

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, January 11, 2023 - 8:00 a.m.  
Stark State College Main Campus  
Room S304 (Board Room)**

| ITEM   | ENC. | ACTION | PRESENTER  |
|--|------|--------|------------|
| <b>I. Call to Order</b>  |      |        | K. Lefton  |
| <b>II. Roll Call</b>   |      |        | K. Lefton  |
| <b>III. Recognition of Visitors</b>  |      |        | K. Lefton  |
| <b>IV. Public Requests</b>   |      |        | K. Lefton  |
| <b>V. Agenda Changes</b>   |      |        | K. Lefton  |
| <b>VI. Consent Agenda*</b>   |      | X      | K. Lefton  |
| A. Minutes of Board Meeting on 11/9/2022   | 6.1  |        |            |
| B. Personnel Actions   | 6.2  |        |            |
| C. Treasurer's Report  | 6.3  |        |            |
| <b><i>From President's Cabinet</i></b>   |      |        |            |
| D. 15-13-34 General Copyright Guidelines   | 6.4  |        |            |
| E. 15-14-06 Evaluation of Personnel  | 6.5  |        |            |
| F. 15-16-04 Accounting for Restricted Funds  | 6.6  |        |            |
| <b>VII. New Business</b>   |      |        |            |
| A. Resolution to Authorize Tuition Rates for College Credit Plus for the 2023-2024 Academic year | 7.1  | X      | K. Gardner |
| <b>VIII. President's Report</b>  |      |        | P. Jones   |
| <b>IX. Chair's Report</b>  |      |        | K. Lefton  |
| <b>X. Communications</b>   |      |        | K. Lefton  |
| A. Security Report   | 10.1 |        |            |
| B. Out-of-State Travel Log   | 10.2 |        |            |
| C. Calendar of Board Activity Dates  | 10.3 |        |            |
| <b>XI. Executive Session</b>   |      |        | K. Lefton  |
| <b>XII. Adjournment</b>  |      |        | K. Lefton  |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately.

## 6.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
November 9, 2022

**REGULAR MEETING**

The Board of Trustees of Stark State College held its regular monthly meeting on November 9, 2022 at the Stark State College Automotive Technology Center.

**CALL TO ORDER**

Chair Karen Lefton called the meeting to order at 8:03 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton, Jeffery Walters, Alice Stephens, Harun Rashid (by phone conference), Fonda Williams (by phone conference), Elaine Russell Reolfi, Tracy Carter and Patricia Wackerly.

Trustee Marlé Fernandes was unable to attend.

The following administrators were present: Para Jones, Lada Gibson Shreve, Kevin Gardner, Stephanie Sutton and Patrick Roberts.

**RECOGNITION OF VISITORS**

The following visitors were present: Robyn Steinmetz, Jessica Aubley and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Carter moved to consider and approve the Consent Agenda. Trustee Stephens provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the October 12, 2022 meeting; Personnel Actions; and policies 15-13-40 Student Success Seminar Course and 15-18-07 Standards of Academic Progress.*

**NEW BUSINESS****Treasurer's Report**

CFO/VP of Business Kevin Gardner shared that revenues were lower than last year due to the Summer and Fall enrollment declines. Revenues and expenses are both in line with the budget projections. Appropriations are higher this year due to increased state share of instruction.

Trustee Carter moved to approve the Treasurer's Report. Trustee Reolfi provided the second for the motion.

The Treasurer's Report was unanimously approved.

#### **Budget Revision**

CFO/VP of Business Kevin Gardner shared the key items to note regarding the budget revision. We were able to take \$32 million of excess reserves and invest them in four- and five-year treasury bonds yielding a weighted average of 3.86% interest. We are also seeing an increase in our CCP enrollment which will result in additional allowances. President Jones also mentioned there has been an increase in noncredit student enrollment.

Trustee Stephens moved to approve the Budget Revision. Trustee Wackerly provided the second for the motion.

The Budget Revision was unanimously approved.

#### **2022 Efficiency Report**

Trustee Carter moved to approve the Resolution to Approve the 2022 Efficiency Report. Trustee Stephens provided the second for the motion.

The Resolution was unanimously approved as follows:

**Resolution  
To Approve the 2022 Efficiency Report  
November 9, 2022**

**WHEREAS**, the State's biennial budget established in Am. Sub. H.B. 64 of the 131st General Assembly required a report in response to the Governor's Task Force on Affordability and Efficiency in Higher Education which was created pursuant to Executive Order 2015-01K; and

**WHEREAS**, the subsequent State Budget bill, Am. Sub. H. B. 49 of the 132nd General Assembly, requires that the board of trustees of each public institution of higher education approve the institution's efficiency report submitted to the Chancellor; and

**WHEREAS**, various other provisions related to textbook affordability require reporting, and the Chancellor has determined that it is most efficient to include these new requirements in the annual efficiency report; and

**WHEREAS**, The College has prepared the required report using the template format provided by the Chancellor, and has included additional narrative as it has determined will best explain the completeness of the report and how it meets all requirements of the law;

**THEREFORE BE IT RESOLVED**, that the Board of Trustees of Stark State College does hereby accept and approve the 2022 Efficiency Report to the Chancellor of Higher Education as presented on this the 9th day of November, 2022.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

### **PRESIDENT'S REPORT**

In addition to the written President's Report, President Para Jones highlighted the following:

- President Jones introduced our new Vice President of Advancement and Executive Director of the Stark State College Foundation Dr. Patrick Roberts. Dr. Roberts thanked everyone for the warm welcome and shared that he is very proud to be part of Stark State College.
- President Jones shared that Fall enrollment is -3.9% in headcount and -2.9% in FTE (full-time equivalent).
- President Jones shared that we established a partnership with CommQuest to offer career services and education to clients in the opioid treatment program.
- President Jones thanked Trustee Wackerly for sharing her passion and commitment to the Stark State College Foundation, as she serves as the board liaison for the foundation. Trustee Wackerly shared the foundation's community appeal and encouraged 100% board participation in supporting the foundation.

### **CHAIR'S REPORT**

- Chair Lefton shared that there will be no board meeting in December.
- Chair Lefton asked for two Trustee volunteers to serve on the Board of Trustees Strategic Excellence Awards selection committee. Trustees Carter and Reolfi volunteered to serve this year. Trustee Wackerly also volunteered to serve as a backup if needed.
- Chair Lefton reminded Trustees about the Commencement Ceremony on January 8, 2023 at the Canton Civic Center. She also reminded Trustees about the One-Year Certificate Ceremony on December 20 at 6P on main campus.
- Chair Lefton reminded Trustees about completing their required ethics training. This is due by November 30, 2022.

### **INTRODUCTION AND TOUR**

- President Jones introduced Mike Conway, department of chair of the automotive and transportation division. Mr. Conway thanked everyone for coming to the Automotive Technology Center for the board meeting. Mr. Conway shared the various programs for students at the automotive center and answered questions. He shared the strengths of the auto program: 1) the support from the college at this location and the downtown location; 2) the amazing faculty members who all build tremendous relationships with our students; and 3) the partnerships with automotive companies such as GM, Toyota, Honda, Ford, Chrysler and Subaru. He also shared that most of our graduates progress from entry level positions with these companies to lead master technician positions. He also shared that dealerships love the programs, as students receive a high-quality degree and the needed manufacturing credentials. Mr. Conway also provided a tour for board members.

### **COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.



**EXECUTIVE SESSION**

None.

**ADJOURNMENT**

At 8:50 a.m., Trustee Stephens moved to adjourn. Trustee Reolfi provided the second for the motion. The motion carried.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees  
November 9, 2022

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Para M. Jones, Ph.D.  
President  
November 9, 2022

**PERSONNEL ACTIONS**  
**Board Agenda**  
**January 11, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                       | Title  | Department  | Rate  | Effective Date | Comments                               |
|----------------------------|--|---|---|----------------|--|
| <b>Albrecht, Fred</b>      | Instructor   | Industrial Technology                                 | \$55.91/Hour                                    | 11/22/2022     | STRS Service rate per his time         |
| <b>Birl, Chandra</b>       | From: Lab Assistant (PT)<br>To: Instructional Assistant (PT)                                     | Medical Assisting                                     | \$37.21/Hour                                    | 10/9/2022      | Additional Role - Non-benefit eligible |
| <b>Blile, Nicole</b>       | Adjunct Instructor , Massage Therapy   | Massage Therapy Tech.                                 | \$52.17/Hour                                    | 12/16/2022     | Non-benefit eligible                   |
| <b>Blile, Nicole</b>       | Instructional Asst., Massage Therapy (PT)  | Massage Therapy Tech.                                 | \$37.21/Hour                                    | 12/16/2022     | Additional Role - Non-benefit eligible |
| <b>Boy, Emily E.</b>       | Gateway Student Support Asst. (PT)   | Advising & Gateway Student Svcs.                      | \$17.61/Hour                                    | 12/12/2022     | Replacement / Non-benefit eligible     |
| <b>Bush, Katlyn</b>        | Adjunct Instructor - PTA   | Therapy and Wellness                                  | \$52.17/Hour                                    | 1/17/2023      | Non-benefit eligible                   |
| <b>Carbenia, Brian</b>     | Adjunct Instructor - Ethics  | Communication, Education, Humanities<br>& Reading     | \$52.17/Hour                                    | 1/9/2023       | Non-benefit eligible                   |
| <b>Cooper, Nathaniel</b>   | Financial Aid & Registration Specialist  | Financial Aid   | \$38,880/Annual                                 | 1/10/2023      | Replacement                            |
| <b>Coplin, Ericka</b>      | From: Lab Assistant (PT)<br>Instructional Assistant (PT)   | Health Information Management                         | \$37.21/Hour                                    | 10/20/2022     | Additional Role - Non-benefit eligible |
| <b>DiMichele, Brittany</b> | Nurse-RN Lab/Clinic Instructional Assistant (PT)   | Nursing   | \$44.60/Hour                                    | 11/28/2022     | Non-benefit eligible                   |
| <b>Dorsey, Rosa</b>        | Adjunct Instructor   | Applied Industrial Technology                         | \$51.01/Hour                                    | 1/9/2023       | Non-benefit eligible                   |
| <b>Durway, Emily</b>       | Adjunct Instructor   | Communication, Education, Humanities<br>& Reading     | \$52.17/Hour                                    | 8/8/2022       | Non-benefit eligible                   |
| <b>Evans, Alan</b>         | Adjunct - ODPS Licensed CDL Instructor   | CDL - Commercial Drivers License                      | \$36.73/Hour                                    | 11/3/2022      | Non-benefit eligible                   |
| <b>Farnsworth, Seldon</b>  | Adjunct Instructor   | CDL, Energy, and Environmental Tech                   | \$52.17/Hour                                    | 11/15/2022     | STRS Service rate per his time         |
| <b>Grove, Nathan</b>       | Tutor, Physics (PT)  | Physics   | \$15.63/Hour                                    | 11/7/2022      | Non-benefit eligible                   |
| <b>Harris, Rebecca</b>     | Instructional Assistant (PT)   | Medical Assisting                                     | \$37.21/Hour                                    | 11/7/2022      | Non-benefit eligible                   |
| <b>Hayes, Gwendolyn</b>    | Testing Center Specialist - Akron (PT)   | Learning and Engagement                               | \$17.51/Hour                                    | 11/14/2022     | Non-benefit eligible                   |
| <b>Jobes, Ashley</b>       | From: Lab Assistant (PT)<br>Instructional Assistant (PT)   | Medical Assisting                                     | \$37.21/Hour                                    | 1/9/2023       | Additional Role - Non-benefit eligible |
| <b>Kinlow, Angela</b>      | Instructional Assistant (PT)   | Medical Assisting Technology                          | \$37.21/Hour                                    | 11/21/2022     | Non-benefit eligible                   |
| <b>Lahmers, Jodi M.</b>    | From Asst. Professor of Respiratory Therapy<br>To: Asst. Professor/Clinical Coordinator          | Respiratory Care Technology                           | From<br>\$53,927/Annual<br>To: \$66,768/Annual  | 11/3/2022      | Replacement / Appointment              |
| <b>McLouth, Jay</b>        | Adjunct Instructor   | CDL, Energy, and Environmental Tech                   | \$52.17/Hour                                    | 11/15/2022     | STRS Service rate per his time         |
| <b>Metcalf, Tanya</b>      | Adjunct Instructor - Massage Therapy   | Therapy and Wellness                                  | \$52.17/Hour                                    | 1/9/2023       | Additional Role - Non-benefit eligible |
| <b>Miller, Amanda</b>      | Adjunct, Massage Therapy   | Massage Therapy Tech.                                 | \$52.17/Hour                                    | 12/16/2022     | Non-benefit eligible                   |
| <b>Miller, Amanda</b>      | Instructional Assistant, Massage Therapy (PT)  | Massage Therapy Tech.                                 | \$37.21/Hour                                    | 12/16/2022     | Additional Role - Non-benefit eligible |
| <b>Miller, Angelina</b>    | Nurse-RN Lab/Clinic Instructional Assistant (PT)   | Nursing   | \$44.60/Hour                                    | 11/28/2022     | Non-benefit eligible                   |
| <b>Owen, Brooke L.</b>     | From: Associate Professor/Clinical Coordinator<br>To: Department Chair III / Associate Professor | From: Respiratory Therapy<br>To: RCT / MLT / Surgtech | From:<br>\$73,090/Annual<br>To: \$93,203/Annual | 10/20/2022     | Promotion                              |
| <b>Paone, Richard</b>      | Adjunct Instructor   | CDL, Energy, and Environmental Tech                   | \$52.17/Hour                                    | 11/22/2022     | STRS Service rate per his time         |
| <b>Parker, Amy</b>         | Adjunct Instructor - EMS   | Emergency Services                                    | \$52.17/Hour                                    | 12/19/2022     | Additional Role - Non-benefit eligible |

**PERSONNEL ACTIONS**

**Board Agenda**

**January 11, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                         | Title  | Department  | Rate  | Effective Date | Comments                               |
|------------------------------|--|---|---|----------------|--|
| <b>Rang, Bryanna</b>         | From: Lab Assistant (PT)<br>Instructional Assistant (PT)               | Medical Assisting                                 | \$37.21/Hour  | 1/9/2023       | Additional Role - Non-benefit eligible |
| <b>Robb, Alma</b>            | From: Lab Assistant (PT)<br>Instructional Assistant (PT)               | Medical Assisting                                 | \$37.21/Hour  | 1/9/2022       | Additional Role - Non-benefit eligible |
| <b>Roberts, Patrick S.</b>   | Executive Director of Stark State College<br>Foundation                | Marketing, Advancement &<br>Partnerships          | \$135,000/Annual                                    | 11/1/2022      | Replacement                            |
| <b>Sawyer, Debrah A.</b>     | From: Business office Specialist<br><br>To: Assistant Staff Accountant | Comptroller (no change)                           | From:<br>\$57,891/Annual<br><br>To: \$51,080/Annual | 1/2/2023       |  |
| <b>Scott, Anissa</b>         | Testing Center Specialist - Akron (PT)                                 | Learning and Engagement                           | \$17.51/Hour  | 11/14/2022     | Non-benefit eligible                   |
| <b>Smith, Corey</b>          | Adjunct, Massage Therapy   | Massage Therapy Tech.                             | \$52.17/Hour  | 12/19/2022     | Non-benefit eligible                   |
| <b>Smith, Corey</b>          | Instructional Assistant - Massage Therapy (PT)                         | Therapy and Wellness                              | \$37.21/Hour  | 12/19/2022     | Additional Role - Non-benefit eligible |
| <b>Stewart, Sandra</b>       | Adjunct Faculty - Culinary Arts  | Culinary Arts                                     | \$50.10/Hour  | 1/10/2023      | Non-benefit eligible                   |
| <b>Syed, Zerafshan</b>       | Adjunct Faculty - Biology  | Biology   | \$52.17/Hour  | 1/9/2023       | Non-benefit eligible                   |
| <b>Tabellion, Joseph</b>     | Adjunct Instructor   | CDL, Energy, and Environmental Tech               | \$52.17/Hour  | 11/22/2022     | STRS Service rate per his time         |
| <b>Thompson, Joshua</b>      | Returning Student Academic Advisor (PT)                                | RAC   | \$27.41/Hour  | 11/28/2022     | Additional Role - Non-benefit eligible |
| <b>Triplett, Sandra</b>      | Instructional Assistant (PT)   | Medical Assisting                                 | \$37.21/Hour  | 1/9/2022       | Additional Role - Non-benefit eligible |
| <b>Von Gunten, Justin C.</b> | Facilities Technician  | Physical Plant                                    | \$20.00/Hour  | 12/20/2022     | Replacement                            |
| <b>Wykoff, Kelly</b>         | From: Lab Assistant (PT)<br>To: Instructional Assistant (PT)           | Medical Assisting                                 | \$37.21/Hour  | 10/20/2022     | Additional Role - Non-benefit eligible |
| <b>Young, Karen</b>          | Adjunct Instructor - Education   | Communication, Education, Humanities<br>& Reading | \$52.17/Hour  | 1/9/2023       | Re-hired / Non-benefit eligible        |
| <b>Zeltman, Sarah J.</b>     | Adjunct Instructor - PTA   | Therapy and Wellness                              | \$52.17/Hour  | 1/17/2023      | Non-benefit eligible                   |
| <b>Zeltman, Sarah J.</b>     | Instructional Assistant - PTA (PT)                                     | Therapy and Wellness                              | \$37.21/Hour  | 11/16/2022     | Non-benefit eligible                   |

**RETIREMENTS/SEPARATIONS**

| Name                           | Title                                       | Department                     | Effective Date |
|--------------------------------|---|--------------------------------|----------------|
| <b>Blasiman, Matthew M.</b>    | Student Support Specialist                  | Admissions                     | 12/30/2022     |
| <b>Bliss, Gregory</b>          | Math Test Proctor                           | Mathematics                    | 12/22/2022     |
| <b>Bowers, Crystal</b>         | Student Services Assistant                  | Communications                 | 1/6/2023       |
| <b>Colbetzor, Kevin</b>        | Facilities Technician, Akron Campus         | Physical Plant                 | 11/4/2022      |
| <b>Franckowiak, Amanda</b>     | RN-Nurse lab/Clinic Instructional Assistant | Nursing                        | 11/10/2022     |
| <b>Henderson, Corey</b>        | Math Assistant                              | Mathematics                    | 12/21/2022     |
| <b>Hinton, Robin (Retired)</b> | Retention Specialist                        | TRiO                           | 12/30/2022     |
| <b>Kelley, Robert D.</b>       | Welding Lap Technician                      | Applied Industrial             | 1/13/2023      |
| <b>Lee, Melody (Retired)</b>   | Counselor                                   | Disability Support Services    | 12/30/2022     |
| <b>Miller, Gary</b>            | Industry Engagement Specialist              | DOD-MEEP                       | 11/18/2022     |
| <b>Mowder, Kerrie</b>          | Adjunct                                     | Health and Public Services     | 11/22/2022     |
| <b>Nichols Decourville, IV</b> | Adjunct                                     | English                        | 12/21/2022     |
| <b>Rinehart, Samantha</b>      | Asst. Professor / Coordinator               | Occupational Therapy Assisting | 1/9/2023       |
| <b>Rodrigues-Alves, Kevin</b>  | Biology/Lab Technician                      | Biology                        | 12/15/2022     |

**PERSONNEL ACTIONS**

**Board Agenda**

**January 11, 2023**

***NEW HIRES AND EMPLOYEE STATUS CHANGES***

| <b>Name</b>                      | <b>Title</b>                             | <b>Department</b>                | <b>Rate</b> | <b>Effective Date</b> | <b>Comments</b> |
|----------------------------------|--|----------------------------------|-------------|-----------------------|-----------------|
| <b>Scott, Anissa</b>             | Testing Center Specialist                | Learning & Engagement            | 11/21/2022  |                       |                 |
| <b>Singleton, Joseph</b>         | Snow Removal                             | Physical Plant                   | 12/16/2022  |                       |                 |
| <b>Smith, Abraham</b>            | CDL Instructor                           | CDL - Commercial Drivers License | 11/23/2022  |                       |                 |
| <b>Treadwell, Angela</b>         | Receptionist/Info Desk                   | Communication                    | 12/28/2022  |                       |                 |
| <b>Vanderark, Georgia</b>        | RAC & New Student Academic Advisor       | Academic Affairs                 | 12/31/2022  |                       |                 |
| <b>Weaver, Taylor (Copeland)</b> | Manager of Grants and Sponsored Projects | Strategic Grants                 | 1/6/2023    |                       |                 |
| <b>Wykoff, Kelly</b>             | Medical Lab Assisting                    | Medical Assisting                | 10/26/2022  |                       |                 |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended November 30, 2022  
Fiscal Year 2023**

- The financial report for FY2022 has been submitted to the Auditor of State, and the audit will begin in January.
- Revenue for the current year is slightly higher than last year, with increases in State Subsidy (SSI), Student Fees and Other Sources over last year.
- Expenses are lower than last year, with labor and capital equipment costs being constrained. All other nonlabor costs were slightly higher than last year and are in accordance with the approved budget.

**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 5 Months Ended November 30, 2022 and 2021**

Budget Revision 11/9/22

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,389,756          | \$13,079,065         | 41.7%              | \$30,614,372        | \$12,755,071        | 41.7%              |
| Student Fees                                     | 34,516,256            | 18,570,984           | 53.8%              | 34,876,529          | 18,073,190          | 51.8%              |
| Private Gifts, Grants & Contracts                | 300,000               | 12,330               | 4.1%               | 333,250             | 88,983              | 26.7%              |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 1,011,000           | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 6,964                | 36.7%              | 22,000              | 7,852               | 35.7%              |
| Indirect Costs                                   | 140,000               | 19,548               | 14.0%              | 105,560             | 28,224              | 26.7%              |
| Other Sources                                    | 2,961,412             | 702,682              | 23.7%              | 1,767,573           | 485,867             | 27.5%              |
| <b>Total Revenues</b>                            | <b>\$69,337,424</b>   | <b>\$32,391,573</b>  | <b>46.7%</b>       | <b>\$68,730,284</b> | <b>\$31,439,187</b> | <b>45.7%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,387,424</b>   | <b>\$32,391,573</b>  | <b>46.7%</b>       | <b>\$68,780,284</b> | <b>\$31,439,187</b> | <b>45.7%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,755,876          | \$13,000,049         | 35.4%              | \$36,028,982        | \$13,293,512        | 36.9%              |
| Employee Benefits                                | 12,516,278            | 4,874,331            | 38.9%              | 13,136,177          | 4,800,746           | 36.5%              |
| Supplies   | 1,509,663             | 519,093              | 34.4%              | 1,428,090           | 402,611             | 28.2%              |
| Travel   | 457,059               | 80,787               | 17.7%              | 586,090             | 40,654              | 6.9%               |
| Information & Communications                     | 2,112,793             | 742,210              | 35.1%              | 1,851,130           | 871,714             | 47.1%              |
| Maintenance & Repairs                            | 3,833,725             | 1,300,649            | 33.9%              | 3,783,433           | 1,931,193           | 51.0%              |
| Miscellaneous                                    | 9,947,536             | 3,145,032            | 31.6%              | 8,106,064           | 2,160,920           | 26.7%              |
| Capital Equipment                                | 460,333               | 31,381               | 6.8%               | 464,221             | 403,599             | 86.9%              |
| <b>Total Expenditures</b>                        | <b>\$67,593,263</b>   | <b>\$23,693,532</b>  | <b>35.1%</b>       | <b>\$65,384,187</b> | <b>\$23,904,949</b> | <b>36.6%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 1,154,592             |                      |                    | 2,894,619           |                     | 0.0%               |
| Technology Fee                                   |                       | 261,057 <sup>1</sup> |                    |                     | 626,179             |                    |
| Facilities Fee                                   |                       | 372,940 <sup>2</sup> |                    |                     | 894,541             |                    |
| Other (Scholarships/Grants)                      |                       | 0 <sup>3</sup>       |                    |                     | 0                   |                    |
| Non-Mandatory Transfers                          |                       | \$633,997            | 54.9%              |                     | \$1,520,720         | 52.5%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$68,747,855</b>   | <b>\$24,327,529</b>  | <b>35.4%</b>       | <b>\$68,278,806</b> | <b>\$25,425,669</b> | <b>37.2%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$639,569</b>      | <b>\$8,064,044</b>   |                    | <b>\$501,478</b>    | <b>\$6,013,518</b>  |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/22 [PRELIMINARY]                   | \$48,415,712          | Days in Reserve 261  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (11,920,472)          |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2022          | 639,569               |                      |                    | Hoover              | 228,375             |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 0                     |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/23                    | \$37,134,809          | 201                  |                    | CDL                 | 75,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 11,000,000          |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>11,920,472</b>   |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$903,333             | \$261,057            | \$0                | \$1,164,390         |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$2,710,485           | \$372,940            | \$271,567          | \$2,811,858         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$0                  | \$0                | \$0                 |                     |                    |
|  | \$3,613,818           | \$633,997            | \$271,567          | \$3,976,248         |                     |                    |

**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
**As of November 30, 2022 and 2021**

|  | Current Year               |                         |                    |                  |                           |                                | Prior Year                 |                         |                  |                  |                           |                                |
|--|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted       | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                  |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Cash & Short-term investments                    | 6,768,379                  | \$7,069                 | 0                  | 119,533          |                           | 6,894,981                      | 21,855,998                 | \$16,940                | 0                | 119,533          |                           | 21,992,471                     |
| Insurance Reserve (Health & Dental)              | 1,877,681                  |                         |                    |                  |                           | 1,877,681                      | 2,815,419                  |                         |                  |                  |                           | 2,815,419                      |
| Accounts receivable                              | 13,297,382                 | (214,360)               | 1,052,584          |                  |                           | 14,135,606                     | 17,104,015                 | (217,919)               | 680,758          |                  |                           | 17,566,854                     |
| Inventory  | 0                          | 891,185                 |                    |                  |                           | 891,185                        | 0                          | 746,120                 |                  |                  |                           | 746,120                        |
| Prepaid & Deferred expenses                      | 2,507,486                  | 72,528                  | 0                  |                  |                           | 2,580,014                      | 379,909                    | 238,030                 | 267              |                  |                           | 618,205                        |
| Other receivables                                | 1,460,537                  | 240,352                 | 745,748            |                  |                           | 2,446,637                      | 1,229,756                  | 281,876                 | 0                |                  |                           | 1,511,632                      |
| Long-term investments                            | 36,036,856                 |                         |                    |                  |                           | 36,036,856                     | 7,390,972                  |                         |                  |                  |                           | 7,390,972                      |
| Interfund Advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due from Educational & General Fund              |                            | 12,233,771              | 0                  | 335,384          | (12,569,154)              | 0                              |                            | 12,154,442              | 0                | 388,878          | (12,543,320)              | 0                              |
| Due from Current Restricted Fund                 | 136,974                    |                         |                    |                  | (136,974)                 | 0                              | 114,943                    |                         |                  |                  | (114,943)                 | 0                              |
| <b>Total Assets</b>                              | <b>\$62,085,295</b>        | <b>\$13,230,544</b>     | <b>\$1,798,332</b> | <b>\$454,917</b> | <b>(\$12,706,128)</b>     | <b>\$64,862,960</b>            | <b>\$50,891,011</b>        | <b>\$13,219,489</b>     | <b>\$681,024</b> | <b>\$508,411</b> | <b>(\$12,658,263)</b>     | <b>\$52,641,672</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Accounts Payable                                 | (\$593,409)                | \$35,639                | \$29,430           |                  |                           | (\$528,339)                    | \$1,029,743                | (\$25,266)              | \$553            |                  |                           | \$1,005,030                    |
| Payroll, accrued wages, wthholdings & deductions | 602,035                    | 0                       | 0                  |                  |                           | 602,035                        | 340,241                    | 0                       | 0                |                  |                           | 340,241                        |
| Accumulated sick leave & vacation                | 917,075                    | 15,897                  |                    |                  |                           | 932,972                        | 1,085,220                  | 14,160                  |                  |                  |                           | 1,099,380                      |
| Accrued health & dental benefits                 | 654,423                    |                         |                    |                  |                           | 654,423                        | 1,276,502                  |                         |                  |                  |                           | 1,276,502                      |
| Accrued retirement liability - current           | 150,003                    |                         |                    |                  |                           | 150,003                        | 544,005                    |                         |                  |                  |                           | 544,005                        |
| Insurance claims                                 | 993,826                    |                         |                    |                  |                           | 993,826                        | 833,363                    |                         |                  |                  |                           | 833,363                        |
| Other installment purchases                      | 416,549                    | 0                       |                    |                  |                           | 416,549                        | 81,750                     | 0                       |                  |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 1,223,839                  | 36                      | 0                  |                  |                           | 1,223,875                      | 5,314,611                  | 36                      | 0                |                  |                           | 5,314,647                      |
| Interfund advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 68,974             |                  | (68,974)                  | 0                              |                            |                         | 114,943          |                  | (114,943)                 | 0                              |
| Due to Auxiliary Enterprise Fund                 | 12,233,771                 |                         |                    |                  | (12,233,771)              | 0                              | 12,154,442                 |                         |                  |                  | (12,154,442)              | 0                              |
| Due to Loan Fund                                 | 0                          |                         |                    |                  | 0                         | 0                              | 2,051                      |                         |                  |                  |                           | 2,051                          |
| Due to Endowment Fund                            | 335,384                    |                         |                    |                  | (335,384)                 | 0                              | 388,878                    |                         |                  |                  | (388,878)                 | 0                              |
| Due to Plant Fund                                | 1,748,155                  |                         |                    |                  |                           | 1,748,155                      | 3,202,069                  |                         |                  |                  |                           | 3,202,069                      |
| <b>Total Liabilities</b>                         | <b>18,681,650</b>          | <b>51,572</b>           | <b>98,403</b>      | <b>0</b>         | <b>(12,638,128)</b>       | <b>6,193,498</b>               | <b>26,252,875</b>          | <b>(11,070)</b>         | <b>115,496</b>   | <b>0</b>         | <b>(12,658,263)</b>       | <b>13,699,039</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Unappropriated                                   | 40,957,136                 | 13,178,972              | 1,699,929          | 454,917          |                           | 56,290,953                     | 22,191,626                 | 13,230,559              | 565,528          | 508,411          |                           | 36,496,124                     |
| Appropriated                                     | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      | 2,446,509                  |                         |                  |                  |                           | 2,446,509                      |
| <b>Total Fund Balances</b>                       | <b>43,403,645</b>          | <b>13,178,972</b>       | <b>1,699,929</b>   | <b>454,917</b>   |                           | <b>58,737,462</b>              | <b>24,638,135</b>          | <b>13,230,559</b>       | <b>565,528</b>   | <b>508,411</b>   |                           | <b>38,942,633</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$62,085,295</b>        | <b>\$13,230,544</b>     | <b>\$1,798,332</b> | <b>\$454,917</b> | <b>(\$12,638,128)</b>     | <b>\$64,930,960</b>            | <b>\$50,891,011</b>        | <b>\$13,219,489</b>     | <b>\$681,024</b> | <b>\$508,411</b> | <b>(\$12,658,263)</b>     | <b>\$52,641,672</b>            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of November 30, 2022 and 2021**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 6,768,379               | 21,855,998            |
| Insurance Reserve (Health & Dental)               | 1,877,681               | 2,815,419             |
| Accounts receivable                               | 13,297,382              | 17,104,015            |
| Prepaid & Deferred expenses                       | 2,507,486               | 379,909               |
| Other receivables                                 | 1,460,537               | 1,229,756             |
| Long-term investments                             | 36,036,856              | 7,390,972             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 136,974                 | 114,943               |
| <b>Total Assets</b>                               | <b>\$62,085,295</b>     | <b>\$50,891,011</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | (\$593,409)             | \$1,029,743           |
| Payroll, accrued wages, withholdings & deductions | 602,035                 | 340,241               |
| Accumulated sick leave & vacation                 | 917,075                 | 1,085,220             |
| Accrued health & dental benefits                  | 654,423                 | 1,276,502             |
| Accrued retirement liability - current            | 150,003                 | 544,005               |
| Insurance claims                                  | 993,826                 | 833,363               |
| Other installment purchases                       | 416,549                 | 81,750                |
| Other payables                                    | 1,223,839               | 5,314,611             |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 12,233,771              | 12,154,442            |
| Due to Loan Fund                                  | 0                       | 2,051                 |
| Due to Endowment Fund                             | 335,384                 | 388,878               |
| Due to Plant Fund                                 | 1,748,155               | 3,202,069             |
| <b>Total Liabilities</b>                          | <b>\$18,681,650</b>     | <b>\$26,252,875</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 40,957,136              | 22,191,626            |
| Allocated   | 2,446,509               | 2,446,509             |
| <b>Total Fund Balance</b>                         | <b>43,403,645</b>       | <b>24,638,135</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$62,085,295</b>     | <b>\$50,891,011</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$32,893,091            | \$16,178,109          |
| Appropriated [included in RESERVE]                | 2,446,509               | 2,446,509             |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 32,391,573              | 31,439,187            |
| Current Year Expenditures & Transfers out         | (24,327,529)            | (25,425,669)          |
| Net increase (decrease)                           | 8,064,044               | 6,013,518             |
| Ending Fund Balance                               | <b>\$43,403,645</b>     | <b>\$24,638,135</b>   |



**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of November 30, 2022 and 2021**

|   | <u>Current<br/>Year</u>    | <u>Prior<br/>Year</u>      |
|---|----------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |                            |
| Cash  | \$7,069                    | \$16,940                   |
| Book Inventory                                  | 450,115                    | 553,190                    |
| Supply Inventory                                | 441,070                    | 192,930                    |
| Receivables/Deposit Ch Sales                    | (214,360)                  | (217,919)                  |
| Other Receivables                               | 240,352                    | 281,876                    |
| Prepaid Expenses                                | 72,528                     | 238,030                    |
| Due from Educational & General Fund             | 12,233,771                 | 12,154,442                 |
| <b>Total Assets</b>                             | <u><u>\$13,230,544</u></u> | <u><u>\$13,219,489</u></u> |
| <br><b>LIABILITIES AND FUND BALANCE:</b>        |                            |                            |
| Accounts payable                                | \$326                      | \$2,351                    |
| Sales Tax Payable                               | 35,313                     | (27,617)                   |
| Accrued Expenses                                | 36                         | 36                         |
| Wages, Vacation & Sick Benefits Payable         | 15,897                     | 14,160                     |
| Fund Balance                                    | 13,178,972                 | 13,230,559                 |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$13,230,544</u></u> | <u><u>\$13,219,489</u></u> |
| <br><b>Changes in Fund Balance:</b>             |                            |                            |
| Beginning Fund Balance:                         |                            |                            |
| Unappropriated [Included in RESERVE]            | \$13,076,111               | \$13,379,979               |
| Current Year Income                             | 1,546,953                  | 1,511,186                  |
| Current Year Expenses                           | (1,444,092)                | (1,660,607)                |
| Net Income                                      | 102,861                    | (149,421)                  |
| Ending Fund Balance                             | <u><u>\$13,178,972</u></u> | <u><u>\$13,230,559</u></u> |
| Projected Net Income                            | <u><u>\$0</u></u>          |                            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of November 30, 2022 and 2021**

|   | <u>Current<br/>Year</u>   | <u>Prior<br/>Year</u>   |
|---|---------------------------|-------------------------|
| <b>ASSETS:</b>                                  |                           |                         |
| Federal Department Receivables                  | 1,052,584                 | 680,758                 |
| Other Receivables                               | 745,748                   | 0                       |
| Prepaid Expenses                                | 0                         | 267                     |
| <b>Total Assets</b>                             | <u><u>\$1,798,332</u></u> | <u><u>\$681,024</u></u> |
|   |                           |                         |
| Accounts Payable                                | \$29,430                  | \$553                   |
| Due to Educational & General Fund               | 68,974                    | 114,943                 |
| Fund Balance                                    | 1,699,929                 | 565,528                 |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$1,798,332</u></u> | <u><u>\$681,024</u></u> |
|   |                           |                         |
| <b>Changes in Fund Balance:</b>                 |                           |                         |
| Beginning Fund Balance                          |                           |                         |
| Unappropriated                                  | \$2,356,182               | \$547,316               |
| Additions & Reductions:                         |                           |                         |
| Current Year Revenues & Transfers in            | 7,321,656                 | 9,678,104               |
| Current Year Expenditures & Transfers out       | (7,977,909)               | (9,659,892)             |
| Unappropriated                                  | <u><u>\$1,699,929</u></u> | <u><u>\$565,528</u></u> |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of November 30, 2022 and 2021**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 335,384                 | 388,878               |
| <b>Total Assets</b>                       | <u>\$454,917</u>        | <u>\$508,411</u>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 335,384                 | 388,878               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <u>\$454,917</u>        | <u>\$508,411</u>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$467,553               | \$498,868             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 11,791                  | 24,842                |
| Current Year Expenditures & Transfers out | (24,427)                | (15,299)              |
| Ending Fund Balance                       | <u>\$454,917</u>        | <u>\$508,411</u>      |

## NEW/REVISED STARK STATE COLLEGE POLICY

**Name of Policy:** 15-13-34 General Copyright Guidelines

**Approved by President's Cabinet on:** December 7, 2022

**New/Revised:** Revised

**History of the issue:** The policy was revised to include updated language in the definition of copyright. The language added will ensure a more complete list of items that can fall under the definition.

### CURRENT/PROPOSED WORDING

**POLICY:**

These guidelines are intended to assist the faculty, administration, staff, and students of Stark State College in understanding and complying with the Copyright Act of 1976 (Title 17, United States Code) and the Digital Millennium Copyright Act of 1998. While some areas of the copyright law are clear, there are some portions which remain open to legal and judicial interpretation. For this reason, these guidelines will be periodically updated.

- (A) **Definition of Copyright.** Copyright is the protection provided by the laws of the United States for “original works of authorship,” including literary, scientific, dramatic, musical, architectural, cartographic, choreographic, pantomimic, pictorial, graphic, sculptural, **sound recordings, architectural works, motion pictures,** and **other** audiovisual creations. Duration of copyright varies depending on many variables including authorship, ownership, and type of work. “Copyright” literally means the right to copy but has come to mean that body of exclusive rights granted by law to copyright owners for protection of their work which includes:
- (1) The right to reproduce the copyrighted work.
  - (2) The right to prepare derivative works.
  - (3) The right to distribute copies of the copyrighted work to the public by sale or other transfer of ownership, or by rental, lease, or lending.
  - (4) The right to perform or display the copyrighted work publicly.
- (B) **Legal Framework for Copyright.** Article I, Section 8, Constitution of the United States provides the basis for the concept of copyright. It states as follows: “The Congress shall have the power---To promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries.” The Copyright Act is found in Title 17 of the United States Code.
- (C) **Subject Matter of Copyright.** Copyright protection exists for original works of authorship from the moment they are fixed in any tangible medium of expression, not known or later developed, from which the works can be perceived, reproduced, or otherwise communicated, either directly or with the aid of a machine or device. Copyright does not have to be visibly evident for an item to be protected under the Copyright Act. Copyright protection does not extend to any idea, procedure, process, system, method of operation, concept, principle, or discovery, regardless of the form in which it is described, explained, illustrated, or embodied in such work.

(D) Duration of Copyright.

- (1) For works created on or after January 1, 1978, copyright begins when the work is first fixed in a tangible medium of expression i.e., when it is first written down or recorded and extends through the life of the author plus 70 years. For a "joint work prepared by two or more authors who did not work for hire," the term lasts for 70 years after the last surviving author's death. For works made for hire and anonymous and pseudonymous works, the duration of copyright is 95 years from first publication or 120 years from creation, whichever is shorter.
- (2) For works created prior to January 1, 1978, there are two safe ways to interpret copyrights:
  - (a) Treat any pre-1978 copyright the same way as works published on or after January 1, 1978: Life plus 70, 95, or 120 years, depending on the nature of authorship. However, the law specifies that in no case would copyright in a work in this category have expired before December 31, 2002. In addition, if a work in this category was published before that date, the term extends another 45 years, through the end of 2047, or
  - (b) Contact the publisher, if still in existence, or the U.S. Copyright Office to identify the copyright owner so that continued vitality to the copyright can be determined.

(E) Compliance with Copyright Law. No employee or agent of Stark State College shall knowingly infringe upon the copyrights of another.

(F) Permission. Employees shall seek and obtain the permission of the copyright owner prior to making use of copyrighted materials unless one of the following exemptions pertains:

- (1) The work was never copyrighted. (This is often difficult to ascertain since recent amendments no longer make it mandatory to place the copyright notice on copyrighted works.)
- (2) The copyright has expired. These works are part of the public domain and may be freely copied.
- (3) The work lies in the public domain. Examples of works in the public domain are works which were never copyrighted, works where the copyright has expired, and works originally published by the U.S. Government.
- (4) The copying and/or distribution fall within "fair use."
- (5) The copying and /or distribution fall under certain library or archive copying.

(G) Fair Use. The only substantial exception to the rule that only copyright holders may distribute copyrighted material is the judicial doctrine of "fair use." Use of a copyrighted work "for purposes such as criticism, comment, news reporting, teaching (including multiple copies for classroom use), scholarship, or research" (17 USC 107) is generally considered fair use. Fair use does not extend to extensive quotations and may not adversely affect the commercial market for the work in question. In determining whether a work in a particular case constitutes fair use, the factors to be considered shall include the following:

- (1) The purpose and character of the use, including whether such use is of a commercial nature or is for nonprofit educational purposes.
  - (2) The nature of the copyrighted work.
  - (3) The amount and substantiality of the portion used in relation to the copyrighted work as a whole.
  - (4) The effect of the use upon the potential market for or value of the copyrighted work.
- (H) Obtaining Permission or Licenses. If use does not fall under “fair use,” permission must be obtained. Repeated use or republication is not considered “fair use.” Permission must be obtained or royalties must be paid for such use of copyrighted works. While the budget funds may be limited, the College does not condone any violation of law simply because that violation saves the taxpayers’ money. Accordingly, a good faith effort must be made to obtain permission to use copyrighted material that falls outside of the doctrine of “fair use.”
- (I) Requests for Permission. There are two ways to obtain permission to use copyrighted material. You may either contact the copyright holder directly, or you may use a rights clearinghouse. The permission process is not instantaneous. Allow one-three months for requests to be processed. Whether you are contacting a rights holder directly or using a clearinghouse, you will need to have the following information:
- (1) Include an exact description/citation of the work to be used or copied: Title, author and/or editor, and edition of material to be duplicated including page numbers, chapters, and if possible a photocopy of the material to be duplicated.
  - (2) Include an exact description of what rights you are requesting, how you plan to use the work, the form of distribution (classroom, online class, newsletter, etc.), whether or not the material will be sold, and reproduction medium (photocopy, digital file, etc.).
  - (3) You must request and pay for, if applicable, each type of right you request. For example, if you are granted the right to use an image in a PowerPoint presentation, it doesn’t mean you have the right to use that image in a paper you are writing unless you have also been granted that right.
  - (4) Whenever possible, requests for permission should be in writing.
  - (5) All requests shall identify the user as Stark State College.
  - (6) Permission to use copyrighted material must be in writing.
  - (7) Questions about copyright at Stark State College should be directed to the Director of Library Services.
- (J) Digital Media and the Digital Millennium Copyright Act
- (1) Copyright law applies to digital resources as well as to conventional paper works. Any distribution of copyrighted digital files - music, movies, text or software - is a violation of federal law. (See the Policy on Use of College Computing Resources, 3357:15-15-05.) Placing media files in a location where they are available to other Internet users counts as distribution, as does providing copies to friends. It is also illegal to attempt

to subvert copyright protection mechanisms (17 USC 1201). Willful infringement for commercial advantage or private gain constitutes a criminal offense.

(2) Stark State College encourages the use of legal online resources. A comprehensive list of legal sources for online content and downloading may be found through the EDUCAUSE website at: <http://www.educause.edu/legalcontent>.

(3) The Digital Millennium Copyright Act (DMCA), enacted in 1998, provides protection for copyrighted material in digital form. The DMCA requires that Online Service Providers - including colleges and universities - follow a particular set of procedures in resolving copyright violation claims. Stark State College has implemented these DMCA-mandated procedures. (For more information, see Report a Copyright Infringement below.) The College is also taking active measures to educate users about the provisions of copyright law and encourage compliance with it.

(K) The Technology, Education and Copyright Harmonization Act (TEACH) was signed into law in October 2002. The TEACH Act amends Sections 110(2) and 112 of the Copyright Act of 1976 to give instructors at accredited nonprofit educational institutions greater flexibility to use third party copyrighted works in online course delivery. The bill permits the display and performance of virtually all types of works during online instruction without the consent of the copyright owner, provided that:

(1) the online instructions at an eligible institution are mediated by an instructor;

(2) the transmission of the material is intended only for receipt by students enrolled in the course, regardless of where the students are physically located;

(3) the institution employs measures to prevent “retention of the work in accessible form by recipients of the transmission for longer than the class session;”

(4) the institution employs measures that limit the transmission of the material to students enrolled in the particular course and precludes unauthorized student retention and/or downstream redistribution “to the extent technologically feasible;” and

(5) use of the material is clearly for educational, not entertainment purposes.

(L) Penalties for Copyright Infringement

If it comes to the attention of the College that an individual is using Stark State College computer equipment and/or network access to violate copyright law, Stark State College will take action to stop such activities, including removing network access.

In addition, violations of copyright law can lead to criminal charges and civil penalties.

Report a Copyright Infringement

(1) To report copyright infringements on servers located at Stark State College, please notify:

Director of Library Services  
Stark State College  
6200 Frank Ave. NW  
North Canton, OH 44720  
Phone: (330) 494-6170

- (2) Director of Library Services is the agent designated under the Digital Millennium Copyright Act, P.L. 105-304.
  - (3) Director of Library Services will comply with the "Notice and Take Down" provisions of the DMCA by removing the material in question and informing the individual user of the complaint. Users must file a counter-notice if they wish to make the material available again.
- (M) Copyright and Faculty ownership of Intellectual property, Compensation, Royalties, and Patents. Copyright and Faculty ownership of Intellectual property is determined based on use of College resources as defined in this paragraph. Compensation for Course/Program Development is based on Category and Level as identified in this paragraph.
- (1) Category A: Employees shall have sole rights of ownership and disposition of copyrightable material and patents generated by their own individual initiative, provided there is no use of College personnel, facilities, or resources ("Category A Materials"). However, employees hereby grant the College a fully paid up, nonexclusive license to reproduce, distribute, display, or otherwise use Category A Materials for educational purposes only. The employee has sole rights to license Category A Materials and shall retain all royalties or profits therefrom.
  - (2) Category B: Employees and the College shall share the ownership and disposition of copyrightable material and patentable discoveries or inventions generated where there is approved use of College personnel or facilities ("Category B Materials"). College personnel or facilities include, but are not limited to, released time, administrative assistance, financial assistance (such as student workers), or College services, equipment, or building. Both parties must agree to any commercial licensing arrangement unless otherwise stated in the Course/Program Development Agreement. Division of royalties under these circumstances shall be 70 percent to the employee and 30 percent to the College unless other written agreements are made prior to the initiation of the work.
  - (3) Category C: Copyrights and patents developed from projects undertaken by an employee pursuant to an agreement with the College whereby the College commits substantial resources such as the use of other personnel, facilities, compensation, and release time ("Category C Materials"). Employee hereby assigns to College all rights and title, including all Copyright rights, in any and all Category C Materials. The College has sole rights to license Category C Materials and shall retain all royalties and profits therefrom.
  - (4) Grants: Rights to copyrightable material and patents developed as a result of work supported partially or totally by an outside agency or sponsor through a contract or grant shall be disposed of in accordance with the terms of the contract or grant. Prior to the employee accepting sponsored research or developmental assignments, the College will be consulted and must approve the contract or grant and the details of the project, division of any resulting copyrights or patents, compensation, and the division of royalties.
  - (5) Employment of the Author: In the case where the Author is no longer employed at the College, the College retains the right to use the Category B and Category C course material and also grants the Author the right for the Author to use the work at another educational institution at which the Author is employed so long as that institution is outside the extended service district of the College. The extended service district of the College is defined as Stark County, Summit County, and the adjacent surrounding counties. In the case where the Author is no longer employed at the College, the commercial license for the material is defined by the Category in the Course/Program Development Agreement.



- (6) Compensation of the Author: In consideration for the following, the Author will develop the Category B or Category C course with any remuneration to be paid upon successful completion of the deliverable of the project.
  
- (7) Transfer of Ownership of Copyright (See 17 U.S.C. §204)
  - (a) Copyright must be deliberately transferred.
  - (b) Any transfer of ownership must be both in writing and signed.
    - i. A unilaterally imposed institutional policy cannot legally take away the Author's copyright ownership of work.
    - ii. However, if the Author has signed an employment contract yielding copyright to the work, or signed a faculty handbook indicating acceptance of the policies within, such a signed document could be interpreted as a contract and might constitute a valid transfer of rights.

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-14-06 Evaluation of Personnel

**Approved by President's Cabinet on:** November 2, 2022

**New/Revised:** Revised

**History of the issue:** The policy portion was added and is a new addition.

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**CURRENT/PROPOSED WORDING****POLICY:**

The College will evaluate all staff and full-time faculty on an annual basis.

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-16-04 Accountant of ~~Accountant~~ **Accounting for** Restricted Funds

**Approved by President's Cabinet on:** December 7, 2022

**New/Revised:** Revised

**History of the issue:** The policy title was revised to reflect what the policy is related to rather than a position title. The policy was updated based on practices in the business office.

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**CURRENT/PROPOSED WORDING****POLICY:**

The College receives funds from various sources who place restrictions on the timing and use of those funds. Recordkeeping and reporting procedures must be established to ~~insure~~ **ensure** that all such funds are utilized in compliance with the funding source requirements. **The Comptroller is responsible for assigning this responsibility to a designated individual ("accountant").**

**RESOLUTION**  
**To Authorize Tuition Rates for College Credit Plus**  
**for the 2023-2024 Academic Year**

WHEREAS, Stark State College participates in the College Credit Plus program authorized by Ohio Revised Code Section 3365.02; and

WHEREAS, secondary institutions and postsecondary institutions may enter into an agreement to establish a payment structure for tuition, textbooks, and fees in accordance with Ohio Revised Code Section 3365.07(A)(2); and

WHEREAS, it is the desire of the Board of Trustees of Stark State College to establish uniform rates for all secondary institutions participating in the program through the Memorandum of Understanding for the 2023-2024 academic year; and

WHEREAS, such agreements must be negotiated annually and approved by the postsecondary institution Board of Trustees, and participating secondary school's Board of Education, in accordance with Ohio Administrative Code 3333-1-65.6; and

THEREFORE BE IT RESOLVED that the Board of Trustees of Stark State College agrees to the following terms enumerated in the Memorandum of Understanding for the 2023-2024 academic year.

Signed this 11<sup>th</sup> day of January, 2023.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

Memorandum of Understanding 2023-2024  
For College Credit Plus (CCP)  
Between Stark State College and  
Ohio Public and Private School Districts

The purpose of this Memorandum of Understanding between an Ohio public and private school district (District) and Stark State College (College, Institution of Higher Education, IHE) is to outline the responsibilities and funding arrangements pertaining to College Credit Plus (CCP) courses taught by college faculty. College Credit Plus for this agreement is defined as providing middle and high school students, grades 7-12, the opportunity to be enrolled in a college-level course or series of courses taught by the college and the IHE faculty (including courses taught by high school teachers who are credentialed IHE adjuncts). Upon successful completion of the course, the student will receive both high school graduation credit and college credit from the cooperating IHE. Stark State College and the school District will comply with all the laws, rules and timelines associated with College Credit Plus. The District and Stark State College agree to the following:

Student Requirements:

1. Student must meet HB49 Eligibility Requirements for participation in the College Credit Plus program, unless requirements are waived or modified by the Chancellor. Stark State College will pursue waivers for all students and programs.
2. For acceptance into the program, the College will review the following application materials provided by the student:
  - Completed college application
  - High school transcripts
  - All Stark State College entrance requirements, including appropriate scores on ACCUPLACER, ACT and SAT tests
  - Permission Slip for Mature Content and Student Questionnaire
3. Completion of the “Succeeding Online” orientation course at least one week prior to the start of the online college course, in accordance with Stark State’s calendar.
4. For online courses, student must have basic computer skills, such as sending email, attaching files to email, accessing the Internet, and word-processing skills.
5. The student is responsible for gaining access to a computer and Internet that meet the IHE requirements for students to complete assignments outside the normal school day
6. Students must setup Multi-Factor Authentication (MFA) to access College systems and resources.

Program Requirements:

7. All College Credit Plus courses must be non-remedial.

8. All College Credit Plus courses should be transferable with a grade of C or better.
9. The District will use the IHE text, materials, equipment, course syllabus and assessments.
10. The District needs to be aware of the Multi-Factor Authentication (MFA) requirement for CCP students and help accommodate this requirement to ensure students can access their College course materials in the classroom.
11. College Credit Plus Blended classrooms (containing both CCP students and non-CCP students) must have different learning expectations, as outlined on the syllabi provided by the CCP high school adjunct. Stark State College faculty will assist CCP high school adjuncts, as needed, with syllabi.
12. Parents should be made aware: "The subject matter of a course enrolled in under the College Credit Plus program may include mature subject matter or materials, including those of a graphic, explicit, violent, or sexual nature, that will not be modified based upon College Credit Plus enrollee participation, regardless of where course instruction occurs."
13. When classes are held at the school or online, Stark State College will provide the textbook. Stark State College also will manage the textbooks for the Districts, with assistance from the high schools. Please designate the person in your District who will work with Stark State's CCP Book Store.

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Email)

14. As in the past, the District will provide the books for students who take courses on Stark State College's campus.
15. When an access code is required for a course taken at the high school, online, or on Stark State's campus, the District will be responsible for the cost of the code.
16. The District and the IHE will jointly provide student support such as counseling and tutoring. Using the IHE's Learning Management System, the IHE will assign each student an academic advisor and inform the student of the academic no-fault drop course date.
17. Districts (High School CCP Adjuncts) will provide Never Attends, Mid-Term Grades and Final Grades based on the IHE timelines.
18. Once students have completed the course(s), the IHE will submit official grades to the District in a timely manner.
19. The District and the IHE will implement the policies and procedures of the administrative rule for College Credit Plus underperforming students.
20. IHE and District agree that they will provide any necessary information needed for required College Credit Plus data collection.

## Stark State College MOU 2023-2024

21. The IHE and the District will collaborate annually on College Credit Plus informational meetings for parents and students. Teachers must meet Ohio Department of Higher Education and College guidelines for adjunct status.
22. The IHE will provide faculty to serve as mentors to adjunct faculty members to ensure that College-level work is maintained. College mentors will supply adjunct faculty members with all the required instructional materials and will schedule classroom observations, as required by College Credit Plus guidelines.
23. College Credit Plus adjunct faculty members will participate in at least three hours of Stark State faculty orientation and professional development activities, as required by College Credit Plus guidelines.
24. The IHE will provide adjunct faculty with course evaluations to be administered to students upon completion of the college course.
25. For online courses, the District will provide qualified high school teachers who will meet with students on a regular basis and provide face-to-face student support. Online instruction will be provided by the IHE faculty member.
26. At least one week prior to the start of the online course, supporting high school teachers must complete the online training course, "Succeeding Online."
27. Online courses will follow the IHE semester calendar.

### Financial Structure:

28. Neither IHE nor District will charge tuition or fees to students.
29. The host institution of each laboratory course will provide all equipment and supplies that are normally kept in the laboratory. This includes weights, measures and glassware. The host institution will provide lab kits containing all required tools and safety equipment. There will be no reimbursement of the initial costs for providing such items between the Parties.
30. When Stark State is the host institution, the District will be responsible for the cost of replacing items from the lab kits that are not returned to the IHE in good condition, normal wear and tear expected. They are considered no different than a damaged or missing textbook.
31. The District will pay the IHE for course fees and service fees that have been established to pay a third-party for a service required for the student to participate in their course or field of study. These include individual course fees to cover the cost of consumables, health screenings, health records management, background checks, uniforms and other fees.
32. Self-Pay (Option A) students will pay the current IHE tuition rate in accordance with state rules, regardless of a signed MOU.
33. Tuition for students who withdraw from College Credit Plus courses will be in accordance with applicable rules. District will have College Credit Plus tuition deducted from their foundation

Stark State College MOU 2023-2024

funds, as applicable, based on this agreement and College Credit Plus rules and timeline.

34. The IHE will retain all State Share of Instruction (SSI) funds for students completing all CCP courses.

35. In accordance with HB 49, the district will be charged tuition rates as follow:

- A. State of Ohio floor amount \$41.64/semester credit hour for classes taken at a location operated by the District and taught by an IHE faculty member who is also a faculty member of the District. Stark State College will continue to pick up the cost and management of all textbooks.
- B. \$61.64/semester credit hour for classes taken online taught by IHE faculty member. Stark State College will continue to pick up the cost and management of all textbooks.
- C. \$82/semester credit hour for classes taken at a location operated by the District and taught by an IHE faculty member who is not also a faculty member of the District.
- D. \$118/semester credit hour for classes taken at a location operated by the IHE

36. For courses taught by an IHE faculty member who is not a faculty member of the District, the College reserves the right to cancel the class if a minimum number of students is not enrolled; this will vary depending on the number of credit hours in the course and contact load hours for the faculty member.

**This agreement supersedes all previous agreements.**

Term of Agreement

The term of this agreement shall be for the 2023-2024 academic year, including the Summer session in 2023-2024. This agreement cannot be used by either party to limit participation of a student enrolling in courses that are not part of this agreement.

The parties listed below are in agreement with the above-stated conditions.

IHE: Stark State College

IHE President \_\_\_\_\_ Date \_\_\_\_\_

School District \_\_\_\_\_

Superintendent \_\_\_\_\_ Date \_\_\_\_\_



# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 2022 – December 28, 2022

| <b>REPORTED CRIME STATS FOR CLERY ACT</b>  |                    |                            |                            |
|--|--------------------|----------------------------|----------------------------|
| <i>Required to report these statistics to Department of Education once a year.</i>   |                    |                            |                            |
| <b>CATEGORY</b>  | <b>VENUE</b>       | <b>2021<br/>Statistics</b> | <b>2022<br/>Statistics</b> |
| <b>MURDER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MANSLAUGHTER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>SEX OFFENSES:<br/>Forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>Non-forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ROBBERY</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>AGGRAVATED ASSAULT</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>BURGLARY</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>1</b>                   |
|  | Satellite Location | <b>1</b>                   | <b>0</b>                   |
| <b>ARSON</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MOTOR VEHICLE THEFT</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DOMESTIC VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>1</b>                   |
| <b>DATING VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>STALKING*</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ARRESTS/REFERRALS FOR DISCIPLINARY ACTION</b>   |                    |                            |                            |
| <b>LIQUOR LAW<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DRUG-RELATED<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>1</b>                   |
| <b>WEAPONS POSSESSION</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>1</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>TOTALS</b>  |                    | <b>1</b>                   | <b>4</b>                   |
| <p>*The following statistics have been added to maintain compliance with the Campus SAVE Act.</p> <p><b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b></p> |                    |                            |                            |

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 2022 – December 28, 2022

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2021 Statistics | 2022 Statistics |
| CRIMINAL DAMAGING  | On Campus          |                 |                 |
|  | Satellite Location |                 |                 |
| THEFT  | On Campus          |                 |                 |
|  | Satellite Location | 1               | 2               |
| IDENTITY THEFT   | On Campus          |                 |                 |
|  | Satellite Location |                 |                 |
| ASSAULT  | On Campus          | 1               |                 |
|  | Satellite Location |                 |                 |
| INDUCING PANIC   | On Campus          |                 |                 |
|  | Satellite Location |                 |                 |
| MENACING/VERBAL THREATS  | On Campus          |                 | 2               |
|  | Satellite Location | 1               |                 |
| HARASSMENT   | On Campus          | 2               | 2               |
|  | Satellite Location |                 |                 |
| DISRUPTIVE BEHAVIOR  | On Campus          | 1               | 3               |
|  | Satellite Location | 1               | 3               |
| INDECENT EXPOSURE  | On Campus          |                 |                 |
|  | Satellite Location |                 |                 |
| <b>TOTALS</b>  |                    | <b>7</b>        | <b>12</b>       |

**NOTE 2021:**

Burglary 2021-0062 (New Weld site under construction)  
 Theft 2021-0019 Well site Canton Satellite  
 Assault 2021-0044 Main Campus  
 Menacing/Verbal Threat 2021-0046 Canton Auto Satellite  
 Harassment 2021-0030, 2021-0045 Main Campus  
 Disruptive Behavior 2021-0045 Main Campus  
 Disruptive Behavior 2021-0036 Akron satellite

**NOTE 2022:**

2022-0010 – Theft cat converter – Whipple Auto  
 2022-0013 – Domestic Vio. (Akron, Refer. to APD)  
 2022-0015 - Menacing  
 2022-0020 – Menacing – (Refer. to Jackson Twp PD)  
 2022-0022 – Disruptive Behavior (Massage Clinic)  
 2022-0027 – Disruptive Behavior (Akron Satellite)  
 2022-0037 – Disruptive Behavior (Akron)  
 2022-0043 – Harassment  
 2022-0046 – Harassment (Phone, referred JTPD)  
 2022-0047 – Disruptive Behavior  
 2022-0052 – Drug Related Incident (Employee) M  
 2022-0054 – Burg, Whipple Auto, no entry to bldg.)  
 2022-0055 – Disruptive Behavior  
 2022-0065 – Disruptive Behavior (Akron)  
 2022-0080 – Weapon possession – Main – Visitor  
 2022-0091 – Theft cat converter - Akron

| <b>Stark State College</b>   |  |                  |                 |                |
|--|--|------------------|-----------------|----------------|
| <b>Out-of-State Travel Authorizations</b>                                  |  |                  |                 |                |
| <b>Employee</b>  | <b>Attending</b>   | <b>Where</b>     | <b>When</b>     | <b>Expense</b> |
| Perry Brelish  | 2022 International Association of General Motors Automotive Education Program Conference | Detroit, MI      | Oct 16-19       | \$1,570**      |
| Hamann Martin  | 2022 CoHEsion Summit   | Reno, NV         | Oct 18-20       | \$1,675        |
| Mirjana Ilijevski  | 66 <sup>th</sup> American Association of Medical Assisting Annual Conference             | Myrtle Beach, SC | Oct 21-24       | \$1,797        |
| Kayla Klement  | CONNECTED22 (Starfish) Conference  | Orlando, FL      | Nov 6-9         | \$1,975        |
| Jane Upperman  | Institute of Management Accountants Student Leadership Conference                        | Pittsburgh, PA   | Oct 20-22       | \$728          |
| Beth Williams  | 2023 Higher Learning Commission Peer Corps Training and Annual Conference                | Chicago, IL      | Mar 24-28, 2023 | \$2,225        |
| Monica Miklo   |  |                  |                 | \$2,025        |
| Natashia Willmott  | Quality Matters Connect Conference: Expanding Possibilities                              | Tucson, AZ       | Nov 6-9         | \$2,509***     |
| * Grant funded<br>** Program Requirement<br>*** Strategic Excellence Award |  |                  |                 |                |

## 2023-2024 Calendar of Board Meetings and Events

| <u>DATES</u>           | <u>MEETING/EVENT</u> | <u>TIME</u>           | <u>LOCATION</u>            |
|------------------------|----------------------|-----------------------|----------------------------|
| <b>JANUARY, 2023</b>   |                      |                       |                            |
| 8                      | Sunday               | Commencement Ceremony | 2 p.m. Canton Civic Center |
| 11                     | Wednesday            | BOARD MEETING         | 8 a.m. S304                |
| <b>FEBRUARY, 2023</b>  |                      |                       |                            |
| 8                      | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>MARCH, 2023</b>     |                      |                       |                            |
| 8                      | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>APRIL, 2023</b>     |                      |                       |                            |
| 12                     | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>MAY, 2023</b>       |                      |                       |                            |
| 10                     | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| 21                     | Sunday               | Commencement Ceremony | 2 p.m. Canton Civic Center |
| <b>JUNE, 2023</b>      |                      |                       |                            |
| 14                     | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>JULY, 2023</b>      |                      |                       |                            |
| 12                     | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>AUGUST, 2023</b>    |                      |                       |                            |
| 9                      | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>SEPTEMBER, 2023</b> |                      |                       |                            |
| 13                     | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>OCTOBER, 2023</b>   |                      |                       |                            |
| 11                     | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>NOVEMBER, 2023</b>  |                      |                       |                            |
| 8                      | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |
| <b>DECEMBER, 2023</b>  |                      |                       |                            |
| 13                     | Wednesday            | BOARD MEETING         | 8 a.m. TBD                 |

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, February 8, 2023 - 8:15 a.m.  
Stark State College Main Campus  
Rooms S304 – Board Room**

| ITEM  | ENC. | ACTION | PRESENTER |
|---|------|--------|-----------|
| <b>I. Call to Order</b>                         |      |        | K. Lefton |
| <b>II. Roll Call</b>                            |      |        | K. Lefton |
| <b>III. Recognition of Visitors</b>             |      |        | K. Lefton |
| <b>IV. Public Requests</b>                      |      |        | K. Lefton |
| <b>V. Agenda Changes</b>                        |      |        | K. Lefton |
| <b>VI. Consent Agenda*</b>                      |      | X      | K. Lefton |
| A. Minutes of Board Meeting on 1/11/2023        | 6.1  |        |           |
| B. Personnel Actions                            | 6.2  |        |           |
| C. Treasurer’s Report                           | 6.3  |        |           |
| <b>VII. New Business</b>                        |      |        |           |
| A. Strategic Plan                               | 7.1  |        | P. Jones  |
| <b>VIII. President’s Report</b>                 |      |        | P. Jones  |
| <b>IX. Chair’s Report</b>                       |      |        | K. Lefton |
| <b>X. Communications</b>                        |      |        | K. Lefton |
| A. Security Report                              | 10.1 |        |           |
| B. Out-of-State Travel Log (no items to report) |      |        |           |
| C. Calendar of Board Activity Dates             | 10.2 |        |           |
| <b>XI. Executive Session</b>                    |      |        | K. Lefton |
| <b>XII. Adjournment</b>                         |      |        | K. Lefton |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately.

## 6.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
January 11, 2023

**REGULAR MEETING**

The Board of Trustees of Stark State College held its regular monthly meeting on January 11, 2023 at Stark State College.

**CALL TO ORDER**

Chair Karen Lefton called the meeting to order at 8:02 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton, Jeffery Walters, Alice Stephens, Harun Rashid, Fonda Williams (by video conference), Elaine Russell Reolfi, Tracy Carter (by video conference) and Patricia Wackerly.

Trustee Marlé Fernandes was unable to attend.

The following administrators were present: Para Jones, Lada Gibson Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**RECOGNITION OF VISITORS**

The following visitors were present: Robyn Steinmetz, Jessica Aubley and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Carter moved to consider and approve the Consent Agenda. Trustee Stephens provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the November 9, 2022 meeting; Personnel Actions; Treasurer's Report; and policies 15-13-34 General Copyright Guidelines, 15-14-06 Evaluation of Personnel and 15-16-04 Accounting for Restricted Funds.*

**NEW BUSINESS**

Trustee Williams moved to approve the Resolution to Authorize Tuition Rates for College Credit Plus for the 2023-2024 Academic Year. Trustee Wackerly provided the second for the motion.

The Resolution was unanimously approved as follows:

**RESOLUTION**  
**To Authorize Tuition Rates for College Credit**  
**Plus for the 2023-2024 Academic Year**

WHEREAS, Stark State College participates in the College Credit Plus program authorized by Ohio Revised Code Section 3365.02; and

WHEREAS, secondary institutions and postsecondary institutions may enter into an agreement to establish a payment structure for tuition, textbooks, and fees in accordance with Ohio Revised Code Section 3365.07(A)(2); and

WHEREAS, it is the desire of the Board of Trustees of Stark State College to establish uniform rates for all secondary institutions participating in the program through the Memorandum of Understanding for the 2023-2024 academic year; and

WHEREAS, such agreements must be negotiated annually and approved by the postsecondary institution Board of Trustees, and participating secondary school's Board of Education, in accordance with Ohio Administrative Code 3333-1-65.6; and

THEREFORE BE IT RESOLVED that the Board of Trustees of Stark State College agrees to the following terms enumerated in the Memorandum of Understanding for the 2023-2024 academic year.

Signed this 11<sup>th</sup> day of January, 2023.

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Karen C. Lefton, Esq.  
 Chair, Board of Trustees

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Para M. Jones, Ph.D.  
 President

**PRESIDENT'S REPORT**

In addition to the written President's Report, President Para Jones highlighted the following:

- State Senator Kirk Schuring and State Representative Scott Oelslager serving as pro tempore leaders in the Senate and House. We also now have Congresswoman Emilia Sykes now representing Stark State College's district in Congress. We are looking forward to good relationships with them in their new roles.
- Stark State College's Strategic Plan is underway, and the draft will be presented at our February board meeting.
- The strategic dashboard was shared, and we have added a workforce tab at the Board of Trustees' request. We also included the full-time equivalent enrollment information since this is what our funding is based on.
- President Jones thanked the Trustees for attending the Commencement Ceremony on Sunday, January 8, 2023 at the Canton Memorial Civic Center. There were 389 graduates, 134 one-year certificate completers and 419 continuing education certificates awarded.
- Stark State College is one of *Newsweek* Magazine's "Top Online Colleges" 2023 for the second year in a row. Dr. Jones introduced Staff Association President Jessica Aubley and mentioned her work toward this accomplishment as instructional designer of eStarkState. Jessica shared that our College follows national standards and best practices in online

learning, and that the faculty have to meet very rigorous standards, along with training, in order to get their online classes approved.

- Stark State College has been ranked 4<sup>th</sup> by *Best Universities* as of 2023 Most Affordable Online Associate's in Computer Science Degrees.
- President Jones shared that we have over 1,200 students enrolled in noncredit workforce certificates. In December, President Jones met with Governor DeWine, Lt. Governor Husted and JobsOhio President J.P. Nauseef, along with five select community college presidents to discuss Ohio's future of workforce and the community college's role in addressing workforce challenges in our state.
- The Board of Trustees discussed the remaining question from the board retreat held in October 2022. Trustees were asked to share their thoughts on community organizations, partnerships and support to help us improve the success of underserved students. Trustee Carter suggested working with both Stark and Summit Counties Jobs and Family Services as well as Elevate Akron. Chair Lefton suggested meeting with the Greater Akron Chamber and others to discuss a partnership. Second Vice Chair Russell Reolfi suggested working with social agencies and organizations to assist students in schools who may be homeless and deal with constant school transfers. Trustee Walters mentioned House Bill 66 and its relation to CDL tuition support. Trustee Carter asked how much funding would be needed on an annual basis to address underserved students.

#### **CHAIR'S REPORT**

- Chair Lefton reminded trustees that they should have received an email regarding information on filing their financial disclosure reports, which are due May 15, 2023. Thank you to the two Trustees who have already filed.
- Chair Lefton mentioned the 2023-2024 Calendar of Board Meetings and Events, included in the board packet as item 10.3. Trustees reviewed and approved the dates for the new calendar year.

#### **COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

#### **EXECUTIVE SESSION**

At 9:15 a.m., Second Vice Chair Russell Reolfi moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Trustee Wackerly provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:45 a.m., Trustee Stephens moved to return to open session. First Vice Chair Rashid provided the second for the motion. The motion carried.

#### **ADJOURNMENT**

At 9:48 a.m., Trustee Walters moved to adjourn. Trustee Stephens provided the second for the motion. The motion carried.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees  
January 11, 2023

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Para M. Jones, Ph.D.  
President  
January 11, 2023



**PERSONNEL ACTIONS**  
**Board Agenda**  
**February 8, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                  | Title   | Department                              | Rate   | Effective Date | Comments                           |
|-----------------------|---|---|--|----------------|------------------------------------|
| Abouzakhem, Fares N.  | Math Test Proctor   | Math                                    | \$18.20/Hour                                 | 1/9/2023       | Non-benefit eligible               |
| Ali, Aadil Ahmed      | Tutor, Chemistry (PT)   | Chemistry                               | \$16.23/Hour                                 | 1/12/2023      | Non-benefit eligible               |
| Amos, Darla           | Adjunct, Surgical Assisting/Medical Instrument Sterilization        | Surgical Technology                     | \$52.17/Hour                                 | 1/9/2023       | Non-benefit eligible               |
| Arrington, Sarah      | Adjunct, Biology  | Biology                                 | \$52.17/Hour                                 | 1/17/2023      | Non-benefit eligible               |
| Barrow, Sarah         | Adjunct Faculty, Biology  | Biology                                 | \$52.17/Hour                                 | 1/9/2023       |                                    |
| Beyer, Lisa           | Respiratory Care Clinical Instructional Assistant (PT)              | Respiratory Therapy Tech                | \$45.72/Hour                                 | 1/9/2023       | Non-benefit eligible               |
| Carpathios, Neil      | Tutor, Writing Center (PT)  | English                                 | \$18.50/Hour                                 | 1/20/2023      | Non-benefit eligible               |
| Carver, Charles       | Computer/Network Technician   | Academic Technical Services             | \$52,392/Annual                              | 1/3/2023       | Replacement                        |
| Francis, Keith        | Adjunct, Applied Industrial Technology                              | Applied Industrial Tech                 | \$52.17/Hour                                 | 1/9/2023       | Non-benefit eligible               |
| Geier, Amy            | Administrative Assistant III  | Enrollment Management                   | \$77.00/Week                                 | 10/24/2022     | Stipend ending March 3, 2023       |
| McCullough, Jodi      | Adjunct, Physics  | Physics                                 | \$52.17/Hour                                 | 12/20/2022     | Non-benefit eligible               |
| Miller, Ekaterina     | From: Assistant Staff Accountant - General<br>To: Senior Accountant | Comptroller                             | From: \$47,532/Annual<br>To: \$57,000/Annual | 1/3/2023       | Promotion                          |
| Phillips, Lu Wayne    | Temporary Business Office Specialist                                | Comptroller                             | \$28.33/Hour                                 | 1/17/2023      | Temporary replacement              |
| Pusateri, Lauren      | Student Services Assistant (PT)                                     | Communication                           | \$15.00/Hour                                 | 1/3/2023       | Replacement / Non-benefit eligible |
| Ritenour, Brittney N. | Administrative Assistant II   | College Credit Plus                     | \$19.66/Hour                                 | 1/18/2023      | Replacement                        |
| Sarver, Jason         | Instructional Assistant - Massage Therapy (PT)                      | Therapy and Wellness                    | \$37.21/Hour                                 | 12/21/2022     | Non-benefit eligible               |
| Sarver, Jason         | Adjunct Instructor  | Massage Therapy Tech                    | \$52.17/Hour                                 | 12/21/2022     | Non-benefit eligible               |
| Schmidt, Rebekkah     | Adjunct Faculty, Biology  | Biology                                 | \$52.17/Hour                                 | 1/10/2023      | Non-benefit eligible               |
| Scott, Roberta        | Tutor, Writing Center (PT)  | English                                 | \$18.50/Hour                                 | 1/20/2023      | Non-benefit eligible               |
| Smith, Paul           | Industry Engagement Specialist                                      | Industrial Engineering Tech/ MEEP Grant | \$30.26/Hour                                 | 1/3/2023       | Replacement / Non-benefit eligible |
| Stokes, Darnell       | Adjunct, CDL Training   | CDL - Commercial Drivers License        | \$21.01/Hour                                 | 1/19/2023      | Non-benefit eligible               |
| Tahir, Ana            | Tutor, Writing Center (PT)  | English                                 | \$15.63/Hour                                 | 1/20/2023      | Non-benefit eligible               |
| Walton, Jennifer      | Instructor, Respiratory Care Technology                             | Respiratory Care Technology             | \$52,500/Annual                              | 1/30/2023      | Replacement                        |
| Wilkins, Melinda      | Adjunct Instructor, Culinary Arts                                   | Management & Marketing                  | \$50.10/Hour                                 | 1/10/2023      | Non-benefit eligible               |
| Willis, Robert        | Adjunct, CDL Training   | CDL - Commercial Drivers License        | \$21.01/Hour                                 | 1/19/2023      | Non-benefit eligible               |
| Yates, Renee          | Clinical/Laboratory Instructional Assistant-RN (PT)                 | Nursing                                 | \$44.60/Hour                                 | 1/9/2023       | Non-benefit eligible               |

**RETIREMENTS/SEPARATIONS**

| Name                              | Title                                       | Department                         | Effective Date |
|-----------------------------------|---|------------------------------------|----------------|
| Barbato, Jean M.                  | Apprenticeship Case Navigator               | NSF HVAC / DOLSA                   | 2/15/2023      |
| Bolgrin, Leslie (Retirement)      | Bursar                                      | Comptroller                        | 2/28/2023      |
| Cooney, J.P.                      | Executive Director                          | Admissions & Enrollment Strategy   | 1/17/2023      |
| Gaffney, Felicia                  | Adjunct Instructor                          | Health Information Management      | 3/12/2023      |
| St. Christopher, Koz (Retirement) | Adjunct Instructor                          | Biology                            | 5/16/2023      |
| Jackman, Wayne                    | Adjunct Instructor                          | Dental Hygiene                     | 12/7/2022      |
| Kurtz, Jeremy                     | Adjunct Instructor / Computer Science Tutor | Information Systems                | 1/11/2023      |
| Norcia, Dave                      | Adjunct, Electrical/Electronics Engineering | Electrical & Electronics Eng. Tech | 1/9/2023       |
| Rock, Catherine (Retirement)      | Professor of English                        | English                            | 5/18/2023      |
| Tullar, Ashten                    | Adjunct Instructor                          | Massage Therapy Tech               | 12/21/2022     |
| Watts, Tom                        | HVAC Technician                             | Physical Plant                     | 12/27/2022     |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended December 31, 2022  
Fiscal Year 2023**

- The financial report for FY2022 is currently being audited. Beginning Reserves will become final when the Auditor of State approves and releases the audit.
- Revenue for the current year is higher than last year, with increases in State Subsidy (SSI), Student Fees and Other Sources over last year.
- Expenses are up slightly in total over last year, with labor and capital equipment costs being constrained. Overall, other nonlabor costs were higher than last year and are in accordance with the approved budget.

**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 6 Months Ended December 31, 2022 and 2021**

Budget Revision 11/9/22

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,389,756          | \$15,694,878         | 50.0%              | \$30,614,372        | \$15,306,086        | 50.0%              |
| Student Fees                                     | 34,516,256            | 18,792,572           | 54.4%              | 34,876,529          | 18,222,306          | 52.2%              |
| Private Gifts, Grants & Contracts                | 300,000               | 15,050               | 5.0%               | 333,250             | 88,983              | 26.7%              |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 1,011,000           | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 7,475                | 39.3%              | 22,000              | 9,120               | 41.5%              |
| Indirect Costs                                   | 140,000               | 19,548               | 14.0%              | 105,560             | 47,185              | 44.7%              |
| Other Sources                                    | 2,961,412             | 843,811              | 28.5%              | 1,767,573           | 496,746             | 28.1%              |
| <b>Total Revenues</b>                            | <b>\$69,337,424</b>   | <b>\$35,373,334</b>  | <b>51.0%</b>       | <b>\$68,730,284</b> | <b>\$34,170,426</b> | <b>49.7%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,387,424</b>   | <b>\$35,373,334</b>  | <b>51.0%</b>       | <b>\$68,780,284</b> | <b>\$34,170,426</b> | <b>49.7%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,755,876          | \$17,419,605         | 47.4%              | \$36,028,982        | \$17,529,988        | 48.7%              |
| Employee Benefits                                | 12,516,278            | 6,131,053            | 49.0%              | 13,136,177          | 6,003,832           | 45.7%              |
| Supplies   | 1,509,663             | 599,884              | 39.7%              | 1,428,090           | 475,320             | 33.3%              |
| Travel   | 457,059               | 98,695               | 21.6%              | 586,090             | 50,513              | 8.6%               |
| Information & Communications                     | 2,112,793             | 898,534              | 42.5%              | 1,851,130           | 964,385             | 52.1%              |
| Maintenance & Repairs                            | 3,833,725             | 1,520,001            | 39.6%              | 3,783,433           | 1,830,480           | 48.4%              |
| Miscellaneous                                    | 9,947,536             | 3,568,104            | 35.9%              | 8,106,064           | 2,784,712           | 34.4%              |
| Capital Equipment                                | 460,333               | 31,381               | 6.8%               | 464,221             | 416,232             | 89.7%              |
| <b>Total Expenditures</b>                        | <b>\$67,593,263</b>   | <b>\$30,267,257</b>  | <b>44.8%</b>       | <b>\$65,384,187</b> | <b>\$30,055,462</b> | <b>46.0%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 1,154,592             |                      |                    | 2,894,619           |                     | 0.0%               |
| Technology Fee                                   |                       | 263,838 <sup>1</sup> |                    |                     | 624,889             |                    |
| Facilities Fee                                   |                       | 376,912 <sup>2</sup> |                    |                     | 892,698             |                    |
| Other (Scholarships/Grants)                      |                       | 0 <sup>3</sup>       |                    |                     | 47,469              |                    |
| Non-Mandatory Transfers                          |                       | \$640,750            | 55.5%              |                     | \$1,565,056         | 54.1%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$68,747,855</b>   | <b>\$30,908,007</b>  | <b>45.0%</b>       | <b>\$68,278,806</b> | <b>\$31,620,518</b> | <b>46.3%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$639,569</b>      | <b>\$4,465,326</b>   |                    | <b>\$501,478</b>    | <b>\$2,549,908</b>  |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/22 [PRELIMINARY]                   | \$48,415,196          | Days in Reserve 261  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (11,912,597)          |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2022          | 639,569               |                      |                    | Hoover              | 220,500             |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 0                     |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/23                    | \$37,142,168          | 201                  |                    | CDL                 | 75,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 11,000,000          |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>11,912,597</b>   |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$903,333             | \$263,838            | \$0                | \$1,167,171         |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$2,710,485           | \$376,912            | \$298,787          | \$2,788,610         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$0                  | \$0                | \$0                 |                     |                    |
|  | \$3,613,818           | \$640,750            | \$298,787          | \$3,955,781         |                     |                    |

**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
**As of December 31, 2022 and 2021**

|  | Current Year               |                         |                    |                  |                           |                                | Prior Year                 |                         |                    |                  |                           |                                |
|--|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Cash & Short-term investments                    | 4,652,279                  | \$6,450                 | 0                  | 119,533          |                           | 4,778,262                      | 18,349,027                 | \$16,940                | 0                  | 119,533          |                           | 18,485,500                     |
| Insurance Reserve (Health & Dental)              | 1,877,681                  |                         |                    |                  |                           | 1,877,681                      | 2,815,419                  |                         |                    |                  |                           | 2,815,419                      |
| Accounts receivable                              | 12,921,865                 | (215,124)               | 955,345            |                  |                           | 13,662,086                     | 16,511,531                 | (216,441)               | 1,340,915          |                  |                           | 17,636,005                     |
| Inventory  | 0                          | 891,185                 |                    |                  |                           | 891,185                        | 0                          | 746,120                 |                    |                  |                           | 746,120                        |
| Prepaid & Deferred expenses                      | 2,650,234                  | 72,528                  | 0                  |                  |                           | 2,722,762                      | 379,909                    | 238,030                 | 267                |                  |                           | 618,205                        |
| Other receivables                                | 1,556,382                  | 240,352                 | 757,553            |                  |                           | 2,554,287                      | 1,071,327                  | 281,876                 | 0                  |                  |                           | 1,353,203                      |
| Long-term investments                            | 36,049,603                 |                         |                    |                  |                           | 36,049,603                     | 7,731,074                  |                         |                    |                  |                           | 7,731,074                      |
| Interfund Advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Due from Educational & General Fund              |                            | 11,829,076              | 0                  | 335,384          | (12,164,460)              | 0                              |                            | 11,863,040              | 0                  | 388,878          | (12,251,918)              | 0                              |
| Due from Current Restricted Fund                 | 7,364                      |                         |                    |                  | (7,364)                   | 0                              | 831,387                    |                         |                    |                  | (831,387)                 | 0                              |
| <b>Total Assets</b>                              | <b>\$59,715,407</b>        | <b>\$12,824,467</b>     | <b>\$1,712,898</b> | <b>\$454,917</b> | <b>(\$12,171,823)</b>     | <b>\$62,535,866</b>            | <b>\$47,689,673</b>        | <b>\$12,929,565</b>     | <b>\$1,341,181</b> | <b>\$508,411</b> | <b>(\$13,083,305)</b>     | <b>\$49,385,525</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Accounts Payable                                 | \$340,797                  | (\$35,816)              | \$373              |                  |                           | \$305,354                      | \$1,029,335                | (\$30,454)              | \$3,770            |                  |                           | \$1,002,652                    |
| Payroll, accrued wages, wthholdings & deductions | 873,734                    | 0                       | 0                  |                  |                           | 873,734                        | 980,772                    | 0                       | 0                  |                  |                           | 980,772                        |
| Accumulated sick leave & vacation                | 917,075                    | 15,897                  |                    |                  |                           | 932,972                        | 1,085,220                  | 14,160                  |                    |                  |                           | 1,099,380                      |
| Accrued health & dental benefits                 | 652,098                    |                         |                    |                  |                           | 652,098                        | 1,275,094                  |                         |                    |                  |                           | 1,275,094                      |
| Accrued retirement liability - current           | 277,411                    |                         |                    |                  |                           | 277,411                        | 547,260                    |                         |                    |                  |                           | 547,260                        |
| Insurance claims                                 | 993,826                    |                         |                    |                  |                           | 993,826                        | 833,363                    |                         |                    |                  |                           | 833,363                        |
| Other installment purchases                      | 416,549                    | 0                       |                    |                  |                           | 416,549                        | 81,750                     | 0                       |                    |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 1,221,062                  | 36                      | 0                  |                  |                           | 1,221,098                      | 5,313,844                  | 36                      | 0                  |                  |                           | 5,313,880                      |
| Interfund advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 7,364              |                  | (7,364)                   | 0                              |                            |                         | 831,387            |                  | (831,387)                 | 0                              |
| Due to Auxiliary Enterprise Fund                 | 11,829,076                 |                         |                    |                  | (11,829,076)              | 0                              | 11,863,040                 |                         |                    | (11,863,040)     |                           | 0                              |
| Due to Loan Fund                                 | 480                        |                         |                    |                  |                           | 480                            | 2,051                      |                         |                    |                  |                           | 2,051                          |
| Due to Endowment Fund                            | 335,384                    |                         |                    |                  | (335,384)                 | 0                              | 388,878                    |                         |                    | (388,878)        |                           | 0                              |
| Due to Plant Fund                                | 2,053,503                  |                         |                    |                  |                           | 2,053,503                      | 3,114,541                  |                         |                    |                  |                           | 3,114,541                      |
| <b>Total Liabilities</b>                         | <b>19,910,996</b>          | <b>(19,884)</b>         | <b>7,737</b>       | <b>0</b>         | <b>(12,171,823)</b>       | <b>7,727,025</b>               | <b>26,515,147</b>          | <b>(16,257)</b>         | <b>835,158</b>     | <b>0</b>         | <b>(13,083,305)</b>       | <b>14,250,742</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Unappropriated                                   | 37,357,902                 | 12,844,351              | 1,705,161          | 454,917          |                           | 52,362,331                     | 18,728,017                 | 12,945,822              | 506,024            | 508,411          |                           | 32,688,274                     |
| Appropriated                                     | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      |
| <b>Total Fund Balances</b>                       | <b>39,804,411</b>          | <b>12,844,351</b>       | <b>1,705,161</b>   | <b>454,917</b>   |                           | <b>54,808,840</b>              | <b>21,174,526</b>          | <b>12,945,822</b>       | <b>506,024</b>     | <b>508,411</b>   |                           | <b>35,134,783</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$59,715,407</b>        | <b>\$12,824,467</b>     | <b>\$1,712,898</b> | <b>\$454,917</b> | <b>(\$12,171,823)</b>     | <b>\$62,535,866</b>            | <b>\$47,689,673</b>        | <b>\$12,929,565</b>     | <b>\$1,341,181</b> | <b>\$508,411</b> | <b>(\$13,083,305)</b>     | <b>\$49,385,525</b>            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of December 31, 2022 and 2021**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 4,652,279               | 18,349,027            |
| Insurance Reserve (Health & Dental)               | 1,877,681               | 2,815,419             |
| Accounts receivable                               | 12,921,865              | 16,511,531            |
| Prepaid & Deferred expenses                       | 2,650,234               | 379,909               |
| Other receivables                                 | 1,556,382               | 1,071,327             |
| Long-term investments                             | 36,049,603              | 7,731,074             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 7,364                   | 831,387               |
| <b>Total Assets</b>                               | <b>\$59,715,407</b>     | <b>\$47,689,673</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | \$340,797               | \$1,029,335           |
| Payroll, accrued wages, withholdings & deductions | 873,734                 | 980,772               |
| Accumulated sick leave & vacation                 | 917,075                 | 1,085,220             |
| Accrued health & dental benefits                  | 652,098                 | 1,275,094             |
| Accrued retirement liability - current            | 277,411                 | 547,260               |
| Insurance claims                                  | 993,826                 | 833,363               |
| Other installment purchases                       | 416,549                 | 81,750                |
| Other payables                                    | 1,221,062               | 5,313,844             |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 11,829,076              | 11,863,040            |
| Due to Loan Fund                                  | 480                     | 2,051                 |
| Due to Endowment Fund                             | 335,384                 | 388,878               |
| Due to Plant Fund                                 | 2,053,503               | 3,114,541             |
| <b>Total Liabilities</b>                          | <b>\$19,910,996</b>     | <b>\$26,515,147</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 37,357,902              | 18,728,017            |
| Allocated   | 2,446,509               | 2,446,509             |
| <b>Total Fund Balance</b>                         | <b>39,804,411</b>       | <b>21,174,526</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$59,715,407</b>     | <b>\$47,689,673</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$32,892,575            | \$16,178,109          |
| Appropriated [included in RESERVE]                | 2,446,509               | 2,446,509             |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 35,373,334              | 34,170,426            |
| Current Year Expenditures & Transfers out         | (30,908,007)            | (31,620,518)          |
| Net increase (decrease)                           | 4,465,326               | 2,549,908             |
| Ending Fund Balance                               | <b>\$39,804,411</b>     | <b>\$21,174,526</b>   |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of December 31, 2022 and 2021**

|   | <u>Current</u><br><u>Year</u> | <u>Prior</u><br><u>Year</u> |
|---|-------------------------------|-----------------------------|
| <b>ASSETS</b>                               |                               |                             |
| Cash  | \$6,450                       | \$16,940                    |
| Book Inventory                              | 450,115                       | 553,190                     |
| Supply Inventory                            | 441,070                       | 192,930                     |
| Receivables/Deposit Ch Sales                | (215,124)                     | (216,441)                   |
| Other Receivables                           | 240,352                       | 281,876                     |
| Prepaid Expenses                            | 72,528                        | 238,030                     |
| Due from Educational & General Fund         | 11,829,076                    | 11,863,040                  |
| <b>Total Assets</b>                         | <u>\$12,824,467</u>           | <u>\$12,929,565</u>         |
| <br><b>LIABILITIES AND FUND BALANCE:</b>    |                               |                             |
| Sales Tax Payable                           | (35,816)                      | (30,454)                    |
| Accrued Expenses                            | 36                            | 36                          |
| Wages, Vacation & Sick Benefits Payable     | 15,897                        | 14,160                      |
| Fund Balance                                | 12,844,351                    | 12,945,822                  |
| <b>Total Liabilities &amp; Fund Balance</b> | <u>\$12,824,467</u>           | <u>\$12,929,565</u>         |
| <br><b>Changes in Fund Balance:</b>         |                               |                             |
| Beginning Fund Balance:                     |                               |                             |
| Unappropriated [Included in RESERVE]        | \$13,076,111                  | \$13,379,979                |
| Current Year Income                         | 1,579,119                     | 1,523,933                   |
| Current Year Expenses                       | (1,810,879)                   | (1,958,090)                 |
| Net Income                                  | (231,760)                     | (434,157)                   |
| Ending Fund Balance                         | <u>\$12,844,351</u>           | <u>\$12,945,822</u>         |
| Projected Net Income                        | <u>\$0</u>                    |                             |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of December 31, 2022 and 2021**

|   | <u>Current<br/>Year</u>   | <u>Prior<br/>Year</u>     |
|---|---------------------------|---------------------------|
| <b>ASSETS:</b>                                  |                           |                           |
| Federal Department Receivables                  | 955,345                   | 1,340,915                 |
| Other Receivables                               | 757,553                   | 0                         |
| Prepaid Expenses                                | 0                         | 267                       |
| <b>Total Assets</b>                             | <u><u>\$1,712,898</u></u> | <u><u>\$1,341,181</u></u> |
|   |                           |                           |
| Accounts Payable                                | \$373                     | \$3,770                   |
| Due to Educational & General Fund               | 7,364                     | 831,387                   |
| Fund Balance                                    | <u>1,705,161</u>          | <u>506,024</u>            |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$1,712,898</u></u> | <u><u>\$1,341,181</u></u> |
|   |                           |                           |
| <b>Changes in Fund Balance:</b>                 |                           |                           |
| Beginning Fund Balance                          |                           |                           |
| Unappropriated                                  | \$2,327,731               | \$547,316                 |
| Additions & Reductions:                         |                           |                           |
| Current Year Revenues & Transfers in            | 7,537,478                 | 10,584,667                |
| Current Year Expenditures & Transfers out       | (8,160,048)               | (10,625,960)              |
| Unappropriated                                  | <u>\$1,705,161</u>        | <u>\$506,024</u>          |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of December 31, 2022 and 2021**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 335,384                 | 388,878               |
| <b>Total Assets</b>                       | <u>\$454,917</u>        | <u>\$508,411</u>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 335,384                 | 388,878               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <u>\$454,917</u>        | <u>\$508,411</u>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$467,553               | \$498,868             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 11,791                  | 24,842                |
| Current Year Expenditures & Transfers out | (24,427)                | (15,299)              |
| Ending Fund Balance                       | <u>\$454,917</u>        | <u>\$508,411</u>      |





# Strategic Plan 2023-25

student-centered  
future-focused



Bethany Gragg  
Respiratory Care major

Maggie Hamilton  
Instructional Assistant  
Respiratory Care graduate



# MISSION AND VISION

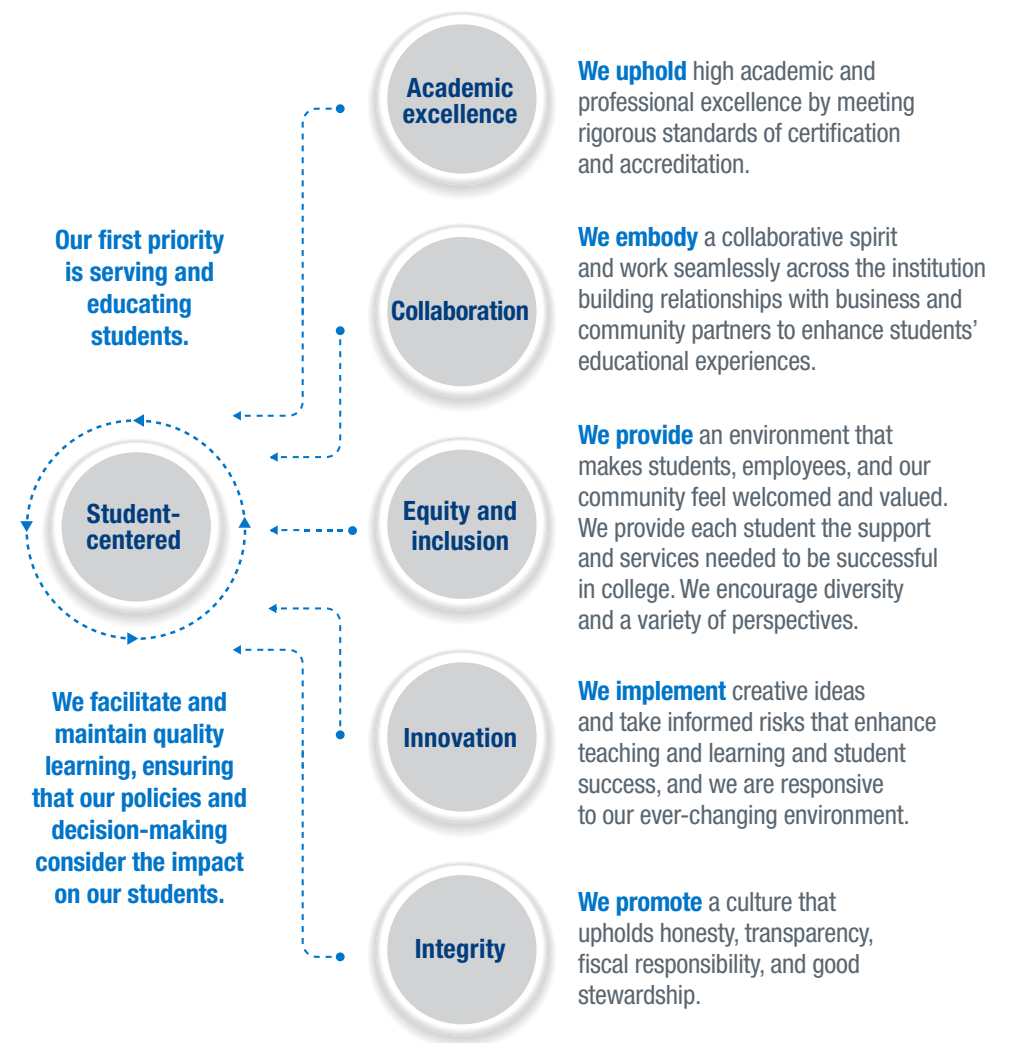
# VALUES

## Mission

Stark State College positively influences the life of each student and our communities by providing access to high-quality, relevant, and affordable education.

## Vision

Stark State College aspires to be Ohio's leading community college in fostering student success and community prosperity through innovation, responsiveness, and partnerships.







Serenity Kerr  
Psychology



## STRATEGIC PRIORITIES & GOALS

- **As Stark State College celebrates more than 60 years** of providing high-quality, low-cost education and training to students and employers alike, we look forward to continued opportunities to serve our students and communities.
- **Our 2023-25 Strategic Plan focuses on four strategic priorities** that are the pillars of future success and will ensure the College stays not only relevant, but also ahead of the curve in meeting the needs of our students, employers, and the communities we serve.
- **Each strategy and goal in the Strategic Plan embodies the values** that we believe are catalysts for the future success of our students, faculty, staff, employer partners and, community.
- **Thank you to the 500-plus stakeholders** who contributed to this plan.





**strategic priority:**  
**STUDENT ACCESS**

**strategic priority:**  
**STUDENT SUCCESS**

Stark State College focuses on goals and implements actions to ensure we provide open access to quality, affordable higher education.

**Goal 1:**

Increase the number of students seeking credit or non-credit education and training for careers and/or university transfer.

**Goal 2:**

Increase College Credit Plus participation and enrollment after high school, with an emphasis on urban schools and underserved populations.

**Goal 3:**

Help students choose and stay on the right path by highlighting the importance of career choice, providing career exploration and confirmation in onboarding and advising processes.

**Goal 4:**

Improve outreach, enrollment, and support for underserved students to close achievement gaps and realize equitable student outcomes.

Stark State College holistically supports and engages students in academic success and provides a high-quality learning environment leading to completion, university transfer, and/or career.

**Goal 1:**

Increase graduation/completion of training, credential, certificate or degree, and university transfer for all students.

**Goal 2:**

Increase course completion rates through effective teaching and learning, student engagement, holistic advising, and student support services.

**Goal 3:**

Grow federal and state grants, private giving, and endowments to support students.

**Goal 4:**

Maintain Higher Learning Commission accreditation, division- and program-level accreditation, and academic program assessments to ensure high-quality education.





Kimberly McBride, RN, MSN  
Instructor/Program Coordinator  
Nursing, LPN to RN

Marcella Derrickson  
LPN to RN



strategic priority:  
**CAREER SUCCESS  
& WORKFORCE**

Stark State College serves employers' workforce needs through innovative partnerships that provide students with viable pathways to in-demand careers.

**Goal 1:**

Increase the number of employer-led partnerships that fuel the talent pipeline, drive workforce development, and enhance student success.

**Goal 2:**

Help students accelerate degree/certificate completion through prior learning and other innovative pathways.

**Goal 3:**

Increase apprenticeships, industrial training programs, co-ops, internships, practicums, service learning, and volunteer opportunities for students.

**Goal 4:**

Enhance engagement with employers on advisory committees to inform curriculum and ensure it meets today's workforce needs.





Nader Abueteen, MA  
Associate Professor  
Civil Engineering



## strategic priority: OUR PEOPLE

Stark State College attracts and develops a strong, engaged, and diverse workforce by providing equitable opportunities for employee advancement.

### Goal 1:

Promote a transparent, consistent, and equitable culture of shared governance through our leadership principles of direction, alignment, and commitment.

### Goal 2:

Provide strategic professional development to employees that offers the opportunity for advancement for all employees and ensures a continued focus on academic excellence and student access and success.

### Goal 3:

Attract, hire, and retain highly qualified, diverse employees with relevant, real-world experience to ensure excellence, using market-based compensation strategies.

### Goal 4:

Create an environment where everyone belongs, feels valued and is engaged, appreciated, supported and safe.





**Stark State**  
COLLEGE

6200 Frank Ave NW // North Canton, Ohio 44720  
330-494-6170 // starkstate.edu



**Anthony Snell**  
Computer Graphic Design

**Eugene Starr**  
Associate Professor  
Digital Media



For example, Brian McDevitt, a professor of design and management, says at the College of Creative Arts in South Canton, "I've had the 'teaching' experience in several ways and media experiences in my classroom' (2014).

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – January 25, 2023

| <b>REPORTED CRIME STATS FOR CLERY ACT</b>  |                    |                            |                            |
|--|--------------------|----------------------------|----------------------------|
| <i>Required to report these statistics to Department of Education once a year.</i>   |                    |                            |                            |
| <b>CATEGORY</b>  | <b>VENUE</b>       | <b>2022<br/>Statistics</b> | <b>2023<br/>Statistics</b> |
| <b>MURDER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MANSLAUGHTER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>SEX OFFENSES:<br/>Forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>Non-forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ROBBERY</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>AGGRAVATED ASSAULT</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>BURGLARY</b>  | <b>On Campus</b>   | <b>1</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ARSON</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MOTOR VEHICLE THEFT</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DOMESTIC VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>1</b>                   | <b>0</b>                   |
| <b>DATING VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>STALKING*</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ARRESTS/REFERRALS FOR DISCIPLINARY ACTION</b>   |                    |                            |                            |
| <b>LIQUOR LAW<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DRUG-RELATED<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>1</b>                   | <b>0</b>                   |
| <b>WEAPONS POSSESSION</b>  | <b>On Campus</b>   | <b>1</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>TOTALS</b>  |                    | <b>4</b>                   | <b>0</b>                   |
| <p>*The following statistics have been added to maintain compliance with the Campus SAVE Act.</p> <p><b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b></p> |                    |                            |                            |



# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – January 25, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 0               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 0               |
| HARASSMENT   | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 1               |
|  | Satellite Location | 3               | 1               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>2</b>        |

**NOTE 2022:**

2022-0010 – Theft cat converter – Whipple Auto  
 2022-0013 – Domestic Vio. (Akron, Refer. to APD)  
 2022-0015 - Menacing  
 2022-0020 – Menacing – (Refer. to Jackson Twp PD)  
 2022-0022 – Disruptive Behavior (Massage Clinic)  
 2022-0027 – Disruptive Behavior (Akron Satellite)  
 2022-0037 – Disruptive Behavior (Akron)  
 2022-0043 – Harassment  
 2022-0046 – Harassment (Phone, referred JTPD)  
 2022-0047 – Disruptive Behavior  
 2022-0052 – Drug Related Incident (Employee) M  
 2022-0054 – Burg, Whipple Auto, no entry to bldg.)  
 2022-0055 – Disruptive Behavior  
 2022-0065 – Disruptive Behavior (Akron)  
 2022-0080 – Weapon possession – Main – Visitor  
 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

23-0004 – Disruptive Behavior (Main S – Bus Office)  
 23-0005 – Disruptive Behavior (Akron Satellite)

**2023-2024 Calendar of  
Board Meetings and Events**

| <b><u>DATES</u></b>    | <b><u>MEETING/EVENT</u></b> | <b><u>TIME</u></b>                           | <b><u>LOCATION</u></b>     |
|------------------------|-----------------------------|--|----------------------------|
| <b>FEBRUARY, 2023</b>  |                             |  |                            |
| 8                      | Wednesday                   | BOARD MEETING                                | 8 a.m. S304                |
| <b>MARCH, 2023</b>     |                             |  |                            |
| 8                      | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| 8                      | Wednesday                   | ODHE Board of Trustees<br>Virtual Conference | 10:30 a.m. Virtual         |
| <b>APRIL, 2023</b>     |                             |  |                            |
| 12                     | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| <b>MAY, 2023</b>       |                             |  |                            |
| 10                     | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| 17                     | Wednesday                   | One-Year Certificate<br>Ceremony             | 5:30 p.m. M100/101         |
| 21                     | Sunday                      | Commencement Ceremony                        | 2 p.m. Canton Civic Center |
| <b>JUNE, 2023</b>      |                             |  |                            |
| 14                     | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| <b>JULY, 2023</b>      |                             |  |                            |
| 12                     | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| <b>AUGUST, 2023</b>    |                             |  |                            |
| 9                      | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| <b>SEPTEMBER, 2023</b> |                             |  |                            |
| 13                     | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| <b>OCTOBER, 2023</b>   |                             |  |                            |
| 11                     | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| <b>NOVEMBER, 2023</b>  |                             |  |                            |
| 8                      | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |
| <b>DECEMBER, 2023</b>  |                             |  |                            |
| 13                     | Wednesday                   | BOARD MEETING                                | 8 a.m. TBD                 |

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, March 8, 2022 - 8:00 a.m.**

| ITEM   | ENC. | ACTION | PRESENTER  |
|--|------|--------|------------|
| I. Call to Order                                 |      |        | K. Lefton  |
| II. Roll Call                                    |      |        | K. Lefton  |
| III. Recognition of Visitors                     |      |        | K. Lefton  |
| IV. Public Requests                              |      |        | K. Lefton  |
| V. Agenda Changes                                |      |        | K. Lefton  |
| VI. Consent Agenda*                              |      | X      | K. Lefton  |
| A. Minutes of Board Meeting on 2/8/2023          | 6.1  |        |            |
| B. Personnel Actions                             | 6.2  |        |            |
| C. Treasurer's Report                            | 6.3  |        |            |
| <i>From President's Cabinet</i>                  |      |        |            |
| D. 15-15-09 External Complaint                   | 6.4  |        |            |
| E. 15-13-49 Testing Your Faith                   | 6.5  |        |            |
| VII. New Business                                |      |        |            |
| A. Budget Revision                               | 7.1  | X      | K. Gardner |
| VIII. President's Report                         |      |        | P. Jones   |
| IX. Chair's Report                               |      |        | K. Lefton  |
| X. Communications                                |      |        | K. Lefton  |
| A. Security Report                               | 10.1 |        |            |
| B. Out-of-State Travel Log (no travel to report) |      |        |            |
| C. Calendar of Board Activity Dates              | 10.2 |        |            |
| XI. Executive Session                            |      |        | K. Lefton  |
| XII. Adjournment                                 |      |        | K. Lefton  |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately

## 6.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
February 8, 2023

**REGULAR MEETING**

The Board of Trustees of Stark State College held its regular monthly meeting on February 8, 2023 at Stark State College.

**CALL TO ORDER**

Chair Karen Lefton called the meeting to order at 8:08 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton, Jeffery Walters, Alice Stephens, Harun Rashid, Elaine Russell Reolfi, Tracy Carter, Marlé Fernandes, and Patricia Wackerly.

Trustee Fonda Williams was unable to attend.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**RECOGNITION OF VISITORS**

The following visitors were present: Peter Trumpower, Angela Smith-Alder, Robyn Steinmetz, Jessica Aubley and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Stephens moved to consider and approve the Consent Agenda. Trustee Wackerly provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the January 11, 2023 meeting; Personnel Actions; and the Treasurer's Report.*

**NEW BUSINESS**

Second Vice Chair Russell Reolfi moved to approve the Strategic Plan 2023-2025. Trustee Fernandes provided the second for the motion.

President Jones thanked the marketing department for the design and for pulling all of the information together for the updated Strategic Plan 2023-2025. She explained that this plan drives the strategic measures and is the foundational plan.

Director Peter Trumpower provided a detailed overview of the updates to the Strategic Plan, which were minor. The previous Strategic Plan was completed right before the COVID-19 pandemic; however, the substance of the plan has not changed.

Second Vice Chair Russell Reolfi shared that she likes the updated Strategic Plan; it is visually attractive and everyone did a wonderful job.

The Strategic Plan 2023-2025 was approved unanimously.

### **PRESIDENT'S REPORT**

In addition to the written President's Report, President Para Jones highlighted the following:

- President Jones shared that NPR did a story on an Afghanistan refugee who is a Stark State College student. NPR reached out to Director Robyn Steinmetz back in October. This is a great story and shares one student's perspective on how Stark State is helping him achieve the "American dream." <https://www.ideastream.org/community/2023-02-07/he-restarted-his-education-in-akron-after-leaving-afghanistan>
- Spring enrollment is improving. Current full-time equivalent enrollment is at -2.4%, and the projection was at -3.4%. College Credit Plus enrollment is up .4%.
- Thank you to Provost Dr. Gibson-Shreve and Director Robyn Steinmetz for their hard work on the recent Sister College Partnership with Akron Public Schools, which was held at our Akron location. This partnership is with East Community Learning Center, and is the second one with Akron Public Schools in addition to the Garfield Learning Center. President Jones also thanked Trustee Walters for attending the event and showing his support.

### **CHAIR'S REPORT**

- Chair Lefton reminded trustees about filing their financial disclosure reports which are due in May.
- Chair Lefton also shared that there is an upcoming Ohio Department of Higher Education Trustees Virtual conference next month right after the board meeting. She encouraged trustees to attend if they are available.

### **COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

### **EXECUTIVE SESSION**

At 9:15 a.m., Trustee Stephens moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Trustee Walters provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:42 a.m., Trustee Stephens moved to return to open session. Second Vice Chair Russell Reolfi provided the second for the motion. The motion carried.

### **ADJOURNMENT**

At 9:43 a.m., Trustee Stephens moved to adjourn. Trustee Wackerly provided the second for the motion.

The motion carried.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees  
February 8, 2023

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Para M. Jones, Ph.D.  
President  
February, 2023

## PERSONNEL ACTIONS

Board Agenda

March 8, 2023

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                         | Title   | Department                        | Rate   | Effective Date | Comments   |
|------------------------------|---|-----------------------------------|--|----------------|--|
| <b>Arnold, Derek</b>         | ERP Application System Administrator  | Computer Services                 | From: \$72,025/Annual<br>To: \$78,025/Annual   | 1/22/2023      | Market adjustment                                    |
| <b>Babe, Monique</b>         | PT Custodian Afternoon Akron  | Physical Plant                    | \$14.00/Hour                                   | 2/5/2023       | Replacement  |
| <b>Chastain, Thaddaeus</b>   | Nurse-RN Lab/Clinic Instructional Assistant (PT)                            | Nursing                           | \$45.72/Hour                                   | 2/19/2023      | Non-benefit eligible                                 |
| <b>Cowley, Julie</b>         | College Store Specialist/Cashier  | Auxiliary Services (Bookstore)    | \$17.95/Hour                                   | 1/30/2023      | Position no longer temporary                         |
| <b>DeCapito, Rachel</b>      | Receptionist/Info Desk  | Communication                     | \$15.57/Hour                                   | 1/30/2023      | Recalculation  |
| <b>Fidoe, Daniel</b>         | Police Science Instructional Assistant                                      | Law Enforcement                   | \$34.27/Hour                                   | 3/6/2023       | Non-benefit eligible                                 |
| <b>Foster, Kathleen</b>      | Returning Student Academic Advisor (PT)                                     | Returning Student Advising Center | \$27.41/Hour                                   | 2/20/2023      | eligible   |
| <b>Hamann, Martin D.</b>     | From: Banner DB & System Administrator<br>To: Assistant Director Dev/Apps   | Computer Services                 | From: \$103,503/Annual<br>To: \$108,503/Annual | 1/22/2023      | Promotion / New Position                             |
| <b>Maj, Lauren</b>           | Returning Student Academic Advisor (PT)                                     | Returning Student Advising Center | \$27.41/Hour                                   | 2/20/2023      | Additional Role / Non-benefit                        |
| <b>Mathieson, Melanie S.</b> | Biology Lab Technician (PT)   | Biology                           | \$17.64/Hour                                   | 1/23/2023      | Replacement / Non-benefit eligible                   |
| <b>McCarthy, Paula E.</b>    | PT Gateway Student Support  | Admissions                        | \$19.47/Hour                                   | 2/6/2023       | Replacement  |
| <b>Rang, Bryanna</b>         | Adjunct   | Medical Assisting                 | \$52.17/Hour                                   | 3/20/2023      | Replacement  |
| <b>Rees, Geoffrey G.</b>     | From: Web/DB Programmer/Analyst<br>To: ERP Application System Administrator | Computer Services                 | From: \$71,656/Annual<br>To: \$76,656/Annual   | 1/22/2023      | Position change / eliminating position being vacated |
| <b>Tufford, Tara</b>         | Adjunct Instructor - Dental Assisting/EFDA                                  | Dental Hygiene                    | \$52.17/Hour                                   | 2/6/2023       | Non-benefit eligible                                 |
| <b>Vang, Rebecca</b>         | (PT)  | Medical Laboratory Tech           | \$37.21/Hour                                   | 2/9/2023       | Non-benefit eligible                                 |
| <b>Wildman, Gretchen</b>     | Nurse-RN Lab/Clinic Instructional Assistant (PT)                            | Nursing                           | \$45.72/Hour                                   | 2/22/2023      | Non-benefit eligible                                 |

**RETIREMENTS/SEPARATIONS**

| Name                             | Title   | Department        | Effective Date |
|----------------------------------|---|-------------------|----------------|
| <b>Lum, Michael</b>              | Programmer/Analyst, IT                          | Computer Services | 2/10/2023      |
| <b>Moden, Rebecca</b>            | Assoc. Professor/Coord. Science Learning Center | Chemistry         | 2/24/2023      |
| <b>Over, Marian (Retirement)</b> | Assistant Professor-Clinical Coordinator        | Physical Therapy  | 3/31/2023      |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended January 31, 2023  
Fiscal Year 2023**

- The financial report for FY2022 has been submitted by our auditors to the Auditor of State for review and approval. Beginning Reserves will become final when the Auditor of State releases the audit.
- Revenue for the current year is higher than last year, with increases in State Subsidy (SSI), Student Fees and Other Sources over last year.
- Expenses are down in total over last year, with labor, maintenance and capital equipment costs being constrained. Overall, other nonlabor costs were higher than last year and are in accordance with the approved budget.



**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 7 Months Ended January 31, 2023 and 2022**

Budget Revision 11/9/22

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,389,756          | \$18,283,534         | 58.2%              | \$30,614,372        | \$17,857,100        | 58.3%              |
| Student Fees                                     | 34,516,256            | 32,656,121           | 94.6%              | 34,876,529          | 32,582,781          | 93.4%              |
| Private Gifts, Grants & Contracts                | 300,000               | 48,980               | 16.3%              | 333,250             | 95,873              | 28.8%              |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 1,011,000           | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 8,724                | 45.9%              | 22,000              | 9,329               | 42.4%              |
| Indirect Costs                                   | 140,000               | 19,548               | 14.0%              | 105,560             | 47,185              | 44.7%              |
| Other Sources                                    | 2,961,412             | 1,474,531            | 49.8%              | 1,767,573           | 500,667             | 28.3%              |
| <b>Total Revenues</b>                            | <b>\$69,337,424</b>   | <b>\$52,491,438</b>  | <b>75.7%</b>       | <b>\$68,730,284</b> | <b>\$51,092,935</b> | <b>74.3%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,387,424</b>   | <b>\$52,491,438</b>  | <b>75.6%</b>       | <b>\$68,780,284</b> | <b>\$51,092,935</b> | <b>74.3%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,755,876          | \$19,570,351         | 53.2%              | \$36,028,982        | \$19,706,737        | 54.7%              |
| Employee Benefits                                | 12,516,278            | 7,071,588            | 56.5%              | 13,136,177          | 6,922,490           | 52.7%              |
| Supplies   | 1,509,663             | 678,506              | 44.9%              | 1,428,090           | 534,955             | 37.5%              |
| Travel   | 457,059               | 108,361              | 23.7%              | 586,090             | 58,549              | 10.0%              |
| Information & Communications                     | 2,112,793             | 1,061,631            | 50.2%              | 1,851,130           | 1,054,075           | 56.9%              |
| Maintenance & Repairs                            | 3,833,725             | 1,789,490            | 46.7%              | 3,783,433           | 3,161,112           | 83.6%              |
| Miscellaneous                                    | 9,947,536             | 3,963,492            | 39.8%              | 8,106,064           | 3,098,805           | 38.2%              |
| Capital Equipment                                | 460,333               | 52,534               | 11.4%              | 464,221             | 418,026             | 90.0%              |
| <b>Total Expenditures</b>                        | <b>\$67,593,263</b>   | <b>\$34,295,953</b>  | <b>50.7%</b>       | <b>\$65,384,187</b> | <b>\$34,954,749</b> | <b>53.5%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 1,154,592             |                      |                    | 2,894,619           |                     | 0.0%               |
| Technology Fee                                   |                       | 468,909 <sup>1</sup> |                    |                     | 1,076,149           |                    |
| Facilities Fee                                   |                       | 669,869 <sup>2</sup> |                    |                     | 1,287,310           |                    |
| Other (Scholarships/Grants)                      |                       | 0 <sup>3</sup>       |                    |                     | 47,469              |                    |
| Non-Mandatory Transfers                          |                       | \$1,138,778          | 98.6%              |                     | \$2,410,928         | 83.3%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$68,747,855</b>   | <b>\$35,434,731</b>  | <b>51.5%</b>       | <b>\$68,278,806</b> | <b>\$37,365,677</b> | <b>54.7%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$639,569</b>      | <b>\$17,056,707</b>  |                    | <b>\$501,478</b>    | <b>\$13,727,257</b> |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/22 [PRELIMINARY]                   | \$48,415,196          | Days in Reserve 261  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (11,904,722)          |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2022          | 639,569               |                      |                    | Hoover              | 212,625             |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 0                     |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/23                    | \$37,150,043          | 201                  |                    | CDL                 | 75,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 11,000,000          |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>11,904,722</b>   |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$903,333             | \$468,909            | \$0                | \$1,372,242         |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$2,710,485           | \$669,869            | \$317,355          | \$3,063,000         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$0                  | \$0                | \$0                 |                     |                    |
|  | \$3,613,818           | \$1,138,778          | \$317,355          | \$4,435,242         |                     |                    |

**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
**As of January 31, 2023 and 2022**

|  | Current Year               |                         |                    |                  |                           |                                | Prior Year                 |                         |                  |                  |                           |                                |
|--|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted       | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                  |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Cash & Short-term investments                    | 6,513,063                  | \$7,288                 | 0                  | 119,533          |                           | 6,639,885                      | 18,245,011                 | \$16,940                | 0                | 119,533          |                           | 18,381,484                     |
| Insurance Reserve (Health & Dental)              | 1,877,681                  |                         |                    |                  |                           | 1,877,681                      | 2,815,419                  |                         |                  |                  |                           | 2,815,419                      |
| Accounts receivable                              | 25,136,760                 | (151,384)               | 956,126            |                  |                           | 25,941,501                     | 29,779,375                 | (158,976)               | 263,646          |                  |                           | 29,884,045                     |
| Inventory  | 0                          | 891,185                 |                    |                  |                           | 891,185                        | 0                          | 746,120                 |                  |                  |                           | 746,120                        |
| Prepaid & Deferred expenses                      | 2,693,078                  | 72,528                  | 0                  |                  |                           | 2,765,606                      | 379,909                    | 238,030                 | 267              |                  |                           | 618,205                        |
| Other receivables                                | 435,787                    | 240,352                 | 720,989            |                  |                           | 1,397,128                      | 976,173                    | 240,308                 | 450,404          |                  |                           | 1,666,885                      |
| Long-term investments                            | 36,622,110                 |                         |                    |                  |                           | 36,622,110                     | 7,721,576                  |                         |                  |                  |                           | 7,721,576                      |
| Interfund Advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due from Educational & General Fund              |                            | 12,676,047              | 0                  | 338,767          | (13,014,814)              | 0                              |                            | 12,544,044              | 0                | 388,878          | (12,932,922)              | 0                              |
| Due from Current Restricted Fund                 | 88,677                     |                         |                    |                  | (88,677)                  | 0                              | 458,569                    |                         |                  |                  | (458,569)                 | 0                              |
| <b>Total Assets</b>                              | <b>\$73,367,157</b>        | <b>\$13,736,016</b>     | <b>\$1,677,114</b> | <b>\$458,300</b> | <b>(\$13,103,491)</b>     | <b>\$76,135,097</b>            | <b>\$60,376,031</b>        | <b>\$13,626,466</b>     | <b>\$714,316</b> | <b>\$508,411</b> | <b>(\$13,391,491)</b>     | <b>\$61,833,733</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Accounts Payable                                 | \$470,096                  | \$14,905                | \$19,530           |                  |                           | \$504,531                      | \$985,962                  | \$56,983                | \$19,750         |                  |                           | \$1,062,695                    |
| Payroll, accrued wages, wthholdings & deductions | 752,725                    | 0                       | 0                  |                  |                           | 752,725                        | 844,816                    | 0                       | 0                |                  |                           | 844,816                        |
| Accumulated sick leave & vacation                | 917,075                    | 15,897                  |                    |                  |                           | 932,972                        | 1,085,220                  | 14,160                  |                  |                  |                           | 1,099,380                      |
| Accrued health & dental benefits                 | 648,413                    |                         |                    |                  |                           | 648,413                        | 1,268,648                  |                         |                  |                  |                           | 1,268,648                      |
| Accrued retirement liability - current           | 279,990                    |                         |                    |                  |                           | 279,990                        | 308,946                    |                         |                  |                  |                           | 308,946                        |
| Insurance claims                                 | 993,826                    |                         |                    |                  |                           | 993,826                        | 833,363                    |                         |                  |                  |                           | 833,363                        |
| Other installment purchases                      | 416,549                    | 0                       |                    |                  |                           | 416,549                        | 81,750                     | 0                       |                  |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 1,218,604                  | 36                      | 0                  |                  |                           | 1,218,640                      | 6,096,838                  | 36                      | 0                |                  |                           | 6,096,874                      |
| Interfund advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 88,677             |                  | (88,677)                  | 0                              |                            |                         | 458,569          |                  | (458,569)                 | 0                              |
| Due to Auxiliary Enterprise Fund                 | 12,676,047                 |                         |                    |                  | (12,676,047)              | 0                              | 12,544,044                 |                         |                  | (12,544,044)     |                           | 0                              |
| Due to Loan Fund                                 | 481                        |                         |                    |                  |                           | 481                            | 2,051                      |                         |                  |                  |                           | 2,051                          |
| Due to Endowment Fund                            | 338,767                    |                         |                    |                  | (338,767)                 | 0                              | 388,878                    |                         |                  | (388,878)        |                           | 0                              |
| Due to Plant Fund                                | 2,258,792                  |                         |                    |                  |                           | 2,258,792                      | 3,583,641                  |                         |                  |                  |                           | 3,583,641                      |
| <b>Total Liabilities</b>                         | <b>20,971,365</b>          | <b>30,837</b>           | <b>108,207</b>     | <b>0</b>         | <b>(13,103,491)</b>       | <b>8,006,918</b>               | <b>28,024,156</b>          | <b>71,180</b>           | <b>478,319</b>   | <b>0</b>         | <b>(13,391,491)</b>       | <b>15,182,165</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Unappropriated                                   | 49,949,283                 | 13,705,179              | 1,568,907          | 458,300          |                           | 65,681,670                     | 29,905,366                 | 13,555,286              | 235,997          | 508,411          |                           | 44,205,060                     |
| Appropriated                                     | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      | 2,446,509                  |                         |                  |                  |                           | 2,446,509                      |
| <b>Total Fund Balances</b>                       | <b>52,395,792</b>          | <b>13,705,179</b>       | <b>1,568,907</b>   | <b>458,300</b>   |                           | <b>68,128,179</b>              | <b>32,351,875</b>          | <b>13,555,286</b>       | <b>235,997</b>   | <b>508,411</b>   |                           | <b>46,651,569</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$73,367,157</b>        | <b>\$13,736,016</b>     | <b>\$1,677,114</b> | <b>\$458,300</b> | <b>(\$13,103,491)</b>     | <b>\$76,135,097</b>            | <b>\$60,376,031</b>        | <b>\$13,626,466</b>     | <b>\$714,316</b> | <b>\$508,411</b> | <b>(\$13,391,491)</b>     | <b>\$61,833,733</b>            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of January 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 6,513,063               | 18,245,011            |
| Insurance Reserve (Health & Dental)               | 1,877,681               | 2,815,419             |
| Accounts receivable                               | 25,136,760              | 29,779,375            |
| Prepaid & Deferred expenses                       | 2,693,078               | 379,909               |
| Other receivables                                 | 435,787                 | 976,173               |
| Long-term investments                             | 36,622,110              | 7,721,576             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 88,677                  | 458,569               |
| <b>Total Assets</b>                               | <b>\$73,367,157</b>     | <b>\$60,376,031</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | \$470,096               | \$985,962             |
| Payroll, accrued wages, withholdings & deductions | 752,725                 | 844,816               |
| Accumulated sick leave & vacation                 | 917,075                 | 1,085,220             |
| Accrued health & dental benefits                  | 648,413                 | 1,268,648             |
| Accrued retirement liability - current            | 279,990                 | 308,946               |
| Insurance claims                                  | 993,826                 | 833,363               |
| Other installment purchases                       | 416,549                 | 81,750                |
| Other payables                                    | 1,218,604               | 6,096,838             |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 12,676,047              | 12,544,044            |
| Due to Loan Fund                                  | 481                     | 2,051                 |
| Due to Endowment Fund                             | 338,767                 | 388,878               |
| Due to Plant Fund                                 | 2,258,792               | 3,583,641             |
| <b>Total Liabilities</b>                          | <b>\$20,971,365</b>     | <b>\$28,024,156</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 49,949,283              | 29,905,366            |
| Allocated   | 2,446,509               | 2,446,509             |
| <b>Total Fund Balance</b>                         | <b>52,395,792</b>       | <b>32,351,875</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$73,367,157</b>     | <b>\$60,376,031</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$32,892,575            | \$16,178,109          |
| Appropriated [included in RESERVE]                | 2,446,509               | 2,446,509             |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 52,491,438              | 51,092,935            |
| Current Year Expenditures & Transfers out         | (35,434,731)            | (37,365,677)          |
| Net increase (decrease)                           | 17,056,707              | 13,727,257            |
| Ending Fund Balance                               | <b>\$52,395,792</b>     | <b>\$32,351,875</b>   |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of January 31, 2023 and 2022**

|   | <u>Current<br/>Year</u>    | <u>Prior<br/>Year</u>      |
|---|----------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |                            |
| Cash  | \$7,288                    | \$16,940                   |
| Book Inventory                                  | 450,115                    | 553,190                    |
| Supply Inventory                                | 441,070                    | 192,930                    |
| Receivables/Deposit Ch Sales                    | (151,384)                  | (158,976)                  |
| Other Receivables                               | 240,352                    | 240,308                    |
| Prepaid Expenses                                | 72,528                     | 238,030                    |
| Due from Educational & General Fund             | 12,676,047                 | 12,544,044                 |
| <b>Total Assets</b>                             | <u><u>\$13,736,016</u></u> | <u><u>\$13,626,466</u></u> |
| <br><b>LIABILITIES AND FUND BALANCE:</b>        |                            |                            |
| Accounts payable                                | \$30,727                   | \$30,019                   |
| Sales Tax Payable                               | (15,823)                   | 26,964                     |
| Accrued Expenses                                | 36                         | 36                         |
| Wages, Vacation & Sick Benefits Payable         | 15,897                     | 14,160                     |
| Fund Balance                                    | 13,705,179                 | 13,555,286                 |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$13,736,016</u></u> | <u><u>\$13,626,466</u></u> |
| <br><b>Changes in Fund Balance:</b>             |                            |                            |
| Beginning Fund Balance:                         |                            |                            |
| Unappropriated [Included in RESERVE]            | \$13,076,111               | \$13,379,979               |
| Current Year Income                             | 2,659,409                  | 2,505,026                  |
| Current Year Expenses                           | (2,030,341)                | (2,329,720)                |
| Net Income                                      | 629,068                    | 175,306                    |
| Ending Fund Balance                             | <u><u>\$13,705,179</u></u> | <u><u>\$13,555,286</u></u> |
| Projected Net Income                            | <u><u>\$0</u></u>          |                            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of January 31, 2023 and 2022**

|   | <u>Current<br/>Year</u>   | <u>Prior<br/>Year</u>   |
|---|---------------------------|-------------------------|
| <b>ASSETS:</b>                                  |                           |                         |
| Federal Department Receivables                  | 956,126                   | 263,646                 |
| Other Receivables                               | 720,989                   | 450,404                 |
| Prepaid Expenses                                | 0                         | 267                     |
| <b>Total Assets</b>                             | <u><u>\$1,677,114</u></u> | <u><u>\$714,316</u></u> |
|   |                           |                         |
| Accounts Payable                                | \$19,530                  | \$19,750                |
| Due to Educational & General Fund               | 88,677                    | 458,569                 |
| Fund Balance                                    | <u>1,568,907</u>          | <u>235,997</u>          |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$1,677,114</u></u> | <u><u>\$714,316</u></u> |
|   |                           |                         |
| <b>Changes in Fund Balance:</b>                 |                           |                         |
| Beginning Fund Balance                          |                           |                         |
| Unappropriated                                  | \$2,327,731               | \$547,316               |
| Additions & Reductions:                         |                           |                         |
| Current Year Revenues & Transfers in            | 7,622,455                 | 10,425,643              |
| Current Year Expenditures & Transfers out       | (8,381,279)               | (10,736,962)            |
| Unappropriated                                  | <u><u>\$1,568,907</u></u> | <u><u>\$235,997</u></u> |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of January 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 338,767                 | 388,878               |
| <b>Total Assets</b>                       | <b>\$458,300</b>        | <b>\$508,411</b>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 338,767                 | 388,878               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <b>\$458,300</b>        | <b>\$508,411</b>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$467,553               | \$498,868             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 27,376                  | 24,842                |
| Current Year Expenditures & Transfers out | (36,628)                | (15,299)              |
| Ending Fund Balance                       | <b>\$458,300</b>        | <b>\$508,411</b>      |

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-15-09 External Complaint

**Approved by President's Cabinet on:** February 1, 2023

**New/Revised:** New

**History of the issue:** This is a new policy that is required by the Higher Learning Commission to meet accreditation requirements. This new policy has been reviewed and approved by the Attorney General's office.

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**CURRENT/PROPOSED WORDING****POLICY:**

All external complaints against Stark State College and persons associated with the College are addressed and logged in a timely manner in accordance with procedures delineated in this policy. Procedures in this policy apply specifically to complaints lodged by persons external to the College. All external complaints should be forwarded to the President's Office to be reviewed and assigned for resolution. The written resolution should be forwarded to the President's Office to be logged. Record of complaints (log and complaint files) are kept in the President's Office for a minimum of five years.

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-13-49 Testing Your Faith

**Approved by President's Cabinet on:** March 1, 2023

**New/Revised:** New

**History of the issue:** This is a new policy that is required by House Bill 353 and is in compliance with Ohio Revised Code 3345.026. It has been reviewed and approved by the Attorney General's Office.

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**CURRENT/PROPOSED WORDING****POLICY:**

Stark State College supports the religious beliefs and practices of individual students. In compliance with ORC 3345.026, the College permits a student to be absent for up to three days each academic semester to take holidays for reasons of faith, religious or spiritual belief system, or to participate in organized activities conducted under the auspices of a religious denomination, church, or other religious or spiritual organization. The College will not impose an academic penalty as a result of a student being absent.

Students are required to notify their instructors no later than fourteen days after the first day of instruction in the course. Students must provide the instructor with written notice of the specific dates for which the student requests alternative accommodations.

Instructors will provide students with alternative accommodations with regard to examinations and other academic requirements missed due to an absence when a student's sincerely held religious belief or practice affects the student's ability to take an examination or meet an academic requirement.

The instructor must accept, without question, the sincerity of the student's religious or spiritual belief system. The instructor must keep requests for alternative accommodations confidential. The instructor must schedule a time and date for an alternative examination or other academic requirement, which may occur before or after the time and date the examination or other academic requirement was originally scheduled, and must do so without prejudicial effect.

A non-exhaustive list of major religious holidays or festivals for the next two academic years, as provided by the Chancellor of Higher Education, is posted on the College's website. The list is non-exhaustive, and the list may not be used to deny accommodations to a student for a holiday or festival of the student's faith or religious or spiritual belief system that does not appear on the list.



**STARK STATE COLLEGE**  
**Budget Revision #2**  
**Unrestricted Educational & General**  
**For the 12 Months Ending June 30, 2023**

**7.1**

|  | <u>Proposal 3/8/2023</u> |                           | <u>Revised 11/9/2022</u> |                           | <u>Change</u>      |                 |   |
|--|--------------------------|---------------------------|--------------------------|---------------------------|--------------------|-----------------|---|
|  | <u>Proposed Budget</u>   | <u>% Of Annual Budget</u> | <u>Current Budget</u>    | <u>% Of Annual Budget</u> | <u>Change \$</u>   | <u>Change %</u> |   |
| <b>REVENUES:</b>                                 |                          |                           |                          |                           |                    |                 |   |
| State Appropriations                             | 31,294,938               | 46.0%                     | 31,389,756               | 45.7%                     | (94,818)           | -0.3%           | per SSI true-up 1/1/2023  |
| Student Fees                                     | 34,328,061               | 50.5%                     | 34,516,256               | 50.2%                     | (188,195)          | -0.5%           | Updated for final Fall and preliminary Spring enrollment              |
| Private Gifts & Grants                           | 300,000                  | 0.4%                      | 300,000                  | 0.4%                      | 0                  | 0.0%            |   |
| Governmental Grants & Contracts                  | 11,000                   | 0.0%                      | 11,000                   | 0.0%                      | 0                  | 0.0%            |   |
| Sales & Services: Educational Activities         | 19,000                   | 0.0%                      | 19,000                   | 0.0%                      | 0                  | 0.0%            |   |
| Indirect Costs                                   | 140,000                  | 0.2%                      | 140,000                  | 0.2%                      | 0                  | 0.0%            |   |
| Other Sources                                    | 2,961,412                | 4.4%                      | 2,961,412                | 4.3%                      | 0                  | 0.0%            |   |
| <b>Total Revenues</b>                            | <b>\$69,054,411</b>      | <b>101.5%</b>             | <b>\$69,337,424</b>      | <b>100.9%</b>             | <b>(\$283,013)</b> | <b>-0.4%</b>    |   |
| <b>OTHER ADDITIONS:</b>                          |                          |                           |                          |                           |                    |                 |   |
| Transfers in                                     | 50,000                   | 0.1%                      | 50,000                   | 0.1%                      | 0                  | 0.0%            |   |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,104,411</b>      | <b>101.6%</b>             | <b>\$69,387,424</b>      | <b>100.9%</b>             | <b>(\$283,013)</b> | <b>-0.4%</b>    |   |
| <b>EXPENDITURES:</b>                             |                          |                           |                          |                           |                    |                 |   |
| Personnel Services                               | \$36,055,720             | 53.0%                     | \$36,755,876             | 53.5%                     | (\$700,156)        | -1.9%           | Increase in hiring lag, additional compensation, vacant positions and |
| Employee Benefits                                | \$12,846,428             | 18.9%                     | \$12,516,278             | 18.2%                     | \$330,150          | 2.6%            | adjust health care to actual  |
| Supplies   | \$1,434,918              | 2.1%                      | \$1,509,663              | 2.2%                      | (\$74,745)         | -5.0%           | adjustments to various supply accounts                                |
| Travel   | \$457,059                | 0.7%                      | \$457,059                | 0.7%                      | \$0                | 0.0%            |   |
| Information & Communications                     | \$1,977,380              | 2.9%                      | \$2,112,793              | 3.1%                      | (\$135,413)        | -6.4%           | change in allocation of postage, printing and other comm. expenses    |
| Maintenance & Repairs                            | \$3,895,637              | 5.7%                      | \$3,833,725              | 5.6%                      | \$61,912           | 1.6%            | cost increases for software maintenance contract renewals             |
| Miscellaneous                                    | \$9,751,268              | 14.3%                     | \$9,947,536              | 14.5%                     | (\$196,268)        | -2.0%           | reduced estimated outside services in various areas                   |
| Capital Equipment                                | \$439,385                | 0.6%                      | \$460,333                | 0.7%                      | (\$20,948)         | -4.6%           | reduced cost for security vehicle replacement                         |
| <b>Total Expenditures</b>                        | <b>\$66,857,795</b>      | <b>98.3%</b>              | <b>\$67,593,263</b>      | <b>98.3%</b>              | <b>(\$735,468)</b> | <b>-1.1%</b>    |   |
| <b>OTHER REDUCTIONS:</b>                         |                          |                           |                          |                           |                    |                 |   |
| Non-Mandatory Transfers (Tech & Facilities Fee)  | \$1,147,244              | 1.7%                      | \$1,154,592              | 1.7%                      | (7,348)            | -0.6%           | adjusted final fall and prelim spring FTE estimate                    |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$68,005,039</b>      | <b>100.0%</b>             | <b>\$68,747,855</b>      | <b>100.0%</b>             | <b>(\$742,816)</b> | <b>-1.1%</b>    |   |
| <b>NET INCREASE IN UNALLOCATED FUND BALANCE</b>  | <b>\$1,099,372</b>       | <b>1.6%</b>               | <b>\$639,569</b>         | <b>0.9%</b>               | <b>\$459,803</b>   |                 |   |

This Budget Revision #2 will leave the Bookstore with an estimated surplus of \$54,000.

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – February 24, 2023

| <b>REPORTED CRIME STATS FOR CLERY ACT</b>  |                    |                            |                            |
|--|--------------------|----------------------------|----------------------------|
| <i>Required to report these statistics to Department of Education once a year.</i>         |                    |                            |                            |
| <b>CATEGORY</b>  | <b>VENUE</b>       | <b>2022<br/>Statistics</b> | <b>2023<br/>Statistics</b> |
| <b>MURDER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MANSLAUGHTER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>SEX OFFENSES:<br/>Forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>Non-forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ROBBERY</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>AGGRAVATED ASSAULT</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>BURGLARY</b>  | <b>On Campus</b>   | <b>1</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ARSON</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MOTOR VEHICLE THEFT</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DOMESTIC VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>1</b>                   | <b>0</b>                   |
| <b>DATING VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>STALKING*</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ARRESTS/REFERRALS FOR DISCIPLINARY ACTION</b>   |                    |                            |                            |
| <b>LIQUOR LAW<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DRUG-RELATED<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>1</b>                   | <b>0</b>                   |
| <b>WEAPONS POSSESSION</b>  | <b>On Campus</b>   | <b>1</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>TOTALS</b>  |                    | <b>4</b>                   | <b>0</b>                   |
| *The following statistics have been added to maintain compliance with the Campus SAVE Act. |                    |                            |                            |
| <b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b>  |                    |                            |                            |

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – February 24, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 0               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 0               |
| HARASSMENT   | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 1               |
|  | Satellite Location | 3               | 1               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>2</b>        |

**NOTE 2022:**

- 2022-0010 – Theft cat converter – Whipple Auto
- 2022-0013 – Domestic Vio. (Akron, Refer. to APD)
- 2022-0015 - Menacing
- 2022-0020 – Menacing – (Refer. to Jackson Twp PD)
- 2022-0022 – Disruptive Behavior (Massage Clinic)
- 2022-0027 – Disruptive Behavior (Akron Satellite)
- 2022-0037 – Disruptive Behavior (Akron)
- 2022-0043 – Harassment
- 2022-0046 – Harassment (Phone, referred JTPD)
- 2022-0047 – Disruptive Behavior
- 2022-0052 – Drug Related Incident (Employee) M
- 2022-0054 – Burg, Whipple Auto, no entry to bldg.)
- 2022-0055 – Disruptive Behavior
- 2022-0065 – Disruptive Behavior (Akron)
- 2022-0080 – Weapon possession – Main – Visitor
- 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)

**2023-2024 Calendar of  
Board Meetings and Events**

| <b><u>DATES</u></b>    |           | <b><u>MEETING/EVENT</u></b>                  | <b><u>TIME</u></b> | <b><u>LOCATION</u></b> |
|------------------------|-----------|--|--------------------|------------------------|
| <b>MARCH, 2023</b>     |           |  |                    |                        |
| 8                      | Wednesday | BOARD MEETING                                | 8 a.m.             | S304                   |
| 8                      | Wednesday | ODHE Board of Trustees<br>Virtual Conference | 10:30 a.m.         | Virtual                |
| <b>APRIL, 2023</b>     |           |  |                    |                        |
| 12                     | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| <b>MAY, 2023</b>       |           |  |                    |                        |
| 10                     | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| 17                     | Wednesday | One-Year Certificate<br>Ceremony             | 5:30 p.m.          | M100/101               |
| 21                     | Sunday    | Commencement Ceremony                        | 2 p.m.             | Canton Civic Center    |
| <b>JUNE, 2023</b>      |           |  |                    |                        |
| 14                     | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| <b>JULY, 2023</b>      |           |  |                    |                        |
| 12                     | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| <b>AUGUST, 2023</b>    |           |  |                    |                        |
| 9                      | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| <b>SEPTEMBER, 2023</b> |           |  |                    |                        |
| 13                     | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| <b>OCTOBER, 2023</b>   |           |  |                    |                        |
| 11                     | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| <b>NOVEMBER, 2023</b>  |           |  |                    |                        |
| 8                      | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |
| <b>DECEMBER, 2023</b>  |           |  |                    |                        |
| 13                     | Wednesday | BOARD MEETING                                | 8 a.m.             | TBD                    |

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, April 12, 2023 - 8:00 a.m.**

| ITEM  | ENC. | ACTION | PRESENTER  |
|---|------|--------|------------|
| <b>I. Call to Order</b>   |      |        | K. Lefton  |
| <b>II. Roll Call</b>  |      |        | K. Lefton  |
| <b>III. Recognition of Visitors</b>   |      |        | K. Lefton  |
| <b>IV. Public Requests</b>  |      |        | K. Lefton  |
| <b>V. Agenda Changes</b>  |      |        | K. Lefton  |
| <b>VI. Consent Agenda*</b>  |      | X      | K. Lefton  |
| A. Minutes of Board Meeting on 3/8/2023   | 6.1  |        |            |
| B. Personnel Actions  | 6.2  |        |            |
| C. Treasurer's Report   | 6.3  |        |            |
| D. Gramm-Leach-Bliley Act (GLBA) Report   | 6.4  |        |            |
| <b><i>From President's Cabinet</i></b>  |      |        |            |
| E. 15-14-13 Anti-Harassment   | 6.5  |        |            |
| F. 15-14-23 Equal Employment Opportunity  | 6.6  |        |            |
| G. 15-15-08 Institutional Review Board  | 6.7  |        |            |
| <b>VII. New Business</b>  |      |        |            |
| A. Review of FY22 Audited Financials  | 7.1  | X      | K. Gardner |
| B. Resolution to approve an increase in the CDL fee and add new fee for optional additional training beginning Summer Term 2023   | 7.2  | X      | K. Gardner |
| C. Resolution to approve out-of-state fee waivers for sailors, marines, and coast guardsmen taking courses at Stark State College through the U.S. Navy Community College | 7.3  |        |            |
| D. Resolution to recognize the Board of Trustees Strategic Excellence Award Winners   | 7.4  | X      | P. Jones   |
| <b>VIII. President's Report</b>   |      |        | P. Jones   |
| <b>IX. Chair's Report</b>   |      |        | K. Lefton  |
| <b>X. Communications</b>  |      |        | K. Lefton  |
| A. Security Report  | 10.1 |        |            |
| B. Out-of-State Travel Log  | 10.2 |        |            |
| C. Calendar of Board Activity Dates   | 10.3 |        |            |
| <b>XI. Executive Session</b>  |      |        | K. Lefton  |
| <b>XII. Adjournment</b>   |      |        | K. Lefton  |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately

## 6.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
March 8, 2023

**REGULAR MEETING**

The Board of Trustees of Stark State College held its regular monthly meeting on March 8, 2023 at Stark State College.

**CALL TO ORDER**

Chair Karen Lefton called the meeting to order at 8:03 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton, Jeffery Walters, Alice Stephens, Elaine Russell Reolfi, Tracy Carter, Marlé Fernandes, Patricia Wackerly (virtually) and Fonda Williams (virtually).

Trustee Harun Rashid was unable to attend.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**RECOGNITION OF VISITORS**

The following visitors were present: Angela Smith-Alder, Robyn Steinmetz, Jessica Aubley and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Stephens moved to consider and approve the Consent Agenda. Trustee Walters provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the February 8 meeting; Personnel Actions; the Treasurer's Report; 15-15-09 External Complaint and 15-13-49 Testing Your Faith policies.*

**NEW BUSINESS**

Trustee Carter moved to approve the Budget Revision. Second Vice Chair Reolfi provided the second for the motion.

Vice President Kevin Gardner shared that this is the second Budget Revision. The first revision was done in November 2022. Final enrollment numbers are in for fall and spring. There were adjustments to the SSI funding, which was slightly down but ahead of last year's funding. There is a slight reduction in projected student fees, personnel costs have been adjusted, and we are managing the budget very well.

**PRESIDENT'S REPORT**

In addition to the written President's Report, President Para Jones highlighted the following:

- Two newly elected legislators came to visit the main campus on separate visits: State Representative Jim Thomas and U.S. Congresswoman Emilia Sykes.
- National speaker Mark Perna presented on *Unleashing passion, purpose and performance in younger generations*. The event was attended by high school guidance counselors, business partners and college faculty and staff.
- Owens Community College leaders and Toledo officials visited Stark State Akron, using Stark State as a model as they explore opening a facility in downtown Toledo.
- The College is part of a consortium that received a \$5 million grant from the U.S. Department of Labor under the Strengthening Community Colleges federal funding opportunity. The project “Equity in Tech” was selected as one of only 15 awarded in the country. The purpose of the grant is to build a diverse, highly skilled workforce to meet regional workforce needs in high-demand Information Technology occupations.

#### **CHAIR’S REPORT**

- Chair Lefton reminded trustees about filing their financial disclosure reports, which are due in May.
- Chair Lefton congratulated Second Vice Chair Reolfi for being selected as a 2023 Woman of Distinction by the Girl Scouts of Northeast Ohio.
- Chair Lefton also congratulated Trustee Carter again for being selected as the 2023 Judith A. Read Tribute Award recipient.

#### **COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

#### **EXECUTIVE SESSION**

At 9:15 a.m., Trustee Stephens moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Trustee Walters provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:44 a.m., Trustee Walters moved to return to open session. Second Vice Chair provided the second for the motion. The motion carried.

#### **ADJOURNMENT**

At 9:45 a.m., Trustee Carter moved to adjourn. Trustee Stephens provided the second for the motion.

The motion carried.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees  
March 8, 2023

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Para M. Jones, Ph.D.  
President  
March 8, 2023

## PERSONNEL ACTIONS

Board Agenda

April 12, 2023

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                | Title   | Department                             | Rate            | Effective Date | Comments                           |
|---------------------|---|--|-----------------|----------------|------------------------------------|
| Bachtel, Teresa A.  | Instructor/Clinical Coordinator, OTA                                      | Occupational Therapy Assistant         | \$55,800/Annual | 2/27/2023      | Replacement                        |
| Barthelow, Heather  | Instructional Assistant (PT)  | Medical Assisting Technology           | \$37.21/Hour    | 3/28/2023      | Non-benefit eligible               |
| Bowers, Daniel R.   | Evening/Midnight Custodian (PT)   | Physical Plant                         | \$14.00/Hour    | 3/5/2023       | Replacement / Non-benefit eligible |
| Fabianich, Kristi   | Campus Security Officer (PT)  | Campus Security                        | \$25.96/Hour    | 3/20/2023      | Replacement                        |
| Felberg, Drew       | Director of Admissions & Stark State College Akron                        | Student Services-Akron/Admissions      | \$99,308/Annual | 3/20/2023      | Promotion                          |
| Fonner, Tiffany A.  | Receptionist/Info Desk (PT)   | Communications                         | \$15.57/hour    | 3/27/2023      | Replacement                        |
| Gombos, Roseann     | Nurse-RN Lab/Clinic Instructional Assistant (PT)                          | Nursing                                | \$45.00/Hour    | 3/22/2023      | Non-benefit eligible               |
| Hardgrove, Julie    | Adjunct Instructor  | Administrative Services (DMAT)         | \$52.17/Hour    | 3/20/2023      | Non-benefit eligible               |
| Kerner, Shannon M.  | Dental Lab Technician (PT)  | Dental Hygiene                         | \$19.57/Hour    | 3/6/2023       | Title Change/ Non-benefit eligible |
| Kimmel, Allison     | Adjunct   | Administrative Services (DMAT)         | \$52.17/Hour    | 3/20/2023      | Non-benefit eligible               |
| McQuown, Leah A.    | Student Services Assistant  | Communications                         | \$15.05/Hour    | 4/3/2023       | Replacement                        |
| Morad, Christian P. | Programmer/Analyst  | Computer Services                      | \$72,000/Annual | 3/27/2023      |                                    |
| Ogden, Shaun L.     | Day Custodian (PT)  | Physical Plant                         | \$14.00/Hour    | 3/22/2023      | Non-benefit eligible               |
| Onwumelu, Uzoma     | Adjunct Instructor  | Computer Science & Information Systems | \$52.17/Hour    | 8/20/2023      | Non-benefit eligible               |
| Redford, Jennifer   | Bursar  | Comptroller                            | \$73,500/Annual | 3/20/2023      | Replacement                        |
| Renfro, Samuel      | Lead Grant Writer   | Strategic Grants                       | \$90,000/Annual | 3/27/2023      | Replacement                        |
| Shier, Jane         | From: Gateway Specialist<br>To: Gateway Specialist/VA Certifying Official | Gateway Student Services               | No Change       | 3/20/2023      |                                    |
| Stanley, Todd M.    | Programmer/Analyst  | Computer Services                      | \$69,108/Annual | 3/27/2023      | Replacement                        |
| Tirbovich, Jason    | Campus Security Officer (PT)  | Campus Security                        | \$25.96/Hour    | 3/20/2023      | Replacement                        |
| Wells, Joshua       | Facilities Painter (PT)   | Physical Plant                         | \$22.40/Hour    | 3/20/2023      | Replacement                        |
| Wolfe, Nicole       | Assistant Staff Accountant - General                                      | Comptroller                            | \$24.46/Hour    | 3/6/2023       | Replacement                        |

**RETIREMENTS/SEPARATIONS**

| Name              | Title                | Department     | Effective Date |
|-------------------|----------------------|----------------|----------------|
| Wasilewski, Tonya | Custodian - Midnight | Physical Plant | 3/24/2023      |



**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended February 28, 2023  
Fiscal Year 2023**

- The Beginning Balances are now final, the Auditor of State has released our audit report for last year.
- Revenue for the current year is higher than last year, with increases in State Subsidy (SSI), Student Fees and Other Sources over last year.
- Expenses are up from last year in total due to reporting the cost of Free Fall Tuition in the General Fund. This will be covered by the reserves set aside by Board action last spring.
- Labor costs are running quite close to last year. All expense categories are within budget.

**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 8 Months Ended February 28, 2023 and 2022**

Budget Revision 11/9/22

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,294,938          | \$20,885,815         | 66.7%              | \$30,614,372        | \$20,449,028        | 66.8%              |
| Student Fees                                     | 34,328,061            | 32,855,858           | 95.7%              | 34,876,529          | 32,174,510          | 92.3%              |
| Private Gifts, Grants & Contracts                | 300,000               | 79,032               | 26.3%              | 333,250             | 102,083             | 30.6%              |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 1,011,000           | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 9,646                | 50.8%              | 22,000              | 11,001              | 50.0%              |
| Indirect Costs                                   | 140,000               | 50,104               | 35.8%              | 105,560             | 47,185              | 44.7%              |
| Other Sources                                    | 2,961,412             | 975,496              | 32.9%              | 1,767,573           | 866,683             | 49.0%              |
| <b>Total Revenues</b>                            | <b>\$69,054,411</b>   | <b>\$54,855,951</b>  | <b>79.4%</b>       | <b>\$68,730,284</b> | <b>\$53,650,491</b> | <b>78.1%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,104,411</b>   | <b>\$54,855,951</b>  | <b>79.4%</b>       | <b>\$68,780,284</b> | <b>\$53,650,491</b> | <b>78.0%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,055,720          | \$22,534,538         | 62.5%              | \$36,028,982        | \$22,684,573        | 63.0%              |
| Employee Benefits                                | 12,846,428            | 8,081,071            | 62.9%              | 13,136,177          | 7,911,998           | 60.2%              |
| Supplies   | 1,434,918             | 740,743              | 51.6%              | 1,428,090           | 586,163             | 41.0%              |
| Travel   | 457,059               | 129,984              | 28.4%              | 586,090             | 68,817              | 11.7%              |
| Information & Communications                     | 1,977,380             | 1,138,096            | 57.6%              | 1,851,130           | 1,170,569           | 63.2%              |
| Maintenance & Repairs                            | 3,895,637             | 2,040,508            | 52.4%              | 3,783,433           | 2,598,191           | 68.7%              |
| Miscellaneous                                    | 9,751,268             | 4,323,856            | 44.3%              | 8,106,064           | 3,263,989           | 40.3%              |
| Capital Equipment                                | 439,385               | 57,570               | 13.1%              | 464,221             | 423,026             | 91.1%              |
| <b>Total Expenditures</b>                        | <b>\$66,857,795</b>   | <b>\$39,046,367</b>  | <b>58.4%</b>       | <b>\$65,384,187</b> | <b>\$38,707,327</b> | <b>59.2%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 1,147,244             |                      |                    | 2,894,619           |                     | 0.0%               |
| Technology Fee                                   |                       | 475,993 <sup>1</sup> |                    |                     | 1,065,112           |                    |
| Facilities Fee                                   |                       | 679,989 <sup>2</sup> |                    |                     | 1,271,710           |                    |
| Other (Scholarships/Grants)                      |                       | 0 <sup>3</sup>       |                    |                     | 47,469              |                    |
| Non-Mandatory Transfers                          |                       | \$1,155,982          | 100.8%             |                     | \$2,384,291         | 82.4%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$68,005,039</b>   | <b>\$40,202,349</b>  | <b>59.1%</b>       | <b>\$68,278,806</b> | <b>\$41,091,618</b> | <b>60.2%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$1,099,372</b>    | <b>\$14,653,601</b>  |                    | <b>\$501,478</b>    | <b>\$12,558,873</b> |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/22                                 | \$48,415,196          | Days in Reserve 264  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (11,896,847)          |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2022          | 1,099,372             |                      |                    | Hoover              | 204,750             |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 0                     |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/23                    | \$37,617,721          | 205                  |                    | CDL                 | 75,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 11,000,000          |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>11,896,847</b>   |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$903,333             | \$475,993            | \$0                | \$1,379,326         |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$2,710,485           | \$679,989            | \$323,835          | \$3,066,640         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$0                  | \$0                | \$0                 |                     |                    |
|  | \$3,613,818           | \$1,155,982          | \$323,835          | \$4,445,966         |                     |                    |

**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
**As of February 28, 2023 and 2022**

|  | Current Year               |                         |                    |                  |                           |                                | Prior Year                 |                         |                    |                  |                           |                                |
|--|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Cash & Short-term investments                    | 10,528,706                 | \$6,571                 | 0                  | 119,533          |                           | 10,654,811                     | 27,684,153                 | \$17,975                | 0                  | 119,533          |                           | 27,821,661                     |
| Insurance Reserve (Health & Dental)              | 1,877,681                  |                         |                    |                  |                           | 1,877,681                      | 2,815,419                  |                         |                    |                  |                           | 2,815,419                      |
| Accounts receivable                              | 18,683,628                 | (215,286)               | 1,153,010          |                  |                           | 19,621,352                     | 21,695,762                 | (215,631)               | 6,263,792          |                  |                           | 27,743,923                     |
| Inventory  | 0                          | 891,185                 |                    |                  |                           | 891,185                        | 0                          | 746,120                 |                    |                  |                           | 746,120                        |
| Prepaid & Deferred expenses                      | 2,733,489                  | 72,528                  | 0                  |                  |                           | 2,806,017                      | 1,398,099                  | 238,030                 | 267                |                  |                           | 1,636,395                      |
| Other receivables                                | 465,089                    | 239,610                 | 1,156,601          |                  |                           | 1,861,300                      | 1,210,625                  | 203,357                 | 959,065            |                  |                           | 2,373,047                      |
| Long-term investments                            | 35,956,889                 |                         |                    |                  |                           | 35,956,889                     | 3,605,522                  |                         |                    |                  |                           | 3,605,522                      |
| Interfund Advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Due from Educational & General Fund              |                            | 12,331,821              | 0                  | 331,900          | (12,663,721)              | 0                              |                            | 12,330,583              | 0                  | 378,359          | (12,708,942)              | 0                              |
| Due from Current Restricted Fund                 | 851,658                    |                         |                    |                  | (851,658)                 | 0                              | 6,528,107                  |                         |                    |                  | (6,528,107)               | 0                              |
| <b>Total Assets</b>                              | <b>\$71,097,140</b>        | <b>\$13,326,429</b>     | <b>\$2,309,612</b> | <b>\$451,433</b> | <b>(\$13,515,378)</b>     | <b>\$73,669,235</b>            | <b>\$64,937,685</b>        | <b>\$13,320,434</b>     | <b>\$7,223,123</b> | <b>\$497,893</b> | <b>(\$19,237,048)</b>     | <b>\$66,742,086</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Accounts Payable                                 | \$444,522                  | (\$32,017)              | \$959              |                  |                           | \$413,463                      | \$986,585                  | \$29,943                | \$6,663            |                  |                           | \$1,023,192                    |
| Payroll, accrued wages, wthholdings & deductions | 781,466                    | 0                       | 0                  |                  |                           | 781,466                        | 966,326                    | 0                       | 0                  |                  |                           | 966,326                        |
| Accumulated sick leave & vacation                | 917,075                    | 15,897                  |                    |                  |                           | 932,972                        | 1,085,220                  | 14,160                  |                    |                  |                           | 1,099,380                      |
| Accrued health & dental benefits                 | 642,666                    |                         |                    |                  |                           | 642,666                        | 1,264,856                  |                         |                    |                  |                           | 1,264,856                      |
| Accrued retirement liability - current           | 298,335                    |                         |                    |                  |                           | 298,335                        | 574,509                    |                         |                    |                  |                           | 574,509                        |
| Insurance claims                                 | 993,826                    |                         |                    |                  |                           | 993,826                        | 833,363                    |                         |                    |                  |                           | 833,363                        |
| Other installment purchases                      | 416,549                    | 0                       |                    |                  |                           | 416,549                        | 81,750                     | 0                       |                    |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 1,222,312                  | 36                      | 0                  |                  |                           | 1,222,348                      | 6,096,823                  | 36                      | 0                  |                  |                           | 6,096,859                      |
| Deferred revenues                                | 967,329                    |                         |                    |                  |                           | 967,329                        | 0                          |                         |                    |                  |                           | 0                              |
| Interfund advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 851,658            |                  | (851,658)                 | 0                              |                            |                         | 6,528,107          |                  | (6,528,107)               | 0                              |
| Due to Auxiliary Enterprise Fund                 | 12,331,821                 |                         |                    |                  | (12,331,821)              | 0                              | 12,330,583                 |                         |                    |                  | (12,330,583)              | 0                              |
| Due to Loan Fund                                 | 2,911                      |                         |                    |                  |                           | 2,911                          | 2,051                      |                         |                    |                  |                           | 2,051                          |
| Due to Endowment Fund                            | 331,900                    |                         |                    |                  | (331,900)                 | 0                              | 378,359                    |                         |                    |                  | (378,359)                 | 0                              |
| Due to Plant Fund                                | 1,753,744                  |                         |                    |                  |                           | 1,753,744                      | 9,153,770                  |                         |                    |                  |                           | 9,153,770                      |
| <b>Total Liabilities</b>                         | <b>21,104,454</b>          | <b>(16,085)</b>         | <b>852,616</b>     | <b>0</b>         | <b>(13,515,378)</b>       | <b>8,425,607</b>               | <b>33,754,195</b>          | <b>44,140</b>           | <b>6,534,770</b>   | <b>0</b>         | <b>(19,237,048)</b>       | <b>21,096,056</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Unappropriated                                   | 47,546,177                 | 13,342,514              | 1,456,995          | 451,433          |                           | 62,797,119                     | 28,736,982                 | 13,276,294              | 688,354            | 497,893          |                           | 43,199,522                     |
| Appropriated                                     | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      |
| <b>Total Fund Balances</b>                       | <b>49,992,686</b>          | <b>13,342,514</b>       | <b>1,456,995</b>   | <b>451,433</b>   |                           | <b>65,243,628</b>              | <b>31,183,491</b>          | <b>13,276,294</b>       | <b>688,354</b>     | <b>497,893</b>   |                           | <b>45,646,031</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$71,097,140</b>        | <b>\$13,326,429</b>     | <b>\$2,309,612</b> | <b>\$451,433</b> | <b>(\$13,515,378)</b>     | <b>\$73,669,235</b>            | <b>\$64,937,685</b>        | <b>\$13,320,434</b>     | <b>\$7,223,123</b> | <b>\$497,893</b> | <b>(\$19,237,048)</b>     | <b>\$66,742,086</b>            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of February 28, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 10,528,706              | 27,684,153            |
| Insurance Reserve (Health & Dental)               | 1,877,681               | 2,815,419             |
| Accounts receivable                               | 18,683,628              | 21,695,762            |
| Prepaid & Deferred expenses                       | 2,733,489               | 1,398,099             |
| Other receivables                                 | 465,089                 | 1,210,625             |
| Long-term investments                             | 35,956,889              | 3,605,522             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 851,658                 | 6,528,107             |
| <b>Total Assets</b>                               | <b>\$71,097,140</b>     | <b>\$64,937,685</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | \$444,522               | \$986,585             |
| Payroll, accrued wages, withholdings & deductions | 781,466                 | 966,326               |
| Accumulated sick leave & vacation                 | 917,075                 | 1,085,220             |
| Accrued health & dental benefits                  | 642,666                 | 1,264,856             |
| Accrued retirement liability - current            | 298,335                 | 574,509               |
| Insurance claims                                  | 993,826                 | 833,363               |
| Other installment purchases                       | 416,549                 | 81,750                |
| Other payables                                    | 1,222,312               | 6,096,823             |
| Deferred revenues                                 | 967,329                 | 0                     |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 12,331,821              | 12,330,583            |
| Due to Loan Fund                                  | 2,911                   | 2,051                 |
| Due to Endowment Fund                             | 331,900                 | 378,359               |
| Due to Plant Fund                                 | 1,753,744               | 9,153,770             |
| <b>Total Liabilities</b>                          | <b>\$21,104,454</b>     | <b>\$33,754,195</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 47,546,177              | 28,736,982            |
| Allocated   | 2,446,509               | 2,446,509             |
| <b>Total Fund Balance</b>                         | <b>49,992,686</b>       | <b>31,183,491</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$71,097,140</b>     | <b>\$64,937,685</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$32,892,575            | \$16,178,109          |
| Appropriated [included in RESERVE]                | 2,446,509               | 2,446,509             |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 54,855,951              | 53,650,491            |
| Current Year Expenditures & Transfers out         | (40,202,349)            | (41,091,618)          |
| Net increase (decrease)                           | 14,653,601              | 12,558,873            |
| Ending Fund Balance                               | <b>\$49,992,686</b>     | <b>\$31,183,491</b>   |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of February 28, 2023 and 2022**

|   | <u>Current</u><br><u>Year</u> | <u>Prior</u><br><u>Year</u> |
|---|-------------------------------|-----------------------------|
| <b>ASSETS</b>                                   |                               |                             |
| Cash  | \$6,571                       | \$17,975                    |
| Book Inventory                                  | 450,115                       | 553,190                     |
| Supply Inventory                                | 441,070                       | 192,930                     |
| Receivables/Deposit Ch Sales                    | (215,286)                     | (215,631)                   |
| Other Receivables                               | 239,610                       | 203,357                     |
| Prepaid Expenses                                | 72,528                        | 238,030                     |
| Due from Educational & General Fund             | 12,331,821                    | 12,330,583                  |
| <b>Total Assets</b>                             | <u><u>\$13,326,429</u></u>    | <u><u>\$13,320,434</u></u>  |
| <br><b>LIABILITIES AND FUND BALANCE:</b>        |                               |                             |
| Accounts payable                                | \$3,574                       | \$687                       |
| Sales Tax Payable                               | (35,591)                      | 29,256                      |
| Accrued Expenses                                | 36                            | 36                          |
| Wages, Vacation & Sick Benefits Payable         | 15,897                        | 14,160                      |
| Fund Balance                                    | 13,342,514                    | 13,276,294                  |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$13,326,429</u></u>    | <u><u>\$13,320,434</u></u>  |
| <br><b>Changes in Fund Balance:</b>             |                               |                             |
| Beginning Fund Balance:                         |                               |                             |
| Unappropriated [Included in RESERVE]            | \$13,076,111                  | \$13,379,979                |
| Current Year Income                             | 2,690,302                     | 2,544,322                   |
| Current Year Expenses                           | (2,423,899)                   | (2,648,007)                 |
| Net Income                                      | 266,403                       | (103,685)                   |
| Ending Fund Balance                             | <u><u>\$13,342,514</u></u>    | <u><u>\$13,276,294</u></u>  |
| Projected Net Income                            | <u><u>\$0</u></u>             |                             |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of February 28, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                  |                         |                       |
| Federal Department Receivables                  | 1,153,010               | 6,263,792             |
| Other Receivables                               | 1,156,601               | 959,065               |
| Prepaid Expenses                                | 0                       | 267                   |
| <b>Total Assets</b>                             | <b>\$2,309,612</b>      | <b>\$7,223,123</b>    |
|   |                         |                       |
| Accounts Payable                                | \$959                   | \$6,663               |
| Due to Educational & General Fund               | 851,658                 | 6,528,107             |
| Fund Balance                                    | 1,456,995               | 688,354               |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <b>\$2,309,612</b>      | <b>\$7,223,123</b>    |
|   |                         |                       |
| <b>Changes in Fund Balance:</b>                 |                         |                       |
| Beginning Fund Balance                          |                         |                       |
| Unappropriated                                  | \$2,327,731             | \$547,316             |
| Additions & Reductions:                         |                         |                       |
| Current Year Revenues & Transfers in            | 12,941,250              | 21,870,635            |
| Current Year Expenditures & Transfers out       | (13,811,986)            | (21,729,598)          |
| Unappropriated                                  | \$1,456,995             | \$688,354             |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of February 28, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 331,900                 | 378,359               |
| <b>Total Assets</b>                       | <b>\$451,433</b>        | <b>\$497,893</b>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 331,900                 | 378,359               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <b>\$451,433</b>        | <b>\$497,893</b>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$467,553               | \$498,868             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 27,517                  | 35,626                |
| Current Year Expenditures & Transfers out | (43,637)                | (36,634)              |
| Ending Fund Balance                       | <b>\$451,433</b>        | <b>\$497,861</b>      |

## Annual Information Security Report

April 12th, 2023

*This is the third annual report to the Board of Trustees concerning the overall status of the Information Security and Business Continuity Programs of Stark State College, as required under the Gramm-Leach-Bliley Act*

The Gramm-Leach-Bliley Act requires an annual report to the Board of Trustees on the overall status of the College's information security program and business continuity plans, specifically:

- Risk assessment process, including threat identification and assessment
- Risk management and control decisions, including risk acceptance and avoidance
- Third-party service provider arrangements
- Results of testing
- Security breaches or violations of law or regulation and management's responses to such incidents
- Recommendations for updates to the information security program

### Risk Assessment Process

The College utilized the following staff members to conduct the initial risk assessment:

- VP for Business, Finance, and IT – Kevin Gardner
- Director of Information Technology – Jeff Lash
- Cyber Security Administrator - Frank Domino

The team developed a Risk Profile using the Cybersecurity Assessment Tool for Higher Education (CAT) by the Federal Financial Institutions Examination Council (FFIEC). Per our assessment, the calculated Inherent Risk Profile resulted in a Minimal Risk Level. The CAT includes 39 specific topics to identify the likelihood of potential threats. Findings from this assessment are below:

35 present the Least or Minimal risk. (Target Risk)

1 Moderate risk

1 Significant risk

2 Most risk.

 FFIEC Cybersecurity Assessment Tool

Inherent Risk Profile

| Total   | Risk Levels |         |          |             |      |
|---|-------------|---------|----------|-------------|------|
|   | Least       | Minimal | Moderate | Significant | Most |
| Number of Statements Selected in Each Risk Level                          | 21          | 14      | 1        | 1           | 2    |
| Based on Individual Risk Levels Selected, Assign an Inherent Risk Profile | Least       | Minimal | Moderate | Significant | Most |



## **Risk Management and Control Decisions**

The Risk Assessment Team also conducted a Cybersecurity Maturity Assessment and put procedures in place to accomplish the following goals of the GLBA:

1. To protect the College and its students from imminent loss of information.
2. To manage the negative effects on the College and its students from the loss of confidentiality of their information.
3. To manage the integrity of College and student information.
4. To ensure the availability of College and student information.
5. To manage the negative effects of the loss of value of information to both the College and its students.

To achieve and maintain these five goals, the College has:

- Improved security and data recovery; by utilizing technological controls and software.
- Minimized the potential negative effects of the loss of data through DLP (Data Loss Prevention) usage and monitoring software.
- Ensured that Stark State information systems maintain high data availability and integrity.
- Renewed Cyber Security Insurance to further mitigate risk through risk transfer.
- Offered identity theft protection for all students whose information may have been compromised (College has a long-standing industry-accepted practice of doing this)
- Administered security controls such as Multi-Factor Authentication for all users accessing Stark State information systems; apply conditional access controls to eliminate foreign cyber-attacks and prevent unauthorized access to Stark State information systems.
- Routinely completed patch management on a monthly basis.
- Begun transition to utilizing IT software that can be managed centrally and reduces security risk.

Management evaluated the College's Cybersecurity Maturity level for each of the five domains:

1. Cyber Risk Management and Oversight
2. Threat Intelligence and Collaboration
3. Cybersecurity Controls
4. External Dependency Management
5. Cyber Incident Management and Resilience

Based on the risk profile of minimal and given the complexity and size of the College's IT operations, management has accepted that the maturity level of the Cyber Security Program must be in the areas shaded in blue or above to meet industry expectations. The CAT identified 8 topics across the five domains in which the College must make changes to its policies; reporting practices for oversight; threat intelligence and collaboration with other industry players; adoption of new controls; third-party cyber risks; and incident management planning.

In terms of Cybersecurity Maturity, 30 specific topics identify our security posture. In order to meet a higher control level, each lower-level control listed must be actively satisfied or enforced. Findings from this assessment are below in Table 3:

- 21 controls meet the baseline standards.
- 5 controls meet evolving standards.
- 4 controls meet intermediate standards.
- No controls currently meet advanced or innovative standards.

**Table 3: Risk/Maturity Relationship**

|  |              | Inherent Risk Levels |         |          |             |      |
|--|--------------|----------------------|---------|----------|-------------|------|
|  |              | Least                | Minimal | Moderate | Significant | Most |
| Cybersecurity Maturity Level for Each Domain | Innovative   |                      | 0       |          |             |      |
|  | Advanced     |                      | 0       |          |             |      |
|  | Intermediate |                      | 4       |          |             |      |
|  | Evolving     |                      | 5       |          |             |      |
|  | Baseline     |                      | 21      |          |             |      |

Management has developed and is concurrently updating security practices to achieve minimum baselines or higher which will close gaps in the college’s program. These practices will be implemented by the end of 2023. The College has maintained across all categories and has implemented risk mitigating controls since 2022’s reporting.

**Third-Party Service Provider Arrangements**

The College uses four critical, third-party service providers that present risk: Bank Mobile, TouchNet, Ellucian and Blackboard. Many of the gaps identified in the CAT involved contractual requirements for cybersecurity matters with critical third parties. The Purchasing Department has reviewed and is amending the contracts with these service providers to ensure the College has met the requirements in this area. The IT department will finalize the work with each vendor to review all relevant security controls and assessments of each third-party provider over the course of the upcoming year, in accordance with information security protocols and current best practices.

### **Testing**

The IT department conducts regular testing of the College's network and information security practices. IT runs reports periodically, and the College's maintenance work and patching regimen are guided by the results. The biggest potential liabilities get the highest priority. For security reasons, this report will not specify the products and services used.

### **Security Breaches or Violations of Law**

We have not experienced any major or minor security breaches in the past 12 months.

We are in compliance with Federal and State law. No violations in the past 12 months.

### **Recommendations for updates to the information security program**

Management recommends that the college continue to improve upon security baselines as quickly as practical. The submission of this annual report to the Board of Trustees on the overall status of the information security program meets acceptable risk levels with regard to governance. The college has updated its GLBA Safeguards Baseline Project plan to reflect these realities. The college has hired a primary cyber security specialist and will continue, as needed, to seek additional consulting services to augment its security expertise and maintain the current security posture that protects our information systems.

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-14-13 Anti-Harassment

**Approved by President's Cabinet on:** March 1, 2023

**New/Revised:** Revised

**History of the issue:** This policy was revised to add "status as a nursing mother," which matches state of Ohio language per the Executive Order.

---

**CURRENT/PROPOSED WORDING****POLICY:**

- (A) Stark State College has a zero tolerance for:
- (1) Sexual harassment.
  - (2) Harassment committed by an employee, student, customer, vendor, or other outside party as listed below, based on race, color, religion, sex, gender, national origin (ancestry), military status (past, present or future), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, **status as a nursing mother**, status as a foster parent, disability, age (40 years or older), genetic information, sexual orientation, gender identity, or gender expression.
  - (3) Retaliation against anyone for making a good-faith complaint of such harassment or for cooperating in College investigations of such complaints.
- (B) This policy protects the following parties (protected parties):
- (1) All Stark State College employees (full-time and part-time) and students.
  - (2) All independent contractors, temporary employees, and agency-employed workers.
  - (3) All visitors to the Stark State College workplace, such as vendors and College associates.
- (C) Prohibition against Retaliation for Harassment: Stark State College prohibits retaliatory actions against all protected parties that are motivated by the fact that the protected party has made a good-faith complaint of harassment, or by the fact that the protected party has assisted or cooperated in an investigation of a complaint by someone else.
- (D) This policy protects any protected party who makes a complaint of harassment believing that the complaint is justified, even if the College should ultimately find that complaint unfounded.
- (E) The College has deemed that all employees have a mandated responsibility to report incidents related to Sexual Harassment or Interpersonal Violence, except for student workers and professionals acting in their capacity as a licensed counselor or ordained members of the clergy.

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-14-23 Equal Employment Opportunity

**Approved by President's Cabinet on:** March 1, 2023

**New/Revised:** Revised

**History of the issue:** This policy was revised to add "status as a nursing mother," which matches state of Ohio language per the Executive Order.

---

**CURRENT/PROPOSED WORDING****POLICY:**

- (A) It is the policy of Stark State College to ensure equal employment opportunity in accordance with Ohio Revised Code and all applicable federal regulations and guidelines. Employment discrimination against employees and applicants on the basis of race, color, religion, sex, gender, national origin (ancestry), military status (past, present or future), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, **status as a nursing mother**, status as a foster parent, disability, age (40 years or older), genetic information, sexual orientation, gender identity, or gender expression is illegal.
- (B) Persons who believe that Stark State College has discriminated against them may file a discrimination complaint with Melissa Glanz, ~~Director~~ **Vice President** of Human Resources. The Human Resources representative has full authority to manage Equal Employment Opportunities (EEO) issues involving discrimination.
- (C) Point of contact to file allegations of discrimination:

Melissa Glanz, **Vice President** of Human Resources  
Location: 6200 Frank Ave. N.W.; North Canton, Ohio 44720 Phone Number:  
330.494.6170 ext. 4412  
E-mail Address: [mglanz@starkstate.edu](mailto:mglanz@starkstate.edu)

## NEW/REVISED STARK STATE COLLEGE POLICY

**Name of Policy:** 15-15-08 Institutional Review Board

**Approved by President's Cabinet on:** March 1, 2023

**New/Revised:** Revised

**History of the issue:** This policy was revised to better define the membership to the board members. It was also revised to put the nomination process and elections into the policy and add a statement about research ethics training.

## CURRENT/PROPOSED WORDING

**POLICY:**

Internal or external investigators seeking to conduct human-subjects research or related activities through Stark State College must seek prior approval from the Institutional Review Board (IRB). This responsibility extends to any mode of research development, instruction, training, **data collection, access to existing data sets,** or related activity, **ies** including classroom and questionnaire studies, whether sponsored solely by the College or funded externally and conducted either on- or off-campus or online. Surveys and other research conducted as part of administrative functions of the College, (e.g. Institutional Research, state or federal reporting requirements, etc.), are exempted from the IRB approval process.

Membership of the Board consists of one or more faculty from each **credit** academic division of the College, one ~~external~~ **non-Stark State** member, and a representative from the Institutional Research staff. **The Board must consist of at least five members of varying backgrounds, and must have at least one member with a science background (e.g. social, behavioral, and/or natural) and at least one member with a non-scientific background.** The chair is selected from the faculty members. The Board meets once per fall and spring semesters and on an as-needed basis.

**Nomination Process and Elections:** The nomination process should provide an opportunity for those who wish to participate to do so. Self-nominations and nominations of others are acceptable. Board terms are staggered and are for two years. The Chair will serve one additional year as immediate past Chair. For the purposes of electing academic faculty representatives, each credit academic division dean will solicit nominees and conduct an electronic election and notify the Board Chair and Institutional Research of the outcome.

Once elected, members and the Chair are required to complete and maintain all relevant Collaborative Institutional Training Initiative modules for their position.

Board Note

Annual Audit Report FY22

April 12, 2023

The Audit of the annual financial report for the year ended on June 30, 2022 and was completed on February 22, 2023. The Auditor of State approved the report on March 9 and released the audit to the public on March 21, 2023.

This was Joseph Richards' first audit as Comptroller here at Stark State College.

This year's audit report was unqualified, which is the best report possible. This was a clean audit with no citations.

***STARK STATE COLLEGE***

***STARK COUNTY***

Single Audit

For the Year Ended June 30, 2022







OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPAReport@ohioauditor.gov  
(800) 282-0370

Board of Trustees  
Stark State College  
6200 Frank Avenue NW  
North Canton, Ohio 44720

We have reviewed the *Independent Auditor's Report* of the Stark State College, Stark County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2021 through June 30, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Stark State College is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads 'Keith Faber'.

Keith Faber  
Auditor of State  
Columbus, Ohio

March 09, 2023

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**Stark State College  
Stark County**

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**Stark State College  
Stark County**

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**INDEPENDENT AUDITOR'S REPORT**

Stark State College  
Stark County  
6200 Frank Avenue NW  
North Canton, Ohio 44720

To the Board of Trustees:

***Report on the Audit of the Financial Statements***

***Opinion***

We have audited the financial statements of the business-type activities and the discreetly presented component unit of the Stark State College, Stark County, Ohio (the College), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discreetly presented component unit of the Stark State College, Stark County, Ohio as of June 30, 2022, and the respective changes in financial position and where applicable, cashflows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the College, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Emphasis of Matter***

As discussed in Note 10 to the financial statements, the financial impact of COVID-19 and ensuing emergency measures will impact subsequent periods of the College. As discussed in Note 2 to the financial statements, the College adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. We did not modify our opinion regarding these matters.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

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

***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements.

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

The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2023, on our consideration of the College's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.



*Charles E. Harris & Associates, Inc.*  
February 22, 2023



Stark State College  
Management's Discussion and Analysis (MD&A)  
For the year ended June 30, 2022  
Unaudited

The discussion and analysis of the financial statements of Stark State College (the "College") provides an overview of financial activities for the years ended June 30, 2022 and 2021. Management has prepared the financial statements and the related note disclosures along with this discussion and analysis. The responsibility for the completeness and fairness of this information rests with the preparers.

**Using this Annual Report**

The College is reporting its financial position in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, and GASB Statement No. 35, Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities—an amendment of GASB Statement No. 34, as amended by GASB Statements No. 37 and 38. Comparative condensed financial information has been presented for the current year and the prior year.

This report consists of three basic financial statements: the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, and the Statement of Cash Flows. These statements provide information on the College as a whole, and present a snapshot of the College's finances. The following functions are included in the College's basic financial statements:

- Instruction
- Research
- Public Service
- Academic Support
- Student Services
- Institutional Support
- Plant Operations
- Student Aid
- Bookstore Operations

These statements can help the reader understand what the financial health of the College is at the end of the fiscal year, as well as indicating the changes in financial position since the end of the prior year. Over time, increases in net assets, which are the result of the College's keeping expenses lower than revenues, indicate a strengthening of the College's financial health.

GASB Statements No. 68, as amended by Statement No. 71, and Statement No. 75 require public entities to report net pension/OPEB liabilities in a new manner. The biggest changes from these new accounting pronouncements are that the College must now show the net pension liability and other post-employment benefits of the public retirement systems on its financial statements as if the College actually was legally responsible for a proportionate share of the retirement system obligations. Ohio is one of six states where the employing entity is not the legally responsible party for public pension system obligations. As a statutory entity, there are no obligations on the College other than those provided for in statute. Therefore, the pension/OPEB liability shown in this report is not a legal liability for the College, but rather it is an accounting presentation only.

Stark State College  
Management's Discussion and Analysis (MD&A)  
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The Statement of Net Position acts much as a consolidated balance sheet does for a business. It shows the book value of all asset categories, and compares them to the amount of liabilities, with the residual difference, called net assets, being detailed by the type of commitment that gave rise to the underlying assets.

| Condensed Statement of Net Position    |           |           |
|--|-----------|-----------|
| <i>(in thousands)</i>                  |           |           |
|  | 2022      | 2021      |
| <u>Assets</u>                          |           |           |
| Current Assets                         |           |           |
| Cash & cash equivalents & investments  | \$37,369  | \$20,407  |
| Student accounts receivable, net       | 5,815     | 5,871     |
| Intergovernmental & other receivables  | 8,040     | 10,011    |
| Other current assets                   | 6,523     | 2,631     |
| Total current assets                   | 57,747    | 38,920    |
| Noncurrent Assets                      |           |           |
| Investments                            | 2,649     | 4,811     |
| Capital assets, net                    | 99,070    | 109,775   |
| Other noncurrent assets                | 7,680     | 5,543     |
| Total noncurrent assets                | 109,399   | 120,129   |
| Total assets                           | \$167,146 | \$159,049 |
| Deferred Outflow of Resources          | \$13,869  | \$12,902  |
| <u>Liabilities &amp; Net Position</u>  |           |           |
| Current Liabilities                    |           |           |
| Accounts payable & accrued liabilities | \$1,115   | \$809     |
| Deferred income                        | 1,439     | 1,710     |
| Other current liabilities              | 3,487     | 3,332     |
| Total current liabilities              | 6,041     | 5,851     |
| Long-Term Liabilities                  | 32,969    | 61,427    |
| Total liabilities                      | 39,010    | 67,278    |
| Deferred Inflow of Resources           | \$40,824  | \$19,910  |
| Net Position                           |           |           |
| Net Investment in capital assets       | 98,086    | 109,205   |
| Restricted                             | 1,850     | 960       |
| Unrestricted                           | 1,245     | (25,402)  |
| Total net position                     | \$101,181 | \$84,763  |

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The Statement of Revenues, Expenses and Changes in Net Position acts as a statement of the College's operations. Revenues and expenses on the accrual basis of accounting are detailed by operating type, and the reconciliation between the beginning and ending net position is presented.

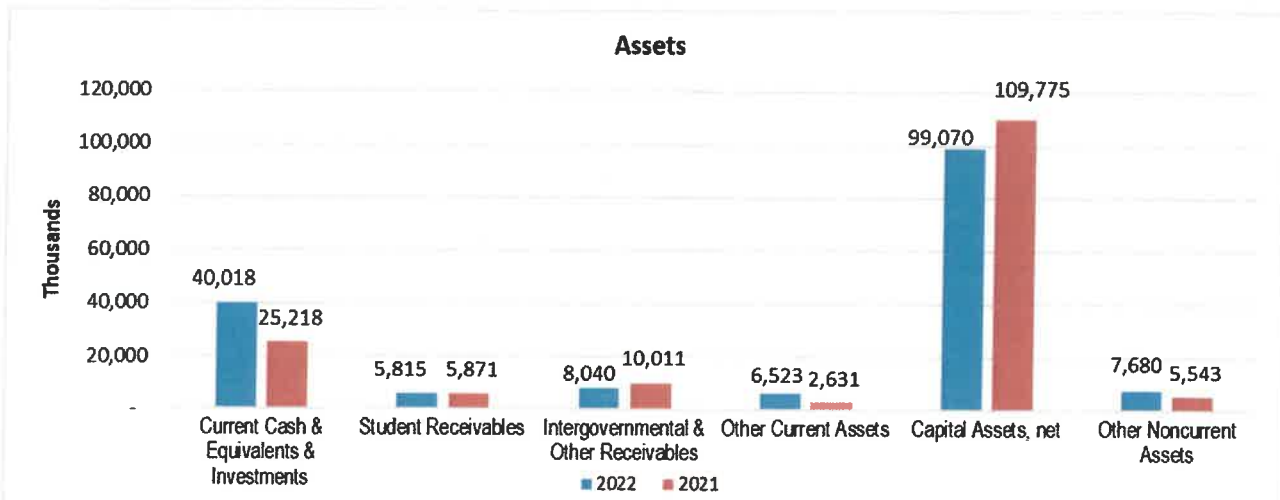
| Condensed Statement of Revenues, Expenses and Changes in Net Position<br>(in thousands) |                  |                 |                            |          |
|---|------------------|-----------------|----------------------------|----------|
|   | 2022             | 2021            | <u>Increase (Decrease)</u> |          |
| <u>Revenues</u>   |                  |                 | <u>\$</u>                  | <u>%</u> |
| Operating Revenues  |                  |                 |                            |          |
| Tuition and fees, net   | \$21,896         | \$19,244        | \$2,652                    | 13.8%    |
| Federal grants and contracts  | 21,384           | 1,169           | 20,215                     | 1729.3%  |
| Auxiliary enterprises: bookstore  | 2,704            | 3,268           | (564)                      | -17.3%   |
| Other operating revenues  | 3,298            | 3,580           | (282)                      | -7.9%    |
| Total operating revenues  | <u>49,282</u>    | <u>27,261</u>   | 22,021                     | 80.8%    |
|   |                  |                 |                            |          |
| <u>Expenses</u>   |                  |                 |                            |          |
| Operating Expenses  |                  |                 |                            |          |
| Educational and general   | 67,010           | 61,360          | 5,650                      | 9.2%     |
| Auxiliary enterprises: bookstore  | 2,797            | 2,752           | 45                         | 1.6%     |
| Total operating expenses  | <u>69,807</u>    | <u>64,112</u>   | 5,695                      | 8.9%     |
| Operating loss  | <u>(20,525)</u>  | <u>(36,851)</u> | 16,326                     | 44.3%    |
|   |                  |                 |                            |          |
| <u>Nonoperating Revenues (Expenses)</u>   |                  |                 |                            |          |
| State appropriations  | 31,032           | 29,890          | 1,142                      | 3.8%     |
| Federal grants and subsidies  | 12,182           | 19,043          | (6,861)                    | -36.0%   |
| Other nonoperating revenue  | 1,029            | 746             | 283                        | 37.9%    |
| Other nonoperating (expenses)   | (273)            | (67)            | (206)                      | 307.5%   |
| Net nonoperating revenues (expenses)  | <u>43,970</u>    | <u>49,612</u>   | (5,642)                    | -11.4%   |
| (Loss) Income before other revenues,<br>expenses, gains or losses                       | 23,445           | 12,761          | 10,684                     | 83.7%    |
| Capital appropriations, gifts & grants  | 4,386            | 1,724           | 2,662                      | 154.4%   |
| Increase (Decrease) in Net Position   | <u>27,831</u>    | <u>14,485</u>   | 13,346                     | 92.1%    |
| Net Position, beginning of year   | 84,763           | 70,278          | 14,485                     | 20.6%    |
| Prior Year Adjustments (See Note 13)  | (11,413)         |                 | (11,413)                   | 0.0%     |
| Net Position - end of year  | <u>\$101,181</u> | <u>84,763</u>   | \$16,418                   | 19.4%    |

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The Statement of Cash Flows presents the sources and uses of all cash transactions conducted by the College, broken down by type of functional activity. This statement assists the reader in determining the College's ability to generate future cash flows, meet its obligations as they become due and assess the need for additional funding or financing.

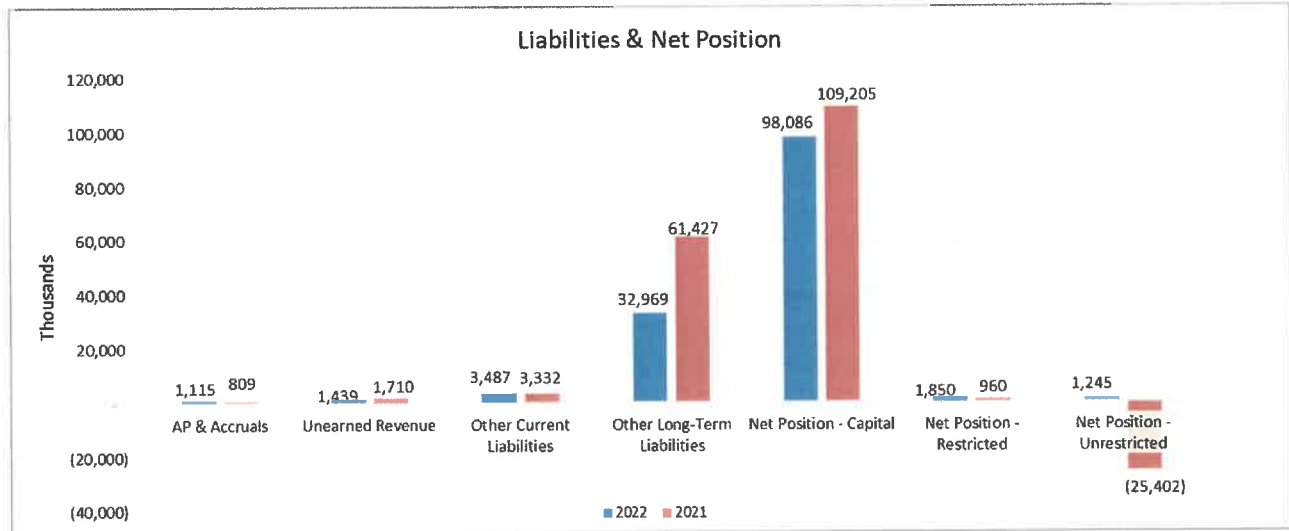
| Condensed Statement of Cash Flows                        |                 |                 |                     |          |
|--|-----------------|-----------------|---------------------|----------|
| (in thousands)   |                 |                 |                     |          |
|  | 2022            | 2021            | Increase (Decrease) |          |
|  |                 |                 | \$                  | %        |
| Net cash provided (used) by Operating Activities         | (\$22,621)      | (\$43,377)      | \$20,756            | 47.9%    |
| Net cash provided (used) by Noncapital Financing Activit | 42,226          | 47,193          | (4,967)             | -10.5%   |
| Net cash provided (used) by Capital Financing Activities | (1,820)         | 72              | (1,892)             | -2627.8% |
| Net cash provided (used) by Investing Activities         | 2,375           | 3,210           | (835)               | -26.0%   |
| Net increase (decrease) in cash                          | <u>20,160</u>   | <u>7,098</u>    | 13,062              | 184.0%   |
| Cash - beginning of year - restated                      | 17,229          | 10,131          | 7,098               | 70.1%    |
| Cash - end of year                                       | <u>\$37,389</u> | <u>\$17,229</u> | \$20,160            | 117.0%   |

**Analysis of Assets and Liabilities & Net Position**



Total assets increased by \$8,097,000 during the year to a year-end amount of \$167,146,000. Of this amount, \$10,705,000 was related to net capital asset decreases. This included a prior period adjustment of \$11,413,000 that reduced Capital Assets. Current cash and cash equivalents and short-term investments increased by \$16,962,000, while long-term investments decreased \$1,971,000 for a total increase of \$14,800,000 between cash and investments. Student Accounts Receivable decreased \$56,000 and Intergovernmental and Other Receivables decreased by \$1,971,000. All other Current and Noncurrent Assets increased by \$6,029,000.

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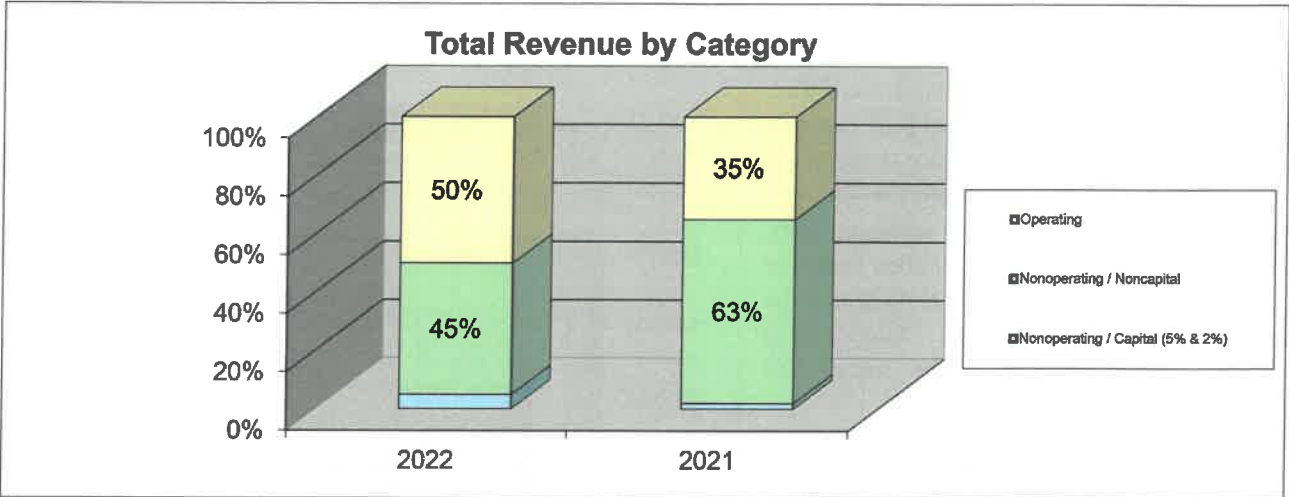
Total liabilities excluding net pension liability and net other postemployment benefit liability increased since the beginning of the year by \$340,000 to a year-end amount of \$8,306,000. The noncurrent long-term liabilities excluding net pension liability increased \$150,000 to \$2,265,000. Other Post Employment Benefits (OPEB) and Net Pension Liabilities decreased \$28,608,000 following changes made to actuarial assumptions, plan benefits and favorable investment returns by the Ohio public pension systems. Current liabilities increased by \$190,000 to \$6,041,000. Total liabilities decreased by \$28,268,000 to a year-end amount of \$39,010,000.

Beginning Net Position was adjusted lower by \$11,413,000 for changes in accounting methods for intangible assets and changes to accounting estimates for the residual value of capital equipment and related accumulated depreciation and amortization. Total net position increased \$27,831,000 following positive charges related to pension system liabilities under GASB Statements No. 68 and No. 75, which are not legal assets or obligations of the College. Unrestricted net position increased by \$26,647,000, and net restricted position increased \$890,000. The increase in unrestricted net position which did not arise from changes in pension system liabilities resulted primarily from favorable results of operations and cost recoveries from the federal government's Higher Education Emergency Relief Fund.

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**Analysis of Revenues**

The following chart provides categorical ratios of the College's revenue as a whole for the years ended June 30, 2022 and 2021:

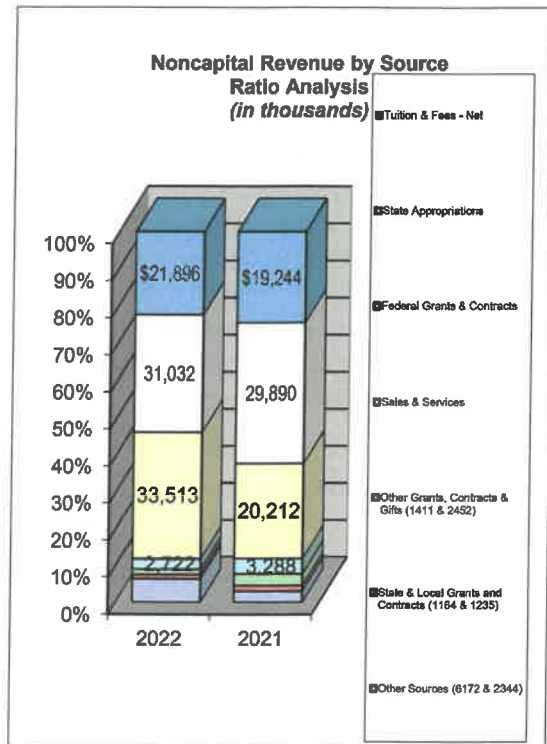


The State Share of Instruction appropriation is the statutory burden of the state of Ohio for operating the College. This is classified as nonoperating revenue under generally accepted accounting principles, and it accounted for 32% and 38% of total revenue in 2022 and 2021. Other revenue includes capital appropriations, which is a subset of nonoperating revenue.

A traditional comparison of College revenue focuses on noncapital revenue. These are the funds that are spent for ongoing operations. The total of these revenues increased \$19,245,000 this year (24.5%). This analysis will focus on the traditional revenues used for ongoing operations that are comparable to prior years' financial statements.

The Board of Trustees increased tuition effective with the Spring term of 2021. Gross tuition decreased \$647,000. The scholarship allowance decreased \$2,494,000. All other fees decreased \$516,000. The end result was that the Tuition and fees, net of scholarship allowance increased \$2,652,000 (13.8%).

Total state appropriations, mainly from the State Share of Instruction, which is the primary source of state funding dedicated to support the operations of the College, increased from prior year levels by \$1,142,000 (3.8%) as the State of Ohio





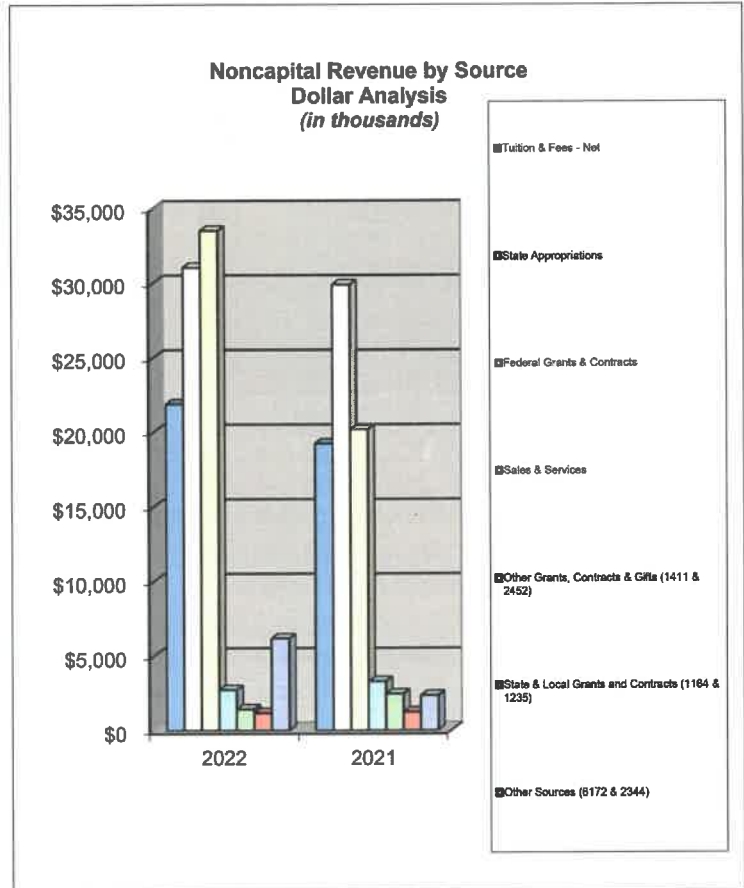
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received federal pandemic relief, and restored previous reductions made to its appropriations due to lower annual receipts in its FY2021 fiscal year caused by recessionary conditions which had been ongoing since by the beginning of February 2020, and which were exasperated by the delay in the due date to file individual income taxes by the federal government during FY2021, and lower tax receipts from wages during the partial shutdown of the economy.

Sales & Services, which include Auxiliary enterprise revenue from the College bookstore, decreased this year by \$566,000 (-17.2%) due to decreased sales of textbooks, technology products and all categories of merchandise due to lower enrollment, net of textbook price inflation, lower margins for bundled inclusive access packages for online content required by textbook publishers and the disruption of campus operations due to the coronavirus pandemic.

The College received and utilized a significant amount of federal financial assistance from the CARES Act Coronavirus Relief Fund. The total increase in Federal grants of \$13,301,000 (65.8%) were due mainly to HEERF pandemic relief and the total federal student aid that tracked enrollment changes.

Other noncapital revenue consisting of State/Local/Other Grants, Contracts and Other Sources increased in total by \$2,716,000 (45.0%) mainly due to increases in the rental income which was offset by lower investment income and miscellaneous receipts.

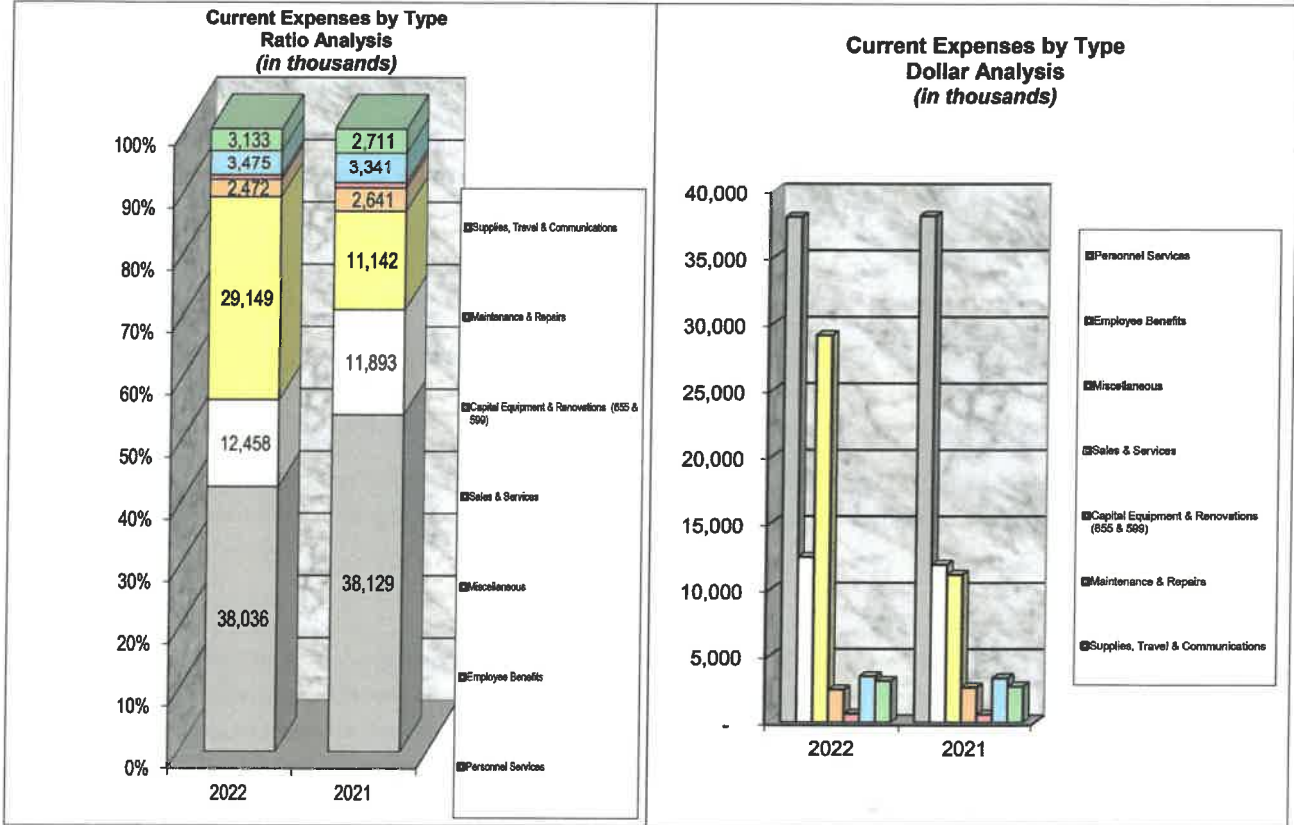


**Analysis of Expenses**

This analysis focuses on the College's operating budget categories; known as current expenses, which are normally reported in fund financial statements. These expenses approximate the College's expenses reported in the Statement of Revenues, Expenses and Changes in Net Position adjusted for depreciation and reduced by the capital equipment and renovations category which were plant fund activities, and it excludes items related to GASB 68 & 75 as previously described. While total full-time equivalent enrollment was down 3.4%, expenses increased to historical levels as the prior year saw extremely constrained spending due to the partial shutdown of on-campus learning during the academic year as a result of the coronavirus pandemic. Facing a possible loss of 25% of revenues heading into FY2021, the College actively worked to reduce expenses for the ensuing fiscal year in many areas where savings could be achieved as the campus was partially shut down for the remainder of the fiscal year. Therefore, the comparison year for FY2022 had unusually low expenses.

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Total salary and wages decreased 0.2% as a result of employees receiving a base pay increase of 1.5% effective July 1, 2021 and one-time additional compensation of 2% due to favorable operating results. The College decreased the usage of part-time instructors. Several full-time positions were vacated and the employees were not replaced compared to the prior fiscal year. Additionally, all part-time hourly employees had been limited to working no more than an average of 29 hours per week.



Employee benefits increased 4.8%. Health care costs increased despite the total number of employees receiving health benefits decreased from the prior year. All other benefits increased the average net benefit cost per labor unit slightly. During fiscal year 2022, the College's health care program incurred cost increases, which caused the value of ownership interest in the program to decrease, which increased health care expenses for the year. This was reported as an increase of expense. The College cannot convert or redeem its ownership interest in the Stark County Schools Council of Governments Health Care Program.

Miscellaneous expenses net of the scholarship allowance reported parenthetically on the Statement of Revenues, Expenses and Changes in Net Position increased 161.6% from the prior year. Net student aid accounted for 50.1% of the Miscellaneous category. While gross student aid decreased 8.7%, the scholarship allowance shown in the note on the student tuition and fees line decreased 17.1%. Grants from outside entities including pandemic relief funds were the funding source for most of these costs. By rule of the US Department of Treasury, the HEERF pandemic relief for lost revenue has been reported as a miscellaneous expense. The professional services and insurance costs increased as a result of more outside services related to improved IT services, the complete switch from on campus to online learning due to the coronavirus pandemic, costs for providing alternative clinical experiences for allied health students, and a hardening insurance market.



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Sales & Services expenses decreased 6.4% from the prior year due to decreased sales in the college bookstore offsetting increased costs. The College must also now resell textbooks bundled with online content with very little margin and online access to entire publishers' content for a flat fee with little margin. Additionally, open educational resources are being adopted in the most common courses, which are free to the student, but have displaced sales of textbooks. This trend is expected to continue.

Maintenance and Repairs increased 4.0% following the 28.4% decrease in 2021 year as the College spending on utilities and grounds maintenance came closer to historical levels. Many of the expense increases in Maintenance and Repairs happened as a result of rising costs caused by pandemic-driven supply chain disruptions.

Equipment purchases from current funds increased 9.3%. Notable purchases include equipment for the commercial drivers license training program as the College is building capacity to train more students due to high demand.

Communications expenses increased 7.3%. Marketing and public relations were increased, while all other expenses were relatively stable, including publications and subscriptions, memberships, copying and printing, and telecommunications. Many of the expense increases were focused on efforts to increase enrollment.

Total Supplies expense increased 13.8%. The College's operating supplies included personal computer replacements that were not capitalized. Many of the prior year reductions in supplies happened as a result of the disruption of campus operations due to the coronavirus pandemic and the unavailability of replacement computers.

The College banned most travel in March 2020 due to the coronavirus situation which resulted in significant expense reductions in fiscal year 2021. This trend reversed in FY2022, and travel spending increased to half of the FY2020 levels.

**Analysis of Cash Flows**

The College's liquidity increased during the year. Cash flows from operations were less than cash flows coming in from noncapital nonoperating categories. State General Revenue funding for general operations increased over the prior year. By definition, noncapital financing activities include the subsidy from the Ohio Department of Higher Education called State Share of Instruction (SSI). The total SSI was increased based on the annual state budget, but the College's portion of this state subsidy also increased slightly due to the improved performance-based funding metrics compared to the other public two-year colleges in Ohio over the last three years in accordance with the distribution formula in state law.

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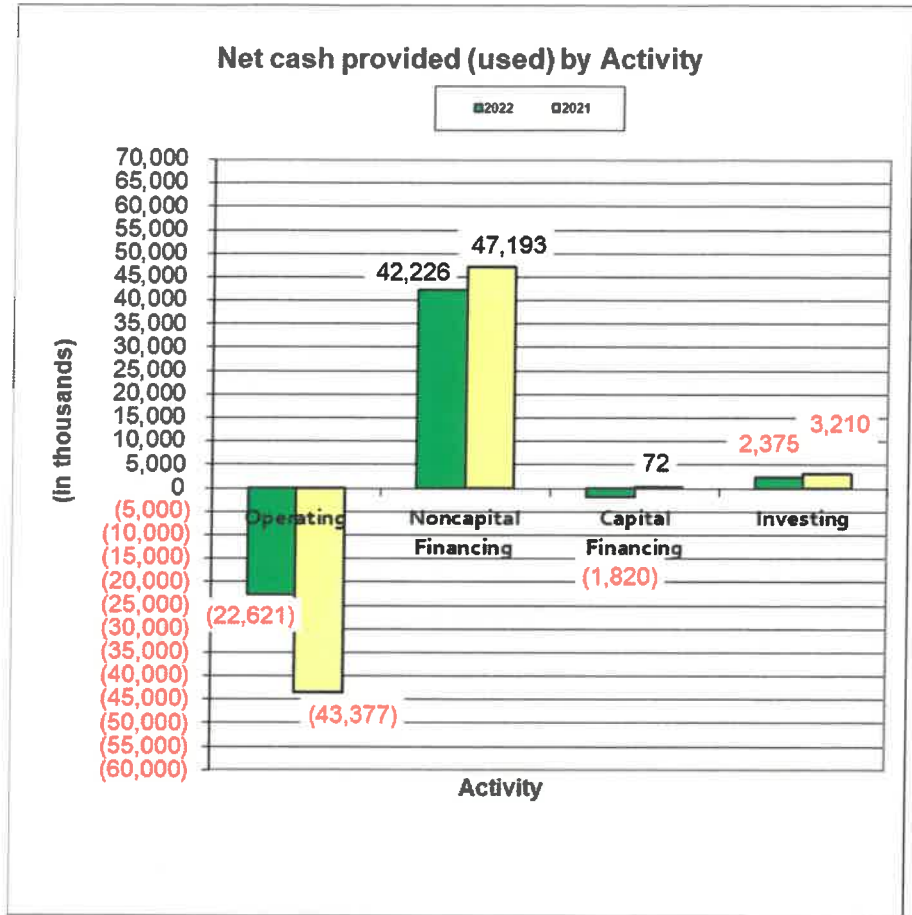
Operating activities created less net cash outflow in total from the prior year. Gross tuition and fees were higher this year primarily due to clearing student accounts with federal pandemic assistance funds. Payments to suppliers increased while payments to employees and for benefits decreased. Federal pandemic assistance to the College was the main component of the improvement in cash flows from operating activities.

Noncapital financing increased. Inflows from federal Pell grants decreased from the prior year, but inflows from the state share of instruction appropriations increased.

Capital financing activities used more cash than the proceeds from state appropriations and capital gifts and grants provided.

Outflows for the purchase of capital assets were higher than the prior year due to multiple construction and renovation projects that were made possible by the release of the state's biennial capital appropriation.

Cash flows from investing activities decreased cash as long-term investments were purchased.



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**Final Analysis**

Stark State College is committed to establishing programs for in-demand fields that can increase enrollment and promote economic development in the College's service area. It is also committed to providing greater access through a revitalized satellite plan, academic outreach in Summit County and distance learning. Following the replacement of the facilities in downtown Canton, the College entered into a lease-purchase Agreement for land owned by the City of Akron to build a new facility to serve the greater Akron/Summit County population. The College has continued to add to and improve its facilities in greater Akron/Summit County with the completion of a CDL training facility in Springfield Township in partnership with the City of Akron, and the replacement of its Barberton Materials Joining Training facility with a new facility on the Akron campus that opened for the Fall semester of 2022.

The College is dependent on the State of Ohio for funding, and during the coronavirus pandemic, state revenue exceeded budget projections in large part due to federal relief funds, and the State of Ohio increased the annual SSI for FY2022. The performance-based distribution model provided the College with additional funding. The State has taken the additional step to control the ability of institutions to raise fees or requiring approval of all fee increases by the Chancellor of the Department of Higher Education. To overcome limitations on our total resources, the College is working to increase productivity in the classroom, increase cost saving measures, improve operating efficiencies, and institute changes to the student fee schedule where permitted, change staffing strategies and implement additional cost reductions.

During the Fall term of 2021, most Ohio two-year colleges declined in enrollment compared to the prior academic year. Enrollment had been down at the College during most of the prior nine years. Management had developed a wide-ranging set of contingency options to consider in the event of a continuing downturn in the economy with the intent of not compromising its philosophy, goals, objectives and values. Many of these options were put into place for the FY2021 budget as the State of Ohio cautioned that SSI could be reduced 25% by the end of the fiscal year, which fortunately did not happen, so the College restored funding to its budgeted activities for FY2022. Federal funding in excess of \$16 million was received in FY2022 by the College to replace revenues that were not received compared to the original budget prior to the pandemic. The College has allocated \$11 million of this to help students who continue to be impacted by general economic problems caused by the pandemic. The remainder of the revenue replacement will be used to assist the College strategic initiatives and projects as needed.

Management firmly believes that its ability to manage the overall financial position of the College is strong, and that the College has demonstrated positive results from operations during the past year, and will continue to plan to do so. The College's enrollment, reserves and cash position are sufficient to endure worsening conditions into the near term and to continue to invest in its new Akron campus, and to bring about a necessary 'Digital Transformation' to meet the needs of the newest generation of students, recently displaced workers, and meet the needs of employers for workforce development programming.

Stark State College  
Statement of Net Position

June 30, 2022

|   |               |
|---|---------------|
| <b>Assets</b>                                 |               |
| Current assets:                               |               |
| Cash and cash equivalents                     | \$ 37,368,917 |
| Student accounts receivable, net              | 5,815,476     |
| Intergovernmental receivables                 | 6,234,033     |
| Other receivables, net                        | 1,805,545     |
| Foundation receivable                         | 944,716       |
| Leases receivable, current portion            | 371,990       |
| Construction loan receivable, current portion | 64,164        |
| Investments, Current                          | 1,182,361     |
| Advance payments and postponed charges        | 2,074,827     |
| Insurance reserve                             | 993,862       |
| Inventories, at cost                          | 891,185       |
| Total current assets                          | 57,747,076    |
| Non-current assets:                           |               |
| Construction loan receivable                  | 48,133        |
| Investments, Long Term                        | 1,764,837     |
| Leases receivable                             | 171,582       |
| Advance payments and postponed charges        | 421,439       |
| Insurance reserve                             | 883,819       |
| Net pension asset OPERS                       | 421,546       |
| Net OPEB asset OPERS                          | 2,799,362     |
| Net OPEB asset STRS                           | 3,818,199     |
| Capital assets not being depreciated          | 10,158,063    |
| Capital assets, net of depreciation           | 88,912,258    |
| Total non-current asset                       | 109,399,238   |
| Total assets                                  | 167,146,314   |
| <b>Deferred Outflow of Resources</b>          |               |
| Pensions:                                     |               |
| Deferred outflows STRS                        | 11,129,906    |
| Deferred outflows OPERS                       | 2,351,865     |
| Deferred outflows STRS OPEB                   | 387,366       |
| Total deferred outflow of resources           | \$ 13,869,137 |

(continued)

The accompanying notes are an integral part of these financial statements.

Stark State College

Statement of Net Position (continued)

June 30, 2022

**Liabilities**

Current liabilities

|  |              |
|--|--------------|
| Accounts payable and accrued liabilities | \$ 1,114,700 |
| Unearned revenue                         | 1,439,206    |
| Accrued salaries and wages               | 2,067,117    |
| Insurance claims payable                 | 993,862      |
| Compensated absences                     | 100,461      |
| Deposits held for others                 | 141,845      |
| Leases payable - current portion         | 184,302      |
| Total current liabilities                | 6,041,493    |

Non-current liabilities

|                              |            |
|------------------------------|------------|
| Deposits                     | 144,076    |
| Leases payable               | 800,341    |
| Executive compensation       | 387,496    |
| Compensated absences         | 932,972    |
| Net pensions liability OPERS | 7,549,167  |
| Net pensions liability STRS  | 23,154,377 |
| Total noncurrent liabilities | 32,968,429 |
| Total liabilities            | 39,009,922 |

**Deferred Inflows of Resources**

Leases:

|                  |         |
|------------------|---------|
| Deferred inflows | 543,572 |
|------------------|---------|

Pensions:

|                             |            |
|-----------------------------|------------|
| Deferred inflows STRS       | 22,148,922 |
| Deferred inflows STRS OPEB  | 3,413,421  |
| Deferred inflows OPERS      | 10,377,043 |
| Deferred inflows OPERS OPEB | 4,341,242  |

|                                    |               |
|------------------------------------|---------------|
| Total deferred inflow of resources | \$ 40,824,200 |
|------------------------------------|---------------|

(continued)

The accompanying notes are an integral part of these financial statements.

Stark State College

Statement of Net Position (continued)

June 30, 2022

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|                                  |    |                           |
|----------------------------------|----|---------------------------|
| <b>Net Position</b>              |    |                           |
| Net investment in capital assets | \$ | 98,085,678                |
| Restricted for:                  |    |                           |
| Non-expendable:                  |    |                           |
| Scholarships                     |    | 334,785                   |
| Expendable:                      |    |                           |
| Public service                   |    | 32,189                    |
| Instructional departments        |    | 164,613                   |
| Student services                 |    | 1,108,333                 |
| Capital projects                 |    | 72,739                    |
| Academic support                 |    | 121,076                   |
| Institutional support            |    | 16,748                    |
| Total restricted                 |    | <u>1,850,483</u>          |
| Unrestricted                     |    | <u>1,245,168</u>          |
| Total net position               | \$ | <u><u>101,181,329</u></u> |

The accompanying notes are an integral part of these financial statements.

Stark State College

Statement of Financial Position – Component Unit

June 30, 2022

|                                      |                      |
|--------------------------------------|----------------------|
| <b>Assets</b>                        |                      |
| Cash and cash equivalents            | \$ 1,934,556         |
| Unconditional promises to give:      |                      |
| Without donor restrictions           | 1,545                |
| Donor restricted to student services | 1,640                |
| Donor restricted to scholarships     | 24,438               |
| Investments held for others          | 379,335              |
| Endowment assets:                    |                      |
| Long-term investments                | 8,323,859            |
| Total assets                         | <u>10,665,373</u>    |
| <b>Liabilities</b>                   |                      |
| Amounts due to College               | 907,566              |
| Investments held for others          | 379,335              |
| Total liabilities                    | <u>1,286,901</u>     |
| <b>Net Assets</b>                    |                      |
| Without donor restrictions           | 183,794              |
| With donor restrictions              | 9,194,678            |
| Total net assets                     | <u>9,378,472</u>     |
| Total net assets and liabilities     | <u>\$ 10,665,373</u> |

The accompanying notes are an integral part of these financial statements.

Stark State College

Statement of Revenue, Expenses and Changes in Net Position

For the year ended June 30, 2022

| <b>Revenues</b>  |                              |
|--|------------------------------|
| Operating revenues:  |                              |
| Student tuition and fees (net of scholarship allowances of \$12,129,548) | \$ 21,895,698                |
| Federal grants and contracts   | 21,383,626                   |
| State and local grants and contracts                                     | 1,111,040                    |
| Non-governmental grants and contracts                                    | 513,307                      |
| Sales and services of educational departments                            | 17,962                       |
| Auxiliary enterprises: bookstore   | 2,704,447                    |
| Other operating revenues   | 1,656,011                    |
| Total operating revenues   | <u>49,282,091</u>            |
| <b>Expenses</b>  |                              |
| Operating expenses:  |                              |
| Educational and general:   |                              |
| Instruction  | 27,587,667                   |
| Academic support   | 4,581,973                    |
| Student services   | 5,600,636                    |
| Institutional support  | 9,647,786                    |
| Operation and maintenance of plant                                       | 5,724,821                    |
| Student aid  | 6,818,488                    |
| Public service   | 1,202,404                    |
| Depreciation   | 5,846,174                    |
| Auxiliary enterprises: bookstore   | 2,796,964                    |
| Total operating expenses   | <u>69,806,913</u>            |
| Operating income (loss)  | <u>(20,524,822)</u>          |
| <b>Non-operating revenues (expenses)</b>                                 |                              |
| State appropriations   | 31,032,456                   |
| Federal grants   | 12,129,079                   |
| State and local grants   | 53,187                       |
| Gifts  | 897,785                      |
| Investment income  | 130,178                      |
| Interest on capital asset-related debt                                   | (32,941)                     |
| Other nonoperating revenues (expenses)                                   | (239,669)                    |
| Net Nonoperating Revenues (Expenses)                                     | <u>43,970,075</u>            |
| Income Before Other Revenues, Expenses, Gains, or Losses                 | <u>23,445,253</u>            |
| Capital appropriations   | <u>4,386,137</u>             |
| Total capital contributions  | <u>4,386,137</u>             |
| Increase in Net Position   | <u>27,831,390</u>            |
| <b>Net Position</b>  |                              |
| Net Position, beginning of year - restated (See Note 13)                 | <u>73,349,939</u>            |
| Net Position, end of year  | <u>\$ <u>101,181,329</u></u> |

The accompanying notes are an integral part of these financial statements.



Stark State College

Statement of Activities and Changes in Net Assets – Component Unit

For the year ended June 30, 2022

**Changes in net assets without donor restrictions:**

Support:

|  |           |
|--|-----------|
| Individuals  | \$ 9,645  |
| Corporations & foundations                                   | 1,001     |
| In-kind donations  | 70,949    |
| Investment return, net                                       | 3,023     |
| Net assets released from restrictions:                       |           |
| Restrictions satisfied by payments                           | 1,016,259 |
| Total support, revenues and gains without donor restrictions | 1,100,877 |

Expenses:

|   |           |
|---|-----------|
| Student scholarships                              | 674,029   |
| Student services                                  | 311,382   |
| Professional development                          | 29,737    |
| Campus improvements                               | 1,111     |
| General and administrative                        | 10,803    |
| Total expenses                                    | 1,027,062 |
| Increase in net assets without donor restrictions | 73,815    |

**Changes in net assets with donor restrictions:**

Support for:

|   |              |
|---|--------------|
| Scholarships and loans for students                       | 671,779      |
| Student services  | 96,319       |
| Aesthetics  | 1,231        |
| Investment return, net                                    | (991,273)    |
| Net assets released from donor restrictions               | (1,016,259)  |
| Increase (Decrease) in net assets with donor restrictions | (1,238,203)  |
| Increase (Decrease) in total net assets                   | (1,164,388)  |
| Net assets at beginning of year                           | 10,542,860   |
| Net assets at end of year                                 | \$ 9,378,472 |

The accompanying notes are an integral part of these financial statements.

Stark State College

Statement of Functional Expenses – Component Unit

For the year ended June 30, 2022

|                                | <u>Program</u>      | <u>Management<br/>and General</u> | <u>Total<br/>Expenses</u> |
|--------------------------------|---------------------|-----------------------------------|---------------------------|
| <b>Functional Expenses:</b>    |                     |                                   |                           |
| Subscriptions & publications   | \$ -                | \$ 8,295                          | \$ 8,295                  |
| Miscellaneous other            | -                   | 2,508                             | 2,508                     |
| Functional expenses, subtotal  | <u>-</u>            | <u>10,803</u>                     | <u>10,803</u>             |
| Staff professional development | 29,737              | -                                 | 29,737                    |
| Student scholarships           | 674,029             | -                                 | 674,029                   |
| Student services               | 311,382             | -                                 | 311,382                   |
| Campus improvements            | 1,111               | -                                 | 1,111                     |
| Total functional expenses      | <u>\$ 1,016,259</u> | <u>\$ 10,803</u>                  | <u>\$ 1,027,062</u>       |

The accompanying notes are an integral part of these financial statements.

Stark State College

Statement of Cash Flows

For the year ended June 30, 2022

|  |                      |
|--|----------------------|
| <b>Cash Flows from Operating Activities</b>            |                      |
| Tuition and fees                                       | \$ 21,950,744        |
| Grants and contracts                                   | 20,965,482           |
| Payments to suppliers                                  | (18,420,442)         |
| Payments to employees and for benefits                 | (43,175,984)         |
| Payments for student aid                               | (8,319,262)          |
| Auxiliary enterprise charges: Bookstore                | 2,704,447            |
| Sales and service of educational activities            | 17,962               |
| Other receipts (payments)                              | 1,656,011            |
| Net cash provided (used) by operating activities       | <u>(22,621,042)</u>  |
| <b>Cash Flows from Noncapital Financing Activities</b> |                      |
| State appropriations                                   | 31,032,456           |
| Federal grants   | 11,138,805           |
| Gifts and grants for other than capital purposes       | 53,187               |
| Stafford, PLUS, NEALP and other loans received         | 10,310,705           |
| Stafford, PLUS, NEALP and other loans disbursed        | (10,310,705)         |
| Agency transactions                                    | 1,952                |
| Net cash provided by noncapital financing activities   | <u>42,226,400</u>    |
| <b>Cash Flows from Capital Financing Activities</b>    |                      |
| Capital appropriations                                 | 4,386,137            |
| Purchases of capital assets                            | (5,916,039)          |
| Principal paid on capital debt and leases              | (256,802)            |
| Interest paid on capital debt and leases               | (32,941)             |
| Net cash provided by capital financing activities      | <u>(1,819,645)</u>   |
| <b>Cash Flows from Investing Activities</b>            |                      |
| Interest on investments                                | 171,255              |
| Sale (Purchase) of investments, net of proceeds        | 2,183,316            |
| Net cash provided by investing activities              | <u>2,354,571</u>     |
| Net increase in cash                                   | 20,140,284           |
| Cash - beginning of the year – restated                | 17,228,633           |
| Cash - end of year                                     | <u>\$ 37,368,917</u> |

(continued)

The accompanying notes are an integral part of these financial statements.

Stark State College  
Statement of Cash Flows (continued)  
For the year ended June 30, 2022

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**Reconciliation of operating loss to net cash used by operating activities:**

Operating loss \$ (20,524,822)

Adjustments to reconcile net (loss) to net cash used by operating activities:

|                                       |                        |
|---------------------------------------|------------------------|
| Depreciation expense                  | 5,846,174              |
| Changes in assets and liabilities:    |                        |
| Receivables, net                      | 2,233,645              |
| Inventories                           | (145,065)              |
| Other assets                          | 1,639,196              |
| Net pension / OPEB asset              | (1,741,037)            |
| Deferred outflows - pensions and OPEB | (2,366,308)            |
| Accounts payable                      | 401,983                |
| Advance revenue                       | (270,519)              |
| Net pension liability                 | (28,608,587)           |
| Deferred inflows - pensions and OPEB  | <u>20,914,298</u>      |
| Net cash used by operating activities | <u>\$ (22,621,042)</u> |

**Noncash transactions:**

Change in capital assets purchased on credit \$ 25,649

The accompanying notes are an integral part of these financial statements.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 1: Description of the Entity**

Stark State College (the “College”) was originally chartered in 1966 under provisions of the Ohio Revised Code as a Technical College. The College offers more than 230 associate degrees, options, one-year and career enhancement certificates in business and entrepreneurial studies; education and human services; engineering, industrial and emerging technologies; health sciences; information technologies; liberal arts; mathematics; and sciences. Degrees awarded are: associate of arts, associate of science, associate of applied science, associate of applied business and associate of technical studies. The College also offers degrees in conjunction with other four-year universities. A wide range of short-term career enhancement certificates help employees improve skills and gain a competitive edge in a society with rapidly changing technology. Career enhancement certificates lead to associate degrees and one-year certificates in various fields of study. The College also offers non-credit continuing education classes and customized contract-training services to companies and employees in the region. A nine-member Board of Trustees governs the College, which is a political subdivision of the State of Ohio.

Component units are legally separate organizations for which the College is financially accountable or for which the nature and significance of their relationship with the College are such that exclusion would cause the College’s financials to be misleading. Governmental Accounting Standards Board (GASB) Statement No. 39, Determining Whether Certain Organizations Are Component Units, requires the College to reflect the Stark State College Foundation (the “Foundation”) as a discretely presented component unit in the financial statements based on the significance of the relationship with the College. The Foundation is a legally separate, not-for-profit organization that reports under Financial Accounting Standards Board (FASB) standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation’s financial information in the College’s financial reporting entity for these differences. The Foundation is a tax-exempt entity that acts primarily as a fund-raising organization that receives gifts and bequests, administers those resources, and distributes payments to or on behalf of the College for scholarships and programs. It is reported separately to emphasize that it is legally separate from the College. Complete financial statements may be obtained from the Foundation office at 6200 Frank Avenue N.W. North Canton, Ohio 44720.

The Foundation uses non-governmental generally accepted accounting principles in the United States of America (GAAP) as a reporting model. Therefore, the Foundation’s Statement of Position, Statement of Activities and Statement of Functional Expenses are reported on a separate page following the College’s Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position and before the Statement of Cash Flows. The economic resources received or held by the Foundation that the College is entitled to or has the ability to access are significant to the College.

**Note 2: Summary of Significant Accounting Policies**

The financial statements of the College have been prepared in conformity with GAAP as prescribed by the GASB, which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant College accounting policies are described below:

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 2: Summary of Significant Accounting Policies (continued)**

Basis of Presentation - The College follows the "business-type activities" reporting requirements of GASB Statement No. 35. In accordance with GASB Statement No. 35, Basic Financial Statements-and Management Discussion and Analysis-for Public Colleges and Universities, the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows are reported on a College-wide basis.

Measurement Focus - The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. All significant inter-fund transactions have been eliminated.

Operating and Non-Operating Revenues and Expenses - Operating revenues and expenses are those that generally result from exchange transactions such as payments received for providing goods and services and payments made for goods or services. Non-operating revenues and expenses result from financing activities, including state appropriations, and investing activities.

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. A portion of the student tuition and fees for the summer session 2021 and all of the payments of student tuition and fees resulting from early registration for the fall session 2021 are included in unearned revenue.

Lease liability - in accordance with GASB Statement No. 87, effective for years ending after June 15, 2022, the College records lease liabilities at the net present value of the noncancelable lease payments, amortizing the discount over the life of the leases. The implementation of this Statement did not have an effect on the beginning net position.

Deferred Outflow/Inflow of Resources - In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflow of resources. Deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resource (expense/expenditure) until then. For the College, deferred outflows of resources include leases and a deferred charge for pension and other postemployment benefit plans. Deferred outflow of resources related to pension and other postemployment benefit plans are explained in Notes 8 and 9.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflow of resources. Deferred inflow of resources represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the College, deferred inflows of resources include leases, pensions and other postemployment benefit plans. Deferred inflows of resources related to pension and other postemployment benefit plans are explained in Notes 8 and 9.

Pension/Other Postemployment Benefit Plans - For purposes of measuring net pension liability and net other postemployment benefit liability, deferred outflow of resources and deferred inflow of resources related to pension and other postemployment benefit plans, and pension and other postemployment benefit expense, information about the fiduciary net position of the pension and other postemployment benefit plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

Investments - Except for non-participating investment contracts, investments are reported at fair value, which is based on quoted market prices. Non-participating investment contracts such as overnight repurchase agreements are reported at cost.

The College adheres to GASB Statement No. 40, Deposit and Investment Risk Disclosures, an amendment of GASB Statement No. 3. This statement amends certain custodial risk provisions of GASB Statement No. 3 and addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk and foreign currency risk.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 2: Summary of Significant Accounting Policies (continued)**

During fiscal year 2022, investments were limited to STAR Ohio, U.S. Treasury and Agency items, mutual funds, corporate notes and corporate stock.

During fiscal year 2022, the College invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The College measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For fiscal year 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

For purposes of the presentation on the Statement of Net Position, investments with original maturities of three months or less at the time they are purchased by the College are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

Inventory – Inventory consists of supplies and merchandise in the College's bookstore that is valued at cost on a first-in, first-out basis.

Grants and Scholarships – Student tuition and fees are presented net of grants and scholarships applied directly to student accounts.

Capital Assets – Land, land improvements, buildings and leasehold improvements, infrastructure, equipment, software and library books are stated at original acquisition costs. Donated capital assets are capitalized at estimated acquisition value on the date of the gift. When capital assets are sold or otherwise disposed of, the acquisition value of such assets is removed from the accounts and the net investment in capital assets component of net position is adjusted accordingly. Capital assets, with the exception of land, are depreciated on the straight-line method over the following estimated useful lives and capitalization limits:

| Asset Class                         | Estimated Useful Life (Years) | Capitalization Threshold |
|-------------------------------------|-------------------------------|--------------------------|
| Land Improvements                   | 20 to 30                      | \$25,000                 |
| Buildings and Building Improvements | 5 to 40                       | \$5,000                  |
| Leasehold Improvements              | 3 to 15                       | \$10,000                 |
| Equipment and Software              | 3 to 25                       | \$5,000                  |
| Infrastructure                      | 20 to 50                      | \$25,000                 |
| Intangible Right to Use             | 2 to 3                        | \$5,000                  |

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost.



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 2: Summary of Significant Accounting Policies (continued)**

The College is reporting intangible right to use assets related to leased facilities. The lease assets are initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Insurance Reserve – The insurance reserve is based on a percentage of ownership in the Stark County Local School System – Health Benefit Plan, which is prepared by the Stark County Council of Governments.

Compensated Absences – Vacation leave and other compensated absences with similar characteristics are accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a) The employees' rights to receive compensation are attributable to services already rendered.
- b) It is probable that the employer will compensate the employee for the benefits through paid time off or some other means.

Other compensated absences with characteristics similar to vacation leave are those which are not contingent on a specific event outside the control of the employer and employee.

Further, sick leave and other similar compensated absences are those which are contingent on a specific event that is outside the control of the employer and employee. The College has accrued a liability for these compensated absences using the termination method. A liability is reported when the benefits are earned by the employees and it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employees' retirement ("termination payments"). The sick leave liability has been based on the College's past experience of making termination payments.

Net Position – Net position represents the difference between all other elements in a Statement of Net Position. Net position is classified into the following three categories:

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

Net position is reported as restricted when there are limitations imposed on their use. The College identifies restricted net position as either non-expendable or expendable. Non-expendable net position represents endowment contributions from donors that are permanently restricted as to principal. Expendable net position relates to grants and contract activity, whose use is subject to externally imposed restrictions. As of June 30, 2022, the College's restricted net position is \$1,850,483, none of which were restricted by enabling legislation.

Unrestricted net position is not subject to restrictions and may be designated for specific purposes by the Board of Trustees.

The College first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position resources are available.

**Note 3: Cash and Investments**

- A. Policies and Practices – It is the responsibility of the Business and Finance Department to deposit and invest the College's idle funds. The College's practice, with the exception of some endowment charitable gifts, is to limit investments to United States Treasury notes and bills, collateralized certificates of deposit and repurchase agreements, insured and/or collateralized demand deposit accounts or obligations of other United States agencies for which the



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 3: Cash and Investments (continued)**

principal and interest is guaranteed by the United States Government. The College does not enter into reverse repurchase agreements.

The investment and deposit of College monies is governed by the Ohio Revised Code. In accordance with the Ohio Revised Code, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. Also, the investment of the College's funds are restricted to certificates of deposit, savings accounts, money market accounts and the State Treasurer's Investment Pool (STAR Ohio), obligations of the United States Government or certain agencies thereof and certain industrial revenue bonds issued by other governmental entities. The College may also enter into repurchase agreements with any eligible depository for a period not exceeding thirty days. Public depositories must give security for all public funds on deposit. These institutions may specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities with a face value that is at least 105 percent of the total value of public monies on deposit at the institution or meet the specific requirements in law to participate in the Treasurer of the State of Ohio's Pooled Collateral Program. Huntingtin participates in Ohio's Pooled Collateral Program at 40% of total value. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for the public deposits and investments to be maintained in the College's name.

- B. Cash on Hand – At June 30, 2022, the College had \$3,600 in undeposited cash on hand, which is included in “cash and cash equivalents” on the accompanying Statement of Net Position.
- C. Deposits – At June 30, 2022, the reported amount of the College's deposits was \$21,085,346 and the bank balance was \$22,261,478, of which \$250,000 was covered by the FDIC insured limit and \$8,804,591 was collateralized in accordance with Ohio Revised Code Section 135. The remainder was uncollateralized.
- D. Investments – The College had the following investments and maturities as of June 30, 2022:

| <u>Investment Type</u>             | <u>Measurement Value</u> | <u>Investment Maturity (in years)</u> |                     |                    |
|------------------------------------|--------------------------|---------------------------------------|---------------------|--------------------|
|                                    |                          | <u>Less than 1</u>                    | <u>1-5</u>          | <u>More than 5</u> |
| Insurance Reserve                  | \$ 1,877,680             | \$ 993,826                            | \$ 883,854          | \$ -               |
| STAR Ohio (NAV)                    | 15,320,287               | 15,320,287                            | -                   | -                  |
| Investments:                       |                          |                                       |                     |                    |
| Money Market Funds                 | 959,684                  | 959,684                               | -                   | -                  |
| U.S. Agencies                      | 1,519,840                | 299,967                               | 1,219,873           | -                  |
| Corporate Notes                    | 67,546                   | 17,450                                | 34,199              | 15,897             |
| Negotiable Certificates of Deposit | 744,701                  | 249,866                               | 494,835             | -                  |
| Mutual Funds                       | 367,752                  | 367,752                               | -                   | -                  |
| Corporate Stock                    | 247,360                  | 247,360                               | -                   | -                  |
| <b>Total</b>                       | <b>\$ 21,104,850</b>     | <b>\$ 18,456,192</b>                  | <b>\$ 2,632,761</b> | <b>\$ 15,897</b>   |

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 3: Cash and Investments (continued)**

The investment in STAR Ohio and money market funds are reported in “cash and cash equivalents” in the Statement of Net Position. The negotiable certificates of deposit are fully covered by FDIC insurance.

**Interest Rate Risk:** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The College’s Investment Policy prohibits the purchase of securities that will mature more than five years from the date of settlement. Investments maturing in greater than 5 years are maintained in the Stark State College Foundation investment portfolio.

**Custodial Credit Risk:** Custodial credit risk is the risk that, in the event of the failure of the counterparty, the College will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

**Concentration of Credit Risk:** The College places no limit on the amount that may be invested in any one issuer.

**Credit Risk:** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Investments had the following ratings by Standard & Poor’s and their percentage of total investments:

|                                    |           |               |
|------------------------------------|-----------|---------------|
| Money Market Fund                  | AAAm      | 4.6%          |
| Corporate Stock                    | A-        | 0.1%          |
| Corporate Stock                    | A+        | 0.1%          |
| Corporate Stock                    | AA+       | 0.1%          |
| Corporate Stock                    | AAA       | 0.1%          |
| Corporate Stock                    | BBB       | 0.1%          |
| Corporate Stock                    | BBB-      | 0.1%          |
| Corporate Stock                    | BBB+      | 0.1%          |
| Corporate Stock                    | Not Rated | 2.1%          |
| Corporate Notes                    | A-        | 0.1%          |
| US Agencies                        | AAA       | 0.2%          |
| Corporate Notes                    | BBB       | 0.1%          |
| Corporate Notes                    | Not Rated | 0.1%          |
| Star Ohio                          | AAAm      | 72.7%         |
| Negotiable Certificates of Deposit | Not Rated | 3.5%          |
| US Agencies                        | AA+       | 7.2%          |
| Insurance Reserve                  | Not Rated | <u>8.9%</u>   |
|                                    |           | <u>100.0%</u> |

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 4: Fair Value Measurements**

The College has implemented GASB Statement No. 72 which requires establishment of a Fair Value measurement. The pronouncement has established three levels of measurement, Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant observable inputs and Level 3 inputs are significant unobservable inputs. The College has reviewed the inputs to these fair values and considers various factors and judgements related to the specific asset or liability.

Stark State College has the following recurring Fair Value measurements for June 30, 2022:

| <u>Investment Type</u>             | <u>Balance at<br/>6/30/22</u> | <u>Fair Value Measurements</u>              |  |  |
|------------------------------------|-------------------------------|---|--|--|
|                                    |                               | <u>Markets for<br/>Identical<br/>Assets</u> | <u>Significant<br/>Other<br/>Observable<br/>Inputs</u> | <u>Significant<br/>Unobservable<br/>Inputs</u> |
| Insurance Reserve                  | \$ 1,877,680                  | \$ -  | \$ 1,877,680   | \$ -   |
| U.S. Agencies                      | 1,519,840                     | -   | 1,519,840  | -  |
| Corporate Notes                    | 67,546                        | -   | 67,546   | -  |
| Negotiable Certificates of Deposit | 744,701                       | -   | 744,701  | -  |
| Mutual Funds                       | 367,752                       | 367,752                                     | -  | -  |
| Corporate Stock                    | 247,360                       | 247,360                                     | -  | -  |
| <b>Total</b>                       | <b>\$ 4,824,879</b>           | <b>\$ 615,112</b>                           | <b>\$ 4,209,767</b>                                    | <b>\$ -</b>                                    |

The Star Ohio and money market fund balances of \$ 15,315,942 and \$959,684, respectively, as of June 30, 2022 are not included in the table above.

The College has the following recurring fair value measurements as of June 30, 2022:

- U.S. Agencies, corporate notes, and negotiable certificates of deposit are measured based on Level 2 inputs, using matrix pricing.
- Mutual Funds and Corporate Stock are measured based on quoted market prices.
- The Insurance Reserve is comprised of both commercial paper and Level 2 investments. The commercial paper is valued at amortized cost and are excluded from the table above. The Level 2 investments are valued using matrix pricing.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 5: Capital Assets**

A summary of the changes in capital assets and accumulated depreciation for the year ended June 30, 2022, is as follows:

|  | <b>Balance 6/30/2021</b><br><b>(Includes Prior</b><br><b>Period Adjustment</b><br><b>see note 13)</b> | <b>Additions</b>   | <b>Disposals</b> | <b>Transfers</b>   | <b>Balance 6/30/22</b> |
|--|---|--------------------|------------------|--------------------|------------------------|
| <b>Capital Assets not being Depreciated:</b>           |   |                    |                  |                    |                        |
| Land   | \$ 8,616,447  | \$ 24,835          | \$ -             | \$ -               | \$ 8,641,282           |
| Construction in Process                                | 1,092,473   | 1,431,598          | -                | (1,007,290)        | 1,516,781              |
| <b>Total Capital Assets not being Depreciated:</b>     | <u>9,708,920</u>  | <u>1,456,433</u>   | <u>-</u>         | <u>(1,007,290)</u> | <u>10,158,063</u>      |
| <b>Capital Assets being depreciated:</b>               |   |                    |                  |                    |                        |
| Land Improvements                                      | 7,938,121   | 7,200              | -                | -                  | 7,945,321              |
| Building and Leasehold Improvements                    | 139,899,758   | 3,448,770          | -                | 1,007,290          | 144,355,818            |
| Right to Use Leased Bldg                               | 638,921   | -                  | -                | -                  | 638,921                |
| Equipment  | 9,299,414   | 1,003,636          | (362,876)        | -                  | 9,940,174              |
| Infrastructure   | 343,244   | -                  | -                | -                  | 343,244                |
| Software   | 5,966,488   | -                  | -                | -                  | 5,966,488              |
| <b>Total Capital Assets being depreciated:</b>         | <u>164,085,946</u>  | <u>4,459,606</u>   | <u>(362,876)</u> | <u>1,007,290</u>   | <u>169,189,966</u>     |
| <b>Less Accumulated depreciation/Amortization for:</b> |   |                    |                  |                    |                        |
| Land Improvements                                      | 4,640,416   | 320,125            | -                | -                  | 4,960,541              |
| Building and Leasehold Improvements                    | 57,112,810  | 4,710,068          | -                | -                  | 61,822,878             |
| Right to Use Leased Bldg                               | -   | 222,372            | -                | -                  | 222,372                |
| Equipment  | 6,804,829   | 586,104            | (362,876)        | -                  | 7,028,057              |
| Infrastructure   | 269,866   | 7,506              | -                | -                  | 277,372                |
| Software   | 5,966,488   | -                  | -                | -                  | 5,966,488              |
| <b>Total Accumulated depreciation:</b>                 | <u>74,794,409</u>   | <u>5,846,175</u>   | <u>(362,876)</u> | <u>-</u>           | <u>80,277,708</u>      |
| <b>Capital Assets Being Depreciated, Net:</b>          | <u>89,291,537</u>   | <u>(1,386,569)</u> | <u>-</u>         | <u>1,007,290</u>   | <u>88,912,258</u>      |
| <b>Capital Assets Net:</b>                             | <u>\$ 99,000,457</u>  | <u>\$ 69,864</u>   | <u>\$ -</u>      | <u>\$ -</u>        | <u>\$ 99,070,321</u>   |

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 6: Leases**

Stark State College leases buildings and parking lots on a month-to-month basis and under long-term lease agreements. Rent expense totaled \$171,982 during the year ended June 30, 2022. Aggregate future minimum lease payments under non-cancelable lease agreements are as follows for the years ending June 30:

|             | <u>Imputed Interest</u> | <u>Principal</u>      | <u>Total</u>          |
|-------------|-------------------------|-----------------------|-----------------------|
| <b>2023</b> | <b>\$ 3,764</b>         | <b>\$ 149,266</b>     | <b>\$ 153,030</b>     |
| <b>2024</b> | <b>9,607</b>            | <b>143,423</b>        | <b>153,030</b>        |
| <b>2025</b> | <u><b>13,420</b></u>    | <u><b>123,860</b></u> | <u><b>137,280</b></u> |
|             | <b>\$ 26,791</b>        | <b>\$ 416,549</b>     | <b>\$ 443,340</b>     |

Stark State College leases its buildings, equipment, and parking lots to companies for specific days and under long-term lease agreements. The property used for rental purposes under long-term lease agreements has an original prorated cost of \$28.6 million, and accumulated depreciation of \$11.3 million at June 30, 2022. Rent income totaled \$1,155,634 during the year ended June 30, 2022. Aggregate future minimum lease receipts under the non-cancellable lease agreements are as follows for the years ending June 30:

|                   | <u>Imputed Interest</u> | <u>Principal</u>     | <u>Total</u>         |
|-------------------|-------------------------|----------------------|----------------------|
| <b>2023</b>       | <b>\$ 6,773</b>         | <b>\$ 371,990</b>    | <b>\$ 378,763</b>    |
| <b>2024</b>       | <b>4,974</b>            | <b>85,015</b>        | <b>89,989</b>        |
| <b>2025</b>       | <b>1,437</b>            | <b>15,906</b>        | <b>17,343</b>        |
| <b>2026</b>       | <b>2,060</b>            | <b>15,283</b>        | <b>17,343</b>        |
| <b>Thereafter</b> | <u><b>13,994</b></u>    | <u><b>55,378</b></u> | <u><b>69,372</b></u> |
|                   | <b>\$ 29,238</b>        | <b>\$ 543,572</b>    | <b>\$ 572,810</b>    |

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 6: Leases (continued)**

Lease Obligation Payable. The College entered into a Ground Lease-Purchase Agreement on August 23, 2016 for land in Akron, Ohio and is classified as a financed purchase. Land valued at \$764,041 is being purchased from the City of Akron, Ohio and used to build the Akron Satellite for Stark State College. The ground lease-purchase agreement transfers ownership of the land to Stark State College at the end of the lease term, which is twenty years. The following is a schedule showing the future minimum lease payments as of June 30, 2022. The interest rate used is an imputed rate of 2.16% to compute present value, and the annual payments due are \$47,469.

|                             | Imputed Interest | Principal         | Total             |
|-----------------------------|------------------|-------------------|-------------------|
| 2023                        | \$ 12,433        | \$ 35,036         | \$ 47,469         |
| 2024                        | 11,514           | 35,955            | 47,469            |
| 2025                        | 10,737           | 36,732            | 47,469            |
| 2026                        | 9,944            | 37,525            | 47,469            |
| 2027                        | 9,133            | 38,336            | 47,469            |
| Thereafter                  | <u>42,711</u>    | <u>384,510</u>    | <u>427,221</u>    |
| <b>Total lease payments</b> | <b>\$ 96,472</b> | <b>\$ 568,094</b> | <b>\$ 664,566</b> |

**Note 7: Long-Term Liabilities**

The College's long-term liabilities consisted of the following at June 30, 2022:

|  | <u>Balance</u><br><u>6/30/21</u> | <u>Additions</u>        | <u>Reductions</u>           | <u>Balance</u><br><u>6/30/22</u> | <u>Due Within</u><br><u>One Year</u> |
|--|----------------------------------|-------------------------|-----------------------------|----------------------------------|--------------------------------------|
| <b>Net Pension Liability:</b>            |                                  |                         |                             |                                  |                                      |
| OPERS                                    | \$ 13,447,280                    | \$ -                    | \$ 5,898,113                | \$ 7,549,167                     |                                      |
| STRS                                     | <u>45,864,851</u>                | <u>-</u>                | <u>22,710,474</u>           | <u>23,154,377</u>                |                                      |
| <b>Total Net Pension Liability</b>       | <b>59,312,131</b>                | <b>-</b>                | <b>28,608,587</b>           | <b>30,703,544</b>                |                                      |
| <b>Other Long-Term Liabilities:</b>      |                                  |                         |                             |                                  |                                      |
| Financed purchase - City of Akron        | 602,524                          | -                       | 34,430                      | 568,094                          | \$ 35,036                            |
| Deposits                                 | 121,425                          | 22,651                  | -                           | 144,076                          | -                                    |
| Executive Compensation                   | 335,013                          | 52,483                  | -                           | 387,496                          | -                                    |
| Compensated Absences                     | 1,251,111                        | -                       | 217,678                     | 1,033,433                        | 100,461                              |
| Lease Liability                          | <u>638,921</u>                   | <u>-</u>                | <u>222,372</u>              | <u>416,549</u>                   | <u>149,266</u>                       |
| <b>Total Other Long-Term Liabilities</b> | <b><u>2,948,994</u></b>          | <b><u>75,134</u></b>    | <b><u>474,480</u></b>       | <b><u>2,549,648</u></b>          | <b><u>284,763</u></b>                |
| <b>Total Long-Term Liabilities</b>       | <b><u>\$ 62,261,125</u></b>      | <b><u>\$ 75,134</u></b> | <b><u>\$ 29,083,067</u></b> | <b><u>\$33,253,192</u></b>       | <b><u>\$284,763</u></b>              |



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 8: Pension Plans**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

**Net Pension Liability or Asset**

The net pension liability or asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions between an employer and its employees of salaries and benefits for employee services. Pensions are provided to an employee on a deferred-payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability or asset represents the College's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability or asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the College's obligation for this liability to annually required payments. The College cannot control benefit terms or the manner in which pensions are financed; however, the College does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability or asset. Resulting adjustments to the net pension liability or asset would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability or asset on the accrual basis of accounting. Any liability for the contractually-required employer contribution outstanding at the end of the year is included in Accrued liabilities on the accrual basis of accounting.

**A. Ohio Public Employees Retirement System**

**Plan Description** – The College employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. 1.) The Traditional Pension Plan (TP) - a cost-sharing, multiple-employer defined benefit pension plan. 2.) The Member-Directed Plan (MD) - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Members accumulate retirement assets equal to the value of the member and (vested) employer contributions, plus any investment earnings thereon. 3.) The Combined Plan (CP) - a cost-sharing, multiple-employer defined benefit pension plan. Employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the MD.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

While members (e.g. College employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; the following disclosure focuses on the traditional and the combined plans.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plan as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information):

| <b>Group A</b>  | <b>Group B</b>  | <b>Group C</b>  |
|---|---|---|
| Eligible to retire prior to<br>January 7, 2013 or five years<br>after January 7, 2013   | 20 years of service credit prior to<br>January 7, 2013 or eligible to retire<br>ten years after January 7, 2013                       | Members not in other Groups<br>and members hired on or after<br>January 7, 2013   |
| <b>State and Local</b>  | <b>State and Local</b>  | <b>State and Local</b>  |
| <b>Age and service requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and service requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and service requirements:</b><br>Age 57 with 25 years of service credit<br>or Age 62 with 5 years of service credit            |
| <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 35 years and 2.5%<br>for service years in excess of 35 |

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Once a benefit recipient retiring under the Traditional Plan has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided on the member's base benefit. Members retiring under the Combined Plan receive a cost-of-living adjustment on the defined benefit portion of their retirement benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent. Additionally, a death benefit of \$500-\$2,500, determined by the number of years of service credit of the retiree, is paid to the beneficiary of a deceased retiree or disability benefit recipient under the Traditional and Combined Plan.



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

|  | <u>State<br/>and Local</u> |   |
|--|----------------------------|---|
| <b>2022 Statutory maximum contribution rates</b> |                            |   |
| Employer   | 14.00                      | % |
| Employee   | 10.00                      | % |
| <b>2022 Actual contribution rates</b>            |                            |   |
| Employer:  |                            |   |
| Pension  | 14.00                      | % |
| Post-employment health care benefits             | <u>0.00</u>                | % |
| Total employer                                   | <u>14.00</u>               | % |
| Employee   | <u>10.00</u>               | % |

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The College's OPERS contractually required contribution for the Traditional Plan and Combined Plan was \$885,244 and \$38,489 for 2022. Of this amount, \$171,897 is reported as liability.

**B. State Teachers Retirement System**

Plan Description – College licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for CB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 8: Pension Plans (continued)**

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 or later after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The fiscal year 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For fiscal year 2022, the full employer contribution was allocated to pension

The College's contractually required contribution to STRS was \$3,195,898 for fiscal year 2022. Of this amount \$232,755 is reported as a liability.

**Pension Liabilities or Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability or asset was measured as of June 30, 2021, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The College's proportion of the net pension liability or asset was based on the College's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

|  | <u>OPERS<br/>Traditional</u> | <u>OPERS<br/>Combined</u> | <u>STRS</u>         | <u>Total</u>   |
|--|------------------------------|---------------------------|---------------------|----------------|
| Proportion of the net pension liability - prior measurement date   | 0.09081200%                  | 0.10625800%               | 0.18955205%         |                |
| Proportion of the net pension liability - current measurement date | <u>0.08676800%</u>           | <u>0.10699000%</u>        | <u>0.18109307%</u>  |                |
| Change in proportionate share                                      | <u>-0.00404400%</u>          | <u>0.00073200%</u>        | <u>-0.00845898%</u> |                |
| Proportionate share of the net pension liability (asset)           | \$ 7,549,167                 | \$ (421,546)              | \$ 23,154,377       | \$ 30,281,998  |
| Pension expense  | \$ (2,599,691)               | \$ (44,457)               | \$ (1,301,958)      | \$ (3,946,106) |

At June 30, 2022, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | <u>OPERS<br/>Traditional</u> | <u>OPERS<br/>Combined</u> | <u>STRS</u>          | <u>Total</u>         |
|--|------------------------------|---------------------------|----------------------|----------------------|
| <b>Deferred outflows of resources</b>  |                              |                           |                      |                      |
| Differences between expected and actual experience   | \$ 384,845                   | \$ 2,615                  | \$ 715,359           | \$ 1,102,819         |
| Changes of assumptions   | 944,016                      | 21,184                    | 6,423,439            | 7,388,639            |
| Changes in proportionate share and difference between College contributions and proportionate share of contributions | -                            | 75,472                    | 795,210              | 870,682              |
| College contributions subsequent to the measurement date   | <u>885,244</u>               | <u>38,489</u>             | <u>3,195,898</u>     | <u>4,119,631</u>     |
| Total deferred outflows of resources   | <u>\$ 2,214,105</u>          | <u>\$ 137,760</u>         | <u>\$ 11,129,906</u> | <u>\$ 13,481,771</u> |
| <b>Deferred inflows of resources</b>   |                              |                           |                      |                      |
| Differences between expected and actual experience   | \$ 165,572                   | \$ 47,148                 | \$ 145,131           | \$ 357,851           |
| Net difference between projected and actual earnings on pension plan investments                                     | \$ 8,979,460                 | 90,373                    | 19,954,641           | 29,024,474           |
| Changes in proportionate share and difference between College contributions proportionate share of contributions     | <u>1,076,580</u>             | <u>17,910</u>             | <u>2,049,150</u>     | <u>3,143,640</u>     |
| Total deferred inflows of resources  | <u>\$ 10,221,612</u>         | <u>\$ 155,431</u>         | <u>\$ 22,148,922</u> | <u>\$ 32,525,965</u> |

\$4,119,631 reported as deferred outflows of resources related to pension resulting from College contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

| Fiscal<br><u>Year</u> | OPERS<br><u>Traditional</u> | OPERS<br><u>Combined</u> | <u>STRS</u>           | <u>Total</u>           |
|-----------------------|-----------------------------|--------------------------|-----------------------|------------------------|
| 2023                  | \$ (2,120,687)              | \$ (18,353)              | \$ (3,848,124)        | \$ (5,987,164)         |
| 2024                  | (3,232,205)                 | (28,947)                 | (2,950,103)           | (6,211,255)            |
| 2025                  | (2,111,434)                 | (17,345)                 | (3,091,973)           | (5,220,752)            |
| 2026                  | (1,428,425)                 | (10,302)                 | (3,955,541)           | (5,394,268)            |
| 2027                  | -                           | 4,450                    | -                     | 4,450                  |
| 2028                  | -                           | 5,285                    | -                     | 5,285                  |
| 2029                  | -                           | 9,009                    | -                     | 9,009                  |
| 2030                  | -                           | 43                       | -                     | 43                     |
| Total                 | <u>\$ (8,892,751)</u>       | <u>\$ (56,160)</u>       | <u>\$(13,845,741)</u> | <u>\$ (22,794,652)</u> |

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|   |  |
|---|--|
| Wage inflation  | 2.75 percent   |
| Future salary increases, including inflation - Traditional plan | 2.75 percent to 10.75 percent  |
| Future salary increases, including inflation - Combined plan    | 2.75 percent to 8.25 percent   |
| COLA or Ad Hoc COLA   | Pre January 7, 2013 retirees, 3 percent, simple<br>Post January 7, 2013 retirees, 3 percent, simple<br>through 2020, then 2.05 percent, simple |
| Investment rate of return                                       | 6.9 percent  |
| Actuarial cost method   | Individual entry age   |

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3% for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2021 and the long-term expected real rates of return:

| <u>Asset class</u>     | <u>Target allocation</u> | <u>Weighted average long-term expected real rate of return (arithmetic)</u> |
|------------------------|--------------------------|---|
| Fixed income           | 24.00%                   | 1.03%   |
| Domestic equities      | 21.00%                   | 3.78%   |
| Real estate            | 11.00%                   | 3.66%   |
| Private equity         | 12.00%                   | 7.43%   |
| International equities | 23.00%                   | 4.88%   |
| Risk parity            | 5.00%                    | 2.92%   |
| Other investments      | <u>4.00%</u>             | <u>2.85%</u>  |
| Total                  | <u>100.00%</u>           | <u>4.21%</u>  |

**Discount Rate** The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the College's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the College's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9%, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9%) or one-percentage-point higher (7.9%) than the current rate:



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

|   | 1% Decrease<br><u>(5.9%)</u> | Current<br>discount rate<br><u>(6.9%)</u> | 1% Increase<br><u>(7.9%)</u> |
|---|------------------------------|---|------------------------------|
| <u>Traditional Plan</u>   |                              |   |                              |
| College's proportionate share<br>of the net pension liability (asset) | \$ 19,903,712                | \$ 7,549,167                              | \$ (2,731,457)               |
| <u>Combined Plan</u>  |                              |   |                              |
| College's proportionate share<br>of the net pension liability (asset) | \$ (314,551)                 | \$ (421,546)                              | \$ (504,993)                 |

**Actuarial Assumptions - STRS**

The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                  |   |
|----------------------------------|---|
| Inflation                        | 2.5 percent   |
| Projected salary increases       | 12.5 percent at age 20 to 2.5 percent at age 65                 |
| Investment rate of return        | 7.0 percent, net of investment expenses,<br>including inflation |
| Discount rate of return          | 7.0 percent   |
| Payroll increases                | 3.0 percent   |
| Cost-of-Living Adjustment (COLA) | 0.0 percent   |

Post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP2016.

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

| <u>Asset<br/>class</u> | <u>Target<br/>allocation</u> | <u>Long term expected<br/>real rate of return*</u> |
|------------------------|------------------------------|--|
| Domestic equity        | 28.00 %                      | 7.35 %   |
| International equity   | 23.00                        | 7.55   |
| Alternatives           | 17.00                        | 7.09   |
| Fixed income           | 21.00                        | 3.00   |
| Real estate            | 10.00                        | 6.00   |
| Liquidity reserves     | <u>1.00</u>                  | 2.25   |
| Total                  | <u>100.00 %</u>              |  |

\*10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30 year period, STRS's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

**Sensitivity of the College's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the College's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

|   | 1% Decrease<br><u>(6.00%)</u> | Current<br>discount rate<br><u>(7.00%)</u> | 1% Increase<br><u>(8.00%)</u> |
|---|-------------------------------|--|-------------------------------|
| College's proportionate<br>share of the net pension liability | \$ 43,359,482                 | \$23,154,377                               | \$6,081,107                   |

**Changes Between the Measurement Date and the Reporting date** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 8: Pension Plans (continued)**

**C. Alternative Retirement Plan**

Plan Description – An Alternative Retirement Plan (ARP) is a defined contribution pension plan, under IRS Section 401(a), and established by Ohio Amended Substitute House Bill 586 (ORC 3305.02) on March 31, 1998, for public institutions of higher learning. Full-time administrative and professional staff are eligible to choose a provider, in lieu of STRS and OPERS, from the list of eight private providers currently approved by the Ohio Department of Insurance and who hold agreements with the College. New employees who qualify for the ARP have 120 days from date of hire to make an irrevocable election to participate in the ARP. For employees who elected participation in the ARP, employee contributions to STRS and OPERS were transferred from those plans and invested in individual accounts established with one of the eight providers. Employee and employer contributions equal to those required by OPERS and STRS are required for the ARP, less any amounts required to be remitted to the state retirement system in which the employee would otherwise have been enrolled.

The ARP does not provide disability benefits, annual cost-of-living adjustments, post-retirement health care benefits or death benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant’s choice of investment options. The College plan provides 100% plan vesting immediately.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. Under this plan, employees who would have otherwise been required to participate in STRS or OPERS, and who elect to participate in the ARP, must contribute the employee’s share of retirement contributions to one of eight private providers approved by the Ohio Department of Insurance. The legislation mandates that the employer must contribute an amount to the state retirement system to which the employee would have otherwise belonged, based on an independent actuarial study commissioned by the Ohio Retirement Study Council and submitted to the Ohio Department of Higher Education. That amount is 4.47 percent for STRS and 2.44 percent for OPERS for the year ended June 30, 2022. The employer also contributes what would have been the employer’s contribution under STRS or OPERS, less the aforementioned percentages, to the private provider selected by the employee.

The employee contribution rates for the current and preceding two fiscal years follow:

| <b>Employee Contribution Rate</b> |                    |            |                    |            |
|-----------------------------------|--------------------|------------|--------------------|------------|
| <u>Period</u>                     | <u>STRS</u>        |            | <u>OPERS</u>       |            |
|                                   | <u>Traditional</u> | <u>ARP</u> | <u>Traditional</u> | <u>ARP</u> |
| 7/1/210 - 6/30/22                 | 14%                | 14%        | 10%                | 10%        |
| 7/1/20 - 6/30/21                  | 14%                | 14%        | 10%                | 10%        |
| 7/1/19 - 6/30/20                  | 14%                | 14%        | 10%                | 10%        |

The employer contribution rates for the current and preceding two fiscal years follow:

| <b>Employer Contribution Rate</b> |                    |            |       |                    |              |            |
|-----------------------------------|--------------------|------------|-------|--------------------|--------------|------------|
| <u>Period</u>                     | <u>STRS</u>        |            |       | <u>OPERS</u>       |              |            |
|                                   | <u>Traditional</u> | <u>ARP</u> |       | <u>Traditional</u> | <u>OPERS</u> | <u>ARP</u> |
| 7/1/21 - 6/30/22                  | 14%                | 4.47%      | 9.53% | 14%                | 2.44%        | 13.23%     |
| 7/1/20 - 6/30/21                  | 14%                | 4.47%      | 9.53% | 14%                | 0.77%        | 13.23%     |
| 7/1/19 - 6/30/20                  | 14%                | 4.47%      | 9.53% | 14%                | 0.77%        | 13.23%     |



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 8: Pension Plans (continued)**

The College's required contributions for pension obligations to the plan for the fiscal years ended June 30, 2022, 2021 and 2020 were \$134,828, \$156,231 and \$138,720, respectively, of which 100% has been contributed.

**Note 9: Post-Employment Benefits**

**Net OPEB Liability or Asset**

The net OPEB liability or asset reported on the statement of net position represents a liability or asset to employees for OPEB. OPEB is a component of exchange transactions between an employer and its employees of salaries and benefits for employee services. OPEB are provided to an employee on a deferred payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability or asset represents the College's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability or asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

The Ohio Revised Code limits the College's obligation for this liability to annually required payments. The College cannot control benefit terms or the manner in which OPEB are financed; however, the College does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability or asset. Resulting adjustments to the net OPEB liability or asset would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability or asset on the accrual basis of accounting. Any liability for the contractually required OPEB contribution outstanding at the end of the year is included in Accrued liabilities on the accrual basis of accounting.

**A. Ohio Public Employees Retirement System**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 9: Post-Employment Benefits (continued)**

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The College's contractually required contribution was \$0 for 2022.

**B. State Teachers Retirement System**

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2022, STRS did not allocate any employer contributions to post-employment health care.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 9: Post-Employment Benefits (continued)**

**OPEB Liability (Asset), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The College's proportion of the net OPEB liability (asset) was based on the College's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share:

|   | <u>OPERS</u>       | <u>STRS</u>        | <u>Total</u>  |
|---|--------------------|--------------------|---------------|
| Proportion of the net OPEB liability - prior measurement date   | 0.0931740%         | 0.1895521%         |               |
| Proportion of the net OPEB liability - current measurement date | <u>0.0893750%</u>  | <u>0.1810931%</u>  |               |
| Change in proportionate share                                   | <u>-0.0037990%</u> | <u>-0.0084590%</u> |               |
| Proportionate share of the net OPEB liability (asset)           | (\$2,799,362)      | (\$3,818,199)      | (\$6,617,561) |
| OPEB expense  | (\$2,494,626)      | (\$385,582)        | (\$2,880,208) |

At June 30, 2022, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | <u>OPERS</u>        | <u>STRS</u>         | <u>Total</u>        |
|--|---------------------|---------------------|---------------------|
| <b>Deferred outflows of resources</b>  |                     |                     |                     |
| Differences between expected and actual experience   | \$ -                | \$ 135,954          | \$ 135,954          |
| Changes of assumptions   | -                   | 243,891             | 243,891             |
| Changes in proportionate share and difference between College contributions and proportionate share of contributions | <u>-</u>            | <u>7,521</u>        | <u>7,521</u>        |
| Total deferred outflows of resources   | <u>\$ -</u>         | <u>\$ 387,366</u>   | <u>\$ 387,366</u>   |
| <b>Deferred inflows of resources</b>   |                     |                     |                     |
| Differences between expected and actual experience   | \$ 424,620          | \$ 699,563          | \$ 1,124,183        |
| Changes of assumptions   | 1,133,150           | 2,277,834           | 3,410,984           |
| Net difference between projected and actual earnings on pension plan investments                                     | 1,334,538           | 1,058,339           | 2,392,877           |
| Changes in proportionate share and difference between College contributions and proportionate share of contributions | <u>521,113</u>      | <u>305,506</u>      | <u>826,619</u>      |
| Total deferred inflows of resources  | <u>\$ 3,413,421</u> | <u>\$ 4,341,242</u> | <u>\$ 7,754,663</u> |

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 9: Post-Employment Benefits (continued)**

The College does not report any deferred outflows of resources related to OPEB resulting from College contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Fiscal<br>Year | OPERS                 | STRS                  | Total                 |
|----------------|-----------------------|-----------------------|-----------------------|
| 2023           | \$ (2,287,854)        | \$ (1,161,804)        | \$ (3,449,658)        |
| 2024           | (642,317)             | (1,135,314)           | (1,777,631)           |
| 2025           | (291,590)             | (1,064,394)           | (1,355,984)           |
| 2026           | (191,660)             | (445,607)             | (637,267)             |
| 2027           | -                     | (149,526)             | (149,526)             |
| 2028           | -                     | 2,769                 | 2,769                 |
| Total          | <u>\$ (3,413,421)</u> | <u>\$ (3,953,876)</u> | <u>\$ (7,367,297)</u> |

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to the measurement date of December 31, 2021. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

|                             |  |
|-----------------------------|--|
| Experience study            | 5 - year period ended December 31, 2020                            |
| Wage inflation              | 2.75 percent   |
| Projected salary increases  | 2.75 to 10.75 percent<br>(includes wage inflation at 3.25 percent) |
| Single discount rate:       |  |
| Current measurement date    | 6.00 percent   |
| Prior measurement date      | 6.00 percent   |
| Investment rate of return   | 6.00 percent   |
| Municipal bond rate         | 1.84 percent   |
| Health care cost trend rate | 5.50 percent, initial<br>3.50 percent, ultimate in 2034            |
| Actuarial cost method       | Individual entry age normal  |

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 9: Post-Employment Benefits (continued)**

Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

| <u>Asset class</u>           | <u>Target allocation</u> | <u>Weighted average long-term expected real rate of return (arithmetic)</u> |
|------------------------------|--------------------------|---|
| Fixed income                 | 34.00%                   | 0.91%   |
| Domestic equities            | 25.00%                   | 3.78%   |
| Real estate investment trust | 7.00%                    | 3.71%   |
| International equities       | 25.00%                   | 4.88%   |
| Risk parity                  | 2.00%                    | 2.92%   |
| Other investments            | <u>7.00%</u>             | <u>1.93%</u>  |
| Total                        | <u>100.00%</u>           | <u>3.45%</u>  |

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 14.3 percent for 2021.

**Discount Rate** A single discount rate of 6.00% was used to measure the total OPEB asset on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 9: Post-Employment Benefits (continued)**

discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the College's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate** The following table presents the College's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the College's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

|  | 1% Decrease<br><u>(5.00%)</u> | Current<br>discount rate<br><u>(6.00%)</u> | 1% Increase<br><u>(7.00%)</u> |
|--|-------------------------------|--|-------------------------------|
| College's proportionate share<br>of the net OPEB asset | \$ (1,646,288)                | \$ (2,799,362)                             | \$ (3,756,431)                |

**Sensitivity of the College's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate** Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

|  | 1% Decrease    | Current<br>Health Care Cost<br>Trend Rate<br><u>Assumption</u> | 1% Increase     |
|--|----------------|--|-----------------|
| College's proportionate share<br>of the net OPEB asset | \$ (2,829,613) | \$ (2,799,362)   | \$ (11,700,975) |

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 9: Post-Employment Benefits (continued)**

**Actuarial Assumptions – STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation are presented below:

|                            |  |
|----------------------------|--|
| Projected salary increases | 12.50 percent at age 20 to<br>2.50 percent at age 65             |
| Investment Rate of Return  | 7.00 percent, net of investment<br>expenses, including inflation |
| Payroll Increases          | 3.00 percent   |
| Discount rate of return    | 7.00 percent   |
| Health Care Cost Trends:   |  |
| Medical                    |  |
| Pre-Medicare               | 5.00 percent initial, 4.00 percent ultimate                      |
| Medicare                   | -16.18 percent initial, 4.00 percent ultimate                    |
| Prescription Drug          |  |
| Pre-Medicare               | 6.50 percent initial, 4.00 percent ultimate                      |
| Medicare                   | 29.98 percent initial, 4.00 percent ultimate                     |

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 10 A.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 9: Post-Employment Benefits (continued)**

**Sensitivity of the College's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

|   | 1% Decrease<br><u>(6.00%)</u> | Current<br>discount rate<br><u>(7.00%)</u> | 1% Increase<br><u>(8.00%)</u> |
|---|-------------------------------|--|-------------------------------|
| College's proportionate share of the net OPEB asset | \$ (3,221,970)                | (\$3,818,199)                              | (\$4,316,259)                 |

|   | <u>1% Decrease</u> | <u>Current trend rate</u> | <u>1% Increase</u> |
|---|--------------------|---------------------------|--------------------|
| College's proportionate share of the net OPEB asset | \$ (4,296,078)     | (\$3,818,199)             | (\$3,227,258)      |

**Note 10: Contingencies**

**Federal and State Grants**

The College participates in certain state and federally-assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Any disallowed claims resulting from such audits could become a liability of the College. However, in the opinion of management of the College, any such disallowed claims will not have a material adverse effect on the overall financial position of the College at June 30, 2022.

**Litigation**

The College is unaware of any unasserted claims pending against it as of June 30, 2022. During the normal course of business, the College is subject to occasional legal proceedings, claims, and contract disputes. In the opinion of management, the eventual outcome of any current proceedings and claims against the College will not materially affect its financial condition or operations.

**COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During fiscal year 2022, the College received COVID-19 funding. The financial impact of COVID-19 and the continuing recovery measures will impact subsequent periods of the College. The impact on the College's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 11: Risk Management**

The College is exposed to various risks of loss related to tort, theft, damage to or destruction of assets, errors and omissions, employee injuries, and natural disasters. By maintaining comprehensive insurance coverage with private carriers, the College has addressed these various types of risk. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years. There has not been a significant reduction of coverage from the prior fiscal year. The College is a member of the Stark County Schools Council of Governments, a shared risk pool (see Note 2), which was established to provide a partially self-funded health benefits program to its members, and pays monthly premiums to SCSCOG for its health care coverage.

The insurance claims payable of \$993,862 is based on the requirements of GASB Statement No. 30, Risk Financing Omnibus, which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the Council of Governments. A summary of the claims liability during the past two fiscal years is as follows:

| <u>Fiscal Year</u> | <u>Balance at<br/>July 1</u> | <u>Current Year<br/>Claims</u> | <u>Claim<br/>Payments</u> | <u>Balance at<br/>June 30</u> |
|--------------------|------------------------------|--------------------------------|---------------------------|-------------------------------|
| 2022               | \$ 833,399                   | \$ 6,608,946                   | \$ 6,448,483              | \$ 993,862                    |
| 2021               | \$ 698,496                   | \$ 6,696,032                   | \$ 6,561,129              | \$ 833,399                    |

**Note 12: Discretely Presented Component Unit**

**DESCRIPTION OF THE REPORTING ENTITY**

The Stark State College Foundation (the “Foundation”) is organized and operated exclusively for educational, scientific or charitable purpose by conducting and supporting activities which benefit or carry out the purpose of the Stark State College (the “College”). The College is a state institution of higher learning, authorized and existing under Chapter 3357 of the Ohio Revised Code. The Foundation is a not-for-profit organization in accordance with Section 501(c)(3) of the Internal Revenue Code and is empowered to exercise all rights and powers conferred by the laws of Ohio upon non-profit corporations. The Foundation is a component unit of the College.

The Foundation’s primary sources of revenue are public support received through donations from individuals, corporations, foundation, and trusts primarily located in northeast Ohio.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains and losses are classified as with and without donor-imposed restrictions.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 12: Discretely Presented Component Unit (continued)**

**Financial Statement Presentation**

In August 2016, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2016-14, Presentation of Financial Statements of Not-for-Profit Entities (Topic 958). The ASU amends the previous reporting for not-for-profit entities and enhances some disclosures. The changes require only two net asset types as more fully described below 1) “net assets with donor restrictions 2) “net assets without donor restriction”.

The financial statements for the Foundation have been prepared in accordance with U.S. generally accepted accounting principles (“US GAAP”), as the single source of authoritative accounting principles.

ASC 958: Not-for-Profit Entities requires that the Foundation report information regarding its financial position and activities to the following net asset classifications:

\* Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation’s management and board of directors.

\* Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantor. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases to net with donor restrictions. When restrictions expire net assets are reclassified from net assets with donor restriction to net assets without donor restrictions in the statement of activities.

The net assets with donor restrictions as of June 30, 2022 are stipulated for the following purposes:

|  |    |           |
|--|----|-----------|
| Scholarships                             | \$ | 8,527,331 |
| Instructional equipment and supplies     |    | 162,702   |
| Student Services                         |    | 297,407   |
| Professional development                 |    | 203,870   |
| Aesthetics                               |    | 3,368     |
| Total net assets with donor restrictions | \$ | 9,194,678 |

Contributions

The Foundation reports contributions in accordance with ASC 958. ASC 958 requires that unconditional promises to give with payments due in future periods be recorded as either net assets without donor restrictions or net assets with donor restrictions depending on the existence and nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires when the stipulated time restriction ends or the purpose restriction is accomplished the net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

Cash and Cash Equivalents

The Foundation considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 12: Discretely Presented Component Unit (continued)**

Investments

Investments in marketable securities are reported at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets as a non-operating activity. Investment fees were \$58,156 during the year ended June 30, 2022.

Investments of net assets with donor restrictions and without donor restrictions are pooled for making investment transactions and are carried at market value. Interest and dividend income, gains and losses are allocated based on having donor restrictions.

Promises to Give

Contributions received, including unconditional promises to give, are recognized as revenue by net asset class when the donor's commitment is received. Unconditional promises are recognized at the estimated present value of the future cash flows, net of allowances (fair value). Promises designated for future periods, with or without donor restrictions for specific purposes are reported as support. Conditional promises are recorded when donor stipulations are substantially met.

Management analyzes the promises to give on a continuing basis to determine collectability and to assess the need for an allowance for doubtful accounts. Pledges are written off when collection is considered doubtful. No allowance was established as of June 30, 2022.

The Foundation requires an initial minimum balance of \$5,000 to establish an endowed scholarship fund. The policy allows a period, generally not to exceed 60 months, for the accumulation of contributions and interest to meet the minimum \$5,000 requirement.

Estimates

The preparation of the financial statements in conformity with accepted accounting principles requires management to make estimates and assumptions that affect the amount reported in the financial statements and related notes. Actual results may differ from those estimates.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 12: Discretely Presented Component Unit (continued)**

Concentrations of Credit Risk

Financial instruments which potentially subject the Foundation to concentrations of credit risk consist of cash and cash equivalents, investments, and promises to give.

The Foundation has significant investments in equity and debt securities and is, therefore, subject to concentrations of credit risk. Investments are managed by investment advisors who are overseen by a committee. Though the market value of investments is subject to fluctuations on a year-to-year basis, the committee believes that the investment policy is prudent for the long-term welfare of the Foundation.

Credit risk with respect to promises to give is limited due to the number and credit worthiness of the foundations, corporations, governmental units, and individuals who comprise the contributor base. At various times during the year ended June 30, 2022, the Foundation's cash in bank balances may have exceeded the federal insured limits.

Donated Administrative Expenses

Certain administrative functions of the Foundation are performed by administrative employees of the College. The value of these services are immaterial and are not recognized in these financial statements.

In-Kind Donations

In-kind donations, when received are reflected in the accompanying Statement of Activities at their estimated fair value as of the date of receipt. Such in-kind support is offset by like amounts in instructional equipment and supplies in the accompanying Statement of Activities.

Subsequent Events

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through February 22, 2023, the date the financial statements were available to be issued.

Investments

Investments consist of the following at June 30, 2022:

|                  | <u>Foundation</u> |    | <u>Held for College</u> |
|------------------|-------------------|----|-------------------------|
| Fixed income     | \$ 2,559,766      | \$ | 110,337                 |
| Cash equivalents | 567,542           |    | 45,005                  |
| Equity           | 5,196,552         |    | 223,993                 |
|                  | \$ 8,323,860      | \$ | 379,335                 |

Fair Value Measurements

Fair Value of Financial Instruments – The Foundation adopted applicable sections of the ASC 820: Fair Value Measurements and Disclosures for financial assets and financial liabilities. In accordance with ASC 820, fair value is defined as the price the Foundation would receive to sell an asset or pay to transfer a liability in a timely transaction with an independent buyer in the principal market, or in the absence of a principal market, the most advantageous market for the investment or liability. ASC 820 establishes a three- tier hierarchy to distinguish between (1) inputs that reflect the assumptions market participants would use in pricing an asset or liability developed based on market data obtained from

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 12: Discretely Presented Component Unit (continued)**

sources independent of the reporting entity (observable inputs) and (2) inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing an asset or liability developed based on the best information available in the circumstances (unobservable inputs) and to establish classification of fair value measurements for disclosure purposes. Various inputs may be used in determining the value of the Foundation's investments. The inputs are summarized in the three broad levels below:

Level 1 – quoted prices in active markets for identical assets and liabilities

Level 2 – other significant observable inputs (including quoted prices for similar assets and liabilities, interest rates, credit risk, etc.)

Level 3 – significant unobservable inputs (including the Foundation's own assumptions in determining the fair value of the assets and liabilities)

The input or methodology used for valuing securities is not necessarily an indication of the risk associated with maintaining those investments.

|                           | Level 1      | Level 2      | Total        |
|---------------------------|--------------|--------------|--------------|
| <b>Equity:</b>            |              |              |              |
| <b>Corporate stock</b>    | \$ 3,349,419 | \$ -         | \$ 3,349,419 |
| <b>Fixed Income:</b>      |              |              |              |
| <b>Corporate notes</b>    | -            | 1,785,094    | 1,785,094    |
| <b>Mutual funds</b>       | 1,847,133    | -            | 1,847,133    |
| <b>U.S. agencies</b>      | -            | 774,672      | 774,672      |
| <b>Money Market funds</b> | 567,542      | -            | 567,542      |
|                           | \$ 5,764,094 | \$ 2,559,766 | \$ 8,323,860 |

The following is a summary of the inputs used as of June 30, 2022, in valuing the Foundation's investments held on behalf of others carried at fair value.

|                           | Level 1    | Level 2    | Total      |
|---------------------------|------------|------------|------------|
| <b>Equity:</b>            |            |            |            |
| <b>Corporate stock</b>    | \$ 144,374 | \$ -       | \$ 144,374 |
| <b>Fixed Income:</b>      |            |            |            |
| <b>Corporate notes</b>    | -          | 76,945     | 76,945     |
| <b>Mutual funds</b>       | 79,619     | -          | 79,619     |
| <b>Money Market funds</b> | 45,005     | -          | 45,005     |
| <b>US Agencies</b>        | -          | 33,392     | 33,392     |
|                           | \$ 268,998 | \$ 110,337 | \$ 379,335 |

The corporate notes and U.S. agencies are valued using a "matrix-based" pricing model. This pricing model analyzes investments with similar attributes.



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 12: Discretely Presented Component Unit (continued)**

ENDOWMENT FUND

The Foundation endowments are established for a variety of purposes. The Foundation's endowment includes contributed funds to be maintained in perpetuity or donor-restricted funds contributed for a specific purpose or term. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

As described in Note 1, FASB ASU 2016-14 prescribes new guidelines for expenditure of donor-restricted endowment funds where the focus is shifted from prudent spending to the management of the entirety of the fund. The amount that is classified as donor-restricted is the amount of the fund that (a) must be retained permanently in accordance with explicit donor stipulations, or (b) that in the absence of such stipulations, the Foundation's Board of Directors determines must be retained permanently under the relevant law.

Changes in endowment net assets for the year ended June 30, 2022:

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total               |
|--|-------------------------------|----------------------------|---------------------|
| Net asset balances June 30, 2021       | \$ 75,046                     | \$ 9,342,189               | \$ 9,417,235        |
| Investment return, net                 |                               |                            |                     |
| Interest and dividends                 | 823                           | 122,453                    | 123,276             |
| Realized and unrealized gains          | (9,004)                       | (1,084,738)                | (1,093,742)         |
| Contributions                          | 50                            | 330,444                    | 330,494             |
| Appropriation of funds for expenditure | -                             | (12,361)                   | (12,361)            |
| Net asset balances June 30, 2022       | <u>\$ 66,915</u>              | <u>\$ 8,697,987</u>        | <u>\$ 8,764,902</u> |

Return Objectives and Risk Parameters

The Foundation has adopted investment and spending policies for the endowment fund. The policy goal for the Foundation's endowment investment portfolio is to provide a real total return that preserves the purchasing power of the endowment assets, while providing an income stream to support the Foundation's activities in support of the College. Assets for the investment pool include those assets of donor-restricted funds that the Foundation must hold in perpetuity, as well as board-designated funds. The Foundation engages an investment manager whose performance is measured against respective benchmarks. The endowment's real total return is sought from an investment strategy that provides an opportunity for superior total returns within acceptable levels of risk and volatility. The Foundation recognizes that risk (i.e., the uncertainty of future events), volatility (i.e., the potential for variability of asset values), and the potential loss in purchasing power due to inflation are present to some degree with all types of investment vehicles. While high levels of risk are to be avoided, the assumption of a moderate level of risk is warranted and encouraged in order to allow the investment portfolio the opportunity to achieve satisfactory results consistent with the objectives and character of the portfolio.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). In recognition of the difficulty in predicting the direction of the markets or future state of the economy, the Foundation's assets

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 12: Discretely Presented Component Unit (continued)**

are diversified among asset classes, managers/funds, and investment styles. The Board has determined that 60% to 70% of the investment portfolio be allocated to equities, including international securities, and 30% to 40% be allocated to fixed income or cash investments. The Board also reviews the portfolio on a regular basis (at least annually) to consider the portfolio's asset mix relative to its target and the allowable range around the target.

The investment strategy for the Foundation's portfolio indicates the principal category of equity investments will be common stocks with primary emphasis on high quality companies that are financially sound and that have favorable prospects for earnings growth. The largest percentage of fixed income investments will be invested in portfolios of high quality (primarily A- to AAA- rated) corporate bonds, U.S. Treasury, and U.S. Government Agency securities. Investments in foreign securities may comprise 15% to 25% of equity investments based upon market conditions and investment manager discretion. In addition to asset classes, the Foundation may be diversified between managers/funds and investment styles, as well. The purpose of this approach is to incorporate prudent diversification within the Foundation, enhancing expected returns, and/or reducing risk of the total portfolio. This structure will be reviewed by the investment committee on an ongoing basis as part of the overall monitoring process.

Spending Policy

The Foundation's spending policy is based on a total return approach in order to maintain stable cash flows over an extended period of time, to protect endowment funds against inflation, and to preserve the purchasing power of endowment funds by improving investment growth and management. The spending policy allows up to a maximum of 6% of the three-year average market value of a designated endowment fund to be distributed yearly. Spending may include net realized gains over that three-year period, and is offset by any previously designated spending amounts. All returns (gains, losses, and income-net of external and internal fees and previously designated spending amount) above 6% will be reinvested in the endowment fund's portfolio. The spending policy is closely monitored by the investment committee and recommendations for any changes are forwarded to the full Board for review and approval.

Promises to Give

Unconditional promises to give are included in the financial statements as contributions to the appropriate net asset category. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimate of future cash flows using a discount rate of 0.1595%. Conditional promises to give are not included as support until conditions are met.

|  |                  |
|--|------------------|
| <b>Unconditional promises to give:</b> |                  |
| <b>Gross receivables due within:</b>   |                  |
| Less than one year                     | <b>\$ 27,623</b> |
|  | <b>\$ 27,623</b> |

The promises to give at year end are from one hundred donors including employees of the college with total net pledges of \$27,623 at June 30, 2022. Fifteen donors accounted for 75% of net pledges, or \$20,717.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

**Note 12: Discretely Presented Component Unit (continued)**

Net Assets Released from Donor Restrictions

The following schedule shows qualifying expenses satisfying the donor restrictions as follows:

|  |                     |
|--|---------------------|
| Scholarships and loans for students                      | \$ 674,029          |
| Aesthetics   | 1,111               |
| Professional development                                 | 29,737              |
| Student services   | 311,382             |
| <b>Total net assets released from donor restrictions</b> | <b>\$ 1,016,259</b> |

Liquidity and Funds Availability

The following schedule reflects the Foundation's financial assets as of June 30, 2022 reduced by amounts not available for general use within one year because of donor imposed restrictions. The Foundation's financial assets available within one year of the date of the Statement of Financial Position are as follows:

Financial Assets:

|   |                                |
|---|--------------------------------|
| Cash and cash equivalents   | \$ 1,934,556                   |
| Pledges receivable-Net  | 27,623                         |
| Investments   | <u>8,703,194</u>               |
| Financial Assets at Year end  | 10,665,373                     |
| <br>  |                                |
| Less those unavailable for general expenditure within one year due to Donor restricted contribution (excluding time restrictions) | <br><u>6,152,021</u>           |
| <br>  |                                |
| Financial assets available to meet cash needs for expenditures within one year.   | <br><u><u>\$ 4,513,352</u></u> |



Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 12: Discretely Presented Component Unit (continued)**

Income Taxes

The Foundation is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore makes no provision for income taxes.

The Foundation accounts for income taxes in accordance with the "Income Taxes" topic of the ASC. Income tax provisions are evaluated at least annually by management. The Foundation classifies interest and penalties related to income tax matters as income tax expense in the accompanying financial statements.

As of June 30, 2022, the Foundation has not identified any uncertain income tax positions and has incurred no amounts for income tax penalties and interest for the year then ended.

Related Organizations

A significant portion of the general and administrative expenses of the Foundation, including salaries, are paid by the College and are not included with the operations of the Foundation. The Foundation contributes funds to the College in the form of scholarships, instructional equipment, supplies and buildings. Foundation support to the College amounted to \$977,573 in fiscal year ended June 30, 2022.

The Foundation has invested \$379,335 on behalf of the College which is reflected as "Investments held for others." The Foundation also has a net payable due to the College in the amount of \$907,566.

**Note 13: Change in Accounting Method and Change in Accounting Estimates**

The College changed its method of accounting for certain intangible assets and changed accounting estimates for the estimated residual value of capitalized assets that are subject to depreciation.

GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, provides that when there are no factors that limit the useful life of an intangible asset, the intangible asset is considered to have an indefinite useful life. Intangible assets with indefinite useful lives should not be amortized unless their useful life is subsequently determined to no longer be indefinite due to a change in circumstances. The College had previously not amortized the costs of internally generated computer software for its ERP system that it started developing in 2006. At the time of implementation, the College determined that the software would have a service capacity that would last at least 20 years, and could most likely go indefinitely. Over the last few years, new ERP platforms and delivery of SAAS products has made the potential for replacing this software more realistic. Therefore, Management has decided to recognize that circumstances have changed enough that the software should be amortized.

Additionally, the College reevaluated its policy on residual value of capitalized fixed assets and determined that the allowances used were not reflective of actual sales proceeds on the disposal of assets over recent years, and determined that it should lower the salvage values used and record additional accumulated depreciation.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2022

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**Note 13: Change in Accounting Method and Change in Accounting Estimates (continued)**

The additional amounts of amortization and depreciation were recorded in the accumulated depreciation, and reported as a prior period adjustment in the following amounts:

|                                  |                     |
|----------------------------------|---------------------|
| Prior Year Net Position          | \$ 84,763,137       |
| Prior period adjustments         | <u>(11,413,198)</u> |
| Restated Prior Year Net Position | \$ 73,349,939       |

Required Supplementary Information

**Schedule of College's Proportionate Share of the Net Pension Liability**  
**Ohio Public Employees Retirement System (OPERS) - Traditional Plan**  
**Last Nine Years <sup>(1)</sup>**

|   | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| College's proportion of the net pension liability   | 0.086768%    | 0.090812%    | 0.103240%    | 0.082025%    | 0.094037%    | 0.098555%    | 0.098344%    | 0.104398%    | 0.104398%    |
| College's proportionate share of the net pension liability  | \$7,549,137  | \$13,477,280 | \$20,406,086 | \$22,464,985 | \$14,752,502 | \$22,380,165 | \$17,034,422 | \$12,591,530 | \$12,307,129 |
| College's covered payroll   | \$12,839,479 | \$13,211,700 | \$13,100,779 | \$13,469,554 | \$13,146,738 | \$11,855,175 | \$14,643,492 | \$14,588,300 | \$6,246,241  |
| College's proportionate share of the net pension liability as a percentage of its covered payroll | 58.80%       | 102.01%      | 155.76%      | 166.78%      | 112.21%      | 188.78%      | 116.33%      | 86.31%       | 197.03%      |
| Plan fiduciary net position as a percentage of total pension liability                            | 92.62%       | 86.88%       | 82.17%       | 74.70%       | 84.66%       | 77.25%       | 81.08%       | 86.45%       | 86.36%       |

(1) Ten years of information will be presented as information becomes available. Information prior to 2014 is not available. The amounts presented are as of the College's measurement date which is the prior fiscal year end.

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*

## Required Supplementary Information

**Schedule of College's Proportionate Share of the Net Pension Asset  
Ohio Public Employees Retirement System (OPERS) - Combined Plan  
Last Nine Years <sup>(1)</sup>**

|   | 2022      | 2021      | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      | 2014      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| College's proportion of the net pension asset   | 0.106990% | 0.106258% | 0.159327% | 0.138730% | 0.159015% | 0.155359% | 0.173330% | 0.174665% | 0.174665% |
| College's proportionate share of the net pension asset  | \$421,546 | \$306,728 | \$332,235 | \$155,131 | \$216,471 | \$86,468  | \$84,346  | \$67,250  | \$18,328  |
| College's covered payroll   | \$418,679 | \$580,736 | \$719,821 | \$740,077 | \$577,877 | \$666,025 | \$650,825 | \$648,367 | \$67,752  |
| College's proportionate share of the net pension liability as a percentage of its covered payroll | 100.68%   | 52.82%    | 46.16%    | 20.96%    | 37.46%    | 12.98%    | 12.96%    | 10.37%    | 27.05%    |
| Plan fiduciary net position as a percentage of total pension asset                                | 169.88%   | 157.67%   | 145.28%   | 126.64%   | 137.28%   | 116.55%   | 116.90%   | 114.83%   | 104.33%   |

(1) Ten years of information will be presented as information becomes available. Information prior to 2014 is not available. The amounts presented are as of the College's measurement date which is the prior fiscal year end.

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*

Stark State College

Required Supplementary Information

**Schedule of the College's Proportionate Share of the Net Pension Liability**

**State Teachers Retirement System (STRS) of Ohio**

**Last Nine Fiscal Years <sup>(1)</sup>**

|   | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| College's proportion of the net pension liability   | 0.1830911%   | 0.1895521%   | 0.1830911%   | 0.1855963%   | 0.1958410%   | 0.2029810%   | 0.2292790%   | 0.2451510%   | 0.2451510%   |
| College's proportionate share of the net pension liability  | \$23,154,377 | \$45,844,851 | \$40,489,490 | \$40,808,464 | \$46,522,388 | \$67,943,842 | \$63,366,259 | \$59,629,259 | \$71,029,983 |
| College's covered payroll   | \$22,140,329 | \$22,691,371 | \$21,491,536 | \$22,207,464 | \$21,434,564 | \$21,494,043 | \$23,758,607 | \$26,846,492 | \$29,067,977 |
| College's proportionate share of the net pension liability as a percentage of its covered payroll | 104.58%      | 202.12%      | 188.40%      | 183.76%      | 217.04%      | 316.11%      | 266.71%      | 222.11%      | 244.36%      |
| Plan fiduciary net position as a percentage of total pension liability                            | 87.80%       | 75.50%       | 77.40%       | 77.30%       | 75.30%       | 66.80%       | 72.10%       | 74.70%       | 69.30%       |

(1) Ten years of information will be presented as information becomes available. Information prior to 2014 is not available. The amounts presented are as of the College's measurement date which is the prior fiscal year end.

The Notes to the Required Supplementary Information are an integral part of this Schedule.

Required Supplementary Information

**Schedule of College's Contributions - Pension  
Ohio Public Employees Retirement System (OPERS) - Traditional Plan  
Last Ten Years**

|  | 2022         | 2021         | 2020         | 2019         | 2018 (1)     | 2017         | 2016         | 2015         | 2014         | 2013         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contribution - Pension                    | \$1,757,713  | \$1,797,527  | \$1,849,638  | \$1,834,102  | \$1,751,042  | \$1,709,076  | \$1,422,621  | \$1,757,219  | \$1,750,596  | \$1,833,455  |
| Contributions in relation to contractually required contribution | -\$1,757,713 | -\$1,797,527 | -\$1,849,638 | -\$1,834,102 | -\$1,751,042 | -\$1,709,076 | -\$1,422,621 | -\$1,757,219 | -\$1,750,596 | -\$1,833,455 |
| Contribution deficiency (excess)                                 | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          |
| College's covered payroll  | \$12,555,093 | \$12,839,479 | \$13,211,700 | \$13,100,729 | \$13,469,554 | \$13,146,738 | \$11,855,175 | \$14,643,492 | \$14,588,300 | \$6,246,241  |
| Contributions as a percentage of covered payroll                 | 14.00%       | 14.00%       | 14.00%       | 14.00%       | 13.00%       | 13.00%       | 12.00%       | 12.00%       | 12.00%       | 13.00%       |

(1) July 1, 2017 through December 30, 2017 pension was 13%,  
from January 1, 2018 through June 30, 2018 pension was 14%.

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*

Stark State College

Required Supplementary Information

**Schedule of College's Contributions - Pension  
Ohio Public Employees Retirement System (OPERS) - Combined Plan  
Last Ten Years**

|  | 2022      | 2021      | 2020      | 2019       | 2018 <sup>(1)</sup> | 2017      | 2016      | 2015      | 2014      | 2013      |
|--|-----------|-----------|-----------|------------|---------------------|-----------|-----------|-----------|-----------|-----------|
| Contractually required contribution - Pension                    | \$57,317  | \$58,615  | \$81,303  | \$100,775  | \$96,210            | \$75,124  | \$79,923  | \$78,099  | \$77,804  | \$74,805  |
| Contributions in relation to contractually required contribution | -\$57,317 | -\$58,615 | -\$81,303 | -\$100,775 | -\$96,210           | -\$75,124 | -\$79,923 | -\$78,099 | -\$77,804 | -\$74,805 |
| Contribution deficiency (excess)                                 | \$0       | \$0       | \$0       | \$0        | \$0                 | \$0       | \$0       | \$0       | \$0       | \$0       |
| College's covered payroll  | \$409,407 | \$418,679 | \$580,736 | \$719,821  | \$740,077           | \$577,877 | \$666,025 | \$650,825 | \$648,367 | \$67,752  |
| Contributions as a percentage of covered payroll                 | 14.00%    | 14.00%    | 14.00%    | 14.00%     | 13.00%              | 13.00%    | 12.00%    | 12.00%    | 12.00%    | 13.00%    |

(1) July 1, 2017 through December 30, 2017 pension was 13%, from January 1, 2018 through June 30, 2018 pension was 14%.

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*

Stark State College

Required Supplementary Information

**Schedule of College's Contributions - Pension  
State Teachers Retirement System (STRS) of Ohio  
Last Ten Fiscal Years**

|  | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         | 2013         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contribution                              | \$3,195,898  | \$3,099,646  | \$3,176,792  | \$3,008,815  | \$3,109,045  | \$3,000,839  | \$3,009,166  | \$3,326,205  | \$3,490,044  | \$3,778,837  |
| Contributions in relation to contractually required contribution | -\$3,195,898 | -\$3,099,646 | -\$3,176,792 | -\$3,008,815 | -\$3,109,045 | -\$3,000,839 | -\$3,009,166 | -\$3,326,205 | -\$3,490,044 | -\$3,778,837 |
| Contribution deficiency (excess)                                 | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          |
| College's covered payroll  | \$22,827,843 | \$22,140,329 | \$22,691,371 | \$21,491,536 | \$22,207,464 | \$21,434,564 | \$21,494,043 | \$23,758,607 | \$26,846,492 | \$29,067,977 |
| Contributions as a percentage of covered payroll                 | 14.00%       | 14.00%       | 14.00%       | 14.00%       | 14.00%       | 14.00%       | 14.00%       | 14.00%       | 13.00%       | 13.00%       |

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*



Required Supplementary Information

**Schedule of College's Proportionate Share of the Net OPEB Liability (Asset)  
Ohio Public Employees Retirement System (OPERS)  
Last Six Years <sup>(1)</sup>**

|   | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| College's proportion of the net OPEB liability or asset   | -0.089375%   | -0.093174%   | 0.107140%    | 0.085150%    | 0.097602%    | 0.101606%    |
| College's proportionate share of the net OPEB liability (asset)   | -\$2,799,362 | -\$1,659,969 | \$14,798,817 | \$11,101,550 | \$10,598,858 | \$10,262,551 |
| College's covered payroll   | \$13,955,953 | \$14,518,351 | \$14,396,408 | \$14,269,368 | \$13,415,035 | \$11,417,509 |
| College's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll | 20.06%       | 11.43%       | 102.80%      | 77.80%       | 79.01%       | 89.88%       |
| Plan fiduciary net position as a percentage of total OPEB liability (asset)                             | 128.23%      | 115.57%      | 47.80%       | 46.33%       | 54.14%       | 54.05%       |

(1) Ten years of information will be presented as information becomes available. Information prior to 2014 is not available. The amounts presented are as of the College's measurement date which is the prior fiscal year end.

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*

Required Supplementary Information

**Schedule of the College's Proportionate Share of the Net OPEB Liability (Asset)  
State Teachers Retirement System (STRS) of Ohio  
Last Six Fiscal Years <sup>(1)</sup>**

|   | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| College's proportion of the net OPEB or asset   | 0.1810931%   | 0.1895520%   | 0.1830911%   | 0.1855963%   | 0.1958407%   | 0.2029810%   |
| College's proportionate share of the net OPEB liability (asset)   | -\$3,818,199 | -\$3,331,373 | -\$3,032,428 | -\$2,982,344 | \$7,640,983  | \$10,855,474 |
| College's covered payroll   | \$22,140,329 | \$22,691,371 | \$21,491,536 | \$22,207,464 | \$21,434,564 | \$21,494,043 |
| College's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll | 17.25%       | 14.68%       | 14.11%       | 13.43%       | 35.65%       | 50.50%       |
| Plan fiduciary net position as a percentage of total OPEB liability or asset                            | 174.70%      | 182.10%      | 174.70%      | 176.00%      | 47.10%       | 37.30%       |

(1) Ten years of information will be presented as information becomes available. Information prior to 2017 is not available. The amounts presented are as of the College's measurement date which is the prior fiscal year end.

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*

Stark State College

Required Supplementary Information

**Schedule of College's Contributions - OPEB  
Ohio Public Employees Retirement System (OPERS)  
Last Ten Years**

|  | 2022         | 2021         | 2020         | 2019         | 2018 (1)     | 2017         | 2016         | 2015         | 2014         | 2013         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contribution - OPEB                       | \$0          | \$0          | \$0          | \$0          | \$73,490     | \$246,120    | \$252,254    | \$130,941    | \$260,894    | \$185,764    |
| Contributions in relation to contractually required contribution | \$0          | \$0          | \$0          | \$0          | -\$73,490    | -\$246,120   | -\$252,254   | -\$130,941   | -\$260,894   | -\$185,764   |
| Contribution deficiency (excess)                                 | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          |
| College's covered payroll  | \$13,646,840 | \$13,955,953 | \$14,518,351 | \$14,396,408 | \$14,269,368 | \$13,415,035 | \$11,417,509 | \$13,946,178 | \$13,893,621 | \$18,576,396 |
| Contributions as a percentage of covered payroll                 | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 1.00%        | 1.00%        | 2.00%        | 2.00%        | 2.00%        | 1.00%        |

(1) July 1, 2017 through December 30, 2017 pension was 1%, from January 1, 2018 through June 30, 2018 pension was 0%.

The Notes to the Required Supplementary Information are an integral part of this Schedule.

Stark State College

Required Supplementary Information

**Schedule of College Contributions - OPEB  
State Teachers Retirement System (STRS) of Ohio  
Last Ten Fiscal Years**

|  | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         | 2013         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contribution                              | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$268,465    | \$290,680    |
| Contributions in relation to contractually required contribution | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | -\$268,465   | -\$290,680   |
| Contribution deficiency (excess)                                 | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          |
| College's covered payroll  | \$22,827,843 | \$22,140,329 | \$22,691,371 | \$21,491,536 | \$22,207,464 | \$21,434,564 | \$21,494,043 | \$23,758,607 | \$26,846,492 | \$29,067,977 |
| Contributions as a percentage of covered payroll                 | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 1.00%        | 1.00%        |

*The Notes to the Required Supplementary Information are an integral part of this Schedule.*

Stark State College

Notes to the Required Supplementary Information

For the fiscal year ended June 30, 2022

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Net Pension Liability

Ohio Public Employees Retirement System (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported.

Changes in assumptions: There was a change in methods and assumptions used in the calculation of actuarial determined contributions for 2022. See the notes to the basic financial statements for the methods and assumptions in this calculation.

State Teachers Retirement System (STRS) of Ohio

Changes in benefit terms: There was no change in benefit terms for fiscal year 2022. See the notes to the basic financial statements for benefit terms.

Changes in assumptions: There was no change in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2022. See the notes to the basic financial statements for the methods and assumptions in this calculation.

Net OPEB Liability

Ohio Public Employees Retirement System (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported.

Changes in assumptions: There was a change in methods and assumptions used in the calculation of actuarial determined contributions for 2022. See the notes to the basic financial statements for the methods and assumptions in this calculation.

State Teachers Retirement System (STRS) of Ohio

Changes in benefit terms: There was no change in benefit terms for fiscal year 2022. See the notes to the basic financial statements for benefit terms. Changes in assumptions: There was a change in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2022. See the notes to the basic financial statements for the methods and assumptions in this calculation.

Changes in assumptions: There was no change in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2022. See the notes to the basic financial statements for the methods and assumptions in this calculation.

**Stark State College**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2022**  
(Prepared by Management)

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title                  | Federal<br>ALN<br>Number | Pass-Through<br>Entity Identifying<br>Number | FY 2022<br>Disbursements |
|---|--------------------------|--|--------------------------|
| <b><u>National Science Foundation Program</u></b>                           |                          |  |                          |
| Direct Program:   |                          |  |                          |
| Education and Human Resources   | 47.076                   | n/a  | \$69,089                 |
| Total Federal Assistance – National Science Foundation                      |                          |  | <b>69,089</b>            |
| <b><u>U.S. Department of Defense</u></b>                                    |                          |  |                          |
| Passed Through Lorain County Community College                              |                          |  |                          |
| Ohio Manufacturing Talent Expansion for the Defense Industrial Supply       |                          |  |                          |
| Chain - DOD MEEP  | 12.300                   | N00014-20-1-2703                             | 164,926                  |
| Total Federal Assistance – U.S. Department of Defense                       |                          |  | <b>164,926</b>           |
| <b><u>U.S. Department of Education</u></b>                                  |                          |  |                          |
| Student Financial Assistance Programs Cluster:                              |                          |  |                          |
| Direct Program:   |                          |  |                          |
| Federal Work-Study Program  | 84.033                   | n/a  | \$69,277                 |
| Federal Supplemental Educational Opportunity Grants                         | 84.007                   | n/a  | 528,543                  |
| Federal Pell Grant Program  | 84.063                   | n/a  | 10,720,904               |
| Federal Direct Student Loans  | 84.268                   | n/a  | 10,496,148               |
| Total Student Financial Assistance Programs Cluster                         |                          |  | <b>\$21,814,872</b>      |
| Direct Program:   |                          |  |                          |
| Higher Education Emergency Relief Fund - Student Portion                    | 84.425E                  | n/a  | \$13,529,030             |
| Higher Education Emergency Relief Fund - Institutional Portion              | 84.425F                  | n/a  | 18,562,305               |
| Higher Education Emergency Relief Fund - SIP Title III Emergency            | 84.425M                  | n/a  | 1,316,416                |
| Total Higher Education Emergency Relief Fund                                |                          |  | <b>\$33,407,751</b>      |
| Passed Through the Ohio Department of Education:                            |                          |  |                          |
| CARES Act - Coronavirus Relief Fund - GEER Mental Health Grant              | 84.425C                  | S425C200040                                  | \$64,032                 |
| CARES Act - Coronavirus Relief Fund - GEER FAFSA                            | 84.425C                  | S425C200040                                  | 3,608                    |
| CARES Act - Coronavirus Relief Fund - GEER Mini MH Grant                    | 84.425C                  | S425C200040                                  | 5,002                    |
| CARES Act - Coronavirus Relief Fund - GEER Co-Requisite Remediation         | 84.425C                  | S425C200040                                  | 259,633                  |
| CARES Act-Coronavirus Relief Fund - Ohio Guidestones Rise & Thrive Round I  | 84.425C                  | S425C200040                                  | 10,000                   |
| CARES Act-Coronavirus Relief Fund - Ohio Guidestones Rise & Thrive Round II | 84.425C                  | S425C200040                                  | 16,150                   |
| Total Higher Education Emergency Relief Fund                                |                          |  | <b>\$358,425</b>         |
| TRIO - Student Support Services   | 84.042                   | n/a  | \$283,079                |
| Total TRIO - Student Support Services                                       |                          |  | <b>\$283,079</b>         |

**Stark State College**  
**Schedule of Expenditures of Federal Awards - continued**  
**For the year ended June 30, 2022**  
(Prepared by Management)

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title     | Federal<br>ALN<br>Number | Pass-Through<br>Entity Identifying<br>Number | FY 2022<br>Disbursements   |
|--|--------------------------|--|----------------------------|
| Upward Bound Math and Science Program                          | 84.047                   | n/a  | 339,695                    |
| Total Upward Bound Math and Science Program                    |                          |  | <u>339,695</u>             |
| Vocational Education - Basic Grants to States                  | 84.048                   | 063420-CDP-P-<br>2021                        | 246,361                    |
| Total Vocation Education - Basic Grants to States              |                          |  | <u>246,361</u>             |
| Total Federal Assistance - U.S. Department of Education        |                          |  | <u><u>\$56,450,183</u></u> |
| <br><b><u>U.S. Department of Labor</u></b>                     |                          |  |                            |
| Passed Through ConxusNEO & Lorain County Community College     |                          |  |                            |
| DOL ETA Scaling Apprentice Program                             | 17.268                   | n/a  | \$17,786                   |
| Total Federal Assistance - U.S. Department of Labor            |                          |  | <u>\$17,786</u>            |
| <br><b><u>U.S. Department of Veterans Affairs</u></b>          |                          |  |                            |
| VA Reporting Fee   | 64.028                   | n/a  | \$4,128                    |
| Total Federal Assistance - U.S. Department of Veterans Affairs |                          |  | <u>\$4,128</u>             |
| Total Federal Assistance - All Sources                         |                          |  | <u><u>\$56,706,112</u></u> |

**Stark State College**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**2 CFR 200.510(b)(6)**  
**For the year ended June 30, 2022**  
(Prepared by Management)

**Note 1: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") reflects the expenditures of Stark State College (the "College") under programs financed by the U.S. Government for the year ended June 30, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

For the purposes of the Schedule, federal awards include the following:

- Direct federal awards
- Pass-through funds received from non-federal organizations made under federally sponsored programs conducted by those organizations

All programs are presented by federal agency. Pass-through programs are also presented by the entity through which the College received the federal award. Assistance Listing Numbers (ALN) and Pass-Through Numbers are presented for those programs for which such numbers are available.

**Note 3: Indirect Cost Rate**

The College has not elected to use the 10% de minimis indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.



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

Stark State College  
Stark County  
6200 Frank Avenue NW  
North Canton, Ohio 44720

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discreetly presented component unit of the Stark State College, Stark County, Ohio (the College) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated February 22, 2023, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the College. Also, the College implemented Governmental Accounting Standards Board Statement No. 87, *Leases*.

***Report on Internal Control Over Financial Reporting***

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

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

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

***Report on Compliance and Other Matters***

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

However, we noted certain matters not requiring inclusion in this report that we reported to the College's management in a separate letter dated February 22, 2023.

***Purpose of this Report***

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



*Charles E. Harris & Associates, Inc.*  
February 22, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Stark State College  
Stark County  
6200 Frank Avenue NW  
North Canton, Ohio 44720

To the Board of Trustees:

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited the Stark State College, Stark County, Ohio's (the College) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the College's major federal program for the year ended June 30, 2022. The College's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

The College's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Report on Internal Control Over Compliance***

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

*Stark State College*  
*Stark County*  
Independent Auditor's Report on Compliance with Requirements  
Applicable to the Major Federal Program and on Internal Control  
Over Compliance Required by the Uniform Guidance  
Page 3

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



*Charles E. Harris & Associates, Inc.*  
February 22, 2023

**Stark State College  
Stark County  
Schedule of Findings  
2 CFR § 200.515  
June 30, 2022**

**1. SUMMARY OF AUDITOR'S RESULTS**

|                     |   |  |
|---------------------|---|--|
| <b>(d)(1)(i)</b>    | <b>Type of Financial Statement Opinion</b>  | Unmodified   |
| <b>(d)(1)(ii)</b>   | <b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>      | No   |
| <b>(d)(1)(ii)</b>   | <b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b> | No   |
| <b>(d)(1)(iii)</b>  | <b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>                        | No   |
| <b>(d)(1)(iv)</b>   | <b>Were there any material weaknesses in internal control reported for major federal programs?</b>                    | No   |
| <b>(d)(1)(iv)</b>   | <b>Were there any significant deficiencies in internal control reported for major federal programs?</b>               | No   |
| <b>(d)(1)(v)</b>    | <b>Type of Major Programs' Compliance Opinion</b>   | Unmodified   |
| <b>(d)(1)(vi)</b>   | <b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>  | No   |
| <b>(d)(1)(vii)</b>  | <b>Major Programs (list):</b>   | Higher Education Emergency Relief Fund – ALN #84.425 |
| <b>(d)(1)(viii)</b> | <b>Dollar Threshold: Type A\B Programs</b>  | Type A: > \$ 1,701,183<br>Type B: all others         |
| <b>(d)(1)(ix)</b>   | <b>Low Risk Auditee under 2 CFR §200.520?</b>   | Yes  |

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

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# OHIO AUDITOR OF STATE KEITH FABER



**STARK STATE COLLEGE**

**STARK COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

**This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.**



**Certified for Release 3/21/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)



## RESOLUTION

### TO APPROVE AN INCREASE IN THE CDL122 COURSE FEE AND ADD NEW FEE FOR OPTIONAL ADDITIONAL TRAINING BEGINNING SUMMER TERM 2023

**WHEREAS**, the Stark State College administration has the need for additional operating revenue for the CDL program to continue providing quality academic programs to students; and

**WHEREAS**, students in the CDL program have need, at times, for additional hours of training beyond the standard training hours of the CDL program; and

**WHEREAS**, the College is able to provide the additional hours of CDL training requested by students for a fee to cover the additional cost of instruction; and

**WHEREAS**, the current version of Amended Substitute House Bill 49 of the 134<sup>th</sup> General Assembly allows the increase of fees.

**THEREFORE, BE IT RESOLVED**, that the Board of Trustees of Stark State College, pending approval of ODHE, authorizes an increase of \$300.00 to the CDL122 course fee from \$3,900.00 to \$4,200.00, effective Summer Semester 2023.

**BE IT FURTHER RESOLVED**, that the Board of Trustees of Stark State College, pending approval of ODHE, authorizes a fee of \$560 for students wishing to take an additional five (5) hours of CDL driving instruction, effective Summer Semester 2023.

This resolution is being enacted on this 12<sup>th</sup> day of April, 2023.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

**RESOLUTION**  
**TO REQUEST OUT-OF-STATE FEE WAIVERS FOR SAILORS, MARINES AND**  
**COAST GUARDSMEN TAKING COURSES AT STARK STATE COLLEGE**  
**THROUGH THE US NAVY COMMUNITY COLLEGE**

**WHEREAS**, §381.170 of Am. Sub. H.B. 110 of the 134th General Assembly requires that any waiver of tuition for a student or class of students at a state-assisted institution of higher education be approved by the institution's board of trustees and the Chancellor of the Ohio Department of Higher Education; and

**WHEREAS**, Stark State College is one of 119 American higher education institutions selected to partner with the United States Navy in establishing the US Navy Community College (USNCC); and

**WHEREAS**, Stark State College seeks to provide high-quality educational programs and services to Sailors, Marines and Coast Guardsmen from all 50 states; and

**WHEREAS**, the College would like to waive up to \$128 of the \$129 per credit hour of the out-of-state fee to make the College competitive with community colleges and universities across the nation; and

**WHEREAS**, the College's current out-of-state fee is \$129 per credit hour and the College expects to serve approximately 200 students who take approximately two courses per semester (six credit hours per semester; 12 credit hours total) for the two semesters, up to \$307,200 in out-of-state fees would be waived in the current biennium (all terms from Summer 2023 through Summer 2025, and all summer terms beginning before June 30, 2025);

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College authorizes the College President to request that the Chancellor of the Ohio Department of Higher Education approve the out-of-state fee waivers for Sailors, Marines and Coast Guardsmen taking courses at Stark State through the USNCC for the time frame of June 4, 2023 through June 30, 2025.

This resolution is enacted on this 12<sup>th</sup> day of April, 2023.

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Karen C. Lefton, Esq.  
 Chair, Board of Trustees

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Para M. Jones, Ph.D.  
 President

## RESOLUTION

### To recognize the Board of Trustees Strategic Excellence Award Winners

**WHEREAS**, the Stark State College Board of Trustees established the Strategic Excellence Awards to recognize and reward employees who consistently exceed expectations and performance in advancing the mission of the College; and

**WHEREAS**, Full- and part-time faculty and staff in various categories of employment are eligible for the award; and

**WHEREAS**, the selection process is a “blind” process with names and identifying information redacted from nominations, and winners are selected based on the merit of their work; and

**WHEREAS**, the 2023 Board of Trustees Strategic Excellence Award winners are as follows:

***FULL-TIME, STUDENT-FACING***

Duane Dodson, Instructor – Arts and Sciences

Elizabeth Inkinen-Schehl, Student Support Counselor – Learning and Engagement

***MANAGEMENT/LEADERSHIP***

Robyn Steinmetz, Director, Marketing & Communications – Marketing, Advancement & Partnerships

***SATELLITE***

Laura Joseph, Instructor – Health and Public Services

***FULL-TIME, NON-STUDENT FACING***

Mike Ihrig, Marketing & Communications Coordinator – Marketing, Advancement & Partnerships

***PART-TIME, STUDENT FACING***

Bonnie West, Gateway Student Support Assistant – Advising and Gateway Student Services

**THEREFORE, BE IT RESOLVED** that the Board of Trustees congratulates and recognizes these outstanding employees who continually advance the mission of the College.

This Resolution is being enacted on the 12<sup>th</sup> day of April, 2023.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – March 24, 2023

| REPORTED CRIME STATS FOR CLERY ACT   |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| <i>Required to report these statistics to Department of Education once a year.</i>         |                    |                 |                 |
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| MURDER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MANSLAUGHTER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| SEX OFFENSES:<br><i>Forcible</i>   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <i>Non-forcible</i>  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ROBBERY  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| AGGRAVATED ASSAULT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| BURGLARY   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 0               |
| ARSON  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MOTOR VEHICLE THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DOMESTIC VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| DATING VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| STALKING*  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ARRESTS/REFERRALS FOR DISCIPLINARY ACTION  |                    |                 |                 |
| LIQUOR LAW VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DRUG-RELATED VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| WEAPONS POSSESSION   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 1               |
| <b>TOTALS</b>  |                    | <b>4</b>        | <b>1</b>        |
| *The following statistics have been added to maintain compliance with the Campus SAVE Act. |                    |                 |                 |
| <b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b>  |                    |                 |                 |

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – March 24, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 0               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 0               |
| HARASSMENT   | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 1               |
|  | Satellite Location | 3               | 1               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>2</b>        |

**NOTE 2022:**

- 2022-0010 – Theft cat converter – Whipple Auto
- 2022-0013 – Domestic Vio. (Akron, Refer. to APD)
- 2022-0015 - Menacing
- 2022-0020 – Menacing – (Refer. to Jackson Twp PD)
- 2022-0022 – Disruptive Behavior (Massage Clinic)
- 2022-0027 – Disruptive Behavior (Akron Satellite)
- 2022-0037 – Disruptive Behavior (Akron)
- 2022-0043 – Harassment
- 2022-0046 – Harassment (Phone, referred JTPD)
- 2022-0047 – Disruptive Behavior
- 2022-0052 – Drug Related Incident (Employee) M
- 2022-0054 – Burg, Whipple Auto, no entry to bldg.)
- 2022-0055 – Disruptive Behavior
- 2022-0065 – Disruptive Behavior (Akron)
- 2022-0080 – Weapon possession – Main – Visitor
- 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)

| <b>Stark State College</b>   |   |               |                |                |
|--|---|---------------|----------------|----------------|
| <b>Out-of-State Travel Authorizations</b>                                  |   |               |                |                |
| <b>Employee</b>  | <b>Attending</b>  | <b>Where</b>  | <b>When</b>    | <b>Expense</b> |
| Danette Bosh<br>Alexander  | Student Affairs Administrators in Higher Education Annual Conference: Community College Institute | Boston, MA    | March 31-Apr 2 | \$1,508        |
| Linda Gibson   | Teaching Accounting Conference  | Portland, OR  | May 18-20      | \$2,505        |
| Melissa Glanz  | 2023 Spring College and University Professional Association for Human Resources Conference        | Boston, MA    | April 23-25    | \$2,000        |
| Kathryn Sutton   | American Physical Therapy Association – Combined Sections Meeting 2023                            | San Diego, CA | Feb 23-25      | \$2,155        |
|  |   |               |                |                |
|  |   |               |                |                |
|  |   |               |                |                |
|  |   |               |                |                |
|  |   |               |                |                |
|  |   |               |                |                |
|  |   |               |                |                |
| * Grant funded<br>** Program Requirement<br>*** Strategic Excellence Award |   |               |                |                |

**2023-2024 Calendar of  
Board Meetings and Events**

| <b><u>DATES</u></b>    |           | <b><u>MEETING/EVENT</u></b>     | <b><u>TIME</u></b> | <b><u>LOCATION</u></b>      |
|------------------------|-----------|---------------------------------|--------------------|-----------------------------|
| <b>APRIL, 2023</b>     |           |                                 |                    |                             |
| 12                     | Wednesday | BOARD MEETING                   | 8 a.m.             | S305                        |
| 21                     | Friday    | Employee Recognition Dinner     | 5 p.m.             | LaPizzaria                  |
| <b>MAY, 2023</b>       |           |                                 |                    |                             |
| 5                      | Friday    | Scholars & Benefactors Luncheon | 10:45 a.m.         | KSU Stark Conference Center |
| 10                     | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |
| 17                     | Wednesday | One-Year Certificate Ceremony   | 5:30 p.m.          | M100/101                    |
| 21                     | Sunday    | Commencement Ceremony           | 2 p.m.             | Canton Civic Center         |
| <b>JUNE, 2023</b>      |           |                                 |                    |                             |
| 14                     | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |
| <b>JULY, 2023</b>      |           |                                 |                    |                             |
| 12                     | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |
| <b>AUGUST, 2023</b>    |           |                                 |                    |                             |
| 9                      | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |
| <b>SEPTEMBER, 2023</b> |           |                                 |                    |                             |
| 13                     | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |
| <b>OCTOBER, 2023</b>   |           |                                 |                    |                             |
| 11                     | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |
| <b>NOVEMBER, 2023</b>  |           |                                 |                    |                             |
| 8                      | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |
| <b>DECEMBER, 2023</b>  |           |                                 |                    |                             |
| 13                     | Wednesday | BOARD MEETING                   | 8 a.m.             | TBD                         |

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, May 10, 2023 - 8:00 a.m.**

| ITEM   | ENC. | ACTION | PRESENTER  |
|--|------|--------|------------|
| <b>I. Call to Order</b>  |      |        | K. Lefton  |
| <b>II. Roll Call</b>   |      |        | K. Lefton  |
| <b>III. Recognition of Visitors</b>  |      |        | K. Lefton  |
| <b>IV. Public Requests</b>   |      |        | K. Lefton  |
| <b>V. Agenda Changes</b>   |      |        | K. Lefton  |
| <b>VI. Consent Agenda*</b>   |      | X      | K. Lefton  |
| A. Minutes of Board Meeting on 4/12/2023   | 6.1  |        |            |
| B. Personnel Actions   | 6.2  |        |            |
| C. Treasurer's Report  | 6.3  |        |            |
| <b><i>From President's Cabinet</i></b>   |      |        |            |
| D. 15-13-22 Academic Forgiveness   | 6.4  |        |            |
| E. 15-14-04 Employee Responsibilities and Duties                                     | 6.5  |        |            |
| F. 15-14-07 Grievance Procedure  | 6.6  |        |            |
| G. 15-14-18 Corrective Action and Discipline   | 6.7  |        |            |
| H. 15-15-05 Use of College Computing and Information Resources                       | 6.8  |        |            |
| I. 15-17-12 Service Animal   | 6.9  |        |            |
| <b>VII. New Business</b>   |      |        |            |
| A. FY24 Budget   | 7.1  | X      | K. Gardner |
| B. Resolution to approve an increase in the general fee, effective Fall 2023         | 7.2  | X      | K. Gardner |
| C. Resolution to modify course fees for the Culinary Arts Major, effective Fall 2023 | 7.3  | X      | K. Gardner |
| <b>VIII. President's Report</b>  |      |        | P. Jones   |
| <b>IX. Chair's Report</b>  |      |        | K. Lefton  |
| <b>X. Communications</b>   |      |        | K. Lefton  |
| A. Security Report   | 10.1 |        |            |
| B. Out-of-State Travel Log   | 10.2 |        |            |
| C. Calendar of Board Activity Dates  | 10.3 |        |            |
| <b>XI. Executive Session</b>   |      |        | K. Lefton  |
| <b>XII. Adjournment</b>  |      |        | K. Lefton  |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately



## 6.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
April 12, 2023

**REGULAR MEETING**

The Board of Trustees of Stark State College held its regular monthly meeting on April 12, 2023 at Stark State College.

**CALL TO ORDER**

Chair Karen Lefton called the meeting to order at 8:02 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton, Harun Rashid (virtually), Jeffery Walters, Alice Stephens, Elaine Russell Reolfi, Tracy Carter (virtually), Marlé Fernandes, Patricia Wackerly and Fonda Williams (virtually).

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Melissa Glanz and Patrick Roberts.

**RECOGNITION OF VISITORS**

The following visitors were present: Angela Smith-Alder, Robyn Steinmetz, Jessica Aubley, Dylan Curtis, Frank Domino and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Stephens moved to consider and approve the Consent Agenda. Trustee Wackerly provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the March 8 meeting; Personnel Actions; the Treasurer's Report; the Gramm-Leach-Bliley Act (GLBA) Report; and board policies 15-14-13 Anti-Harassment; 15-14-23 Equal Employment Opportunity and 15-15-08 Institutional Review Board.*

**NEW BUSINESS**

Trustee Williams moved to approve the FY22 Audited Financials. Trustee Walters provided the second for the motion.

Comptroller Joe Richards shared details of the FY22 Audited Financials. This audit was for the year ended on June 30, 2022 and was completed on February 22, 2023. The Auditor of State approved the

report on March 9 and released the audit to the public on March 21, 2023. This year's audit report was unqualified, which is the best report possible.

**The FY22 Audited Financials were approved unanimously.**

Trustee Williams moved to approve the Resolution to Approve an Increase in the CDL122 Course Fee and Add New Fee for Optional Additional Training Beginning Summer Term 2023. Trustee Carter provided the second for the motion.

*The Resolution was unanimously approved as follows:*

**RESOLUTION  
TO APPROVE AN INCREASE IN THE CDL122 COURSE FEE AND ADD NEW FEE FOR OPTIONAL  
ADDITIONAL TRAINING  
BEGINNING SUMMER TERM 2023**

***WHEREAS, the Stark State College administration has the need for additional operating revenue for the CDL program to continue providing quality academic programs to students; and***

***WHEREAS, students in the CDL program have need, at times, for additional hours of training beyond the standard training hours of the CDL program; and***

***WHEREAS, the College is able to provide the additional hours of CDL training requested by students for a fee to cover the additional cost of instruction; and***

***WHEREAS, the current version of Amended Substitute House Bill 49 of the 134<sup>th</sup> General Assembly allows the increase of fees.***

***THEREFORE, BE IT RESOLVED, that the Board of Trustees of Stark State College, pending approval of ODHE, authorizes an increase of \$300.00 to the CDL122 course fee from \$3,900.00 to \$4,200.00, effective Summer Semester 2023.***

***BE IT FURTHER RESOLVED, that the Board of Trustees of Stark State College, pending approval of ODHE, authorizes a fee of \$560 for students wishing to take an additional five (5) hours of CDL driving instruction, effective Summer Semester 2023.***

***This resolution is being enacted on this 12<sup>th</sup> day of April, 2023.***

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***Karen C. Lefton, Esq.***  
***Chair, Board of Trustees***

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***Para M. Jones, Ph.D.***  
***President***

Trustee Stephens moved to approve the Resolution to Approve Out-of-State Fee Waivers for Sailors, Marines, and Coast Guardsmen taking Courses at Stark State College through the US Navy Community College. Trustee Wackerly provided the second for the motion.

*The Resolution was unanimously approved as follows:*

**RESOLUTION**  
**TO REQUEST OUT-OF-STATE FEE WAIVERS FOR SAILORS, MARINES AND**  
**COAST GUARDSMEN TAKING COURSES AT STARK STATE COLLEGE**  
**THROUGH THE US NAVY COMMUNITY COLLEGE**

***WHEREAS, §381.170 of Am. Sub. H.B. 110 of the 134th General Assembly requires that any waiver of tuition for a student or class of students at a state-assisted institution of higher education be approved by the institution's board of trustees and the Chancellor of the Ohio Department of Higher Education; and***

***WHEREAS, Stark State College is one of 119 American higher education institutions selected to partner with the United States Navy in establishing the US Navy Community College (USNCC); and***

***WHEREAS, Stark State College seeks to provide high-quality educational programs and services to Sailors, Marines and Coast Guardsmen from all 50 states; and***

***WHEREAS, the College would like to waive up to \$128 of the \$129 per credit hour of the out-of-state fee to make the College competitive with community colleges and universities across the nation; and***

***WHEREAS, the College's current out-of-state fee is \$129 per credit hour and the College expects to serve approximately 200 students who take approximately two courses per semester (six credit hours per semester; 12 credit hours total) for the two semesters, up to \$307,200 in out-of-state fees would be waived in the current biennium (all terms from Summer 2023 through Summer 2025, and all summer terms beginning before June 30, 2025);***

***THEREFORE, BE IT RESOLVED that the Board of Trustees of Stark State College authorizes the College President to request that the Chancellor of the Ohio Department of Higher Education approve the out-of-state fee waivers for Sailors, Marines and Coast Guardsmen taking courses at Stark State through the USNCC for the time frame of June 4, 2023 through June 30, 2025.***

***This resolution is enacted on this 12<sup>th</sup> day of April, 2023.***

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***Karen C. Lefton, Esq.***  
***Chair, Board of Trustees***

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***Para M. Jones, Ph.D.***  
***President***

**Second Vice Chair Russell Reolfi moved to approve the Resolution to Recognize the Board of Trustees Strategic Excellence Award Winners. Trustee Stephens provided the second for the motion.**

***The Resolution was unanimously approved as follows:***

**RESOLUTION**  
**To recognize the Board of Trustees Strategic Excellence Award Winners**

**WHEREAS, the Stark State College Board of Trustees established the Strategic Excellence Awards to recognize and reward employees who consistently exceed expectations and performance in advancing the mission of the College; and**

**WHEREAS, Full- and part-time faculty and staff in various categories of employment are eligible for the award; and**

**WHEREAS, the selection process is a “blind” process with names and identifying information redacted from nominations, and winners are selected based on the merit of their work; and**

**WHEREAS, the 2023 Board of Trustees Strategic Excellence Award winners are as follows:**

**FULL-TIME, STUDENT-FACING**

**Duane Dodson, Instructor – Arts and Sciences**

**Elizabeth Inkinen-Schehl, Student Support Counselor – Learning and Engagement**

**MANAGEMENT/LEADERSHIP**

**Robyn Steinmetz, Director, Marketing & Communications – Marketing, Advancement & Partnerships**

**SATELLITE**

**Laura Joseph, Instructor – Health and Public Services**

**FULL-TIME, NON-STUDENT FACING**

**Mike Ihrig, Marketing & Communications Coordinator – Marketing, Advancement & Partnerships**

**PART-TIME, STUDENT FACING**

**Bonnie West, Gateway Student Support Assistant – Advising and Gateway Student Services**

**THEREFORE, BE IT RESOLVED that the Board of Trustees congratulates and recognizes these outstanding employees who continually advance the mission of the College.**

**This Resolution is being enacted on the 12<sup>th</sup> day of April, 2023.**

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**Karen C. Lefton, Esq.**  
**Chair, Board of Trustees**

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**Para M. Jones, Ph.D.**  
**President**

**PRESIDENT’S REPORT**

In addition to the written President’s Report, President Para Jones highlighted the following:

- President Jones shared that the Ohio Association of Community Colleges submitted a letter on our behalf to legislators regarding our concerns about the state budget proposal. Together, we are requesting more support for Ohio community colleges and students as we work to help address our state’s workforce needs.

- Spectrum News visited Stark State Akron's Welding and Joining Center to do a story on our welding program. They were able to speak directly with our welding students who will be featured in the news story. One student was an Amazon employee attending through our employer-led partnership, in which we now have over 70 students participating. Spectrum also spoke with a student who shared that his mother is also attending the same class. Another student who is a U.S. Marine shared that he is very interested in advanced manufacturing courses.

#### **CHAIR'S REPORT**

- Chair Lefton reminded trustees about filing their financial disclosure reports, which are due in May.
- Chair Lefton mentioned that we annually elect a board member as a representative on the Stark State Foundation Board. Trustee Wackerly currently serves in this role and will continue to do so.
- Chair Lefton reminded trustees about the Commencement Ceremony on Sunday, May 21 at 2P at the Canton Memorial Civic Center.

#### **COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

#### **EXECUTIVE SESSION**

At 9:00 a.m., Trustee Stephens moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Vice Chair Rashid provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:21 a.m., Trustee Stephens moved to return to open session. Trustee Wackerly provided the second for the motion. The motion carried.

**Second Vice Chair Russell Reolfi moved to approve the Resolution to Establish the Salary Administration Program for FY2024 & FY2025. Trustee Wackerly provided the second for the Motion.**

**The Resolution was approved unanimously.**

*The Resolution was approved as follows:*

#### **RESOLUTION**

#### ***To Establish the Salary Administration Program for FY2024 & FY2025***

***WHEREAS, The Board of Trustees of Stark State College desires to provide a new compensation package that aligns with the College's mission, vision and value statements, including being fair and equitable and reflecting the strategic goal of focusing on our people; and***

***WHEREAS, the salary and benefits package should keep the College competitive within the higher education employment market (academic jobs) and the regional employment market (non-academic jobs), and give the College the ability to attract and retain outstanding employees who represent the passion and pride of the College; and***

**WHEREAS, at this time, the projected amount of funding available to Stark State College through tuition and anticipated state subsidies would be adequate to pay the costs for salary and benefit increases while continuing to fund necessary operational expenditures;**

**THEREFORE BE IT RESOLVED, that a Salary Administration Program be effective July 1, 2023, through June 30, 2025, which shall include the following provisions:**

**The percentage increases below will be calculated using the “adjusted base” (base without reallocation).**

- 1. Salary ranges will be reviewed annually for changes in the market.**
- 2. Salary increases for full-time employees will be 2.5% for FY2024 and 3% for FY2025. An increase to an employee’s adjusted base shall not exceed the top of the employee’s market-based salary range. The excess above the range will be paid to the employee, but not added to the adjusted base.**
- 3. Salary increases for part-time staff will be 2.5 % for FY2024 and 3% for FY2025.**
- 4. Graduated pay scale increases will be increased 2.5% for FY2024 and 3% for FY2025 for adjunct faculty and full-time faculty overload.**
- 5. Miscellaneous hourly rate schedule increases for will be increased 2.5% for FY2024 and 3% for FY2025.**
- 6. Pay scale will increase by 2.5% for FY2024 and 3% for FY2025 for club advising and program coordination.**
- 7. Graduated raises for full-time employees for FY2024 and FY2025 will be increased up to the midpoint multiplied by \$30.00.**
- 8. Grant-funded employees will receive the adjusted base increase and graduated raises only if sufficient funds are available and approved in the grant budget to cover all additional costs.**
- 9. Employees who were on a performance improvement plan during the applicable fiscal year and/or received an overall performance review rating lower than “Acceptable,” “Meets Standards” or “Partially Meets Standards (Acceptable)” or received a suspension or final written reprimand as outlined by College policy regarding Corrective Action and Discipline, Policy No. 3357:15-14-18, A (5)(c) will not receive the salary increase in the applicable fiscal year.**
- 10. Faculty Promotions in Rank shall remain the same in FY2024 and FY2025.**
  - a. Assistant Professor, \$1600**
  - b. Associate Professor, \$1700**
  - c. Professor, \$1900**
- 11. Degree and Certificate achievement shall remain the same in FY2024 and FY2025.**
  - a. Certificate, \$300**
  - b. Associate, \$450**
  - c. Bachelor, \$600**
  - d. Major Certification and Masters, \$700**
  - e. Doctorate, \$900**
- 12. Health and dental insurance premiums will continue to be shared by employees through pre-tax payroll deduction in the amount of 15% per plan participant. The College will continue to share the premiums for children of employees, in accordance with the Stark County Schools Health Plan.**
- 13. The College will continue to pay the full premium for basic group life insurance.**

14. *The Tuition Assistance Program will continue to reimburse the tuition cost for up to 16 credit hours per academic year to the extent funding is available and set the maximum reimbursement equal to the number of credit hours taken times the undergraduate credit hour rate at Kent State University main campus in effect for the term in which classes were completed.*
15. *The recitals above are hereby incorporated by reference.*

**WHEREAS**, it is the intention of the Board of Trustees to provide additional compensation effective for FY2024 and FY2025, to its continuing employees who will be working for the College after June 30, 2024 and June 30, 2025 respectively.

**THEREFORE BE IT FURTHER RESOLVED**, that Additional Compensation may be awarded to each continuing employee, contingent upon budget performance, as follows:

1. *On or before June 30, 2024, those employees who are scheduled to be employed full-time after June 30, 2024, and who have not notified the College that they will be severing their employment with the College, will receive a lump sum payment in an amount up to 2.5% of their adjusted base amount for FY2024.*
2. *On or before June 30, 2024, those employees who are scheduled to be employed part-time after June 30, 2024, and who have not notified the College that they will be severing their employment with the College will receive a lump sum payment in an amount up to 2.5% of their adjusted base wages actually paid during the period from June 30, 2023, through and including June 14, 2024.*
3. *On or before June 30, 2025, those employees who are scheduled to be employed full-time after June 30, 2025, and who have not notified the College that they will be severing their employment with the College, will receive a lump sum payment in an amount up to 2% of their adjusted base amount for FY2025.*
4. *On or before June 30, 2025, those employees who are scheduled to be employed part-time after June 30, 2025, and who have not notified the College that they will be severing their employment with the College will receive a lump sum payment in an amount up to 2% of their adjusted base wages actually paid during the period from June 28, 2024, through and including June 13, 2025.*
5. *The amount of any lump sum payment in June 2024 and/or June 2025 will be limited to available funds at the time the Board meets to approve the FY2024 and FY2025 budget, respectively. At that time, the annual surplus for FY2024 and FY2025 will be projected, and the first \$500,000 of any surplus will be committed to College Reserves. The projection will not consider noncash adjustments that are made as part of the year-end closing process. These include but are not limited to adjustments to the health care reserves, which are reported by the Stark County Schools during August of each year, and the reserve for bad debts. The remaining projected surplus will be available to fund the lump-sum payment. The same percentage will be used to calculate payments to employees in both categories.*
6. *Employees who were on a performance improvement plan during FY2024 or FY2025, received an overall performance review rating lower than "Acceptable," "Meets Standards" or "Partially Meets Standards (Acceptable)," or received a suspension or final written reprimand as outlined by the College's Corrective Action and Discipline Policy No. 3357:15-14-18 (A) (5)(c), will not receive the performance-based lump sum.*
7. *Grant-funded employees will receive the lump sum payment only if sufficient grant funds are available and approved in the grant budget to cover all additional costs.*

***FURTHER, employees who have notified the College that they will be severing their employment with the College are not eligible for Additional Compensation.***

***FURTHER, employees will not be eligible for Additional Compensation if their adjusted base earnings multiplied by 2.5% is less than fifty dollars (\$50.00).***

***FURTHER, all professional staff required to attend and all full-time faculty shall count attendance at graduation ceremonies as a day worked for contract purposes. Contract lengths will not be extended.***

***FURTHER, nothing in this resolution shall be interpreted as guaranteeing continuing employment to any current or future employee while this Resolution is in effect.***

***Management shall make adjustments to individual contracts and pay rates as necessary to correct errors and omissions. Nothing in this Resolution shall apply to positions of student employment.***

***This Resolution is being enacted on the 12th day of April, 2023.***

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***Karen C. Lefton, Esq.  
Chair, Board of Trustees***

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***Para M. Jones, Ph.D.  
President***

**ADJOURNMENT**

At 9:29 a.m., Trustee Wackerly moved to adjourn. Trustee Carter provided the second for the motion.

The motion carried.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees  
April 12, 2023

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Para M. Jones, Ph.D.  
President  
April 12, 2023



## PERSONNEL ACTIONS

Board Agenda  
May 10, 2023

## NEW HIRES AND EMPLOYEE STATUS CHANGES

| Name                      | Title  | Department   | Rate   | Effective Date | Comments                           |
|---------------------------|--|--|--|----------------|------------------------------------|
| Baden, Stephanie          | Nurse-RN Lab/Clinic Instructional Assistant (PT)   | Nursing  | \$45.00/Hour                                 | 4/1/2023       | Non-benefit eligible               |
| Bohon, Doug               | Police Science Instructional Assistant (PT)  | Law Enforcement  | \$34.27/Hour                                 | 4/14/2023      | Non-benefit eligible               |
| Brooks, Sharon J.         | 2023 Distinguished Staff Award   | Learning & Engagement                                    | \$500.00                                     | 4/21/2023      |                                    |
| Campbell, Susanna G.      | Student Support Counselor (PT)   | Learning & Engagement                                    | \$32.02/Hour                                 | 4/18/2023      | Replacement / Non-benefit eligible |
| Conway, Donald M.         | From: Dept. Chair II / Assistant Professor<br>To: Dept. Chair III / Assistant Professor  | Automotive & Transportation                              | From: \$91,071/Annual<br>To: \$96,852/Annual | 4/14/2023      | department                         |
| Dodson, Duane             | BOT Strategic Excellence Cash Award  | No Change  | \$1,000.00                                   | 4/14/2023      | Charged to Discretionary Fund      |
| Donovan, Amy              | From: Administrative Assistant I<br>To: Assistant Career Services & Workforce Specialist | Career Services  | From: \$37,523/Annual<br>To: \$47,172 Annual | 4/24/2023      | Promotion                          |
| Hawk, Ryan J.             | Interim CDL Training Manager   | CDL  | \$80,516/Annual                              | 4/17/2023      | Appointment / Interim Position     |
| Herbert, Sheri            | 2023 Distinguished Teaching Award  | Dental Hygiene   | \$500.00                                     | 4/21/2023      |                                    |
| Herraiz, Michele L.       | 2023 PT Distinguished Staff Award  | Biology  | \$500.00                                     | 4/21/2023      |                                    |
| Ihrig, Michael            | BOT Strategic Excellence Cash Award  | No Change  | \$1,000.00                                   | 4/14/2023      | Charged to Discretionary Fund      |
| Inkinen Schehl, Elizabeth | BOT Strategic Excellence Cash Award  | No Change  | \$1,000.00                                   | 4/14/2023      | Charged to Discretionary Fund      |
| Joseph, Laura             | BOT Strategic Excellence Cash Award  | No Change  | \$1,000.00                                   | 4/14/2023      | Charged to Discretionary Fund      |
| Knight, Faith             | Nurse - PN Lab/Clinic Instructional Assistant (PT)                                       | Practical Nursing  | \$45.72/Hour                                 | 4/24/2023      | Non-benefit eligible               |
| Merritt, Audrey L.        | From: Career Specialist - Akron<br>To: Career Specialist                                 | No Change  | No Change                                    | 3/29/2023      | Title change only                  |
| Moser, Mandy              | Nurse - PN Lab/Clinic Instructional Assistant (PT)                                       | Practical Nursing  | \$45.72/Hour                                 | 4/20/2023      | Non-benefit eligible               |
| Ross, Maria               | Nurse - PN Lab/Clinic Instructional Assistant (PT)                                       | Practical Nursing  | \$45.72/Hour                                 | 4/24/2023      | Non-benefit eligible               |
| Schillig, Christopher J.  | 2023 Adjunct Excellence in Teaching Award  | English  | \$500.00                                     | 4/21/2023      |                                    |
| Schultheis, Jennifer      | Nurse - PN Lab/Clinic Instructional Assistant (PT)                                       | Practical Nursing  | \$45.72/Hour                                 | 4/24/2023      | Non-benefit eligible               |
| Snell, Nicholas A.        | From: Enrollment Management Rep - Akron<br>To: Disability Support Services Counselor     | From: Enrollment Management<br>To: Learning & Engagement | From: \$57,777/Annual<br>To: 64,366/Annual   | 5/1/2023       | Replacement                        |
| Steinmetz, Robyn          | BOT Strategic Excellence Cash Award  | No Change  | \$1,000.00                                   | 4/14/2023      | Charged to Discretionary Fund      |
| Tarpley, Delphine         | Adjunct Instructor - Dental Assisting/EFDA   | Dental Hygiene   | \$52.17/Hour                                 | 4/4/2023       | Non-benefit eligible               |
| Vanderark, Georgia        | Returning Student Academic Advisor (PT)  | Returning Student Advising Center                        | \$27.41/Hour                                 | 4/11/2023      | Rehired / Non-benefit eligible     |
| West, Bonnie              | BOT Strategic Excellence Cash Award  | No Change  | \$1,000.00                                   | 4/14/2023      | Charged to Discretionary Fund      |

## RETIREMENTS/SEPARATIONS

| Name               | Title  | Department                  | Effective Date |
|--------------------|--|-----------------------------|----------------|
| Blackburn, Beth    | Support Specialist, Akron Campus                     | Student Services - Akron    | 5/5/2023       |
| Custer, Paul       | Assistant Professor                                  | Chemistry                   | 5/12/2023      |
| Linger, Dan        | Assistant Professor of Industrial Engineering Tech   | Industrial Engineering Tech | 4/18/2023      |
| Moore, Elise       | Assistant Career Services & Workforce Specialist     | Career Services             | 4/21/2023      |
| Schweitzer, Dan    | Program Director, Oil & Gas, Environmental Tech, CDL | Oil & Gas Environmental     | 4/14/2023      |
| Sonntag, Kevin     | Instructor - Coordinator of CDL                      | CDL                         | 4/18/2023      |
| Tucker, Willie Ann | Adjunct Lab/Clinical Instructional Assistant PN      | Nursing                     | 12/13/2022     |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended March 31, 2023  
Fiscal Year 2023**

- Revenue for the current year is higher than last year, with increases in State Subsidy (SSI), Student Fees and Other Sources over last year.
- Expenses are up slightly from last year in total due to reporting the cost of Free Fall Tuition in the General Fund. This will be covered by the reserves set aside by Board action last spring.
- Labor costs are slightly lower than last year. All expense categories are within budget.

**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 9 Months Ended March 31, 2023 and 2022**

0

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
|  |                       |                      |                    |                     |                     |                    |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,294,938          | \$23,488,096         | 75.1%              | \$30,810,541        | \$23,039,717        | 74.8%              |
| Student Fees                                     | 34,328,061            | 32,923,385           | 95.9%              | 33,939,473          | 32,080,249          | 94.5%              |
| Private Gifts, Grants & Contracts                | 300,000               | 84,657               | 28.2%              | 333,250             | 138,176             | 41.5%              |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 15,172,158          | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 11,271               | 59.3%              | 22,000              | 14,005              | 63.7%              |
| Indirect Costs                                   | 140,000               | 72,443               | 51.7%              | 105,322             | 89,662              | 85.1%              |
| Other Sources                                    | 2,961,412             | 2,240,720            | 75.7%              | 1,832,068           | 1,029,612           | 56.2%              |
| <b>Total Revenues</b>                            | <b>\$69,054,411</b>   | <b>\$58,820,572</b>  | <b>85.2%</b>       | <b>\$82,214,812</b> | <b>\$56,391,421</b> | <b>68.6%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,104,411</b>   | <b>\$58,820,572</b>  | <b>85.1%</b>       | <b>\$82,264,812</b> | <b>\$56,391,421</b> | <b>68.5%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,055,720          | \$25,430,623         | 70.5%              | \$36,456,714        | \$25,641,124        | 70.3%              |
| Employee Benefits                                | 12,846,428            | 9,083,589            | 70.7%              | 12,644,364          | 8,905,805           | 70.4%              |
| Supplies   | 1,434,918             | 872,626              | 60.8%              | 1,366,348           | 679,105             | 49.7%              |
| Travel   | 457,059               | 153,472              | 33.6%              | 440,981             | 86,145              | 19.5%              |
| Information & Communications                     | 1,977,380             | 1,212,641            | 61.3%              | 1,906,949           | 1,322,069           | 69.3%              |
| Maintenance & Repairs                            | 3,895,637             | 2,313,645            | 59.4%              | 3,832,499           | 2,854,447           | 74.5%              |
| Miscellaneous                                    | 9,751,268             | 4,609,552            | 47.3%              | 8,991,737           | 3,796,490           | 42.2%              |
| Capital Equipment                                | 439,385               | 119,867              | 27.3%              | 455,244             | 437,888             | 96.2%              |
| <b>Total Expenditures</b>                        | <b>\$66,857,795</b>   | <b>\$43,796,015</b>  | <b>65.5%</b>       | <b>\$66,094,836</b> | <b>\$43,723,073</b> | <b>66.2%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 1,147,244             |                      |                    | 2,810,437           |                     | 0.0%               |
| Technology Fee                                   |                       | 475,442 <sup>1</sup> |                    |                     | 1,059,114           |                    |
| Facilities Fee                                   |                       | 679,203 <sup>2</sup> |                    |                     | 1,263,120           |                    |
| Other (Scholarships/Grants)                      |                       | 0 <sup>3</sup>       |                    |                     | 47,469              |                    |
| Non-Mandatory Transfers                          |                       | \$1,154,645          | 100.6%             |                     | \$2,369,703         | 84.3%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$68,005,039</b>   | <b>\$44,950,660</b>  | <b>66.1%</b>       | <b>\$68,905,273</b> | <b>\$46,092,776</b> | <b>66.9%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$1,099,372</b>    | <b>\$13,869,912</b>  |                    | <b>\$13,359,539</b> | <b>\$10,298,645</b> |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/22                                 | \$48,415,761          | Days in Reserve 264  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (11,888,972)          |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2022          | 1,099,372             |                      |                    | Hoover              | 196,875             |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 54,000                |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/23                    | \$37,680,161          | 206                  |                    | CDL                 | 75,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 11,000,000          |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>11,888,972</b>   |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$903,333             | \$475,442            | \$0                | \$1,378,775         |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$2,710,485           | \$679,203            | \$323,835          | \$3,065,854         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$0                  | \$0                | \$0                 |                     |                    |
|  | \$3,613,818           | \$1,154,645          | \$323,835          | \$4,444,629         |                     |                    |

**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
**As of March 31, 2023 and 2022**

|  | Current Year               |                         |                    |                  |                           |                                | Prior Year                 |                         |                  |                  |                           |                                |
|--|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted       | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                  |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Cash & Short-term investments                    | 10,660,737                 | \$6,997                 | 0                  | 119,533          |                           | 10,787,267                     | 26,140,394                 | \$17,975                | 0                | 119,533          |                           | 26,277,902                     |
| Insurance Reserve (Health & Dental)              | 1,877,681                  |                         |                    |                  |                           | 1,877,681                      | 2,815,419                  |                         |                  |                  |                           | 2,815,419                      |
| Accounts receivable                              | 17,109,955                 | (218,756)               | 1,192,974          |                  |                           | 18,084,173                     | 20,493,977                 | (216,112)               | 0                |                  |                           | 20,277,866                     |
| Inventory  | 0                          | 891,185                 |                    |                  |                           | 891,185                        | 0                          | 746,120                 |                  |                  |                           | 746,120                        |
| Prepaid & Deferred expenses                      | 2,810,198                  | 72,528                  | 0                  |                  |                           | 2,882,726                      | 1,398,099                  | 238,030                 | 267              |                  |                           | 1,636,395                      |
| Other receivables                                | 465,079                    | 239,610                 | 1,198,245          |                  |                           | 1,902,935                      | 1,158,335                  | 199,351                 | 425,159          |                  |                           | 1,782,846                      |
| Long-term investments                            | 37,015,106                 |                         |                    |                  |                           | 37,015,106                     | 3,570,446                  |                         |                  |                  |                           | 3,570,446                      |
| Interfund Advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due from Educational & General Fund              |                            | 12,281,814              | 0                  | 337,952          | (12,619,765)              | 0                              |                            | 12,276,066              | 0                | 380,013          | (12,656,079)              | 0                              |
| Due from Current Restricted Fund                 | 1,012,786                  |                         |                    |                  | (1,012,786)               | 0                              | 165,984                    |                         |                  |                  | (165,984)                 | 0                              |
| <b>Total Assets</b>                              | <b>\$70,951,542</b>        | <b>\$13,273,377</b>     | <b>\$2,391,219</b> | <b>\$457,485</b> | <b>(\$13,632,551)</b>     | <b>\$73,441,072</b>            | <b>\$55,742,655</b>        | <b>\$13,261,431</b>     | <b>\$425,425</b> | <b>\$499,546</b> | <b>(\$12,822,064)</b>     | <b>\$57,106,993</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Accounts Payable                                 | \$432,301                  | (\$36,240)              | \$53               |                  |                           | \$396,114                      | \$1,096,648                | \$29,116                | \$3,158          |                  |                           | \$1,128,922                    |
| Payroll, accrued wages, wthholdings & deductions | 841,827                    | 0                       | 0                  |                  |                           | 841,827                        | 1,033,764                  | 0                       | 0                |                  |                           | 1,033,764                      |
| Accumulated sick leave & vacation                | 917,075                    | 15,897                  |                    |                  |                           | 932,972                        | 1,085,220                  | 14,160                  |                  |                  |                           | 1,099,380                      |
| Accrued health & dental benefits                 | 641,780                    |                         |                    |                  |                           | 641,780                        | 1,256,654                  |                         |                  |                  |                           | 1,256,654                      |
| Accrued retirement liability - current           | 302,663                    |                         |                    |                  |                           | 302,663                        | 342,746                    |                         |                  |                  |                           | 342,746                        |
| Insurance claims                                 | 993,826                    |                         |                    |                  |                           | 993,826                        | 833,363                    |                         |                  |                  |                           | 833,363                        |
| Other installment purchases                      | 416,549                    | 0                       |                    |                  |                           | 416,549                        | 81,750                     | 0                       |                  |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 1,222,929                  | 36                      | 0                  |                  |                           | 1,222,965                      | 6,096,781                  | 36                      | 0                |                  |                           | 6,096,817                      |
| Deferred revenues                                | 1,574,008                  |                         |                    |                  |                           | 1,574,008                      | 0                          |                         |                  |                  |                           | 0                              |
| Interfund advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 1,012,786          |                  | (1,012,786)               | 0                              |                            |                         | 165,984          |                  | (165,984)                 | 0                              |
| Due to Auxiliary Enterprise Fund                 | 12,281,814                 |                         |                    |                  | (12,281,814)              | 0                              | 12,276,066                 |                         |                  |                  | (12,276,066)              | 0                              |
| Due to Loan Fund                                 | 2,911                      |                         |                    |                  |                           | 2,911                          | 2,051                      |                         |                  |                  |                           | 2,051                          |
| Due to Endowment Fund                            | 337,952                    |                         |                    |                  | (337,952)                 | 0                              | 380,013                    |                         |                  |                  | (380,013)                 | 0                              |
| Due to Plant Fund                                | 1,776,419                  |                         |                    |                  |                           | 1,776,419                      | 2,334,337                  |                         |                  |                  |                           | 2,334,337                      |
| <b>Total Liabilities</b>                         | <b>21,742,054</b>          | <b>(20,308)</b>         | <b>1,012,839</b>   | <b>0</b>         | <b>(13,632,551)</b>       | <b>9,102,035</b>               | <b>26,819,392</b>          | <b>43,312</b>           | <b>169,143</b>   | <b>0</b>         | <b>(12,822,064)</b>       | <b>14,209,783</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Unappropriated                                   | 46,762,978                 | 13,293,685              | 1,378,380          | 457,485          |                           | 61,892,528                     | 26,476,754                 | 13,218,118              | 256,283          | 499,546          |                           | 40,450,701                     |
| Appropriated                                     | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      | 2,446,509                  |                         |                  |                  |                           | 2,446,509                      |
| <b>Total Fund Balances</b>                       | <b>49,209,487</b>          | <b>13,293,685</b>       | <b>1,378,380</b>   | <b>457,485</b>   |                           | <b>64,339,037</b>              | <b>28,923,263</b>          | <b>13,218,118</b>       | <b>256,283</b>   | <b>499,546</b>   |                           | <b>42,897,210</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$70,951,542</b>        | <b>\$13,273,377</b>     | <b>\$2,391,219</b> | <b>\$457,485</b> | <b>(\$13,632,551)</b>     | <b>\$73,441,072</b>            | <b>\$55,742,655</b>        | <b>\$13,261,431</b>     | <b>\$425,425</b> | <b>\$499,546</b> | <b>(\$12,822,064)</b>     | <b>\$57,106,993</b>            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of March 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 10,660,737              | 26,140,394            |
| Insurance Reserve (Health & Dental)               | 1,877,681               | 2,815,419             |
| Accounts receivable                               | 17,109,955              | 20,493,977            |
| Prepaid & Deferred expenses                       | 2,810,198               | 1,398,099             |
| Other receivables                                 | 465,079                 | 1,158,335             |
| Long-term investments                             | 37,015,106              | 3,570,446             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 1,012,786               | 165,984               |
| <b>Total Assets</b>                               | <b>\$70,951,542</b>     | <b>\$55,742,655</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | \$432,301               | \$1,096,648           |
| Payroll, accrued wages, withholdings & deductions | 841,827                 | 1,033,764             |
| Accumulated sick leave & vacation                 | 917,075                 | 1,085,220             |
| Accrued health & dental benefits                  | 641,780                 | 1,256,654             |
| Accrued retirement liability - current            | 302,663                 | 342,746               |
| Insurance claims                                  | 993,826                 | 833,363               |
| Other installment purchases                       | 416,549                 | 81,750                |
| Other payables                                    | 1,222,929               | 6,096,781             |
| Deferred revenues                                 | 1,574,008               | 0                     |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 12,281,814              | 12,276,066            |
| Due to Loan Fund                                  | 2,911                   | 2,051                 |
| Due to Endowment Fund                             | 337,952                 | 380,013               |
| Due to Plant Fund                                 | 1,776,419               | 2,334,337             |
| <b>Total Liabilities</b>                          | <b>\$21,742,054</b>     | <b>\$26,819,392</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 46,762,978              | 26,476,754            |
| Allocated   | 2,446,509               | 2,446,509             |
| <b>Total Fund Balance</b>                         | <b>49,209,487</b>       | <b>28,923,263</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$70,951,542</b>     | <b>\$55,742,655</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$32,893,066            | \$16,178,109          |
| Appropriated [included in RESERVE]                | 2,446,509               | 2,446,509             |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 58,820,572              | 56,391,421            |
| Current Year Expenditures & Transfers out         | (44,950,660)            | (46,092,776)          |
| Net increase (decrease)                           | 13,869,912              | 10,298,645            |
| Ending Fund Balance                               | <b>\$49,209,487</b>     | <b>\$28,923,263</b>   |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of March 31, 2023 and 2022**

|   | <u>Current</u><br><u>Year</u> | <u>Prior</u><br><u>Year</u> |
|---|-------------------------------|-----------------------------|
| <b>ASSETS</b>                                   |                               |                             |
| Cash  | \$6,997                       | \$17,975                    |
| Book Inventory                                  | 450,115                       | 553,190                     |
| Supply Inventory                                | 441,070                       | 192,930                     |
| Receivables/Deposit Ch Sales                    | (218,756)                     | (216,112)                   |
| Other Receivables                               | 239,610                       | 199,351                     |
| Prepaid Expenses                                | 72,528                        | 238,030                     |
| Due from Educational & General Fund             | 12,281,814                    | 12,276,066                  |
| <b>Total Assets</b>                             | <u><u>\$13,273,377</u></u>    | <u><u>\$13,261,431</u></u>  |
| <br><b>LIABILITIES AND FUND BALANCE:</b>        |                               |                             |
| Accounts payable                                | \$0                           | \$2,123                     |
| Sales Tax Payable                               | (36,240)                      | 26,993                      |
| Accrued Expenses                                | 36                            | 36                          |
| Wages, Vacation & Sick Benefits Payable         | 15,897                        | 14,160                      |
| Fund Balance                                    | 13,293,685                    | 13,218,118                  |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$13,273,377</u></u>    | <u><u>\$13,261,431</u></u>  |
| <br><b>Changes in Fund Balance:</b>             |                               |                             |
| Beginning Fund Balance:                         |                               |                             |
| Unappropriated [Included in RESERVE]            | \$13,076,186                  | \$13,379,979                |
| Current Year Income                             | 2,699,145                     | 2,534,378                   |
| Current Year Expenses                           | (2,481,646)                   | (2,696,239)                 |
| Net Income                                      | 217,499                       | (161,861)                   |
| Ending Fund Balance                             | <u><u>\$13,293,685</u></u>    | <u><u>\$13,218,118</u></u>  |
| Projected Net Income                            | <u><u>\$54,000</u></u>        |                             |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of March 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                  |                         |                       |
| Federal Department Receivables                  | 1,192,974               | 0                     |
| Other Receivables                               | 1,198,245               | 425,159               |
| Prepaid Expenses                                | 0                       | 267                   |
| <b>Total Assets</b>                             | <b>\$2,391,219</b>      | <b>\$425,425</b>      |
|   |                         |                       |
| Accounts Payable                                | \$53                    | \$3,158               |
| Due to Educational & General Fund               | 1,012,786               | 165,984               |
| Fund Balance                                    | 1,378,380               | 256,283               |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <b>\$2,391,219</b>      | <b>\$425,425</b>      |
|   |                         |                       |
| <b>Changes in Fund Balance:</b>                 |                         |                       |
| Beginning Fund Balance                          |                         |                       |
| Unappropriated                                  | \$2,327,731             | \$547,316             |
| Additions & Reductions:                         |                         |                       |
| Current Year Revenues & Transfers in            | 13,315,384              | 15,380,180            |
| Current Year Expenditures & Transfers out       | (14,264,735)            | (15,671,214)          |
| Unappropriated                                  | <b>\$1,378,380</b>      | <b>\$256,283</b>      |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of March 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 337,952                 | 380,013               |
| <b>Total Assets</b>                       | <b>\$457,485</b>        | <b>\$499,546</b>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 337,952                 | 380,013               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <b>\$457,485</b>        | <b>\$499,546</b>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$467,553               | \$498,868             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 33,569                  | 37,296                |
| Current Year Expenditures & Transfers out | (43,637)                | (36,618)              |
| Ending Fund Balance                       | <b>\$457,485</b>        | <b>\$499,546</b>      |



**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-13-22 Academic Forgiveness

**Approved by President's Cabinet on:** May 3, 2023

**New/Revised:** Revised

**History of the issue:** The only change made to this policy was the addition of the letter "g" under the General Information section. Students enrolled in secondary application programs must have exceptions to the policy criteria approved by the Provost in consultation with the Registrar.

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**CURRENT/PROPOSED WORDING****POLICY:**

Students who change their program of study or reapply for admission to the College and wish to improve their cumulative GPA may apply for academic forgiveness. All courses and grades will remain on the student's official transcript and be designated with a special code for academic forgiveness.

1. General Information
  - a. Academic forgiveness applies only to courses formerly taken at Stark State College.
  - b. A student may only receive academic forgiveness once and it is not reversible.
  - c. This policy will not apply to "F" grades received as a result of academic dishonesty. The Academic Records/Registrar's Office will check student files on all grades of "F."
  - d. Academic standing is updated in the semester in which the student applies.
  - e. Academic forgiveness will apply to courses that are inactive and cannot be retaken or do not apply to the current major.
  - f. If a student's request is approved, grades of "D" or "F" in courses that are not required in the current program of study will be removed from the student's overall GPA.
  - g. **For students enrolled in secondary application programs, exceptions to the criteria must be approved by the Provost in consultation with the Registrar.**
2. Criteria
  - a. The student must be seeking a degree/certificate from Stark State College. A student who has already graduated may not request academic forgiveness.
  - b. The student must be enrolled in classes at Stark State College during the semester in which the academic forgiveness form is filed.
  - c. The student must complete a minimum of 12 credit hours (not necessarily completed in any one semester) from Stark State College with a minimum GPA of 2.0 or better following the return to College or a change of major.
  - d. Students must submit a "Change of Major" form if changing their major.

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-14-04 Employee Responsibilities and Duties

**Approved by President's Cabinet on:** May 3, 2023

**New/Revised:** Revised

**History of the issue:** The policy was revised to add language stating that the supervisors have the right to direct, oversee and evaluate employees for departmental operations. It also adds language regarding actions that constitute breaches or flagrant violations of the Stark State College Policies and Procedures Manual, rather than only the subject policy, may result in disciplinary action and/or termination of employment.

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**CURRENT/PROPOSED WORDING****POLICY:**

In order to maintain a productive, service-oriented environment within the college community, all employees are expected to meet established standards of performance and conduct. It is expected that all employees will accept appropriate responsibility assigned to them and cooperate through the timely completion of assigned work or duties as outlined within the applicable job description. **Supervisors have the right to direct, oversee, and evaluate employees in support of effective and efficient department/office/division operations.** Actions ~~which~~ **that** constitute breaches or flagrant violations of the standards defined in ~~this policy~~ **the Stark State College Policies and Procedures Manual** may result in disciplinary action and/or termination of employment.

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-14-07 Grievance Procedure

**Approved by President's Cabinet on:** April 5, 2023

**New/Revised:** Revised

**History of the issue:** This policy was revised and language was removed regarding contacting the human resources generalist for questions about the application of the grievance process.

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**CURRENT/PROPOSED WORDING****POLICY:**

The College has established this grievance procedure to ensure fairness and consistency in employee relations and to attempt to resolve misunderstandings as quickly as possible. This grievance procedure applies to all College employees. ~~If there are questions about the application of the grievance process, the employee should contact the Human Resources Generalist(s) for consultation and for details on the procedure.~~

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-14-18 Corrective Action and Discipline

**Approved by President's Cabinet on:** May 3, 2023

**New/Revised:** Revised

**History of the issue:** The policy was revised to add language in section D requiring employees to self-disclose any arrests and convictions (outside of minor misdemeanor traffic citations) during their employment within five days after the arrest or conviction. This policy was reviewed and approved by the Attorney General's Office.

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**CURRENT/PROPOSED WORDING****POLICY:**

- (A) The policy provides a mechanism for maintenance of stable working conditions according to the Policies and Procedures of the College. Disciplinary interventions should focus on modifying and correcting employee behavior and deterring the employee from repeating past problem behavior.
- (B) Corrective action and discipline should impose the least severe action necessary to correct the undesirable behavior. Stark State College reserves the right to combine or skip steps in the corrective action and disciplinary procedure depending upon the facts of each situation and the nature of the offense. The level of disciplinary intervention may vary based ~~upon~~ **on** the totality of circumstances. Discipline must consider past practice and equitable treatment, and it must meet the test of just cause.
- (C) Disciplinary intervention can be taken to correct problems including, but not limited to, unsatisfactory work performance, insubordination, behavior and conduct infractions, absenteeism and tardiness, negligence, violation of the College's rules and Policies and Procedures, and illegal activity.
- (D) **To promote safety and security, mitigate potential risks, and maintain the integrity of the College, we require employees to self-disclose any arrests and convictions (outside of minor misdemeanor traffic citations) during their employment to the Vice President of Human Resources or their applicable executive council member. This must be done no later than five calendar days after the arrest or conviction, so the College can conduct an independent review of their continued suitability for employment.**

**Disclosing an arrest or conviction does not automatically impact an employee's eligibility for employment with the College. Continued employment depends on a variety of factors such as violations of College policy; the employee's past disciplinary record; and the nature and gravity of, and circumstances surrounding, the arrest or conviction, including the employee's truthfulness and completeness in disclosing the information in a timely manner.**

**NEW/REVISED STARK STATE COLLEGE POLICY**

**Name of Policy:** 15-15-05 Use of College Computing and Information Resources

**Approved by President's Cabinet on:** May 3, 2023

**New/Revised:** Revised

**History of the issue:** This policy was revised and updated as to what entails computing resources under section C. No other language in the policy was changed.

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**CURRENT/PROPOSED WORDING****POLICY:**

- A. As a part of the physical and social learning infrastructure, Stark State College acquires, develops, and maintains computers, computer systems, and networks. These 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.
- B. 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.
- C. 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. **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.** Additional policies may apply to specific computers, computer systems, or networks provided or operated by specific units of the College or to uses within specific units.

## NEW/REVISED STARK STATE COLLEGE POLICY

**Name of Policy:** 15-17-12 Service Animal

**Approved by President's Cabinet on:** April 5, 2023

**New/Revised:** Revised

**History of the issue:** This policy was revised to update language to "service animal" rather than "service dog." The attorney general's office reviewed the policy and approved the revisions.

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## CURRENT/PROPOSED WORDING

**POLICY:**

In compliance with the Americans with Disabilities Act (ADA), Stark State College generally allows service ~~dogs~~ **animals** in its buildings, classrooms, and dining areas when accompanied by an individual with a disability who indicates the service ~~dog~~ **animal** is trained to provide, and does provide, a specific service that is directly related to the disability.

**Definitions:**

**Service Animal:** A service animal is defined under the ADA as ~~a dog~~ **an animal** that is individually trained to do work or perform tasks for the benefit of an individual with a disability. The work or tasks performed must be directly related to the individual's disability. Animals whose sole function is to provide comfort or emotional support do not qualify as service animals under the ADA.

~~\* Under particular circumstances set forth in the ADA regulations at 28CFR 35:136(i), a miniature horse may qualify as a service animal.~~

**Handler:** The handler is the person who is responsible for controlling the Service Animal.

# STARK STATE COLLEGE

## Budget Proposal

7.1

### Unrestricted Educational & General

For the 12 Months Ending June 30, 2024

|  | Proposal FY2024     |               | Revision #2 FY2023  |               | Change               |                | Notes  |
|--|---------------------|---------------|---------------------|---------------|----------------------|----------------|--|
|  | Proposed            | % Of          | Approved            | % Of          | Change               | Change         |  |
|  | <u>Budget</u>       | <u>Budget</u> | <u>Budget</u>       | <u>Budget</u> | \$                   | %              |  |
| <b>REVENUES:</b>                                 |                     |               |                     |               |                      |                |  |
| State Appropriations                             | 31,841,376          | 45.2%         | 31,294,938          | 45.3%         | 546,438              | 1.7%           | Based on preliminary data from ODHE.   |
| Student Fees                                     | 34,921,888          | 49.6%         | 34,328,061          | 49.7%         | 593,827              | 1.7%           | Tuition increase \$5/hr effective Fall semester.   |
| Private Gifts & Grants                           | 104,575             | 0.1%          | 300,000             | 0.4%          | (195,425)            | -65.1%         | Workforce training funding will increase for business customers.   |
| Governmental Grants & Contracts                  | 11,000              | 0.0%          | 11,000              | 0.1%          | 0                    | 0.0%           | Small provision for governmental contracts   |
| Sales & Services: Educational Activities         | 19,000              | 0.0%          | 19,000              | 0.1%          | 0                    | 0.0%           | Dental & Massage clinic receipts will be steady.   |
| Indirect Costs                                   | 141,312             | 0.2%          | 140,000             | 0.2%          | 1,312                | 0.9%           | Administrative cost allowance from federal programs declines.  |
| Other Sources                                    | 3,319,585           | 4.7%          | 2,961,412           | 4.3%          | 358,173              | 12.1%          | Increase in rent received, higher investment income & misc. income.  |
| <b>Total Revenues</b>                            | <b>\$70,358,736</b> | <b>99.9%</b>  | <b>\$69,054,411</b> | <b>99.9%</b>  | <b>\$1,304,325</b>   | <b>1.9%</b>    |  |
| <b>OTHER ADDITIONS:</b>                          |                     |               |                     |               |                      |                |  |
| Transfers in                                     | 50,000              | 0.1%          | 50,000              | 0.1%          | 0                    | 0.0%           | Transfer in from Auxiliary (Bookstore)   |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$70,408,736</b> | <b>100.0%</b> | <b>\$69,104,411</b> | <b>100.0%</b> | <b>\$1,304,325</b>   | <b>1.9%</b>    |  |
| <b>EXPENDITURES:</b>                             |                     |               |                     |               |                      |                |  |
| Personnel Services                               | 36,608,730          | 54.0%         | 36,055,720          | 53.9%         | \$553,010            | 1.5%           | Hiring lag \$922K savings and other labor savings  |
| Employee Benefits                                | 12,972,319          | 19.2%         | 12,846,428          | 19.2%         | 125,891              | 1.0%           | Health care +7.98%, reduced cost from hiring lag & reduced labor usage.  |
| Supplies   | 1,505,981           | 2.2%          | 1,434,918           | 2.1%          | 71,063               | 5.0%           | Office, instructional, small equipment, vehicle fuel increases.  |
| Travel   | 252,480             | 0.4%          | 457,059             | 0.7%          | (204,579)            | -44.8%         | Reduced as budget balancing strategy and to recognize videoconferencing has reduced the frequency of many in-state meetings.                           |
| Information & Communications                     | 1,887,274           | 2.8%          | 1,977,380           | 3.0%          | (90,106)             | -4.6%          | Marketing, telecommunication increased, while other communications costs were reduced or shifted to Miscellaneous (SaaS products that used to be here) |
| Maintenance & Repairs                            | 3,603,610           | 5.3%          | 3,895,637           | 5.8%          | (292,027)            | -7.5%          | Buildings and Grounds maintenance are reduced.   |
| Miscellaneous                                    | 10,566,615          | 15.6%         | 9,751,268           | 14.6%         | 815,347              | 8.4%           | Additional SaaS cost increases, higher costs for insurance, anticipated higher CCP writeoff with more enrollment.                                      |
| Capital Equipment                                | 338,602             | 0.5%          | 439,385             | 0.7%          | (100,783)            | -22.9%         | Equipment purchases include vehicle replacements, copier equipment, and academic lab equipment.  |
| <b>Total Expenditures</b>                        | <b>\$67,735,611</b> | <b>100.0%</b> | <b>\$66,857,795</b> | <b>100.0%</b> | <b>\$877,816</b>     | <b>1.3%</b>    |  |
| <b>OTHER REDUCTIONS:</b>                         |                     |               |                     |               |                      |                |  |
| Non-Mandatory Transfers (Tech & Facilities Fee)  | 2,673,125           | 3.9%          | 1,147,244           | 1.7%          | 1,525,881            | 133.0%         | FY2023 was low due to using fees to support operations   |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$70,408,736</b> | <b>103.9%</b> | <b>\$68,005,039</b> | <b>101.7%</b> | <b>\$2,403,697</b>   | <b>3.5%</b>    |  |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$0</b>          | <b>0.0%</b>   | <b>\$1,099,372</b>  | <b>1.6%</b>   | <b>(\$1,099,372)</b> | <b>-100.0%</b> |  |

## **Board Note**

We recommend the Board approve a resolution to increase our tuition by \$5 per credit hour, in keeping with HB 33/State Operating Bill. The bill includes caps/limited tuition increases for Ohio community colleges and universities. Specifically, community colleges have a tuition cap/limited increase of \$5 per credit hour for each year of the two-year budget. This increase is for the first year of the two-year state operating budget.

Our current tuition of \$189.60 per credit hour is comprised of an Instructional Fee (\$126.50) and a General Fee (\$63.10). We would allocate the entire \$5.00 increase to the General Fee.

Effective Fall semester 2023, with the increase of \$5 per credit hour, tuition will be \$194.60 per credit hour. The Instructional Fee will remain \$126.50 and the General Fee will increase to \$68.10. Based on the average student load of 9 credits per semester, the increase will be \$45 per semester. Tuition for a full-time student taking 15 credit hours per semester will increase \$75 per semester. The increase is expected to generate approximately \$610,188.00 to support operations during fiscal year 2023-2024. This is contingent upon the State passing the budget in its current version.



## RESOLUTION

### TO APPROVE AN INCREASE IN THE GENERAL FEE, EFFECTIVE FALL 2023

**WHEREAS**, the Board of Trustees of Stark State College has determined that there is a need for additional operating revenue to continue providing quality academic programs to students; and

**WHEREAS**, Stark State College provides students with excellent education and the lowest tuition in the region; and

**WHEREAS**, the current version of state Budget Bill (Sub. H.B. 33) of the 135th General Assembly allows community and technical colleges to increase the tuition rate to the maximum amount allowed by this section; and

**WHEREAS**, Stark State College, like other community colleges and universities in Ohio, will comply with the tuition caps/limited tuition increases in the final version of Am. Sub. H.B. 33/State Operating Bill;

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College, pending state budget approval, authorizes an increase in the per credit hour rate of the General Fee of \$5.00 from \$63.10 to \$68.10. The increase will be effective for Fall Semester 2023

This resolution is enacted on this 10<sup>th</sup> day of May, 2023.

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Karen Lefton  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

**RESOLUTION**  
**To Modify Course Fees for the Culinary Arts Major**

**WHEREAS**, Stark State College has course fees which were approved by the Board of Trustees in March 2020; and

**WHEREAS**, the College has studied the costs of consumables required for the courses and has determined rising costs over the past few years has created the need to increase these fees; and

**WHEREAS**, the College wishes to modify these fees to cover consumables in culinary courses in order to maintain a high-quality program. The recommended food fees are as follows beginning with the Fall 2023 semester:

|        |                               |                                       |
|--------|-------------------------------|---------------------------------------|
| CUL122 | Food Fundamentals             | from \$150.00 per student to \$175.00 |
| CUL123 | Fundamental Cooking – Prep I  | from \$175.00 per student to \$210.00 |
| CUL124 | Butchery & Fish – Prep II     | from \$225.00 per student to \$275.00 |
| CUL221 | Bakery & Pastry – Prep III    | from \$200.00 per student to \$240.00 |
| CUL222 | Advanced Cookery – Prep IV    | from \$225.00 per student to \$250.00 |
| CUL225 | Advanced Portfolio Management | from \$200.00 per student to \$240.00 |
| CUL226 | Pantry & Garde Manger         | from \$175.00 per student to \$210.00 |

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College authorizes the modification and creation of the fee per course to be amended, as needed, based on changes in market prices.

This resolution is enacted on this 10<sup>th</sup> day of May, 2023.

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Karen Lefton  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – April 27, 2023

| REPORTED CRIME STATS FOR CLERY ACT   |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| <i>Required to report these statistics to Department of Education once a year.</i>         |                    |                 |                 |
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| MURDER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MANSLAUGHTER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| SEX OFFENSES:<br><i>Forcible</i>   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <i>Non-forcible</i>  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ROBBERY  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| AGGRAVATED ASSAULT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| BURGLARY   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 0               |
| ARSON  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MOTOR VEHICLE THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DOMESTIC VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| DATING VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| STALKING*  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ARRESTS/REFERRALS FOR DISCIPLINARY ACTION  |                    |                 |                 |
| LIQUOR LAW VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DRUG-RELATED VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| WEAPONS POSSESSION   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 1               |
| <b>TOTALS</b>  |                    | <b>4</b>        | <b>1</b>        |
| *The following statistics have been added to maintain compliance with the Campus SAVE Act. |                    |                 |                 |
| <b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b>  |                    |                 |                 |

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – April 27, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 1               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 1               |
| HARASSMENT   | On Campus          | 2               | 0               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 2               |
|  | Satellite Location | 3               | 2               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>6</b>        |

**NOTE 2022:**

2022-0010 – Theft cat converter – Whipple Auto  
 2022-0013 – Domestic Vio. (Akron, Refer. to APD)  
 2022-0015 - Menacing  
 2022-0020 – Menacing – (Refer. to Jackson Twp PD)  
 2022-0022 – Disruptive Behavior (Massage Clinic)  
 2022-0027 – Disruptive Behavior (Akron Satellite)  
 2022-0037 – Disruptive Behavior (Akron)  
 2022-0043 – Harassment  
 2022-0046 – Harassment (Phone, referred JTPD)  
 2022-0047 – Disruptive Behavior  
 2022-0052 – Drug Related Incident (Employee) M  
 2022-0054 – Burg, Whipple Auto, no entry to bldg.)  
 2022-0055 – Disruptive Behavior  
 2022-0065 – Disruptive Behavior (Akron)  
 2022-0080 – Weapon possession – Main – Visitor  
 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

23-0004 – Disruptive Behavior (Main S – Bus Office)  
 23-0005 – Disruptive Behavior (Akron Satellite)  
 23-0037 – Weapon Possession (Akron Satellite)  
 23-0038 – Disruptive Behavior (Akron Satellite)  
 23-0044 – Theft (Whipple Auto Satellite)  
 23-0050 – Disruptive Behavior (Main)  
 23-0054 – Menacing/Verbal Threat (Whip. Auto Sat.)

| <b>Stark State College</b>   |   |                |              |                |
|--|---|----------------|--------------|----------------|
| <b>Out-of-State Travel Authorizations</b>                                  |   |                |              |                |
| <b>Employee</b>  | <b>Attending</b>  | <b>Where</b>   | <b>When</b>  | <b>Expense</b> |
| Danette Bosh<br>Alexander  | Student Affairs Administrators in Higher<br>Education Annual Conference | Boston, MA     | Mar 31-Apr 2 | \$1,508        |
| Melissa Glanz  | 2023 Spring CUPA Conference   | Boston, MA     | Apr 23-25    | \$2,000        |
| Michelle Igleheart   | Nutrition and Dietetics Educators and<br>Preceptors                     | Omaha, NE      | Mar 30-31    | \$1,260        |
| Annissa Langworthy   | National Summit for Educational Equity                                  | Washington, DC | Apr 17-20    | \$2,350        |
| Charles Mcdowell   | General Motors Regional Conference                                      | Des Moines, IA | April 17-20  | \$1,300        |
| Jessica Papajcik   | Eastern Communication Association<br>Convention                         | Baltimore, MD  | Mar 29-Apr2  | \$1,600        |
| Stephanie Sutton   | American Association of Community<br>Colleges Annual Conference         | Denver, CO     | Apr 1-4      | \$2,985        |
|  |   |                |              |                |
|  |   |                |              |                |
|  |   |                |              |                |
|  |   |                |              |                |
|  |   |                |              |                |
|  |   |                |              |                |
|  |   |                |              |                |
| * Grant funded<br>** Program Requirement<br>*** Strategic Excellence Award |   |                |              |                |

## 2023-2024 Calendar of Board Meetings and Events

| <b><u>DATES</u></b>    | <b><u>MEETING/EVENT</u></b> | <b><u>TIME</u></b>            | <b><u>LOCATION</u></b>                   |
|------------------------|-----------------------------|-------------------------------|--|
| <b>MAY, 2023</b>       |                             |                               |  |
| 10                     | Wednesday                   | BOARD MEETING                 | 8:15 a.m. S304                           |
| 17                     | Wednesday                   | One-Year Certificate Ceremony | 5:30 p.m. M100/101                       |
| 21                     | Sunday                      | Commencement Ceremony         | 2 p.m. Canton Civic Center               |
| <b>JUNE, 2023</b>      |                             |                               |  |
| 8                      | Thursday                    | OACC Annual Conference        | 10 a.m. Columbus State Community College |
| 14                     | Wednesday                   | BOARD MEETING                 | 8 a.m. TBD                               |
| <b>JULY, 2023</b>      |                             |                               |  |
| 12                     | Wednesday                   | BOARD MEETING                 | 8 a.m. TBD                               |
| <b>AUGUST, 2023</b>    |                             |                               |  |
| 9                      | Wednesday                   | BOARD MEETING                 | 8 a.m. TBD                               |
| <b>SEPTEMBER, 2023</b> |                             |                               |  |
| 13                     | Wednesday                   | BOARD MEETING                 | 8 a.m. TBD                               |
| <b>OCTOBER, 2023</b>   |                             |                               |  |
| 11                     | Wednesday                   | BOARD MEETING                 | 8 a.m. TBD                               |
| <b>NOVEMBER, 2023</b>  |                             |                               |  |
| 8                      | Wednesday                   | BOARD MEETING                 | 8 a.m. TBD                               |
| <b>DECEMBER, 2023</b>  |                             |                               |  |
| 13                     | Wednesday                   | BOARD MEETING                 | 8 a.m. TBD                               |

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, June 14, 2023 - 8:00 a.m.  
Board Room S304**

| ITEM  | ENC. | ACTION | PRESENTER |
|---|------|--------|-----------|
| I. <b>Call to Order</b>   |      |        | K. Lefton |
| II. <b>Roll Call</b>  |      |        | K. Lefton |
| III. <b>Executive Session</b>   |      |        | K. Lefton |
| IV. <b>Recognition of Visitors</b>  |      |        | K. Lefton |
| V. <b>Public Requests</b>   |      |        | K. Lefton |
| VI. <b>Agenda Changes</b>   |      |        | K. Lefton |
| VII. <b>Consent Agenda*</b>   |      | X      | K. Lefton |
| A. Minutes of Board Meeting on 5/10/2023  | 7.1  |        |           |
| B. Personnel Actions  | 7.2  |        |           |
| C. Treasurer’s Report   | 7.3  |        |           |
| VIII. <b>New Business</b>   |      |        |           |
| A. Resolution dedicating the Stark State College Career Services office in honor of Trustee Alice C. Stephens | 8.1  |        | P. Jones  |
| IX. <b>President’s Report</b>   |      |        | P. Jones  |
| X. <b>Chair’s Report</b>  |      |        | K. Lefton |
| XI. <b>Communications</b>   |      |        | K. Lefton |
| A. Security Report  | 11.1 |        |           |
| B. Out-of-State Travel Log (no travel to report)  |      |        |           |
| C. Calendar of Board Activity Dates   | 11.2 |        |           |
| XII. <b>Adjournment</b>   |      |        | K. Lefton |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately

## 7.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
May 10, 2023

**REGULAR MEETING**

The Board of Trustees held its regular monthly meeting on May 10, 2023 at Stark State College.

**CALL TO ORDER**

Chair Karen Lefton called the meeting to order at 8:12 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton, Harun Rashid, Jeffery Walters, Alice Stephens, Elaine Russell Reolfi, Tracy Carter, Marlé Fernandes, Patricia Wackerly and Fonda Williams.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**RECOGNITION OF VISITORS**

The following visitors were present: Angela Smith-Alder, Robyn Steinmetz, Jessica Aubley, Bruce Wyder and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Wackerly moved to consider and approve the Consent Agenda. Trustee Williams provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the April 12 meeting; Personnel Actions; the Treasurer's Report; and board policies 15-13-22 Academic Forgiveness; 15-14-04 Employee Responsibilities and Duties; 15-14-07 Grievance Procedure; 15-14-18 Corrective Action and Discipline; 15-15-05 Use of College Computing and Information Resources; and 15-17-12 Service Animal.*

**NEW BUSINESS**

Trustee Stephens moved to approve the FY24 Budget. First Vice Chair Rashid provided the second for the motion.

Budget Director Bruce Wyder presented the FY24 budget and highlights: State Share of Instruction (SSI) is projected to increase next year. Medical inflation is projected to be 7.9% next year. He presented the projected budgets for each of the next five years. He explained that labor reductions through retirement and attrition provided more than \$400,000 in savings, and travel expenses are lower due to virtual



meetings and conferences. The state's biennial budget is expected to be passed by the legislature by June 30. VP Gardner thanked Director Wyder for his hard work and for meeting with every department across the college to develop the projected FY24 budget.

**The FY24 Budget was approved unanimously.**

**Trustee Carter moved to approve the Resolution to Approve an Increase in the General Fee, Effective Fall 2023. Trustee Fernandes provided the second for the motion.**

*The Resolution was unanimously approved as follows:*

**RESOLUTION  
TO APPROVE AN INCREASE IN THE GENERAL FEE, EFFECTIVE FALL 2023**

*WHEREAS, the Board of Trustees of Stark State College has determined that there is a need for additional operating revenue to continue providing quality academic programs to students; and*

*WHEREAS, Stark State College provides students with excellent education and the lowest tuition in the region; and*

*WHEREAS, the current version of state Budget Bill (Sub. H.B. 33) of the 135th General Assembly allows community and technical colleges to increase the tuition rate to the maximum amount allowed by this section; and*

*WHEREAS, Stark State College, like other community colleges and universities in Ohio, will comply with the tuition caps/limited tuition increases in the final version of Am. Sub. H.B. 33/State Operating Bill;*

*THEREFORE, BE IT RESOLVED that the Board of Trustees of Stark State College, pending state budget approval, authorizes an increase in the per credit hour rate of the General Fee of \$5.00 from \$63.10 to \$68.10. The increase will be effective for Fall Semester 2023.*

*This resolution is enacted on this 10th day of May, 2023.*

\_\_\_\_\_  
*Karen C. Lefton, Esq.  
Chair, Board of Trustees*

\_\_\_\_\_  
*Para M. Jones, Ph.D.  
President*

**Trustee Carter moved to approve the Resolution to Modify Course Fee for the Culinary Arts Major. Second Vice Chair Reolfi provided the second for the motion.**

*The Resolution was unanimously approved as follows:*

**RESOLUTION**  
**To Modify Course Fees for the Culinary Arts Major**

**WHEREAS, Stark State College has course fees which were approved by the Board of Trustees in March 2020; and**

**WHEREAS, the College has studied the costs of consumables required for the courses and has determined rising costs over the past few years has created the need to increase these fees; and**

**WHEREAS, the College wishes to modify these fees to cover consumables in culinary courses in order to maintain a high-quality program. The recommended food fees are as follows beginning with the Fall 2023 semester:**

|               |                                       |  |
|---------------|---------------------------------------|--|
| <b>CUL122</b> | <b>Food Fundamentals</b>              | <b>from \$150.00 per student to \$175.00</b> |
| <b>CUL123</b> | <b>Fundamental Cooking – Prep I</b>   | <b>from \$175.00 per student to \$210.00</b> |
| <b>CUL124</b> | <b>Butchery &amp; Fish – Prep II</b>  | <b>from \$225.00 per student to \$275.00</b> |
| <b>CUL221</b> | <b>Bakery &amp; Pastry – Prep III</b> | <b>from \$200.00 per student to \$240.00</b> |
| <b>CUL222</b> | <b>Advanced Cookery – Prep IV</b>     | <b>from \$225.00 per student to \$250.00</b> |
| <b>CUL225</b> | <b>Advanced Portfolio Management</b>  | <b>from \$200.00 per student to \$240.00</b> |
| <b>CUL226</b> | <b>Pantry &amp; Garde Manger</b>      | <b>from \$175.00 per student to \$210.00</b> |

**NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Stark State College authorizes the modification and creation of the fee per course to be amended, as needed, based on changes in market prices.**

**This resolution is enacted on this 10<sup>th</sup> day of May, 2023.**

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**Karen C. Lefton, Esq.**  
**Chair, Board of Trustees**

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**Para M. Jones, Ph.D.**  
**President**

**PRESIDENT’S REPORT**

In addition to the written President’s Report, the following updates were provided:

- Dr. Stephanie Sutton provided an enrollment update. For Spring 2023 Semester, full-time equivalent enrollment (FTE) was -.7%, which is better than projected. Enrollment management set up tables on campus to remind students to register for classes, which was very successful. We are also currently meeting our enrollment projections for Summer 2023. For Fall 2023, we are currently at -2.5% in headcount and -2.3% in full-time equivalent. We are reaching out with messages to College Credit Plus, core and new students, and we are seeing promising results.
- Dr. Lada Gibson-Shreve provided another update on the Community College Survey of Student Engagement (CCSSE) benchmark that is part of the strategic/board dashboard. After meeting with CCSSE survey experts, we will remove survey questions that do not apply to the college and provide clear, specific instructions and definitions of terms to ensure that students understand the questions. CCSSE will be administered to students in Spring of 2024, and the College hopes to have results by Fall of 2025.

- Dr. Jones shared that the Spring Commencement Speaker will be Michael L. Forbes, MD and Chief Academic Officer at Akron Children’s Hospital.
- President Jones complimented VP Glanz, the HR team, and the marketing department for the wonderful employee recognition event. It was well-attended and everyone appreciated the event.
- President Jones shared that she has been busy meeting with legislators in Akron and Canton to ask them to support Stark State and other Ohio community colleges in the upcoming budget bill. campus.
- President Jones thanked VP Gibson-Shreve for leading the successful Higher Learning Commission (HLC) Multi-Site Visit. We received positive feedback from the HLC evaluator.
- Trustee Carter thanked President Jones and Trustee Stephens for sharing Trustee feedback on Senate Bill 83. She shared her appreciation for all of their hard work on this.

### **CHAIR’S REPORT**

- Chair Lefton thanked trustees for filing their financial disclosure reports prior to the deadline.
- Chair Lefton reminded trustees to attend the Commencement Ceremony on Sunday, May 21 at 2:00 p.m. at the Canton Civic Center.
- Chair Lefton mentioned that the Ohio Association of Community Colleges Annual Conference will be held on June 8. Please let us know if you would like to attend.

### **COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

### **EXECUTIVE SESSION**

At 8:53 a.m., Trustee Williams moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Trustee Stephens provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:45 a.m., Trustee Stephens moved to return to open session. Trustee Wackerly provided the second for the motion. The motion carried.

### **ADJOURNMENT**

At 9:46 a.m., Trustee Williams moved to adjourn. Trustee Walters provided the second for the motion.

The motion carried.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees  
May 10, 2023

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Para M. Jones, Ph.D.  
President  
May 10, 2023

**PERSONNEL ACTIONS**  
**Board Agenda**  
**June 14, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                  | Title  | Department                                    | Rate                                   | Effective Date | Comments                           |
|-----------------------|--|---|--|----------------|------------------------------------|
| Adkins, Jacklyn       | Custodian-Midnight   | Physical Plant                                | From: \$15.14/Hour<br>To: \$15.97/Hour | 5/1/2023       | Equity increase effective 5/1/2023 |
| Armistead, Jennifer   | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Blue, Joel            | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Bowers, Daniel        | Custodian-Midnight   | Physical Plant                                | From: \$14.00/Hour<br>To: \$15.00/Hour | 5/1/2023       | Equity increase effective 5/1/2023 |
| Bowers, George        | Day Custodian  | Physical Plant                                | From: \$14.40/Hour<br>To: \$15.19/Hour | 5/1/2023       | Equity increase effective 5/1/2023 |
| Chastain, Thaddaeus   | Nurse-RN Lab/Clinic Instructional Assistant (PT)                             | Nursing                                       | \$45.72/Hour                           | 2/19/2023      | Non-benefit eligible               |
| Danzly, Brittany      | RCT Instructional Assistant (PT)   | Respiratory, Laboratory and Surgical Programs | \$45.72/Hour                           | 6/1/2023       | New hire - Non-benefit eligible    |
| Ewing Cockroft, Barb  | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Farley, Rebecca       | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Frase, Wesley         | Adjunct - ODPS Licensed CDL Instructor                                       | CDL - Commercial Drivers License              | \$36.74/Hour                           | 6/1/2023       | Non-benefit eligible               |
| Kerr, Joshua          | Custodian-Midnight   | Physical Plant                                | From: \$14.98/Hour<br>To: \$15.80/Hour | 5/1/2023       | Equity increase effective 5/1/2023 |
| Kesweder, Vern        | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Khoretonenko, Mikhail | Adjunct Instructor - Chemistry   | Chemistry                                     | \$52.17/Hour                           | 5/2/2023       | Non-benefit eligible               |
| Knight, Brea          | Nurse-RN Lab/Clinic Instructional Assistant (PT)                             | Nursing                                       | \$45.72/Hour                           | 5/8/2023       | Non-benefit eligible               |
| Larke, Maggie         | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Mannon, Michael       | PT Welding Lab Technician  | Applied Industrial                            | \$22.40/Hour                           | 5/1/2023       | Replacement / Non-benefit eligible |
| McCoy, Ann L.         | Instructor/Clinical Coordinator, PTA   | Physical Therapist Assistant                  | \$60,316/Annual                        | 5/22/2023      | Replacement                        |
| McDaniel, Shawn       | Nurse-RN Lab/Clinic Instructional Assistant (PT)                             | Nursing                                       | \$45.00/Hour                           | 4/24/2023      | Non-benefit eligible               |
| Moore, Cara           | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Mowery, Angela        | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |
| Newsome, Ember        | Nurse-RN Lab/Clinic Instructional Assistant (PT)                             | Nursing                                       | \$45.72/Hour                           | 3/8/2023       | Non-benefit eligible               |
| Paul, Rajib           | Adjunct Instructor - Physics   | Physics                                       | \$52.17/Hour                           | 5/2/2023       | Non-benefit eligible               |
| Phillips, Lu Wayne    | From: Temporary Business Office Specialist<br>To: Business Office Specialist | Comptroller                                   | \$58,800/Annual                        | 7/1/2023       |                                    |
| Ratliff, John W.      | From: Groundskeeper<br>To: Senior Groundskeeper                              | Maintenance Grounds                           | No change                              | 5/29/2023      | Title change                       |
| Shankel, Lori         | Custodian-Midnight   | Physical Plant                                | From: \$15.90/Hour<br>To: \$16.77/Hour | 5/1/2023       | Equity increase effective 5/1/2023 |
| Shirey, Danielle      | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023      | Non-benefit eligible               |

|                             |  |   |  |           |                                    |
|-----------------------------|--|---|--|-----------|------------------------------------|
| <b>Smith, Dale</b>          | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023 | Non-benefit eligible               |
| <b>Sorensen-Byers, Leah</b> | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023 | Non-benefit eligible               |
| <b>Sun, Haoran</b>          | Adjunct Instructor - Physics                     | Physics                                       | \$52.17/Hour                           | 5/2/2023  | Non-benefit eligible               |
| <b>Tate, Karen</b>          | Custodian  | Physical Plant                                | From: \$15.21/Hour<br>To: \$16.05/Hour | 5/1/2023  | Equity increase effective 5/1/2023 |
| <b>Thomas, Regina</b>       | Adjunct  | Kid's College                                 | \$28.00/Hour                           | 5/24/2023 | Non-benefit eligible               |
| <b>Walton, Jennifer</b>     | FT Faculty (RCT)                                 | Respiratory, Laboratory and Surgical Programs | \$37.21/Hour                           | 6/1/2023  | Additional role                    |
| <b>Weber, Aaron</b>         | Custodian-Midnight                               | Physical Plant                                | From: \$14.00/Hour<br>To: \$15.00/Hour | 5/1/2023  | Equity increase effective 5/1/2023 |
| <b>Wildman, Gretchen</b>    | Nurse-RN Lab/Clinic Instructional Assistant (PT) | Nursing                                       | \$45.72/Hour                           | 2/12/2023 | Non-benefit eligible               |

**RETIREMENTS/SEPARATIONS**

| <b>Name</b>                       | <b>Title</b>                                    | <b>Department</b>   | <b>Effective Date</b> |
|-----------------------------------|---|---------------------|-----------------------|
| <b>Amendolar, James (Retired)</b> | Police Science Instructional Assistant          | Law Enforcement     | 5/19/2023             |
| <b>Babe, Monique</b>              | Afternoon Custodian, Akron                      | Physical Plant      | 5/10/2023             |
| <b>Brown, Rosemary</b>            | Dental Hygiene Clinical Instructional Assistant | Dental Hygiene      | 5/19/2023             |
| <b>Cooper, Nathaniel</b>          | Financial Aid and Registration Specialist       | Financial Aid       | 5/19/2023             |
| <b>Lawrentz, Don</b>              | Campus Security Officer - Akron                 | Campus Security     | 5/16/2023             |
| <b>Harris III, Robert L.</b>      | Gateway Student Support Assistant - Akron       | Admissions          | 5/26/2023             |
| <b>Hilt, Natalie</b>              | Associate Professor of Physics                  | Physics             | 6/30/2023             |
| <b>Pitre, Jason</b>               | EMS Instructional Assistant                     | EMS                 | 12/16/2022            |
| <b>Ogden, Shaun</b>               | Day Custodian (PT)                              | Physical Plant      | 5/19/2023             |
| <b>Stanziano-Bradic, Kerry</b>    | Associate Professor / Program Coordinator       | Surgical Technology | 7/28/2023             |
| <b>Young, Beth</b>                | Gateway Student Support Assistant               | Admissions          | 5/26/2023             |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended April 30, 2023  
Fiscal Year 2023**

- Revenue for the current year is higher than last year, with increases in State Subsidy (SSI), Student Fees and Other Sources over last year.
- Expenses are up slightly from last year in total due to reporting the cost of Free Fall Tuition in the General Fund. This will be covered by the reserves set aside by Board action last spring.
- Labor costs continue to be slightly lower than last year. All expense categories are within budget.

**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 10 Months Ended April 30, 2023 and 2022**

0

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
|  |                       |                      |                    |                     |                     |                    |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,294,938          | \$26,090,377         | 83.4%              | \$30,810,541        | \$25,630,405        | 83.2%              |
| Student Fees                                     | 34,328,061            | 33,053,118           | 96.3%              | 33,939,473          | 32,087,421          | 94.5%              |
| Private Gifts, Grants & Contracts                | 300,000               | 88,892               | 29.6%              | 333,250             | 138,176             | 41.5%              |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 15,172,158          | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 13,850               | 72.9%              | 22,000              | 15,717              | 71.4%              |
| Indirect Costs                                   | 140,000               | 72,443               | 51.7%              | 105,322             | 89,662              | 85.1%              |
| Other Sources                                    | 2,961,412             | 2,599,221            | 87.8%              | 1,832,068           | 1,079,986           | 58.9%              |
| <b>Total Revenues</b>                            | <b>\$69,054,411</b>   | <b>\$61,917,901</b>  | <b>89.7%</b>       | <b>\$82,214,812</b> | <b>\$59,041,367</b> | <b>71.8%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,104,411</b>   | <b>\$61,917,901</b>  | <b>89.6%</b>       | <b>\$82,264,812</b> | <b>\$59,041,367</b> | <b>71.8%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,055,720          | \$28,458,025         | 78.9%              | \$36,456,714        | \$28,694,777        | 78.7%              |
| Employee Benefits                                | 12,846,428            | 10,115,326           | 78.7%              | 12,644,364          | 9,907,693           | 78.4%              |
| Supplies   | 1,434,918             | 955,105              | 66.6%              | 1,366,348           | 780,320             | 57.1%              |
| Travel   | 457,059               | 193,042              | 42.2%              | 440,981             | 107,077             | 24.3%              |
| Information & Communications                     | 1,977,380             | 1,311,307            | 66.3%              | 1,906,949           | 1,473,881           | 77.3%              |
| Maintenance & Repairs                            | 3,895,637             | 2,514,014            | 64.5%              | 3,832,499           | 3,124,032           | 81.5%              |
| Miscellaneous                                    | 9,751,268             | 4,956,579            | 50.8%              | 8,991,737           | 3,949,717           | 43.9%              |
| Capital Equipment                                | 439,385               | 137,938              | 31.4%              | 455,244             | 442,729             | 97.3%              |
| <b>Total Expenditures</b>                        | <b>\$66,857,795</b>   | <b>\$48,641,336</b>  | <b>72.8%</b>       | <b>\$66,094,836</b> | <b>\$48,480,226</b> | <b>73.3%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 1,147,244             |                      |                    | 2,810,437           |                     | 0.0%               |
| Technology Fee                                   |                       | 475,217 <sup>1</sup> |                    |                     | 1,058,340           |                    |
| Facilities Fee                                   |                       | 678,881 <sup>2</sup> |                    |                     | 1,262,006           |                    |
| Other (Scholarships/Grants)                      |                       | 0 <sup>3</sup>       |                    |                     | 47,469              |                    |
| Non-Mandatory Transfers                          |                       | \$1,154,098          | 100.6%             |                     | \$2,367,815         | 84.3%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$68,005,039</b>   | <b>\$49,795,434</b>  | <b>73.2%</b>       | <b>\$68,905,273</b> | <b>\$50,848,041</b> | <b>73.8%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$1,099,372</b>    | <b>\$12,122,467</b>  |                    | <b>\$13,359,539</b> | <b>\$8,193,326</b>  |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/22                                 | \$48,415,686          | Days in Reserve 264  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (11,881,097)          |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2022          | 1,099,372             |                      |                    | Hoover              | 189,000             |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 54,000                |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/23                    | \$37,687,961          | 206                  |                    | CDL                 | 75,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 11,000,000          |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>11,881,097</b>   |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$903,333             | \$475,217            | \$0                | \$1,378,550         |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$2,710,485           | \$678,881            | \$343,659          | \$3,045,708         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$0                  | \$0                | \$0                 |                     |                    |
|  | \$3,613,818           | \$1,154,098          | \$343,659          | \$4,424,258         |                     |                    |

**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
As of April 30, 2023 and 2022

|  | Current Year               |                         |                    |                  |                           |                                | Prior Year                 |                         |                    |                  |                           |                                |
|--|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Cash & Short-term investments                    | 10,581,277                 | \$4,979                 | 0                  | 119,533          |                           | 10,705,789                     | 25,107,935                 | \$13,960                | 0                  | 119,533          |                           | 25,241,429                     |
| Insurance Reserve (Health & Dental)              | 1,877,681                  |                         |                    |                  |                           | 1,877,681                      | 2,815,419                  |                         |                    |                  |                           | 2,815,419                      |
| Accounts receivable                              | 16,383,258                 | (221,347)               | 999,698            |                  |                           | 17,161,610                     | 18,766,938                 | (216,066)               | 274,283            |                  |                           | 18,825,155                     |
| Inventory  | 0                          | 891,185                 |                    |                  |                           | 891,185                        | 0                          | 747,360                 |                    |                  |                           | 747,360                        |
| Prepaid & Deferred expenses                      | 2,844,880                  | 72,528                  | 0                  |                  |                           | 2,917,408                      | 1,574,964                  | 238,030                 | 267                |                  |                           | 1,813,260                      |
| Other receivables                                | (726,932)                  | 239,610                 | 1,196,220          |                  |                           | 708,898                        | 1,120,199                  | 199,351                 | 1,082,024          |                  |                           | 2,401,574                      |
| Long-term investments                            | 37,228,843                 |                         |                    |                  |                           | 37,228,843                     | 3,538,753                  |                         |                    |                  |                           | 3,538,753                      |
| Interfund Advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Due from Educational & General Fund              |                            | 12,223,741              | 0                  | 342,427          | (12,566,167)              | 0                              |                            | 12,219,220              | 0                  | 380,013          | (12,599,233)              | 0                              |
| Due from Current Restricted Fund                 | 515,030                    |                         |                    |                  | (515,030)                 | 0                              | 642,446                    |                         |                    |                  | (642,446)                 | 0                              |
| <b>Total Assets</b>                              | <b>\$68,704,038</b>        | <b>\$13,210,696</b>     | <b>\$2,195,919</b> | <b>\$461,960</b> | <b>(\$13,081,198)</b>     | <b>\$71,491,414</b>            | <b>\$53,566,654</b>        | <b>\$13,201,855</b>     | <b>\$1,356,573</b> | <b>\$499,546</b> | <b>(\$13,241,679)</b>     | <b>\$55,382,950</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Accounts Payable                                 | (\$102,971)                | (\$42,181)              | \$31,710           |                  |                           | (\$113,443)                    | \$1,019,917                | \$35,251                | \$21,207           |                  |                           | \$1,076,376                    |
| Payroll, accrued wages, wthholdings & deductions | 920,253                    | 0                       | 0                  |                  |                           | 920,253                        | 1,118,995                  | 0                       | 0                  |                  |                           | 1,118,995                      |
| Accumulated sick leave & vacation                | 917,075                    | 15,897                  |                    |                  |                           | 932,972                        | 1,085,220                  | 14,160                  |                    |                  |                           | 1,099,380                      |
| Accrued health & dental benefits                 | 638,500                    |                         |                    |                  |                           | 638,500                        | 1,253,916                  |                         |                    |                  |                           | 1,253,916                      |
| Accrued retirement liability - current           | 323,049                    |                         |                    |                  |                           | 323,049                        | 358,366                    |                         |                    |                  |                           | 358,366                        |
| Insurance claims                                 | 993,826                    |                         |                    |                  |                           | 993,826                        | 833,363                    |                         |                    |                  |                           | 833,363                        |
| Other installment purchases                      | 416,549                    | 0                       |                    |                  |                           | 416,549                        | 81,750                     | 0                       |                    |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 1,225,040                  | 36                      | 0                  |                  |                           | 1,225,076                      | 6,094,055                  | 36                      | 0                  |                  |                           | 6,094,091                      |
| Deferred revenues                                | 1,574,008                  |                         |                    |                  |                           | 1,574,008                      | 0                          |                         |                    |                  |                           | 0                              |
| Interfund advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 515,030            |                  | (515,030)                 | 0                              |                            |                         | 642,446            |                  | (642,446)                 | 0                              |
| Due to Auxiliary Enterprise Fund                 | 12,223,741                 |                         |                    |                  | (12,223,741)              | 0                              | 12,219,220                 |                         |                    |                  | (12,219,220)              | 0                              |
| Due to Loan Fund                                 | 2,911                      |                         |                    |                  |                           | 2,911                          | 2,051                      |                         |                    |                  |                           | 2,051                          |
| Due to Endowment Fund                            | 342,427                    |                         |                    |                  | (342,427)                 | 0                              | 380,013                    |                         |                    |                  | (380,013)                 | 0                              |
| Due to Plant Fund                                | 1,767,176                  |                         |                    |                  |                           | 1,767,176                      | 2,301,845                  |                         |                    |                  |                           | 2,301,845                      |
| <b>Total Liabilities</b>                         | <b>21,241,583</b>          | <b>(26,249)</b>         | <b>546,740</b>     | <b>0</b>         | <b>(13,081,198)</b>       | <b>8,680,877</b>               | <b>26,748,710</b>          | <b>49,448</b>           | <b>663,653</b>     | <b>0</b>         | <b>(13,241,679)</b>       | <b>14,220,132</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                    |                  |                           |                                |                            |                         |                    |                  |                           |                                |
| Unappropriated                                   | 45,015,945                 | 13,236,944              | 1,649,178          | 461,960          |                           | 60,364,028                     | 24,371,435                 | 13,152,407              | 692,920            | 499,546          |                           | 38,716,309                     |
| Appropriated                                     | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      |
| <b>Total Fund Balances</b>                       | <b>47,462,454</b>          | <b>13,236,944</b>       | <b>1,649,178</b>   | <b>461,960</b>   |                           | <b>62,810,537</b>              | <b>26,817,944</b>          | <b>13,152,407</b>       | <b>692,920</b>     | <b>499,546</b>   |                           | <b>41,162,818</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$68,704,038</b>        | <b>\$13,210,696</b>     | <b>\$2,195,919</b> | <b>\$461,960</b> | <b>(\$13,081,198)</b>     | <b>\$71,491,414</b>            | <b>\$53,566,654</b>        | <b>\$13,201,855</b>     | <b>\$1,356,573</b> | <b>\$499,546</b> | <b>(\$13,241,679)</b>     | <b>\$55,382,950</b>            |



**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of April 30, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 10,581,277              | 25,107,935            |
| Insurance Reserve (Health & Dental)               | 1,877,681               | 2,815,419             |
| Accounts receivable                               | 16,383,258              | 18,766,938            |
| Prepaid & Deferred expenses                       | 2,844,880               | 1,574,964             |
| Other receivables                                 | (726,932)               | 1,120,199             |
| Long-term investments                             | 37,228,843              | 3,538,753             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 515,030                 | 642,446               |
| <b>Total Assets</b>                               | <b>\$68,704,038</b>     | <b>\$53,566,654</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | (\$102,971)             | \$1,019,917           |
| Payroll, accrued wages, withholdings & deductions | 920,253                 | 1,118,995             |
| Accumulated sick leave & vacation                 | 917,075                 | 1,085,220             |
| Accrued health & dental benefits                  | 638,500                 | 1,253,916             |
| Accrued retirement liability - current            | 323,049                 | 358,366               |
| Insurance claims                                  | 993,826                 | 833,363               |
| Other installment purchases                       | 416,549                 | 81,750                |
| Other payables                                    | 1,225,040               | 6,094,055             |
| Deferred revenues                                 | 1,574,008               | 0                     |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 12,223,741              | 12,219,220            |
| Due to Loan Fund                                  | 2,911                   | 2,051                 |
| Due to Endowment Fund                             | 342,427                 | 380,013               |
| Due to Plant Fund                                 | 1,767,176               | 2,301,845             |
| <b>Total Liabilities</b>                          | <b>\$21,241,583</b>     | <b>\$26,748,710</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 45,015,945              | 24,371,435            |
| Allocated   | 2,446,509               | 2,446,509             |
| <b>Total Fund Balance</b>                         | <b>47,462,454</b>       | <b>26,817,944</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$68,704,038</b>     | <b>\$53,566,654</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$32,893,066            | \$16,178,109          |
| Appropriated [included in RESERVE]                | 2,446,509               | 2,446,509             |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 61,917,901              | 59,041,367            |
| Current Year Expenditures & Transfers out         | (49,795,434)            | (50,848,041)          |
| Net increase (decrease)                           | 12,122,467              | 8,193,326             |
| Ending Fund Balance                               | <b>\$47,462,042</b>     | <b>\$26,817,944</b>   |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of April 30, 2023 and 2022**

|   | <u>Current<br/>Year</u>    | <u>Prior<br/>Year</u>      |
|---|----------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |                            |
| Cash  | \$4,979                    | \$13,960                   |
| Book Inventory                                  | 450,115                    | 554,430                    |
| Supply Inventory                                | 441,070                    | 192,930                    |
| Receivables/Deposit Ch Sales                    | (221,347)                  | (216,066)                  |
| Other Receivables                               | 239,610                    | 199,351                    |
| Prepaid Expenses                                | 72,528                     | 238,030                    |
| Due from Educational & General Fund             | 12,223,741                 | 12,219,220                 |
| <b>Total Assets</b>                             | <u><u>\$13,210,696</u></u> | <u><u>\$13,201,855</u></u> |
| <br><b>LIABILITIES AND FUND BALANCE:</b>        |                            |                            |
| Accounts payable                                | \$0                        | \$2,653                    |
| Sales Tax Payable                               | (42,181)                   | 32,598                     |
| Accrued Expenses                                | 36                         | 36                         |
| Wages, Vacation & Sick Benefits Payable         | 15,897                     | 14,160                     |
| Fund Balance                                    | 13,236,944                 | 13,152,407                 |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$13,210,696</u></u> | <u><u>\$13,201,855</u></u> |
| <br><b>Changes in Fund Balance:</b>             |                            |                            |
| Beginning Fund Balance:                         |                            |                            |
| Unappropriated [Included in RESERVE]            | <b>\$13,076,111</b>        | \$13,379,979               |
| Current Year Income                             | 2,697,421                  | 2,528,073                  |
| Current Year Expenses                           | <u>(2,536,588)</u>         | <u>(2,755,646)</u>         |
| Net Income                                      | 160,833                    | (227,572)                  |
| Ending Fund Balance                             | <u><u>\$13,236,944</u></u> | <u><u>\$13,152,407</u></u> |
| Projected Net Income                            | <u><u>\$54,000</u></u>     |                            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of April 30, 2023 and 2022**

|   | <u>Current<br/>Year</u>   | <u>Prior<br/>Year</u>     |
|---|---------------------------|---------------------------|
| <b>ASSETS:</b>                                  |                           |                           |
| Federal Department Receivables                  | 999,698                   | 274,283                   |
| Other Receivables                               | 1,196,220                 | 1,082,024                 |
| Prepaid Expenses                                | 0                         | 267                       |
| <b>Total Assets</b>                             | <u><u>\$2,195,919</u></u> | <u><u>\$1,356,573</u></u> |
|   |                           |                           |
| Accounts Payable                                | \$31,710                  | \$21,207                  |
| Due to Educational & General Fund               | 515,030                   | 642,446                   |
| Fund Balance                                    | <u>1,649,178</u>          | <u>692,920</u>            |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$2,195,919</u></u> | <u><u>\$1,356,573</u></u> |
|   |                           |                           |
| <b>Changes in Fund Balance:</b>                 |                           |                           |
| Beginning Fund Balance                          |                           |                           |
| Unappropriated                                  | \$2,327,731               | \$547,316                 |
| Additions & Reductions:                         |                           |                           |
| Current Year Revenues & Transfers in            | 15,187,083                | 16,659,180                |
| Current Year Expenditures & Transfers out       | (15,865,636)              | (16,513,576)              |
| Unappropriated                                  | <u>\$1,649,178</u>        | <u>\$692,920</u>          |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of April 30, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 342,427                 | 380,013               |
| <b>Total Assets</b>                       | <b>\$461,960</b>        | <b>\$499,546</b>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 342,427                 | 380,013               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <b>\$461,960</b>        | <b>\$499,546</b>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$467,553               | \$498,868             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 38,044                  | 37,296                |
| Current Year Expenditures & Transfers out | (43,637)                | (36,618)              |
| Ending Fund Balance                       | <b>\$461,960</b>        | <b>\$499,546</b>      |

**RESOLUTION DEDICATING THE STARK STATE COLLEGE CAREER SERVICES OFFICE  
IN HONOR OF TRUSTEE ALICE C. STEPHENS**

**WHEREAS**, Alice C. Stephens has provided excellent service and leadership to Stark State College since 2014, when Gov. John Kasich appointed her to the Board of Trustees; and

**WHEREAS**, Trustee Stephens served as chair for two years, vice chair for two years, and immediate past chair; and

**WHEREAS**, with Trustee Stephens's leadership, Stark State College has benefitted students, employers and the communities we serve by

- Expanding the College service district to Summit County/Akron;
- Expanding Stark State's Board from seven to nine trustees to include three trustees from Summit County;
- Developing new programs to meet workforce needs, including Licensed Practical Nursing (LPN), Commercial Driver's License (CDL), Surgical Technology and State-Tested Nurse Assistant (STNA);
- Expanding employer-led Learn and Earn programs to meet unprecedented workforce needs;
- Maintaining fiscal stability, demonstrated by annual increases in college reserves;
- Maintaining stability, leadership, continuity of teaching and learning during COVID;
- Implementing biennial strategic plans that include metrics and outcomes, a strategic/board dashboard with benchmarks and annual metrics and SMART (specific, measurable, agreed-upon, realistic and time-bound) goals;
- Increasing course completion, graduation and certificate completion rates; and

**WHEREAS**, Trustee Stephens has tirelessly supported students and the College through actively participating in commencement; pinning and certificate ceremonies; employee recognition dinners; ribbon-cuttings; and the Stark State College Foundation, where she and her husband Jim established an endowed scholarship for students; and

**WHEREAS**, Trustee Stephens served as chair of the Ohio Association of Community Colleges (OACC) Governing Board, overseeing the legislative policy and advocacy agendas. She also served as the inaugural co-chair of the advisory committee for Ohio Center for Student Success, which has helped Ohio's community colleges dramatically improve student success rates, with a 16% increase in associate degrees awarded; 34% increase in one-year certificates awarded; and 40% increase in credentials earned by students of color; and

**WHEREAS**, Trustee Stephens has devoted her career and life to education and workforce development, serving as executive director of the Stark-Tuscarawas County Workforce Development Board, head of Canton City Schools' career tech programs, and Stark State Board member; and

**WHEREAS**, Trustee Stephens has been active in the community organizations, serving on the Chambers of Commerce in Canton, North Canton, Massillon and Alliance; Stark Education Partnership P-16 Council; Tuscarawas County Chamber of Commerce and Community Improvement Corporation; United Way of Greater Stark County; Kent State-Tusc. Business and Community Service Advisory Board; and Malone University Career Services Advisory Board; and

**WHEREAS**, Trustee Stephens is retiring from dedicated service to the Board on August 1, 2023;

**THEREFORE, BE IT RESOLVED** that the Stark State College Board of Trustees hereby dedicates the College's Career Services Office in honor of Trustee Stephens, with a plaque commemorating her leadership and steadfast commitment to Stark State College's students and mission.

Signed this 14<sup>th</sup> day of June, 2022.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – May 30, 2023

| REPORTED CRIME STATS FOR CLERY ACT   |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| <i>Required to report these statistics to Department of Education once a year.</i>         |                    |                 |                 |
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| MURDER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MANSLAUGHTER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| SEX OFFENSES:<br><i>Forcible</i>   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <i>Non-forcible</i>  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ROBBERY  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| AGGRAVATED ASSAULT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| BURGLARY   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 0               |
| ARSON  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MOTOR VEHICLE THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DOMESTIC VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| DATING VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| STALKING*  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ARRESTS/REFERRALS FOR DISCIPLINARY ACTION  |                    |                 |                 |
| LIQUOR LAW VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DRUG-RELATED VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| WEAPONS POSSESSION   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 1               |
| <b>TOTALS</b>  |                    | <b>4</b>        | <b>1</b>        |
| *The following statistics have been added to maintain compliance with the Campus SAVE Act. |                    |                 |                 |
| <b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b>  |                    |                 |                 |

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – May 30, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 1               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 1               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 1               |
| HARASSMENT   | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 2               |
|  | Satellite Location | 3               | 2               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>9</b>        |

**NOTE 2022:**

- 2022-0010 – Theft cat converter – Whipple Auto
- 2022-0013 – Domestic Vio. (Akron, Refer. to APD)
- 2022-0015 - Menacing
- 2022-0020 – Menacing – (Refer. to Jackson Twp PD)
- 2022-0022 – Disruptive Behavior (Massage Clinic)
- 2022-0027 – Disruptive Behavior (Akron Satellite)
- 2022-0037 – Disruptive Behavior (Akron)
- 2022-0043 – Harassment
- 2022-0046 – Harassment (Phone, referred JTPD)
- 2022-0047 – Disruptive Behavior
- 2022-0052 – Drug Related Incident (Employee) M
- 2022-0054 – Burg, Whipple Auto, no entry to bldg.)
- 2022-0055 – Disruptive Behavior
- 2022-0065 – Disruptive Behavior (Akron)
- 2022-0080 – Weapon possession – Main – Visitor
- 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0038 – Disruptive Behavior (Akron Satellite)
- 23-0044 – Theft (Whipple Auto Satellite)
- 23-0050 – Disruptive Behavior (Main)
- 23-0054 – Menacing/Verbal Threat (Whip. Auto Sat.)
- 23-0055 – Harassment
- 23-0056 – Inducing Panic (Whipple Auto)
- 23-0064 – Menacing (Unfounded - Prank)

**2023-2024 Calendar of  
Board Meetings and Events**

| <b><u>DATES</u></b>    | <b><u>MEETING/EVENT</u></b> |               | <b><u>TIME</u></b> | <b><u>LOCATION</u></b> |
|------------------------|-----------------------------|---------------|--------------------|------------------------|
| <b>JUNE, 2023</b>      |                             |               |                    |                        |
| 14                     | Wednesday                   | BOARD MEETING | 8 a.m.             | S304                   |
| <b>JULY, 2023</b>      |                             |               |                    |                        |
| 12                     | Wednesday                   | BOARD MEETING | 8 a.m.             | TBD                    |
| <b>AUGUST, 2023</b>    |                             |               |                    |                        |
| 9                      | Wednesday                   | BOARD MEETING | 8 a.m.             | TBD                    |
| <b>SEPTEMBER, 2023</b> |                             |               |                    |                        |
| 13                     | Wednesday                   | BOARD MEETING | 8 a.m.             | TBD                    |
| <b>OCTOBER, 2023</b>   |                             |               |                    |                        |
| 11                     | Wednesday                   | BOARD MEETING | 8 a.m.             | TBD                    |
| <b>NOVEMBER, 2023</b>  |                             |               |                    |                        |
| 8                      | Wednesday                   | BOARD MEETING | 8 a.m.             | TBD                    |
| <b>DECEMBER, 2023</b>  |                             |               |                    |                        |
| 13                     | Wednesday                   | BOARD MEETING | 8 a.m.             | TBD                    |



**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, August 9, 2023 - 8:00 a.m.  
Board Room S304**

| ITEM   | ENC. | ACTION | PRESENTER           |
|--|------|--------|---------------------|
| <b>I. Call to Order</b>  |      |        | H. Rashid           |
| <b>II. Roll Call</b>   |      |        | H. Rashid           |
| <b>III. Recognition of Visitors</b>  |      |        | H. Rashid           |
| <b>IV. Oath of Office</b>  |      |        | P. Jones            |
| <b>V. Slate of Officers for 2023-2025:<br/>Chair: Harun Rashid<br/>1<sup>st</sup> Vice Chair: Elaine Russell Reolfi<br/>2<sup>nd</sup> Vice Chair: Marlé Fernandes</b> |      | X      | H. Rashid           |
| <b>VI. Public Requests</b>   |      |        | H. Rashid           |
| <b>VII. Agenda Changes</b>   |      |        | H. Rashid           |
| <b>VIII. Consent Agenda*</b>   |      | X      | H. Rashid           |
| A. Minutes of Board Meeting on 6/14/2023   | 8.1  |        |                     |
| B. Personnel Actions   | 8.2  |        |                     |
| C. Treasurer's Report  | 8.3  |        |                     |
| <b><i>From President's Cabinet</i></b>   |      |        |                     |
| D. 15-18-07 Standards of Academic Progress   | 8.4  |        |                     |
| <b>IX. New Business</b>  |      |        |                     |
| A. Resolution honoring the service of Gregory Freeman  | 9.1  | X      | P. Jones            |
| B. Resolution to approve a maximum account balance for the college discretionary fund and create a current unrestricted auxiliary fund                                 | 9.2  | X      | P. Jones            |
| C. Completion and final report on co-located campus audit  |      |        | P. Jones/K. Gardner |
| <b>X. President's Report</b>   |      |        | P. Jones            |
| <b>XI. Chair's Report</b>  |      |        | H. Rashid           |
| <b>XII. Communications</b>   |      |        | H. Rashid           |
| A. Security Report   | 12.1 |        |                     |
| B. Out-of-State Travel Log   | 12.2 |        |                     |
| C. Calendar of Board Activity Dates  | 12.3 |        |                     |
| <b>XIII. Executive Session</b>   |      |        | H. Rashid           |
| <b>XIV. Adjournment</b>  |      |        | H. Rashid           |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately

## 8.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
June 14, 2023

**REGULAR MEETING**

The Board of Trustees held its regular monthly meeting on June 14, 2023 at Stark State College.

**CALL TO ORDER**

Chair Karen Lefton called the meeting to order at 8:08 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton, Harun Rashid, Jeffery Walters, Alice Stephens, Elaine Russell Reolfi (virtually), Tracy Carter, Marlé Fernandes, Patricia Wackerly and Fonda Williams.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**EXECUTIVE SESSION**

At 8:10 a.m., Trustee Carter moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Trustee Williams provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:45 a.m., Trustee Stephens moved to return to open session. Trustee Wackerly provided the second for the motion. The motion carried.

**RECOGNITION OF VISITORS**

The following visitors were present: Derek Arnold and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Williams moved to consider and approve the Consent Agenda. First Vice Chair Rashid provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the May 10 meeting; Personnel Actions; and the Treasurer's Report.*

**NEW BUSINESS**

Trustee Carter moved to approve the Resolution Dedicating the Stark State College Career Services Office in Honor of Trustee Alice C. Stephens. Trustee Fernandes provided the second for the motion.

***The Resolution was unanimously approved as follows:***

***RESOLUTION DEDICATING THE STARK STATE COLLEGE CAREER SERVICES OFFICE  
IN HONOR OF TRUSTEE ALICE C. STEPHENS***

**WHEREAS, Alice C. Stephens has provided excellent service and leadership to Stark State College since 2014, when Gov. John Kasich appointed her to the Board of Trustees; and**

**WHEREAS, Trustee Stephens served as chair for two years, vice chair for two years, and immediate past chair; and**

**WHEREAS, with Trustee Stephens' s leadership, Stark State College has benefitted students, employers and the communities we serve by**

- **Expanding the College service district to Summit County/Akron;**
- **Expanding Stark State's Board from seven to nine trustees to include three trustees from Summit County;**
- **Developing new programs to meet workforce needs, including Licensed Practical Nursing (LPN), Commercial Driver's License (CDL), Surgical Technology and State-Tested Nurse Assistant (STNA);**
- **Expanding employer-led Learn and Earn programs to meet unprecedented workforce needs;**
- **Maintaining fiscal stability, demonstrated by annual increases in college reserves;**
- **Maintaining stability, leadership, continuity of teaching and learning during COVID;**
- **Implementing biennial strategic plans that include metrics and outcomes, a strategic/board dashboard with benchmarks and annual metrics and SMART (specific, measurable, agreed-upon, realistic and time-bound) goals;**
- **Increasing course completion, graduation and certificate completion rates; and**

**WHEREAS, Trustee Stephens has tirelessly supported students and the College through actively participating in commencement; pinning and certificate ceremonies; employee recognition dinners; ribbon-cuttings; and the Stark State College Foundation, where she and her husband Jim established an endowed scholarship for students; and**

**WHEREAS, Trustee Stephens served as chair of the Ohio Association of Community Colleges (OACC) Governing Board, overseeing the legislative policy and advocacy agendas. She also served as the inaugural co-chair of the advisory committee for Ohio Center for Student Success, which has helped Ohio's community colleges dramatically improve student success rates, with a 16% increase in associate degrees awarded; 34% increase in one-year certificates awarded; and 40% increase in credentials earned by students of color; and**

**WHEREAS, Trustee Stephens has devoted her career and life to education and workforce development, serving as executive director of the Stark-Tuscarawas County Workforce Development Board, head of Canton City Schools' career tech programs, and Stark State Board member; and**

**WHEREAS, Trustee Stephens has been active in community organizations, serving on the Chambers of Commerce in Canton, North Canton, Massillon and Alliance; Stark Education Partnership P-16 Council; Tuscarawas County Chamber of Commerce and Community Improvement Corporation; United Way of Greater Stark County; Kent State-Tusc. Business and Community Service Advisory Board; and Malone University Career Services Advisory Board; and**

**WHEREAS, Trustee Stephens is retiring from dedicated service to the Board on August 1, 2023;**

**THEREFORE, BE IT RESOLVED that the Stark State College Board of Trustees hereby dedicates the College's Career Services Office in honor of Trustee Stephens, with a plaque commemorating her leadership and steadfast commitment to Stark State College's students and mission.**

Signed this 14<sup>th</sup> day of June, 2023.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

**PRESIDENT'S REPORT**

In addition to the written President's Report, the information was provided:

- President Jones thanked Trustee Stephens for her excellent service and leadership on the Board of Trustees and her dedication to the College. She wished Trustee Stephens well on her retirement as a board member.
- President Jones recognized and congratulated Trustee Reolfi on receiving the *2023 Women of Distinction Award*.
- President Jones recognized and congratulated Trustee Carter on receiving the *Judith A. Reed Tribute Award*.

**CHAIR'S REPORT**

- Chair Lefton shared that the July Board of Trustees meeting is cancelled, and the next meeting will be on August 9, 2023.
- Chair Lefton mentioned that in August, the board will transition to a new Chair and Vice Chair positions.

**COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

**ADJOURNMENT**

At 9:51 a.m., Trustee Carter moved to adjourn. First Vice Chair Rashid provided the second for the motion.

The motion carried.

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Karen C. Lefton, Esq.  
Chair, Board of Trustees  
June 14, 2023

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Para M. Jones, Ph.D.  
President  
June 14, 2023

**PERSONNEL ACTIONS**  
**Board Agenda**  
**August 9, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                              | Title  | Department  | Rate   | Effective Date | Comments   |
|-----------------------------------|--|---|--|----------------|--|
| <b>Acree, Samantha</b>            | From: Gateway Specialist - Akron<br>To: Student Services Assistant (PT)                | From: Student Services - Akron<br>To: Communication         | From: \$52,365/Annual<br>To: \$16.17/hour    | 7/3/2023       | Non-benefit eligible<br>Transfer                               |
| <b>Albrecht, Frederick V</b>      | Instructor   | Oil & Gas   | From: 48,545/Annual<br>To: \$50,344/Annual   | 8/21/2023      | Length of service equity adjustment                            |
| <b>Ammons, Taylor</b>             | UBMS Mentor (PT)   | Upward Bound Math & Science                                 | \$2,980.00                                   | 6/20/2023      | Non-benefit eligible   |
| <b>Amos, Darla</b>                | Adjunct Instructor   | Respiratory, Laboratory, & Surgical Programs                | \$37.21/Hour                                 | 6/5/2023       | Additional Lab Instructional Assistant role                    |
| <b>Barrow, Sarah</b>              | Biology Lab Technician   | Biology   | \$2,400.00                                   | 7/6/2023       | Annual stipend to prepare cadavers                             |
| <b>Beltz, Stephanie</b>           | Adjunct Instructor   | Kids College  | \$28.00/Hour                                 | 5/24/2023      | Temporary position   |
| <b>Bosh Alexander, Danette</b>    | Dean of Learning and Engagement  | Learning and Engagement                                     | No change                                    | 8/29/2023      | 15% of salary/fringe benefits charged to Perkins Grant         |
| <b>Bowers, Anne</b>               | UBMS Instructor (PT)   | Upward Bound Math & Science                                 | \$2,980.00                                   | 6/20/2023      | Non-benefit eligible   |
| <b>Boy, Emily E.</b>              | From: Gateway Student Support Assistant<br>To: Financial Aid & Registration Specialist | From: Advising & Gateway Student Svcs.<br>To: Financial Aid | From: \$18.05/Hour<br>To: \$37,823/Annual    | 7/24/2023      | Replacement / Promotion  |
| <b>Boy, Emily E.</b>              | Gateway Student Support Assistant  | Advising & Gateway Student Svcs.                            | No change                                    | 7/24/2023      | Additional role from 7-24-2023 to 9-8-2023                     |
| <b>Burkhart, Alexander</b>        | UBMS Mentor (PT)   | Upward Bound Math & Science                                 | \$2,980.00                                   | 6/20/2023      | Non-benefit eligible   |
| <b>Burns, Ariel</b>               | UBMS Mentor (PT)   | Upward Bound Math & Science                                 | \$2,980.00                                   | 6/20/2023      | Non-benefit eligible   |
| <b>Burwell, Brooke</b>            | Administrative Assistant I, Career Services  | Career Development  | \$17.01/Hour                                 | 8/1/2023       | Replacement  |
| <b>Buttrill, Ruth</b>             | Adjunct Instructor   | Mathematics   | \$53.13/Hour                                 | 8/21/2023      | Non-benefit eligible   |
| <b>Corona, Francisco</b>          | Police Science Instructional Assistant   | Law Enforcement   | \$34.27/Hour                                 | 6/27/2023      | Non-benefit eligible   |
| <b>Cowley, Steven</b>             | Custodian - Midnight   | Physical Plant  | \$14.64/Hour                                 | 6/5/2023       | Replacement  |
| <b>Cox, Brittani</b>              | Business Office Specialist   | Comptroller   | \$58,000/Annual                              | 6/12/2023      | Replacement  |
| <b>Danzy, Brittany</b>            | Respiratory Care Clinical Instructional Assistant                                      | Respiratory Therapy Tech                                    | \$45.72/Hour                                 | 6/1/2023       | Non-benefit eligible   |
| <b>Davis-Dieringer, Stephanie</b> | UBMS Instructor (PT)   | Upward Bound Math & Science                                 | \$2,980.00                                   | 6/20/2023      | Non-benefit eligible   |
| <b>Densmore, Wendeline</b>        | Academic Advisor, Akron  | MDRC-Success Grant  | \$47,205/Annual                              | 7/3/2023       | Replacement / Temporary grant-based position through 6/30/2024 |
| <b>Geier, Amy</b>                 | Administrative Assitant III  | Enrollment Management                                       | \$250.00                                     | 6/7/2023       | Stipend - Work done 3/6/2023 - 6/30/2023                       |
| <b>Gordon, Mark</b>               | PT Evening/Midnight Custodian (Akron)  | Physical Plant  | \$15.18/Hour                                 | 7/23/2023      | Replacement  |
| <b>Harris, Shawna</b>             | Nurse - PN Lab/Clinic Instructional Assistant (PT)                                     | Practical Nursing   | \$45.72/Hour                                 | 8/24/2023      | Non-benefit eligible   |
| <b>Hawk, Ryan J.</b>              | From: Interim CDL Training Manager<br>To: CDL Training Manager                         | CDL   | From: \$80,516/Annual<br>To: \$82,619/Annual | 7/13/2023      | Replacement  |
| <b>Ison, Kathy</b>                | UBMS Instructor (PT)   | Upward Bound Math & Science                                 | \$2,980.00                                   | 6/20/2023      | Additional role / temporary                                    |
| <b>Karcher, Aaron</b>             | From: Adjunct CDL Instructor Training<br>From: Adjunct CDL Instructor                  | Automotive and Transportation                               | From: \$21.01/Hour<br>To: \$36.74/Hour       | 5/28/2023      | Training completed to teach as CDL instructor                  |
| <b>Kerr, Glenn</b>                | Adjunct Instructor   | Mathematics   | \$53.36/Hour                                 | 8/21/2023      | Non-benefit eligible   |
| <b>Langworthy, Annissa</b>        | From: Associate Professor<br>To: Assoc. Professor - Coordinator, Science Learning Ctr. | Biology   | From: \$63,897/Annual<br>To: \$78,177/Annual | 7/1/2023       | Promotion  |
| <b>Lovaty, McKinzie</b>           | UBMS Mentor (PT)   | Upward Bound Math & Science                                 | \$2,980.00                                   | 6/20/2023      | Non-benefit eligible   |
| <b>Mbobi, Jenner</b>              | Adjunct Instructor   | Mathematics   | \$53.36/Hour                                 | 8/21/2023      | Non-benefit eligible (rehired)                                 |
| <b>Myers, Josh</b>                | EMS Instructional Assistant (PT)   | Emergency Services  | \$36.74/Hour                                 | 7/7/2023       | Additional role  |
| <b>Odili, Chike J.</b>            | From: Adjunct, Physics<br>To: FT Temporary Lecturer, Physics                           | Physics   | \$18,794/Annual                              | 8/21/2023      | Temporary Approved Change                                      |
| <b>Perdue, Ronald</b>             | Police Science Instructional Assistant   | Law Enforcement   | \$34.27/Hour                                 | 6/27/2023      | Non-benefit eligible   |
| <b>Piazza, Lauren N.</b>          | Gateway Student Support Assistant - Akron (PT)   | Student Services - Akron                                    | \$17.56/Hour                                 | 7/17/2023      | Replacement  |

**PERSONNEL ACTIONS**  
**Board Agenda**  
**August 9, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name               | Title   | Department                                     | Rate   | Effective Date | Comments                             |
|--------------------|---|--|--|----------------|--------------------------------------|
| Redeker, Tyler     | Adjunct History, History  | Communication, Education, Humanities & Reading | \$28.00/Hour                                   | 5/24/2023      | Non-benefit eligible                 |
| Rexroad, Robert    | Adjunct Instructor  | Kids College                                   | \$28.00/Hour                                   | 5/24/2023      | Temporary                            |
| Ross, Teri         | Adjunct Instructor, Management & Marketing  | Management & Marketing                         | \$53.36/Hour                                   | 8/21/2023      | Additional role                      |
| Shephard, Bryan    | Adjunct, History  | Communication, Education, Humanities & Reading | \$52.17/Hour                                   | 5/24/2023      | Non-benefit eligible                 |
| Shirey, Danielle   | Adjunct, American Sign Language   | Communication, Education, Humanities & Reading | \$53.36/Hour                                   | 7/13/2023      | Non-benefit eligible                 |
| Smith, Kimberly A. | Support Specialist - Akron  | Student Services - Akron                       | \$46,496/Annual                                | 7/3/2023       | Replacement                          |
| Starr, Eugene      | Adjunct Instructor  | Kids College                                   | \$28.00/Hour                                   | 5/24/2023      | Additional role / temporary          |
| Terhune, Martha    | Adjunct Instructor  | Mathematics                                    | \$53.36/Hour                                   | 8/21/2023      | Non-benefit eligible                 |
| Tornero, Steven B. | From: Dept. Chair II/Assistant Professor<br>To: Dept. Chair III/Assistant Professor | Industrial Engineering Tech                    | From: \$100,410/Annual<br>To: \$103,410/Annual | 4/14/2023      | Promotion                            |
| Torrence, Kayla    | Adjunct Instructor  | Occupational Therapy Tech                      | \$53.36/Hour                                   | 8/22/2023      | Non-benefit eligible                 |
| Umberger, Dawn     | Adjunct Instructor  | Kid's College                                  | \$28.00/Hour                                   | 5/24/2023      | Temporary                            |
| VanCamp, Charles   | Police Science Instructional Assistant  | Law Enforcement                                | \$34.27/Hour                                   | 6/27/2023      | Non-benefit eligible                 |
| VanHove, Sydney    | Adjunct, American Sign Language   | Communication, Education, Humanities & Reading | \$53.36/Hour                                   | 7/11/2023      | Non-benefit eligible                 |
| Walton, Jennifer   | FT Faculty - RCT Clinical Instructional Assistant                                   | Respiratory, Laboratory, & Surgical Programs   | \$45.72/Hour                                   | 6/1/2023       | Additional title                     |
| Waltz, Lina        | From: Business Office Specialist<br>To: Retention Specialist                        | From: Comptroller<br>To: TRIO                  | From \$57,728/Annual<br>To: \$40,000/Annual    | 8/14/2023      | Grant funded position<br>Replacement |
| Welch, James D.    | From: Security Coordinator<br>To: Campus Security Officer                           | Security                                       | From: \$28.71/Hour<br>To: 29.85/Hour           | 5/15/2023      | Status and position change           |
| Wilks, Nicole      | UBMS Instructor (PT)  | Upward Bound Math & Science                    | \$2,980.00                                     | 6/20/2023      | Non-benefit eligible                 |
| Wingerter, Luke    | Adjunct Instructor  | Kid's College                                  | \$28.00/Hour                                   | 5/24/2023      | Temporary                            |
| Wright, Thelma     | Adjunct Instructor, Chemistry   | Chemistry                                      | \$52.17/Hour                                   | 6/14/2023      | Non-benefit eligible                 |
| Zucal, Bret A.     | Help Desk Specialist  | Academic Technology Services                   | \$19.00/Hour                                   | 5/15/2023      | Replacement                          |

**RETIREMENTS/SEPARATIONS**

| Name                     | Title                                     | Department                                     | Effective Date |
|--------------------------|---|--|----------------|
| DeLillo, Marie (Retired) | Department Chair III / Assoc. Professor   | Nursing  | 7/28/2023      |
| Nash, Krystal            | Administrative Assistant I                | Business, Engineering & Information Technology | 7/28/2023      |
| Paulowski, John          | Student Learning Center Tutor             | Chemistry                                      | 6/30/2023      |
| Schumacher, Paula        | Custodian - Midnight                      | Physical Plant                                 | 8/1/2023       |
| Sherer, Robin            | Clinical Coordinator / Adjunct Instructor | Medical Laboratory Technology                  | 5/19/2024      |
| Simmons, Penny           | EMS Instructor                            | EMS  | 8/25/2023      |
| Tucker, Lena (Retired)   | Career Specialist                         | Career Services                                | 8/31/2023      |
| Webster, Joni (Retired)  | Staff Accountant - Payroll                | Comptroller                                    | 9/29/2023      |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended June 30, 2023  
Fiscal Year 2023**

- Historically, we do not provide the Board with financial statements for the month of June because the year-end adjustments are not posted in time to make a fair and accurate presentation of the College's obligations and fund balances.

## NEW/REVISED STARK STATE COLLEGE POLICY

**Name of Policy:** 15-18-07 Standards of Academic Progress

**Approved by President's Cabinet on:** N/A

**New/Revised:** Revised

**History of the issue:** Required updates were made to the Standards of Academic Progress policy in alignment with regulatory requirements from the U. S. Department of Education. The revisions made to this policy better detail our existing procedures which have not changed.

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### CURRENT/PROPOSED WORDING

#### **POLICY:**

Standards of Academic Progress (SAP) are a series of standards required to maintain eligibility for federal student aid. Requirements include components of completion of credit hours and grade point average (GPA) as defined below. Students who do not meet these requirements will be disqualified from future federal financial aid.

Standards of Academic Progress Requirements:

- (A) Stark State College requires that any student who applies for or receives federal financial aid makes satisfactory academic progress toward an Ohio Department of Higher Education (ODHE) approved degree or certificate. All students are subject to the evaluation of standards of academic progress.
- (B) Satisfactory academic progress is measured as follows:
  - (1) **GPA (qualitative measure):** Overall grade point average of 2.0.
  - (2) **Completion Rate (quantitative measure):** Completion of 67 percent of the cumulative attempted credit hours, including hours of repeated and developmental coursework. All accepted transfer hours will also be included in this calculation. The calculated percentage will be subject to rounding to the nearest whole number based on standard mathematical rounding rules.
  - (3) **Maximum Timeframe (quantitative measure):** Completion of an ODHE-approved degree or certificate within the required number of credit hours as listed in the College catalog for the associate or certificate degree, multiplied by 150 percent as determined by Office of Financial Aid. This measure will include all accepted transfer credit hours and up to 30 attempted credit hours of required developmental coursework. **If a student changes his or her major or is seeking a second degree, the percentage of completion does not start at zero percent. A student becomes ineligible, via the maximum timeframe element, at the point at which it becomes mathematically impossible for them to complete the program within 150%.**
  - (4) Successful financial aid grade completions are: A, AH, B, BH, C, UC, D, UD, CR.



(5) Unsuccessful financial aid grade completions are: F, W, IN, NC. W, IN, and NC grades do not affect the GPA but are included in the completion rate and maximum timeframe components of the SAP calculation. Once IN grades are changed, the student's GPA, completion rate and maximum timeframe components are re-calculated. Courses in which a student remained enrolled past the add/drop period and earned a W grade cannot be excluded from the calculation.

~~(6) Repeated coursework (see Policy 3357:15-13-08) will count toward the number of attempted hours for completion purposes, but only the highest grade will be used in the calculation of the student's grade point average.~~

(6) Repeated coursework (see Policy 3357:15-13-08) will count toward the number of attempted hours for completion rate and maximum timeframe calculations. Only the highest grade will be used in the calculation of the student's GPA.

(7) All students are limited to 30 credit hours of developmental coursework. Grades are assigned to developmental coursework and will be counted in the GPA, completion rate, and maximum timeframe calculations. ~~both in the qualitative and quantitative measures.~~

(C) Failure to meet these measurements will result in the loss of federal financial aid eligibility.

***BOARD RESOLUTION HONORING THE SERVICE OF GREGORY FREEMAN***

**WHEREAS**, Gregory Freeman served as the Director of the Upward Bound Math and Science (UBMS) and F.A.M.E. programs since 2017. During his tenure, he demonstrated leadership, vision, and steadfast commitment to students and the College mission; and

**WHEREAS**, Mr. Freeman proudly and effectively represented Stark State College in Stark and Summit Counties. He was a member of Leadership Akron and participated in numerous community events and organizations on behalf of the College; and

**WHEREAS**, Mr. Freeman:

- Effectively led the UBMS and F.A.M.E. programs with a laser-focus on student access and success;
- Leveraged his many community relationships to benefit students and advance the College mission;
- Collaborated with the Superintendent of Canton City Schools to promote UBMS and increase student enrollment and success;
- Successfully secured grant funding through the U.S. Department of Education and local non-profit organizations to ensure the program's sustainability and success;
- Effectively transitioned students to a remote learning environment during the Covid pandemic;
- Advocated tirelessly for underrepresented students who face challenges such as internet access and food insecurities, particularly during the pandemic;
- Actively participated in campus life, serving on the Diversity, Equity, and Inclusion (DEI) Task Force, where he also served as Co-Chair of the Recruiting and Hiring Sub-Committee; First-Year Experience Committee; Human Resources Screening committees; and Student Government Nomination Team. He served as the 2021-22 College Staff Association President.
- Helped students achieve nearly a 100% high school graduation rate, with more than 80% of students earning an associate degree from Stark State College; and
- Was a positive force for good, with a warm smile and sincere desire to help students, colleagues and anyone fortunate enough to cross paths with him on any given day;

**THEREFORE, BE IT RESOLVED** that the Stark State College Board of Trustees, administration, faculty, staff and students honor Gregory Freeman's dedicated service and commitment to students and the College and commemorate his contributions with an engraved brick in his honor in the W.R. Timken Center Courtyard.

This resolution is enacted on the 9<sup>th</sup> day of August, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

**RESOLUTION****TO APPROVE A MAXIMUM ACCOUNT BALANCE FOR THE COLLEGE DISCRETIONARY FUND AND CREATE A CURRENT UNRESTRICTED AUXILIARY FUND**

**WHEREAS**, the Board of Trustees of Stark State College has previously acknowledged the need for funding sources for the College Discretionary Fund; and

**WHEREAS**, the Board of Trustees previously resolved to accept all proceeds from the operation of the food service café in the Student Center by the Culinary Arts students be deposited into the College Discretionary Fund; and

**WHEREAS**, it is the desire of Stark State College, at the recommendation of its CFO, to establish a maximum account balance for the College Discretionary Fund of fifty thousand dollars (\$50,000.00); and

**WHEREAS**, the College, at the recommendation of its CFO, desires to establish a Current Unrestricted Auxiliary Fund for any designated revenues which would cause the College Discretionary Fund to exceed this maximum account balance. This Current Unrestricted Auxiliary Fund would support the operations of the College Auxiliary, if needed, and flow to the Reserves;

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College, authorizes the College Discretionary Fund to be maintained with a maximum account balance of fifty thousand dollars (\$50,000.00) with any excess in designated revenues being transferred into the Current Unrestricted Auxiliary Fund. All other previously established guidelines for the College Discretionary Fund remain unchanged.

This resolution is enacted on this 9<sup>th</sup> day of August, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – July 25, 2023

| <b>REPORTED CRIME STATS FOR CLERY ACT</b>  |                    |                            |                            |
|--|--------------------|----------------------------|----------------------------|
| <i>Required to report these statistics to Department of Education once a year.</i>         |                    |                            |                            |
| <b>CATEGORY</b>  | <b>VENUE</b>       | <b>2022<br/>Statistics</b> | <b>2023<br/>Statistics</b> |
| <b>MURDER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MANSLAUGHTER</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>SEX OFFENSES:<br/>Forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>Non-forcible</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ROBBERY</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>AGGRAVATED ASSAULT</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>BURGLARY</b>  | <b>On Campus</b>   | <b>1</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ARSON</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>MOTOR VEHICLE THEFT</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DOMESTIC VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>1</b>                   | <b>0</b>                   |
| <b>DATING VIOLENCE*</b>  | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>STALKING*</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>ARRESTS/REFERRALS FOR DISCIPLINARY ACTION</b>   |                    |                            |                            |
| <b>LIQUOR LAW<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>0</b>                   |
| <b>DRUG-RELATED<br/>VIOLATIONS</b>   | <b>On Campus</b>   | <b>0</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>1</b>                   | <b>0</b>                   |
| <b>WEAPONS POSSESSION</b>  | <b>On Campus</b>   | <b>1</b>                   | <b>0</b>                   |
|  | Satellite Location | <b>0</b>                   | <b>1</b>                   |
| <b>TOTALS</b>  |                    | <b>4</b>                   | <b>1</b>                   |
| *The following statistics have been added to maintain compliance with the Campus SAVE Act. |                    |                            |                            |
| <b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b>  |                    |                            |                            |

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – July 25, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 1               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 1               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 1               |
| HARASSMENT   | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 2               |
|  | Satellite Location | 3               | 2               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>9</b>        |

**NOTE 2022:**

- 2022-0010 – Theft cat converter – Whipple Auto
- 2022-0013 – Domestic Vio. (Akron, Refer. to APD)
- 2022-0015 - Menacing
- 2022-0020 – Menacing – (Refer. to Jackson Twp PD)
- 2022-0022 – Disruptive Behavior (Massage Clinic)
- 2022-0027 – Disruptive Behavior (Akron Satellite)
- 2022-0037 – Disruptive Behavior (Akron)
- 2022-0043 – Harassment
- 2022-0046 – Harassment (Phone, referred JTPD)
- 2022-0047 – Disruptive Behavior
- 2022-0052 – Drug Related Incident (Employee) M
- 2022-0054 – Burg, Whipple Auto, no entry to bldg.)
- 2022-0055 – Disruptive Behavior
- 2022-0065 – Disruptive Behavior (Akron)
- 2022-0080 – Weapon possession – Main – Visitor
- 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0038 – Disruptive Behavior (Akron Satellite)
- 23-0044 – Theft (Whipple Auto Satellite)
- 23-0050 – Disruptive Behavior (Main)
- 23-0054 – Menacing/Verbal Threat (Whip. Auto Sat.)
- 23-0055 – Harassment
- 23-0056 – Inducing Panic (Whipple Auto)
- 23-0064 – Menacing (Unfounded - Prank)

| <b>Stark State College</b>                |   |                |               |                |
|---|---|----------------|---------------|----------------|
| <b>Out-of-State Travel Authorizations</b> |   |                |               |                |
| <b>Employee</b>                           | <b>Attending</b>  | <b>Where</b>   | <b>When</b>   | <b>Expense</b> |
| Samuel Adair                              | Honda Professional Automotive Career Training Conference    | San Diego, CA  | July 24-28    | \$2,784.22     |
| Mark Sammons                              |   |                |               | \$2,562.21     |
| Marcia Addison                            | 2023 American Library Association Conference and Exhibition | Chicago, IL    | June 23-26    | \$1,990        |
| Claudia Barr                              | Chair Academy – Part I                                      | Champaign, IL  | June 11-17    | \$3,700        |
| John Ring                                 | Accreditcon for Paramedic Programs                          | Louisville, KY | May 31-June 4 | \$3,075        |
| Jennifer Sells                            |   |                |               | \$2,325        |
|   |   |                |               |                |
|   |   |                |               |                |
|   |   |                |               |                |
|   |   |                |               |                |
|   |   |                |               |                |
|   |   |                |               |                |
|   |   |                |               |                |
| * Grant funded                            |   |                |               |                |
| ** Program Requirement                    |   |                |               |                |
| *** Strategic Excellence Award            |   |                |               |                |

**2023-2024 Calendar of  
Board Meetings and Events**

| <b><u>DATES</u></b>    | <b><u>MEETING/EVENT</u></b> | <b><u>TIME</u></b> | <b><u>LOCATION</u></b> |
|------------------------|-----------------------------|--------------------|------------------------|
| <b>AUGUST, 2023</b>    |                             |                    |                        |
| 9                      | Wednesday                   | BOARD MEETING      | 8 a.m. S304            |
| <b>SEPTEMBER, 2023</b> |                             |                    |                        |
| 13                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>OCTOBER, 2023</b>   |                             |                    |                        |
| 11                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| 11                     | Wednesday                   | BOARD RETREAT      | 9 a.m. TBD             |
| <b>NOVEMBER, 2023</b>  |                             |                    |                        |
| 8                      | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>DECEMBER, 2023</b>  |                             |                    |                        |
| 13                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>JANUARY, 2024</b>   |                             |                    |                        |
| 10                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>FEBRUARY, 2024</b>  |                             |                    |                        |
| 14                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>MARCH, 2024</b>     |                             |                    |                        |
| 13                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>APRIL, 2024</b>     |                             |                    |                        |
| 10                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>MAY, 2024</b>       |                             |                    |                        |
| 8                      | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>JUNE, 2024</b>      |                             |                    |                        |
| 12                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>JULY, 2024</b>      |                             |                    |                        |
| 10                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |
| <b>AUGUST, 2024</b>    |                             |                    |                        |
| 14                     | Wednesday                   | BOARD MEETING      | 8 a.m. TBD             |

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, October 11, 2023 - 8:00 a.m.  
Advanced Technology Center, Room T106**

| ITEM  | ENC. | ACTION | PRESENTER  |
|---|------|--------|------------|
| <b>I. Call to Order</b>   |      |        | H. Rashid  |
| <b>II. Roll Call</b>  |      |        | H. Rashid  |
| <b>III. Recognition of Visitors</b>   |      |        | H. Rashid  |
| <b>IV. Public Requests</b>  |      |        | H. Rashid  |
| <b>V. Agenda Changes</b>  |      |        | H. Rashid  |
| <b>VI. Consent Agenda*</b>  |      | X      | H. Rashid  |
| A. Minutes of Board Meeting on 8/9/2023   | 6.1  |        |            |
| B. Personnel Actions  | 6.2  |        |            |
| C. Treasurer's Report   | 6.3  |        |            |
| <b>VII. New Business</b>  |      |        |            |
| A. Resolution to increase dental facilities fee spring semester 2024                    | 7.1  | X      | K. Gardner |
| B. Resolution to request approval of tuition waivers for employees of the city of Akron | 7.2  | X      | K. Gardner |
| <b>VIII. President's Report</b>   |      |        | P. Jones   |
| <b>IX. Chair's Report</b>   |      |        | H. Rashid  |
| <b>X. Communications</b>  |      |        | H. Rashid  |
| A. Security Report  | 10.1 |        |            |
| B. Out-of-State Travel Log (None to report)   |      |        |            |
| C. Calendar of Board Activity Dates   | 10.2 |        |            |
| <b>XI. Adjournment</b>  |      |        | H. Rashid  |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately



## 6.1

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
August 9, 2023

**REGULAR MEETING**

The Board of Trustees held its regular monthly meeting on August 9, 2023 at Stark State College.

**CALL TO ORDER**

First Vice Chair Harun Rashid called the meeting to order at 8:01 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton (virtually), Harun Rashid, Jeffery Walters, Elaine Russell Reolfi, Tracy Carter, Marlé Fernandes, Patricia Wackerly and Fonda Williams.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**OATH OF OFFICE**

President Jones administered the oath of office to Michael Wheeler, who was appointed by the local caucus. Trustee Wheeler's term began on August 1, 2023 and concludes on August 2, 2026.

**SLATE OF OFFICERS 2023-2025**

Chair Lefton moved to elect the slate of officers for 2023-2025, Chair: Harun Rashid; First Vice Chair Elaine Russell Reolfi; and Second Vice Chair Marlé Fernandes. Trustee Williams provided the second for the motion.

The vote was called, and the slate of officers for 2023-2025 was approved unanimously.

Chair Rashid recognized Trustee Lefton for her dedication and service as Chair over the past two years. She has done a remarkable job.

**RECOGNITION OF VISITORS**

The following visitors were present: Robyn Steinmetz and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Carter moved to consider and approve the Consent Agenda. First Vice Chair Reolfi provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the June 14 meeting; Personnel Actions; Treasurer's Report; and Policy 15-18-07 Standards of Academic Progress.*

### **NEW BUSINESS**

Trustee Carter moved to approve the Resolution Honoring the Service of Gregory Freeman. Second Vice Chair Fernandes provided the second for the motion.

***The Resolution was unanimously approved as follows:***

### **RESOLUTION HONORING THE SERVICE OF GREGORY FREEMAN**

**WHEREAS**, Gregory Freeman served as the Director of the Upward Bound Math and Science (UBMS) and F.A.M.E. programs since 2017. During his tenure, he demonstrated leadership, vision, and steadfast commitment to students and the College mission; and

**WHEREAS**, Mr. Freeman proudly and effectively represented Stark State College in Stark and Summit Counties. He was a member of Leadership Akron and participated in numerous community events and organizations on behalf of the College; and

**WHEREAS**, Mr. Freeman:

- Effectively led the UBMS and F.A.M.E. programs with a laser-focus on student access and success;
- Leveraged his many community relationships to benefit students and advance the College mission;
- Collaborated with the Superintendent of Canton City Schools to promote UBMS and increase student enrollment and success;
- Successfully secured grant funding through the U.S. Department of Education and local non-profit organizations to ensure the program's sustainability and success;
- Effectively transitioned students to a remote learning environment during the Covid pandemic;
- Advocated tirelessly for underrepresented students who face challenges such as internet access and food insecurities, particularly during the pandemic;
- Actively participated in campus life, serving on the Diversity, Equity, and Inclusion (DEI) Task Force, where he also served as Co-Chair of the Recruiting and Hiring Sub-Committee; First-Year Experience Committee; Human Resources Screening committees; and Student Government Nomination Team. He served as the 2021-22 College Staff Association President.
- Helped students achieve nearly a 100% high school graduation rate, with more than 80% of students earning an associate degree from Stark State College; and
- Was a positive force for good, with a warm smile and sincere desire to help students, colleagues and anyone fortunate enough to cross paths with him on any given day;

**THEREFORE, BE IT RESOLVED** that the Stark State College Board of Trustees, administration, faculty, staff and students honor Gregory Freeman's dedicated service and commitment to students and the College and commemorate his contributions with an engraved brick in his honor in the W.R. Timken Center Courtyard.

This resolution is enacted on the 9<sup>th</sup> day of August, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

Trustee Williams moved to approve the Resolution to Approve a Maximum Account Balance for the College Discretionary Fund and Create a Current Unrestricted Auxiliary Fund. Trustee Wheeler provided the second for the motion.

***The Resolution was unanimously approved as follows:***

**RESOLUTION  
TO APPROVE A MAXIMUM ACCOUNT BALANCE FOR THE COLLEGE  
DISCRETIONARY FUND AND CREATE A CURRENT UNRESTRICTED  
AUXILIARY FUND**

**WHEREAS**, the Board of Trustees of Stark State College has previously acknowledged the need for funding sources for the College Discretionary Fund; and

**WHEREAS**, the Board of Trustees previously resolved to accept all proceeds from the operation of the food service café in the Student Center by the Culinary Arts students be deposited into the College Discretionary Fund; and

**WHEREAS**, it is the desire of Stark State College, at the recommendation of its CFO, to establish a maximum account balance for the College Discretionary Fund of fifty thousand dollars (\$50,000.00); and

**WHEREAS**, the College, at the recommendation of its CFO, desires to establish a Current Unrestricted Auxiliary Fund for any designated revenues which would cause the College Discretionary Fund to exceed this maximum account balance. This Current Unrestricted Auxiliary Fund would support the operations of the College Auxiliary, if needed, and flow to the Reserves;

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College, authorizes the College Discretionary Fund to be maintained with a maximum account balance of fifty thousand dollars (\$50,000.00) with any excess in designated revenues being transferred into the Current Unrestricted Auxiliary Fund. All other previously established guidelines for the College Discretionary Fund remain unchanged.

This resolution is enacted on this 9<sup>th</sup> day of August, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

**PRESIDENT'S REPORT**

In addition to the written President's Report, Dr. Jones reported:

- Our Respiratory Therapy program and faculty were honored with the "Distinguished Credentialing Success Award from the Commission on Accreditation for Respiratory Care," external validation of our excellent, high-demand respiratory therapy program.
- Stark State College leads Ohio's 23 community colleges in engineering technology graduates, according to a report from The Ohio Department of Higher Education (ODHE) in response to the growing need for engineering technicians. This is welcome news and a testament to the continued excellence of our engineering technology associate degree and certificate programs.
- Tom Haag, president of Kyocera SGS Precision Tool, is a new member of Stark State's President's Advisory Council. Mr. Haag is a strong supporter of workforce needs, and his company is an Intel subcontractor.
- Stark State students will benefit from the Great Minds Fellowship state grant, which provides students with paid internships with community-based mental health, drug and alcohol treatment facilities. Students receiving the grants must commit to at least two years of employment with community-based facilities. The goal is to address the critical workforce shortages in community treatment centers. First Vice Chair Reolfi said the funds will assist agencies such as CommQuest in attracting well-educated and prepared staff to meet community needs.

**CHAIR'S REPORT**

- Chair Rashid reported that the annual Board of Trustees Retreat will take place on Wednesday, October 11. A calendar invite will be sent out to all trustees.

**COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

**EXECUTIVE SESSION**

At 8:59 a.m., First Vice Chair Reolfi moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Trustee Wackerly provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:53 a.m., Trustee Lefton moved to return to open session. First Vice Chair Reolfi provided the second for the motion. The motion carried.

**ADJOURNMENT**

At 9:54 a.m., Trustee Carter moved to adjourn. Trustee Williams provided the second for the motion.

The motion carried.

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Harun Rashid  
Chair, Board of Trustees  
August 9, 2023

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Para M. Jones, Ph.D.  
President  
August 9, 2023

**PERSONNEL ACTIONS**  
**Board Agenda**  
**October 11, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                 | Title  | Department   | Rate   | Effective Date | Comments   |
|----------------------|--|--|--|----------------|--|
| Al-Sheyab, Ruba      | Adjunct Instructor   | Biology  | \$53.36/Hour   | 8/22/2023      | Non-benefit eligible   |
| Alessandro, Frank    | EMS Instructional Assistant  | Emergency Services                                       | \$37.58/Hour   | 9/25/2023      | Non-benefit eligible   |
| Blandine, Joseph     | Adjunct Instructor, Physical Therapy Assistant;<br>Instructional Assistant | Physical Therapist Assistant                             | \$53.36/Hour - Adjunct<br>\$38.14/Hour - Inst. Assistant | 8/22/2023      | Non-benefit eligible   |
| Bosler, Eli          | EMS Instructional Assistant (PT)   | Emergency Services                                       | \$37.58/Hour   | 8/22/2023      | Non-benefit eligible   |
| Buntain, Amanda      | Adjunct Instructor, Physical Therapy Assistant;<br>Instructional Assistant | Physical Therapist Assistant                             | \$53.36/Hour - Adjunct<br>\$38.14/Hour - Inst. Assistant | 8/22/2023      | Non-benefit eligible   |
| Burgasser, Jamie     | EMS Instructional Assistant (PT)   | Emergency Services                                       | \$37.58/Hour   | 8/21/2023      | Non-benefit eligible   |
| Burwell, Brooke      | Administrative Assistant I, Career Services                                | Career Development                                       | No Change  | 8/1/2023       | Department realigned under VP of Enrollment Management       |
| Cole, Rebekah Jo     | Interpreter 3 (PT)   | Disability Support Services                              | \$37.41/Hour   | 8/17/2023      | Non-benefit eligible / Addition                              |
| Coontz, Heather      | Fundraising Specialist   | Marketing, Advancement & Partnerships & Alumni Relations | \$80,000/Annual  | 10/2/2023      | Replacement  |
| Culler, LaTisha      | Gateway Student Support Assistant (PT)                                     | Advising & Gateway Student Services                      | \$18.01/Hour   | 8/16/2023      | Replacement / Non-benefit eligible                           |
| Dimickele, Brittany  | Nurse-RN Lab/Clinic Instructional Assistant (PT)                           | Nursing  | \$46.86/Hour   | 8/21/2023      | Non-benefit eligible   |
| Donovan, Amy         | Assistant Specialist   | Career Services  | No Change  | 8/1/2023       | Department realigned under VP of Enrollment Management       |
| Eberly, Jason        | EMS Instructional Assistant (PT)   | Emergency Services                                       | \$37.58/Hour   | 9/8/2023       | Non-benefit eligible   |
| Eicher, Colleen      | Nurse-RN Lab/Clinic Instructional Assistant (PT)                           | Nursing  | \$46.86/Hour   | 9/18/2023      | Non-benefit eligible   |
| Engle, James T.      | From: Physical Science Lab Tech<br>To: Full-time Instructor                | Chemistry  | From: \$46,920/Annual<br>To: \$47,798/Annual             | 8/21/2023      | Promotion / Replacement                                      |
| Everett, Phillip     | Adjunct Instructor   | Management & Marketing                                   | \$53.36/Hour   | 8/21/2023      | Non-benefit eligible   |
| Fernandez, Lindsey   | Adjunct Instructor - PN  | Nursing  | \$53.32/Hour   | 8/25/2023      | Additional role  |
| Giet, Kate E.        | Interpreter 3 (PT)   | Disability Support Services                              | \$30.79/Hour   | 8/24/2023      | Addition / Non-benefit eligible                              |
| Grove, Nathan        | Physical Science Lab Tech (Temp/PT)  | Chemistry  | \$22.15/Hour   | 8/21/2023      | Additional duties from 8/21/2023 to 12/01/2023               |
| Hamilton, Maggie L.  | Physical Science Lab Tech (Temp/PT)  | Chemistry  | \$22.15/Hour   | 8/21/2023      | Additional duties from 8/21/2023 to 12/01/2023               |
| Hancock, Ethan       | Adjunct Instructor, Computer Science & Information Systems                 | Computer Science   | \$53.13/Hour   | 8/21/2023      | Non-benefit eligible   |
| Hatfield, Phillip    | Adjunct Instructor, Computer Science & Information Systems                 | Computer Science   | \$53.13/Hour   | 8/21/2023      | Non-benefit eligible   |
| Herraiz, Michelle    | From: Biology Lab Technician (PT)<br>To: Biology Lab Technician (Temp FT)  | Biology  | No Change  | 8/28/2023      | Full-time hours starting 8/28/2023 and ending on 12/20/2023. |
| Hershberger, Valerie | Adjunct Instructor, English & Modern Languages                             | English  | \$53.36/Hour   | 8/17/2023      | Non-benefit eligible   |
| Hibbitts, John       | Math Test Proctor (PT)   | Mathematics  | \$16.05/Hour   | 9/11/2023      | Non-benefit eligible   |
| Hutchison, Amanda    | Nurse-RN Lab/Clinic Instructional Assistant (PT)                           | Nursing  | \$46.86/Hour   | 8/21/2023      | Non-benefit eligible   |
| Kofol, Emma          | Nurse-RN Lab/Clinic Instructional Assistant (PT)                           | Nursing  | \$46.86/Hour   | 8/31/2023      | Non-benefit eligible   |
| Koile, Wendy         | Adjunct Instructor, English  | English, Language & Social Sciences                      | \$53.36/Hour   | 8/17/2023      | Non-benefit eligible   |
| Kropp, Peter         | From: Applied Industrial Tutor<br>To: NSF HVAC Grant Manager               | Business, Engineering & Info Tech                        | From: \$20.11/Hour<br>To: 83,000/Annual                  | 8/21/2023      | Replacement / Promotion                                      |
| Lecon, Jameson       | EMS Instructional Assistant (PT)   | Emergency Services                                       | \$37.58/Hour   | 8/25/2023      | Non-benefit eligible   |
| Mbobi, Jenner K      | Math Lab Assistant (PT)  | Mathematics  | \$18.01/Hour   | 9/9/2023       | Non-benefit eligible   |
| Mannon, Michael      | Adjunct Instructor   | Industrial Technology                                    | \$53.36/Hour   | 8/28/2023      | Non-benefit eligible   |
| Marsden, Allison     | Adjunct Instructor, Physical Therapy Assistant;<br>Instructional Assistant | Physical Therapist Assistant                             | \$53.36/Hour - Adjunct<br>\$38.14/Hour - Inst. Assistant | 8/22/2023      | Non-benefit eligible   |
| Mathieson, Melanie   | From: Biology Lab Technician (PT)<br>To: Biology Lab Technician (Temp FT)  | Biology  | No Change  | 8/28/2023      | Full-time hours starting 8/28/2023 and ending on 12/20/2023. |
| Maurer, Daniel       | Adjunct Instructor, Music Production and Engineering                       | Digital Media  | \$53.39/Hour   | 8/8/2023       | Non-benefit eligible   |
| Merritt, Audrey      | Career Specialist  | Career Services  | No Change  | 8/1/2023       | Department realigned under VP of Enrollment Management       |
| Metheny, Angela      | Adjunct Instructor, Computer Science & Information Systems                 | Computer Science   | \$53.36/Hour   | 8/21/2023      | Non-benefit eligible   |
| Miller, Amanda       | Substitute Clinic Supervisor   | Therapy and Wellness                                     | \$17.69/Hour   | 8/1/2023       | Non-benefit eligible   |
| Miller, John A.      | Chemistry Adjunct  | Chemistry  | No Change  | 8/21/2023      | Current biology adjunct; will also teach chemistry           |
| Miller, Sara         | Career Specialist  | Career Development                                       | \$45,713/Annual  | 9/5/2023       | Replacement  |
| Moore, Alvin         | EMS Instructional Assistant  | Emergency Services                                       | \$37.58/Hour   | 9/8/2023       | Non-benefit eligible   |
| Morris, Alex         | Adjunct, Music Production and Engineering                                  | Digital Media  | \$53.36/Hour   | 8/15/2023      | Non-benefit eligible   |
| Owen, Cheryl         | Nurse-RN Lab/Clinic Instructional Assistant (PT)                           | Nursing  | \$46.86/Hour   | 8/21/2023      | Non-benefit eligible   |

**PERSONNEL ACTIONS**  
**Board Agenda**  
**October 11, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                 | Title  | Department                          | Rate            | Effective Date | Comments   |
|----------------------|--|-------------------------------------|-----------------|----------------|--|
| Parker, Shane        | Adjunct Instructor                                   | Justice Studies                     | \$53.36/Hour    | 8/22/2023      | Non-benefit eligible                                   |
| Pearson, Ryan        | Police Science Instructional Assistant (PT)          | Law Enforcement                     | \$35.05/Hour    | 7/26/2023      | Non-benefit eligible                                   |
| Pennington, Jasmine  | Nurse-RN Lab/Clinic Instructional Assistant (PT)     | Nursing                             | \$46.86/Hour    | 9/18/2023      | Non-benefit eligible                                   |
| Penso, Jen           | Human Resources Assistant                            | Human Resources                     | \$87.20/Week    | 9/11/2023      | Stipend for additional HR duties until 12/31/2023      |
| Peplin, Victoria     | Adjunct Instructor                                   | Biology                             | \$53.36/Hour    | 8/21/2023      | Non-benefit eligible                                   |
| Raff, Carol          | Gateway Student Support Assistant (PT)               | Admissions                          | \$19.96/Hour    | 8/9/2023       | Non-benefit eligible / Replacement                     |
| Ray, Timothy         | PT Afternoon/Evening Custodian                       | Physical Plant                      | \$15.18/Hour    | 8/6/2023       | Replacement  |
| Reed, Kel            | Assistant Director                                   | Career Services                     | No Change       | 8/1/2023       | Department realigned under VP of Enrollment Management |
| Rees, Sheri          | Nurse-RN Lab/Clinic Instructional Assistant (PT)     | Nursing                             | \$46.86/Hour    | 9/13/2023      | Non-benefit eligible                                   |
| Ruskin, Thomas       | Adjunct Instructor, Emergency Medical Services       | Emergency Services                  | \$53.36/Hour    | 8/21/2023      | Non-benefit eligible                                   |
| Sabrina, Farial      | From: PT Faculty/Adjunct<br>To: Full-time Instructor | Chemistry                           | \$53,968/Annual | 8/21/2023      | Promotion / Replacement                                |
| Schneider, Christine | Adjunct Instructor                                   | Social Sciences                     | \$53.36/Hour    | 8/21/2023      | Non-benefit eligible                                   |
| Shephard, Bryan      | Adjunct Instructor                                   | Communication, Humanities & Reading | \$53.36/Hour    | 8/8/2023       | Non-benefit eligible                                   |
| Shirey, Danielle     | Adjunct Instructor                                   | Education                           | \$53.36/Hour    | 8/8/2023       | Non-benefit eligible                                   |
| Smith, Jeff          | Adjunct Instructor, Applied Industrial Technology    | Industrial Technology               | \$53.36/Hour    | 8/16/2023      | Non-benefit eligible                                   |
| Swogger, Sean        | Adjunct Instructor, English and Modern Languages     | English                             | \$53.36/Hour    | 8/21/2023      | Non-benefit eligible                                   |
| Tobias, Benjamin     | Director, TRIO- SSS                                  | TRIO                                | No Change       | 8/15/2023      | Additional role as Interim Director of UBMS            |
| Trenta, Lawrence E.  | Adjunct Instructor, Applied Industrial Technology    | Industrial Technology               | \$53.36/Hour    | 8/16/2023      | Non-benefit eligible                                   |
| Varga, Nicholas      | Math Lab Assistant (PT)                              | Mathematics                         | \$18.01/Hour    | 9/11/2023      | Non-benefit eligible                                   |
| Wain, Ashley         | Adjunct Instructor                                   | Biology                             | \$53.36/Hour    | 8/21/2023      | Non-benefit eligible                                   |
| Whitman, Amy         | Substitute Clinic Supervisor                         | Therapy and Wellness                | \$17.69/Hour    | 8/1/2023       | Non-benefit eligible                                   |
| Wiedelbacher, Eric   | Adjunct Instructor, Emergency Medical Services       | Emergency Services                  | \$53.36/Hour    | 7/26/2023      | Non-benefit eligible / Additional role                 |
| Williams, Corey A.   | Custodian (Midnights)                                | Physical Plant                      | \$15.18/Hour    | 9/17/2023      | Replacement  |
| Williams, Robert B.  | Campus Security Officer                              | Campus Security                     | \$28.39/Hour    | 9/25/2023      | Replacement  |
| Williams, Todd       | Gateway Specialist                                   | Student Services - Akron            | \$57,030/Annual | 8/14/2023      | Replacement  |
| Wincek, Jillian Faye | PT Evening Dental Lab Technician                     | Dental Hygiene                      | \$19.77/Hour    | 8/18/2023      | Replacement / Non-benefit eligible                     |

**RETIREMENTS/SEPARATIONS**

| Name                       | Title   | Department  | Effective Date |
|----------------------------|---|---|----------------|
| Backur, Kathleen           | Administrative Assistant I                          | Arts & Sciences   | 9/8/2023       |
| Barrow, Sarah              | Biology Lab Technician                              | Biology   | 9/1/2023       |
| Griffith, Brenda (Retired) | Advancement Services Senior Specialist              | Marketing, Advancement, Partnerships & Alumni Relations | 8/24/2023      |
| Hinkel, Amanda             | Director of Career Services & Workforce Development | Career Services & Workforce Development                 | 9/22/2023      |
| Kerby, Georgi (Retired)    | Physical Plant Office Coordinator                   | Physical Plant  | 12/22/2023     |
| Minder, Megan              | Student Development Coordinator                     | Upward Bound Math Science                               | 9/15/2023      |
| Phillips, Eileen           | Clinic Supervisor                                   | Massage Therapy   | 8/9/2023       |
| Wells, Joshua              | Facilities Painter (PT)                             | Physical Plant  | 8/24/2023      |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended August 31, 2023  
Fiscal Year 2024**

- Revenues are slightly higher due to the fee increases that offset enrollment declines. Appropriations were higher due to increased State Share of Instruction.
- Expenses were lower in August compared to the prior year due to reduced labor and lower spending on supplies and communications, with increased spending on travel, maintenance and capital equipment. No fixed assets had been purchased through the end of August a year ago.
- Revenues and expenses are both in line with the budget.

**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 2 Months Ended August 31, 2023 and 2022**

**Original Budget**

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,841,376          | \$5,346,300          | 16.8%              | \$31,618,646        | \$5,231,626         | 16.5%              |
| Student Fees                                     | 34,921,888            | 18,798,281           | 53.8%              | 33,565,612          | 18,413,674          | 54.9%              |
| Private Gifts, Grants & Contracts                | 104,575               | 26,745               | 25.6%              | 356,581             | 4,100               | 1.1%               |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 11,000              | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 3,987                | 21.0%              | 22,000              | 2,587               | 11.8%              |
| Indirect Costs                                   | 141,312               | 0                    | 0.0%               | 102,619             | 0                   | 0.0%               |
| Other Sources                                    | 3,319,585             | 440,866              | 13.3%              | 1,876,412           | 255,258             | 13.6%              |
| <b>Total Revenues</b>                            | <b>\$70,358,736</b>   | <b>\$24,616,179</b>  | <b>35.0%</b>       | <b>\$67,552,870</b> | <b>\$23,907,244</b> | <b>35.4%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$70,408,736</b>   | <b>\$24,616,179</b>  | <b>35.0%</b>       | <b>\$67,602,870</b> | <b>\$23,907,244</b> | <b>35.4%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,608,730          | \$3,862,695          | 10.6%              | \$36,755,876        | \$4,268,323         | 11.6%              |
| Employee Benefits                                | 12,972,319            | 1,819,777            | 14.0%              | 12,516,278          | 1,823,510           | 14.6%              |
| Supplies   | 1,505,981             | 99,559               | 6.6%               | 1,413,663           | 88,932              | 6.3%               |
| Travel   | 252,480               | 46,867               | 18.6%              | 457,059             | 22,672              | 5.0%               |
| Information & Communications                     | 1,887,274             | 274,168              | 14.5%              | 1,982,793           | 360,993             | 18.2%              |
| Maintenance & Repairs                            | 3,603,610             | 369,885              | 10.3%              | 3,695,725           | 346,703             | 9.4%               |
| Miscellaneous                                    | 10,566,615            | 828,910              | 7.8%               | 9,274,536           | 742,330             | 8.0%               |
| Capital Equipment                                | 338,602               | 80,036               | 23.6%              | 392,333             | 0                   | 0.0%               |
| <b>Total Expenditures</b>                        | <b>\$67,735,611</b>   | <b>\$7,381,897</b>   | <b>10.9%</b>       | <b>\$66,488,263</b> | <b>\$7,653,462</b>  | <b>11.5%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 2,673,125             |                      |                    | 1,114,607           |                     | 0.0%               |
| Technology Fee                                   |                       | 519,240 <sup>1</sup> |                    |                     | 279,893             |                    |
| Facilities Fee                                   |                       | 741,771 <sup>2</sup> |                    |                     | 399,847             |                    |
| Other (Scholarships/Grants)                      |                       | 0 <sup>3</sup>       |                    |                     | 0                   |                    |
| Non-Mandatory Transfers                          |                       | \$1,261,011          | 47.2%              |                     | \$679,740           | 61.0%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$70,408,736</b>   | <b>\$8,642,908</b>   | <b>12.3%</b>       | <b>\$67,602,870</b> | <b>\$8,333,202</b>  | <b>12.3%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$0</b>            | <b>\$15,973,271</b>  |                    | <b>\$0</b>          | <b>\$15,574,043</b> |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/23 [PRELIMINARY]                   | \$50,074,430          | Days in Reserve 270  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (11,667,097)          |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2023          | 0                     |                      |                    | Hoover              | 0                   |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 50,000                |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/24                    | \$38,457,333          | 207                  |                    | CDL                 | 50,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 11,000,000          |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>11,667,097</b>   |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$42,436              | \$519,240            | \$0                | \$561,676           |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$2,702,430           | \$741,771            | \$91,057           | \$3,353,145         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$0                  | \$0                | \$0                 |                     |                    |
|  | \$2,744,866           | \$1,261,011          | \$91,057           | \$3,914,821         |                     |                    |



**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
**As of August 31, 2023 and 2022**

|  | Current Year               |                         |                  |                  |                           |                                | Prior Year                 |                         |                  |                  |                           |                                |
|--|----------------------------|-------------------------|------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted       | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted       | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                  |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                  |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                  |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Cash & Short-term investments                    | 6,520,210                  | \$9,982                 | 0                | 119,533          |                           | 6,649,725                      | 35,845,221                 | \$8,135                 | 0                | 119,533          |                           | 35,972,888                     |
| Insurance Reserve (Health & Dental)              | 2,426,926                  |                         |                  |                  |                           | 2,426,926                      | 2,815,419                  |                         |                  |                  |                           | 2,815,419                      |
| Accounts receivable                              | 25,880,916                 | (172,871)               | 37,149           |                  |                           | 25,745,194                     | 33,562,187                 | (131,873)               | 162,113          |                  |                           | 33,592,427                     |
| Inventory  | 0                          | 790,770                 |                  |                  |                           | 790,770                        | 0                          | 891,185                 |                  |                  |                           | 891,185                        |
| Prepaid & Deferred expenses                      | 2,422,425                  | 112,962                 | 0                |                  |                           | 2,535,387                      | 1,702,368                  | 72,528                  | 0                |                  |                           | 1,774,896                      |
| Other receivables                                | (28,124)                   | 239,610                 | 129,830          |                  |                           | 341,316                        | 191,663                    | 253,674                 | 253,897          |                  |                           | 699,235                        |
| Long-term investments                            | 36,769,045                 |                         |                  |                  |                           | 36,769,045                     | 3,548,939                  |                         |                  |                  |                           | 3,548,939                      |
| Interfund Advances:                              |                            |                         |                  |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due from Educational & General Fund              |                            | 12,920,421              | 0                | 365,985          | (13,286,406)              | 0                              |                            | 12,701,438              | 125,563          | 348,019          | (13,175,020)              | 0                              |
| Due from Current Restricted Fund                 | 13,597                     |                         |                  |                  | (13,597)                  | 0                              | 714,921                    |                         |                  |                  | (714,921)                 | 0                              |
| <b>Total Assets</b>                              | <b>\$74,004,994</b>        | <b>\$13,900,874</b>     | <b>\$166,980</b> | <b>\$485,518</b> | <b>(\$13,300,003)</b>     | <b>\$75,258,363</b>            | <b>\$78,380,718</b>        | <b>\$13,795,087</b>     | <b>\$541,573</b> | <b>\$467,553</b> | <b>(\$13,889,941)</b>     | <b>\$79,294,989</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                  |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Accounts Payable                                 | (\$767,403)                | (\$18,822)              | \$9,750          |                  |                           | (\$776,475)                    | \$376,562                  | \$82,526                | \$8,103          |                  |                           | \$467,190                      |
| Payroll, accrued wages, wthholdings & deductions | 431,949                    | 0                       | 0                |                  |                           | 431,949                        | 364,170                    | 0                       | 0                |                  |                           | 364,170                        |
| Accumulated sick leave & vacation                | 934,943                    | 17,408                  |                  |                  |                           | 952,352                        | 917,075                    | 15,897                  |                  |                  |                           | 932,972                        |
| Accrued health & dental benefits                 | 687,106                    |                         |                  |                  |                           | 687,106                        | 1,904,969                  |                         |                  |                  |                           | 1,904,969                      |
| Accrued retirement liability - current           | 247,059                    |                         |                  |                  |                           | 247,059                        | 234,017                    |                         |                  |                  |                           | 234,017                        |
| Insurance claims                                 | 1,173,606                  |                         |                  |                  |                           | 1,173,606                      | 833,363                    |                         |                  |                  |                           | 833,363                        |
| Other installment purchases                      | 416,549                    | 0                       |                  |                  |                           | 416,549                        | 81,750                     | 0                       |                  |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 3,014,936                  | 36                      | 0                |                  |                           | 3,014,972                      | 6,119,056                  | 36                      | 0                |                  |                           | 6,119,092                      |
| Deferred revenues                                | 0                          |                         |                  |                  |                           | 0                              | 0                          |                         |                  |                  |                           | 0                              |
| Interfund advances:                              |                            |                         |                  |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 13,597           |                  | (13,597)                  | 0                              |                            |                         | 0                |                  | 0                         | 0                              |
| Due to Auxiliary Enterprise Fund                 | 12,920,421                 |                         |                  |                  | (12,920,421)              | 0                              | 12,701,438                 |                         |                  | (12,701,438)     |                           | 0                              |
| Due to Loan Fund                                 | 1,961                      |                         |                  |                  |                           | 1,961                          | 51                         |                         |                  |                  |                           | 51                             |
| Due to Endowment Fund                            | 365,985                    |                         |                  |                  | (365,985)                 | 0                              | 348,019                    |                         |                  | (348,019)        |                           | 0                              |
| Due to Plant Fund                                | 1,837,391                  |                         |                  |                  |                           | 1,837,391                      | 445,955                    |                         |                  | (840,484)        |                           | (394,529)                      |
| <b>Total Liabilities</b>                         | <b>21,264,502</b>          | <b>(1,378)</b>          | <b>23,348</b>    | <b>0</b>         | <b>(13,300,003)</b>       | <b>7,986,469</b>               | <b>24,326,426</b>          | <b>98,459</b>           | <b>8,103</b>     | <b>0</b>         | <b>(13,889,941)</b>       | <b>10,543,046</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                  |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Unappropriated                                   | 50,293,983                 | 13,902,251              | 143,632          | 485,518          |                           | 64,825,385                     | 40,607,783                 | 13,696,628              | 533,470          | 467,553          |                           | 55,305,434                     |
| Appropriated                                     | 2,446,509                  |                         |                  |                  |                           | 2,446,509                      | 13,446,509                 |                         |                  |                  |                           | 13,446,509                     |
| <b>Total Fund Balances</b>                       | <b>52,740,492</b>          | <b>13,902,251</b>       | <b>143,632</b>   | <b>485,518</b>   |                           | <b>67,271,894</b>              | <b>54,054,292</b>          | <b>13,696,628</b>       | <b>533,470</b>   | <b>467,553</b>   |                           | <b>68,751,943</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$74,004,994</b>        | <b>\$13,900,874</b>     | <b>\$166,980</b> | <b>\$485,518</b> | <b>(\$13,300,003)</b>     | <b>\$75,258,363</b>            | <b>\$78,380,718</b>        | <b>\$13,795,087</b>     | <b>\$541,573</b> | <b>\$467,553</b> | <b>(\$13,889,941)</b>     | <b>\$79,294,989</b>            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of August 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 6,520,210               | 35,845,221            |
| Insurance Reserve (Health & Dental)               | 2,426,926               | 2,815,419             |
| Accounts receivable                               | 25,880,916              | 33,562,187            |
| Prepaid & Deferred expenses                       | 2,422,425               | 1,702,368             |
| Other receivables                                 | (28,124)                | 191,663               |
| Long-term investments                             | 36,769,045              | 3,548,939             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 13,597                  | 714,921               |
| <b>Total Assets</b>                               | <b>\$74,004,994</b>     | <b>\$78,380,718</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | (\$767,403)             | \$376,562             |
| Payroll, accrued wages, withholdings & deductions | 431,949                 | 364,170               |
| Accumulated sick leave & vacation                 | 934,943                 | 917,075               |
| Accrued health & dental benefits                  | 687,106                 | 1,904,969             |
| Accrued retirement liability - current            | 247,059                 | 234,017               |
| Insurance claims                                  | 1,173,606               | 833,363               |
| Other installment purchases                       | 416,549                 | 81,750                |
| Other payables                                    | 3,014,936               | 6,119,056             |
| Deferred revenues                                 | 0                       | 0                     |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 12,920,421              | 12,701,438            |
| Due to Loan Fund                                  | 1,961                   | 51                    |
| Due to Endowment Fund                             | 365,985                 | 348,019               |
| Due to Plant Fund                                 | 1,837,391               | 445,955               |
| <b>Total Liabilities</b>                          | <b>\$21,264,502</b>     | <b>\$24,326,426</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 50,293,983              | 40,607,783            |
| Allocated   | 2,446,509               | 13,446,509            |
| <b>Total Fund Balance</b>                         | <b>52,740,492</b>       | <b>54,054,292</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$74,004,994</b>     | <b>\$78,380,718</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$34,320,712            | \$25,033,741          |
| Appropriated [included in RESERVE]                | 2,446,509               | 13,446,509            |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 24,616,179              | 23,907,244            |
| Current Year Expenditures & Transfers out         | (8,642,908)             | (8,333,202)           |
| Net increase (decrease)                           | 15,973,271              | 15,574,043            |
| Ending Fund Balance                               | <b>\$52,740,492</b>     | <b>\$54,054,292</b>   |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of August 31, 2023 and 2022**

|   | <u>Current</u><br><u>Year</u> | <u>Prior</u><br><u>Year</u> |
|---|-------------------------------|-----------------------------|
| <b>ASSETS</b>                               |                               |                             |
| Cash  | \$9,982                       | \$8,135                     |
| Book Inventory                              | 534,231                       | 450,115                     |
| Supply Inventory                            | 256,539                       | 441,070                     |
| Receivables/Deposit Ch Sales                | (172,871)                     | (131,873)                   |
| Other Receivables                           | 239,610                       | 253,674                     |
| Prepaid Expenses                            | 112,962                       | 72,528                      |
| Due from Educational & General Fund         | 12,920,421                    | 12,701,438                  |
| <b>Total Assets</b>                         | <u><u>\$13,900,874</u></u>    | <u><u>\$13,795,087</u></u>  |
| <br><b>LIABILITIES AND FUND BALANCE:</b>    |                               |                             |
| Accounts payable                            | \$0                           | \$51,432                    |
| Sales Tax Payable                           | (18,822)                      | 31,094                      |
| Accrued Expenses                            | 36                            | 36                          |
| Wages, Vacation & Sick Benefits Payable     | 17,408                        | 15,897                      |
| Fund Balance                                | 13,902,251                    | 13,696,628                  |
| <b>Total Liabilities &amp; Fund Balance</b> | <u><u>\$13,900,874</u></u>    | <u><u>\$13,795,087</u></u>  |
| <br><b>Changes in Fund Balance:</b>         |                               |                             |
| Beginning Fund Balance:                     |                               |                             |
| Unappropriated [Included in RESERVE]        | \$13,307,209                  | \$13,203,781                |
| Current Year Income                         | 1,255,286                     | 1,297,242                   |
| Current Year Expenses                       | (660,243)                     | (804,395)                   |
| Net Income                                  | <u>595,042</u>                | <u>492,848</u>              |
| Ending Fund Balance                         | <u><u>\$13,902,251</u></u>    | <u><u>\$13,696,628</u></u>  |
| Projected Net Income                        | <u><u>\$50,000</u></u>        |                             |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of August 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                  |                         |                       |
| Federal Department Receivables                  | 37,149                  | 162,113               |
| Other Receivables                               | 129,830                 | 253,897               |
| Due from Educational & General Fund             | 0                       | 125,563               |
| <b>Total Assets</b>                             | <b>\$166,980</b>        | <b>\$541,573</b>      |
|   |                         |                       |
| Accounts Payable                                | \$9,750                 | \$8,103               |
| Due to Educational & General Fund               | 13,597                  | 0                     |
| Fund Balance                                    | 143,632                 | 533,470               |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <b>\$166,980</b>        | <b>\$541,573</b>      |
|   |                         |                       |
| <b>Changes in Fund Balance:</b>                 |                         |                       |
| Beginning Fund Balance                          |                         |                       |
| Unappropriated                                  | \$283,066               | \$653,094             |
| Additions & Reductions:                         |                         |                       |
| Current Year Revenues & Transfers in            | 233,527                 | 1,195,625             |
| Current Year Expenditures & Transfers out       | (372,962)               | (1,315,249)           |
| Unappropriated                                  | <b>\$143,632</b>        | <b>\$533,470</b>      |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of August 31, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 365,985                 | 348,019               |
| <b>Total Assets</b>                       | <b>\$485,518</b>        | <b>\$467,553</b>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 365,985                 | 348,019               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <b>\$485,518</b>        | <b>\$467,553</b>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$476,601               | \$467,553             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 8,917                   | 0                     |
| Current Year Expenditures & Transfers out | 0                       | 0                     |
| <b>Ending Fund Balance</b>                | <b>\$485,518</b>        | <b>\$467,553</b>      |

**RESOLUTION**  
**TO INCREASE DENTAL FACILITIES FEE**  
**SPRING SEMESTER 2024**

**WHEREAS**, Stark State College has a Dental Facilities Fee of \$700 which was approved by the Board of Trustees in 2006; and

**WHEREAS**, all programs within the Allied Dental Health Professions department currently charge this Dental Facilities Fee to cover the cost to maintain the equipment in the onsite Dental Hygiene Clinic and Simulation Laboratory; and

**WHEREAS**, the College has studied the cost to maintain our high-quality dental equipment and has determined rising costs over the past eighteen (18) years has resulted in the need to increase this fee; and

**WHEREAS**, the current version of Amended Substitute House Bill 33 of the 135<sup>th</sup> General Assembly allows the increase of fees;

**THEREFORE, BE IT RESOLVED**, that the Board of Trustees of Stark State College, pending approval of the Ohio Department of Education (ODHE), authorizes an increase of \$100 to the Dental Facilities Fee from \$700 to \$800, effective Spring Semester 2024.

Signed this 11<sup>th</sup> day of October, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

**RESOLUTION  
TO REQUEST APPROVAL OF TUITION WAIVERS FOR  
EMPLOYEES OF THE CITY OF AKRON**

**WHEREAS**, §381.270 of Am. Sub. H.B. 33 of the 135th General Assembly provides that the board of trustees of a state institution of higher education shall not authorize a waiver or nonpayment of instructional fees or general fees for any particular student or any class of students other than waivers specifically authorized by law or approved by the Chancellor; and

**WHEREAS**, Stark State College desires to request that the Chancellor approve tuition waivers for employees of the City of Akron, Administration, Council Members, and family members thereof (collectively “Employees”) including in-state rates of instructional and general fees for each semester in the current biennium (Fall 2023 through Spring 2025, and all summer terms beginning before June 30, 2025); and

**WHEREAS**, the College estimates the tuition charges for 700 credit hours will be waived each year using the standard tuition rate to calculate the amount of tuition charges to be waived. Tuition charges are the sum of the Instructional Fee and the General Fee. At the current tuition rate of \$194.60, the total tuition waived for 700 credit hours would be \$136,220. If tuition increases during the term of the Agreement, the tuition waived will increase accordingly; and

**WHEREAS**, the College desires to waive the tuition for and provide access to open seats in any class late in the registration cycle;

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College authorizes the College to request that the Chancellor of the Ohio Department of Higher Education approve the tuition waivers for Employees of the City of Akron for the time frame of July 1, 2023 through June 30, 2025.

This resolution is enacted on this 11<sup>th</sup> day of October, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – September 27, 2023

| REPORTED CRIME STATS FOR CLERY ACT   |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| <i>Required to report these statistics to Department of Education once a year.</i>         |                    |                 |                 |
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| MURDER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MANSLAUGHTER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| SEX OFFENSES:<br><i>Forcible</i>   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <i>Non-forcible</i>  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ROBBERY  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| AGGRAVATED ASSAULT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| BURGLARY   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 0               |
| ARSON  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MOTOR VEHICLE THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DOMESTIC VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| DATING VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| STALKING*  | On Campus          | 0               | 1               |
|  | Satellite Location | 0               | 0               |
| ARRESTS/REFERRALS FOR DISCIPLINARY ACTION  |                    |                 |                 |
| LIQUOR LAW VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DRUG-RELATED VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| WEAPONS POSSESSION   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 1               |
| <b>TOTALS</b>  |                    | <b>4</b>        | <b>2</b>        |
| *The following statistics have been added to maintain compliance with the Campus SAVE Act. |                    |                 |                 |
| <b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b>  |                    |                 |                 |



# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – September 27, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 1               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 1               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 1               |
| HARASSMENT   | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 4               |
|  | Satellite Location | 3               | 2               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>11</b>       |

**NOTE 2022:**

- 2022-0010 – Theft cat converter – Whipple Auto
- 2022-0013 – Domestic Vio. (Akron, Refer. to APD)
- 2022-0015 - Menacing
- 2022-0020 – Menacing – (Refer. to Jackson Twp PD)
- 2022-0022 – Disruptive Behavior (Massage Clinic)
- 2022-0027 – Disruptive Behavior (Akron Satellite)
- 2022-0037 – Disruptive Behavior (Akron)
- 2022-0043 – Harassment
- 2022-0046 – Harassment (Phone, referred JTPD)
- 2022-0047 – Disruptive Behavior
- 2022-0052 – Drug Related Incident (Employee) M
- 2022-0054 – Burg, Whipple Auto, no entry to bldg.)
- 2022-0055 – Disruptive Behavior
- 2022-0065 – Disruptive Behavior (Akron)
- 2022-0080 – Weapon possession – Main – Visitor
- 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0038 – Disruptive Behavior (Akron Satellite)
- 23-0044 – Theft (Whipple Auto Satellite)
- 23-0050 – Disruptive Behavior (Main)
- 23-0054 – Menacing/Verbal Threat (Whip. Auto Sat.)
- 23-0055 – Harassment
- 23-0056 – Inducing Panic (Whipple Auto)
- 23-0064 – Menacing (Unfounded - Prank)
- 23-0074 – Disruptive Behavior (Main)
- 23-0091 – Harassment
- 23-0094 – Stalking complaint (Main)

## 2023-2024 Calendar of Board Meetings and Events

| <i>DATES</i>           |           | <i>MEETING/EVENT</i>          | <i>TIME</i> | <i>LOCATION</i>     |
|------------------------|-----------|-------------------------------|-------------|---------------------|
| <b>OCTOBER, 2023</b>   |           |                               |             |                     |
| 11                     | Wednesday | BOARD MEETING                 | 8 a.m.      | ATC/T106            |
| 11                     | Wednesday | BOARD RETREAT                 | 9 a.m.      | ATC/T106            |
| <b>NOVEMBER, 2023</b>  |           |                               |             |                     |
| 8                      | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>DECEMBER, 2023</b>  |           |                               |             |                     |
| 13                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| 19                     | Tuesday   | One-Year Certificate Ceremony | 6 p.m.      | M100/101            |
| <b>JANUARY, 2024</b>   |           |                               |             |                     |
| 7                      | Sunday    | Commencement Ceremony         | 2 p.m.      | Canton Civic Center |
| 10                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>FEBRUARY, 2024</b>  |           |                               |             |                     |
| 14                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>MARCH, 2024</b>     |           |                               |             |                     |
| 13                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>APRIL, 2024</b>     |           |                               |             |                     |
| 10                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>MAY, 2024</b>       |           |                               |             |                     |
| 8                      | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| 19                     | Sunday    | Commencement Ceremony         | 2 p.m.      | Canton Civic Center |
| <b>JUNE, 2024</b>      |           |                               |             |                     |
| 12                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>JULY, 2024</b>      |           |                               |             |                     |
| 10                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>AUGUST, 2024</b>    |           |                               |             |                     |
| 14                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>SEPTEMBER, 2024</b> |           |                               |             |                     |
| 11                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>OCTOBER, 2024</b>   |           |                               |             |                     |
| 9                      | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>DECEMBER, 2024</b>  |           |                               |             |                     |
| 11                     | Wednesday | BOARD MEETING                 | 8 a.m.      | TBD                 |

**STARK STATE COLLEGE  
BOARD OF TRUSTEES MEETING  
Wednesday, November 8, 2023 - 8:00 a.m.  
Board Room S304**

| ITEM   | ENC. | ACTION | PRESENTER  |
|--|------|--------|------------|
| <b>I. Call to Order</b>  |      |        | H. Rashid  |
| <b>II. Roll Call</b>   |      |        | H. Rashid  |
| <b>III. Recognition of Visitors</b>  |      |        | H. Rashid  |
| <b>IV. Public Requests</b>   |      |        | H. Rashid  |
| <b>V. Agenda Changes</b>   |      |        | H. Rashid  |
| <b>VI. Consent Agenda*</b>   |      | X      | H. Rashid  |
| A. Corrected Minutes of Board Meeting on 8/9/2023  | 6.1  |        |            |
| B. Minutes of Board Meeting on 10/11/2023  | 6.2  |        |            |
| C. Personnel Actions   | 6.3  |        |            |
| <b>VII. Treasurer's Report</b>   | 7.1  | X      | K. Gardner |
| A. Budget Revision   | 7.2  | X      | K. Gardner |
| <b>VIII. New Business</b>  |      |        |            |
| A. Resolution to approve 2023 Efficiency Report  | 8.1  | X      | K. Gardner |
| B. Resolution to forgo the withholding of transcripts  | 8.2  | X      | K. Gardner |
| C. Resolution authorizing Stark County Schools' Council of Governments, acting jointly as a member of the Ohio School Consortium, to issue a request for proposal for the purchase of competitive retail natural gas service from the lowest and best bidder submitted to consortium and authorizing the board to purchase competitive retail natural gas service from such bidder | 8.3  | X      | K. Gardner |
| <b>IX. President's Report</b>  |      |        | P. Jones   |
| <b>X. Chair's Report</b>   |      |        | H. Rashid  |
| <b>XI. Communications</b>  |      |        | H. Rashid  |
| A. Security Report   | 11.1 |        |            |
| B. Out-of-State Travel Log   | 11.2 |        |            |
| C. Calendar of Board Activity Dates  | 11.3 |        |            |
| <b>XII. Adjournment</b>  |      | X      | H. Rashid  |

\*Confirmation of Consent Agenda items submitted by the President. Any item may be removed from the Consent Agenda by a Board member asking the Chair to consider the item separately

## 6.1

**Corrected Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
August 9, 2023

**REGULAR MEETING**

The Board of Trustees held its regular monthly meeting on August 9, 2023 at Stark State College.

**CALL TO ORDER**

First Vice Chair Harun Rashid called the meeting to order at 8:01 a.m.

**ROLL CALL**

The following board members were present: Karen Lefton (virtually), Harun Rashid, Jeffery Walters, Elaine Russell Reolfi, Tracy Carter, Marlé Fernandes, Patricia Wackerly and Fonda Williams.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**OATH OF OFFICE**

President Jones administered the oath of office to Michael Wheeler, who was appointed by the local caucus. Trustee Wheeler's term began on August 1, 2023 and concludes on August 2, 2026.

**SLATE OF OFFICERS 2023-2025**

Chair Lefton moved to elect the slate of officers for 2023-2025, Chair: Harun Rashid; First Vice Chair Elaine Russell Reolfi; and Second Vice Chair Marlé Fernandes. Trustee Williams provided the second for the motion.

The vote was called, and the slate of officers for 2023-2025 was approved unanimously.

Chair Rashid recognized Trustee Lefton for her dedication and service as Chair over the past two years. She has done a remarkable job.

**RECOGNITION OF VISITORS**

The following visitors were present: Robyn Steinmetz and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Carter moved to consider and approve the Consent Agenda. First Vice Chair Reolfi provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the June 14 meeting; Personnel Actions; Treasurer's Report; and Policy 15-18-07 Standards of Academic Progress.*

### **NEW BUSINESS**

Trustee Carter moved to approve the Resolution Honoring the Service of Gregory Freeman. Second Vice Chair Fernandes provided the second for the motion.

***The Resolution was unanimously approved as follows:***

### **RESOLUTION HONORING THE SERVICE OF GREGORY FREEMAN**

**WHEREAS**, Gregory Freeman served as the Director of the Upward Bound Math and Science (UBMS) and F.A.M.E. programs since 2017. During his tenure, he demonstrated leadership, vision, and steadfast commitment to students and the College mission; and

**WHEREAS**, Mr. Freeman proudly and effectively represented Stark State College in Stark and Summit Counties. He was a member of Leadership Akron and participated in numerous community events and organizations on behalf of the College; and

**WHEREAS**, Mr. Freeman:

- Effectively led the UBMS and F.A.M.E. programs with a laser-focus on student access and success;
- Leveraged his many community relationships to benefit students and advance the College mission;
- Collaborated with the Superintendent of Canton City Schools to promote UBMS and increase student enrollment and success;
- Successfully secured grant funding through the U.S. Department of Education and local non-profit organizations to ensure the program's sustainability and success;
- Effectively transitioned students to a remote learning environment during the Covid pandemic;
- Advocated tirelessly for underrepresented students who face challenges such as internet access and food insecurities, particularly during the pandemic;
- Actively participated in campus life, serving on the Diversity, Equity, and Inclusion (DEI) Task Force, where he also served as Co-Chair of the Recruiting and Hiring Sub-Committee; First-Year Experience Committee; Human Resources Screening committees; and Student Government Nomination Team. He served as the 2021-22 College Staff Association President.
- Helped students achieve nearly a 100% high school graduation rate, with more than 80% of students earning an associate degree from Stark State College; and
- Was a positive force for good, with a warm smile and sincere desire to help students, colleagues and anyone fortunate enough to cross paths with him on any given day;

**THEREFORE, BE IT RESOLVED** that the Stark State College Board of Trustees, administration, faculty, staff and students honor Gregory Freeman's dedicated service and commitment to students and the College and commemorate his contributions with an engraved brick in his honor in the W.R. Timken Center Courtyard.

This resolution is enacted on the 9<sup>th</sup> day of August, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

Trustee Williams moved to approve the Resolution to Approve a Maximum Account Balance for the College Discretionary Fund and Create a Current Unrestricted Auxiliary Fund. Trustee Wheeler provided the second for the motion.

***The Resolution was unanimously approved as follows:***

**RESOLUTION  
TO APPROVE A MAXIMUM ACCOUNT BALANCE FOR THE COLLEGE  
DISCRETIONARY FUND AND CREATE A CURRENT UNRESTRICTED  
AUXILIARY FUND**

**WHEREAS**, the Board of Trustees of Stark State College has previously acknowledged the need for funding sources for the College Discretionary Fund; and

**WHEREAS**, the Board of Trustees previously resolved to accept all proceeds from the operation of the food service café in the Student Center by the Culinary Arts students be deposited into the College Discretionary Fund; and

**WHEREAS**, it is the desire of Stark State College, at the recommendation of its CFO, to establish a maximum account balance for the College Discretionary Fund of fifty thousand dollars (\$50,000.00); and

**WHEREAS**, the College, at the recommendation of its CFO, desires to establish a Current Unrestricted Auxiliary Fund for any designated revenues which would cause the College Discretionary Fund to exceed this maximum account balance. This Current Unrestricted Auxiliary Fund would support the operations of the College Auxiliary, if needed, and flow to the Reserves;

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College, authorizes the College Discretionary Fund to be maintained with a maximum account balance of fifty thousand dollars (\$50,000.00) with any excess in designated revenues being transferred into the Current Unrestricted Auxiliary Fund. All other previously established guidelines for the College Discretionary Fund remain unchanged.

This resolution is enacted on this 9<sup>th</sup> day of August, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

**PRESIDENT'S REPORT**

In addition to the written President's Report, the information was provided:

- President Jones shared that we are proud of our Respiratory Therapy program and faculty who recently received the Distinguished Credentialing Success Award from the Commission on Accreditation for Respiratory Care. We appreciate and value the excellence of this program, which is in high demand.
- President Jones shared that Stark State College leads Ohio's 23 community colleges in engineering technology graduates, which is shown in a report produced by The Ohio Department of Higher Education (ODHE) in response to the growing need for engineering technicians. This is excellent news, and the report shows that Stark State awarded 129 associate degrees in engineering technology and is clearly a leader compared to other community colleges.
- President Jones shared that there is a new member of Stark State's President's Advisory Council, Tom Haag, president of Kyocera SGS Precision Tool. Mr. Haag is a strong supporter of workforce needs, and he is also an Intel subcontractor.
- President Jones shared that we are part of a group who received the Great Minds Fellowship Grant which was awarded for Human and Social Services and Chemical Dependency programs. We are very pleased that Stark State is getting the largest distribution of funding from the state, and we look forward to working with several local community service agencies, as this is critical for jobs. First Vice Chair Reolfi shared that these grant monies will assist in getting additional help needed at the agencies, as there is currently a workforce shortage. This will certainly help more students achieve their goals.

**CHAIR'S REPORT**

- Chair Rashid stated that the Board of Trustees Retreat will take place on Wednesday, October 11. A calendar invite will be sent out to all trustees.

**COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

**EXECUTIVE SESSION**

At 8:59 a.m., First Vice Chair Reolfi moved to go into executive session to consider the employment of a public employee, according to R.C. 121.22G(1). Trustee Wackerly provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:53 a.m., Trustee Lefton moved to return to open session. First Vice Chair Reolfi provided the second for the motion. The motion carried.

Trustee Carter moved to approve an increase in President Jones's annual base pay to \$310,000, retroactive to July 1, 2023; 2.5% lump-sum payment for achievement of college-wide goals in FY22-23; 15% performance bonus for achieving agreed-upon goals in FY22-23. In FY24, the Board will provide up to 25% for performance, of which 10% is based on achieving agreed-upon stretch goals. Trustee Williams provided the second for the motion. A roll call vote was taken, and all members voted aye.

**ADJOURNMENT**

At 9:54 a.m., Trustee Carter moved to adjourn. Trustee Williams provided the second for the motion.

The motion carried.

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Harun Rashid  
Chair, Board of Trustees  
August 9, 2023

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Para M. Jones, Ph.D.  
President  
August 9, 2023



## 6.2

**Record of Proceedings**

Board of Trustees  
Stark State College

North Canton, Ohio  
October 11, 2023

**REGULAR MEETING**

The Board of Trustees held its regular monthly meeting on October 11, 2023 at Stark State College.

**CALL TO ORDER**

Chair Harun Rashid called the meeting to order at 8:08 a.m.

**ROLL CALL**

The following board members were present: Harun Rashid, Karen Lefton, Jeffery Walters, Tracy Carter, Marlé Fernandes, Patricia Wackerly, Fonda Williams (virtually) and Michael Wheeler.

The following board member was absent: Elaine Russell Reolfi.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Stephanie Sutton, Melissa Glanz and Patrick Roberts.

**RECOGNITION OF VISITORS**

The following visitors were present: Robyn Steinmetz, Angela Adkins, Derek Arnold, Darnell Tucker and Teri Ross.

**PUBLIC REQUESTS**

None.

**AGENDA CHANGES**

None.

**CONSENT AGENDA**

Trustee Carter moved to consider and approve the Consent Agenda. Trustee Williams provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the August 9 meeting; Personnel Actions; and Treasurer's Report.*

**NEW BUSINESS**

Trustee Wheeler moved to approve the Resolution to Increase Dental Facilities Fee Spring Semester 2024. Trustee Carter provided the second for the motion.

***The Resolution was unanimously approved as follows:***

**RESOLUTION  
TO INCREASE DENTAL FACILITIES FEE  
SPRING SEMESTER 2024**

***WHEREAS, Stark State College has a Dental Facilities Fee of \$700 which was approved by the Board of Trustees in 2006; and***

***WHEREAS, all programs within the Allied Dental Health Professions department currently charge this Dental Facilities Fee to cover the cost to maintain the equipment in the onsite Dental Hygiene Clinic and Simulation Laboratory; and***

***WHEREAS, the College has studied the cost to maintain our high-quality dental equipment and has determined rising costs over the past eighteen (18) years has resulted in the need to increase this fee; and***

***WHEREAS, the current version of Amended Substitute House Bill 33 of the 135<sup>th</sup> General Assembly allows the increase of fees;***

***THEREFORE, BE IT RESOLVED, that the Board of Trustees of Stark State College, pending approval of the Ohio Department of Education (ODHE), authorizes an increase of \$100 to the Dental Facilities Fee from \$700 to \$800, effective Spring Semester 2024.***

***Signed this 11<sup>th</sup> day of October, 2023.***

\_\_\_\_\_  
***Harun Rashid***  
***Chair, Board of Trustees***

\_\_\_\_\_  
***Para M. Jones, Ph.D.***  
***President***

Trustee Walters moved to approve the Resolution to Request Approval of Tuition Waivers for Employees of the city of Akron. Trustee Wackerly provided the second for the motion. Trustee Carter abstained from the vote.

***The Resolution was unanimously approved as follows:***

**RESOLUTION  
TO REQUEST APPROVAL OF TUITION WAIVERS FOR  
EMPLOYEES OF THE CITY OF AKRON**

***WHEREAS, §381.270 of Am. Sub. H.B. 33 of the 135th General Assembly provides that the board of trustees of a state institution of higher education shall not authorize a waiver or nonpayment of instructional fees or general fees for any particular student or any class of students other than waivers specifically authorized by law or approved by the Chancellor; and***

***WHEREAS, Stark State College desires to request that the Chancellor approve tuition waivers for employees of the City of Akron, Administration, Council Members, and family members thereof (collectively "Employees") including in-state rates of instructional and general fees for each semester***

in the current biennium (Fall 2023 through Spring 2025, and all summer terms beginning before June 30, 2025); and

**WHEREAS, the College estimates the tuition charges for 700 credit hours will be waived each year using the standard tuition rate to calculate the amount of tuition charges to be waived. Tuition charges are the sum of the Instructional Fee and the General Fee. At the current tuition rate of \$194.60, the total tuition waived for 700 credit hours would be \$136,220. If tuition increases during the term of the Agreement, the tuition waived will increase accordingly; and**

**WHEREAS, the College desires to waive the tuition for and provide access to open seats in any class late in the registration cycle;**

**THEREFORE, BE IT RESOLVED that the Board of Trustees of Stark State College authorizes the College to request that the Chancellor of the Ohio Department of Higher Education approve the tuition waivers for Employees of the City of Akron for the time frame of July 1, 2023 through June 30, 2025. This resolution is enacted on this 11<sup>th</sup> day of October, 2023.**

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**Harun Rashid**  
Chair, Board of Trustees

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**Para M. Jones, Ph.D.**  
President

#### **PRESIDENT'S REPORT**

In addition to the written President's Report, the information was provided:

- President Jones shared background information on the Advanced Technology Center (ATC) since the meeting was held at the ATC. Diebold was the first business located at the ATC, and they occupied this space for nearly 25 years. Diebold moved out of the building around seven years ago, and our current partner is now the Stark County Educational Service Center (ESC), who occupies the entire building, other than our culinary kitchen and the WR Timken Advanced Manufacturing Lab. ESC is a great partner.
- Stark State College has been selected to receive a \$2.15 million U.S. Department of Education Title III grant focused on inclusion, diversity, equity, access and success. This grant aligns with the College's strategic plan and executive dashboard. This grant expands our capacity to serve low-income students by providing funds to improve and strengthen academic quality, institutional management and fiscal stability.
- Stark State College will receive \$537,500 in SuperRAPIDS funding for equipment to educate and train students for in-demand careers. The College will utilize these funds for the main campus Welding Center under construction at the ATC.
- The Ohio Department of Higher Education (ODHE) announced Stark State College as one of the first higher education institutions to receive the Ohio Reach Postsecondary designation, recommended by the Ohio Reach Coalition with input from alumni and care through the Ohio Youth Action Board. This designation goes above and beyond to support students with foster care connections.

**CHAIR'S REPORT**

- Chair Rashid reminded trustees they will be receiving an email from the President's Office regarding their required annual ethics training.
- Chair Rashid mentioned that trustees will be signing their annual Statement of Commitment form today and then providing it to the President's Office.
- Chair Rashid reminded trustees that in order to be respectful of their time, board meetings will be held only when there are substantial business matters; otherwise, they will be cancelled.

**COMMUNICATIONS**

Board members reviewed the upcoming calendar of events.

**ADJOURNMENT**

At 8:44 a.m., Trustee Carter moved to adjourn. Second Vice Chair Fernandes provided the second for the motion.

The motion carried.

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Harun Rashid  
Chair, Board of Trustees  
October 11, 2023

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Para M. Jones, Ph.D.  
President  
October 11, 2023

**PERSONNEL ACTIONS**  
**Board Agenda**  
**November 8, 2023**

**NEW HIRES AND EMPLOYEE STATUS CHANGES**

| Name                              | Title  | Department  | Rate   | Effective Date | Comments                        |
|-----------------------------------|--|---|--|----------------|---------------------------------|
| <b>Ball, Laura</b>                | Administrative Assistant I - IT  | Business, Engineering & Info<br>Technology Division | \$17.59/Hour                                 | 10/10/2023     | Replacement                     |
| <b>Bryan, Brandon</b>             | Fire Instructional Assistant (PT)  | Emergency Services                                  | \$37.58/Hour                                 | 10/13/2023     | Non-benefit eligible            |
| <b>Butcher, Jacob</b>             | EMS Instructional Assistant (PT)   | Emergency Services                                  | \$37.58/Hour                                 | 9/26/2023      | Non-benefit eligible            |
| <b>Cusma, Jason</b>               | EMS Instructional Assistant (PT)   | Emergency Services                                  | \$37.58/Hour                                 | 9/26/2023      | Non-benefit eligible            |
| <b>Delmoro, Elaina</b>            | Instructional Assistant (PT)   | MLT   | No Change                                    | 10/13/2023     | Additional Role                 |
| <b>Gowen, Pam</b>                 | PT Campus Security Officer   | Security  | \$27.41/Hour                                 | 10/10/2023     | Non-benefit eligible            |
| <b>Griffith-Hambrick, Renatta</b> | PT Campus Security Officer   | Security  | \$25.40/Hour                                 | 10/16/2023     | Non-benefit eligible            |
| <b>Gwyer, Sarah</b>               | Nurse-RN Lab/Clinic Instructional Assistant (PT)                               | Nursing   | \$46.86/Hour                                 | 9/27/2023      | Non-benefit eligible            |
| <b>Hackbart, Sharon</b>           | Nurse-RN Lab/Clinic Instructional Assistant (PT)                               | Nursing   | \$46.86/Hour                                 | 10/10/2023     | Non-benefit eligible            |
| <b>Hamilton, Maggie</b>           | Instructional Assistant (PT)   | MLT   | No Change                                    | 10/13/2023     | Additional Role                 |
| <b>Hibbits, John</b>              | Testing Center Specialist (PT)   | Learning & Engagement Division                      | \$17.29/Hour                                 | 10/16/2023     | Addition / Non-benefit eligible |
| <b>Kleinhenz, Lisa</b>            | Nurse-RN Lab/Clinic Instructional Assistant (PT)                               | Nursing   | \$46.86/Hour                                 | 9/11/2023      | Non-benefit eligible            |
| <b>Partis, Chris</b>              | PT Grant Writer  | Strategic Grants                                    | \$25.23/Hour                                 | 10/16/2023     | Replacement                     |
| <b>Phillips, Tracie</b>           | Instructional Assistant (PT)   | MLT   | No Change                                    | 10/13/2023     | Additional Role                 |
| <b>Renfro, Deborah</b>            | Nurse-RN Lab/Clinic Instructional Assistant (PT)                               | Nursing   | \$46.86/Hour                                 | 10/2/2023      | Non-benefit eligible            |
| <b>Smitley-Harris, Kaley Ann</b>  | Testing Center Specialist (PT)   | Learning & Engagement Division                      | \$17.29/Hour                                 | 10/16/2023     | Addition / Non-benefit eligible |
| <b>Wolfe, Nicole</b>              | From: Assistant Staff Accountant-General<br>To: Accounting Specialist, Payroll | Comptroller   | From: \$52,421/Annual<br>To: \$58,000/Annual | 10/2/2023      | Promotion / Replacement         |

**RETIREMENTS/SEPARATIONS**

| Name                             | Title                      | Department                          | Effective Date |
|----------------------------------|----------------------------|-------------------------------------|----------------|
| <b>McDevitt, Susan (Retired)</b> | Instructor of Nursing      | Nursing                             | 12/31/2023     |
| <b>Miller, Janet (Retired)</b>   | Administrative Assistant I | Business, Engineering & IT Division | 11/30/2023     |
| <b>Pusateri, Lauren</b>          | Student Services Assistant | Communications                      | 10/27/2023     |
| <b>Reinsel, Kelly</b>            | Dean                       | Health & Public Services Division   | 1/1/2024       |
| <b>Williams, Lori</b>            | Staff Writer               | Marketing & Communications          | 11/2/2023      |

**Summary Notes for Treasurer's Report  
Stark State College  
For the Month Ended September 30, 2023  
Fiscal Year 2024**

- All Revenue categories are higher than last year. Tuition and Fees are higher due to the better Summer enrollment and tuition increases which offset declines in Fall enrollment. Appropriations are higher this year due to increased State Share of Instruction.
- Labor costs are lower this year due to scheduling efficiencies for the summer and fall schedules, and slightly less full-time employees.
- Supplies, Maintenance & Repairs and Miscellaneous expenses are lower than last year. Travel, Communications & Marketing and Fixed Assets purchases are higher than last year. Few fixed assets had been purchased through the end of September a year ago compared to this year.
- Revenues and expenses are both in line with or better than the budget.
- We are presenting the Fall Budget Revision at this meeting.

**STARK STATE COLLEGE**  
**Statement of Revenues and Expenditures**  
**Unrestricted Educational & General**  
**For the 3 Months Ended September 30, 2023 and 2022**

**Original Budget**

|  | Current Year          |                      |                    | Prior Year          |                     |                    |
|--|-----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|
|  | Current Annual Budget | Activity To Date     | % Of Annual Budget | Prior Annual Budget | Activity To Date    | % Of Annual Budget |
| <b>REVENUES:</b>                                 |                       |                      |                    |                     |                     |                    |
| State Appropriation                              | \$31,841,376          | \$8,019,450          | 25.2%              | \$31,618,646        | \$7,847,439         | 24.8%              |
| Student Fees                                     | 34,921,888            | 17,913,894           | 51.3%              | 33,565,612          | 17,737,165          | 52.8%              |
| Private Gifts, Grants & Contracts                | 104,575               | 51,930               | 49.7%              | 356,581             | 9,850               | 2.8%               |
| Governmental Grants & Contracts                  | 11,000                | 0                    | 0.0%               | 11,000              | 0                   | 0.0%               |
| Sales & Services: Educational Activities         | 19,000                | 5,056                | 26.6%              | 22,000              | 4,267               | 19.4%              |
| Indirect Costs                                   | 141,312               | 19,070               | 13.5%              | 102,619             | 3,596               | 3.5%               |
| Other Sources                                    | 3,319,585             | 544,323              | 16.4%              | 1,876,412           | 407,937             | 21.7%              |
| <b>Total Revenues</b>                            | <b>\$70,358,736</b>   | <b>\$26,553,723</b>  | <b>37.7%</b>       | <b>\$67,552,870</b> | <b>\$26,010,254</b> | <b>38.5%</b>       |
| <b>OTHER ADDITIONS:</b>                          |                       |                      |                    |                     |                     |                    |
| Transfers in                                     | 50,000                | 0                    | 0.0%               | 50,000              | 0                   | 0.0%               |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$70,408,736</b>   | <b>\$26,553,723</b>  | <b>37.7%</b>       | <b>\$67,602,870</b> | <b>\$26,010,254</b> | <b>38.5%</b>       |
| <b>EXPENDITURES:</b>                             |                       |                      |                    |                     |                     |                    |
| Personnel Services                               | \$36,608,730          | \$6,550,634          | 17.9%              | \$36,755,876        | \$6,893,272         | 18.8%              |
| Employee Benefits                                | 12,972,319            | 2,817,753            | 21.7%              | 12,516,278          | 2,804,604           | 22.4%              |
| Supplies   | 1,505,981             | 166,889              | 11.1%              | 1,413,663           | 303,992             | 21.5%              |
| Travel   | 252,480               | 60,829               | 24.1%              | 457,059             | 37,934              | 8.3%               |
| Information & Communications                     | 1,887,274             | 631,114              | 33.4%              | 1,982,793           | 539,178             | 27.2%              |
| Maintenance & Repairs                            | 3,603,610             | 555,036              | 15.4%              | 3,695,725           | 680,134             | 18.4%              |
| Miscellaneous                                    | 10,566,615            | 1,122,630            | 10.6%              | 9,274,536           | 2,173,225           | 23.4%              |
| Capital Equipment                                | 338,602               | 102,454              | 30.3%              | 392,333             | 9,926               | 2.5%               |
| <b>Total Expenditures</b>                        | <b>\$67,735,611</b>   | <b>\$12,007,340</b>  | <b>17.7%</b>       | <b>\$66,488,263</b> | <b>\$13,442,264</b> | <b>20.2%</b>       |
| <b>OTHER REDUCTIONS:</b>                         |                       |                      |                    |                     |                     |                    |
| Mandatory Transfers                              | \$0                   | \$0                  | 0.0%               | \$0                 | \$0                 | 0.0%               |
| Non-Mandatory Transfers:                         | 2,673,125             |                      |                    | 1,114,607           |                     | 0.0%               |
| Technology Fee                                   |                       | 543,444 <sup>1</sup> |                    |                     | 265,014             |                    |
| Facilities Fee                                   |                       | 776,348 <sup>2</sup> |                    |                     | 378,592             |                    |
| Other (Scholarships/Grants)                      |                       | 47,469 <sup>3</sup>  |                    |                     | 0                   |                    |
| Non-Mandatory Transfers                          |                       | \$1,367,261          | 51.1%              |                     | \$643,606           | 57.7%              |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$70,408,736</b>   | <b>\$13,374,601</b>  | <b>19.0%</b>       | <b>\$67,602,870</b> | <b>\$14,085,870</b> | <b>20.8%</b>       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$0</b>            | <b>\$13,179,122</b>  |                    | <b>\$0</b>          | <b>\$11,924,384</b> |                    |
| <b>Reserves</b>                                  |                       |                      |                    |                     |                     |                    |
| Reserve, 6/30/23 [PRELIMINARY]                   | \$47,088,894          | Days in Reserve 254  |                    | Committed Reserves: |                     |                    |
| Less committed Reserves                          | (9,236,723)           |                      |                    | Akron               | 617,097             |                    |
| Anticipated Operating Surplus 6/30/2023          | 0                     |                      |                    | Hoover              | 0                   |                    |
| Anticipated Bookstore Net Income (from Pg. 5)    | 50,000                |                      |                    | Barberton           | 0                   |                    |
| Unencumbered Reserve, 6/30/24                    | \$37,902,171          | 204                  |                    | CDL                 | 50,000              |                    |
|  |                       |                      |                    | Alliance            | 0                   |                    |
|  |                       |                      |                    | White Pond          | 0                   |                    |
|  |                       |                      |                    | Access              | 8,569,626           |                    |
|  |                       |                      |                    | <b>Total</b>        | <b>9,236,723</b>    |                    |
| <b>Non-Mandatory Transfers</b>                   |                       |                      |                    |                     |                     |                    |
|  | Beginning Balance     | Transferred In       | Expended           | Remaining Balance   |                     |                    |
| <sup>1</sup> Technology Fee                      | \$715,897             | \$543,444            | \$0                | \$1,259,341         |                     |                    |
| <sup>2</sup> Facilities Fee                      | \$3,656,791           | \$776,348            | \$115,107          | \$4,318,032         |                     |                    |
| <sup>3</sup> Other (Scholarships, TRIO, UBMS)    | \$0                   | \$47,469             | \$47,469           | \$0                 |                     |                    |
|  | \$4,372,688           | \$1,367,261          | \$162,576          | \$5,577,374         |                     |                    |

**STARK STATE COLLEGE.**  
**Consolidated Balance Sheet**  
**Current & Endowment Funds**  
**As of September 30, 2023 and 2022**

|  | Current Year               |                         |                    |                  |                           |                                | Prior Year                 |                         |                  |                  |                           |                                |
|--|----------------------------|-------------------------|--------------------|------------------|---------------------------|--------------------------------|----------------------------|-------------------------|------------------|------------------|---------------------------|--------------------------------|
|  | Unrestricted               |                         | Restricted         | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) | Unrestricted               |                         | Restricted       | Endowment        | Interfund<br>Eliminations | Totals<br>(Memorandum<br>Only) |
|  | Educational<br>and General | Auxiliary<br>Enterprise |                    |                  |                           |                                | Educational<br>and General | Auxiliary<br>Enterprise |                  |                  |                           |                                |
| <b>ASSETS:</b>                                   |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Cash & Short-term investments                    | 15,815,464                 | \$8,591                 | 0                  | 119,533          |                           | 15,943,589                     | 41,226,463                 | \$7,069                 | 0                | 119,533          |                           | 41,353,065                     |
| Insurance Reserve (Health & Dental)              | 2,426,926                  |                         |                    |                  |                           | 2,426,926                      | 2,815,419                  |                         |                  |                  |                           | 2,815,419                      |
| Accounts receivable                              | 13,812,491                 | (184,666)               | 59,942             |                  |                           | 13,687,768                     | 23,164,880                 | (214,706)               | 643,608          |                  |                           | 23,593,782                     |
| Inventory  | 0                          | 790,770                 |                    |                  |                           | 790,770                        | 0                          | 891,185                 |                  |                  |                           | 891,185                        |
| Prepaid & Deferred expenses                      | 1,355,398                  | 112,962                 | 0                  |                  |                           | 1,468,360                      | 1,730,995                  | 72,528                  | 0                |                  |                           | 1,803,523                      |
| Other receivables                                | 6,790,593                  | 239,610                 | 1,288,966          |                  |                           | 8,319,168                      | 189,647                    | 240,352                 | 238,135          |                  |                           | 668,134                        |
| Long-term investments                            | 36,464,442                 |                         |                    |                  |                           | 36,464,442                     | 3,521,155                  |                         |                  |                  |                           | 3,521,155                      |
| Interfund Advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due from Educational & General Fund              |                            | 12,867,457              | 0                  | 346,360          | (13,213,818)              | 0                              |                            | 12,522,417              | 0                | 348,019          | (12,870,437)              | 0                              |
| Due from Current Restricted Fund                 | 1,181,658                  |                         |                    |                  | (1,181,658)               | 0                              | 190,015                    |                         |                  |                  | (190,015)                 | 0                              |
| Due from Loan Fund                               | 0                          |                         |                    |                  | 0                         | 0                              | 1,949                      |                         |                  |                  |                           | 1,949                          |
| <b>Total Assets</b>                              | <b>\$77,846,971</b>        | <b>\$13,834,725</b>     | <b>\$1,348,908</b> | <b>\$465,893</b> | <b>(\$14,395,476)</b>     | <b>\$79,101,022</b>            | <b>\$72,840,523</b>        | <b>\$13,518,845</b>     | <b>\$881,743</b> | <b>\$467,553</b> | <b>(\$13,060,452)</b>     | <b>\$74,648,212</b>            |
| <b>LIABILITIES:</b>                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Accounts Payable                                 | \$591,211                  | \$321,719               | \$1,158            |                  |                           | \$914,088                      | \$205,501                  | \$41,128                | \$51,678         |                  |                           | \$298,307                      |
| Payroll, accrued wages, wthholdings & deductions | 510,037                    | 0                       | 0                  |                  |                           | 510,037                        | 438,890                    | 0                       | 0                |                  |                           | 438,890                        |
| Accumulated sick leave & vacation                | 934,943                    | 17,408                  |                    |                  |                           | 952,352                        | 917,075                    | 15,897                  |                  |                  |                           | 932,972                        |
| Accrued health & dental benefits                 | 682,510                    |                         |                    |                  |                           | 682,510                        | 1,909,647                  |                         |                  |                  |                           | 1,909,647                      |
| Accrued retirement liability - current           | 258,875                    |                         |                    |                  |                           | 258,875                        | 247,958                    |                         |                  |                  |                           | 247,958                        |
| Insurance claims                                 | 1,173,606                  |                         |                    |                  |                           | 1,173,606                      | 833,363                    |                         |                  |                  |                           | 833,363                        |
| Other installment purchases                      | 111,946                    | 0                       |                    |                  |                           | 111,946                        | 81,750                     | 0                       |                  |                  |                           | 81,750                         |
| Other payables & accrued expenses                | 8,804,137                  | 36                      | 0                  |                  |                           | 8,804,173                      | 6,117,676                  | 36                      | 0                |                  |                           | 6,117,712                      |
| Deferred revenues                                | 18,105                     |                         |                    |                  |                           | 18,105                         | 0                          |                         |                  |                  |                           | 0                              |
| Interfund advances:                              |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Due to Educational & General Fund                |                            |                         | 1,181,658          |                  | (1,181,658)               | 0                              |                            |                         | 190,015          |                  | (190,015)                 | 0                              |
| Due to Auxiliary Enterprise Fund                 | 12,867,457                 |                         |                    |                  | (12,867,457)              | 0                              | 12,522,417                 |                         |                  |                  | (12,522,417)              | 0                              |
| Due to Loan Fund                                 | 6,844                      |                         |                    |                  |                           | 6,844                          | 0                          |                         |                  |                  |                           | 0                              |
| Due to Endowment Fund                            | 346,360                    |                         |                    |                  | (346,360)                 | 0                              | 348,019                    |                         |                  |                  | (348,019)                 | 0                              |
| Due to Plant Fund                                | 4,511,402                  |                         |                    |                  |                           | 4,511,402                      | 9,806,267                  |                         |                  |                  | 0                         | 9,806,267                      |
| <b>Total Liabilities</b>                         | <b>30,817,433</b>          | <b>339,163</b>          | <b>1,182,816</b>   | <b>0</b>         | <b>(14,395,476)</b>       | <b>17,943,937</b>              | <b>33,428,564</b>          | <b>57,061</b>           | <b>241,693</b>   | <b>0</b>         | <b>(13,060,452)</b>       | <b>20,666,866</b>              |
| <b>Fund Balances:</b>                            |                            |                         |                    |                  |                           |                                |                            |                         |                  |                  |                           |                                |
| Unappropriated                                   | 44,583,029                 | 13,495,562              | 166,092            | 465,893          |                           | 58,710,576                     | 36,965,450                 | 13,461,784              | 640,050          | 467,553          |                           | 51,534,837                     |
| Appropriated                                     | 2,446,509                  |                         |                    |                  |                           | 2,446,509                      | 2,446,509                  |                         |                  |                  |                           | 2,446,509                      |
| <b>Total Fund Balances</b>                       | <b>47,029,538</b>          | <b>13,495,562</b>       | <b>166,092</b>     | <b>465,893</b>   |                           | <b>61,157,085</b>              | <b>39,411,959</b>          | <b>13,461,784</b>       | <b>640,050</b>   | <b>467,553</b>   |                           | <b>53,981,346</b>              |
| <b>Total Liabilities &amp; Fund Balances</b>     | <b>\$77,846,971</b>        | <b>\$13,834,725</b>     | <b>\$1,348,908</b> | <b>\$465,893</b> | <b>(\$14,395,476)</b>     | <b>\$79,101,022</b>            | <b>\$72,840,523</b>        | <b>\$13,518,845</b>     | <b>\$881,743</b> | <b>\$467,553</b> | <b>(\$13,060,452)</b>     | <b>\$74,648,212</b>            |



**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Unrestricted Educational & General**  
**As of September 30, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                         |                       |
| Cash & Short-term investments                     | 15,815,464              | 41,226,463            |
| Insurance Reserve (Health & Dental)               | 2,426,926               | 2,815,419             |
| Accounts receivable                               | 13,812,491              | 23,164,880            |
| Prepaid & Deferred expenses                       | 1,355,398               | 1,730,995             |
| Other receivables                                 | 6,790,593               | 189,647               |
| Long-term investments                             | 36,464,442              | 3,521,155             |
| Interfund Advances:                               |                         |                       |
| Due from Current Restricted Fund                  | 1,181,658               | 190,015               |
| Due from Loan Fund                                | 0                       | 1,949                 |
| <b>Total Assets</b>                               | <b>\$77,846,971</b>     | <b>\$72,840,523</b>   |
| <b>LIABILITIES:</b>                               |                         |                       |
| Accounts Payable                                  | \$591,211               | \$205,501             |
| Payroll, accrued wages, withholdings & deductions | 510,037                 | 438,890               |
| Accumulated sick leave & vacation                 | 934,943                 | 917,075               |
| Accrued health & dental benefits                  | 682,510                 | 1,909,647             |
| Accrued retirement liability - current            | 258,875                 | 247,958               |
| Insurance claims                                  | 1,173,606               | 833,363               |
| Other installment purchases                       | 111,946                 | 81,750                |
| Other payables                                    | 8,804,137               | 6,117,676             |
| Deferred revenues                                 | 18,105                  | 0                     |
| Interfund advances:                               |                         |                       |
| Due to Auxiliary Enterprise Fund                  | 12,867,457              | 12,522,417            |
| Due to Loan Fund                                  | 6,844                   | 0                     |
| Due to Endowment Fund                             | 346,360                 | 348,019               |
| Due to Plant Fund                                 | 4,511,402               | 9,806,267             |
| <b>Total Liabilities</b>                          | <b>\$30,817,433</b>     | <b>\$33,428,564</b>   |
| <b>Fund Balances:</b>                             |                         |                       |
| Unallocated                                       | 44,583,029              | 36,965,450            |
| Allocated   | 2,446,509               | 2,446,509             |
| <b>Total Fund Balance</b>                         | <b>47,029,538</b>       | <b>39,411,959</b>     |
| <b>Total Liabilities &amp; Fund Balance</b>       | <b>\$77,846,971</b>     | <b>\$72,840,523</b>   |
| <b>Changes in Fund Balance:</b>                   |                         |                       |
| Beginning Fund Balance:                           |                         |                       |
| Unappropriated [included in RESERVE]              | \$31,403,907            | \$25,041,066          |
| Appropriated [included in RESERVE]                | 2,446,509               | 2,446,509             |
| Additions & Reductions:                           |                         |                       |
| Current Year Revenues & Transfers in              | 26,553,723              | 26,010,254            |
| Current Year Expenditures & Transfers out         | (13,374,601)            | (14,085,870)          |
| Net increase (decrease)                           | 13,179,122              | 11,924,384            |
| Ending Fund Balance                               | <b>\$47,029,538</b>     | <b>\$39,411,959</b>   |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Auxiliary Enterprise - Bookstore**  
**As of September 30, 2023 and 2022**

|   | <u>Current<br/>Year</u>    | <u>Prior<br/>Year</u>      |
|---|----------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |                            |
| Cash  | \$8,591                    | \$7,069                    |
| Book Inventory                                  | 534,231                    | 450,115                    |
| Supply Inventory                                | 256,539                    | 441,070                    |
| Receivables/Deposit Ch Sales                    | (184,666)                  | (214,706)                  |
| Other Receivables                               | 239,610                    | 240,352                    |
| Prepaid Expenses                                | 112,962                    | 72,528                     |
| Due from Educational & General Fund             | 12,867,457                 | 12,522,417                 |
| <b>Total Assets</b>                             | <u><u>\$13,834,725</u></u> | <u><u>\$13,518,845</u></u> |
| <br><b>LIABILITIES AND FUND BALANCE:</b>        |                            |                            |
| Accounts payable                                | \$337,681                  | \$0                        |
| Sales Tax Payable                               | (15,962)                   | 41,128                     |
| Accrued Expenses                                | 36                         | 36                         |
| Wages, Vacation & Sick Benefits Payable         | 17,408                     | 15,897                     |
| Fund Balance                                    | 13,495,562                 | 13,461,784                 |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u><u>\$13,834,725</u></u> | <u><u>\$13,518,845</u></u> |
| <br><b>Changes in Fund Balance:</b>             |                            |                            |
| Beginning Fund Balance:                         |                            |                            |
| Unappropriated [Included in RESERVE]            | \$13,238,478               | \$13,203,687               |
| Current Year Income                             | 1,460,139                  | 1,530,139                  |
| Current Year Expenses                           | (1,203,055)                | (1,272,041)                |
| Net Income                                      | 257,084                    | 258,098                    |
| Ending Fund Balance                             | <u><u>\$13,495,562</u></u> | <u><u>\$13,461,784</u></u> |
| Projected Net Income                            | <u><u>\$50,000</u></u>     |                            |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Current Funds: Restricted**  
**As of September 30, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                                  |                         |                       |
| Federal Department Receivables                  | 59,942                  | 643,608               |
| Other Receivables                               | 1,288,966               | 238,135               |
| <b>Total Assets</b>                             | <u>\$1,348,908</u>      | <u>\$881,743</u>      |
|   |                         |                       |
| Accounts Payable                                | \$1,158                 | \$51,678              |
| Due to Educational & General Fund               | 1,181,658               | 190,015               |
| Fund Balance                                    | 166,092                 | 640,050               |
| <b>Total Liabilities &amp;<br/>Fund Balance</b> | <u>\$1,348,908</u>      | <u>\$881,743</u>      |
|   |                         |                       |
| <b>Changes in Fund Balance:</b>                 |                         |                       |
| Beginning Fund Balance                          |                         |                       |
| Unappropriated                                  | \$1,082,247             | \$720,156             |
| Additions & Reductions:                         |                         |                       |
| Current Year Revenues & Transfers in            | 7,624,957               | 7,257,694             |
| Current Year Expenditures & Transfers out       | (8,541,113)             | (7,337,801)           |
| Unappropriated                                  | <u>\$166,092</u>        | <u>\$640,050</u>      |

**STARK STATE COLLEGE**  
**Balance Sheet**  
**Endowment Fund**  
**As of September 30, 2023 and 2022**

|   | <u>Current<br/>Year</u> | <u>Prior<br/>Year</u> |
|---|-------------------------|-----------------------|
| <b>ASSETS:</b>                            |                         |                       |
| Investments (SSC Foundation -TKM)         | 119,533                 | 119,533               |
| Due from Educational & General Fund       | 346,360                 | 348,019               |
| <b>Total Assets</b>                       | <b>\$465,893</b>        | <b>\$467,553</b>      |
| <br><b>FUND BALANCES:</b>                 |                         |                       |
| Fred Campbell (Accounting)                | \$1,000                 | \$1,000               |
| Wixcey (Accounting)                       | 3,000                   | 3,000                 |
| Lucas (Accounting)                        | 1,804                   | 1,804                 |
| Jack Speyer (Accounting)                  | 3,424                   | 3,424                 |
| Robert Ray Memorial                       | 2,375                   | 2,375                 |
| Belden Village Merchants                  | 352                     | 352                   |
| Edgar H. Sloane Scholarship               | 14,263                  | 14,263                |
| Margaret E. Raridan Scholarship           | 59,096                  | 59,096                |
| Virgil D. Steiner Scholarship             | 7,750                   | 7,750                 |
| Timken Foundation Scholarship             | 346,360                 | 348,019               |
| Presidential Scholarship                  | 26,470                  | 26,470                |
| <b>Total Fund Balance</b>                 | <b>\$465,893</b>        | <b>\$467,553</b>      |
| <br><b>Changes in Fund Balance:</b>       |                         |                       |
| Beginning Fund Balance                    |                         |                       |
| Unappropriated                            | \$456,977               | \$467,553             |
| Additions & Reductions:                   |                         |                       |
| Unappropriated Revenue & Transfers in     | 8,917                   | 0                     |
| Current Year Expenditures & Transfers out | 0                       | 0                     |
| <br>Ending Fund Balance                   | <br><b>\$465,893</b>    | <br><b>\$467,553</b>  |

**STARK STATE COLLEGE**  
**Budget Revision #1**  
**Unrestricted Educational & General**  
**For the 12 Months Ending June 30, 2024**

**7.2**

|  | <u>Proposal 11/8/23</u>   |                                 | <u>Original 5/10/23</u>  |                                 | <u>Change</u>       |                    |  |
|--|---------------------------|---------------------------------|--------------------------|---------------------------------|---------------------|--------------------|--|
|  | Proposed<br><u>Budget</u> | % Of<br>Annual<br><u>Budget</u> | Current<br><u>Budget</u> | % Of<br>Annual<br><u>Budget</u> | Change<br><u>\$</u> | Change<br><u>%</u> |  |
| <b>REVENUES:</b>                                 |                           |                                 |                          |                                 |                     |                    |  |
| State Appropriations                             | \$31,893,068              | 45.7%                           | \$31,841,376             | 44.5%                           | 51,692              | 0.2%               | SSI increased due to ODHE correcting a calculation error         |
| Student Fees                                     | 34,266,637                | 49.1%                           | 34,921,888               | 52.7%                           | (655,251)           | -1.9%              | Tuition and Miscellaneous student fees have declined with FTE    |
| Private Gifts & Grants                           | 104,575                   | 0.1%                            | 104,575                  | 0.5%                            | 0                   | 0.0%               |  |
| Governmental Grants & Contracts                  | 11,000                    | 0.0%                            | 11,000                   | 0.2%                            | 0                   | 0.0%               |  |
| Sales & Services: Educational Activities         | 18,650                    | 0.0%                            | 19,000                   | 0.0%                            | (350)               | -1.8%              | Lower dental & massage clinic client charges & donations         |
| Indirect Costs                                   | 141,044                   | 0.2%                            | 141,312                  | 0.3%                            | (268)               | -0.2%              | Decrease based on FY23 final indirect cost recoveries            |
| Other Sources                                    | 3,350,385                 | 4.8%                            | 3,319,585                | 2.1%                            | 30,800              | 0.9%               | Investment income (higher rates than originally budgeted)        |
| <b>Total Revenues</b>                            | <b>\$69,785,359</b>       | <b>100.0%</b>                   | <b>\$70,358,736</b>      | <b>100.3%</b>                   | <b>(\$573,377)</b>  | <b>-0.8%</b>       |  |
| <b>OTHER ADDITIONS:</b>                          |                           |                                 |                          |                                 |                     |                    |  |
| Transfers in                                     | \$50,000                  | 0.1%                            | \$50,000                 | 0.4%                            | 0                   | 0.0%               |  |
| <b>Total Revenues &amp; Other Additions</b>      | <b>\$69,835,359</b>       | <b>100.1%</b>                   | <b>\$70,408,736</b>      | <b>100.6%</b>                   | <b>(\$573,377)</b>  | <b>-0.8%</b>       |  |
| <b>EXPENDITURES:</b>                             |                           |                                 |                          |                                 |                     |                    |  |
| Personnel Services                               | 36,088,730                | 51.7%                           | 36,608,730               | 53.8%                           | (\$520,000)         | -1.4%              | Lower adjunct faculty and overload costs than in Original Budget |
| Employee Benefits                                | 12,893,019                | 18.5%                           | 12,972,319               | 19.2%                           | (\$79,300)          | -0.6%              |  |
| Supplies   | 1,505,981                 | 2.2%                            | 1,505,981                | 1.9%                            | \$0                 | 0.0%               |  |
| Travel   | 252,480                   | 0.4%                            | 252,480                  | 0.5%                            | \$0                 | 0.0%               |  |
| Information & Communications                     | 1,887,274                 | 2.7%                            | 1,887,274                | 2.8%                            | \$0                 | 0.0%               |  |
| Maintenance & Repairs                            | 3,603,610                 | 5.2%                            | 3,603,610                | 6.0%                            | \$0                 | 0.0%               |  |
| Miscellaneous                                    | 10,626,615                | 15.2%                           | 10,566,615               | 9.9%                            | \$60,000            | 0.6%               | Saas license fees  |
| Capital Equipment                                | 338,602                   | 0.5%                            | 338,602                  | 0.6%                            | \$0                 | 0.0%               |  |
| <b>Total Expenditures</b>                        | <b>\$67,196,311</b>       | <b>96.3%</b>                    | <b>67,735,611</b>        | <b>94.8%</b>                    | <b>(\$539,300)</b>  | <b>-0.8%</b>       |  |
| <b>OTHER REDUCTIONS:</b>                         |                           |                                 |                          |                                 |                     |                    |  |
| Non-Mandatory Transfers (Tech & Facilities Fee)  | \$2,566,150               | 3.7%                            | \$2,673,125              | 5.2%                            | (106,975)           | -4.0%              | Decrease in student credit hours for the year                    |
| <b>Total Expenditures &amp; Other Reductions</b> | <b>\$69,762,461</b>       | <b>100.0%</b>                   | <b>\$70,408,736</b>      | <b>100.0%</b>                   | <b>(\$646,275)</b>  | <b>-0.9%</b>       |  |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   | <b>\$72,898</b>           | <b>0.1%</b>                     | <b>\$0</b>               | <b>0.6%</b>                     | <b>\$72,898</b>     |                    |  |

This Budget Revision #1 will leave the Bookstore and Food Service Auxiliary with an estimated surplus of \$95,000.

## Treasurer's Notes

### 2023 Statewide Efficiency Report

11/8/2023

- The questions about FY23 were not given to the institutions before the end of FY23, but most of the questions centered around topics from previous years and notes about new reporting requirements that will happen next year due to changes in the law.
- The Chancellor is using the annual efficiency report to ask about how distance learning is impacting our capital planning and facility usage. We were able to report that we have been repurposing computer labs as demand declines to create space for in-demand fields such as health care.
- The College has been actively pursuing collaboration with other regional institutions on a regular basis. These activities were reported under the Regional Compacts section. We will find out if this is adequate or if the Chancellor will require a more formal connection to the Regional Compact of which we are a member.
- Two of the four categories in the Textbook Affordability section declined in cost to the students from last year (Used Textbooks and eBooks). We continue to expand the use of OER materials and Inclusive Access.
- The Board is taking action on the statutory issue concerning transcript withholding.
- The Chancellor is using the annual efficiency report to ask about how institutions manage course fees. We have relatively few, and we only propose them where the costs for materials are excessive and should not be spread across the whole student population because the students involved often realize some individual benefit.

## Resolution

### To Approve the 2023 Efficiency Report November 8, 2023

**WHEREAS**, the State's biennial budget established in Am. Sub. H.B. 64 of the 131st General Assembly required a report in response to the Governor's Task Force on Affordability and Efficiency in Higher Education which was created pursuant to Executive Order 2015-01K; and

**WHEREAS**, the subsequent State Budget bill, Am. Sub. H. B. 49 of the 132nd General Assembly, requires that the board of trustees of each public institution of higher education approve the institution's efficiency report submitted to the Chancellor; and

**WHEREAS**, various other provisions related to textbook affordability require reporting, and the Chancellor has determined that it is most efficient to include these new requirements in the annual efficiency report; and

**WHEREAS**, The College has prepared the required report using the template format provided by the Chancellor, and has included additional narrative as it has determined will best explain the completeness of the report and how it meets all requirements of the law;

**THEREFORE, BE IT RESOLVED**, that the Board of Trustees of Stark State College does hereby accept and approve the 2023 Efficiency Report to the Chancellor of Higher Education as presented on this the 8th day of November, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President



## FY23 Efficiency Reporting Template

### Introduction:

Ohio Revised Code section 3333.95 requires the chancellor of the Ohio Department of Higher Education (DHE) to maintain an “Efficiency Advisory Committee” that includes an “efficiency officer” from each state institution of higher education (IHE). Each IHE must then provide an “**efficiency report**” updated annually to DHE, which is compiled by the chancellor into a statewide report shared at year end with the governor and legislature. The committee itself meets at the call of the chancellor.

The first several Efficiency Reports were heavily influenced by and structured around the Ohio Task Force on Affordability and Efficiency’s October 2015 report “Action Steps to Reduce College Costs” (Task Force). The Task Force report provided many good recommendations that sharpened our focus and set a course for increasing efficiency throughout public higher education in Ohio. Since then, the Efficiency Reports have transitioned to other timely issues. This year’s report will continue that practice.

In addition, there are a number of topics that are required to be addressed per the Ohio Revised Code. Specifically, ORC Section 3333.951(C) requires IHEs to report on their annual study to determine the cost of textbooks for students enrolled in the institution. ORC 3333.951(B) requires Ohio’s co-located colleges and universities to annually review best practices and shared services and report their findings to the Efficiency Advisory Committee. ORC 3345.59(E) requires information on efficiencies gained as a result of the “regional compacts” created in 2018.

The reporting template also requests information regarding college debt and debt collection practices, among other things.

***Your Efficiency Report Contact: David Cummins***, Associate Vice Chancellor Financial Planning and Oversight, 614-752-9496, [dcummins@highered.ohio.gov](mailto:dcummins@highered.ohio.gov) Please provide your institution’s efficiency report by **Friday, November 3, 2023** via email to [OdheFiscalReports@highered.ohio.gov](mailto:OdheFiscalReports@highered.ohio.gov)



As in previous years, the Efficiency Reporting Template is structured into the following sections:

- **Section I: Efficiency and Effectiveness** – This section captures information on progress made from strategic partnerships and practices that are likely to yield significant savings and/or enhance program offerings.
- **Section II: Academic Practices** – This section covers areas more directly related to instruction, with an emphasis on actions taken to reduce the costs to students of textbooks, including the options of Inclusive Access and Open Educational Resources.
- **Section III: Policy Reforms** – This section captures state IHE responses to suggested policy reforms originating from state initiatives, including transcript withholding and Second Chance Grants as created in Sub. SB 135.
- **Section IV: Future goals** – In the spirit of continuous improvement, the DeWine-Husted administration continues to request feedback on steps the state can take to support your institution's goals.

**For purposes of this report, efficiency is defined on a value basis as a balance of quality versus cost:**

- Direct cost savings to students (reducing costs)
- Direct cost savings to the institution (reducing costs)
- Cost avoidance for students (reducing costs)
- Cost avoidance to the college/university (reducing costs)
- Enhanced advising, teaching (improving quality)
- IP commercialization (improving quality)
- Graduation/completion rates (improving quality)
- Industry-recognized credentials (improving quality)
- Experiential learning (improving quality)

These are examples only. Please consider your responses to address broader measures of efficiency, quality, cost and value. Please also note that this is only a template. Feel free to respond in any additional way you believe is helpful.

# Stark State College

## Section I: Efficiency and Effectiveness

### Benchmarking

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

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

Stark State College uses HEI system data to evaluate comparable efficiency of operations using the enrollment and financial data and the Resource Analysis reports. The biggest issue is the age of the available data. To be of better use, the most current data should be available as soon as it is submitted by each institution, and the RA should be available in draft version as soon as it is calculated, even though it be incomplete and not finalized.

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

SSC benchmarks its cost per FTE against the cost per FTE by functional expense category for the other 2-year colleges in Ohio using the Resource Analysis reports and the HEI system reports as the data becomes publicly available. The proper balance between instructional and noninstructional expenses will vary from institution to institution due to structure, funding and purpose. Our assessments are geared toward delivering the best quality education at the lowest cost in order to meet our stewardship obligation. Our goal is to be in the top 5 lowest-cost per FTE 2-year institutions in Ohio. The College also closely monitors average class size and the number and modality of sections offered to both control instructional costs and to preserve access to coursework needed to complete credentials in a timely manner. Academic Affairs produces a strategic staffing spreadsheet each semester to ensure that staffing levels are being achieved in the respective academic departments.

### Facilities Planning

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

- DHE should work to ensure that all institutions report data by a specified date and it should develop and follow internal data verification methods.

- DHE should provide the collected facilities data in a timely manner so that policy makers can make informed decisions relating to necessary changes in the state operating and capital budgets.
  - DHE should develop a strategic plan for higher education, with a focus on facilities.
1. How has your institution employed planning and changing use of campus space to reduce costs and increase efficient use of capital resources?

Over this past year, we closed two (2) satellite locations: Our welding and joining lab was moved from Barberton to our Akron campus and we exited the Barberton lease. Also, we exited the lease for the space on Maple Street in North Canton. This has reduced our overall square footage, making more efficient use of our existing facilities. We are currently reviewing our usage of two (2) other satellite locations to determine the feasibility of moving these academic programs in these facilities to our main campus. If this can be achieved efficiently while maintaining the quality of the education, we would explore the possibility of selling these satellite locations.

In addition, we have and continue to evaluate opportunities to lease unused or underutilized space to generate revenue to help offset operating costs.

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

We have renovated underutilized areas of the College for programs which are growing and need additional lab space. For example, the dental and EMS programs needed additional space due to demand. We therefore converted underutilized computer labs to labs for both of these programs.

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

At Stark State, distant learning appears to have stabilized. While many students need and/or prefer face-to-face instruction, there is still a large percentage of students wanting some form of online courses. The overall percentage of students taking online courses is larger than what it was just three years ago. However, the trend seems to be leveling-off and stabilizing at current levels.

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

We monitor the enrollment in our programs and degree pathways to ensure sufficient space is available.

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

We have installed “21st Century Classroom” (Zoom Room) technology linking classrooms at our main campus with classrooms at our Akron campus. This allows instructors to teach hybrid courses simultaneously at two locations. The instructor is physically at each location one day a week and is linked to the other campus at the same time. These courses are in high demand by our students and are proving to be highly successful with improved completion rates. The use of this technology has also reduced the number of course cancellations resulting from low enrollment and allows us to offer classes at our Akron campus which would not have otherwise run. As the demand for this technology increases, we may need to increase the number of “21st Century Classrooms” on our campuses.

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

Yes

## Regional Compacts

ORC Section 3345.59 requires regional compacts of Ohio’s public institutions, with an executed agreement in place by June 30, 2018, for institutions to collaborate more fully on shared operations and programs. The section identifies nine areas to be addressed to improve efficiencies, better utilize resources and enhance services to students and their regions. Per paragraph E of that section:

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

**Specific to the Regional Compact in which your institution is a member**, please describe collaborations that have occurred within the regional compacts and the efficiencies or enhanced services provided in any of the relevant categories below.

| Category   | Description  |
|--|--|
| Reducing duplication of academic programming                               | Stark State College assessed duplication of programs as part of ODHE’s five-year reporting process. Cuyahoga Community College, Lorain County Community College, Lakeland Community College, and North Central State College are not close in proximity to Stark State. Our students wouldn’t drive the distance required to attend one of our duplicated programs at their locations; therefore, we don’t consider them to be duplicated programs. Kent State-Stark only has one associate degree program that is similar to Stark State. We offer a transfer degree in Criminal Justice whereas they offer an AAS degree in Criminal Justice. Students attend Stark State for the degree due to our low tuition, ability to transfer to numerous colleges with the degree, and the quality of our program. We offer over 16 articulation agreements with Kent State-Stark in support of our partnership. |
| Implementing strategies to address workforce education needs of the region | Stark State College assesses the needs of workforce through our program advisory committees, involvement in the community, and requests for positions through Academic   |

|  |   |
|--|---|
|  | Affairs and Career Services. We add and modify curriculum to meet changing employment needs in our career fields, licensure requirements, and credential requirements. We inactivate curriculum if it isn't meeting the needs of our service-districts or has resulted in low enrollment.   |
| Sharing resources to align educational pathways and to increase access within the region   | We are increasing CCP pathways, Career Tech pathways and university transfer articulation agreements. We are also submitting courses for approval for OT36, TAG, CTAG, MTAG, ITAG, and OGTP.  |
| Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region             | Sharing proprietary Cost/FTE data with colleges in the Compact to identify cost drivers that may be out of line with our peers.   |
| Enhancing career counseling and experiential learning opportunities for students   | Northeast Ohio regional job fair; student leadership academy; development of strong employer-led partnerships   |
| Expand alternative education delivery models such as competency-based and project-based learning                                 | We've created classes on our main campus that are linked virtually to our campus in Akron. Linking the courses permits us to offer classes at times that meet the needs of our students but would, otherwise, be cancelled. We offer project-based learning in our courses that have clinicals, practicums, and apprenticeship-type course requirements. We also offer more courses through hybrid, blended, and online learning to meet the needs of our students. We promote prior learning assessment (PLA) to students. |
| Collaboration and pathways with information technology centers, adult basic and literacy education programs and school districts | Expanded space for the Stark County ESC on our campus, which expanded services to students including child care.  |
| Enhancing the sharing of resources between institutions to expand capacity and capability for research and development           | We share a physical library with Kent State University-Stark location.  |
| Identifying and implementing the best use of university regional campuses  | We are working to determine the best way to implement recommendations of the Auditor of State on the co-located campus assessment.  |
| Other initiatives not included above   | Continuing cooperation with other NEO institutions to seek DOL grants for workforce development opportunities.  |

## Co-located Campuses

ORC Section 3333.951(B) requires Ohio’s co-located colleges and universities to annually review best practices and shared services in order to improve academic and other services and reduce costs for students, and to report their findings to the Efficiency Advisory Committee.

(B) Each state institution of higher education that is co-located with another state institution of higher education annually shall review best practices and shared services in order to improve academic and other services and reduce costs for students. Each state institution shall report its findings to the efficiency advisory committee established under section [3333.95](#) of the Revised Code. The committee shall include the information reported under this section in the committee's annual report.

Co-located campus: Stark State College’s Stark County Campus

| <b>Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.)</b> | <b>Please include an explanation of this shared service.</b>  | <b>Monetary Impact from Shared Service</b> |
|---|---|--|
| Academic  | Sharing of academic library space, materials, and online library services.  | No Change                                  |
| Academic  | We hold regularly scheduled, formalized meetings focused on academic advising topics to help facilitate communication and information sharing between co-located partners. We keep each other updated on programmatic changes resulting in changes to the transfer pathway.   | No Change                                  |
| Security  | The security teams at Stark State and our co-located partner, KSU-Stark, work together to keep each other informed of events and/or situations on and around our campuses. These teams hold regular, formalized meetings to review and discuss procedures, campus safety, needs, concerns, and potential solutions to best serve our students and campus populations. | No Change                                  |

## Section II: Academic Practices

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

### **Textbook Affordability**

#### **Textbook Cost Study**

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

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

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

| Category                                 | Amount |
|--|--------|
| Average cost for textbooks that are new  | 110    |
| Average cost for textbooks that are used | 84     |
| Average cost for rental textbooks        | 76     |
| Average cost for eBook                   | 57     |

### 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.

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

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

#### *Open Educational Resources (OER)*

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

Our Sociology faculty have been using OER for many years prior to the formal OER initiative in Ohio and at Stark State. Our first OER grant funded class began in Fall 2019. We had a handful of faculty members working in cohort groups learning more about OER and working collaboratively with people from other colleges in Ohio. The next grant paid for two guest speakers to attend Stark State on August 21, 2019 during our start-up week, which is the week prior to classes starting, to discuss OER and show

various resources. Each presenter was paid \$250. At this point, Stark State already had some faculty piloting OER resources from the state cohort group. One of our department chairs was identified as the coordinator for our OER process.

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

Stark State's department chair who is serving as our OER coordinator attended department and division meetings to discuss OER. Internally, Stark State has had a few rounds of OER mini-grants that awarded faculty stipends ranging from \$200-\$600 to learn more about OER and implement OER materials into their classes. Our OER coordinator also shares updates each semester at division start up meetings, Stark State College's faculty-staff retreat, and presented at the OER OhioLink Summit panels. This past July, she presented with four other individuals from Ohio to illustrate cost savings and explore ideas for more qualitative data. We discovered during this presentation that Stark State is keeping exact cost savings while other colleges were only using a rough estimate of \$100 per book to calculate their cost savings. Our coordinator also worked with Stark State's Internal Review Board to send out a survey to faculty and students asking for both qualitative and quantitative data regarding OER.

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

Please see the attached spreadsheet.

### *Inclusive Access*

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

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

Yes, SSC does encourage and promote Instant Access (inclusive access) as a mode of course material that would be beneficial to students and academic departments. The College Store employees work directly with publishers and academic departments to set up the details to put it in place for each course. They also manage the delivery and handle any challenges with students. They meet with the Textbook Affordability Committee each semester to discuss the ways that SSC helps students to get the most from their courses as well as save money. Instant Access has become popular with faculty as it provides a homework solution component that enhances the integrity of the course material and learning outcomes.



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

Please see the attached list on the spreadsheet. Our list continues to grow each semester as courses are added.

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

Students are made aware of their right to opt out in an informational email they receive from the College Store before the semester begins. The email explains their right and also includes the deadline date for opting out. In spring 2023, we had a total of 6 students who opted out. We are seeing a trend that less and less students opt out as the pricing is very low and good in comparison to anything that students could find themselves.

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

Dr. Lada Gibson-Shreve, Provost, [ls greve@starkstate.edu](mailto:ls greve@starkstate.edu)

#### *Other Textbook Affordability Practices*

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

Please provide any relevant information in the table below.

| <b>Initiative</b>                | <b>Explanation of Initiative</b>                      | <b>Cost Savings to Students</b> |
|----------------------------------|---|---------------------------------|
| Textbook Affordability Committee | Regular discussions on new trends in textbook savings | Ongoing                         |
| Publisher negotiation            | Cost negotiations                                     | Ongoing                         |
| Ongoing department research      | Attempt to identify options for students              | Ongoing                         |

## **Section III: Policy Reforms**

### **Transcript Access**

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

(C)(1) Not later than December 1, 2023, the board of trustees of each state institution of higher education shall formally consider and adopt a resolution determining whether to end the practice of transcript withholding. Once adopted, each state institution shall submit a copy of the resolution to the chancellor of higher education.

- (2) In adopting the resolution required under this division, each board of trustees shall consider and evaluate all of the following factors:
- (a) The extent to which ending the practice of transcript withholding will promote the state's post-secondary education attainment and workforce goals;
  - (b) The rate of collection on overdue balances resulting from the historical practice of transcript withholding;
  - (c) The extent to which ending the practice of transcript withholding will help students who have disenrolled from the state institution complete an education, whether at the same institution or another state institution.

If a board of trustees resolves to maintain the practice of transcript withholding, the board shall include in the resolution a summary of its evaluation of the factors contained in division (C)(2) of this section.

(3) Not later than January 1, 2024, the chancellor shall provide a copy of each resolution submitted under this division to the governor, the speaker of the house of representatives, and the president of the senate

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

## **Special Purpose Fees Policy**

Limitations on increases in instructional and general fees have traditionally been set by the General Assembly within biennial operating budgets. Limitations on special purpose fee increases, alternatively, are fairly new beginning with Am. Sub. HB 49 of the 132<sup>nd</sup> General Assembly. Section 381.160 of Am. Sub. HB49 precluded increases in special purpose fees and establishing new special fees, at universities, except for certain categories of fees specifically exempted in law from the fee limitations. Am. Sub. HB 166 of the 133<sup>rd</sup> General Assembly continued the special purpose fee restriction but additionally required the Chancellor to review and approve new special purpose fees and increases in existing special purpose fees at universities and community colleges. This same level of special purpose fee restraint has been continued in every biennial budget since, including the current biennial budget Am. Sub. HB 33 (Section 381.260(A)(1)(c)).

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

1. What criteria are used to determine whether a course or lab fee is appropriate? [The decision to create a fee is determined at the request of an academic department, and approved by the dean and Provost, based on whether there are costs which are excessive and should not be supported by the general population. Additionally, certain costs pertain to specific students and often bestow direct benefit to the students in the course.](#)

2. What is the internal process for approving new fees or fee increases? The chair of a department who is creating a new course or which acquires a new cost that meets the description above will request that the dean bring a request for the fee forward to the Provost who takes it to the Executive Council. If the Executive Council approves, the request is sent to the Board of Trustees for consideration.
3. What controls are in place to assure that the fee revenue is utilized appropriately to the benefit of the students paying the fee? The fees are general revenue to the College. The fees that are specific to students result in the student receiving the benefit, including third-party pass-through costs, testing services, and credentialing costs. Lab fees for the Culinary Arts program result in the student taking home food that they prepared in the course. The total supply expense costs for the departments which have fees for excessive supply cost courses are compared the fees collected to ensure that the fees are less than or equal to the total costs.

## 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. Stark State College is strengthening its leadership in establishing innovative partnerships with businesses and institutions of higher education. Through a strong tradition of providing credit and noncredit educational and training services to employers and residents, the College is strengthening its role in the economic growth and development of the region. We have branded this initiative "Employer-Led Partnerships," which starts with a simple MOU and quickly becomes fleshed out into a full agreement with the specific terms about how each party will contribute to the partnership to train the employer's workforce.

## Section IV: Future Goals

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

1. 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. It is not just cliché to say our strength is in our people, there is strength in numbers, or better together. All three of these aspects of the Ohio System are furthered by allowing for full consultation with the members of the community college section, working through both task force committees of the Chancellor

and also the self-organized work of the Ohio Association of Community Colleges, with its primary objectives of advocacy and policy development via representation of its member colleges at the state and national level, support in developing and executing strategic directives and innovative practices, professional development for college faculty, staff, administrators, leadership, and trustees, networking opportunities to facilitate the exchange of ideas and information and promotion of the benefit and economic impact of community colleges to Ohioans. When our collective voice is heard, the whole system is stronger.

Thank you for completing the FY23 Efficiency Reporting Template. We appreciate the important role Ohio's colleges and universities play in supporting Ohio students, economic growth, world-class research and the overall success for our state.

Template

**RESOLUTION****TO FORGO THE WITHHOLDING OF TRANSCRIPTS**

**WHEREAS**, §3345.027 of Am. Sub. H.B. 33 of the 135th General Assembly requires the board of trustees of each state institution of higher education to formally consider and adopt a resolution determining whether to opt to forgo withholding of transcripts and submit said resolution to the Chancellor of the Ohio Department of Higher Education no later than December 1, 2023; and

**WHEREAS**, the Board of Trustees concurs that opting to forgo withholding of transcripts at Stark State College will promote Ohio's postsecondary attainment and workforce goals and help students complete their education; and

**WHEREAS**, institutions of higher education (IHE) are not required to withhold transcripts in order for debt collection to proceed, as all public IHE debt is referred to the Ohio Attorney General. There is no requirement under Ohio law that institutions utilize transcript withholding as leverage; and

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College agrees to forgo the withholding of transcripts.

This resolution is enacted on this 8<sup>th</sup> day of November, 2023.

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President

## RESOLUTION

**AUTHORIZING STARK COUNTY SCHOOLS’ COUNCIL OF GOVERNMENTS, ACTING JOINTLY AS A MEMBER OF THE OHIO SCHOOL CONSORTIUM (“CONSORTIUM”)<sup>1</sup>, TO ISSUE A REQUEST FOR PROPOSAL FOR THE PURCHASE OF COMPETITIVE RETAIL NATURAL GAS SERVICE FROM THE LOWEST AND BEST BIDDER SUBMITTED TO CONSORTIUM AND AUTHORIZING THE BOARD TO PURCHASE COMPETITIVE RETAIL NATURAL GAS SERVICE FROM SUCH BIDDER**

**WHEREAS**, Stark State College is a member of Stark County Schools’ Council of Governments, a body authorized by state statute to aggregate the purchasing needs of schools and of related nonprofit educational entities so as to take advantage of economies of scale when purchasing essential products and services; and

**WHEREAS**, in prior years, the Stark County Schools’ Council of Governments has joined with other school districts and educational purchasing councils, acting jointly as a member of the Consortium, to conduct a Request for Proposal (“RFP”) for competitive natural gas service commencing on or about mid-February 2024; and

**WHEREAS**, through prior RFP processes, the Consortium has selected the lowest and best bids submitted in response to RFPs; and Stark State College has previously elected to enter into a Master Supply Agreement with the lowest and best bidder for competitive retail natural gas service for all of Stark State College’s natural gas supply; and

**WHEREAS**, the Consortium intends to issue a new RFP for competitive retail natural gas service commencing with the July, 2025 billing cycle and terminating no later than the end of the June, 2030 billing cycle for participating school districts and education purchasing councils; and

**WHEREAS**, Stark State College wishes to participate in this upcoming RFP process and potentially execute a Master Service Agreement with the lowest and best RFP bidder; and

**WHEREAS**, the Superintendent or the Superintendent's designee will review the lowest and best bid and corresponding terms when the RFP is concluded and determine whether the RFP resulted in the lowest and best bid for competitive retail natural gas service for all of the School District’s natural gas supply.

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<sup>1</sup> The members of the Consortium are the Metropolitan Education Council, the Ohio Mid-Eastern Regional Education Service Agency, the Southwestern Ohio Educational Purchasing Council, the Stark County Schools’ Council of Governments, Columbus City Schools, and South-Western City Schools.

**THEREFORE, BE IT RESOLVED** that the Board of Trustees of Stark State College, County of Stark, State of Ohio, agrees as follows:

**Section 1.** The Board of Trustees of Stark State College does hereby consent, as a member of the Stark County Schools' Council of Governments, to the conducting of an RFP process by the Consortium for competitive retail natural gas service commencing with the July, 2025 billing cycle and terminating no later than the end of the June, 2030 billing cycle, with bids to be submitted for one, two, and three-year periods on such terms and conditions as the Consortium deems appropriate.

**Section 2.** The Board of Trustees of Stark State College does hereby authorize the President or the President's designee to execute a Master Supply Agreement between Stark State College and the lowest and best bidder in the RFP so long as the President or his/her appointee finds that the price reflects the results of a public and competitive RFP process.

**Section 3.** The Board of Trustees of Stark State College hereby directs the Treasurer to review the lowest and best bid once received and the Master Supply Agreement and determine if Stark State College has sufficient funds to certify this resolution and, if the Treasurer so finds, to certify this resolution.

This resolution is enacted on this 8<sup>th</sup> day of November, 2023.

**CERTIFICATE**  
**EXPENDITURE BASED ON CONTRACT**

The undersigned hereby certifies that: (a) the foregoing is a true copy of a resolution duly passed by the Board of Trustees of Stark State College the 8<sup>th</sup> day of November, 2023; (b) pursuant to Ohio Revised Code Section 5705.412, the College has in effect for the remainder of the school fiscal year and the succeeding fiscal year the authorization to levy taxes, including the renewal of existing levies which, when combined with estimated revenue from all other sources available to the College at the time of certification, are sufficient to provide operating revenues necessary to enable the College to maintain all personnel and programs on all days in its school calendar for the current fiscal year and for a number of days in succeeding fiscal years equal to the number of days that instruction was held or is scheduled to be held for the current fiscal year; (c) this Certificate attached to the appropriation measure shall cover only the fiscal year in which the appropriation measure is effective and does not consider the renewal or replacement of an existing levy as the authority to levy taxes that are subject to appropriation in the current fiscal year unless the renewal or replacement levy had been approved by electors and is subject to appropriation in the current fiscal year; and (d) this Certificate covers the term of the Master Supply Agreement including any allowable extensions.

Dated: November 8, 2023

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Kevin D. Gardner  
Treasurer, Stark State College

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Harun Rashid  
Chair, Board of Trustees

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Para M. Jones, Ph.D.  
President, Stark State College



## APPENDIX A

### LIST OF PARTICIPATING SCHOOL DISTRICTS

#### A-1 META Participating School Districts

|                                   |                                     |
|-----------------------------------|-------------------------------------|
| ADA EXEMPTED VILLAGE SCHOOL       | LICKING HEIGHTS LOCAL SCHOOLS       |
| ALEXANDER LOCAL SCHOOLS           | LOGAN ELM SCHOOLS                   |
| AMANDA CLEARCREEK LOCAL           | LOGAN HOCKING LOCAL SCHOOLS         |
| ASHLAND CITY SCHOOLS              | LONDON CITY SCHOOLS                 |
| ATHENS CITY SCHOOL DISTRICT       | LUCAS LOCAL SCHOOLS                 |
| BERNE UNION LOCAL SCHOOL          | MADISON LOCAL SCHOOLS               |
| BEXLEY CITY SCHOOLS               | MANSFIELD CHRISTIAN SCHOOL          |
| BIG WALNUT LOCAL SCHOOLS          | MANSFIELD BOARD OF ED               |
| BLOOM CARROLL LOCAL SCHOOLS       | MANSFIELD RICHLAND PUBLIC LIBRARY   |
| BUCKEYE CENTRAL LOCAL SCHOOLS     | MARION CITY SCHOOLS                 |
| BUCKEYE VALLEY LOCAL SCHOOLS      | MARYSVILLE EXEMPTED VILLAGE SCHOOLS |
| CAMBRIDGE CITY SCHOOLS            | MECHANICSBURG EXEMP VILLAGE SCHOOLS |
| CANAL WINCHESTER LOCAL SCHOOLS    | MEIGS LOCAL SCHOOL DISTRICT         |
| CARDINGTON LINCOLN SCHOOLS        | METROPOLITAN EDUCATIONAL COUNCIL    |
| CENTERBURG LOCAL SCHOOLS          | MID OHIO EDUCATIONAL SERVICE CENTER |
| CHESAPEAKE VILLAGE SCHOOLS        | MT VERNON CITY SCHOOLS              |
| CHILlicothe CITY SCHOOLS          | MT VERNON NAZARENE COLLEGE          |
| CLEAR FORK VALLEY SCHOOLS         | NELSONVILLE YORK CITY SCHOOLS       |
| COLONEL CRAWFORD LOCAL SCHOOLS    | NEWARK CITY SCHOOLS                 |
| COLUMBUS ACADEMY SCHOOLS          | NEW ALBANY PLAIN LOCAL SCHOOLS      |
| COLUMBUS METROPOLITAN LIBRARY     | NORTH FORK LOCAL SCHOOLS            |
| COLUMBUS SCHOOL FOR GIRLS         | NORTH UNION SCHOOL DISTRICT         |
| COSHOCTON CITY SCHOOLS            | NORTHRIDGE LOCAL SCHOOLS COH        |
| DELAWARE CITY SCHOOLS             | OLENTANGY LOCAL SCHOOLS             |
| DELAWARE COUNTY JVS               | ONTARIO LOCAL SCHOOLS               |
| EAST KNOX LOCAL SCHOOLS           | PICKAWAY ROSS JOINT VOCATIONAL      |
| EAST MUSKINGUM SCHOOLS            | PICKERINGTON LOCAL SCHOOL DISTRICT  |
| EASTLAND CAREER CENTER            | PLEASANT LOCAL SCHOOLS              |
| ELGIN LOCAL SCHOOLS               | PLYMOUTH SHILOH LOCAL SCHOOLS       |
| FAIRFIELD UNION SCHOOLS           | REYNOLDSBURG CITY SCHOOLS           |
| FRANKLIN UNIVERSITY               | RIVER VALLEY LOCAL SCHOOLS          |
| FRANKLIN UNIVERSITY - URBANA, LLC | TEAYS VALLEY LOCAL SCHOOLS          |
| FREDERICKTOWN LOCAL SCHOOLS       | THE WELLINGTON SCHOOL               |
| GAHANNA JEFFERSON SCHOOLS         | TRI RIVERS JOINT VOCATIONAL SCHOOL  |
| GALLIPOLIS CITY SCHOOLS           | TRI VALLEY LOCAL SCHOOLS            |
| GALLIA JACKSON VINTON JVSD        | TRIMBLE LOCAL SCHOOLS               |
| GRANDVIEW HEIGHTS CITY SCHOOLS    | UNION SCIOTO LOCAL SCHOOL DISTRICT  |
| GRANDVIEW HEIGHTS PUBLIC LIBRARY  | UPPER ARLINGTON PUBLIC LIBRARY      |
| GRANVILLE EXEMPT VILLAGE SCHOOLS  | UPPER ARLINGTON SCHOOLS             |
| GRANVILLE PUBLIC LIBRARY          | URBANA CITY SCHOOLS                 |
| GROVEPORT MADISON LOCAL SCHOOLS   | VINTON COUNTY LOCAL SCHOOL          |
| HAMILTON LOCAL SCHOOLS            | WALNUT TOWNSHIP LOCAL SCHOOLS       |
| HIGHLAND LOCAL SCHOOLS            | WELLSTON CITY SCHOOL                |
| HILLIARD CITY SCHOOLS             | WELLSVILLE LOCAL SCHOOLS            |
| HILLSDALE LOCAL SCHOOL DISTRICT   | WESTERVILLE CITY SCHOOLS            |

JACKSON CITY SCHOOL DISTRICT  
JEFFERSON LOCAL SCHOOLS  
JOHNSTOWN MONROE LOCAL SCHOOLS  
JONATHAN ALDER LOCAL SCHOOLS  
KNOX COUNTY CAREER CENTER  
LAKEWOOD LOCAL SCHOOLS  
LEXINGTON LOCAL SCHOOLS  
LIBERTY UNION THURSTON SCHOOLS

WESTERVILLE PUBLIC LIBRARY  
WESTFALL LOCAL SCHOOLS  
WHITEHALL CITY SCHOOLS  
WORTHINGTON CHRISTIAN SCHOOLS, INC.  
WORTHINGTON CITY SCHOOLS  
WORTHINGTON PUBLIC LIBRARY  
WYNFORD LOCAL SCHOOLS  
ZANESVILLE CITY SCHOOLS

## A-2 SOEPC Participating School Districts

ANSONIA LOCAL SCHOOLS  
ARCANUM BUTLER  
BEAVERCREEK CITY SCHOOLS  
BELLBROOK SUGARCREEK LOCAL SCHOOL  
BELLEFONTAINE SCHOOLS  
BOTKINS LOCAL SCHOOLS  
BRADFORD EXEMPTED VILLAGE SCHOOLS  
BROOKVILLE LOCAL SCHOOLS  
CARLISLE BOARD OF EDUCATION  
CEDAR CLIFF LOCAL SCHOOLS  
CENTERVILLE CITY SCHOOLS  
CENTERVILLE CITY SCHOOLS  
CLARK SHAWNEE LOCAL SCHOOL DISTRICT  
COVINGTON EXEMPTED VILLAGE SCHOOLS  
DARKE CO MR DD  
DAYTON CHRISTIAN SCHOOL  
DAYTON PUBLIC SCHOOLS  
EAST CLINTON LOCAL SCHOOLS  
EATON COMMUNITY SCHOOLS  
FAIRBORN CITY SCHOOLS  
FORT LORAMIE LOCAL SCHOOLS  
FORT RECOVERY LOCAL SCHOOLS  
FRANKLIN CITY SCHOOLS  
GRAHAM LOCAL SCHOOLS  
GREENE CO CAREER CENTER  
GREENEVILLE LOCAL SCHOOLS  
GREENFIELD EXEMPTED VILLAGE SCHOOLS  
GREENON LOCAL SCHOOL DISTRICT  
GREENVILLE CITY SCHOOLS  
HUBER HEIGHTS CITY SCHOOLS  
JEFFERSON TOWNSHIP LOCAL SCHOOLS  
KETTERING CITY SCHOOLS  
MAD RIVER LOCAL SCHOOLS  
MIAMI VALLEY CTC  
MIAMI VALLEY SCHOOL  
MIAMISBURG CITY SCHOOLS  
MILTON UNION EX VILLAGE SCHOOL  
MINSTER LOCAL SCHOOLS  
MONTGOMERY COUNTY ESC

NEW BREMEN LOCAL SCHOOLS  
NEW LEBANON LOCAL SCHOOLS  
NEWTON LOCAL SCHOOLS  
NORTHEASTERN LOCAL SCHOOLS  
NORTHMONT CITY SCHOOLS  
NORTHRIDGE LOCAL SCHOOLS  
NORTHWESTERN LOCAL SCHOOLS  
OAKWOOD CITY SCHOOLS  
PIQUA CITY SCHOOLS  
PREBLE COUNTY ED SERVICE CENTER  
PREBLE SHAWNEE LOCAL SCHOOLS  
RIVERSIDE OF MIAMI COUNTY  
RUSSIA LOCAL SCHOOLS  
SHELBY CO MR DD  
SIDNEY CITY SCHOOLS  
SPRINGFIELD CLARK JVS  
SOUTHEASTERN LOCAL SCHOOLS  
SPRINGFIELD CITY  
TALAWANDA SCHOOL DISTRICT  
TECUMSEH LOCAL SCHOOL  
TIPP CITY EXEMPTED VILLAGE SCHOOLS  
TRI COUNTY NORTH LOCAL SCHOOLS  
TRI VILLAGE LOCAL SCHOOLS  
TROTWOOD MADISON CITY SCHOOLS  
TROY CHRISTIAN SCHOOLS  
TROY CITY SCHOOLS  
TROY CITY SCHOOLS  
TWIN VALLEY COMMUNITY LOCAL SCHOOLS  
UPPER VALLEY JVS  
VALLEY VIEW LOCAL SCHOOLS  
VANDALIA BUTLER  
VERSAILLES EXEMPTED VILLAGE SCHOOLS  
WASHINGTON COURT HOUSE CITY SCHOOLS  
WAYNE LOCAL SCHOOLS  
WEST CARROLLTON CITY SCHOOLS  
WEST LIBERTY SALEM LOCAL SCHOOLS  
WILMINGTON CITY SCHOOLS  
XENIA COMMUNITY SCHOOLS  
YELLOW SPRINGS EX VILLAGE SCHOOLS

A-3 OME-RESA Participating School Districts

BELLAIRE CITY SCHOOLS  
CARROLLTON EXEMPTED VILLAGE SCHOOLS  
COLUMBIANA COUNTY JVS  
COLUMBIANA EXEMPTED VILLAGE SCHOOLS  
CRESTVIEW LOCAL SCHOOLS  
NEWCOMERSTOWN EXEMPTED VILLAGE SCHOOLS  
NOBLE LOCAL SCHOOL DISTRICT  
SHADYSIDE LOCAL SCHOOL DISTRICT  
SOUTH POINT LOCAL SCHOOL  
ST CLAIRESVILLE RICHLAND CITY SCHOOLS  
ST. JOHN CENTRAL HIGH SCHOOL  
ST. MARY'S CENTRAL SCHOOL  
STEUBENVILLE CITY SCHOOLS  
UNION LOCAL SCHOOL DISTRICT

A-4 SCSCG Participating School Districts

BROWN LOCAL SCHOOLS  
CANTON CITY SCHOOL DISTRICT  
CANTON LOCAL SCHOOLS  
DALTON LOCAL SCHOOLS  
FAIRLESS LOCAL SCHOOLS  
GREEN LOCAL SCHOOLS (WAYNE CTY)  
JACKSON LOCAL SCHOOL DISTRICT  
LAKE LOCAL SCHOOL DISTRICT  
LOUISVILLE CITY SCHOOLS  
MARLINGTON LOCAL SCHOOLS  
MINERVA LOCAL SCHOOLS  
MASSILLON CITY SCHOOL DISTRICT  
NORTH CANTON CITY SCHOOL DISTRICT  
NORTHWEST LOCAL SCHOOL DISTRICT  
OSNABURG LOCAL SCHOOL DISTRICT  
PERRY LOCAL SCHOOL DISTRICT MASSILLON OH  
PLAIN LOCAL SCHOOL DISTRICT  
R G DRAGE CAREER TECHNICAL CENTER  
STARK COUNTY EDUCATIONAL SERVICE CENTER  
STARK STATE COLLEGE  
STRASBURG-FRANKLIN LOCAL SCHOOLS  
TUSLAW LOCAL SCHOOL DISTRICT  
WAYNE COUNTY SCHOOLS

A-5 Columbus City Schools

A-6 South-Western City Schools

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – October 24, 2023

| REPORTED CRIME STATS FOR CLERY ACT   |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| <i>Required to report these statistics to Department of Education once a year.</i>         |                    |                 |                 |
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| MURDER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MANSLAUGHTER   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| SEX OFFENSES:<br><i>Forcible</i>   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <i>Non-forcible</i>  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ROBBERY  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| AGGRAVATED ASSAULT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| BURGLARY   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 0               |
| ARSON  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| MOTOR VEHICLE THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DOMESTIC VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| DATING VIOLENCE*   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| STALKING*  | On Campus          | 0               | 1               |
|  | Satellite Location | 0               | 0               |
| ARRESTS/REFERRALS FOR DISCIPLINARY ACTION  |                    |                 |                 |
| LIQUOR LAW VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| DRUG-RELATED VIOLATIONS  | On Campus          | 0               | 0               |
|  | Satellite Location | 1               | 0               |
| WEAPONS POSSESSION   | On Campus          | 1               | 0               |
|  | Satellite Location | 0               | 1               |
| <b>TOTALS</b>  |                    | <b>4</b>        | <b>2</b>        |
| *The following statistics have been added to maintain compliance with the Campus SAVE Act. |                    |                 |                 |
| <b>REPORTED CRIME STATS FOR STARK STATE COLLEGE</b>  |                    |                 |                 |

# STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – October 24, 2023

| <i>These statistics are reported to the College Community for their awareness.</i> |                    |                 |                 |
|--|--------------------|-----------------|-----------------|
| CATEGORY   | VENUE              | 2022 Statistics | 2023 Statistics |
| CRIMINAL DAMAGING  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| THEFT  | On Campus          | 0               | 0               |
|  | Satellite Location | 2               | 1               |
| IDENTITY THEFT   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| ASSAULT  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| INDUCING PANIC   | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 1               |
| MENACING/VERBAL THREATS  | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 1               |
| HARASSMENT   | On Campus          | 2               | 1               |
|  | Satellite Location | 0               | 0               |
| DISRUPTIVE BEHAVIOR  | On Campus          | 3               | 4               |
|  | Satellite Location | 3               | 2               |
| INDECENT EXPOSURE  | On Campus          | 0               | 0               |
|  | Satellite Location | 0               | 0               |
| <b>TOTALS</b>  |                    | <b>12</b>       | <b>11</b>       |

**NOTE 2022:**

- 2022-0010 – Theft cat converter – Whipple Auto
- 2022-0013 – Domestic Vio. (Akron, Refer. to APD)
- 2022-0015 - Menacing
- 2022-0020 – Menacing – (Refer. to Jackson Twp PD)
- 2022-0022 – Disruptive Behavior (Massage Clinic)
- 2022-0027 – Disruptive Behavior (Akron Satellite)
- 2022-0037 – Disruptive Behavior (Akron)
- 2022-0043 – Harassment
- 2022-0046 – Harassment (Phone, referred JTPD)
- 2022-0047 – Disruptive Behavior
- 2022-0052 – Drug Related Incident (Employee) M
- 2022-0054 – Burg, Whipple Auto, no entry to bldg.)
- 2022-0055 – Disruptive Behavior
- 2022-0065 – Disruptive Behavior (Akron)
- 2022-0080 – Weapon possession – Main – Visitor
- 2022-0091 – Theft cat converter - Akron

**NOTE 2023:**

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0038 – Disruptive Behavior (Akron Satellite)
- 23-0044 – Theft (Whipple Auto Satellite)
- 23-0050 – Disruptive Behavior (Main)
- 23-0054 – Menacing/Verbal Threat (Whip. Auto Sat.)
- 23-0055 – Harassment
- 23-0056 – Inducing Panic (Whipple Auto)
- 23-0064 – Menacing (Unfounded - Prank)
- 23-0074 – Disruptive Behavior (Main)
- 23-0091 – Harassment
- 23-0094 – Stalking complaint (Main)

| Stark State College  |           |                 |            |         |
|--|-----------|-----------------|------------|---------|
| Out-of-State Travel Authorizations   |           |                 |            |         |
| Employee   | Attending | Where           | When       | Expense |
| Derek Arnold   | CoHEsion  | Kansas City, MO | Sept 25-27 | \$520   |
| Martin Dean Hamann   |           |                 |            | \$1,450 |
|  |           |                 |            |         |
|  |           |                 |            |         |
|  |           |                 |            |         |
|  |           |                 |            |         |
| * Grant funded<br>** Program Requirement<br>*** Strategic Excellence Award |           |                 |            |         |
|  |           |                 |            |         |

## 2023-2024 Calendar of Board Meetings and Events

| <i>DATES</i>           | <i>MEETING/EVENT</i>          | <i>TIME</i> | <i>LOCATION</i>     |
|------------------------|-------------------------------|-------------|---------------------|
| <b>NOVEMBER, 2023</b>  |                               |             |                     |
| 8      Wednesday       | BOARD MEETING                 | 8 a.m.      | S304                |
| <b>DECEMBER, 2023</b>  |                               |             |                     |
| 13     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| 19     Tuesday         | One-Year Certificate Ceremony | 6 p.m.      | M100/101            |
| <b>JANUARY, 2024</b>   |                               |             |                     |
| 7      Sunday          | Commencement Ceremony         | 2 p.m.      | Canton Civic Center |
| 10     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>FEBRUARY, 2024</b>  |                               |             |                     |
| 14     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>MARCH, 2024</b>     |                               |             |                     |
| 13     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>APRIL, 2024</b>     |                               |             |                     |
| 10     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>MAY, 2024</b>       |                               |             |                     |
| 8      Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| 19     Sunday          | Commencement Ceremony         | 2 p.m.      | Canton Civic Center |
| <b>JUNE, 2024</b>      |                               |             |                     |
| 12     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>JULY, 2024</b>      |                               |             |                     |
| 10     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>AUGUST, 2024</b>    |                               |             |                     |
| 14     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>SEPTEMBER, 2024</b> |                               |             |                     |
| 11     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>OCTOBER, 2024</b>   |                               |             |                     |
| 9      Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |
| <b>DECEMBER, 2024</b>  |                               |             |                     |
| 11     Wednesday       | BOARD MEETING                 | 8 a.m.      | TBD                 |