

**COLUMBUS STATE**  

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**COMMUNITY COLLEGE**

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**BOARD OF TRUSTEES**  
**COMMITTEE OF THE WHOLE MEETING AGENDA**

Friday, May 19, 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	
6. Approval of Tenure Appointments and First Promotion in Rank .....	3
7. Approval of Operating Budget for Fiscal Year 2024 .....	5
8. Approval of Tuition Rate Adjustments for FY24 and FY25 .....	16
9. Approval of Annual Appropriation Resolution for Fiscal Year 2024 .....	17
10. Approval of Construction Contract: Moeller Hall Boiler and Chiller Replacement .....	20
11. Revisions to Policy 3-01, Employee Definitions.....	21
12. Revisions to Policy 3-43, Discrimination/Harassment/Retaliation .....	23
13. Revision to 2023 Dates for Committee of the Whole and Board of Trustees Meetings .....	28
14. Financial Statements as of and for the Nine Months Ended March 31, 2023 ( <i>Information Only</i> ) .....	30
15. Personnel Information Items ( <i>Information Only</i> ).....	42

16. Discussion of Current Updates

17. Executive Session

18. Adjournment



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Approval of Tenure Appointments and First Promotion in Rank

### **BACKGROUND INFORMATION:**

In accordance with Promotion and Tenure Policy No. 5-19 approved by the Board of Trustees and effective 2022, all individuals having met the eligibility requirements for tenure and first promotion were reviewed by the Department Chairperson, Department Promotion and Tenure Review Committee, the Division Promotion and Tenure Review Committee, the Division Dean, the College Promotion and Tenure Review Committee, the Senior Vice President for Academic Affairs, and the President. Twenty-two (22) faculty members received recommendations that they be awarded tenure and promotion in rank by the Board of Trustees of the Columbus State Community College.

### **RECOMMENDATION:**

That the following 22 individuals be granted tenure and be promoted in rank effective at the beginning of the 2023-2024 contract year and invited to attend the September Board meeting to be recognized.

#### **Arts & Sciences**

Matt Connolly	English
Will Driscoll	English
Mark Earley	Mathematics
Allison Foster	Biological & Physical Sciences
John Gregory	Mathematics
Whitney Larson	English
Nick Shay	Mathematics
Derek Zeigler	Psychology and Education

#### **Business & Engineering**

Erik Aagard	Engineering Technologies
Duane Donaldson	Business Programs
Jacqueline Lovelace	Business Programs

**Health & Human Services**

Tiffany Dowling

Andrew Farley

Adam Hagar

Kevin Hicks

Deb Mosman

Kimberly Pennell

Sara Yurkovic

Allied Health

Veterinary, Imagine & Surgical Technology

Sports & Exercise Studies and Hospitality Programs

Justice, Safety & Legal Studies

Nursing

Nursing

Human Services

**Information Systems Technology**

Johnny Chuah

John Crider

Michael Soliday

Britney Williams-Ward

Information Systems Technology

Information Systems Technology

Information Systems Technology

Information Systems Technology



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Operating Budget for Fiscal Year 2024

### **BACKGROUND:**

Columbus State Community College Policy 9-01 requires that the Board of Trustees approves the District's operating budget prior to the beginning of each fiscal year. Fiscal Year 2024 (FY24) begins on July 1, 2023.

As Columbus State approaches FY24 it does so with unprecedented opportunities on the horizon but also many budgetary uncertainties. Over the past 24 months, Ohio has entered into agreements to bring Amgen, Intel, and Honda's EV plant to Central Ohio. These companies have need for technicians, which Columbus State and other community colleges are well able to deliver the required education and training. And, as the most diverse institution in the region, Columbus State is poised to help these companies meet their strategies for hiring women, military veterans, people of color, and individuals from communities that have fallen behind economically.

One example of work underway to prepare for Intel's future talent needs is the Ohio Semiconductor Collaboration Network. This network was established by the Ohio Association of Community Colleges (OACC) and is being led by Columbus State in collaboration with Ohio's other community colleges to develop a statewide curriculum to serve the semiconductor industry and its supply chain. This preparatory work will continue into FY24 with the first cohort of students expected to be trained in FY25.

Also in preparation for the opportunities ahead, the College has spent FY23 updating its Strategic Plan. Last updated in 2014, it was necessary to ensure that the College's strategic framework was aligned to the needs of our students and our current and future employers. The updates, which are currently out for review by employees collegewide, focus on embedding equity as a focus throughout the plan and adding "Our People" (Columbus State employees) as a pillar along with Student Success, Workforce Development, and Community Impact (previously referred to as Civic Engagement).

FY23 was also viewed by the College as the first year of a three-year recovery from the impacts of the pandemic. Principles developed and shared last year to guide the College's work over the three years are still an accurate reflection of our guiding principles with just a few adjustments, including: 1) Student Success was added since it is a guiding

principle for all of the College's investments, and 2) Modality/Geography was incorporated into the Strategic Enrollment Growth principle. The following principles will be applied through the strategies outlined in the College's updated Strategic Plan.

- Strategic Enrollment Growth: Primary strategies for enrollment growth are outlined in the Revenue Section under Tuition, which include strategies for our regional campuses/centers and online instruction;
- Student Success: The College continues to use a data-informed, student-centered approach to address post-pandemic student success trends to ensure equitable, scalable strategies for our students;
- Growth Industries: Healthcare, advanced manufacturing, and information technology continue to be priority industries that will be in high demand for skilled workers; and
- Partnerships: A partner-first ethic has allowed the College to meet the needs of its students in a way that could not have been achieved on its own.

Since the end of FY20, federal relief funds have enabled the College to support and serve its students and employees as they faced unprecedented challenges caused by the pandemic. In fact, during this time the College was able to maintain its workforce and provide support, like Wifi stipends, even though enrollment dropped by 10% over the pandemic. Examples of how the federal relief funds were used include:

- Students were provided emergency relief funds, mental health support, and accelerated pathways to meaningful credentials;
- A program aimed to recover Columbus City Schools' students who dropped out of school during the pandemic led to the establishment of the Columbus Promise Program pilot;
- Virtual and hybrid means of providing instruction, tutoring, advising, and doing business in general were enhanced; and
- A safe and healthy workplace was maintained for all.

As these federal funds come to an end in FY23, the College is well-positioned to continue critical supports deemed necessary for students to succeed and employees to do their work effectively and flexibly. The Recovery Reserve will provide the bridge funding needed as enrollment continues to recover. This funding source will also serve as a safety net given the many uncertain assumptions that had to be made in this budget. Those assumptions will be explained in the details that follow.

### **Revenue**

The proposed increase in operational revenue is driven by increases in State Subsidy and tuition revenue as proposed in the House-Passed version of H.B. 33, the State's FY24-FY25 biennial budget. H.B. 33 is currently being considered by the Senate with final enactment expected at the end of June.

- *Tuition Revenue*: Tuition revenue is projected to grow by 4.6%, or \$3.3M, in FY24 as a result of assumptions made about increasing tuition rates and enrollment growth.

A 2.9% tuition rate increase is assumed to become effective in the Autumn 2023 Semester based on the authority provided through the House-Passed version of H.B. 33. More details are included in the separate Board Action, *Tuition Rate*

*Adjustments for FY24 and FY25*, which requests the Board of Trustees to authorize this increase.

A projected 1.7% enrollment increase is assumed – with College Credit Plus (CCP) expected to grow by 5.5% and undergraduate enrollment expected to grow by 1.0%. The projected growth in FY24 is anticipated in large part due to the growth of new students realized in FY23 (a 12.1% increase in the Autumn 2022 Semester) and strategies to retain those students in FY24. Additional enrollment strategies include:

- Increases in targeted, program-specific and geo-specific outreach, recruitment, and marketing activities targeting traditional students and adults (including increased search engine optimization, paid search, and customized lead management by academic program);
- The launch of new career exploration, outreach, and recruitment activities leveraging sector-specific tactics and personnel dedicated to health care/Bachelor of Science in Nursing (BSN), information technology, and advanced manufacturing program growth;
- The development of seamless enrollment pathways to degree programs for students completing noncredit basic English classes through the College's Language Institute; and
- Collaboration with K-12 districts to strengthen supports for CCP students matriculating as undergraduates upon high school graduation.

Additionally, growth from Columbus City Schools' graduates is anticipated in years two and three of the Columbus Promise Program pilot. Enrollment among district graduates is expected to remain roughly twice that of recent pre-Promise years, with dedicated program supports further bolstering enrollment outcomes via improved retention rates.

- *State Subsidy*: The House-Passed version of H.B. 33 provides a 1.5% increase to the overall statewide appropriation for SSI funding. It is believed that Columbus State's increase will outpace the State's overall increase primarily due to Columbus State's enrollment outperforming community college sector enrollment as a whole. Assumed in the College's budget is a 4.6% increase, or \$3.6M, based on an analysis completed by the College.
- *Fees*: This revenue category includes a number of student fees, the largest being lab fees. The 1.6% increase is driven mostly by the assumption for enrollment growth.
- *Special Courses*: It is projected that this revenue category will increase by 139.8%, or \$3.1M, in FY24 due primarily to a new revenue source added by the House in H.B. 33 through the Talent Ready Grant Program. Historically, the State only provided aid for students pursuing short-term certificates. Increased funding proposed by the House would now provide funds for community colleges to administer these short-term certificate programs. Another driver for the increase to this revenue category is the Language Institute due to large enrollment increases for students with English as their second language.
- *Contract Services*: This revenue category represents indirect funding from administering grants and funding received for the administration of Financial Aid.

FY24 will likely see reduced grant funding due to federal covid relief funding ending but that should be offset by an increase to the College's federally approved Facilities & Administrative (F&A) rate. Therefore, FY24 funding is projected to be flat.

- *Miscellaneous:* This revenue category represents various small revenue sources, some of which fluctuate from year to year. Examples of revenue sources include sales for Blend and Degrees, recycling income, and equipment sales through GovDeals. This revenue category is projected to increase by 8.7%, or about \$91K, in FY24, driven mostly by projected increases in Blend and Degrees.
- *Transfers-In:* Revenue being transferred into the operating budget is expected to increase in FY24 due to \$400K proposed to be transferred in for Mitchell Hall start-up operations. This start-up support was suspended in recent years because of operations being interrupted during the pandemic. Operations were stabilized in FY23 but enrollment continues to recover. It is proposed that FY24 be the last year for start-up support from reserves and that the balance of the start-up funds be reallocated to the Student Success and Innovation Fund (SSIF) for strategic investments in enrollment management. These specific investments are still being finalized. It is also recommended that the entire balance for Strategic Growth Initiatives in reserves be reallocated to SSIF for this enrollment management investment.

The transfer-in for debt service, representing Mitchell Hall campaign pledges recorded by the Foundation, is decreased by about \$15K (-1.5%) from FY23 based on the actual debt amortization for FY24.

Finally, a \$4.4 million shortfall is estimated for FY24, the second year of an expected three-year recovery period. This shortfall (see Exhibit A, Column 5, Row ai) will be addressed through a transfer-in from the Recovery Reserve.

### Expenditures

Total FY24 operational expenditures and transfers-out are proposed to increase compared to FY23 projected year-end. The increase is in large part attributable to lower spending in FY23 due to one-time vacancy savings mostly as a result of continued challenges with hiring.

- *Student Success*  
The operational budget continues to prioritize student success with an emphasis on equitable outcomes. One priority for realizing equitable outcomes is moving to a holistic advising model that provides wrap-around supports for students. The Columbus Promise Program pilot is using this model and seeing successful results. Training for this new advising model is proposed from the Recovery Reserve.

Co-requisite English and mathematics courses, which provide extra support to students who are not college-ready in these subjects, were scaled in FY22 and continue to see successful results. For example, the percentage of Black/African American students completing gateway English and math in their first year has more than doubled since 2015. The percentage of low-income students



completing college level math in their first year has increased by more than 10% since 2015.

Implementation of a new ERP/student information system, Workday, successfully went live in FY23 for HR and finance. The College will now begin to focus on planning a transition to Workday for student systems, which is expected to begin in earnest this fall and continues to be funded from the Technology Initiatives allocation in reserves. This new system will ultimately improve students' experience and help them more efficiently and effectively navigate the College. It should also be noted that the transition to a new financials system resulted in new expenditure categories, which are shown in Exhibit D. These expenditure categories align with the required classifications for annual audit reporting and will be the basis for monthly financial statements for FY24.

Capital upgrades and planning completed in FY23 will result in a new early childcare facility opening this fall that will be run by a master operator with expertise in running early childhood centers in Central Ohio. This new center will provide early childhood education services for children of our student parents and provide practicums for Columbus State students being trained to become early childhood education teachers. Additional capital work in FY24 includes:

- Nine classrooms being renovated over the summer and this fall; and
- Program and design work beginning this summer to expand the College's healthcare programs.

These capital projects will be coupled with strategic partnerships that will provide students modern instructional spaces that mirror the workplace. Also, an allocation for increased personnel costs is included in the budget.

- *Debt Service:* The FY24 budget continues to support the entire Series 2018 debt service obligation for Mitchell Hall within the operating budget. The Series 2012 bonds will be paid off at the end of FY23 and, therefore, the non-Auxiliary portion of the share of these bonds are gone in FY24. The FY24 debt service amount, however, is only adjusted down slightly (-0.7%) because of a debt reserve being created to address a balloon payment due in FY27 for the Series 2018 Bonds for Mitchell Hall. Since the Series 2020 bonds are supported by a Franklin County tax levy, those debt service requirements are not part of the College's operating budget.
- *Transfers-Out*
  - *Capital Equipment:* It is proposed that \$600K be transferred to reserves for the capital equipment needs of the College, a \$100K increase over FY23. These funds support classroom equipment needed for instruction; furnishings for classrooms, offices and public areas; and operational equipment like tractors and police vehicles.
  - *Capital Improvements:* It is again proposed that funds be transferred to the Plant Fund to ensure that the College meets the Board's Resource Planning Principle to budget for 3-5% of the annual general fund operating budget to, in part, supplement State funding for capital improvements and address deferred

maintenance and technological infrastructure needs. See the Plant Fund summary below for more details.

- *Technology Initiatives:* The \$820K proposed transfer will continue the planned support for implementation of Workday, the College's new student information system.

### **Auxiliary Fund**

The proposed FY24 budget for the Auxiliary Fund is summarized in Exhibit B. Revenues for FY24, net cost of sales, are budgeted at 4.0% above FY23 projected year-end due primarily to the expectation of a full year of parking revenue; parking is only being charged for Summer Semester in FY23. Excluding parking activity, FY24 revenues, net cost of sales, is budgeted to decrease 21.9% due to several new courses slated to transition to lower-cost instructional materials next year, like Inclusive Access and Open Educational Resources (OERs), in lieu of traditional textbooks. Bookstore and Food Services expenses are budgeted up due primarily to the anticipation of a more stable workforce that was challenged with vacancies that took longer to fill in FY23 and normal operating expenses that were lower during FY23 while continuing to transition to a more in-store, in-person environment.

*Bookstore:* The continuing combined efforts of the Bookstore's representatives, faculty and administrators on the *Textbook Affordability Committee* as well as the *OER Core Team* continue to yield savings to students through more price reductions negotiated with publishers, faculty choosing OERs and other lower-cost options like Inclusive Access, an approach by publishers to convert physical course materials into instantly accessible, totally interactive and adaptive digital content. While enrollment is projected to increase by 1.7% in FY24, Bookstore revenues (net) are anticipated to decrease as a result of the continued adoption of lower cost instructional materials (discussed above). The decrease in textbooks sales is expected to be somewhat offset by favorable trends in other categories such as clothing, computers, and other general merchandise. The Bookstore also continues to evaluate how to best use its space and general merchandise offerings to better meet the needs of students, faculty, and staff.

*Food Services:* Operations for Food Services improved but have not rebounded to pre-pandemic levels. FY23 revenues increased substantially over FY22 but the increase resulted from catering services related to more conference and events activities while snack and beverage vending fell short of expectations. Food Services representatives continue to work with the College's external vendors to adjust the food offerings and operations to meet a customer base that remains more hybrid.

*Parking:* A return to parking management began in FY23 through a contract with SP Plus and use of a mobile license plate recognition (LPR) enforcement system. Students will resume paying parking fees this summer as management and enforcement uses a phased approach. Revenue is conservatively projected at almost \$603K.

### **Plant Fund**

The Board's *Resource Planning Principles* call for reserving 3-5% of operating revenues to meet capital improvement and deferred maintenance costs. Historically, the Technology and Facilities Fee allowed the College to meet this principle. Starting with the Spring 2021 Semester, a \$20 rebate started to be offered for Autumn and Spring

Semesters to students from Franklin County who complete their courses. The rebate acknowledges Franklin County residents' increased expense for support of the \$300 million capital bond issue that is being used to meet Columbus State's Franklin County capital needs. In order to continue meeting this resource planning principle, it is proposed that \$900K be transferred from operating revenue as outlined under the Transfers-Out section.

### **RECOMMENDATION:**

That the Board of Trustees authorizes:

- **FY24 Operating Budgets for:**
  - Columbus State Community College District (Exhibit A)
  - Auxiliary Enterprises (Exhibit B)
  - Plant Fund (Exhibit C)
  
- **Authority for the President to:**
  - Adjust operating, auxiliary, or plant fund expenses commensurate with enrollments and other revenue fluctuations ensuring that the lines Net Operational Revenues (Exhibit A, (ag), (5)) Total Auxiliary Net Income (Exhibit B, (s), (5)), and Net Plant Fund Revenue (Exhibit C, (h), (5)) are maintained.
  
- **Reallocations of Reserve Allocations:**
  - \$1,417,588 be reallocated from Mitchell Hall Start-Up Costs (\$728,481) and from Strategic Growth Initiatives (\$689,107) to the Student Success and Innovation Fund (SSIF) for investments in strategic enrollment management.

**Columbus State Community College  
District Operational Budget Comparison  
Proposed FY24 Budget Compared to FY23 Projected YE, FY20, FY21 and FY22 Audited**

	(1) FY20 Audited	(2) FY21 Audited	(3) FY22 Audited	(4) FY23 Projected YE	(5) FY24 Proposed	(6) Difference PYE23/FY24	(7) Percent Inc./(Dec.)
<b>Revenues</b>							
Appropriations							
(a) Subsidy	\$67,136,142	\$73,264,542	\$75,629,791	\$77,911,943	\$81,508,825	\$ 3,596,882	4.6%
(b) Student Support Services	-	-	-	-	-	-	0.0%
(c)	67,136,142	73,264,542	75,629,791	77,911,943	81,508,825	3,596,882	4.6%
Student							
(d) Tuition	76,773,210	76,597,678	71,306,632	71,991,914	75,274,795	3,282,881	4.6%
(e) Fees	3,125,549	1,309,133	2,262,513	2,939,249	2,987,532	48,283	1.6%
(f) Special Courses	1,777,489	963,847	1,082,530	2,190,224	5,252,054	3,061,830	139.8%
(g)	81,676,248	78,870,658	74,651,675	77,121,387	83,514,381	6,392,994	8.3%
Other							
(h) Partnership Revenue	42,505	33,162	93,383	69,079	105,633	36,554	52.9%
(i) Contract Services	878,673	938,313	1,196,518	1,005,803	1,005,803	-	0.0%
(j) Miscellaneous	606,098	425,695	1,070,214	1,040,356	1,131,369	91,013	8.7%
(k) Mitchell Hall Transfer-In	869,394	-	-	-	400,000	400,000	100.0%
(l) Transfer-in for Debt Service	-	877,169	831,107	1,009,987	995,044	(14,943)	-1.5%
(m)	2,396,670	2,274,339	3,191,222	3,125,225	3,637,849	512,624	16.4%
(n) <b>Total Revenues</b>	<b>151,209,060</b>	<b>154,409,539</b>	<b>153,472,688</b>	<b>158,158,554</b>	<b>168,661,055</b>	<b>10,502,501</b>	<b>6.6%</b>
<b>Expenditures</b> (see Exhibit D for reclassified expenditure categories)							
(o) Educational & General (Instructional)	80,458,779	77,101,953	81,588,118	82,629,369	87,518,227	4,888,858	5.9%
(p) Library	1,910,486	1,671,493	1,646,674	1,585,848	1,757,279	171,431	10.8%
(q) General	10,190,479	9,964,608	12,076,383	13,746,925	14,819,765	1,072,840	7.8%
(r) Information Technology	13,171,649	12,738,781	13,303,162	13,795,264	14,498,068	702,804	5.1%
(s) Student Services	14,046,193	13,430,622	16,399,608	18,838,383	20,523,969	1,685,586	8.9%
(t) Operation & Maint, of Plant	15,645,921	14,520,185	14,962,257	15,724,887	17,185,173	1,460,286	9.3%
(u) Administration	8,664,014	8,641,623	9,689,650	10,862,606	12,313,945	1,451,339	13.4%
(v) Debt Service	2,669,662	2,602,949	2,197,525	2,174,801	2,159,798	(15,003)	-0.7%
(w) <b>Operational Expenditures</b>	<b>146,757,183</b>	<b>140,672,214</b>	<b>151,863,377</b>	<b>159,358,083</b>	<b>170,776,224</b>	<b>11,418,141</b>	<b>7.2%</b>
(x) Federal Relief	-	(2,894,732)	(711,375)	-	-	-	0.0%
Transfer for:							
(y) Capital Equipment	500,000	500,000	500,000	500,000	600,000	100,000	20.0%
(z) Capital Improvements	-	820,000	500,000	1,100,000	900,000	(200,000)	-18.2%
(aa) One-Time Compensation	3,450,000	4,130,000	-	-	-	-	0.0%
(ab) Scholarships	-	700,000	-	-	-	-	0.0%
(ac) Student Success & Innovation	-	4,200,000	-	-	-	-	0.0%
(ad) Technology Initiatives	820,000	1,820,000	820,000	820,000	820,000	-	0.0%
(ae) Mitchell Hall	600,000	-	-	-	-	-	0.0%
(af) <b>Total Expenditures &amp; Transfers</b>	<b>152,127,183</b>	<b>149,947,482</b>	<b>152,972,002</b>	<b>161,778,083</b>	<b>173,096,224</b>	<b>11,318,141</b>	<b>7.0%</b>
(ag) <b>Net Operational Revenues</b>	<b>(918,123)</b>	<b>4,462,057</b>	<b>500,686</b>	<b>(3,619,529)</b>	<b>(4,435,169)</b>		
(ah) <b>Interest Income</b>	<b>3,643,051</b>	<b>399,500</b>	<b>(4,287,776)</b>	<b>1,665,170</b>	<b>-</b>		
(ai) <b>Transfer-In from Recovery Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,435,169</b>		
(aj) <b>Net Revenues</b>	<b>\$ 2,724,928</b>	<b>\$ 4,861,557</b>	<b>\$ (3,787,090)</b>	<b>(1,954,359)</b>	<b>-</b>		

**Notes**

- (d,5) Tuition revenue is based on an enrollment projection of 1.7% up and a 2.9% increase to the current tuition rates effective Autumn 2023.
- (e,5) Fees represent various student charges, the largest being lab fees. Parking fees continue to be managed in the Auxiliary Fund (Exhibit B) starting in FY22.
- (f,5) Special Courses include revenue for The Mix, the Conference Center, the Mitchell Hall Event Center, the Office of Talent Strategy which generates workforce revenue through employer partnerships, and the Language Institute. A new revenue source is included for administering short-term certificates that was added by the House in H.B. 33, the State's FY24-FY25 biennial budget.
- (j,5) Miscellaneous includes various revenue sources including sales from Degrees and Blend at Mitchell Hall and revenue for Print Shop services.
- (k,5) The Mitchell Hall Transfer-In will provide one-time funding to support Mitchell Hall retail operations.
- (l,5) Transfer-In for Debt Service revenue reflects capital campaign pledges by the Foundation for Mitchell Hall, which is also reflected in Debt Service expenditures (v,5).
- (o) Education and General (Instructional) includes the Schools of Arts & Sciences, Health & Human Services, Business, Engineering & Technology, and Information Systems Technology; Office of Talent Strategy; Digital Education; K-12 Partnerships; Curriculum Management; Academic Affairs SVP Office; and the Delaware Campus and Regional Learning Centers.
- (q) General includes VP Administration, Facilities Design & Construction, Human Resources, Employment Services, Equity & Compliance, Procurement & College Services, Mail & Warehouse, Marketing & Communication, Grants Office and the Foundation Office.
- (s) Student Services includes Disability Services, Admissions, Student Conduct, Career Services, Testing Center, Telephone Information, Registrar, Financial Aid, Counseling, Advising, Student Advocacy, Student Central, Student Engagement & Inclusion, Veterans Office, College Credit Plus Services, Orientation, TRIO/Special Projects, Dean/VP Offices, Enrollment Management & Student Services, Holistic Student Experience, Inclusive Advising Innovations, Retention Support Services, Student Affairs and Student Life.
- (u) Administration includes VP Business Services, Resource Planning, President's Office, Delaware Campus Admin, Office of Controller, Accounting Services, Payroll Operations, Institutional Effectiveness, General Counsel and an allocation for bad debt.
- (x) Federal Relief was the amount of operating costs offset with federal funds received due to the pandemic.
- (ai,5) Transfer-In from Recovery Reserves for budget stabilization.

**Columbus State Community College**  
**Auxiliary Services Budget Comparison**  
**Proposed FY24 Budget Compared to FY23 Projected YE, FY20, FY21 and FY22 Audited**

	(1) FY20 Audited	(2) FY21 Audited	(3) FY22 Audited	(4) FY23 Projected YE	(5) FY24 Proposed	(6) Difference PYB23/FY24	(7) Percent Inc/(Dec)
<b>Revenues</b>							
(a) Bookstore	\$ 9,642,530	\$ 7,987,101	\$ 7,253,886	\$ 8,369,081	\$ 7,763,500	\$ (605,581)	-7.2%
(b) Food Services	213,226	89,583	126,320	196,921	205,000	\$ 8,079	4.1%
(c) Parking	-	-	197,984	80,940	602,627	521,687	644.5%
(d) <b>Total Revenues</b>	<b>9,855,756</b>	<b>8,076,684</b>	<b>7,578,190</b>	<b>8,646,942</b>	<b>8,571,127</b>	<b>(75,815)</b>	<b>-0.9%</b>
<b>Cost of Goods Sold</b>							
(e) Bookstore	7,522,028	6,458,456	6,195,322	6,636,783	6,479,500	(157,283)	-2.4%
(f) Food Services	618	-	56	-	500	500	
(g) <b>Gross Margin</b>	<b>2,333,110</b>	<b>1,618,228</b>	<b>1,382,812</b>	<b>2,010,159</b>	<b>2,091,127</b>	<b>80,968</b>	<b>4.0%</b>
<b>Expenses</b>							
(h) Bookstore	1,281,685	1,182,198	1,192,610	1,153,243	1,296,258	143,015	12.4%
(i) Food Services	81,314	76,892	83,270	86,022	95,388	9,366	10.9%
(j) Parking	-	-	33,075	81,277	279,383	198,106	243.7%
(k) <b>Total Expenses</b>	<b>1,362,999</b>	<b>1,259,090</b>	<b>1,308,955</b>	<b>1,320,542</b>	<b>1,671,029</b>	<b>350,487</b>	<b>26.5%</b>
<b>Net Income/(Loss)</b>							
(l) Bookstore	838,817	346,447	(134,046)	579,055	(12,258)	(591,313)	-102.1%
(m) Food Services	131,294	12,691	42,994	110,899	109,112	(1,787)	-1.6%
(n) Parking	-	-	164,909	(337)	323,244	323,581	-96018.1%
(o) <b>Total Net Income/(Loss)</b>	<b>970,111</b>	<b>359,138</b>	<b>73,857</b>	<b>689,617</b>	<b>420,098</b>	<b>(269,519)</b>	<b>-39.1%</b>
<b>Miscellaneous</b>							
(p) Administrative Office	221,564	150,912	177,009	181,818	252,245	70,427	38.7%
(q) Marketing	-	-	-	-	65,000	65,000	
(r) <b>Total Miscellaneous</b>	<b>221,564</b>	<b>150,912</b>	<b>177,009</b>	<b>181,818</b>	<b>317,245</b>	<b>135,427</b>	<b>74.5%</b>
(s) <b>Total Auxiliary Net Income</b>	<b>\$ 748,547</b>	<b>\$ 208,226</b>	<b>\$ (103,152)</b>	<b>\$ 507,799</b>	<b>\$ 102,853</b>	<b>(404,946)</b>	<b>-79.7%</b>
(t) Capital Equipment & Improvement, One-Time Comp. College Credit Plus textbooks, Food Services/Renovations	\$ 12,744	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	
(u) College Strategic Priorities	-	56,000	38,994	88,129	100,000	11,871	
(v) Debt Service	323,015	331,301	339,368	347,216	-	(347,216)	

**Notes**

- (a) Bookstore sales are budgeted at \$7,763,500.  
 (p) Administrative Office includes expenses related to administrative expenses common to all auxiliary enterprises.  
 (t) Capital Equipment & Improvement, One-Time Comp, and College Credit Plus textbooks to be funded from Auxiliary's reserves.  
 (v) The Debt for the building of the DX was paid off in June, 2023.

**Columbus State Community College**  
**Plant Fund**  
**Proposed FY24 Budget Compared to FY23 Projected YE, FY20, FY21 and FY22 Actual**

	(1) FY20 Actual	(2) FY21 Actual	(3) FY22 Actual	(4) FY23 Projected YE	(5) FY24 Proposed	(6) Difference PYE23/FY24	(7) Percent Inc./(Dec.)
<b>Revenues</b>							
(a) Technology/Facilities	\$ 2,674,529	\$ 2,905,060	\$ 2,176,655	\$ 2,221,615	\$ 2,154,440	\$ (67,175)	-3.0%
(b) On-line courses	1,596,687	1,000,727	1,535,580	1,862,436	1,896,598	\$ 34,162	1.8%
(c) Transfer-In from Operating		500,000	500,000	1,100,000	900,000	(200,000)	-18.2%
(d) <b>Total Revenues</b>	<b>\$ 4,271,216</b>	<b>\$ 4,405,787</b>	<b>\$ 4,212,235</b>	<b>\$ 5,184,051</b>	<b>\$ 4,951,038</b>	<b>\$ (233,013)</b>	<b>-4.5%</b>
<b>Expenditures</b>							
(e) Ongoing Technology	\$ 2,154,869	\$ 1,936,769	\$ 205,094	\$ 871,605	\$ 2,170,000	\$ 1,298,395	149.0%
(f) Ongoing Maintenance/Facilities	845,695	413,802	338,938	1,285,332	2,781,038	1,495,706	116.4%
(g) <b>Total Expenses</b>	<b>\$ 3,000,564</b>	<b>\$ 2,350,571</b>	<b>\$ 544,032</b>	<b>\$ 2,156,937</b>	<b>\$ 4,951,038</b>	<b>\$ 2,794,101</b>	<b>129.5%</b>
(h) <b>Net Plant Fund Revenue</b>	<b>\$ 1,270,652</b>	<b>\$ 2,055,216</b>	<b>\$ 3,668,203</b>	<b>\$ 3,027,114</b>	<b>\$ -</b>		

**Notes**

- (a,5) FY24 Proposed Plant Fund revenues incorporates estimated rebates to students from Franklin County. The \$20 rebate (for Autumn and Spring semesters) approximates the average cost that Franklin County residents are paying for the capital bond issue that voters approved for upgrading Columbus State's Franklin County facilities.
- (c,5) The Transfer-In from Operating will help the College to adhere to the Resource Planning Principle that calls for budgeting 3-5% of operating revenue to supplement state funding for capital improvements and deferred maintenance.
- (g,3) FY22 and FY23 expenditures were less than they have been in past years due to the intentional effort to save funds for the College's new student management system.

**Columbus State Community College  
District Operational Budget Comparison  
by New Expenditure Category for FY24 Proposed Budget**

	(1) FY23 Projected YE	(2) FY24 Proposed	(3) Difference PYE23/FY24	(4) Percent Inc./((Dec.)
<b>Revenues</b>				
Appropriations				
(a) Subsidy	\$77,911,943	\$81,508,825	\$ 3,596,882	4.6%
(b) Student Support Services	-	-	-	0.0%
(c)	77,911,943	81,508,825	3,596,882	4.6%
Student				
(d) Tuition	71,991,914	75,274,795	3,282,881	4.6%
(e) Fees	2,939,249	2,987,532	48,283	1.6%
(f) Special Courses	2,190,224	5,252,054	3,061,830	139.8%
(g)	77,121,387	83,514,381	6,392,994	8.3%
Other				
(h) Partnership Revenue	69,079	105,633	36,554	52.9%
(i) Contract Services	1,005,803	1,005,803	-	0.0%
(j) Miscellaneous	1,040,356	1,131,369	91,013	8.7%
(k) Mitchell Hall Transfer-In	-	400,000	400,000	100.0%
(l) Transfer-in for Debt Service	1,009,987	995,044	(14,943)	-1.5%
(m)	3,125,225	3,637,849	512,624	16.4%
(n) <b>Total Revenues</b>	<b>158,158,554</b>	<b>168,661,055</b>	<b>10,502,501</b>	<b>6.6%</b>
<b>Expenditures (Reclassified from Exhibit A)</b>				
(o) Instructional and Departmental Research	74,511,411	79,664,066	5,152,655	6.9%
(p) Public Service	388,782	449,498	60,716	15.6%
(q) Academic Support	6,248,789	7,576,943	1,328,154	21.3%
(r) Student Services	18,239,211	19,200,481	961,270	5.3%
(s) Institutional Support	42,070,204	44,529,416	2,459,212	5.8%
(t) Operation & Maintenance of Plant	15,724,886	17,196,022	1,471,136	9.4%
(u) Row left blank intentionally				
(v) Debt Service	2,174,801	2,159,798	(15,003)	-0.7%
(w) <b>Operational Expenditures</b>	<b>159,358,084</b>	<b>170,776,224</b>	<b>11,418,140</b>	<b>7.2%</b>
(x) Federal Relief	-	-	-	0.0%
Transfer for:				
(y) Capital Equipment	500,000	600,000	100,000	20.0%
(z) Capital Improvements	1,100,000	900,000	(200,000)	-18.2%
(aa) One-Time Compensation	-	-	-	0.0%
(ab) Scholarships	-	-	-	0.0%
(ac) Student Success & Innovation	-	-	-	0.0%
(ad) Technology Initiatives	820,000	820,000	-	0.0%
(ae) Mitchell Hall	-	-	-	0.0%
(af) <b>Total Expenditures &amp; Transfers</b>	<b>161,778,084</b>	<b>173,096,224</b>	<b>11,318,140</b>	<b>7.0%</b>
(ag) <b>Net Operational Revenues</b>	<b>(3,619,529)</b>	<b>(4,435,169)</b>		
(ah) <b>Interest Income</b>	<b>1,665,170</b>	<b>-</b>		
(ai) <b>Transfer-In from Recovery Reserves</b>	<b>-</b>	<b>4,435,169</b>		
(aj) <b>Net Revenues</b>	<b>\$ (1,954,359)</b>	<b>\$ -</b>		

Financial Reporting Category	Cost Centers included:
Instructional and Departmental Research	Schools of Arts & Sciences, Health & Human Services, Business, Engineering & Technology, and Information Systems Technology; Office of Talent Strategy; Digital Education; Conference Center; Curriculum Management; Academic Affairs SVP Office; and the Delaware Campus and Regional Learning Centers
Public Service	K-12 Partnerships
Academic Support	Accreditation, Curriculum Management, Dean Arts & Sciences, Dean C&T (Business & Technology), Dean C&T (Health & Hospitality), Dean CEWD, Dean of Information Systems, Distance Learning, Enrollment Management & Student Services, Instructional Services, Library, Student Affairs
Student Services	Admissions, Advising, Career Services, College Credit Plus Services, College Testing Services, Counseling, College Recreation & Wellness, Dean Enrollment Services, Disability Services, Enrollment Services Operations, Financial Aid, Military & Veteran Services, Orientation, Registration, Student Engagement & Leadership, Student Advocacy, Student Central, Student Conduct, Student Health, Telephone Information Center, TRIO and Special Projects
Institutional Support	Accounting Services, Conference & Events Services, Delaware Campus Administration, Equity & Compliance, Grants Office, Human Resources, Information Technology, General Counsel, Mail & Warehouse, Marketing & Communication, Procurement & College Services, Office of Controller, Payroll Operations, President's Office, Resource Planning, Student Academic Support Services, VP Business Services, VP IT, VP Administration
Operation and Maintenance of Plant	Facilities Management, Planning & Asset Management, Plant Operations, Police Department



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Tuition Rate Adjustments for FY24 and FY25

### **BACKGROUND INFORMATION:**

Pursuant to Policy 1-08, the Board of Trustees has the authority to establish schedules of fees and tuition.

Columbus State is committed to meeting the region's workforce needs by supporting student success, equitable outcomes, and a focus on access and affordability. The College's holistic approach includes maintaining affordable tuition and fees; educational pathways with K-12 school districts and four-year universities; minimizing textbook costs; addressing non-academic barriers to student success; and partnering with employers on "earn-and-learn" programs that allow students to be paid for work experience while earning their degrees. These initiatives and others often allow students to earn their degree or credential debt-free.

Columbus State has made significant progress in student success. The College has tripled the College's graduation rate since 2010 while closing racial equity gaps and making strong improvements in math and English completion.

The pending version of H.B. 33, the State's FY24-FY25 biennial budget, provides community colleges authority to increase the in-state tuition rate in both FY24 and FY25 by \$5 per credit hour, which represents a 2.9% increase in FY24 and a 2.8% increase in FY25. This legislation is still pending and will be finalized in the coming weeks. The current proposed tuition increase has been included in the FY24 budget proposed in the separate Board Action, Operating Budget for Fiscal Year 2024.

### **RECOMMENDATION:**

That the Board of Trustees approves tuition rate adjustments for the FY24 and FY25 operating budgets up to the amounts authorized through H.B. 33 as enacted.





## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Approval of FY2024 Annual Appropriation Resolution.

### **BACKGROUND INFORMATION:**

On or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure under Ohio Revised Code Section 5705.38. This resolution establishes the required appropriation for the Bond Retirement Fund to meet debt service obligations for fiscal year 2024.

### **RECOMMENDATION:**

That the Board of Trustees approves the FY2024 Annual Appropriation Resolution.

Approval of FY2024 Annual Appropriation Resolution.

Passed: May 25, 2023

Board of Trustees  
Columbus State Community College  
Franklin County, Ohio

Attest: \_\_\_\_\_  
Secretary

\_\_\_\_\_  
Board Chair

CERTIFICATE

The undersigned Secretary of the Columbus State Community College, Franklin County, Ohio hereby certifies that the foregoing is a true copy of an action approved by the Board of Trustees of said College on May 25, 2023.

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

**FY2024 ANNUAL APPROPRIATION RESOLUTION**  
**CITY, EXEMPTED VILLAGE, JOINT VOCATIONAL OR LOCAL BOARD OF EDUCATION**  
**Rev. Code Sec. 5705.38**

The Board of Trustees of the Columbus State Community College District, Franklin County, Ohio, met in regular session on the 25th Day of May 2023 at the office of the Columbus State Community College District, Delaware Campus with the following members present:

\_\_\_\_\_ moved the adoption of the following Resolution:  
 BE IT RESOLVED by the Board of Trustees of the Columbus State Community College District, Franklin County, Ohio, that to provide for the current expenses and other expenditures of said Board of Trustees, during the fiscal year, ending June 30, 2024, the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year, as follows

<b>FUND</b>	<b>APPROPRIATION</b>
<b>002 - BOND RETIREMENT</b>	<b>\$20,595,080</b>
<div style="text-align: right;"><b>TOTAL ALL FUNDS</b></div>	
	<b>\$20,595,080</b>

\_\_\_\_\_ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

**SUBJECT:**

Approval of Construction Contract: Moeller Hall Boiler and Chiller Replacement

**BACKGROUND INFORMATION:**

State law requires the Board of Trustees to authorize the award of construction contracts for any project that exceeds \$200,000.

This project includes the removal of the existing boilers, chillers, and cooling tower and replacing them with properly sized units to allow for greater efficiencies and energy savings as well as less disruption to academic operations.

Using a competitive bid process, the general contracting firm with the lowest responsible bid was General Temperature Controls, Inc., with a bid of \$1,168,946. In addition to the construction contract, we are requesting a 10% construction contingency, which brings the total project budget, including previously approved contracts, to \$1,522,891. This project will be funded entirely with state funds.

With the approval of this contract, the construction is anticipated to commence in summer 2023 and be complete in spring 2024.

**RECOMMENDATION:**

That the Board of Trustees authorizes the College to enter into the following construction contract and authorizes a 10% material threshold above the total project budget pursuant to Board Policy 9-02, Capital Expenditures:

Project	Company	Amount
Moeller Hall Boiler and Chiller Replacement (CTI-220042)	General Temperature Controls, Inc.	\$1,168,946
Construction Contingency (10%)	Columbus State	\$116,895



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Revisions to Policy 3-01, Employee Definitions

### **BACKGROUND INFORMATION:**

The College periodically conducts a review of Chapter 3 Policies and Procedures to ensure compliance with state and federal law and ongoing alignment with institutional objectives. The implementation of Workday, the College's new Enterprise Resource Planning System, and the need to modernize the College's human resource administration processes necessitate the following revisions to current Policy 3-01, Employee Definitions.

- Definitions changed to align with Workday.
- Removal of the inequitable language that limited part-time employees to 29 hours or less per week.

### **RECOMMENDATION:**

That the Board of Trustees accepts the revisions to **Policy 3-01, Employee Definitions**, as presented, with an effective date of May 25, 2023.

- (A) A full-time employee is employed FORTY (40) HOURS PER WEEK ~~in a Board-approved position~~. Procedure 3-01 (F) defines the FOUR (4) ~~three~~ employment categories for full-time employees: (1) Staff; (2) Administrative (Managerial) and Professionals; (3) EXECUTIVE; and (4) Faculty. The eCollege is authorized to make reallocations of ~~Board-approved~~ positions, provided that the overall employee headcount remains within the Board-approved budget for the applicable fiscal year.
- (B) A part-time employee is employed LESS THAN FORTY (40) HOURS ~~in a non-Board-approved position working twenty-nine (29) hours or less~~ per week in an approved classification in the eCollege's classification plan.
- (C) A student worker is either an employee in the federal student aid program or the eCollege work study program. Both must be enrolled in for-credit classes in the eCollege at all times and employed twenty (20) hours or less per week when classes are in session, and thirty (30) hours or less per week between terms and during spring break, for the duration of their funding or end of the fiscal year, whichever comes first. ~~Work study positions are managed by the Career Services Office and are compensated on an hourly basis. See Policy and Procedure 7-07.~~
- (D) A temporary employee is employed FOR ~~in a non-Board-approved position that is~~ up to one (1) year in duration and may be renewed by the President or designee as needed.
- (E) ~~An externally funded employee is employed in a non-Board-approved position that is funded from a source other than the unrestricted general fund resources of the college. Due to the nature of the funding (commonly contracts or grants), externally funded employment terms may differ in employment conditions and/or restrictions from those applied to employees in a Board-approved position.~~
- (~~F~~) The President ~~will~~ MAY establish procedures that define work categories.

Last Effective Dates: June 1, 2010

October 1, 2007

August 21, 2000

MARCH 28, 2013

\*Administrative Updates: Reflect current department names and language (6-28-16)



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: \_\_\_\_\_

### **SUBJECT:**

Revisions to Policy 3-43, Discrimination/Harassment/Retaliation

### **BACKGROUND INFORMATION:**

- Addition of protections guaranteed under the federal Pregnant Workers Fairness Act (PWFA), which is effective June 27, 2023. The act requires covered employers to provide “reasonable accommodations” to a worker’s known limitations related to pregnancy, childbirth, or related medical conditions, unless the accommodation will cause the employer an “undue hardship.”
- Administrative change to align with Gov. DeWine's Executive Order 2023-01D, which adds “status as a nursing mother” to the protected classifications in state government.
- Administrative changes to remove redundant retaliation language, update the title of Policy 3-44 and update the current Compliance Office name.

### **RECOMMENDATION:**

That the Board of Trustees accepts the revisions to **Policy 3-43, Discrimination/Harassment/Retaliation**, as presented, with an effective date of May 25, 2023.

(A) PURPOSE AND EXPECTATIONS

Columbus State Community College is committed to supporting a respectful and productive learning, athletic and working environment free of discrimination, harassment and retaliation. The College prohibits discriminatory or harassing behavior based on a protected class by or against students, employees, persons participating in a College program or activity, vendors and College visitors.

While the College does not tolerate any form of discriminatory or harassing behavior, this policy applies only to discrimination and harassment based on protected class. Protected classes for purposes of this policy are sex, race, color, religion, national origin, ancestry, age, disability, genetic information (GINA), military status, sexual orientation, pregnancy, status as a parent of a young child, STATUS AS A NURSING MOTHER, ~~or~~ status as a foster parent and gender identity and expression.

While the College does not tolerate any retaliatory behavior, this policy's prohibition of retaliation applies only to retaliation AS DEFINED IN SECTION (G) ~~that is based on individual's participation in an investigation of discrimination and/or harassment and/or an individual's exercise of rights under the Americans with Disabilities Act and its Amendments (ADA/ADAAA) and/or under the Family and Medical Leave Act (FMLA).~~

Employees and students are expected to assist in the College's efforts to prevent discrimination, harassment and/or retaliation from occurring. Administrators, supervisors, faculty members and employees who have been designated to act on behalf of the College are responsible for reporting such behavior to the COMPLIANCE Office ~~of Equity and Compliance~~. However, any person is encouraged to report potential violations of this policy, even if they were not the intended target of the potential violation.

In furtherance of this commitment, all employees must participate in required training.

If the determination is made that the alleged conduct is not based on a protected class or on the exercise of rights under the AMERICANS WITH DISABILITIES ACT AND ITS AMENDMENTS (ADA/ADAAA) and/or THE FAMILY AND MEDICAL LEAVE ACT (FMLA) AND/OR THE PREGNANT WORKERS FAIRNESS ACT (PWFA), the information may be referred for follow-up and/or remediation according to relevant policy.

(B) DEFINITIONS

- (1) Discrimination - Any act or failure to act based in whole or in part on a person's or group's membership in a protected class, that when viewed objectively, adversely affects benefits, privileges, working conditions, educational or athletic conditions or negatively



impacts a substantial College interest.

Examples of discrimination include, but are not limited to:

- (a) Disparate Treatment - When an individual or group is treated differently from another similarly situated person or group because of membership in a protected class.
  - (b) Disparate Impact - When a College policy, procedure, practice or decision is neutral on its face but has an adverse impact on a protected class.
- (2) Harassment - Any unwelcome physical, non-verbal or verbal conduct based on a protected class which is sufficiently severe, persistent or pervasive so that it unreasonably interferes with, denies or limits a person's ability to participate in or benefit from the College's educational and/or athletic programs and/or activities and/or work activities and/or negatively impacts a substantial College interest. Harassment does not have to include an intent to harm. A single instance can constitute harassment.

Examples of harassment include, but are not limited to:

- (a) Comments, slurs, jokes, recordings, videos, music and personal references or use of negative terms to identify someone in a protected class;
- (b) Graphic communications (i.e. obscene hand or finger gestures), bullying, demeaning, insulting, intimidating or suggestive written material, email, posters, graffiti, cartoons, other electronically transmitted messages or use of social media which are directed at someone because of a protected class.

Conduct which may constitute sexual harassment will be addressed under Columbus State Policy 3-44, Sexual HARASSMENT/SEXUAL VIOLENCE ~~Misconduct~~.

- (3) Hostile Environment - Any unwelcome and severe or pervasive conduct based on a protected class which creates an objectively intimidating, abusive or offensive work, learning or athletic environment even if the conduct does not lead to tangible consequences. A single instance may be sufficient to create a hostile environment.
- (4) Retaliation – See section (G).

## (C) CONSEQUENCES OF DISCRIMINATION/HARASSMENT/RETALIATION

- (1) For Employees - Violations of this policy can result in disciplinary action, up to and

including termination of employment.

- (2) For Students - Sanctions for violating this policy range from formal warning to expulsion. Recommended violations of this policy will be referred to the Office of Student Conduct for resolution in accordance with the Student Code of Conduct.

(D) REPORTING RESPONSIBILITIES

- (1) Human Resources employees, supervisors, directors, deans, chairpersons, coaches, faculty members including adjuncts, persons with significant responsibility for students and College activities and Columbus State Police Department employees who have direct or constructive knowledge that a faculty or staff member, student, person participating in a College program or activity, vendor or College visitor's behavior may constitute a violation of this policy are responsible for promptly reporting the behavior to the COMPLIANCE Office of Equity and Compliance. Failure to follow this reporting requirement may result in disciplinary action, up to and including termination of employment.
- (2) An employee who knowingly or maliciously makes a false or frivolous allegation of discrimination, harassment and/or retaliation will be subject to the College's disciplinary policy and procedures.
- (3) A student who knowingly or maliciously makes a false or frivolous allegation of discrimination, harassment and/or retaliation will be subject to sanctions under the Student Code of Conduct.

(E) ACADEMIC FREEDOM/FIRST AMENDMENT GUIDELINES

- (1) The College is committed to supporting a respectful and productive learning, athletic and working environment that protects the civil rights of individuals while also recognizing the constitutional protection of academic freedom in the classroom.
- (2) This policy is not intended to restrict serious discussion of controversial issues in training and academic situations. In order to prevent claims that course or training content is discriminatory, harassing or offensive, it is strongly encouraged that participants in such discussions are provided with a disclosure that the content may be controversial.

(F) CONFIDENTIALITY

To the extent possible, College officials will limit the sharing of information related to the

reporting, investigation and resolution of allegations of discrimination, harassment and/or retaliation except to the extent it is necessary to disclose information in order to investigate, prevent or address the effects of the conduct, resolve the complaint or when compelled to do so by law. All individuals involved in the process are expected to observe the same standard of discretion and respect for everyone involved in the process.

(G) RETALIATION

Retaliation in any form against an individual who brings forth a good faith allegation of discrimination and/or harassment, participates in an investigation of discrimination and/or harassment or supports someone involved in a report of discrimination and/or harassment is strictly prohibited by College policy and state and federal law. Examples of retaliation include, but are not limited to, intimidation; threats or actual violence against the person, their family or property; adverse educational or employment consequences; ridicule; bullying; and ostracism or attempting any such actions. Retaliation also includes encouraging someone else to take such actions against an individual for reporting discrimination and/or harassment, participating in a discrimination and/or harassment investigation or supporting someone involved in a report of discrimination and/or harassment.

Retaliation in any form against an individual who exercises their rights under the ADA/ADAAA and/or under FMLA AND/OR PWFA is strictly prohibited. Examples of retaliation include, but are not limited to, intimidation; threats or actual violence against the person, their family or property; adverse educational or employment consequences; ridicule; bullying; and ostracism or attempting any such actions. Retaliation also includes encouraging someone else to take such actions against an individual who exercises their rights under ADA/ADAAA and/or FMLA AND/OR PWFA.

Retaliation is a serious violation that can subject the offender to sanctions, and allegations of retaliation should be promptly reported to the COMPLIANCE Office of ~~Equity and Compliance~~.

(H) The protocol for evaluating and investigating concerns of discrimination/harassment/retaliation is found here: [3-43 Protocol](#).

(I) The President may establish procedures to administer this policy.

*Last Effective Dates: September 27, 2018; September 25, 2014; November 15, 2012*

*\*July 8, 2019: Administrative changes made to reflect updates in legislation, May XX 2023:*

*Administrative changes made to reflect Executive Order updates*



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Revision to 2023 Dates for Committee of the Whole and Board of Trustees Meetings

### **BACKGROUND INFORMATION:**

The Board of Trustees approved the revised 2023 Dates for Committee of the Whole and Board of Trustees Meetings at the Jan. 26, 2023, meeting. For scheduling reasons, the calendar has been revised to move the November Board of Trustees meeting to Nov. 15, 2023.

The revised 2023 Dates for Committee of the Whole and Board of Trustees Meetings reflects this change.

### **RECOMMENDATION:**

That the Board approves the revision to the 2023 dates for the annual meetings as attached.

**Board Meeting Schedule – 2023**

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**COMMITTEE OF THE WHOLE MEETINGS**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Location</u></b>
Friday, January 20, 2023	8:00 a.m.	Franklin Hall Boardroom
Friday, March 17, 2023	8:00 a.m.	Franklin Hall Boardroom
Friday, May 19, 2023	8:00 a.m.	Franklin Hall Boardroom
Friday, July 21, 2023	8:00 a.m.	Franklin Hall Boardroom
Friday, September 15, 2023	8:00 a.m.	Franklin Hall Boardroom
Thursday, November 9, 2023*	8:00 a.m.	Franklin Hall Boardroom
Friday, January 19, 2024	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 conflict*

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**BOARD OF TRUSTEES MEETINGS**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Location</u></b>
Thursday, January 26, 2023	6:00 p.m.	Mitchell Hall Crane Room
Thursday, March 23, 2023	6:00 p.m.	Delaware Campus
Thursday, May 25, 2023	6:00 p.m.	Mitchell Hall Crane Room
Thursday, July 27, 2023	6:00 p.m.	Mitchell Hall Crane Room
Thursday, September 21, 2023*	6:00 p.m.	Mitchell Hall Crane Room
Wednesday, November 15, 2023*	6:00 p.m.	Mitchell Hall Crane Room
Thursday, January 25, 2024	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 conflict*



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Financial Statements as of and for the Nine Months Ended March 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

April 28, 2023

**TO:** Dr. David T. Harrison, President

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

**SUBJECT:** Financial Statements as of March 31, 2023

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

### 1. General Fund (Exhibit B)

**Revenues.** For the month of March, YTD revenues reported for FY23 are 3.0% (\$3.6M) above last year with State Subsidy up 3.1% (\$1.7M), and Special Courses up 148.2% (\$1M). Year-to-date tuition revenue is up 0.7% (\$414K), which is the result of SP23 enrollment being up over SP22 and a 3.0% tuition rate increase that became effective this fall.

Overall, FY23 enrollment was budgeted up 3.0% from last year but is estimated to land 0.7% down even though it is still early to confidently project SU23. There are positive signs that the College is beginning to recover from enrollment lost during the pandemic. New students in AU22 were up and SP23 enrollment is estimated to land above last year by 1.7%; SU23 registration is also currently trending above last year.

State Subsidy (State Share of Instruction or SSI) was budgeted 3.1% (\$2.4M) higher than what was received in FY22, based on ODHE’s preliminary FY23 calculation for Columbus State. ODHE reported that the College’s final FY23 SSI amount would be \$182K lower than budget but then restored about \$100K leaving the final FY23 SSI amount about \$82K below budget.

The year-end projection on Exhibit B (Column G) reflects an additional \$383K in revenues over last month’s projection mostly from special courses due primarily to increased enrollment in the Language Institute and Miscellaneous revenue due to Conference & Events, Blend and Degrees.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2022**	37,546	32,309	-13.9%	5,150	4,682	-9.1%
Autumn 2022	201,316	192,560	-4.3%	13,080	12,837	-1.9%
Spring 2023	180,834	178,029	-1.6%	11,672	11,869	1.7%
Summer 2023**	45,407					

\* Summer 2022 and Autumn 2022 credit hours and FTEs are Census Day numbers provided by the Ohio Department of Higher Education (ODHE). Spring 2023 credit hours and FTEs are estimates provided by the Office of Institutional Effectiveness (IE).

\*\* Summer semester 2022 straddles both FY22 and FY23, with 46% of the revenue attributed to FY23. Likewise, Summer semester 2023 straddles both FY23 and FY24, with 54% of the revenue attributed to FY23.

***Expenses and Transfers.*** Through the month of March, expenditures are 2.5% (\$2.8M) higher than the same period last year. Higher spending patterns have emerged in FY23 as the College shifted back to more in-person operations. The year-end projection provided on Exhibit B (Column G) assumes significant underspending due primarily to one-time vacancy savings that are mostly the result of continued hiring challenges. The one-time vacancy savings will create salary-related benefit savings which will help offset the upward adjustment from budget to group health insurance's year-end projection of \$4M. This expense is always difficult to project and will be closely monitored through the end of the year.

***COVID-19 Federal Support.*** The College has been awarded a number of federal grants to address needs related to the pandemic since FY20. Only three grants remain for FY23: HEERF (Institutional), HEERF (Student), and Title III. All are expected to expire at the end of FY23 and the College is on pace to use all of the remaining funds.

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

Bookstore revenues are up \$1.1M or 18%, compared to the same period last year. Textbook sales are up \$95K, Inclusive Access is up \$393K, and General Merchandise is up \$267K. Investment income is up \$287K. Overall, Auxiliary expenses are flat to last year. Bookstore expenditures are down \$39K, due to a decrease in salaries, while Food Services and Auxiliary Administration expenses combined to increase by approximately \$8K. Food Service revenues are up \$71K to last year primarily due to more in-person operations and activities this year. While there was no Other revenue to date for FY23 due to parking not being charged for Autumn and Spring semesters, there is \$41K in expenditures for Consulting Fees and Signage in the current year. Year-end projections assume that there will be parking revenue for SU23.

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

Total Foundation revenues are up \$2.4M, with \$1.6M primarily due to a number of new gifts in FY23, of between \$20K and \$1M each, and an increase in investment income (decrease in investment losses) of \$772K over last year. Revenue for Taste the Future is up 60% or \$51K. Unrestricted expenses are down 3.2% compared to last year. Staff expense charged to the Foundation and Cultivation are both higher in the current year (\$66K), while Consultant Fees were considerably higher last year but are not being charged in the current year (\$68K); investment fees were also \$12K lower.

## 4. **Investments**

The College's portfolio is invested consistently with its investment policy, with 24.71% 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 \$1.665M net gain in interest income reported on Exhibit B, \$104K is unrealized income while \$1.561M is realized income and includes earnings generated from bond proceeds.



**COLUMBUS STATE COMMUNITY COLLEGE  
BALANCE SHEET AT MARCH 31, 2023  
With Comparative Figures at March 31, 2022**

**EXHIBIT A**

<u>Assets</u>	<u>March 31, 2023</u>	<u>March 31, 2022</u>		<u>Liabilities and Fund Balance</u>	<u>March 31, 2023</u>	<u>March 31, 2022</u>	
<b>Current Funds</b>			(1)	<b>Current Funds</b>			(1)
<b>Unrestricted</b>			(2)	<b>Unrestricted</b>			(2)
<b>Educational and general</b>			(3)	<b>Educational and general</b>			(3)
Cash	\$ 10,871,367	\$ 15,344,512	(4)	Accounts payable	\$ 8,768,411	\$ 11,998,768	(4)
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))	144,670,640	138,844,761	(5) (6) (7)	Deferred income			(5)
Accounts receivable, net of allowance for doubtful accounts	16,472,496	13,417,707	(8) (9)	Student tuition	16,417,640	14,839,708	(6)
Interest receivable	-	-	(10)	Lab fees and credit bank	328,914	148,585	(7)
Prepaid expense	1,371,612	897,289	(11)	State CARES funds	-	-	(8)
Inventory	34,861	31,730	(12)	Due to auxiliary funds	-	-	(9)
Due from agency funds	-	-	(13)	Due to plant funds	11,153,167	17,116,743	(10)
Due from auxiliary funds	828,162	641,916	(14)	Due to agency funds	4,100,963	1,025,699	(11)
			(15)	Fund balances (Exhibit C):			(12)
<b>Total educational &amp; general</b>	<u>\$ 174,249,138</u>	<u>\$ 169,177,914</u>	(16)	Allocated	90,438,751	74,812,749	(13)
				Unallocated	43,041,293	49,235,663	(14)
				<b>Total fund balances</b>	<u>133,480,044</u>	<u>124,048,411</u>	(15)
				<b>Total educational &amp; general</b>	<u>\$ 174,249,138</u>	<u>\$ 169,177,914</u>	(16)
<b>Auxiliary enterprise</b>				<b>Auxiliary enterprise</b>			
Cash	\$ 3,090,464	\$ 3,077,310	(17)	Accounts payable	\$ 311,460	\$ 700,117	(17)
Investments	10,993,238	11,040,560	(18)	Due to educational & general fund	828,162	641,916	(18)
Accounts receivable	853,115	1,346,222	(19)	Due to Plant Fund	330,600	274,038	(19)
Inventories, at cost as defined (note 2)	1,719,368	1,303,372	(20)	Fund balances (Exhibit D):			(20)
Other Assets	70,178	70,178	(21)	Allocated	404,087	452,367	(21)
Due from general fund	-	-	(22)	Unallocated	14,951,854	14,869,003	(22)
Due from grant funds	99,799	99,800	(23)	<b>Total fund balances</b>	<u>15,355,941</u>	<u>15,321,370</u>	(23)
<b>Total auxiliary enterprise</b>	<u>16,826,163</u>	<u>16,937,442</u>	(24)	<b>Total auxiliary enterprise</b>	<u>16,826,163</u>	<u>16,937,442</u>	(24)
<b>Total unrestricted</b>	<u>\$ 191,075,301</u>	<u>\$ 186,115,355</u>	(25)	<b>Total unrestricted</b>	<u>\$ 191,075,301</u>	<u>\$ 186,115,355</u>	(25)
<b>Total current funds</b>	<u>\$ 191,075,301</u>	<u>\$ 186,115,355</u>	(26)	<b>Total current funds</b>	<u>\$ 191,075,301</u>	<u>\$ 186,115,355</u>	(26)
	[A]	[B]			[C]	[D]	

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE  
BALANCE SHEET AT MARCH 31, 2023  
With Comparative Figures at March 31, 2022**

**EXHIBIT A  
(Continued)**

<u>Assets</u>	<u>March 31, 2023</u>	<u>March 31, 2022</u>		<u>Liabilities and Fund Balance</u>	<u>March 31, 2023</u>	<u>March 31, 2022</u>	
<b>Plant funds</b>			(1)	<b>Plant funds</b>			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	\$ -	\$ -	(3)	Fund balances			(3)
Capital Improvement Fund	1,586,954	1,542,888	(4)	Restricted	\$ 1,586,954	\$ 1,542,888	(4)
Total unexpended	<u>1,586,954</u>	<u>1,542,888</u>	(5)	Total unexpended	<u>1,586,954</u>	<u>1,542,888</u>	(5)
Cash from Bond Proceeds	1,559,931	1,493,693	(6)				(6)
Investments	153,821,471	152,186,175	(7)				(7)
Deposit with trustees/Bond Retirement Fund	1,420,158	2,142,340	(8)	Investment in plant:			(8)
Due from general fund	11,153,167	17,116,743	(9)				(9)
Due from Auxiliary	330,600	274,038	(10)	Interest payable	-	-	(10)
Due from Grants	3,608,548	3,608,548	(11)	Capital lease payable	-	-	(11)
Land	28,375,580	28,375,580	(12)	Accounts payable	199,043	264,371	(12)
Improvements other than buildings	16,409,050	16,219,770	(13)	Bonds payable	146,318,846	162,171,903	(13)
Buildings	218,606,818	216,259,993	(14)	Leased Liabilities	4,895,865	-	(14)
Movable equipment, furniture and library books	64,173,108	59,429,074	(15)	Due from Grant Funds	195,170	195,170	(15)
Construction-in-progress	6,117,628	5,640,055	(17)	Net investment in plant	204,303,041	194,931,967	(16)
Leased Assets	5,575,626	-	(18)				(17)
Other Assets	256,300	139,317	(19)				(18)
Less: accumulated depreciation	(155,496,018)	(145,321,914)	(20)				(19)
Total investment in plant	<u>355,911,965</u>	<u>\$ 357,563,411</u>	(21)	Total investment in plant	<u>355,911,965</u>	<u>357,563,411</u>	(20)
Total plant funds	<u>\$ 357,498,919</u>	<u>\$ 359,106,300</u>	(22)	Total plant funds	<u>\$ 357,498,919</u>	<u>\$ 359,106,300</u>	(21)
							(22)
<b>Agency funds</b>		\$	(23)	<b>Agency funds</b>			(23)
Cash	\$ -	-	(24)	Deposits held in custody for others	\$ 4,100,963	\$ 1,025,699	(24)
Due from agencies	-	-	(25)	Due to educational and general fund	-	-	(25)
Due from general fund	4,100,963	1,025,699	(26)				(26)
Total agency funds	<u>\$ 4,100,963</u>	<u>\$ 1,025,699</u>	(27)	Total agency funds	<u>\$ 4,100,963</u>	<u>\$ 1,025,699</u>	(27)
	[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 NINE MONTHS ENDED MARCH 31, 2023  
With Comparative Figures at March 31, 2022**

**EXHIBIT B**

	FY 23			FY 22			FY 23 Projected Year End		FY 22 Audited Year End		
	Budget as approved June 2022	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Budget as approved June 2021	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 23 Projected Year End	Projected % of Budget	FY 22 Audited Year End	% of Budget	
<b>Revenues</b>											
<b>Appropriations</b>											
Subsidy	\$ 77,993,990	\$ 58,444,455	74.93%	\$ 76,021,245	\$ 56,694,622	74.58%	\$ 77,911,943	99.89%	\$ 75,629,791	99.49%	(1)
Student Support Services	-	-	-	-	-	-	-	-	-	-	(2)
	<u>77,993,990</u>	<u>58,444,455</u>	<u>74.93%</u>	<u>76,021,245</u>	<u>56,694,622</u>	<u>74.58%</u>	<u>77,911,943</u>	<u>99.89%</u>	<u>75,629,791</u>	<u>99.49%</u>	(3)
<b>Student</b>											
Tuition	76,744,604	58,386,637	76.08%	82,370,801	57,972,650	70.38%	71,991,914	93.81%	71,306,632	86.57%	(4)
Fees	3,102,150	2,424,193	78.15%	3,381,799	2,407,312	71.18%	2,939,249	94.75%	2,262,513	66.90%	(5)
Special Courses	1,181,849	1,709,833	144.67%	1,200,030	689,031	57.42%	2,190,224	185.32%	1,082,530	90.21%	(6)
	<u>81,028,603</u>	<u>62,520,663</u>	<u>77.16%</u>	<u>86,952,630</u>	<u>61,068,993</u>	<u>70.23%</u>	<u>77,121,387</u>	<u>95.18%</u>	<u>74,651,675</u>	<u>85.85%</u>	(7)
<b>Contracted Services</b>											
Net	988,640	738,769	74.73%	640,584	492,084	76.82%	1,005,803	101.74%	1,196,518	186.79%	(8)
	<u>988,640</u>	<u>738,769</u>	<u>74.73%</u>	<u>640,584</u>	<u>492,084</u>	<u>76.82%</u>	<u>1,005,803</u>	<u>101.74%</u>	<u>1,196,518</u>	<u>186.79%</u>	(9)
<b>Other</b>											
Partnership Revenue	90,813	40,623	44.73%	41,125	68,667	166.97%	69,079	76.07%	93,383	227.07%	(10)
Miscellaneous	984,364	763,912	77.60%	1,010,625	584,075	57.79%	1,040,356	105.69%	1,070,214	105.90%	(11)
Mitchell Hall Transfer In	-	-	-	-	-	-	-	-	-	-	(12)
Transfer In for Debt Service	1,009,987	-	-	831,107	-	-	1,009,987	100.00%	831,107	100.00%	(13)
	<u>2,085,164</u>	<u>804,534</u>	<u>38.58%</u>	<u>1,882,857</u>	<u>652,742</u>	<u>34.67%</u>	<u>2,119,422</u>	<u>101.64%</u>	<u>1,994,704</u>	<u>105.94%</u>	(14)
Total Revenues	<u>162,096,397</u>	<u>122,508,421</u>	<u>75.58%</u>	<u>165,497,316</u>	<u>118,908,440</u>	<u>71.85%</u>	<u>158,158,554</u>	<u>97.57%</u>	<u>153,472,688</u>	<u>92.73%</u>	(15)
<b>Operating Expenditures</b>											
Educational & General (Instructional)	83,879,317	60,104,137	71.66%	86,069,585	60,679,965	70.50%	82,629,369	98.51%	81,588,118	94.79%	(16)
Library	1,823,111	1,148,499	63.00%	1,816,490	1,171,633	64.50%	1,585,848	86.99%	1,646,674	90.65%	(17)
General	14,450,877	9,077,810	62.82%	14,189,335	8,453,260	59.57%	13,746,925	95.13%	12,076,383	85.11%	(18)
Information Technology	13,591,605	10,419,759	76.66%	13,638,508	10,391,567	76.19%	13,795,264	101.50%	13,303,162	97.54%	(19)
Student Services	19,238,144	12,905,939	67.09%	16,730,303	11,424,581	68.29%	18,838,383	97.92%	16,399,608	98.02%	(20)
Operation and maintenance of plant	15,658,944	11,344,293	72.45%	16,158,946	11,022,386	68.21%	15,724,887	100.42%	14,962,257	92.59%	(21)
Administration	13,970,315	7,706,779	55.17%	12,876,624	7,225,484	56.11%	10,862,606	77.75%	9,689,650	75.25%	(22)
Transfer for debt service	2,174,801	1,631,101	75.00%	2,197,525	1,648,144	75.00%	2,174,801	100.00%	2,197,525	100.00%	(23)
GEER SSI	-	-	-	-	(471,114)	-	-	0.00%	(711,375)	-	(24)
Total Expenditures	<u>164,787,114</u>	<u>114,338,316</u>	<u>69.39%</u>	<u>163,677,316</u>	<u>111,545,905</u>	<u>68.15%</u>	<u>159,358,083</u>	<u>96.71%</u>	<u>151,152,002</u>	<u>92.35%</u>	(25)
<b>Non-operating &amp; Encumbered</b>											
Transfer for Capital Equipment	500,000	See Exhibit C		500,000	See Exhibit C		500,000	N/A	500,000	N/A	(26)
Transfer for Capital Improvements	1,100,000			500,000			1,100,000	N/A	500,000	N/A	(27)
Transfer for Student Success & Innovation	-			-			-	N/A	-	N/A	(28)
Transfer for Scholarships	-			-			-	N/A	-	N/A	(29)
Transfer for Technology Initiatives	820,000			820,000			820,000	N/A	820,000	N/A	(30)
Transfer for Mitchell Hall Start Up Costs	-			-			-	N/A	-	N/A	(31)
Transfer for One Time Compensation	-			-			-	N/A	-	N/A	(32)
COVID-19	-			-			-	N/A	-	N/A	(33)
Total expenditures and transfers	<u>167,207,114</u>	<u>114,338,316</u>	<u>68.38%</u>	<u>165,497,316</u>	<u>111,545,905</u>	<u>67.40%</u>	<u>161,778,083</u>	<u>96.75%</u>	<u>152,972,002</u>	<u>92.43%</u>	(34)
Operational Revenues	<u>(5,110,717)</u>	<u>8,170,105</u>	<u>N/A</u>	<u>-</u>	<u>7,362,536</u>	<u>N/A</u>	<u>(3,619,529)</u>	<u>N/A</u>	<u>500,686</u>	<u>N/A</u>	(35)
<b>Interest Income</b>											
Net Operating Revenues	\$ <u>(5,110,717)</u>	\$ <u>9,835,275</u>	<u>-</u>	\$ <u>-</u>	\$ <u>(3,490,579)</u>	<u>-</u>	\$ <u>1,665,170</u>	<u>-</u>	\$ <u>(4,287,776)</u>	<u>-</u>	(36)
							\$ <u>(1,954,359)</u>	<u>-</u>	\$ <u>(3,787,090)</u>	<u>-</u>	(37)
<b>Reserve expenditures from Exhibit C</b>	<u>(5,110,717)</u>	<u>10,299,462</u>		<u>-</u>	<u>4,353,174</u>		<u>11,028,858</u> *		<u>6,665,900</u>		(38)
Net Revenues/(Expenditures)	\$ <u>(5,110,717)</u>	\$ <u>(464,186)</u>		\$ <u>-</u>	\$ <u>(481,217)</u>		\$ <u>(12,983,217)</u>		\$ <u>(10,452,990)</u>		(39)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

\*Reserve expenditures from Exhibit C; this amount also includes estimated year-end audit adjustments such as capitalization of assets, and other required accruals and adjustments.

**COLUMBUS STATE COMMUNITY COLLEGE  
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT  
EDUCATIONAL AND GENERAL FUNDS  
FOR THE NINE MONTHS ENDED MARCH 31,2023**

**EXHIBIT C**

	Balance at June 30, 2022	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at March 31, 2023	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 10,789,649	\$ -	\$ 1,100,000	\$ (1,600,000)	\$ (346,860)	\$ 9,942,789	(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	852,841	-	-	-	(182,247)	670,594	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Mitchell Hall Start-Up Costs	1,128,481	-	-	-	-	1,128,481	(7)
COVID-19	245,366	-	-	-	(3,661)	241,706	(8)
Capital Equipment	5,819,917	-	500,000	-	(607,735)	5,712,183	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	1,748,604	-	-	-	(102,128)	1,646,476	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	1,263,508	-	-	-	(30,661)	1,232,847	(13)
Student Success and Innovation	15,372,100	-	-	-	(748,308)	14,623,791	(14)
Strategic Growth Initiatives	689,107	-	-	-	-	689,107	(15)
Technology Initiatives	1,522,386	-	3,544,928	1,600,000	(3,226,416)	3,440,898	(16)
Human Capacity Development/Wellness	242,933	-	-	-	(15,450)	227,483	(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	594,031	-	-	-	(58,927)	535,104	(23)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(24)
Recovery Reserve	12,125,672	18,231,707	-	-	(4,977,069)	25,380,310	(25)
	<u>77,361,578</u>	<u>18,231,707</u>	<u>5,144,928</u>	<u>-</u>	<u>(10,299,462)</u>	<u>90,438,751</u>	(26)
Unallocated	38,350,945	(464,186)	(5,144,928)	-	10,299,462	43,041,293	(27)
Total General Fund	\$ <u>115,712,523</u>	\$ <u>17,767,521</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>133,480,044</u>	(28)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE  
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES  
FOR THE NINE MONTHS ENDED MARCH 31, 2023  
With Comparative Figures at March 31, 2022**

**EXHIBIT D**

	FY 23			FY 22			FY 23 Projected Year End		FY 22 Audited Year End		
	Budget as approved June 2022	Actual to Date	% of Budget Expended to Date	Budget as approved June 2021	Actual to Date	% of Budget Expended to Date	FY 23 Projected Year End	Projected % of Budget	FY 22 Audited Year End	% of Budget	
<b>Auxiliary</b>											
Sales/Revenues											
Bookstore	\$ 7,338,455	\$ 7,300,160	99.48%	\$ 8,288,587	\$ 6,184,965	74.62%	\$ 8,369,081	114.04%	\$ 7,253,886	87.52%	(1)
Food Services	170,000	178,357	104.92%	144,500	107,756	74.57%	196,921	115.84%	126,320	87.42%	(2)
Other	250,000	-	0.00%	180,634	167,044	-	80,940	32.38%	197,984	109.61%	(3)
Total Revenues	7,758,455	7,478,517	96.39%	8,613,721	6,459,765	74.99%	8,646,942	111.45%	7,578,190	87.98%	(4)
Cost of Goods Sold											
Bookstore	\$6,076,637	5,602,021	92.19%	6,827,880	5,160,560	75.58%	6,636,783	109.22%	6,195,322	90.74%	(5)
Food Service	-	247	-	-	56	-	-	-	56	-	(6)
Gross Margin	1,681,818	1,876,248	111.56%	1,785,841	1,299,149	72.75%	2,010,159	119.52%	1,382,812	77.43%	(7)
Operating Expenses											
Bookstore	1,314,526	853,178	64.90%	1,367,371	892,544	65.27%	1,153,243	87.73%	1,192,610	87.22%	(8)
Food Services	86,444	63,398	73.34%	84,884	60,646	71.45%	86,022	99.51%	83,270	98.10%	(9)
Other	275,000	40,807	-	64,674	-	-	81,277	29.56%	33,075	51	(10)
Auxiliary Administration	169,606	128,315	75.65%	151,805	123,506	81.36%	181,818	107.20%	177,009	116.60%	(11)
Total Expenses	1,845,576	1,085,698	58.83%	1,668,734	1,076,697	64.52%	1,502,360	81.40%	1,485,964	89.05%	(12)
Auxiliary Net Operating Income/(Loss)	(163,758)	790,550	-482.76%	117,107	222,452	189.96%	507,799	-310.09%	(103,152)	-88.08%	(13)
Net Income/(Loss)											
Bookstore	(52,708)	844,961	-1603.10%	93,336	131,861	141.28%	579,055	-1098.61%	(134,046)	-143.62%	(14)
Food Services	83,556	114,712	137.29%	59,616	47,054	78.93%	110,899	132.72%	42,994	72.12%	(15)
Other	(25,000)	(40,807)	163.23%	115,960	167,044	-	(337)	1.35%	164,909	142.21%	(16)
Auxiliary Administration	(169,606)	(128,315)	75.65%	(151,805)	(123,506)	81.36%	(181,818)	107.20%	(177,009)	116.60%	(17)
CARES Offset/Transfer-In from Recovery Reserve	163,758	-	-	-	-	-	-	-	-	-	(18)
Net Auxiliary Income/(Loss)	\$ -	\$ 790,550	0.00%	\$ 117,107	\$ 222,452	0%	\$ 507,799	0.00%	\$ (103,152)	\$ -88.08%	(19)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(30,000)	-	-	(40,000)	-	-	-	-	-	-	(20)
College Credit Plus	-	-	-	-	-	-	-	-	-	-	(21)
College Strategic Priorities	(100,000)	(73,129)	-	(100,000)	(27,000)	-	(88,129)	-	(38,994)	-	(22)
Food Services/Renovations	-	-	-	-	-	-	-	-	-	-	(23)
Transfer for Debt Service	(347,216)	(260,412)	-	(339,367)	(254,526)	-	(347,216)	-	(339,368)	-	(24)

**COLUMBUS STATE COMMUNITY COLLEGE  
CASH FLOW FORECAST  
AS OF MARCH 31, 2023**

**EXHIBIT E**

	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	<u>\$ 4,328,804</u>	<u>10,795,061</u>	<u>4,976,299</u>	<u>6,655,733</u>	<u>14,823,016</u>	<u>7,566,203</u>	(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	<u>\$ 5,533,132</u>	<u>5,857,471</u>	<u>5,984,400</u>	<u>5,541,330</u>	<u>5,173,259</u>	<u>5,345,188</u>	(14)

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

<u>Assets</u>	<u>March 31, 2023</u>	<u>March 31, 2022</u>	
Cash	\$ 6,604,000	\$ 6,070,591	(1)
Investments at market value (see note)	15,933,504	16,673,532	(2)
Pledges Receivable - Mitchell Hall	1,797,464	1,683,226	(3)
Pledges Receivable - Other	3,768,076	5,580,298	(4)
Accounts Receivable	-	-	(5)
Other Assets	377,123	377,123	(6)
Total Assets	<u>\$ 28,480,167</u>	<u>\$ 30,384,770</u>	(7)
<u>Liabilities</u>			
Due to general fund	\$ 21,385	\$ -	(8)
Deferred Revenue	6,000	-	(9)
Pledge Payable	-	-	(10)
Trade Payables	467,809	1,981,993	(11)
Total Liabilities	<u>495,194</u>	<u>1,981,993</u>	(12)
<u>Fund balance</u>			
Permanently Restricted	6,722,122	5,627,469	(13)
Temporarily Restricted	15,417,322	18,027,239	(14)
Unrestricted			
Allocated	86,634	86,634	(15)
Unallocated	5,758,895	4,661,435	(16)
Total fund balance	<u>27,984,973</u>	<u>28,402,777</u>	(17)
Total Liabilities and fund balance	<u>\$ 28,480,167</u> [A]	<u>\$ 30,384,770</u> [B]	(18)

**Note: Investments**

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

	<u>Cost</u>	<u>Market</u>	<u>Percent of Portfolio</u>
Cash & Equivalents	\$ 2,266,795	2,275,599	14.28%
Equities	4,777,686	5,512,250	34.60%
Fixed Income	8,408,395	7,863,668	49.35%
Mutual Funds	<u>280,498</u>	<u>281,987</u>	<u>1.77%</u>
Total Investments	<u>\$ 15,733,374</u>	<u>\$ 15,933,504</u>	<u>100.00%</u>

**EXHIBIT G**

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED MARCH 31, 2023  
With Comparative Figures at March 31, 2022**

	March 31, 2023				Total All Funds	March 31, 2022	
	Unrestricted Allocated	Unrestricted Unallocated	Temporarily Restricted	Permanently Restricted		Total All Funds	
Revenue							
Contributions							
Scholarships and Programs	\$ -	\$ 1,163,632	\$ 1,041,996	\$ 577,212	\$ 2,782,840	\$ 682,269	(1)
Taste the Future	-	131,707	-	-	131,707	82,121	(2)
Contributions for Columbus State	-	-	2,404,408	-	2,404,408	2,722,030	(3)
Mitchell Hall	-	-	113,430	-	113,430	216,021	(4)
Creative Campus	-	-	-	-	-	120,000	(5)
Administration Fee Income	-	61,404	-	-	61,404	-	(6)
Rental Income	-	-	-	-	-	-	(7)
Interest Income	-	31,905	3,594	-	35,499	25,338	(8)
Investment Income							
Realized	-	(12,862)	(41,089)	-	(53,951)	1,054,034	(9)
Unrealized	-	91,491	395,850	-	487,341	(1,392,156)	(10)
Investment income-subtotal	-	78,629	354,761	-	433,390	(338,122)	(11)
Total revenues	-	1,467,277	3,918,189	577,212	5,962,678	3,509,657	(12)
Expenditures							
Scholarships and Programs	-	-	1,635,718	-	1,635,718	270,360	(13)
Contributions to Columbus State	-	-	1,504,192	40,440	1,544,632	389,907	(14)
Corporate Gift	-	-	1,393,883	-	1,393,883	1,496,373	(15)
Creative Campus	-	-	8,435	-	8,435	19,375	(16)
Mitchell Hall	-	-	-	-	-	-	(17)
Administrative Fee Expense	-	-	61,404	-	61,404	-	(18)
Management and general	-	249,333	1,821	-	251,154	259,758	(20)
Total expenditures	-	249,333	4,605,453	40,440	4,895,226	2,435,773	(21)
Excess (deficit) of revenues over expenditures	-	1,217,944	(687,264)	536,772	1,067,452	1,073,884	(22)
Transfers	-	-	-	-	-	-	(23)
Other Board Distributions	-	-	-	-	-	-	(24)
Fund balance at beginning of period	86,634	4,540,951	16,104,586	6,185,350	26,917,521	27,328,893	(25)
Fund balance at end of period	\$ 86,634	\$ 5,758,895	\$ 15,417,322	\$ 6,722,122	\$ 27,984,973	\$ 28,402,777	(26)
	[A]	[B]	[C]	[D]	[E]	[F]	



**COLUMBUS STATE COMMUNITY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
AS OF MARCH 31, 2023**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 33,366,621	\$ 33,366,621	4.87%	1
STAR Ohio/Plant	1,586,954	1,586,954	4.87%	1
STAR Ohio/Auxiliary	2,809,014	2,809,014	4.87%	1
STAR 2020A Bonds	412,898	412,898	4.87%	1
STAR 2020B Bonds	2,789,419	2,789,419	4.87%	1
CSCC Operating Fund	115,943,709	111,304,019	1.99%	887
Auxiliary Services	8,532,435	8,184,224	1.93%	799
2020A Bond Proceeds	16,367,395	16,573,145	4.00%	88
2020B Bond Proceeds	56,759,576	53,808,301	0.55%	515
2020B Bond Proceeds PNC	60,219,090	56,582,036	4.52%	475
County Proceeds	14,093,866	14,164,669	4.44%	47
Plant Fund	9,909,013	9,491,004	1.72%	767
	<u>\$ 322,789,992</u>	<u>\$ 311,072,304</u>		

\* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	13.17%
	Agencies	15.04% *
	Municipal Bonds	23.30%
	Corporate Issues	19.26%
	Treasury Notes	17.69%
	Stocks	0.00%
	Cash & Equivalents	11.54%
		<u>100.00%</u>

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

2) **Inventories**

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

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

3) **Plant Funds**

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

4) **Long-term debt**

Outstanding long-term debt consists of bonds payable in annual installments varying from \$800,000 to \$1,285,000 with interest rates of 1.65% to 5%, the final installment being due in 2041. Approximately \$21.2M 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, the Auxiliary Services fund, and from the Development Foundation from funds raised through a capital campaign. The balance of the bonds, nearly \$125.2M, 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 OF TRUSTEES**

**INFORMATION ONLY**

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Marwa Berri	Program Coordinator	Business Programs	03/01/2023	\$51,701
Erica Brownstein	Assistant Director	Accessibility & Testing	05/01/2023	\$75,000
Alysia Maxwell	Advisor	Advising & Career Services	04/24/2023	\$48,106
Shane Sims	Technician	IT Asset Management	04/03/2023	\$49,920
Chase Wise	Groundskeeper	Grounds	02/16/2023	\$34,840

**BOARD OF TRUSTEES****INFORMATION ONLY**

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

<b><u>NAME</u></b>	<b><u>POSITION</u></b>	<b><u>DEPARTMENT</u></b>	<b><u>DATE</u></b>
Ashley Apel	Facilities Support II	Facilities Management	04/14/2023
Jeremy Benis	Material Handler II	Mail Ship/Receiving Warehouse	03/24/2023
Marwa Berri	Program Coordinator	Business Programs	04/19/2023
Peter Carswell	Associate Professor	Information Systems Technology	03/21/2023
Nicholas Durdil	Restaurant Manager	Hospitality Management	04/10/2023
Marlene Jablonka	Executive Assistant	Information Technology	04/30/2023
Jesse Jones	Coordinator	Foundation Office	04/12/2023
Kat McDonald-Miranda	Analyst	Institutional Effectiveness	04/21/2023
Christy Schaffner	Supervisor	Academic Affairs	03/21/2023
Kate Smith	Administrator	Facilities Planning & Design	04/14/2023

May 2023