

COLUMBUS STATE

COMMUNITY COLLEGE

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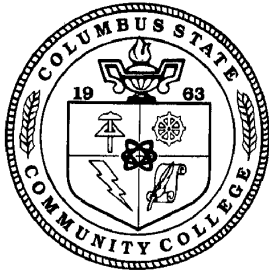
BOARD EX-OFFICIOS

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Thomas Shanahan, Ex-Officio Faculty Member

A G E N D A
BOARD OF TRUSTEES MEETING
Thursday, November 18, 2021
WD 4th Floor Ballroom
6:00 PM

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 Vice-Chair Burger
5. Opening Remarks from President Harrison
6. Approval of Minutes
7. Resolution of the Board of Trustees in Honor of Columbus City Councilmember Priscilla Tyson’s Exemplary Public Service... 1
8. 2022 Dates for Committee of the Whole and Board of Trustee Meetings 4
9. FY21 Efficiency Review & Report..... 5
10. Honorary Naming of Facilities in the School of Hospitality Management and Culinary Arts 43
11. Rescind Existing College Policy, 15-01 Information Technology 45
Adopt New Policy, 15-01 Responsible Acquisition and Use of Computing Resources
Adopt New Policy, 15-02 Information Security
12. Financial Statements as of and for the Four Months Ended October 31, 2021 (*information only*)..... 53
13. Personnel Information Items (*information only*).....67

14. President's Report
15. Old Business
16. New Business
17. Annual Organization of the Board
 - A. Report from the Nominating Committee
 - B. Election of Officers
18. Public Participation
19. Executive Session (*if needed*)
20. Adjournment



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Resolution of the Board of Trustees in Honor of Columbus City Councilmember Priscilla Tyson's Exemplary Public Service.

BACKGROUND INFORMATION:

Councilmember Priscilla Tyson grew up in the Shepherd community in northeast Columbus, Ohio. Councilmember Tyson graduated from Eastmoor Academy High School, earned an Associate of Applied Business in Retail Management from Columbus Technical Institute, and a Bachelor of Science in Business Administration from Franklin University.

Before joining Columbus City Council, Councilmember Tyson served as vice president at National City Bank from 1977 to 1993, where she led the bank's community development and employee relations functions. Following her time at National City, Councilmember Tyson joined Ohio Health Systems as vice president of community relations.

Councilmember Tyson left Ohio Health Systems, leveraging her experience in the private sector and her passion for community development, to start the nonprofit City Year Columbus. Councilmember Tyson led City Year for 13 years, growing the capacity of the nonprofit to provide thousands of hours of volunteer service to students and teachers in the region's public schools.

In 2007, Councilmember Tyson was appointed to the Columbus City Council. Throughout her tenure, Councilmember Tyson has worked with countless private and public sector partners to grow prosperity and to increase equity. As the Chair of the Health and Human Services and Workforce Development Committees, and as the former Chair of the Finance Committee, Councilmember Tyson's work addresses many of our community's highest priorities, including economic development, workforce development, food security, healthcare access, job training, public safety, supplier diversity, and civil rights.

Among her many achievements, Councilmember Tyson is responsible for the formation of the Commission on Black Girls, established in July of 2018. The Commission was charged to study and assess the quality of life of Black girls in Central Ohio. Currently, the Commission is developing and implementing recommendations to ensure opportunities, successful futures, and the achievement of a high quality of life for Black girls living within the City of Columbus.

Councilmember Tyson, the longest-serving woman in the history of Columbus City Council, has served with honor, courage, and distinction. The Board of Trustees and the entire college are inspired by Councilmember Tyson's vision and leadership, and wish to express their sincere appreciation for her unwaivering commitment to the pursuit of the greater good.

RECOMMENDATION

That the Board of Trustees approve the attached resolution honoring the public service of Columbus City Councilmember Priscilla Tyson.

COLUMBUS STATE COMMUNITY COLLEGE

Board of Trustees

Resolution

WHEREAS, Columbus City Councilmember Tyson is a proud lifelong resident of Columbus, Ohio, and alumnus of Eastmoor Academy High School, Columbus Technical Institute, and Franklin University; and

WHEREAS, Councilmember Tyson, after a distinguished career in banking and healthcare, founded City Year Columbus and led the organization for thirteen years as it provided thousands of hours of volunteer service to students and teachers in our public schools; and

WHEREAS, Councilmember Tyson joined Columbus City Council in 2007, served as former Chair of the Finance Committee, and current Chair of the Health and Human Services, and Workforce Development Committees; and

WHEREAS, Councilmember Tyson leads transformational public-private partnerships to address many of our community's highest priorities, including economic development, workforce development, job training, public safety, food security, healthcare access, job training, public safety, supplier diversity, and civil rights; and

WHEREAS, Councilmember Tyson is a champion of equitable outcomes for Black girls, people of color, and economically disenfranchised residents and neighborhoods across the City of Columbus; and

WHEREAS, Councilmember Tyson is an exemplar of the highest ideals of public service, and the longest serving woman Councilmember in the history of Columbus City Council;

NOW, THEREFORE, BE IT RESOLVED, that the Columbus State Community College Board of Trustees express their deepest gratitude and admiration to Councilmember Priscilla Tyson and hereby state on behalf of the students, staff, faculty, and administration their appreciation for her leadership, wisdom, and impact.

IN WITNESS HEREOF, we hereunto set our hands to this resolution on this eighteenth day of November, two-thousand and twenty-one.

COLUMBUS STATE COMMUNITY COLLEGE
BOARD OF TRUSTEES

Dr. David T. Harrison, Secretary

Board Meeting Schedule – 2022

COMMITTEE OF THE WHOLE MEETINGS

<u>Date</u>	<u>Time</u>	<u>Location</u>
Friday, January 21, 2022	8:00 a.m.	WD Conference Center
Friday, March 18, 2022	8:00 a.m.	WD Conference Center
Friday, May 20, 2022	8:00 a.m.	WD Conference Center
Friday, July 15, 2022	8:00 a.m.	WD Conference Center
Friday, September 16, 2022	8:00 a.m.	WD Conference Center
Thursday, November 10, 2022*	8:00 a.m.	WD Conference Center
Friday, January 20, 2023	8:00 a.m.	WD Conference Center

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

**Adjusted due to conflict*

BOARD OF TRUSTEES MEETINGS

<u>Date</u>	<u>Time</u>	<u>Location</u>
Thursday, January 27, 2022	6:00 p.m.	WD Conference Center
Thursday, March 24, 2022	6:00 p.m.	Delaware Campus
Thursday, May 26, 2022	6:00 p.m.	WD Conference Center
Thursday, July 21, 2022	6:00 p.m.	WD Conference Center
Thursday, September 22, 2022	6:00 p.m.	WD Conference Center
Thursday, November 17, 2022*	6:00 p.m.	WD Conference Center
Thursday, January 26, 2023	6:00 p.m.	WD Conference Center

(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:

Adoption of FY21 Efficiency Review and Report.

BACKGROUND INFORMATION:

Section 3333.95 of the Ohio Revised Code requires that the Chancellor maintain an efficiency advisory committee made of up representatives from all of Ohio's public higher education institutions for the purpose of "generating institutional efficiency reports for campuses, identifying shared services opportunities, streamlining administrative operations, and sharing best practices in efficiencies among public institutions of higher education." Ohio statute also requires the Chancellor to compile efficiency reports from all public institutions 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 December 31 of each year.

Columbus State's FY21 Efficiency Review and Report (the "Efficiency Report") has been developed by members of an internal Efficiency Advisory Work Group as well as other College leaders guided by templates provided by the Ohio Department of Higher Education (ODHE). The report is organized into five sections: Operational Efficiency, Academic Practices, Policy Reforms, Students Benefit, and Future Goals. It also includes four appendices that were requested by ODHE. The report was submitted to the Ohio Department of Higher Education on October 29, 2021, as required, pending Board approval as allowed.

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

RECOMMENDATION

That the Board adopt the College's FY21 Efficiency Review and Report as attached.

COLUMBUS STATE

COMMUNITY COLLEGE

October 29, 2021

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 FY21 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.

When the pandemic began, the College developed the following principles to guide decision-making during these tumultuous times:

- *Be guided by compassion and flexibility:* Maintain the academic success momentum for students with a deliberate emphasis on equity.
- *Protect the long-term health of the College:* Sustain College resources so that the immediate and long-term needs of our students and community can be met.
- *Continue to innovate:* Stay nimble and deliver in a timely manner so that the changing needs of the community and employers can be met.
- *Collaborative, informed decision making and clear communications:* In the midst of a lot of uncertainty, make decisions together and communicate clearly and often.

These guiding principles have served us well. Operations in FY21 were mostly remote with activities and instructional delivery only being conducted in-person when absolutely necessary. The College's early decision to be remote provided certainty to our partners' planning efforts. The College also demonstrated its leadership as a key partner and primary convener of Central Ohio stakeholders with deploying efforts to recover from the pandemic.

As we approached the FY22 budget, we built upon the above guiding principles by establishing design principles. Under each of the following principles are examples of priority work and accomplishments that exemplify our commitment to our students and employees as well as to our Central Ohio community.

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

Invest in innovation and economic recovery: Accelerate equitable student, institutional, and community outcomes; reduce financial stability barriers for students; and recover students who have stopped out because of the pandemic.

- The College regularly reviews data to understand the challenges and successes of students. This became especially important during the pandemic. At the highest level, student persistence and completion showed steady results, but as the data was disaggregated by race, gender, and other demographic categories, it was found that the pandemic caused significant challenges for some students. After studying the data, the College decided to provide intensive support services to those most impacted by the pandemic to help them recover and reclaim their educational future. The following four programs were developed in response to these needs:
 - *Forward Together* connects high school juniors and seniors in high-poverty Central Ohio school districts to College and community resources, and the program provides them full educational financial support as well as a monthly progress stipend;
 - *Accelerated Training Centers* are locations being set up in partnership with community organizations and local employment agencies to offer free, short-term certificate programs in high-demand career fields;
 - *Reconnect to Complete* is a pilot program to re-engage students who stopped out during the pandemic; and
 - *Reclaiming your Future* provides financial support to individuals over 20 years old with no prior college experience.

- The Columbus State Bookstore continues to advance affordable textbook options for students evidenced by it earning the honor of being the *2020-2021 RedShelf Digital Champion*. Being one of twenty awardees in a pool of 1,500 national partners, this award signifies the extent to which Columbus State is achieving efficiencies in affordability and accessible digital course materials for students.

- Students now have the option to obtain Columbus State’s Digital Photography degree as a “Z degree” (no textbook costs) starting in FY21. Also, all digital photography courses are now 100% textbook free resulting in textbook savings totaling over \$55K per year for all digital photography students. Our Digital Photography Program also received two national rankings in 2021:
 - Ranked #1 in the nation on a list of the top 43 (mostly four-year) schools ranked by Intelligent.com.
 - Ranked as one of the top 5 Best Online Photography Degree Programs for 2021 of associate degree schools.

- The search and selection process of a vendor for a new enterprise resource planning (ERP) system/student information system (SIS) was completed in FY21 and the implementation is

underway. Workday was selected to replace the existing system and will be implemented in phases. The initial platform, comprised of the human capital management, finance, and payroll modules, will provide a foundation on which the student system will be built. Currently, the College is solidifying the vision of the student experience to help inform implementation of the student module, which is planned to be kicked off next summer.

Practice exemplary financial stewardship: Make short-term investments (2-3 years) with the long-term vision in mind; implement efficient operational practices learned during the pandemic, as applicable; and ensure long-term financial stability.

- Franklin County voters approved a \$300 million bond issue in support of Columbus State's \$441 million capital plan approved by its Board of Trustees in September of 2019. Over the summer of 2020 the College issued its first series of bonds and then began to address overdue deferred maintenance needs as well as planning to ensure that implementation is mindful of the changes that the pandemic might have on space needs. In addition, the College began discussions about key industry sectors in Central Ohio to ensure the capital implementation plan has such sectors appropriately prioritized to meet the changing needs of employers.
- Moody's Investors Service has assigned Issuer Ratings to 468 combined 4-year public and private higher education institutions and community colleges/districts, including Columbus State. In August, Moody's announced that they had "placed debt ratings for 23 four year public and private colleges and community colleges/districts under review for downgrade and 1 under for upgrade." On October 8, 2021, Moody's upgraded Columbus State's revenue-backed debt from an Aa3 rating to A1, the only upgrade provided by Moody's in the nation.

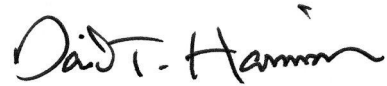
Continue to prioritize safety, health and well-being of internal workforce and students: Integrate diversity, equity and inclusion principles into all that we do; and maintain a safe and healthy workplace.

- The College created a new Office of Diversity, Equity, and Inclusion (DEI) led by a new Chief Diversity Officer. Centralizing this office with Cabinet-level leadership demonstrates the College's commitment to ensuring integration of DEI throughout the College's strategic priorities and outcomes.
- Columbus State is one of ten community colleges selected to participate in the Racial Equity and Leadership Academy (RELA) led by Achieving the Dream and the University of Southern California Race and Equity Center. Through this opportunity, the College is heightening its efforts to incorporate racial equity into student success and develop a bold, strategic racial equity plan.

Finally, the College established the practice early on in the pandemic of showing gratitude to our colleagues and partners. Following this example, I want to thank the State for its leadership during these trying times as well as expressing my gratitude to the Columbus State community for showing the leadership, compassion, and commitment to our students and the community. I knew I was part of a great team and community, but the pandemic exemplified this fact.

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,

A handwritten signature in black ink that reads "David T. Harrison". The signature is written in a cursive style with a prominent initial "D" and a long, sweeping underline.

David T. Harrison
President



Section I: Operational Efficiency

1. 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. What ratios, metrics, or benchmarks does your institution utilize to evaluate operational efficiencies and the appropriate balance of instructional vs. administrative expenses? Please summarize and provide an overview of your performance based on each measure.

Columbus State maintains an Instructional Cost Model (ICM) which allocates the College's revenues and expenditures across courses. This internal model is used by departments when conducting program reviews. Per section metrics include instructional cost, indirect cost, tuition, subsidy, and average class size.

The work that the College has been doing over the past year as part of the capital planning process has included benchmarking several capital and operational items for select industry sectors. The foundational work in this area will continue to scale up as the capital planning process advances.

- b. For definitional purposes, what IPEDS (or other uniformly accepted) expense categories, or subset(s) therein, would you include in instructional expenses and administrative expenses? Please explain.

For external reporting to Ohio's Higher Education Information (HEI) System, the College uses the various applicable categories from the budget category to report instructional and administrative expenses. These categories are not used internally to report or analyze expenses. For internal purposes, expense categories in instructional and administrative expenses are analyzed at the functional level. For example, for instruction we review expenses by faculty and adjuncts. We also review administrative costs by each division.

- c. Are you aware of national models used to benchmark institutional efficiencies? If so, please provide.

The Higher Learning Commission's (HLC) Institutional Update report, the National Community College Benchmarking Project (NCCBP), and the National Community College Cost and Productivity Project (NCCCPP) provide benchmarks or publish metrics that can be used for self-evaluation.

- d. In the last 2-3 years, has your institution received positive media coverage about operational efficiencies? If so, please provide.

Columbus State has been featured in the national media for its environmental practices including Mitchell Hall achieving LEED Certified Status by the U.S. Green Building Council. The designation was featured in the trade publication *Civil + Structural Engineer* in February 2021. The College’s environmental innovation has been captured in the local media including a WSYX – TV (ABC 6) feature in November 2018 on how the College composts the leaves of its approximate 3,000 trees into fertilizer which it then uses on campus; the process is good for the environment in addition to reducing fertilizer and waste hauling costs. In an April 2021 Earth Day special, WBNS – TV (10TV) visited one of the College’s Culinary Arts kitchens to learn simple and effective ways the community can reduce food waste.

In March 2020, WSYX – TV (ABC 6) toured the College’s main campus during a conversation about Issue 21, which was on Franklin County’s ballot at the time. The College was able to highlight some of its capital needs and share with voters how the funds could be used to make the College more efficient in the coming years.

In November 2020, PBS NewsHour interviewed the College as part of its multi-part series examination on the impact of COVID-19 on higher education. The conversation included topics such as short-term certificate programs and the unique challenges that minority students face.

2. CARES Act and other Federal Support impact

- a. How much has your institution received in federal funds from the various programs initiated in response to the COVID-19 pandemic (e.g., HEERF, CRF, ARP)? Please list amount per award type.

	Total Awarded
HEERF I, II, III - Institutional	\$53.6M
HEERF I, II, III - Students	\$38.4M
Title III (3 allocations)	\$4.1M
CRF from State	\$4.7M
Mental Health CRF	\$134K
Mental Health GEER	\$227K
GEER SSI	\$706K

b. How has your institution utilized these various federal funds?

HEERF Institutional and CRF funding is being used for health and safety purposes, on-line instructional and student supports, and to fund a number of programs to help Central Ohio recover from the pandemic. The mental health grant is being used to fund a victim advocate, a counseling contract, student final exam care packages, mental health educational resources, reimbursing students for mental health fees, and other counseling services. GEER SSI funding will be used for the costs of faculty teaching co-requisite English courses.

c. How much was provided by your institution directly to students as emergency aid?

In FY21, \$7,940,722 was distributed to students in emergency aid through the student portion of HEERF federal relief funding.

3. FY 22 Budget Development

a. Please provide a summary of projected enrollment for FY 22 relative to FY 21.

Category	Fall 2020	Fall 2021	Percent Change
First year students	9,096	8,103	-10.9%
Total undergraduate students	27,837	25,374	-8.8%
Total graduate students	N/A	N/A	N/A

b. What other planning assumptions were used related to the fiscal impact of COVID-19 in developing the institution’s FY 22 budget?

Major Assumptions	Description	Projected Fiscal Impact	Actual Fiscal Impact - as of fall 21
Fall Enrollment/ Fee Revenue Relative to Fall 20	A 5% increase in total credits was assumed for fall 2021 over fall 2020.	The projected increase in revenue due to this assumption was \$4M in new revenue.	Fall enrollment (credits) is about 8-9% down, which is estimated to be about \$4.9M short of budget. Other revenue and lower expenses will offset.
Auxiliary Services	The Bookstore’s budget assumed a revenue increase of 2.8% as a result of a higher enrollment assumption,	Budgeted \$35,130 over FY21 final gross margin	Bookstore revenue is about 3.5% below fall 2020 (gross margin 4.2% below), which is estimated to be

	reopening of the retail store, and an improved website presence.		about \$100,000 less gross margin annualized.
State Support	A 3.8% increase from FY21 was assumed.	\$2.8M	Seems to be a reasonable assumption so far.
Unique Cost Drivers – in response to COVID-19	Overall density of on-campus operations and in-person classes is the largest cost driver.	Projected that costs would be higher in FY22 than FY21 but still lower than FY20 for ongoing operational accounts.	We are planning for SP22 to be similar density to AU21 and, so far, our assumptions seem reasonable.
	Parking fees were reinstated in FY21.	Budgeted \$181K based on in-person density increasing as the year progressed.	Parking fee revenue earned through early October is 55% of budget.
	Mitchell Hall retail operations were assumed to open in stages (Blend Bakery and The Mix in June and Degrees Restaurant in September).	Operations were assumed to run at less than full capacity in terms of open hours and sales.	Operations will likely meet budget.

4. 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. Per O.R.C. §3345.59 {E} colleges and universities shall report within their annual efficiency reports the efficiencies gained as a result of the compact.

Please discuss efficiencies gained or opportunities for future partnerships as a result of each of the categories within the compact.

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

Category/Description	Monetary/Other Impact
Reducing duplication of academic programming	
See response to #8 - Course and Program Evaluation.	
Implementing strategies to address workforce education needs of the region	
<p><u>Office of Talent Strategy:</u> The Office of Talent Strategy, established to serve as the regional convener for workforce solutions, turned its focus into defining talent and equity supports that assist businesses as they recover from the pandemic. Talent recovery efforts were determined by working with the Workforce Advisory Council.</p> <p><u>Capital Planning:</u> In the spring of 2020, Franklin County voters approved a \$300M bond issue to support the College’s 2019 Educational Facilities and Technology Plan. While several deferred maintenance projects were launched right away, the College also began efforts to ensure the implementation of its capital plan was appropriately prioritized to meet the changing needs of employers.</p>	<p>Recovery efforts included:</p> <ul style="list-style-type: none"> • The launch of Accelerated Training Centers (ATC) to provide “first job training” to help individuals into employment. • An Equity Grant project with Northland High School was executed to increase interest in English Technology programs and provide high school and college instructors with robotic certifications. • Entry level coursework was created to support the gene therapy manufacturing industry. • By leveraging ODHE funding and the College’s marketing strategies, short-term certificate programs were expanded. <p>The College launched strategic planning work for priority industry sectors to understand new trends related to the future of work. This work will influence College priorities, resource alignment, program offerings, partner support, and capital investments.</p>
Sharing resources to align educational pathways and to increase access within the region	
<p><u>Exact Track Program:</u> In August of 2019, the College launched the Huntington Exact Track program, in partnership with Huntington National Bank and Franklin University offering an accelerated business program for Huntington associates to earn an associate and bachelor’s degree in a lock-step cohort model. Huntington pre-pays tuition to eliminate the financial barrier for associates. Initially offered as a hybrid model, the program has moved entirely online as a result of the pandemic.</p>	<p>The participants of the first cohort will earn their associate degree in SP22 followed by their bachelor’s from Franklin in SP24. From the first two cohorts, 22 students earned the Foundations of Business Certificate in SU20 and 11 earned this certificate in SP21. Two additional cohorts were launched in the 2020-21 academic year with a fifth planned for SP22.</p>

Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region

CCP Online Academy:

In the Autumn 2020 and Spring 2021 semesters, 24 online arts and science courses were made available exclusively for CCP students. While many of the participating students were from one high school, these classes were open to all CCP students. These courses helped school districts with some of the challenges they were facing while they were mostly virtual last year and helped Columbus State achieve better fill rates.

Spring Street Property:

Columbus State was leasing property on Spring Street from Columbus City Schools and bought the property in FY21 as part of the College's capital plan. A college-wide analysis is underway on how to strategically use the space for one of several industry sectors key to Central Ohio. The hope is that employers from the chosen industry will also be able to utilize this space.

There were 372 "seats" filled for Autumn 2020 and 153 filled for Spring 2021 with 10 different school districts represented. Since most school districts moved back in-person starting this fall, this concept is now being piloted for students interested in pursuing IT pathways.

Lease savings equals about \$50K annually.

Enhancing career counseling and experiential learning opportunities for students

The IT Flexible Apprenticeship (ITFA) and Modern Manufacturing Work Study (MMWS) Programs:
These programs continued to offer effective “earn and learn” opportunities for students with collaboration from the Offices of Career Services and Employer Engagement and Experiential Learning (EEEL). The pace of employer engagement continues to lag due to the pandemic. The EEEL and Career Services teams have pursued alternative placement strategies to assist students.

The College added *Handshake*, a career service manager (CRM) system supporting employer engagement, in June 2021. This new system, coupled with the collaborative efforts of the Office of Talent Strategy and the EEEL team, offered a more direct, hands-on approach to placing students with employers. As a result, 71 students/candidates were sourced for 20 positions with 22 hires. Some of the hires were in the fields of Business, Engineering, IT, and Healthcare.

Two new experiential learning programs were introduced in FY21:

- The Financial Services Professional Apprenticeship in partnership with Nationwide.
- The Data Center Technician program.

Following are results for the ITFA and MMWS program:

- MMWS – 67 students began the program during the 20-21 academic year resulting in 31 students being hired for paid experiential learning positions with 20 Central Ohio employers. The average hourly wage for these positions was \$18.50.

ITFA – 103 students began the program during the 20-21 academic year resulting in 24 students being hired as apprentices with 6 Central Ohio employers. The average hourly wage for these positions was \$21.35.

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 JPMorgan 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, Columbus State, The Ohio State University, and the Ohio Department of Education and Ohio Department of Higher

In 2020-21, the Columbus, Ohio New Skills Ready Network team focused its efforts on two major priorities:

- Relationship and capacity building across and within partner organizations.
- Identifying and analyzing program areas to attend to pathway quality.

<p>Education to advance career pathways that align to postsecondary education opportunities, particularly for students in underserved communities.</p> <p><u>Forward Together</u> This pandemic recovery initiative is made possible by federal HEERF funds. With initial planning beginning in Spring 2021, the program aims to enroll recent (2020, 2021) HS graduates negatively impacted by the pandemic into short term, low-hurdle certificate programs that lead to high-demand employment opportunities. Staff are working with local public schools and community organizations to identify recent high school graduates without career/academic plans, who could benefit from guidance and support in taking first steps toward education and careers in healthcare and construction/skilled trades. Students are provided with a navigator—a personal coach who works with a group of no more than 30 students, serves as a hands-on holistic advisor, and connects students to resources at the College and in the community. Program participants receive full educational support (tuition, fees, books) from Columbus State, as well a monthly stipend in the form of a progress award.</p>	<p>The team prioritized a number of key foundational elements of its overall strategy, including improving data capacity and identifying the two initial program areas (healthcare and health services and information technology) where the team will focus its efforts next year.</p> <p>Following are FY21 results for Forward Together:</p> <ul style="list-style-type: none"> • Spring 2021: Initial program planning, identification and hiring of staff, relationship building with Columbus City Schools and local community organizations, and beginning recruitment efforts. • Summer 2021: Continued program development (setting up processes for student enrollment, registration, financial support, and ongoing engagement, as well as program policies). Facilitated two 2-week bridge programs with 31 students to assess placement and provide remediation and soft skills training. • Autumn 2021: Began working with first cohort of 29 students. Students are registered in an average of 10 credit hours and receiving a monthly stipend/progress award of \$850/month.
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Enhancing the sharing of resources between institutions to expand capacity and capability for research and development	
<p>Columbus State has expanded its partnerships with institutions to expand and improve grant efforts of partner colleges. As of 2021, these partnerships exist with Marion Technical College (Marion, Ohio), Rhodes State College (Lima, Ohio) and Washington State Community College (Marietta, Ohio). Three stackable support services provided to MTC include:</p> <ol style="list-style-type: none"> 1. <u>Resources</u>: The Columbus State Grants Office identifies funding opportunities, helps to scope new concepts to determine if they should move 	<p><u>Marion Technical College (MTC)</u>: In late 2019, the Columbus State Grants Office authored a National Science Foundation Advanced Technological Education (NSF ATE) grant for MTC. This was awarded in the Summer of 2020 and was MTC’s first NSF ATE award. Additionally, Columbus State has supported proposals including opportunities related to Federal Work Study; Coronavirus Aid, Relief, and Economic Security (CARES) Act funding; TRIO Talent Search Program, and Regionally Aligned Priorities in Delivering Skills (RAPIDS) equipment funding program. During the autumn of 2019, the Columbus State Grants Office partnered with leadership at MTC</p>

to development, and answers questions about grant-related matters.

2. Alignment: The teams discuss the alignment of potential grant operations to each college's priorities.
3. Development: As funding opportunities are identified, Columbus State helps to formalize the concepts, create work plans, assemble information, and orchestrate the writing of grant proposals.

to submit "Quality Education for All: Strengthening Completion Rates for Underserved Students." A 5-year, \$2,230,000 Title III grant was awarded to MTC. This project, through USDOE, strives to address four primary areas of improvement: Student Entry, Advising, Facilities, and Career and Academic Pathway Alignment. Additionally, CSCC has engaged MTC in the 2019 Department of Labor grant to accelerate the use of unregistered apprenticeships in the Information Technology sector.

Rhodes State College (RSC): The Grants Office is supporting RSC's development of an NSF ATE proposal in agriculture technology with a targeted submission for fall 2021. The Grants Office is also assisting in developing a strategic grant plan for the College that includes developing/submitting a USDOE Title III grant proposal.

Washington State Community College (WSCC): In the summer of 2021, the Grants Office assisted WSCC in submitting a proposal to the Department of Labor Workforce Opportunity for Rural Communities (WORC): A Grant Initiative for the Appalachian and Delta Regions program. Upon award, the project will create the Mid-Ohio Valley Tech Hub which will create a national model for education pathways in information technology and IT-related industries and increase the pipeline of rural community workers in high-demand IT occupations.

Other collaborative work:

CSCC, through the DOL OMWP project, partnered with Northwest State and Hocking College to evaluate and grow existing programs that engage regional workforce.

Identifying and implementing the best use of university regional campuses

This area is not applicable to Columbus State

Section II: Academic Practices

This section covers areas more directly related to instruction, such as actions taken to embrace remote learning post-pandemic, including noting any permanent strategic posture toward online learning, as well as core savings strategies such as reducing the cost of textbooks, time-to-degree and program reviews.

Textbook Affordability

5. Textbook Cost Study

ORC Section 3333.951(D) requires Ohio's public colleges and universities to annually conduct a study to determine the current cost of textbooks for students enrolled in the institution and submit the study to the Chancellor.

Please summarize the results of your institution's study below.

Category	Amount
Average cost for textbooks that are new	\$77.44
Average cost for textbooks that are used	\$57.92
Average cost for rental textbooks	N/A
Average cost for eBook	\$85.83*

*The eBook average cost does not include eBooks provided through Instant Access. The average cost in FY21 of eBooks provided through Instant Access was \$63.26.

See Appendix A: Columbus State Community College – AY21 – Textbook Cost Study. For cost savings to students, see response to Question 6e.

6. Reducing Textbook Costs for Students

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

Additionally, Ohio Revised Code Section 3345.025 requires the board of trustees of each state IHE to adopt a textbook selection policy for faculty to use when choosing and assigning textbooks and other instructional materials. The policy shall include faculty responsibilities and actions faculty may take in selecting and assigning textbooks and other instructional materials. Examples of topics addressed within such a policy include textbook adoption deadlines, faculty ethics rules on personal use/resale of publisher-provided free textbooks, disclosure of personal interest/royalties and textbook ownership of faculty-use books.

- a. Has your institution's board of trustees adopted a textbook selection policy consistent with Ohio Revised Code 3345.025?

Upon review of Columbus State's policies related to textbook selection, it has been determined that the College wants to take a broader approach to adopting this policy by also incorporating the work of OERs. This is a priority to be completed in the coming year.

Textbook Auto-Adoption Policy

- b. Does your institution have a textbook auto-adoption policy in place in order to ensure compliance with federal law that requires faculty to select textbooks for courses no later than the first day of class registration?

CSCC does not use an auto adoption policy. To maintain the accuracy of materials that are being utilized for courses, the Bookstore staff works directly with academic department chairs and faculty. This relationship prevents any miscommunication of requirements for students. The Bookstore staff begins the adoption process very early and sends timely reminders to ensure that the College is compliant with all federal regulations pertaining to textbook adoptions. The College is aware of the new language in H.B. 110 and will address the new requirements through our work referenced under 6a.

Open Educational Resources

- c. Has your institution adopted practices/policies to formally encourage the use of OER materials in lieu of purchased materials? Please explain.

Columbus State's efforts to bridge digital gaps and reduce student spending on textbooks has been long established. Pre-dating the 2018 OER initiative was the 2011 Textbook Affordability Advisory Committee (TAAC) and the 2014 Apple iBook project, which later broadened to device-agnostic eBooks.

The most recent OER initiative, which began in 2017 through funds set aside by the Columbus State Board of Trustees, supports faculty-led projects to replace textbooks with free and openly licensed texts that can be accessed by students from any device and shared with other institutions of higher learning. OER projects consist of adopted Creative Commons (CC) licensed course materials, blended adopted and faculty-created CC course materials, or wholly faculty-created CC course materials.

- i. Has your institution provided support to faculty for the development of OER materials? Please explain.

The College process supports faculty who are developing OER for their courses in numerous ways. The OER Faculty Fellows and OER Librarian developed, scheduled, and delivered presentations to academic departments on campus. The goal of these presentations was to inform faculty about the OER Initiative, encourage their participation, and respond to their questions and concerns. Additionally, OER Faculty Fellows participated in the creation of a promotional video that features both students and faculty and is hosted on the CSCC Library's OER website.

Digital Education and Instructional Services (DEIS) also developed and facilitated small-group and individual workshops with faculty to address the logistical and technical aspects of creating original digital content as well as reusing, revising, and remixing existing Creative Commons-licensed content. DEIS instructional designers collaborated closely with CSCC faculty to plan and execute a variety of new digitized educational assets.

The OER Faculty Fellows played a crucial role in the success of the initiative. Acting as liaisons between the various parties, the Faculty Fellows aided the flow of the work. Faculty Fellows worked with the OER Librarian to develop tools to measure the efficacy, student savings, and faculty/student impressions of OER initiatives. The Faculty Fellows also worked with instructional designers who were assigned to assist faculty with their projects. These designers acted as project managers of the faculty's work.

ii. What courses (name, number of students) participate in OER? Please provide summary data if possible.

In FY21, there were 34 courses using open educational resources including 33 with 10,211 students in the Autumn 2020 term, 32 with 6,951 students in the Spring 2021 term, and 30 with 2,287 students in the Summer 2021 term. This provides a duplicated enrollment view for FY21. For further details see Appendix B: Columbus State Community College – AY21 – Open Educational Resources.

OERs have resulted in success for students. Students in courses using OERs are retained at a higher rate than at the College in general and retention has remained strong even through the pandemic. Course success from AU16 - AU19 for courses using OER, was greater than that at the College overall. In addition, there has been a significant increase in the course success of College Credit Plus (CCP) students across the board in courses using OERs compared to the rest of CCP students.

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.

d. 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?

Access to affordable course materials is a priority at Columbus State. The Bookstore along with a cross-functional group of faculty, staff, and administration work together as a part of the Textbook Affordability Advisory Committee to advocate for all effective

cost-saving methods, including inclusive access. The group meets twice per semester to share outcomes and to plan how to communicate these efforts with faculty, students, and administrators. The committee makes efforts to present at large events such as campus in-service and FIX (Faculty Idea Exchange) to promote textbook affordability options, especially inclusive access. The Bookstore team shares inclusive access opportunities with all faculty and academic administrators involved with the textbook adoption process and is available to meet individually with faculty or larger groups within academic departments. The result of these efforts thus far has been continuous growth of inclusive access at Columbus State.

i. What courses (name, number of students) participate in inclusive access? Please provide summary data if possible.

In FY21, Inclusive Access participation included 73 courses with 5,954 students in 45 courses during the Autumn 2020 term, 7,607 students in 61 courses during the Spring 2021 term, and 2,254 students in 35 courses during the Summer 2021 term. This provides a duplicated enrollment view for FY21. For further details see Appendix C: Columbus State Community College – AY21 – Inclusive Access Summary.

ii. 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 info for the inclusive access administrator are included in these communications.

Other Textbook Affordability Practices

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

Work performed in FY21 has resulted in savings to students of \$3,892,071, including \$280K in shipping savings. The overall savings to students as a result of this work since 2011 is over \$16.7 million.

Please provide any relevant information in the table below.

Initiative	Explanation of Initiative	Cost Savings to Students
Apple Pilot Program	Using iBooks in place of textbooks	No data for FY21
College Credit Plus	10% discount on all College Credit Plus (CCP) textbooks. Required course supplies are paid by the College.	\$111,264
eBook/Access Codes	Using codes instead of physical textbooks	\$309,589
Eliminated Textbooks	Courses that did not use textbooks	\$897,498
Instant Access (Inclusive Access)	Physical course materials converted into instantly accessible, interactive, and adaptive digital content	\$1,126,028

OER Initiative	Usage of OER as primary required text	\$815,439
Reduced Textbook Adoptions	Negotiated lower costs/adoption of cheaper textbooks	\$256,280
Used Textbook Savings	Purchasing used textbooks in place of new textbooks	\$95,773

7. Online Education and Alternative Delivery Methods

Online and competency-based education are growing in popularity with students nationally as flexible pathways to complete education. While COVID-19 greatly accelerated adoption of online learning, including many online-only courses, demand among students for online education as an option is expected to continue. As we look to the future, we are gathering information on which institutions plan to continue to offer or expand online education.

a. Please quantify the impact of moving to remote learning in spring term, 2020.

Percent of Courses offered online prior to March 2020	Percent of students enrolled in online courses prior to March 2020
29.9%	43.6%
Percent of Courses offered online as of fall term 2021	Percent of students enrolled in online courses fall term 2021
79.6%	90.0%

b. What is your institution’s current approach to online education moving forward?

While CSCC has had a long, successful history in providing online learning and education, the COVID-19 pandemic and its effects in Central Ohio have caused us to accelerate aspects of our approach to online learning. Our lessons learned during the pandemic and the regional workforce needs will inform our future online education strategies. Some early areas of emphasis include a robust College Credit Plus online IT academy; the expansion of our online IT and IT-adjacent online programs; and scaling workforce programs using online as the primary modality. Moving forward there will be an increased focus on growing:

- Virtual learner academic success through virtual wrap-around student support
- Alternative assessments
- Virtual proctoring
- Highly interactive course content using active and collaborative learning strategies
- Emphasis on all virtual instruction
- Live online course offerings as another course delivery type
- The creation of more OER and eBooks options that provide students with low and no cost textbook replacements
- Increasing online support services for faculty – real time and training pedagogy and instructional technologies

i. Does your institution provide centralized support to faculty teaching online, including video conferencing resources and course management software?

Traditionally, the College has offered approximately 35% of its total academic schedule online. These virtual courses were either blended course offerings or completely online courses where students came to one of the College's Testing Centers for exams. The College had adopted an approach towards online education that included commitments to creating interactive and dynamic learning content grounded in active learning principles with continuous assessments that provided immediate feedback to the instructor and student concerning the student's academic success.

When the pandemic began, it required all offerings to be virtual during Spring 2020, the College offered online, blended, and live online (instructors delivering course content and exams over video/web conferencing software such as Collaborate and Zoom) courses. Because the College had a centralized support model for faculty teaching virtually in place prior to the pandemic, Columbus State faculty were able to transition to completely virtual course delivery while receiving training online and just-in-time technical and pedagogical support. In addition, the College had an established faculty lead distance education committee made up of Lead Distance Learning Faculty who regularly communicated with and supported all faculty teaching at a distance. The College's central support areas, Information Technology, Digital Education and Instructional Services (DEIS), and Distance Learning Lead Faculty were able to partner with and deliver the following support to all faculty:

- Live stream training in the use of virtual instructional technologies
- Student and faculty technical support
- Live chat faculty support services
- Pedagogical training for teaching at a distance
- Instructional design support for virtual course materials
- Academic integrity and testing
- Virtual proctoring tools and training
- Alternative assessment faculty forums, training and support
- Learning management system (LMS) technical support

Additionally, a website to support faculty - by providing them access to all training, seasoned distance learning faculty advice and helpful hints, and virtual proctoring and alternative assessment direction - was created within the first two weeks of the beginning of all virtual instruction. All of these pandemic-driven approaches to supporting virtual learning will be continued into the future.

- ii. Does your institution have courses that were offered online in response to COVID-19 restrictions that will only be offered in-person going forward? If so, please describe examples and rationale.

During the Spring Semester of 2020, Columbus State made the difficult decision to suspend in-person instruction because of the COVID-19 global pandemic. Courses that could resume in an online environment were permitted to do so, while courses that could only be taught in-person due to pedagogical and accreditation reasons were allowed to return and finish in the summer semester.

Columbus State only allowed courses to resume in-person if they were absolutely necessary. All other courses were held remotely. Remote offerings included courses that were already designed to be offered at a distance and courses that needed to be converted to distance learning. Gradually, more courses were allowed to resume in-person, but the vast majority of courses remained remote.

As the college returns to more normalized operations, many courses offered remotely during the pandemic will return to in-person delivery. The primary determinant of modality will be based on an assessment of student success. Per HLC accreditation standards, the College will continue to follow the AQR process for any courses identified that previous to the pandemic were not delivered in an online format but that are now known as an option to enhance student success outcomes.

1. Please describe the required technology upgrades and associated expenses incurred by the institution to respond to the increased utilization of online instruction and remote learning.

The College purchased 600 Chromebooks and 453 laptops for students and made 758 WiFi hotspots available to them. The College's LMS system was updated, and additional collaboration tools were purchased to improve the virtual nature of interactions with students (i.e., tutoring, advising and instruction). The College also began upgrading classrooms to be "hyflex," which allows courses that are offered in person to also allow remote participation simultaneously.

8. Course and Program Evaluation

Recommendation 8 of the 2015 Task Force was for institutions to evaluate courses and programs for enrollment and consideration of continuation. Per ORC Section 3345.35, colleges and universities need to address this recommendation every five years. By September 1, 2022, each IHE must evaluate all courses and programs the institution offers based on enrollment and duplication of its courses and programs with those of other state institutions of higher education within their geographic region, as determined by the chancellor. For courses and programs with low enrollment, as defined by the chancellor, the board of trustees shall provide a summary of recommended actions, including consideration of collaboration with other state institutions of higher education. For duplicative programs, as defined by the chancellor, the board of trustees shall evaluate the benefits of collaboration with other institutions of higher education to deliver the program. DHE plans to issue supplemental guidance to institutions to assist with the completion of this statutorily-required five year review.

Does your institution have programs and/or courses that have been discontinued since the last review was conducted in 2017? If so, please list them here, along with a summary of estimated cost savings produced.

All academic degree and certificate programs are reviewed on a three-year rotating basis. Columbus State continued its annual program review process in FY21, as described in past efficiency reports, with a primary focus on Computer Science as well as Design, Construction, and Trades' degrees and certificates.

9. Co-located Campuses

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

This recommendation is not applicable to Columbus State.

Section III: Policy Reforms

10. Transcript Access

It is common for IHEs nationally to withhold transcripts from students who owe any amount of debt to the institution. Transcript withholding blocks students from re-enrolling both at the debt-holding institution and at other institutions. Transcripts are sometimes withheld in their entirety even when students have fully paid all or most tuition charges, earned their credits through successful completion of coursework and only incurred a nominal debt such as a parking ticket, library fine or other relatively minor assessment.

Ithaca S+R wrote a report on transcript withholding in October 2020 that is available here:

<https://sr.ithaca.org/publications/solving-stranded-credits/> The Hechinger Report wrote an in-depth piece on transcript withholding in March 22, 2021 that is available here: <https://hechingerreport.org/colleges-are-withholding-transcripts-and-degrees-from-millions-over-unpaid-bills/>

What is your institution's policy on transcript withholding? Under what circumstances and debt amount does your institution withhold the release of transcripts to students, employers and other colleges and universities?

In FY21, transcripts were held until all balances owed to the College were paid in full. Beginning in FY22, transcripts will be released to an employer when it is a condition of employment.

11. Certification Practices

ORC 131.02 requires state IHE's to certify their outstanding debt to the Ohio Attorney General's office (AGO) for collection either 45 days after the amount is due or within 10 days after the start of the next academic session, whichever is later. However, Ohio's institutions certify their outstanding debt pursuant to varying policies and practices.

To ensure that all Ohio students are treated fairly and uniformly, Recommendation #7 of the Student Loan Debt Advisory Group report is that state institutions adopt uniform certification practices that emphasize transparency for both debtors and the AGO. The advisory group recommended that the Ohio Bursars Association, in partnership with the Ohio Association of Community Colleges and the Inter-University Council, facilitate this effort.

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

- a. Does your institution set minimum balances for sending an account to collections? If so, how much?

Yes, the College sets a minimum collection balance. Account balances greater than \$25.00 are sent to the Ohio Attorney General's Office for collections.

- b. How many accounts did your institution send to the AG for collections in FY 21? What was the total balance sent?

In FY21, 2,818 accounts were sent for a total of \$2,768,643.33. Most of these balances will likely be paid off with federal relief dollars allocated to the College due to the pandemic. See response to 12a.

- c. Please provide the average and median outstanding balances sent to the AG in FY 21? What was the average and median number of earned credits of the students sent to collections over that time period?

The average balance certified for collections in FY21 was \$982.49. Data on credits earned is not tracked as a part of the collection process.

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

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

12. College Comeback

DHE issued formal guidance to IHEs in May 2021 titled “College Comeback” that clarifies that Ohio law allows IHEs to offer debt relief for re-enrollment programs. Already, several IHEs have adopted such programs.

- a. Has your institution considered a “College Comeback” type program? If so, what is the status of your effort?

The College does not have an ongoing debt forgiveness program that consists of a written agreement with the student detailing financial responsibilities, academic entry and progress requirements, and then the cancellation of past-due debt when requirements are met. However, as part of the College’s efforts to help the community recover from the pandemic, the College has initiated a program that helps to re-engage students who stopped out during the pandemic called *Reconnect to Success*. This pilot program focuses on re-recruiting and supporting students who left Columbus State during the COVID-19 pandemic and before earning a credential. The goal is to help these students earn a credential that will advance their career, earn higher wages, or support a beneficial career change. The College has also used its HEERF Institutional funding to forgive the SP21 debt of all students enrolled as of March 13, 2020. The College is also working with the Attorney General’s Office to forgive the current student debt balances for the SP20, SU20, and AU20 semesters.

- b. Specifically, what criteria are being used to identify eligible students? How large is the target population that can benefit from the program?

The current target population for *Reconnect to Success* is about 200 students. The eligibility criteria are as follows:

- Have completed 30 or more credit hours
- Were enrolled in Spring 20, Summer 20, Autumn 20, but have not enrolled for two or more subsequent semesters.
- Are in good academic standing or eligible for Fresh Start.
- Sign an agreement outlining the requirements of the program.
- Submit 2021/22 and 2022/23 (available October 1) FAFSAs if eligible to do so.
- Begin classes Autumn 2021 or Spring 2022 and will enroll in and complete a minimum of 6 credits each semester.

Section IV: Students Benefit

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

For fiscal year 2021 only, please explain what, if anything, your institution is doing that is a new benefit for your students that is not already addressed above. Answers may be financial benefits or intangibles such as efforts to improve career counseling,

undergraduate teaching, research, etc. If you have targeted financial aid for tuition, fees, room and board, books, technology or other expenses, please explain the focus of cost reduction.

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

Category	Initiative	FY21 (Actual)
Cost savings/avoidance to the institution in FY21 ONLY	The College contracted with Vervantis, a commercial energy consultant, to simplify billing management including reducing extraneous fee charges and mapping current utility feeds. This relationship will help the College develop a strategy for installing submetering to better understand energy consumption, which will make analyzing usage and projecting utilities costs more efficient and accurate.	This initiative is newly underway, savings obtained over the next year will be tracked and shared.
	In FY21, the Facilities Management department used a modified cleaning schedule in response to the reduced presence of employees and students on campus.	This modification realized an annual savings of \$12,862.
New resource generation for the institution in FY21 ONLY	Success Bridge is 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) to support college completion by low-income, housing unstable Columbus State students who are making progress toward a degree. The initiative has two components: One-Time/Short-Term Assistance (1-4 months) to address an urgent housing crisis and Medium-Term Assistance (12-28 months) to stabilize students through college completion. The Medium-Term component provides a mix of housing at vacant Capital University student apartments and tenant-based housing assistance. Students are able to access Housing Case Managers, wraparound support services, and connections to career development and employment counseling. The initiative is designed to serve students who have earned at least 24 credit hours. These students have completed enough coursework to have an investment in completion but have not reached the "30-credit hour cliff," the point where students in good standing too often drop out, likely because of non-academic issues.	New resources since September 2020: <ul style="list-style-type: none"> • \$375,000 through fundraising and a \$50,000 grant from Fifth Third Bank • \$425,000 matched from CMHA

	<p>Columbus State and the Mid-Ohio Food Collective (MOC) have worked tirelessly creating and launching the Mid-Ohio Market at Columbus State (MOM@CSCC). This initiative has begun to transform the emergency food access system for students and the community. Positioned as an indoor farmers market, this site allows low-income, food-insecure students and community members to shop for produce and shelf-stable food. Customers have access to fresh, healthy food, and they are encouraged to visit MOM@CSCC multiple times a month.</p> <p>Columbus State and MOC’s SNAP outreach team collaborated to host virtual and in-person workshops to help students sign up for SNAP benefits. This program started because of changes in eligibility which made SNAP more accessible to college students. The workshops were attended by over 30 students and there are plans to make them part of the regular programming. Additionally, MOM@CSCC has become a distribution partner for COSI’s Learning Lunchbox program.</p> <p>The Market is working with Columbus State Career Services to leverage federal work-study employment opportunities for students. The Market has brought on four work-study student employees so far and plans to continue utilizing this established structure to avoid reliance on volunteer contributions. The goal is to expand the number of work study students to six, and eventually to entirely staff the MOM@CSCC with work study students. The project team views this effort as an important strategy for student retention in addition to the food support.</p>	<p>The Cardinal grant provided \$125K for operational purposes in FY21 and all food was provided by the Mid-Ohio Food Collective.</p>
	<p>The College’s Facilities Department has increasingly used GovDeals to sell equipment and furniture no longer needed by the College. In FY21, the IT Division began to sell end-of-life equipment as well. Normally the College would have paid a disposal agency approved by the EPA to dispose of the electronic equipment securely and in an environmentally safe way.</p>	<p>Total revenue generated in FY21 = \$61,364, an increase of \$48,456 over FY20</p>

Cost savings/avoidance to students in 21 ONLY	The College purchased 758 hotspot services with unlimited data plans for students starting in March 2020 as a result of the pandemic. Of the 758 units, 500 were jetpack hotspots at the cost of \$30 each (one-time device cost), the rest were free iPhones.	\$213,387 spent through August of 2021 with \$180,322 of the total spent in FY21.
	The College waived all lab fees to students in AU20, SP21 and SU21.	Savings to students totaled about \$1.8M
	As a result of Franklin County voters approving a \$300M bond issue for the College to address capital needs, the College decided to provide Franklin County students the opportunity to request a partial re-bate on the College's Facilities Fee starting with the SP21 semester. (Note: This fee is not charged during the summer semester.)	Up to \$270K

14. Additional Practices

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

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

Facilities Management:

Boiler & Chiller Upgrades

The Nestor Hall boiler project and multi-building chiller project (Columbus, Davidson, Delaware, and Nestor Halls) was completed in FY21. The choice of using certified commercial space heating equipment in these four buildings will result in performance optimization, enhanced space comfort, reduced greenhouse gas emissions, and an estimated annual energy savings of \$23,804.

Electric Vehicles

Facilities Management replaced four aging gas-powered vehicles with three electric vehicles. These electric vehicles will provide gas savings of approximately \$3,000 annually along with reduced greenhouse gas emissions.

LED Upgrades

Facilities Management continues to invest in energy efficient initiatives with LED upgrades. In FY21, upgrades to the campus warehouse at 164 N. Grant was upgraded for a wattage savings of over 3,000 watts. This provides a cost savings of approximately \$2,500 annually.

Deduct meters

In FY21, Facilities Management added deduct meters to the cooling towers on campus. These meters deduct the water usage from sanitary sewer, saving the college from paying for the sanitary water costs of \$6 per CCF. The actual savings of these meters will be realized in FY22.

Information Technology:

One Device

The COVID-19 pandemic introduced stay home mandates, which introduced the possibility of employees losing access to use their desktops at the worksite for stretches of time. In November 2020, the College implemented the One Device program to make technology more accessible and mobile for employees and eliminate technology inventory inefficiencies. In FY21, the College purchased 486 kits each including a laptop, docking station, and connections needed to easily set-up and work from home or campus.

Printing

Printing was significantly lower in FY21 compared to previous years. Much of that reduction was from the realities of performing work and instruction remotely. As a result, it is too difficult to isolate any savings that may have been the result of printing initiatives, but we are implementing new innovations in FY22 learned from the pandemic.

Business Services:

Ohio Association of Community Colleges insurance savings

OACC estimates that the College’s FY21 savings versus standalone property and casualty insurance was \$308,653, that is \$24,940 in savings over FY20.

P-Cards

The use of P-Cards continues to yield savings; an estimated \$118,217 in time and effort was saved in FY21 from no longer having to create, print, and mail purchase orders or manual checks.

Group Purchasing

Columbus State makes extensive use of group purchasing contracts, 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 use of IUC-PG are detailed below:

Contract Type	Monetary Impact
Computer hardware	\$167,774
Scientific supplies & equipment	\$44,455

Section V: Future Goals

15. Prior efficiency reports have identified five-year goals for each institution. An updated copy of the five-year goal template is attached. Please provide the data to complete the template, including information already provided in Section IV. In addition, if you have any updates or changes that need to be made to your five-year goals, as originally submitted in 2016, please include that information.

[See Appendix D: Columbus State Community College – AY21 – 5 Year Goals](#)

16. 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. 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.

During the pandemic, the role of community colleges has become increasingly critical to the ability of employers to meet their changing workforce needs. The pandemic has resulted in the lack of “ready available” talent, and staffing shortages are endangering the continued health of company operations both large and small. Employers need the availability of more short-term pathways, increased equitable-focused strategies, more support and training of workers in the early stages of their careers, and opportunities for incumbent workers to continually upskill throughout their career--all of which are core to the mission of community colleges. Community colleges must find new ways to meet students where they are in an interrupted or delayed education journey with deeper supports that better address or remove the non-academic barriers in a student’s life. Also, 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.

ODHE can better position community colleges to meet these employer needs and connect with and support students and parents by promoting and advancing equitable student policies as well as providing targeted funding allocations that are especially important to community colleges:

- Policies that help to improve equity include:
 - Continued support of policies that enhance affordable 3+1 and 2+2 pathways; and
 - Supporting and protecting legislative policies that currently give underserved students access to the College Credit Plus Program (CCP) and removing existing legislative barriers in the Administrative Code and Ohio Revised Code that hinder underserved populations from participating in CCP. This program is a pillar to creating equitable access, speeding up the talent pipeline for businesses, and reducing overall student/parent debt.
 - Proposed changes to current legislation include:
 - Modifying existing remediation-free criteria in the Ohio Revised Code for CCP participation by creating new pathways for underserved students to participate--including options that provide alternative measurements to determine college readiness;

- Allowing career-focused innovative program waivers that are related to expanding career-technical pathways for students from multiple districts, rather than requiring that each waiver agreement be between one high school and the higher education institution; and
 - Lessening residency restrictions so that students who live in Ohio, but who are not yet residents, are able to participate in CCP.
 - HB 368, which is currently under consideration by the Ohio House of Representatives, would eliminate a requirement that school districts weight CCP courses the same as AP courses. This legislation would be detrimental to economically disadvantaged and other underrepresented students, especially those in rural and urban school districts that traditionally have few AP courses because CCP has helped to close opportunity and equity gaps for many of these students. For example, in 2019 and 2020, 16,822 economically disadvantaged graduating seniors earned at least 3 credit hours through CCP, while just 4,742 scored a 3 or higher on AP. In fact, more economically disadvantaged high school seniors earned CCP credit than even took an AP class. Similar participation disparities exist for students of color, students with disabilities, and foster youth. Also, despite misleading claims that perpetuate an old stigma, any college-level course taught by a community college must meet the exact same ODHE and Higher Learning Commission accreditation, faculty credential, course content and outcomes requirements as university offerings. Additionally, unlike AP, CCCP has become a fundamental advantage to Ohio's workforce development efforts, providing industry-recognized credentials to high school students so they are prepared for in-demand jobs upon graduation.
- Targeted funding needs, particularly for community colleges without a levy, include:
 - Continued funding for short-term certificates that align to in-demand jobs;
 - New strategies for funding non-credit on-ramps for unemployed or under-employed individuals that lead to postsecondary pathways and continued career growth;
 - Incentives for earn and learn, pre-apprenticeships, apprenticeships and other similar models;
 - More flexibility in the setting of tuition rates;
 - Increased funding strategies for non-academic barriers of students who attend community colleges (i.e., transportation, food insecurity, childcare, healthcare);
 - Support for high-cost capital equipment in rapidly-changing industries like healthcare, construction management, and modern manufacturing;
 - A state pool of funds or resources to assist colleges with securing curriculum upgrades that keep pace with the changing technology within industries;
 - 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; and

- Funding for upgrades or the replacement of ERP systems. As ERP systems are increasingly subscription-based, the ability to use State capital dollars is not possible. Such systems are critical to a college's ability to collect data that can assist in identifying, tracking, and targeting equity issues and applied solutions for students; to provide students a successful and stress-free experience with the college; and is foundation to implementing efficient operational practices.

Columbus State Community College		
Academic Year 2020-21		
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
\$ 5,058,878	65,328	\$ 77.44
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
\$ 290,221	5,011	\$ 57.92
Average Cost for Rental Textbooks		
Rental sales in U.S. dollars/Number of textook 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
\$ 1,010,216	11,770	\$ 85.83

Course	Autumn 2020 Enrollment	Spring 2021 Enrollment	Summer 2021 Enrollment
BMGT-1008	79	68	-
BMGT-1210	15	25	14
CSCI 1275	81	72	32
ECON-2200	203	156	104
ENGL-0199	1,059	478	174
ENGL-1100	5,831	1,733	775
ENGL-2220	33	19	18
ENGL-2261	38	31	23
ENGL-2265	18	17	10
ENGL-2290	78	74	34
ENGL-2367	943	2,985	342
FOTO-1120	55	33	15
FOTO-1150	28	34	19
FOTO-1250	-	-	10
FOTO-2100	23	15	6
FOTO-2120	15	11	-
FOTO-2130	12	16	6
FOTO-2960	12	8	-
FOTO-2994	26	15	8
HIST-1151	499	402	131
HIST-1152	613	226	142
HOSP-1123	21	20	14
HOSP-2218	5	-	17
ITST-2258	49	70	44
MATH-1101	52	47	18
MATH-1123	86	43	28
MATH-1151	23	41	37
MATH-2568	30	46	68
MECH-1240	44	27	10
MECH-2270	20	11	-
MULT-1114	76	61	46
MULT-2114	20	26	16
SPAN-1103	55	60	63
STAT-2430	69	81	63
Total Students	10,211	6,951	2,287
Total Courses per Term	33	32	30

Appendix C: Columbus State Community College – AY21 – Inclusive Access Summary

Course	Course Title	Autumn 2020 Enrollment	Spring 2021 Enrollment	Summer 2021 Enrollment
ACCT 1211	Financial Accounting	596	540	247
ACCT 1212	Managerial Accounting	270	328	269
ACCT 2211	Cost Accounting	54	44	14
ACCT 2232	Federal Taxation I	45	48	30
ACCT 2236	Federal Taxation II	0	0	10
ACCT 2266	Public Administration/Fund Accounting	10	14	8
ACCT 2299	Accounting Capstone	21	28	0
ASC 1190	Critical Thinking in A&S	99	132	41
BIO 2300	Human Anatomy	0	790	367
BMGT 1101	Principles of Business	1021	230	60
BMGT 2200	Mgmt & Organizational Behavior	311	364	154
BMGT 2245	Intro to Non-Profit Mgmt	281	12	0
BMGT 2250	Project Management Principles	0	34	26
BMGT 2251	Project Management Techniques	34	0	3
BMGT 2258	Operations Management	13	90	28
BMGT 2299	Case Studies in Strategic Management	33	52	20
BOA 1131	Keyboarding & Doc Format	51	17	5
BOA 1132	Adv. Document Formatting	0	0	1
BOA 1150	Office Procedures	0	16	0
BOA 1200	Business Language	28	40	0
BOA 1300	Business Applications	0	559	0
CHEM 1100	Chemistry and Society	0	75	56
COMM 1100	Intro to Comm Theory	46	84	0
COMM 1101	Intro Mass Communication	0	63	0
COMM 1105	Oral Communication	43	362	0
COMM 2200	Business Communication	83	333	0
COMM 2245	Intro to Film	82	62	0
COMM 2268	Intercultural Comm	369	29	0
CSCI 1101	Computer Concepts & Apps	368	543	0
CSCI 2330	Proj Mgt Fnd Case Studies	50	16	0

Course	Course Title	Autumn 2020 Enrollment	Spring 2021 Enrollment	Summer 2021 Enrollment
FMGT 1101	Personal Finance	28	436	114
FMGT 1211	Investments	0	37	21
FMGT 2201	Corporate Finance	520	155	69
FMGT 2202	Money and Banking	0	16	0
FMGT 2232	Principles of Insurance	17	10	0
FMGT 2242	International Finance	413	13	0
FREN 1101	French Beginning 1	0	46	0
FREN 1102	French Beginning 2	37	0	0
GERM 1101	Beginning German I	0	27	0
GERM 1102	Beginning German II	129	0	0
HRM 1121	Human Resources Mgmt	0	134	0
HRM 1224	Employee Training/Development	22	19	0
HRM 1225	Employee and Labor Relations	0	8	5
HRM 1825	Compensation	8	10	0
HRM 1828	Benefits	19	14	5
ITAL 1101	Italian Beginning 1	78	18	0
ITAL 1103	Italian Intermediate	35	0	0
MATH 1025	Quantitative Literacy	0	0	113
MATH 1050	Elementary Algebra	0	0	39
MATH 1075	Intermediate Algebra	0	0	22
MATH 1099	Bridge to College Math	0	0	306
MATH 1130	Business Algebra	0	0	36
MKTG 1105	Retailing	0	32	0
MKTG 1110	Marketing Principles	116	288	0
MKTG 1125	Intro to Social Media Marketing	0	79	40
MKTG 1230	Customer Service & Sales	19	95	0
MKTG 2299	Marketing Capstone	13	2	0
MKTG 2400	Adv & Promotion	5	7	0
MKTG 2550	Consumer Behavior	7	0	0
PHYS 1200	Algebra-Based Phys I	0	171	0
PHYS 1201	Algebra-Based Physics II	23	104	0
PHYS 1250	Calculus-Based Physics I	0	133	0

Course	Course Title	Autumn 2020 Enrollment	Spring 2021 Enrollment	Summer 2021 Enrollment
PHYS 1251	Calculus-Based Phys II	0	63	0
PSY 2340	Human Growth & Dev	0	427	0
PSY 2551	Adolescent Psychology	255	56	0
SCM 1101	Trans & Traffic Mgmt	59	13	5
SCM 1190	International Commerce	2	11	9
SES 1100	Personal Fitness Concepts	11	96	44
SES 2438	Fitness Concepts Lifespan	0	22	0
SES 2440	Exercise Physiology	6	24	11
SES 2441	Kinesiology	224	39	13
SES 2442	Exer Prescrp/Quan Analys	0	15	10
SOC 2202	Social Problems	0	82	53
Total Students		5,954	7,607	2,254
Total Courses per Term		45	61	35

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

Category	Number (Recommendation)	Component	Description	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Actual)	FY 2020 (Actual)	FY 2021 (Actual)	Subtotal	Budget Narrative/Explanation of Efficiency Savings \$\$ (attach additional sheets if necessary)
Efficiency Savings	Previously 3B	Collaborative Contracts	Copier/Printer Services - Business cards printed in-house	\$ 8,300	\$ 5,100		\$ 6,743	\$ 774	\$ 20,917	
	Previously 3B	Collaborative Contracts	Copier/Printer Services - Envelopes printed in-house				\$ 1,875	\$ 470	\$ 2,345	
	Previously 3B	Collaborative Contracts	Copier/Printer Services - Form 1098-T printed in-house	\$ 14,000	\$ 600				\$ 14,600	Increases shown are over prior year.
	Previously 3B	Collaborative Contracts	Computer hardware	\$ 273,000					\$ 273,000	Increases shown are over prior year.
	Previously 3B	Collaborative Contracts	Office supplies and equipment		\$ 19,413	\$ 39,890			\$ 59,303	Increases shown are over prior year.
	Previously 3B	Collaborative Contracts	Scientific supplies and equipment	\$ 68,000					\$ 68,000	Increases shown are over prior year.
	#4 (Previously 4A)	Regional Compacts (Asset Review)	Leases: Fire Science, Spring Street	\$ 60,000				\$ 50,000	\$ 110,000	
	Previously 4A	Asset Review	Leasebacks and space-sharing at Regional Learning Centers				\$ 20,616		\$ 20,616	
	Previously 4B	Operations Review	Newly negotiated contract for custodial services and supplies	\$ 99,000	\$ 10,060	\$ 85,658			\$ 194,718	The actual amount reflects the continued savings over the FY16 amount spent.
	Previously 4B	Operations Review	Floor mat rental	\$ 3,500	\$ 2,168				\$ 5,668	
	Previously 5D	Health-Care Costs	Spousal surcharge		\$ 125,000	\$ 115,000	\$ 120,000		\$ 360,000	
	#14 (Previously Energy Eff.)	Additional Practices (Energy Efficiencies)	LED upgrades	\$ 68,390	\$ 61,083	\$ 60,955		\$ 2,500	\$ 192,928	
	Previously 4B	Operations Review	Document management system		\$ 9,480	\$ 7,280			\$ 16,760	This reflects the value of time saved on filing that can be used more productively.
	#14 (Previously 4B)	Additional Practices (Operations Review)	Utilizing P-Cards in purchasing processes	35,650	\$ 26,000	\$ 117,335	\$ 170,622	\$ 118,217	\$ 467,824	This reflects the value of the time saved on purchasing by using P-cards.
	#14	Additional Practices	OACC estimated savings versus standalone insurance				\$ 283,713	\$ 24,940	\$ 308,653	Increases shown are over prior year.
	#14	Additional Practices	Facilities Management - Building upgrades					\$ 23,804	\$ 23,804	
	#14	Additional Practices	Facilities Management - Electric vehicles					\$ 3,000	\$ 3,000	
	#14	Additional Practices	Facilities Management - Landscaping			\$ 1,000			\$ 1,000	
	#13	Students Benefit: Cost Avoidance	Facilities Management - Modified cleaning practices					\$ 12,862	\$ 12,862	
	Other (Previously #14)	(Additional Practices)	Facilities Management - Trash can liners					\$ 7,650	\$ 7,650	
	#14	Additional Practices	Facilities Management - Trash removal	\$ 7,500	\$ 22,000				\$ 29,500	
	#14	Additional Practices	Human Resources - Mental health first aid		\$ 5,000				\$ 5,000	
	Other		Information Technology - Fireproof services elimination				\$ 94,000		\$ 94,000	
Other		Information Technology - Print management				\$ 393,482		\$ 393,482		
Other		Information Technology - SQL migration		\$ 291,000				\$ 291,000		
Other		Information Technology - Upgrades for 911			\$ 124,000			\$ 124,000		
Subtotal Efficiency Savings				\$ 637,340	\$ 576,904	\$ 551,118	\$ 1,091,051	\$ 244,217	\$ 3,100,630	

Category	Recommendation	Component	Description	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Actual)	FY 2020 (Actual)	FY 2021 (Actual)	Subtotal	Budget Narrative/Explanation of New Resource Generation \$\$ (attach additional sheets if necessary)
<i>New Resource Generation</i>	Previously 4C	Affinity Partnerships	New revenue generated through a partnership with Amazon Career Choice			\$ 70,112	\$ 4,923	\$ 53,716	\$ 128,751	Increases shown are over prior year.
	Previously 4C	Affinity Partnerships	New revenue generated through a partnership with Apple Swift App		\$ 13,173				\$ 13,173	
	Previously 4C	Affinity Partnerships	New revenue generated through Nationwide IT Certificates		\$ 175,956	\$ 184,551	\$ 33,649	\$ 60,135	\$ 454,291	Assumes gross revenue without including associated costs. Increases shown are over prior year.
	Previously 4C	Affinity Partnerships	New revenue generated through JP Morgan Chase IT Certificates			\$ 82,000			\$ 82,000	
	Previously 4C	Affinity Partnerships	New revenue generated through other IT Certificates				\$ 75,385	\$ 7,320	\$ 82,705	Assumes gross revenue without including associated costs. Increases shown are over prior year.
	#13	Students Benefit: New Revenue	New revenue generated through use of GovDeals				\$ 12,908	\$ 48,456	\$ 61,364	Increases shown are over prior year.
	Other		Ohio Health Job fair	\$11,000					\$ 11,000	
Subtotal New Resource Generation				\$ 11,000	\$ 189,129	\$ 336,663	\$ 126,865	\$ 169,627	\$ 833,284	
TOTAL OF COMBINED INSTITUTIONAL OPPORTUNITIES FOR ENHANCED STUDENT AFFORDABILITY				\$ 648,340	\$ 766,033	\$ 887,781	\$ 1,217,916	\$ 413,844	\$ 3,933,914	

<i>One-Time Resources</i>	Other	Grants	Increase in outside grant awards	\$ 1,435,884	\$ 888,116	\$ 1,847,523	\$ 4,003,735	\$ 20,445,403	\$ 28,620,661	The College strives to leverage one-time investments to the College to improve academic and support systems to students.
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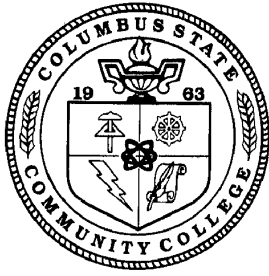
SPECIFIC RE-DEPLOYMENT OF SAVINGS TO STUDENTS: Please use the area below to describe, in detail, how you plan to re-deploy the institutional resources that are saved and/or generated through the task force components outlined above to reduce costs for students.

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

SIGNIFICANT CHANGE(S) IN 5-YEAR GOALS FROM FY20 SUBMISSION TO FY21 SUBMISSION: Please use the area below to describe, in detail, significant deviation in your institution's 5-year goals from the FY20 submission to the FY21 submission, if applicable.

For many of the savings efficiencies, isolating initiative-based results from COVID-19 pandemic savings has been difficult. These have been excluded as to not overstate savings. Federal grants received in FY21 were significantly more than grants received in FY20, due to emergency COVID-19 pandemic federal relief funding.

Draft - pending approval from the Columbus State Board of Trustees



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Honorary Naming of Facilities in the School of Hospitality Management and Culinary Arts.

BACKGROUND INFORMATION:

Policy No. 1-14 was established to bestow the honor of naming College facilities and units to recognize financial contributions to support the physical space named, to recognize exceptional service, and to recognize long-term and significant financial contributions to the College. The responsibility and authority for naming a unit or facility shall be that of the Board of Trustees, acting after receiving a recommendation from the Naming Advisory Committee.

Three individuals have made extraordinary contributions to Columbus State Community College since the very establishment of the hospitality management program. It is our recommendation that these individuals be recognized permanently with an Honorary Named Space located in Mitchell Hall. Without their lifelong devotion and support of students and the hospitality industry, Mitchell Hall and the School of Hospitality Management and Culinary Arts would not exist.

RECOMMENDATION

That the Board of Trustees accepts the recommendations of the Naming Advisory Committee for facilities in the School of Hospitality Management and Culinary Arts.

The Carol Kizer Lobby of the Department of Hospitality Management and Culinary Arts

Located on the third floor of Mitchell Hall and is the entrance to the academic offices

Carol Kizer served as Chairperson of the Hospitality Management Department at Columbus State from 1971 – 2005. She is responsible for establishing the hospitality management program which at the time was one of the earliest two-year foodservice programs in the country. Carol then worked with the American Culinary Federation Columbus Chapter to establish the ACF Culinary Apprenticeship Program at Columbus State. The programs were the foundation for the current program today. Carol has been recognized locally and nationally for her service to hospitality management education and has been awarded Educator of the Year and the President’s Award from the American Culinary Federation, the Howard B. Meek Award for Educational Excellence from the Council on Hotel, Restaurant, and Institutional Education, and the Michael E. Hurst Lifetime Achievement in Education Award from the National Restaurant Association Educational Foundation. A longstanding donor to the Columbus State Foundation, Carol established the Carol Kizer Scholarship in Hospitality Management and is a supporter of Mitchell Hall. Notably, Carol served as a teacher and mentor for both Chef Jim Taylor and David Miller.

The Chef James Taylor Kitchen

Located on the second floor of Mitchell Hall and designed as preparation kitchen for event space

Chef Jim Taylor is a hospitality management alumnus of Columbus State Community College, holds a bachelor’s degree from Franklin University in business management, and an MBA in business administration from Ashland University. He is a Certified Executive Chef, member of the American Academy of Chefs, and has held local and national leadership positions with the American Culinary Federation. Jim achieved “Distinguished Full Professor” in 2012 and served as Chair of Hospitality Management Programs. He is a 40+ year donor to the Columbus State Foundation. Jim served on the Kitchen Cabinet and was instrumental in creating, planning, and developing the vision for Mitchell Hall and the School of Hospitality Management and Culinary Arts.

Among the many accolades and awards bestowed upon Jim Taylor for his lifetime as chef, teacher and mentor, is the prestigious American Culinary Federation’s Hermann G. Rusch Chef’s Achievement Award. Upon acceptance, Jim said, “I believe we each do what we can to help and advise others, always remembering how we got started. We owe so much to the individuals we meet along the way who aid us in our quest to learn that it’s only fitting we reciprocate.”

The David Miller Lobby of Degrees Restaurant

Located on the first floor of Mitchell Hall and designed to welcome Degrees guests with genuine hospitality

David Miller is President, Chief Operating Officer & Operating Partner of Cameron Mitchell Restaurants. He is a graduate of Columbus State Community College where he studied hospitality management and serves on the Columbus State Foundation Board of Directors. David served as the chair of The Ohio State University Hospitality Management Advisory Board. In 2015, David was part of a core team that began exploring options for a new home for Columbus State’s hospitality management and culinary programs. Since that time his leadership and commitment to what is now Mitchell Hall has never wavered. He co-chaired the fundraising campaign to raise \$10M in private funds, attended countless building design and program planning meetings and brought all of Cameron Mitchell Restaurants resources to bear to create a world-class facility. While David loaned CMR executives and managers to assist the College in the planning for the opening Blend Café and Bakery, as well as Degrees Restaurant, his personal and professional influence can be seen in every detail of the restaurants.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Rescind Existing College Policy No. 15-01, Information Technology.
Adopt New College Policy No. 15-01, Responsible Acquisition and Use of Computing Resources.
Adopt New College Policy No. 15-02, Information Security.

BACKGROUND INFORMATION:

New Policies 15-01 and 15-02 update and establish guidelines for using College computing resources responsibly, incorporate information security practices, define how to properly dispose of College computing resources and outline appropriate use of cloud services. The policies also:

- Clarify that the policies apply regardless of using computing resources on-campus or remotely and apply to all authorized users, whether affiliated with the College or not;
- Establish processes to protect College information from unauthorized access, loss, theft or damage by creating effective, logical and physical safeguards;
- Clarify that the College has processes in place to review and approve computing resources including cloud services and highlight purchasing procedures already established under Policy 9-03, Purchasing;
- Establish processes to ensure confidential records will be secured, with access limited to authorized users and require authorized authentication methods prior to release; and
- Establish a process for reporting the actual or suspected loss, theft, or damage of a computing resource.

RECOMMENDATION

That the Board of Trustees: (1) rescinds existing Policy 15-01, Information Technology; and (2) adopts new Policy No. 15-01, Responsible Acquisition and Use of Computing Resources; Policy No. 15-02, Information Security, as presented, with an effective date of November 18, 2021.

REQUEST TO RESCIND

- (A) ~~This policy applies to all users of college computing resources, whether affiliated with the college or not, and to all uses of those resources, whether on campus or from remote locations, including dial-up sessions. Additional policies may apply to specific computers, computer systems, or networks provided or operated by specific units of the college. All sections of this policy also apply to college publications on the Internet.~~
- (B) ~~As a part of the educational, physical, and social learning infrastructure, Columbus State Community College acquires, develops, and maintains computers, computer systems, and networks. The computing resources are intended for college-related purposes, including direct and indirect support of the college's instruction, research, and service missions; of college administrative functions; of student and campus life activities; and of the free exchange of ideas among members of the college community and between the college community and the wider local, national, and world communities.~~
- (C) ~~The rights of academic freedom and freedom of expression apply to the use of college computing resources. So, too, however, do the responsibilities and limitations associated with those rights. The use of college computing resources, like the use of any other college-provided resource and like any other college-related activity, is subject to the normal requirements of legal and ethical behavior within the college community. Thus, legitimate use of a computer, computer system, or network does not extend to whatever is technically possible. Although some limitations are built into computer operating systems and networks, those limitations are not the sole restrictions on what is permissible. Users must abide by all applicable restrictions, whether or not they are built into the operating system or network and whether or not they can be circumvented by technical means.~~
- (D) ~~The Internet provides access to a wide range of information and expands educational resources well beyond traditional collections. Not all sources on the Internet contain information that is accurate, complete, current, legal, safe, or secure. Columbus State Community College does not necessarily endorse the viewpoints nor vouch for the accuracy of information accessed through the Internet and cannot be held responsible for its content. Some resources and destinations accessed through the Internet may contain information that some people may find offensive or objectionable in nature or content. Internet users access sites at their own risk. Workstations are in open labs and offices, and images on the screen may inadvertently be viewed by a wide audience. Columbus State is not responsible for the information accessed by anyone at their workstations.~~
- (E) ~~Columbus State Community College views Information Technology services and associated~~

~~equipment as an integral part of the learning process and individual development, and realizes the key role technology plays in students' success. Therefore, priority to access and resource use is given to academic and college-related work. Accordingly, the college will strive to provide the access necessary to accomplish such work. Resources used for general interest that relate to educational material and learning is encouraged, but priority will be given to course-related usage.~~

~~(F) — All users of college computing resources must:~~

- ~~(1) — Comply with all federal, state, and other applicable laws; all generally applicable college rules and policies; and all applicable contracts and licenses. Examples of such laws, rules, policies, contracts, and licenses include, but are not limited to, the laws of libel, privacy, copyright, trademark, obscenity, and child pornography; the Electronic Communications Privacy Act and the Computer Fraud and Abuse Act, which prohibit “hacking”, “cracking”, and similar activities; the college’s code of student conduct; the college’s sexual harassment policy; and all applicable software licenses. Users who engage in electronic communications with persons in other states or countries or on other systems or networks should be aware that they may also be subject to the laws of those other states and countries and the rules and policies of those other systems and networks. Users are responsible for ascertaining, understanding, and complying with the laws, rules, policies, contracts, and licenses applicable to their particular uses.~~
- ~~(2) — Use only those computing resources that they are authorized to use and only in the manner and to the extent authorized. Ability to access computing resources does not, by itself, imply authorization to do so. Users are responsible for ascertaining what authorizations are necessary and for obtaining them before proceeding. Accounts and passwords may not, under any circumstances, be shared with, or used by, persons other than those to whom they have been assigned by the college.~~
- ~~(3) — Respect the privacy of other users and their accounts, regardless of whether those accounts are securely protected. Again, ability to access other persons’ accounts does not, by itself, imply authorization to do so. Users are responsible for ascertaining what authorizations are necessary and for obtaining them before proceeding.~~
- ~~(4) — Respect the finite capacity of those resources and limit use so as not to consume an~~

~~unreasonable amount of those resources or to interfere unreasonably with the activity of other users. The college may require users to limit or refrain from specific uses in accordance with this principle or for other reasons.~~

- ~~(5) — Not use those resources for personal financial gain or commercial purposes which is strictly prohibited. Personal, non-commercial, use of college computing resources is permitted when it does not consume a significant amount of these resources, does not interfere with the performance of the user's job or other college responsibilities, and is otherwise in compliance with this policy. The college may limit personal use if needed.~~
- ~~(6) — Refrain from stating or implying that they speak on behalf of the college and from using college trademarks and logos without authorization to do so. Affiliation with the college does not, by itself, imply authorization to speak on behalf of the college.~~
- ~~(G) — Users who violate this policy may be denied access to college computing resources and may be subjected to other penalties and disciplinary action, both within and outside of the college. Violations will normally be handled through the college disciplinary procedures applicable to the relevant user. For example, alleged violations by students will normally be investigated, and any penalties or other discipline will normally be imposed, by the Dean of Student Life. However, the college may temporarily suspend or block access to an account, prior to the initiation or completion of such procedures, when it reasonably appears necessary to do so in order to protect the integrity, security, or functionality of college or other computing resources or to protect the college from liability. The college may also refer suspected violations of applicable law to appropriate law enforcement agencies.~~
- ~~(H) — The college employs various measures to protect the security of its computing resources and of its users' accounts. Users should be aware, however, that the college cannot guarantee such security. Users should therefore engage in safe and responsible computing practices by establishing appropriate access restrictions for their accounts, guarding their passwords, and changing them regularly.~~
- ~~(I) — Users should have no expectation of privacy when utilizing the college computer resources.~~

~~While the college does not routinely monitor individual usage of its computing resources, the normal operation and maintenance of the college's computing resources require the backup~~

~~and caching of data and communications, the logging of activity, the monitoring of general usage patterns, and other such activities that are necessary to provide service. The college may also specifically monitor the activity and accounts of individual users of college computing resources, including individual login sessions and communications, without notice, when:~~

- ~~(1) — It reasonably appears necessary to do so to protect the integrity, security, or functionality of college or other computing resources or to protect the college from liability.~~
 - ~~(2) — There is reasonable cause to believe that the user has violated, or is violating, this policy.~~
 - ~~(3) — An account appears to be engaged in unusual or unusually excessive activity, as indicated by the monitoring of general activity and usage patterns.~~
 - ~~(4) — It is otherwise required or permitted by law.~~
- ~~(J) — Any such individual monitoring, other than that required by law, or necessary to respond to perceived emergency situations, must be authorized in writing and in advance by the President or his/her designee. Every effort will be made to keep those records private, unless disclosure is required by law. The college, at its discretion, may disclose the results of any such general or individual monitoring, including the contents and records of individual communications, to appropriate college personnel or law enforcement agencies and may use those results in appropriate college disciplinary proceedings. Communications made by means of college computing resources are also generally subject to Ohio's Public Records Statute, Ohio Public Record Act, O.R.C. 149.43 et seq., to the same extent as they would be if made on paper. At the termination of an individual investigative or monitoring process, both internally and externally of the college, the individual within the college who has been monitored will be notified of the monitoring activity, unless the college is legally restricted from doing so.~~
- ~~(K) — Columbus State Community College's World Wide Web pages are considered official college publications as well as campuswide information sources. As with printed publications, information regarding the college must be approved by the appropriate~~

~~manager prior to being published on the college's home page.~~

- ~~(L) — Administrative and academic units of the college are encouraged to develop individual home pages as part of the college's presence on the World Wide Web. Official college pages will be linked to appropriate, previously created, categories within the Columbus State home page.~~
- ~~(M) — This policy establishes a collegewide information security program. This program develops and maintains standards and guidelines for the protection of information in compliance with all applicable laws and regulations.~~
- ~~(N) — The President shall establish procedures to implement this policy.~~

Last Effective Date: April 15, 1999

REPLACES ALL OF EXISTING COLLEGE POLICY 15-01

- (A) This policy applies to all authorized users of Columbus State computing resources, whether affiliated with the College or not, and to users of those resources, whether on College leased or owned property or from remote locations.
- (B) Computing resources include technology that stores, processes or transmits data/information. Examples include, but are not limited to, desktop computers, tablets, laptop computers, cell phones, desk and conference phones, hotspots, network equipment, servers, uninterruptible power supplies, power supplies, projectors, displays, audio equipment, cables, control panels, storage devices, cameras, radios, scanners, printers, software, cloud services and instructional technology.
- (C) As a part of the educational, physical and social learning infrastructure, Columbus State acquires, develops and maintains computing resources. These resources are intended for College-related purposes, including direct and indirect support of the College's instruction, research and service missions; of Columbus State administrative functions; of student and campus life activities; and of the free exchange of ideas among members of the College community and between the College community and the local, national and world communities.
- (D) While the rights of free expression and academic freedom apply to the use of College computing resources, authorized users also must use computing resources in a responsible, ethical and legal manner in accordance with all applicable laws and College policies and procedures.
- (E) The College's presence on the web is intended to provide information and services in a timely and accurate manner to all users and visitors. Authorized users and contributors must follow appropriate web presence standards when sharing or posting information.
- (F) Computing resources include equipment or services, such as cloud computing, that provide services, platforms and infrastructure support for a wide range of business and academic related activities, may present significant data management risks and are subject to changes in risk with or without notice. Authorized acquisition and use of computing resources such as cloud computing services requires approval and adherence to applicable College policies and procedures.
- (G) The President may establish procedure(s) to administer this policy.

NEW POLICY

- (A) The College is committed to protecting the confidentiality of all data that it maintains, including information regarding individuals affiliated with Columbus State. This policy applies to all storage media and computing resources, all authorized users of Columbus State computing resources, whether affiliated with the College or not and to users of those resources, whether on Columbus State-leased or owned property or from remote locations.
- (B) Columbus State has established an Information Security Program to safeguard information maintained by the College. The Program establishes processes and procedures to protect College information from unauthorized access, loss, theft or damage by creating effective, logical and physical safeguards. College information may be verbal, digital, hardcopy, individually controlled, shared and used for administration, research, teaching or other purposes.
- (C) The College shall establish identity authentication processes which validate the identity of an individual and protects the privacy of employee, vendor and student records, regardless of activity, technology or course delivery method.
- (D) The improper use, recycling and disposal of storage media and computing devices pose a significant information security risk which may result in unauthorized access to Columbus State data, a breach of licensing agreements and/or violation(s) of state and federal data security and privacy laws. Appropriate safeguards must be followed to protect College data from unauthorized disclosure during the transfer or disposal of storage media and computing devices.
- (E) The President may establish procedure(s) to administer this policy.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the Four Months ended October 31, 2021.

BACKGROUND INFORMATION:

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

FOR INFORMATION ONLY

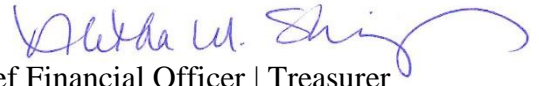
COLUMBUS STATE

COMMUNITY COLLEGE

November 12, 2021

TO: Dr. David T. Harrison, President

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



SUBJECT: Financial Statements as of October 31, 2021

Attached are the financial statements of the Columbus State Community College District, the Foundation, and the President's Discretionary Fund for the period ended October 31, 2021.

1. General Fund (Exhibit B)

Revenues. Total revenues reported through October are up 1.6% (\$749K) from last year. FY22 tuition is down 7.8% (\$1.8M) and fees are up 129.8% (\$815K) with the resumption of lab fee charges. In FY22, the tuition rate increased by \$5 (3.1%) per credit hour for in-state tuition and 3.1% for non-in-state tuition categories. This tuition increase took effect in Autumn 2021.

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

The budget for state subsidy (State Share of Instruction or SSI) is 3.8% higher than what was received in FY21, which is based on ODHE's preliminary FY22 calculation for Columbus State as well as estimated bridge funding for a change made to the Success Points portion of the SSI formula. SSI to date is 7.7% (\$1.8M) higher than last year, offsetting all of the decrease in tuition.

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

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

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

Expenses and Transfers. Through the month of October, total expenditures are 5.9% (\$2.8M) higher than the same period last year, which is largely the result of lower than normal spending at the start of FY21. Overall, spending patterns will be different in FY22 due to the evolving nature of the pandemic and as a result of more operations returning to campus.

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

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

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

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

Bookstore revenues are down 4.5% (\$165K), compared to the same period last year, while gross margin is up \$121K, 2.8%. Textbook sales are down \$600K, but revenue from Inclusive Access was up \$287K and General Merchandise had an increase of \$171K. Bookstore operating expense is up \$34K or 8.6% while Auxiliary Administration expense is \$32K lower. The bulk of the Bookstore operating expense increase is in temporary employment expense (\$22K) and timing of payment of credit card fees (\$10K). Food Service revenues and expenses are flat to last year. Overall operating results are \$117K higher than last year, primarily the result of the higher gross margin, which includes \$102K in Other Revenues that were not previously part of Auxiliary activities.

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

To-date disbursements of \$667 left a balance of \$16,556 for October in this fund.

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

Total Foundation revenues are down \$93K, or 9.1%. Contributions to date (\$622K) are down \$54K, or 8%, from the prior year. There was approximately \$202K in new endowed scholarships this year while contributions for Mitchell Hall decreased by \$328K; Taste the Future had nearly \$73K in contributions through October this year compared to just \$44K last year. Net investment activity, which is \$293K through October, was down \$43K from activity through the same period in FY21, but substantially rebounded from the (\$80K) net investment activity reported last month. Unrestricted expenses are up 27.5% from the previous year, primarily due to increased investment fees on a larger portfolio, as well as timing of Fundraising expenses.

5. **Investments**

The College's portfolio is invested consistently with its investment policy, with 22.03% 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 \$(418K) net interest income (loss) reported on Exhibit B, \$(719.2K) is unrealized income while \$301.2K is realized income and includes earnings generated from bond proceeds.

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT OCTOBER 31, 2021
With Comparative Figures at October 31, 2020**

EXHIBIT A

<u>Assets</u>	<u>October 31, 2021</u>	<u>October 31, 2020</u>	<u>Liabilities and Fund Balance</u>	<u>October 31, 2021</u>	<u>October 31, 2020</u>
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 9,485,763	\$ 7,599,806	Accounts payable	\$ 13,204,585	\$ 2,287,182
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1)	126,931,417	124,984,544	Deferred income		
Accounts receivable, net of allowance for doubtful accounts	16,976,242	22,502,693	Student tuition	24,685,103	28,473,356
Interest receivable	-	-	Lab fees and credit bank	158,661	238,279
Prepaid expense	726,156	892,885	State CARES funds	-	3,239,133
Inventory	30,238	79,577	Due to auxiliary funds	-	-
Due from agency funds	-	5,791,843	Due to plant funds	5,649,482	60,747,753
Due from auxiliary funds	595,212	477,952	Due to agency funds	580,178	-
			Fund balances (Exhibit C):		
Total educational & general	<u>\$ 154,745,028</u>	<u>\$ 162,329,300</u>	Allocated	64,948,199	63,065,155
			Unallocated	45,518,821	4,278,442
			Total fund balances	<u>110,467,020</u>	<u>67,343,597</u>
			Total educational & general	<u>\$ 154,745,028</u>	<u>\$ 162,329,300</u>
Auxiliary enterprise			Auxiliary enterprise		
Cash	\$ 986,439	\$ 1,863,983	Accounts payable	\$ 182,858	\$ 106,525
Investments	11,152,091	11,178,135	Due to educational & general fund	595,212	477,952
Accounts receivable	2,686,031	1,673,169	Due to Plant Fund	274,038	393,898
Inventories, at cost as defined (note 2)	1,621,720	1,996,133	Fund balances (Exhibit D):		
Other Assets	70,178	70,178	Allocated	467,367	381,301
Due from general fund	-	-	Unallocated	15,096,782	15,421,922
Due from grant funds	99,800	-	Total fund balances	<u>15,564,149</u>	<u>15,803,223</u>
Total auxiliary enterprise	<u>16,616,257</u>	<u>16,781,598</u>	Total auxiliary enterprise	<u>16,616,257</u>	<u>16,781,598</u>
Total unrestricted	<u>\$ 171,361,286</u>	<u>\$ 179,110,898</u>	Total unrestricted	<u>\$ 171,361,286</u>	<u>\$ 179,110,898</u>
Total current funds	<u>\$ 171,361,286</u>	<u>\$ 179,110,898</u>	Total current funds	<u>\$ 171,361,286</u>	<u>\$ 179,110,898</u>
	[A]	[B]		[C]	[D]

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT OCTOBER 31, 2021
With Comparative Figures at October 31, 2020**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>October 31, 2021</u>	<u>October 31, 2020</u>	<u>Liabilities and Fund Balance</u>	<u>October 31, 2021</u>	<u>October 31, 2020</u>
Plant funds					
Unexpended					
State appropriations receivable	\$ -	\$ -			
Capital Improvement Fund	1,541,986	1,540,597		\$ 1,541,986	\$ 1,540,597
Total unexpended	<u>1,541,986</u>	<u>1,540,597</u>		<u>1,541,986</u>	<u>1,540,597</u>
Cash from Bond Proceeds	1,090,228	2,324,733			
Investments	172,599,818	150,009,673			
Deposit with trustees/Bond Retirement Fund	2,804,843	3,203,278			
Due from general fund	5,649,482	60,747,753			
Due from Auxiliary	3,882,586	393,898			
Land	28,375,580	27,719,338			
Improvements other than buildings	16,219,770	14,781,441			
Buildings	216,259,993	177,052,980			
Movable equipment, furniture and library books	59,397,182	57,989,237			
Construction-in-progress	5,640,055	36,250,789			
Other Assets	28,802	189,276			
Less: accumulated depreciation	<u>(145,321,914)</u>	<u>(136,031,111)</u>			
Total investment in plant	<u>366,626,426</u>	<u>394,631,285</u>		<u>366,626,426</u>	<u>394,631,285</u>
Total plant funds	<u>\$ 368,168,412</u>	<u>\$ 396,171,882</u>		<u>\$ 368,168,412</u>	<u>\$ 396,171,882</u>
Agency funds					
Cash	\$ -	\$ -			
Due from agencies	-	5,791,843		\$ 580,178	\$ -
Due from general fund	<u>580,178</u>	<u>-</u>		<u>-</u>	<u>5,791,843</u>
Total agency funds	<u>\$ 580,178</u>	<u>\$ 5,791,843</u>		<u>\$ 580,178</u>	<u>\$ 5,791,843</u>
	[A]	[B]		[C]	[D]

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

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2021
With Comparative Figures at October 31, 2020**

EXHIBIT B

	FY 22			FY 21			FY 22 Projected Year End		FY21 Projected Year End		
	Budget as approved June 2021	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved March 2021	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 22 Projected Year End	Projected % of Budget	FY 21 Projected Year End	% of Budget	
Revenues											
Appropriations											
Subsidy	\$ 76,021,245	\$ 25,183,529	33.13%	\$ 73,264,542	\$ 23,377,194	31.91%	\$ 76,021,245	100.00%	\$ 73,264,542	100.00%	(1)
Student Support Services	-	-	-	-	-	-	-	-	-	-	(2)
	<u>76,021,245</u>	<u>25,183,529</u>	<u>33.13%</u>	<u>73,264,542</u>	<u>23,377,194</u>	<u>31.91%</u>	<u>76,021,245</u>	<u>100.00%</u>	<u>73,264,542</u>	<u>100.00%</u>	(3)
Student											
Tuition	82,370,801	21,246,485	25.79%	75,547,268	23,048,885	30.51%	82,370,801	100.00%	77,213,025	102.20%	(4)
Fees	3,381,799	1,442,049	42.64%	1,337,908	627,530	46.90%	3,381,799	100.00%	1,309,133	97.85%	(5)
Special Courses	1,200,030	277,282	23.11%	890,013	339,549	38.15%	1,200,030	100.00%	963,847	108.30%	(6)
	<u>86,952,630</u>	<u>22,965,817</u>	<u>26.41%</u>	<u>77,775,189</u>	<u>24,015,964</u>	<u>30.88%</u>	<u>86,952,630</u>	<u>100.00%</u>	<u>79,486,005</u>	<u>102.20%</u>	(7)
Contracted Services											
Net	640,584	142,070	22.18%	640,023	86,792	13.56%	640,584	100.00%	744,673	116.35%	(8)
	<u>640,584</u>	<u>142,070</u>	<u>22.18%</u>	<u>640,023</u>	<u>86,792</u>	<u>13.56%</u>	<u>640,584</u>	<u>100.00%</u>	<u>744,673</u>	<u>116.35%</u>	(9)
Other											
Partnership Revenue	41,125	54,542	132.62%	29,811	1,500	5.03%	41,125	100.00%	29,162	97.82%	(10)
Miscellaneous	1,010,625	202,156	20.00%	469,166	110,836	23.62%	1,010,625	100.00%	416,267	88.72%	(11)
Mitchell Hall Transfer In	-	-	-	-	206,465	-	-	-	-	-	(12)
Transfer In for Debt Service	831,107	-	-	1,228,463	-	-	831,107	100.00%	877,169	71.40%	(13)
	<u>1,882,857</u>	<u>256,698</u>	<u>13.63%</u>	<u>1,727,440</u>	<u>318,801</u>	<u>18.46%</u>	<u>1,882,857</u>	<u>100.00%</u>	<u>1,322,598</u>	<u>76.56%</u>	(14)
Total Revenues	<u>165,497,316</u>	<u>48,548,114</u>	<u>29.33%</u>	<u>153,407,194</u>	<u>47,798,751</u>	<u>31.16%</u>	<u>165,497,316</u>	<u>100.00%</u>	<u>154,817,818</u>	<u>100.92%</u>	(15)
Operating Expenditures											
Educational & General (Instructional)	86,069,585	26,546,279	30.84%	79,956,976	24,971,750	31.23%	86,069,585	100.00%	78,150,738	97.74%	(16)
Library	1,816,490	495,489	27.28%	1,837,590	614,786	33.46%	1,816,490	100.00%	1,685,356	91.72%	(17)
General	14,189,335	3,581,881	25.24%	11,409,678	3,079,412	26.99%	14,189,335	100.00%	9,790,786	85.81%	(18)
Information Technology	13,638,508	6,407,396	46.98%	13,182,337	6,652,190	50.46%	13,638,508	100.00%	12,646,840	95.94%	(19)
Student Services	16,730,303	4,867,657	29.09%	14,348,710	4,315,342	30.07%	16,730,303	100.00%	13,237,936	92.26%	(20)
Operation and maintenance of plant	16,158,946	4,807,780	29.75%	15,731,481	4,754,775	30.22%	16,158,946	100.00%	14,158,620	90.00%	(21)
Administration	12,876,624	3,724,452	28.92%	9,747,333	3,077,243	31.57%	12,876,624	100.00%	8,870,953	91.01%	(22)
Transfer for debt service	2,197,525	732,508	33.33%	2,602,949	867,650	33.33%	2,197,525	100.00%	2,602,949	100.00%	(23)
CARES Act Offset	-	-	-	(3,079,860)	-	-	-	0.00%	(2,869,069)	-	(24)
Total Expenditures	<u>163,677,316</u>	<u>51,163,443</u>	<u>31.26%</u>	<u>145,737,194</u>	<u>48,333,148</u>	<u>33.16%</u>	<u>163,677,316</u>	<u>100.00%</u>	<u>138,275,109</u>	<u>94.88%</u>	(25)
Non-operating & Encumbered											
Transfer for Capital Equipment	500,000	See Exhibit C		500,000	See Exhibit C		500,000	N/A	500,000	N/A	(26)
Transfer for Capital Improvements	500,000			620,000			500,000	N/A	620,000	N/A	(27)
Transfer for Student Success & Innovation	-			600,000			-	N/A	600,000	N/A	(28)
Transfer for Scholarships	-			-			-	N/A	-	N/A	(29)
Transfer for Technology Initiatives	820,000			1,820,000			820,000	N/A	1,820,000	N/A	(30)
Transfer for Mitchell Hall Start Up Costs	-			-			-	N/A	-	N/A	(31)
Transfer for One Time Compensation	-			4,130,000			-	N/A	4,130,000	N/A	(32)
COVID-19	-			-			-	N/A	-	N/A	(33)
Total expenditures and transfers	<u>165,497,316</u>	<u>51,163,443</u>	<u>30.91%</u>	<u>153,407,194</u>	<u>48,333,148</u>	<u>31.51%</u>	<u>165,497,316</u>	<u>100.00%</u>	<u>145,945,109</u>	<u>95.14%</u>	(34)
Operational Revenues	-	(2,615,329)	N/A	-	(534,397)	N/A	-	N/A	8,872,709	N/A	(35)
Interest Income											
Net Operating Revenues	\$ -	(417,963)	-	-	207,915	-	(417,963)	-	438,088	-	(36)
	<u>-</u>	<u>(3,033,291)</u>	<u>-</u>	<u>-</u>	<u>(326,482)</u>	<u>-</u>	<u>(417,963)</u>	<u>-</u>	<u>9,310,797</u>	<u>-</u>	(37)
Reserve expenditures from Exhibit C											
Net Revenues/(Expenditures)	-	867,301	-	-	2,354,752	-	4,657,540	*	9,512,138	-	(38)
	<u>-</u>	<u>(3,900,592)</u>	<u>-</u>	<u>-</u>	<u>(2,681,234)</u>	<u>-</u>	<u>(5,075,503)</u>	<u>-</u>	<u>(201,341)</u>	<u>-</u>	(39)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

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

**COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2021**

EXHIBIT C

	Preliminary Balance at June 30, 2021	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at October 31, 2021	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 9,485,232	\$ -	\$ 500,000	\$ -	\$ (21,655)	\$ 9,963,577	(1)
Bookstore/DX Modifications	263,490	-	-	-	-	263,490	(2)
Student Support Services	199,785	-	-	-	-	199,785	(3)
Creative Campus	37,491	-	-	-	-	37,491	(4)
Advancement	1,106,640	-	-	-	(8,280)	1,098,360	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Mitchell Hall Start-Up Costs	1,129,237	-	-	-	-	1,129,237	(7)
COVID-19	228,644	-	-	-	(10,305)	218,339	(8)
Capital Equipment	5,812,592	-	500,000	-	(45,518)	6,267,075	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	1,310,156	-	-	-	(70,338)	1,239,819	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	746,490	-	-	-	(17,583)	728,907	(13)
Student Success and Innovation	13,008,664	-	-	-	(143,249)	12,865,415	(14)
Strategic Growth Initiatives	689,107	-	-	-	-	689,107	(15)
Technology Initiatives	4,541,011	-	820,000	-	(550,372)	4,810,639	(16)
Human Capacity Development/Wellness	311,266	-	-	-	-	311,266	(17)
Campus Safety Initiatives	176,134	-	-	-	-	176,134	(18)
Energy Efficiency/Sustainability Initiatives	1,570,416	-	-	-	-	1,570,416	(19)
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	1,241,018	(20)
Health Care HSA Incentive	86,636	-	-	-	-	86,636	(21)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(22)
One-Time Compensation	699,476	-	-	-	-	699,476	(23)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(24)
	<u>63,995,500</u>	<u>-</u>	<u>1,820,000</u>	<u>-</u>	<u>(867,301)</u>	<u>64,948,199</u>	<u>(25)</u>
	[A]	[B]	[C]	[D]	[E]	[F]	(26)

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2021
With Comparative Figures at October 31, 2020**

EXHIBIT D

	FY 22			FY 21			FY 22 Projected Year End		FY 21 Projected Year End		
	Budget as approved June 2021	Actual to Date	% of Budget Expended to Date	Revised Budget as approved March 2021	Actual to Date	% of Budget Expended to Date	FY 22 Projected Year End	Projected % of Budget	FY 21 Projected Year End	% of Budget	
Auxiliary											
Sales/Revenues											
Bookstore	\$ 8,288,587	\$ 3,464,555	41.80%	\$ 7,161,013	\$ 3,629,635	50.69%	\$ 8,288,587	100.00%	\$ 7,987,101	111.54%	(1)
Food Services	144,500	82,369	57.00%	82,500	81,230	98.46%	144,500	100.00%	89,583	108.59%	(2)
Other	180,634	101,990	56.46%	-	-	0.00%	180,634	100.00%	-	0.00%	(3)
Total Revenues	8,613,721	3,648,913	42.36%	7,243,513	3,710,865	51.23%	8,613,721	100.00%	8,076,684	111.50%	(4)
Cost of Goods Sold											
Bookstore	6,827,880	2,827,096	41.41%	6,081,744	3,009,568	49.49%	6,827,880	100.00%	6,458,456	106.19%	(5)
Food Service	-	-	0.00%	-	-	0.00%	-	0.00%	-	0.00%	(6)
Gross Margin	1,785,841	821,818	46.02%	1,161,769	701,297	60.36%	1,785,841	100.00%	1,618,228	139.29%	(7)
Operating Expenses											
Bookstore	1,367,371	432,039	31.60%	1,296,657	397,875	30.68%	1,367,371	100.00%	1,182,198	91.17%	(8)
Food Services	84,884	26,204	30.87%	77,502	25,256	32.59%	84,884	100.00%	76,892	99.21%	(9)
Other	64,674	-	0.00%	-	-	n/a	64,674	100.00%	-	n/a	(10)
Auxiliary Administration	151,805	54,748	36.06%	161,562	86,424	53.49%	151,805	100.00%	150,912	93.41%	(11)
Total Expenses	1,668,734	512,990	30.74%	1,535,721	509,555	33.18%	1,668,734	100.00%	1,410,002	91.81%	(12)
Auxiliary Net Operating Income/(Loss)	117,107	308,828	263.71%	(373,952)	191,742	-51.27%	117,107	100.00%	208,226	-55.68%	(13)
Net Income/(Loss)											
Bookstore	93,336	205,420	220.09%	(217,388)	222,192	-102.21%	93,336	100.00%	346,447	-159.37%	(14)
Food Services	59,616	56,165	94.21%	4,998	55,974	1119.93%	59,616	100.00%	12,691	253.92%	(15)
Other	115,960	101,990	87.95%	-	-	n/a	115,960	100.00%	-	n/a	(16)
Auxiliary Administration	(151,805)	(54,748)	36.06%	(161,562)	(86,424)	53.49%	(151,805)	100.00%	(150,912)	93.41%	(17)
CARES Offset/Transfer-In	-	-	n/a	373,952	-	n/a	-	n/a	-	n/a	(18)
Net Auxiliary Income/(Loss)	117,107	308,828	263.71%	-	191,742	0.00%	117,107	0.00%	208,226	0.00%	(19)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(40,000)	-		(30,000)	-		-		-		(20)
College Credit Plus	-	-		-	-		-		-		(21)
College Strategic Priorities	(100,000)	(12,000)		(101,000)	-		(70,000)		(56,000)		(22)
Food Services/Renovations	-	-		-	-		-		-		(23)
Transfer for Debt Service	(339,367)	(113,123)		(331,301)	(110,434)		(331,301)		(331,301)		(24)

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF OCTOBER 31, 2021**

EXHIBIT E

	Actual May 2021	Actual June 2021	Actual July 2021	Actual August 2021	Actual September 2021	Actual October 2021	
Beginning Cash	\$ 5,301,045	14,679,539	6,475,896	3,827,978	477,536	5,695,748	(1)
Cash Receipts	15,356,655	13,697,142	9,349,736	22,307,858	9,849,690	8,561,298	(2)
Cash Disbursements	(14,412,351)	(15,919,638)	(14,674,523)	(15,633,025)	(15,517,473)	(15,443,394)	(3)
Financial Aid	3,434,190	1,018,853	(323,131)	11,974,725	5,885,995	2,545,868	(4)
Outflow for investments	-	(7,000,000)	-	(25,000,000)	-	-	(5)
Inflow from investments	5,000,000	-	3,000,000	3,000,000	5,000,000	8,000,000	(6)
Ending Cash	\$ <u>14,679,539</u>	<u>6,475,896</u>	<u>3,827,978</u>	<u>477,536</u>	<u>5,695,748</u>	<u>9,359,520</u>	(7)

	Forecasted November 2021	Forecasted December 2021	Forecasted January 2022	Forecasted February 2022	Forecasted March 2022	Forecasted April 2022	
Beginning Cash	\$ 9,359,520	5,165,393	5,867,322	5,144,251	5,281,180	5,338,109	(8)
Cash Receipts	7,750,000	9,540,000	17,325,000	8,210,000	10,180,000	8,720,000	(9)
Cash Disbursements	(12,728,127)	(13,848,071)	(12,748,071)	(14,148,071)	(13,148,071)	(13,548,071)	(10)
Financial Aid	(1,216,000)	10,000	12,700,000	(1,925,000)	25,000	5,000	(11)
Outflow for investments	-	-	(18,000,000)	-	-	-	(12)
Inflow from investments	2,000,000	5,000,000	-	8,000,000	3,000,000	5,000,000	(13)
Ending Cash	\$ <u>5,165,393</u>	<u>5,867,322</u>	<u>5,144,251</u>	<u>5,281,180</u>	<u>5,338,109</u>	<u>5,515,038</u>	(14)

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2021**

EXHIBIT F

Cash at Beginning of Period		\$ <u>17,223</u>	(1)
<u>Receipts:</u>			
Deposit from General Fund	-	-	(2)
<u>Disbursements:</u>			
Oberer's Flowers	667		(3)
			(4)
		667	(5)
		\$ <u>16,556</u>	(6)
	[A]	[B]	(7)
		<u>[C]</u>	

NOTE:

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

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

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
BALANCE SHEET AT OCTOBER 31, 2021
With Comparative Figures at October 31, 2020

<u>Assets</u>	<u>October 31, 2021</u>	<u>October 31, 2020</u>	
Cash	\$ 4,262,445	\$ 6,072,996	(1)
Investments at market value (see note)	17,360,554	11,988,023	(2)
Pledges Receivable - Mitchell Hall	2,263,515	2,608,752	(3)
Pledges Receivable - Other	4,470,298	3,043,745	(4)
Accounts Receivable	-	7,175	(5)
Other Assets	<u>377,123</u>	<u>377,123</u>	(6)
Total Assets	<u>\$ 28,733,935</u>	<u>\$ 24,097,814</u>	(7)
<u>Liabilities</u>			
Due to general fund	\$ -	\$ 223,761	(8)
Pledge Payable	-	-	(9)
Trade Payables	<u>1,010,039</u>	<u>-</u>	(10)
Total Liabilities	<u>1,010,039</u>	<u>223,761</u>	(11)
<u>Fund balance</u>			
Permanently Restricted	5,566,055	4,930,733	(12)
Temporarily Restricted	17,214,485	14,873,196	(13)
Unrestricted			
Allocated	86,634	150,272	(14)
Unallocated	<u>4,856,722</u>	<u>3,919,852</u>	(15)
Total fund balance	<u>27,723,896</u>	<u>23,874,053</u>	(16)
Total Liabilities and fund balance	<u>\$ 28,733,935</u>	<u>\$ 24,097,814</u>	(17)
	[A]	[B]	

Note: Investments

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

	<u>Cost</u>	<u>Market</u>	<u>Percent of Portfolio</u>
Cash & Equivalents	\$ 658,370	658,526	3.79%
Equities	5,529,226	7,957,800	45.84%
Fixed Income	6,394,578	6,304,956	36.32%
Mutual Funds	<u>2,343,737</u>	<u>2,439,272</u>	<u>14.05%</u>
Total Investments	<u>\$ 14,925,911</u>	<u>\$ 17,360,554</u>	<u>100.00%</u>

EXHIBIT H

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2021
With Comparative Figures at October 31, 2020**

	October 30, 2021					October 30, 2020	
	Unrestricted Allocated	Unrestricted Unallocated	Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds	
Revenue							
Contributions							
Scholarships and Programs	\$ -	\$ 37,546	\$ 45,475	\$ 386,172	\$ 469,193	\$ 198,889	(1)
Taste the Future	-	72,621	-	-	72,621	43,655	(2)
Contributions for Columbus State	-	-	5,045	-	5,045	29,653	(3)
Mitchell Hall	-	-	75,210	-	75,210	403,710	(4)
Creative Campus	-	-	-	-	-	-	(5)
Administration Fee Income	-	-	-	-	-	-	(6)
Rental Income	-	-	-	-	-	-	(7)
Interest Income	-	7,131	2,020	-	9,151	4,841	(8)
Investment Income							
Realized	-	89,968	202,791	-	292,759	468,829	(9)
Unrealized	-	(5,270)	5,319	-	49	(132,785)	(10)
Investment income-subtotal	-	84,698	208,110	-	292,808	336,044	(11)
Total revenues	-	201,996	335,860	386,172	924,028	1,016,792	(12)
Expenditures							
Scholarships and Programs	-	-	111,748	-	111,748	179,722	(13)
Contributions to Columbus State	-	-	45	-	45	431,468	(14)
Corporate Gift	-	-	280,000	-	280,000	-	(15)
Creative Campus	-	-	1,328	-	1,328	-	(16)
Mitchell Hall	-	-	-	-	-	-	(17)
Administrative Fee Expense	-	-	-	-	-	-	(18)
Management and general	-	134,904	1,000	-	135,904	106,825	(20)
Total expenditures	-	134,904	394,121	-	529,025	718,015	(21)
Excess (deficit) of revenues over expenditures	-	67,092	(58,261)	386,172	395,003	298,777	(22)
Transfers	-	-	(27,663)	27,663	-	-	(23)
Other Board Distributions	-	-	-	-	-	-	(24)
Fund balance at beginning of period	86,634	4,789,630	17,300,409	5,152,220	27,328,893	23,575,276	(25)
Fund balance at end of period	\$ 86,634	\$ 4,856,722	\$ 17,214,485	\$ 5,566,055	\$ 27,723,896	\$ 23,874,053	(26)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF OCTOBER 31, 2021**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 32,728,974	\$ 32,728,974	0.07%	1
STAR Ohio/Plant	1,541,986	1,541,986	0.07%	1
STAR Ohio/Auxiliary	2,729,418	2,729,418	0.07%	1
STAR 2020A Bonds	1,015,407	1,015,407	0.07%	1
STAR 2020B Bonds	2,068,323	2,068,323	0.07%	1
CSCC Operating Fund	94,354,212	94,202,443	0.98%	850
Auxiliary Services	9,416,428	8,422,673	1.09%	818
2020A Bond Proceeds	25,997,119	25,967,457	0.20%	204
2020B Bond Proceeds	59,020,321	58,518,351	0.51%	934
2020B Bond Proceeds PNC	59,009,984	58,337,338	0.79%	986
County Proceeds	16,902,177	16,902,252	0.03%	15
Plant Fund	9,790,905	9,790,690	0.94%	752
	<u>\$ 314,575,253</u>	<u>\$ 312,225,312</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	12.84%
	Agencies	10.89% *
	Municipal Bonds	27.15%
	Corporate Issues	19.84%
	Treasury Notes	20.09%
	Stocks	0.00%
	Cash & Equivalents	9.19%
		<u>100.00%</u>

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

2) **Inventories**

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

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

3) **Plant Funds**

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

4) **Long-term debt**

Outstanding long-term debt consists of bonds payable in annual installments varying from \$800,000 to \$1,285,000 with interest rates of 1.65% to 5%, the final installment being due in 2041, collateralized by a gross pledge basis, of the general receipts of the college, which include the full of every type and character of receipts, excepting only those specifically excluded which are primarily those that are appropriated from the State of Ohio.

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

5) **Interfund Accounts**

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



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Personnel Information Items.

BACKGROUND INFORMATION:

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

FOR INFORMATION ONLY

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Lorien Anderson	Librarian	Library	09/16/2021	\$44,034
Stefan Armintrout	Supervisor	Information Technology	09/16/2021	\$60,385
Jim Bage	Culinary Coordinator	Hospitality Management	09/16/2021	\$37,000
Scott Carolan	Advisor	Advising & Support	10/01/2021	\$49,939
Ashton Doyle	Hospitality Coordinator	Hospitality Management	10/15/2021	\$37,000
Rogenia Gouch-Patterson	Executive Assistant	Student Affairs	10/11/2021	\$53,196
Gabriele Hopler	Administrative Assistant	Human Resources	09/27/2021	\$46,197
Karen Johnson	Event Coordinator	Conference Center	09/07/2021	\$53,206
Ian King	Associate Counsel	Legal Office	09/20/2021	\$85,000
Nicole Lovins	Senior Graphic Designer	Enrollment Service Operations	10/25/2021	\$65,000
Ronaldjames Lucas	Culinary Coordinator	Hospitality Management	10/01/2021	\$37,000
Lauren Merante	Program Coordinator	Workforce Innovation	10/01/2021	\$55,583
Aida Owens	Specialist	Student Conduct	10/16/2021	\$37,918
Hillary Rehm	Supervisor	Language Institute	10/01/2021	\$60,000
Amber Spiegel	Advisor	College Credit Plus Services	10/25/2021	\$47,341

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Dominique Alex	System Administrator	Enterprise Computing	10/12/2021
Jackie DeGenova	Senior Deputy General Counsel	Legal Office	10/29/2021
Sean Foster	Police Officer	Patrol	09/13/2021
Patricio Plazolles	Accountant	Cashiers & Student Accounting	10/29/2021
Devan Quitter	Technician	Police Communications & Administrative	09/13/2021
Stacey Rosenberger	Specialist	Disability Services	09/10/2021
Danielle Sanborn	Specialist	Admissions	10/15/2021
Sawmya Sastri	Project Advisor	Office of the President	10/01/2021
Lisa Schneider	Associate Dean	Arts & Sciences	09/30/2021
Zachary Scott	Clinical Coordinator	Sports, Exercise Studies & Hospitality	08/31/2021
Li Yang	Professor	Human Services	09/30/2021