

**STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Wednesday, January 10, 2024 - 8:00 a.m.
Board Room S304**

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Public Requests			H. Rashid
V. Agenda Changes			H. Rashid
VI. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 11/8/2023	6.1		
B. Personnel Actions	6.2		
C. Treasurer’s Report	6.3		
<i>From President’s Cabinet</i>			
D. 15-15-04 Web Communications	6.4		
E. 15-14-15 Sexual Misconduct	6.5		
F. 15-14-28 Recordings	6.6		
G. 15-15-06 Responding to Public Records Requests	6.7		
VII. New Business			
A. 15-11-01 Composition	7.1	X	H. Rashid
B. 15-11-06 Procedures	7.2	X	H. Rashid
C. Resolution to authorize tuition rates for College Credit Plus for the 2024-2025 Academic Year	7.3	X	K. Gardner
D. Resolution to request out-of-state fee waivers for students taking courses at Stark State College through the Greater Pittsburgh Automobile Dealers Association	7.4	X	K. Gardner
VIII. President’s Report			P. Jones
IX. Chair’s Report			H. Rashid
X. Communications			H. Rashid
A. Security Report	10.1		
B. Out-of-State Travel Log – none to report			
C. Calendar of Board Activity Dates	10.2		
XI. Adjournment		X	H. Rashid
XII. Executive Session		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

Record of Proceedings

Board of Trustees
Stark State College

North Canton, Ohio
November 8, 2023

REGULAR MEETING

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

CALL TO ORDER

Chair Harun Rashid called the meeting to order at 8:02 a.m.

ROLL CALL

The following board members were present: Harun Rashid, Elaine Russell Reolfi, Karen Lefton, Jeffery Walters, Tracy Carter, and Michael Wheeler.

The following board member was absent: Marlé Fernandes, Fonda Williams, and Patricia Wackerly.

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 and Teri Ross.

PUBLIC REQUESTS

None.

AGENDA CHANGES

The Resolution to Recognize Chancellor Randy Gardner on Retiring from the Ohio Department of Higher Education was added to the agenda as item 8.4 under New Business.

CONSENT AGENDA

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

The vote was called. The Consent Agenda was approved unanimously and included the following: *Corrected Minutes of the August 9 meeting; Minutes of the October 11 meeting; and Personnel Actions.*

NEW BUSINESS

First Vice Chair Russell Reolfi moved to approve the Treasurer's Report. Trustee Carter provided a second for the motion. The Treasurer's Report was approved.

Budget Revision

Trustee Wheeler moved to approve the Budget Revision. CFO Kevin Gardner explained that on the revenue side state, state share of instruction appropriations increased due to the Ohio Department of Higher Education correcting a calculation error; tuition and miscellaneous student fees have declined due to Full-Time Equivalent enrollment; and the investment income was better than expected. On the

expenditure side, there were total reductions of over \$646,000. The budget revision takes a conservative approach, and there are no budget concerns at this time.

First Vice Chair Russell Reolfi provided the second for the motion. The Budget Revision was approved.

Resolution to Approve 2023 Efficiency Report

Trustee Carter moved to approve the Resolution to Approve 2023 Efficiency Report. Trustee Lefton provided the second for the motion.

The Resolution was unanimously approved as follows:

***Resolution
To Approve 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.

***Harun Rashid
Chair, Board of Trustees***

***Para M. Jones, Ph.D.
President***

Resolution to Forego the Withholding of Transcripts

First Vice Chair Russell Reolfi moved to approve the Resolution to Forego the Withholding of Transcripts. Trustee Carter provided the second for the motion.

The Resolution was unanimously approved as follows:

**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 8th day of November, 2023.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

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.

Trustee Carter moved to approve the 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. Trustee Walters provided the second for the motion.

The Resolution was unanimously approved as follows:

**RESOLUTION
AUTHORIZING STARK COUNTY SCHOOLS' COUNCIL OF GOVERNMENTS, ACTING JOINTLY AS A MEMBER OF THE OHIO SCHOOL CONSORTIUM ("CONSORTIUM")¹, 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**

¹ 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.

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.

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 8th 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 8th 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

*Kevin D. Gardner
Treasurer, Stark State College*

*Harun Rashid
Chair, Board of Trustees*

*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
ALEXANDER LOCAL SCHOOLS
AMANDA CLEARCREEK LOCAL
ASHLAND CITY SCHOOLS
ATHENS CITY SCHOOL DISTRICT
BERNE UNION LOCAL SCHOOL
BEXLEY CITY SCHOOLS
BIG WALNUT LOCAL SCHOOLS
BLOOM CARROLL LOCAL SCHOOLS**

**LICKING HEIGHTS LOCAL SCHOOLS
LOGAN ELM SCHOOLS
LOGAN HOCKING LOCAL SCHOOLS
LONDON CITY SCHOOLS
LUCAS LOCAL SCHOOLS
MADISON LOCAL SCHOOLS
MANSFIELD CHRISTIAN SCHOOL
MANSFIELD BOARD OF ED
MANSFIELD RICHLAND PUBLIC LIBRARY**

BUCKEYE CENTRAL LOCAL SCHOOLS
 BUCKEYE VALLEY LOCAL SCHOOLS
 CAMBRIDGE CITY SCHOOLS
 CANAL WINCHESTER LOCAL SCHOOLS
 CARDINGTON LINCOLN SCHOOLS
 CENTERBURG LOCAL SCHOOLS
 CHESAPEAKE VILLAGE SCHOOLS
 CHILLICOTHE CITY SCHOOLS
 CLEAR FORK VALLEY SCHOOLS
 COLONEL CRAWFORD LOCAL SCHOOLS
 COLUMBUS ACADEMY SCHOOLS
 COLUMBUS METROPOLITAN LIBRARY
 COLUMBUS SCHOOL FOR GIRLS
 COSHOCTON CITY SCHOOLS
 DELAWARE CITY SCHOOLS
 DELAWARE COUNTY JVS
 EAST KNOX LOCAL SCHOOLS
 EAST MUSKINGUM SCHOOLS
 EASTLAND CAREER CENTER
 ELGIN LOCAL SCHOOLS
 FAIRFIELD UNION SCHOOLS
 FRANKLIN UNIVERSITY
 FRANKLIN UNIVERSITY - URBANA, LLC
 FREDERICKTOWN LOCAL SCHOOLS
 GAHANNA JEFFERSON SCHOOLS
 GALLIPOLIS CITY SCHOOLS
 GALLIA JACKSON VINTON JVSD
 GRANDVIEW HEIGHTS CITY SCHOOLS
 GRANDVIEW HEIGHTS PUBLIC LIBRARY
 GRANVILLE EXEMPT VILLAGE SCHOOLS
 GRANVILLE PUBLIC LIBRARY
 GROVEPORT MADISON LOCAL SCHOOLS
 HAMILTON LOCAL SCHOOLS
 HIGHLAND LOCAL SCHOOLS
 HILLIARD CITY SCHOOLS
 HILLSDALE LOCAL SCHOOL DISTRICT
 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

MARION CITY SCHOOLS
 MARYSVILLE EXEMPTED VILLAGE SCHOOLS
 MECHANICSBURG EXEMP VILLAGE SCHOOLS
 MEIGS LOCAL SCHOOL DISTRICT
 METROPOLITAN EDUCATIONAL COUNCIL
 MID OHIO EDUCATIONAL SERVICE CENTER
 MT VERNON CITY SCHOOLS
 MT VERNON NAZARENE COLLEGE
 NELSONVILLE YORK CITY SCHOOLS
 NEWARK CITY SCHOOLS
 NEW ALBANY PLAIN LOCAL SCHOOLS
 NORTH FORK LOCAL SCHOOLS
 NORTH UNION SCHOOL DISTRICT
 NORTHRIDGE LOCAL SCHOOLS COH
 OLENTANGY LOCAL SCHOOLS
 ONTARIO LOCAL SCHOOLS
 PICKAWAY ROSS JOINT VOCATIONAL
 PICKERINGTON LOCAL SCHOOL DISTRICT
 PLEASANT LOCAL SCHOOLS
 PLYMOUTH SHILOH LOCAL SCHOOLS
 REYNOLDSBURG CITY SCHOOLS
 RIVER VALLEY LOCAL SCHOOLS
 TEAYS VALLEY LOCAL SCHOOLS
 THE WELLINGTON SCHOOL
 TRI RIVERS JOINT VOCATIONAL SCHOOL
 TRI VALLEY LOCAL SCHOOLS
 TRIMBLE LOCAL SCHOOLS
 UNION SCIOTO LOCAL SCHOOL DISTRICT
 UPPER ARLINGTON PUBLIC LIBRARY
 UPPER ARLINGTON SCHOOLS
 URBANA CITY SCHOOLS
 VINTON COUNTY LOCAL SCHOOL
 WALNUT TOWNSHIP LOCAL SCHOOLS
 WELLSTON CITY SCHOOL
 WELLSVILLE LOCAL SCHOOLS
 WESTERVILLE CITY 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

NEW BREMEN LOCAL SCHOOLS
 NEW LEBANON LOCAL SCHOOLS
 NEWTON LOCAL SCHOOLS
 NORTHEASTERN LOCAL SCHOOLS

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

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 CLAIREVILLE 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

Resolution to Recognize Chancellor Randy Gardner on Retiring from the Ohio Department of Higher Education.

Trustee Lefton moved to approve the Resolution to Recognize Chancellor Randy Gardner on Retiring from the Ohio Department of Higher Education. Trustee Wheeler provided the second.

The Resolution was unanimously approved as follows:

**RESOLUTION
TO RECOGNIZE CHANCELLOR RANDY GARDNER**

WHEREAS, Randy Gardner was appointed by Governor Mike DeWine as the 10th Chancellor of the Ohio Department of Higher Education in January 2019; and

WHEREAS, in his critical role, Chancellor Gardner has overseen the state’s two-year and four-year colleges and universities and Ohio Technical Centers, including Stark State College; and

WHEREAS, Chancellor Gardner has provided policy guidance to the Governor and the Ohio General Assembly and has carried out state higher education policy; and

WHEREAS, in his first year on the job, Chancellor Gardner visited Stark State College and 74 different campuses across the state of Ohio; and

WHEREAS, students at Stark State College and at colleges and universities in Ohio have been the beneficiaries of Chancellor Gardner’s student-focused policies, advocacy and action; and

WHEREAS, Chancellor Gardner’s willingness to provide Stark State and other colleges and universities with flexibility in applying state funding opportunities to local students’ and local employers’ needs; and

WHEREAS, Chancellor Gardner has championed funding opportunities, policies and practices that align with Stark State College’s mission of education that leads to rewarding employment and/or university transfer; and

WHEREAS, Chancellor, Gardner served a combined total of 33 years in the Ohio Senate and House of Representatives, including elected leadership positions as Senate President Pro Tem, House Speaker Pro Tem, and Senate Majority Leader, as well as chairman of both the House and Senate Higher Education committees;

THEREFORE, BE IT RESOLVED THAT the Board of Trustees of Stark State College recognizes Chancellor Randy Gardner for his dedication and commitment to Stark State College and student success.

This resolution is enacted on this 8th day of November, 2023.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

PRESIDENT’S REPORT

President Jones provided updates on strategic/board dashboard goals, specifically:

- **Accreditation and licensure** – an important indicator of academic excellence.
 - RN nursing pass-rates: 85% compared to national average of 79%.
 - LPN nursing pass-rates: 100% -- remarkable outcomes compared to other institutions and benchmark goal of 75%.
 - Massage Therapy: 100% pass rate. This is the 2nd class to have a 100% pass rate.
 - Physical Therapy Assisting (PTA): 100% pass rate for the 6th consecutive year.
 - Dental Hygiene Program: Reaccreditation by Commission on Dental Accreditation (CODA).
 - Respiratory Therapy program received “Distinguished Credentialing Success Award” from Commission for Accreditation of Respiratory Therapy.

- **Grants Success** – We have already achieved \$4.2M, surpassing our \$4M goal. This is due, in large part, to the \$2.15M Title III grant from US Department of Education.
 - 13 different grants awarded. Top five listed below:
 - US Department of Education, Title III: Strengthening Institutions Program, \$2,150,042
 - Ohio Department of Higher Education, Choose Ohio First, \$859,000
 - Ohio Department of Higher Education, Perkins V, \$416,888
 - Ohio Department of Higher Education, Talent Ready Grant, \$412,843
 - Anonymous Foundation Grant to Support CDL, \$300,000
- **Access and Success** -- President Jones explained that the \$2.15M Title III IDEAS (Inclusion, Diversity, Equity, Access and Success) Project aligns with our board/strategic dashboard goals of Access and Success.
 - Title III Goals:
 - Increase fall-to-fall retention of first-time, full-time, degree-seeking students from 51% to 62%; of academically underprepared students from 46% to 56%; and of minority students from 37% to 52%.
 - Increase three-year degree completion of first-time, full-time, degree-seeking students from 19% to 31%; of academically underprepared students from 12% to 26%; and of minority students from 10% to 23%.
 - Title III Strategies -- This is a 5-year grant, and the College is committed to continuously evaluate what is working and what is not, with the goal of developing new strategies, as needed, to achieve the important goals.
 - Implement a comprehensive and intrusive student retention program that responds to individual needs and monitors progress and completion.
 - Create an Office of Student Life, Equity, and Leadership Programs for main campus and Akron that links student needs and success barriers to appropriate supports and services.
 - Expand faculty/staff training focused on student success, retention, and achievement.
 - This is a 5-year grant, and the College is committed to continuously evaluate what is working and what is not, with the goal of developing new strategies, as needed, to achieve the important goals.

CHAIR'S REPORT

- Chair Rashid reminded trustees to complete their required ethics training by November 30, 2023.
- Chair Rashid congratulated Trustee Tracy Carter on her reappointment on the Board of Trustees by Governor DeWine.
- Chair Rashid shared that the board retreat survey results will be discussed in details at a future meeting.
- The executive board leadership committee advised the Board of Trustees that Alice Stephens, Kaylee Boyd and Bill Hoover have been chosen for the Trustee Selection Committee. Dr. Jones will follow up with these individuals and confirm.
- Trustee Rashid announced there will be no board meeting in December.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

ADJOURNMENT

At 8:44 a.m., Trustee Carter moved to adjourn. Trustee Lefton provided the second for the motion.

The motion carried.

Harun Rashid
Chair, Board of Trustees
November 8, 2023

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

PERSONNEL ACTIONS
Board Agenda
January 10, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Albright, Shannon	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	8/21/2023	Non-benefit eligible
Angle, Debbie	Administrative Assistant II	Security	\$21.77/Hour	11/27/2023	Position replaces a FT security officer
Baker, Mitzi	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	8/21/2023	Non-benefit eligible
Baldwin, Kristopher	From: Computer Network Technician To: Lead Computer Network Technician	Computer Services	From: \$59,328/Annual To: \$62,328/Annual	10/16/2023	Promotion
Brant, Paige	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	8/21/2023	Non-benefit eligible
Brown, Megan	EMS Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	10/30/2023	Non-benefit eligible
Doak, Bianca	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/8/2024	Non-benefit eligible
Gladysz, Adam	Adjunct Instructor, Emergency Medical Services	Emergency Services	\$53.36/Hour	12/11/2023	Non-benefit eligible
Hall, Brittany	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/8/2024	Non-benefit eligible
Harris, Debra	Physical Plant Office Coordinator	Physical Plant	\$20.12/Hour	11/6/2023	Replacement
Heath, Kellie	Assistant Staff Accountant - General	Comptroller	\$23.18/Hour	12/4/2023	Replacement
Heller, Caryn	Adjunct, Dietary Programs	Dietetic	\$53.36/Hour	11/20/2023	Non-benefit eligible
Johnson, Joshua	PT Facilities Painter	Physical Plant	\$22.62/Hour	11/13/2023	Replacement / Non-benefit eligible
Konka, Vijay	Tutor, Biology ad Chemistry (PT)	Biology and Chemistry	\$17.99/Hour	11/13/2023	Non-benefit eligible
Lane, Amy	Director of Career Services & Workforce	Career Services & Workforce	\$114,630/Annual	1/3/2024	Replacement
Lauby, Melissa	Adjunct Instructor, Computer Science & IS	Computer Science	\$58.12/Hour	1/9/2024	Non-benefit eligible
LeMonier, Leilani	EMS Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	12/18/2023	Non-benefit eligible
Mang, Scott	Adjunct Instructor, Surgical Assisting	Respiratory, Laboratory & Surgical Programs			
Marion, Jessica	PT Clinic Supervisor, Massage Therapy	Massage Therapy	\$20.00/Hour	11/20/2023	Replacement / Non-benefit eligible
McEwen, Thomas	Temporary FT Lecturer, CDL Instructor	Commercial Drivers License (CDL)	\$7,952/Fall Semester \$18,072/Spring Semester	11/6/2023 1/8/2024	Additional role due to restructured CDL Dept.
Moton, Ryan	Director, Upward Bound Math Science Program	Upward Bound Math/Science	\$72,500/Annual	12/4/2023	Replacement
Piazza, Lauren	From: Gateway Student Support Assistant To: Administrative Assistant I	From: Enrollment Management To: Arts & Sciences Division	\$14.79/Hour	11/6/2023	Replacement
Price, Andrea	Department Chair, Nursing	Nursing	\$104,834/Annual	11/20/2023	Replacement
Ranowsky, Krystal	CDL Instructor	Commercial Drivers License (CDL)	\$43,372/Annual	11/13/2023	Replacement
Richardson, Tiffany	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	8/21/2023	Non-benefit eligible
Stricklett, Michael	Adjunct Instructor	Applied Industrial Technology	\$51.01/Hour	1/9/2024	Non-benefit eligible
Vasco, Angela	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	8/21/2023	Non-benefit eligible
Walton, Corrina	Adjunct Instructor / OTA Lab Assistant	OTA Program	\$53/35/Hour - Adjunct \$18.19/Hour - Lab Assistant	1/9/2024	Non-benefit eligible
Yant, Joanna	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/8/2024	Non-benefit eligible
Zollo, Dominique	Adjunct, Dietary Programs	Dietetic	\$53.36/Hour	11/20/2023	Non-benefit eligible

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Albrecht, Elizabeth	Associate Professor of Biology	Biology	5/16/2024
Cowley, Steven	Custodian, Midnight	Physical Plant	11/26/2023
Donovan, Amy	Asst. Career Services & Workforce Specialist	Career Services & Workforce Development	12/22/2023
Dressler, Jennifer	Instructor/Clinical Coordinator	Surgical Tech	12/21/2023
Justus, Danny	Custodian, Midnight	Physical Plant	10/30/2023
Peteya, Nancy	Adjunct Instructor	Health & Public Services	11/1/2023
Ray, Timothy	Afternoon/Evening Custodian	Physical Plant	11/21/2023
Steinmetz, Robyn	Director of Marketing & Communications	Marketing, Advancement and Partnerships	1/17/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended November 30, 2023
Fiscal Year 2024**

- Appropriations are higher this year due to increased State Share of Instruction. Tuition and Fees are lower than last year and in line with the budget in accordance with the decline in Fall enrollment. All other Revenue categories are higher than last year.
- 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 November a year ago compared to this year.
- Revenues and expenses are both in line with or better than the budget.

STARK STATE COLLEGE
Statement of Revenues and Expenditures
Unrestricted Educational & General
For the 5 Months Ended November 30, 2023 and 2022

Budget Revision 11/8/23

	Current Year			Prior Year		
	Current Annual Budget	Activity To Date	% Of Annual Budget	Prior Annual Budget	Activity To Date	% Of Annual Budget
REVENUES:						
State Appropriation	\$31,893,068	\$13,417,442	42.1%	\$31,389,756	\$13,079,065	41.7%
Student Fees	34,266,637	17,955,795	52.4%	34,516,256	18,570,984	53.8%
Private Gifts, Grants & Contracts	104,575	64,905	62.1%	300,000	12,330	4.1%
Governmental Grants & Contracts	11,000	0	0.0%	11,000	0	0.0%
Sales & Services: Educational Activities	18,650	10,040	53.8%	19,000	6,964	36.7%
Indirect Costs	141,044	19,554	13.9%	140,000	19,548	14.0%
Other Sources	3,350,385	1,108,498	33.1%	2,961,412	702,682	23.7%
Total Revenues	\$69,785,359	\$32,576,234	46.7%	\$69,337,424	\$32,391,573	46.7%
OTHER ADDITIONS:						
Transfers in	50,000	0	0.0%	50,000	0	0.0%
Total Revenues & Other Additions	\$69,835,359	\$32,576,234	46.6%	\$69,387,424	\$32,391,573	46.7%
EXPENDITURES:						
Personnel Services	\$36,088,730	\$12,776,862	35.4%	\$36,755,876	\$13,000,049	35.4%
Employee Benefits	12,893,019	4,930,961	38.2%	12,516,278	4,874,331	38.9%
Supplies	1,505,981	342,901	22.8%	1,509,663	519,093	34.4%
Travel	252,480	136,383	54.0%	457,059	80,787	17.7%
Information & Communications	1,887,274	804,680	42.6%	2,112,793	742,210	35.1%
Maintenance & Repairs	3,603,610	1,036,449	28.8%	3,833,725	1,300,649	33.9%
Miscellaneous	10,626,615	1,882,900	17.7%	9,947,536	3,145,032	31.6%
Capital Equipment	338,602	133,661	39.5%	460,333	31,381	6.8%
Total Expenditures	\$67,196,311	\$22,044,795	32.8%	\$67,593,263	\$23,693,532	35.1%
OTHER REDUCTIONS:						
Mandatory Transfers	\$0	\$0	0.0%	\$0	\$0	0.0%
Non-Mandatory Transfers:	2,566,150			1,154,592		0.0%
Technology Fee		542,435 ¹			261,057	
Facilities Fee		774,908 ²			372,940	
Other (Scholarships/Grants)		47,469 ³			0	
Non-Mandatory Transfers		\$1,364,812	53.2%		\$633,997	54.9%
Total Expenditures & Other Reductions	\$69,762,461	\$23,409,607	33.6%	\$68,747,855	\$24,327,529	35.4%
NET INCREASE (DECREASE) IN FUND BALANCE	\$72,898	\$9,166,627		\$639,569	\$8,064,044	
Reserves						
Reserve, 6/30/23 [PRELIMINARY]	\$46,917,809	Days in Reserve 255		Committed Reserves:		
Less committed Reserves	(8,933,615)			Akron	569,628	
Anticipated Operating Surplus 6/30/2023	72,898			Hoover	0	
Anticipated Bookstore Net Income (from Pg. 5)	50,000			Barberton	0	
Unencumbered Reserve, 6/30/24	\$38,107,092	207		CDL	50,000	
				Alliance	0	
				White Pond	0	
				Access	8,313,987	
				Total	8,933,615	
Non-Mandatory Transfers						
	Beginning Balance	Transferred In	Expended	Remaining Balance		
¹ Technology Fee	\$715,897	\$542,435	\$0	\$1,258,332		
² Facilities Fee	\$3,656,791	\$774,908	\$115,107	\$4,316,592		
³ Other (Scholarships, TRIO, UBMS)	\$0	\$47,469	\$47,469	\$0		
	\$4,372,688	\$1,364,812	\$162,576	\$5,574,925		

STARK STATE COLLEGE.
Consolidated Balance Sheet
Current & Endowment Funds
As of November 30, 2023 and 2022

	Current Year						Prior Year					
	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)
	Educational and General	Auxiliary Enterprise					Educational and General	Auxiliary Enterprise				
ASSETS:												
Cash & Short-term investments	9,764,299	\$9,022	0	119,533		9,892,854	6,768,379	\$7,069	0	119,533		6,894,981
Insurance Reserve (Health & Dental)	2,426,926					2,426,926	1,877,681					1,877,681
Accounts receivable	14,680,149	(220,305)	60,076			14,519,919	13,297,382	(214,360)	1,052,584			14,135,606
Inventory	0	790,770				790,770	0	891,185				891,185
Prepaid & Deferred expenses	1,355,398	112,962	0			1,468,360	2,507,486	72,528	0			2,580,014
Other receivables	6,598,131	239,610	1,413,656			8,251,397	1,460,537	240,352	745,748			2,446,637
Long-term investments	36,756,186					36,756,186	36,036,856					36,036,856
Interfund Advances:												
Due from Educational & General Fund		12,247,838	0	346,360	(12,594,198)	0		12,233,771	0	335,384	(12,569,154)	0
Due from Current Restricted Fund	576,590				(576,590)	0	136,974				(136,974)	0
Total Assets	\$72,157,678	\$13,179,897	\$1,473,732	\$465,893	(\$13,170,788)	\$74,106,412	\$62,085,295	\$13,230,544	\$1,798,332	\$454,917	(\$12,706,128)	\$64,862,960
LIABILITIES:												
Accounts Payable	\$136,121	(\$25,770)	\$3,796			\$114,147	(\$593,409)	\$35,639	\$29,430			(\$528,339)
Payroll, accrued wages, wthholdings & deductions	639,257	0	0			639,257	602,035	0	0			602,035
Accumulated sick leave & vacation	934,943	17,408				952,352	917,075	15,897				932,972
Accrued health & dental benefits	674,947					674,947	654,423					654,423
Accrued retirement liability - current	(133,535)					(133,535)	150,003					150,003
Insurance claims	1,173,606					1,173,606	993,826					993,826
Other installment purchases	111,946	0				111,946	416,549	0				416,549
Other payables & accrued expenses	8,804,132	36	0			8,804,168	1,223,839	36	0			1,223,875
Deferred revenues	9,495					9,495	0					0
Interfund advances:												
Due to Educational & General Fund			576,590		(576,590)	0			68,974		(68,974)	0
Due to Auxiliary Enterprise Fund	12,247,838				(12,247,838)	0	12,233,771				(12,233,771)	0
Due to Loan Fund	6,844					6,844	0					0
Due to Endowment Fund	346,360				(346,360)	0	335,384				(335,384)	0
Due to Plant Fund	4,319,286					4,319,286	1,748,155				0	1,748,155
Total Liabilities	29,271,239	(8,326)	580,386	0	(13,170,788)	16,672,511	18,681,650	51,572	98,403	0	(12,638,128)	6,193,498
Fund Balances:												
Unappropriated	40,439,930	13,188,222	893,346	465,893		54,987,392	40,957,136	13,178,972	1,699,929	454,917		56,290,953
Appropriated	2,446,509					2,446,509	2,446,509					2,446,509
Total Fund Balances	42,886,439	13,188,222	893,346	465,893		57,433,901	43,403,645	13,178,972	1,699,929	454,917		58,737,462
Total Liabilities & Fund Balances	\$72,157,678	\$13,179,897	\$1,473,732	\$465,893	(\$13,170,788)	\$74,106,412	\$62,085,295	\$13,230,544	\$1,798,332	\$454,917	(\$12,638,128)	\$64,930,960

STARK STATE COLLEGE
Balance Sheet
Current Funds: Unrestricted Educational & General
As of November 30, 2023 and 2022

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Cash & Short-term investments	9,764,299	6,768,379
Insurance Reserve (Health & Dental)	2,426,926	1,877,681
Accounts receivable	14,680,149	13,297,382
Prepaid & Deferred expenses	1,355,398	2,507,486
Other receivables	6,598,131	1,460,537
Long-term investments	36,756,186	36,036,856
Interfund Advances:		
Due from Current Restricted Fund	576,590	136,974
Total Assets	\$72,157,678	\$62,085,295
LIABILITIES:		
Accounts Payable	\$136,121	(\$593,409)
Payroll, accrued wages, withholdings & deductions	639,257	602,035
Accumulated sick leave & vacation	934,943	917,075
Accrued health & dental benefits	674,947	654,423
Accrued retirement liability - current	(133,535)	150,003
Insurance claims	1,173,606	993,826
Other installment purchases	111,946	416,549
Other payables	8,804,132	1,223,839
Deferred revenues	9,495	0
Interfund advances:		
Due to Auxiliary Enterprise Fund	12,247,838	12,233,771
Due to Loan Fund	6,844	0
Due to Endowment Fund	346,360	335,384
Due to Plant Fund	4,319,286	1,748,155
Total Liabilities	\$29,271,239	\$18,681,650
Fund Balances:		
Unallocated	40,439,930	40,957,136
Allocated	2,446,509	2,446,509
Total Fund Balance	42,886,439	43,403,645
Total Liabilities & Fund Balance	\$72,157,678	\$62,085,295
Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [included in RESERVE]	\$31,273,303	\$32,893,091
Appropriated [included in RESERVE]	2,446,509	2,446,509
Additions & Reductions:		
Current Year Revenues & Transfers in	32,576,234	32,391,573
Current Year Expenditures & Transfers out	(23,409,607)	(24,327,529)
Net increase (decrease)	9,166,627	8,064,044
Ending Fund Balance	\$42,886,439	\$43,403,645

STARK STATE COLLEGE
Balance Sheet
Current Funds: Auxiliary Enterprise - Bookstore
As of November 30, 2023 and 2022

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash	\$9,022	\$7,069
Book Inventory	534,231	450,115
Supply Inventory	256,539	441,070
Receivables/Deposit Ch Sales	(220,305)	(214,360)
Other Receivables	239,610	240,352
Prepaid Expenses	112,962	72,528
Due from Educational & General Fund	12,247,838	12,233,771
Total Assets	<u><u>\$13,179,897</u></u>	<u><u>\$13,230,544</u></u>
 LIABILITIES AND FUND BALANCE:		
Accounts payable	\$278	\$326
Sales Tax Payable	(26,047)	35,313
Accrued Expenses	36	36
Wages, Vacation & Sick Benefits Payable	17,408	15,897
Fund Balance	13,188,222	13,178,972
Total Liabilities & Fund Balance	<u><u>\$13,179,897</u></u>	<u><u>\$13,230,544</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [Included in RESERVE]	\$13,197,997	\$13,076,111
Current Year Income	1,486,187	1,546,953
Current Year Expenses	(1,495,962)	(1,444,092)
Net Income	(9,774)	102,861
Ending Fund Balance	<u><u>\$13,188,222</u></u>	<u><u>\$13,178,972</u></u>
Projected Net Income	<u><u>\$50,000</u></u>	

STARK STATE COLLEGE
Balance Sheet
Current Funds: Restricted
As of November 30, 2023 and 2022

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Federal Department Receivables	60,076	1,052,584
Other Receivables	1,413,656	745,748
Total Assets	<u><u>\$1,473,732</u></u>	<u><u>\$1,798,332</u></u>
Accounts Payable	\$3,796	\$29,430
Due to Educational & General Fund	576,590	68,974
Fund Balance	893,346	1,699,929
Total Liabilities & Fund Balance	<u><u>\$1,473,732</u></u>	<u><u>\$1,798,332</u></u>
Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$630,355	\$2,356,182
Additions & Reductions:		
Current Year Revenues & Transfers in	8,760,641	7,321,656
Current Year Expenditures & Transfers out	(8,497,651)	(7,977,909)
Unappropriated	<u><u>\$893,346</u></u>	<u><u>\$1,699,929</u></u>

STARK STATE COLLEGE
Balance Sheet
Endowment Fund
As of November 30, 2023 and 2022

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Investments (SSC Foundation -TKM)	119,533	119,533
Due from Educational & General Fund	346,360	335,384
Total Assets	\$465,893	\$454,917
 FUND BALANCES:		
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	335,384
Presidential Scholarship	26,470	26,470
Total Fund Balance	\$465,893	\$454,917
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$456,977	\$467,553
Additions & Reductions:		
Unappropriated Revenue & Transfers in	8,917	11,791
Current Year Expenditures & Transfers out	0	(24,427)
Ending Fund Balance	\$465,893	\$454,917

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-15-04 Web Communication

Approved by President's Cabinet on: November 1, 2023

New/Revised: Revised

History of the issue: This policy was revised with updated language and wording based on current practices. The marketing and communications department has sole responsibility to update the official Stark State website. Internal groups wishing to create external websites must be approved by the marketing director.

CURRENT/PROPOSED WORDING**POLICY:**

Only material reviewed by the Marketing and Communications department may be published to the Stark State College **official** website. Any links from the official SSC website to other websites hosted by a third party (e.g., professional societies, business affiliates, etc.) must contain a disclaimer stating that the link leads to a non-SSC page and that Stark State College is not responsible for its content. **Any internal groups wanting to create an outside website related to College activities must receive approval of the Director of the Marketing and Communications department.**

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-15 Sexual Misconduct

Approved by President's Cabinet on: December 6, 2023

New/Revised: Revised

History of the issue: This policy was amended to ensure the revisions support current Title IX legislation. Information and definitions were added for gender-based violence, sexual harassment and sexual misconduct.

CURRENT/PROPOSED WORDING

POLICY:

Stark State College ~~is committed and responsible for~~ ~~desires to~~ establishing, ~~and~~ maintaining ~~and~~ providing a safe ~~and~~, secure ~~and non-discriminatory~~ environment for our employees and students, free of sexual misconduct and sex discrimination based on gender, gender identity, ~~or~~ sexual orientation, ~~gender transition status, or pregnancy~~. The College will not tolerate ~~any kind of~~ sexual misconduct ~~and will not compromise the responsibility for addressing issues of sexual misconduct. The College will not tolerate sex-based discrimination or sex-based violence based on sexual orientation, gender identity, gender transition status, or pregnancy~~ ~~sexual misconduct of any kind~~. Sexual misconduct is socially irresponsible and violates the rights of other individuals. Sexual misconduct has the potential of threatening an individual's academic performance, economic livelihood, career advancement, psychological, and total well-being and is prohibited by this policy. This policy is also applicable to all third parties affiliated with the College. Third parties are neither employees nor students and can include, but are not limited to, consultants, vendors, contractors, etc. Sexual misconduct is a serious offense which could lead to dismissal and/or termination from the College and criminal charges being filed with the local law enforcement authority having jurisdiction.

(A) Definitions

- (1) Sexual Misconduct – Any unwelcome behavior of a sexual nature that is committed without consent. Sexual misconduct can occur between persons of the same or different sex. ~~Sexual misconduct is a type of violence that uses power, control, and/or intimidation to harm another. It includes sexual harassment, sexual assault, domestic violence, dating violence, and stalking. It occurs when there is an absence of consent. Consent is a free and clearly given "yes," not the absence of a "no," and cannot be received when a person is incapacitated by alcohol or drugs. Sexual misconduct is a broad term that includes sexual assault (rape, sexual fondling, incest or statutory rape) as well as sexual exploitation and sexual harassment.~~
- (2) Non-Consensual Sexual Contact – Any intentional sexual touching and any other intentional bodily contact in a sexual manner, however slight, with any object, by a man or a woman upon another person that is without consent.
- (3) Incapacitation – A state in which a person cannot make rational decisions because they lack the capacity to give consent. Incapacitation may result from a mental or physical disability, unconsciousness, or from the taking of alcohol or other drugs. Sexual misconduct occurs when a person engages in sexual activity when they knew, or should have known, that the other person was incapacitated.

- (4) Consent – A freely and affirmatively communicated willingness to participate in sexual activity, expressed by clear, unambiguous words or actions. It is the responsibility of the initiator of the sexual activity to ensure that he or she has the other person's consent to engage in sexual activity, throughout the entire sexual activity, by all parties involved. At any time, a participant can communicate that he or she no longer consents to continuing the activity. Consent may never be obtained through the use of force, coercion, or intimidation or if the victim is mentally or physically incapacitated, including through the use of drugs or alcohol. Consent cannot be assumed based on the existence of a previous dating or sexual relationship. The initiator's use of alcohol or drugs does not diminish his/her responsibility to obtain consent.
- (5) Force – The use of physical violence, threat of physical violence, and/or imposing on someone physically to gain sexual access.
- (6) Rape – Penetration, no matter how slight, of the vagina or anus with any body part or object, or oral penetration by a sex organ of another person, without the consent of the victim.
- (7) Coercion – Unreasonable, intimidating, or forcible pressure for sexual activity.
- (8) Sexual Assault – Includes non-consensual vaginal penetration by a penis, object, tongue, or finger; anal penetration by a penis, object, tongue, or finger; and oral copulation (mouth to genital contact), no matter how slight the penetration or contact.
- (9) Sexual Exploitation – Occurs when someone takes non-consensual or abusive sexual advantage of another for his/her own advantage or benefit, or to the benefit or advantage of anyone other than the person being exploited.
- (10) Stalking – Engaging in a course of conduct directed at a specific person that would cause a reasonable person to fear for his or her safety or the safety of others or suffer substantial emotional distress. Course of conduct means two or more acts, including, but not limited to, acts in which the stalker directly, indirectly, or through third parties, by any action, method, device, or means follows, monitors, observes, surveils, threatens, or communicates to or about a person, or interferes with a person's property.
- (11) Domestic Violence – A felony or misdemeanor crime of violence committed by a current or former spouse or intimate partner of the victim; by a person with whom the victim shares a child in common; by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner; by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction in which the crime of violence occurred; or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction in which the crime of violence occurred.
- (12) Intimate Partner Violence/Dating Violence – Violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim; and where the existence of such a relationship shall be determined based on a consideration of the length of the relationship, the type of relationship, and/or the frequency of interaction between the persons involved in the relationship.
- (13) Gender-based violence - Gender-based violence refers to any type of harm that is perpetrated against a person or group of people because of their factual or perceived sex, gender, sexual orientation and/or gender identity.

- (a) Gender-based violence (GBV) is defined as any harmful threat or act directed at an individual or group based on their actual or perceived:
- (1) Biological sex;
 - (2) Gender identity;
 - (3) Gender expression;
 - (4) Sexual orientation; or
 - (5) Difference from social norms related to masculinity or femininity

GBV can include and be identified by physical, sexual, psychological, technological, economic, and emotional abuse. It is rooted in structural gender inequalities, coercive control, and power imbalances.

- (14) Sexual Harassment – is conduct on the basis of sex that satisfies one or more of the following: unwelcomed sexual advances; request for sexual favors; and/or other verbal, non-verbal, or physical conduct of a sexual nature. Sexual Harassment is sex-based harassment that includes gender-based harassment. Sexual harassment is inclusive of sexual violence and gender-based harassment, defined as follows:

(a) **Sexual Violence**

Sexual violence is a form of sexual harassment. Sexual violence refers to physical sexual acts perpetrated against a person's will or where a person is incapable of giving consent (e.g., due to the victim's age or use of drugs or alcohol, or because an intellectual or other disability prevents the victim from having the capacity to give consent). A number of different acts fall into the category of sexual violence, including rape, sexual assault, sexual battery, sexual abuse, and sexual coercion.

(b) **Gender-Based Harassment**

Gender-based harassment is unwelcome conduct based on an individual's actual or perceived sex. It includes slurs, taunts, stereotypes, or name-calling as well as gender-motivated physical threats, attacks, or other hateful conduct.

- (c) An individual can experience harassment of one type or may experience combinations of discriminatory conduct.

- (i) An employee of the College conditioning the provision of aid, benefit, or service of the College on an individual's participation in unwelcome sexual conduct;
- (ii) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the recipient's education program or activity; or
- (iii) "Sexual assault," "dating violence," "domestic violence," or "stalking" as those terms are defined under other federal laws called the Clery Act and the Violence Against Women Act.

- (d) Forms of sexual harassment include:

- (i) Quid Pro Quo (aka – "this for that") – The abuse of power and/or authority. Such behavior is especially harmful in situations where the imposition of unwanted sexual attention is accompanied by an explicit or implied promise of employment, academic success, preferential treatment, the threat of reprisal, or a negative consequence for refusal to engage in behavior of a sexual nature. Sexual harassment may occur without employment, academic, or economic injury to the victim.
- (ii) Hostile Work Environment – Includes any unwelcome, and severe or pervasive action of a sexual nature which unreasonably interferes with job performance or

learning ability and creates an intimidating, or offensive work, academic or athletic environment, even if it leads to no tangible or economic consequences. A single instance of harassment may be sufficient to create a hostile work environment.

(B) Reporting Responsibilities for Sexual Misconduct

- (1) Anyone who believes that an administrator, supervisor, employee, faculty member, student, or non-employee's behavior constitutes discrimination or harassment has a responsibility to report the behavior/action as soon as it is known, but no later than 180 days of the occurrence, so that the College may administer this policy.
- (2) In cases of alleged sexual misconduct where the victim or alleged perpetrator is a student, a potential student, an employee, or a campus visitor the complaint may be made to any of the following:
 - (a) Title IX Coordinator
 - (b) Campus Security
 - (c) Any College employee
 - (d) Student Support Counselor – Confidential Source
 - (e) Interfaith Campus Ministry – Confidential Source
 - (f) A Law Enforcement Officer from the local jurisdiction
- (3) Any person designated to receive complaints under this policy who has direct or constructive knowledge of alleged discriminatory or harassing behavior is a mandatory reporter and must take immediate appropriate action to report the behavior to the Title IX Coordinator. Failure to do so shall result in disciplinary action up to and including termination of employment.

(C) Reporting to an outside agency

Persons who believe that they have been subjected to sexual misconduct may also file a complaint with the local law enforcement agency, **if criminal justice action is desired**, the Ohio Civil Rights Commission, the U.S. Equal Employment Opportunity Commission, or the U.S. Department of Education's Office for Civil Rights. Information and assistance regarding filing charges with any of the agencies may be obtained from the agency directly or from the College's Title IX Coordinator.

(D) Confidentiality

To the extent possible, all information received in connection with the reporting, investigation, and resolution of allegations of sexual misconduct will be treated as confidential, except to the extent it is necessary to disclose information in order to investigate the allegation, take steps to stop, prevent or address the misconduct, resolve the complaint, or when compelled to do so by law. All individuals involved in the process should observe the same standard of discretion and respect for the reputation of everyone involved in the process.

(E) Retaliation

College policy and federal, state, and local law strictly prohibit retaliation in any form against any employee, faculty member, student, vendor, customer, or other person participating in a college program or activity who complains or reports an allegation, or who participates in an investigation of sexual misconduct.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-28 Recordings

Approved by President's Cabinet on: 12/6/23

New/Revised: Revised

History of the issue: This policy is being revised to reference the student policy on use of recording devices in the classroom.

CURRENT/PROPOSED WORDING**POLICY:**

Stark State College prohibits employees from audio or video recording any oral or recorded communications on work time, using any device—including but not limited to audio tape recorders, videotape recorders, cellphones and tablets—unless the employee obtains prior approval from the appropriate Executive Council Member and consent of all parties to the communication. It is the practice of the Human Resources Department not to audio or video record investigations ~~hearings, and/or~~ meetings pertaining to corrective action; however, the **Vice President of Human Resources Director** will not withhold consent to an employee's request to record such an investigation, hearing or meeting when required by federal, state, or local law. **Recording in the classroom is addressed in policy 15-13-37, Electronic Devices in the Classroom.** This policy is not applicable to recordings that are made through telephone or cell phone voicemail systems, and/or Stark State College security systems.

RATIONALE:

The purpose of this policy is to eliminate a chilling effect on the expression of views that may exist when one person is concerned that his or her conversation is being secretly recorded. This concern can inhibit spontaneous and honest dialogue, especially when sensitive or confidential matters are being discussed. Transparency in communication is encouraged. The policy is further warranted by the susceptibility of audio and video recordings to being altered, tampered with, or corrupted.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-15-06 Responding to Public Records Request

Approved by President's Cabinet on: 12/6/23

New/Revised: Revised

History of the issue: This policy is being updated based on changes to the Ohio Revised Code 3357.05 stating the College Board must establish a Trustee Selection Committee. This new Trustee Selection Committee replaces the previous process of Trustee appointment by the local appointing authority.

CURRENT/PROPOSED WORDING**POLICY:**

~~It is the policy of Stark State College~~ holds that openness leads to a better informed citizenry, which leads to better government and better public policy. It is the policy of Stark State College to strictly adhere to ~~the state's~~ the state of Ohio's Public Records Act. All exemptions to openness are to be construed in their narrowest sense, and any denial of public records in response to a valid request must be accompanied by an explanation, including legal authority, as outlined in the Ohio Revised Code. If the request is in writing, the explanation must also be in writing.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-11-01 Composition

Approved by President's Cabinet on: N/A

New/Revised: Revised

History of the issue: This policy is being updated based on changes to the Ohio Revised Code 3357.05 stating the College Board must establish a Trustee Selection Committee. This new Trustee Selection Committee replaces the previous process of Trustee appointment by the local appointing authority.

CURRENT/PROPOSED WORDING

POLICY:

The Board of Trustees shall consist of nine qualified electors residing in the Stark State College (the College) district who are not employees of the College or members of any board of education or educational service center governing board.

- (A) Gubernatorial appointees. Three trustees shall be appointed by the governor with the advice and consent of the senate.
- (B) Local appointees. Six trustees shall be appointed by **a three-person Trustee Selection Committee, with the advice and consent of the senate.** ~~the presidents, or their representatives, of the city and exempted village school district boards of education and of the educational service center governing boards whose territories are included in the Stark State College district. Prior to the appointment of the trustees, the president of the governing board of the educational service center serving Stark county or, if more than one service center serves the county, the president of the governing board of the educational service center serving the largest portion of Stark County, shall call a caucus of those board presidents at a time and place designated by the service center board president. At such caucus, the board presidents or their representatives shall select trustees by majority vote of those attending. Not more than one member of the board of trustees selected in this manner shall be a resident of Summit County, and not more than two members of the board of trustees selected in this manner shall be employees of government agencies. Local trustees shall serve three-year terms. Trustee Selection Committee members are local business, civic or nonprofit leaders in the college service district who are not current members of the College Board and who are appointed by the executive committee of the College Board of Trustees. When a local trustee vacancy occurs, the Board must nominate trustee candidates to the Trustee Selection Committee. The Trustee Selection Committee will meet to consider nominees recommended by the College Board of Trustees, but may also consider other applicants.~~
- The Trustee Selection Committee shall appoint trustees:
- who hold leadership positions within significant industries in the College's service district, to the greatest extent possible;
 - who reside in the College's service district.

Once the Trustee Selection Committee selects the new local trustee, the College must forward that local trustee candidate's name to the State of Ohio for the advice and consent process of the Ohio Senate.

- (C) Terms. The term of office for each trustee shall be three years, with terms arranged so that not less than two or more than three expire in a given year, and terms of the gubernatorial appointees shall expire in different years. Each trustee shall hold office from the date of appointment until the end of the appointed term. ~~Gubernatorial and local trustees~~ Any trustee shall continue in office subsequent to the expiration date of the trustee's term until a successor takes office, ~~or until a period of sixty days has elapsed, whichever occurs first.~~
- (D) Vacancies. If there is a vacancy, such vacancy shall be filled by the authority making the original appointment for the balance of the unexpired term.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-11-06 Procedures

Approved by President's Cabinet on: N/A

New/Revised: Revised

History of the issue: This policy is being updated based on changes to the Ohio Revised Code 3357.05 stating the College Board must establish a Trustee Selection Committee. This new Trustee Selection Committee replaces the previous process of Trustee appointment by the local appointing authority.

CURRENT/PROPOSED WORDING

POLICY:

The Board of Trustees shall consist of nine qualified electors residing in the Stark State College (the College) district who are not employees of the College or members of any board of education or educational service center governing board.

- (A) Gubernatorial appointees. Three trustees shall be appointed by the governor with the advice and consent of the senate.
- (B) Local appointees. Six trustees shall be appointed by **a three-person Trustee Selection Committee, with the advice and consent of the senate.** ~~the presidents, or their representatives, of the city and exempted village school district boards of education and of the educational service center governing boards whose territories are included in the Stark State College district. Prior to the appointment of the trustees, the president of the governing board of the educational service center serving Stark county or, if more than one service center serves the county, the president of the governing board of the educational service center serving the largest portion of Stark County, shall call a caucus of those board presidents at a time and place designated by the service center board president. At such caucus, the board presidents or their representatives shall select trustees by majority vote of those attending. Not more than one member of the board of trustees selected in this manner shall be a resident of Summit County, and not more than two members of the board of trustees selected in this manner shall be employees of government agencies.~~ **Local trustees shall serve three-year terms. Trustee Selection Committee members are local business, civic or nonprofit leaders in the college service district who are not current members of the College board and who are appointed by the executive committee of the College Board of Trustees. When a local trustee vacancy occurs, the Board must nominate trustee candidates to the Trustee Selection Committee. The Trustee Selection Committee will meet to consider nominees recommended by the College Board of Trustees, but may also consider other applicants.**
- The Trustee Selection Committee shall appoint trustees:
- **who hold leadership positions within significant industries in the College's service district, to the greatest extent possible;**
 - **who reside in the College's service district.**

Once the Trustee Selection Committee selects the new local trustee, the College must forward that local trustee candidate's name to the State of Ohio for the advice and consent process of the Ohio Senate.

- (C) Terms. The term of office for each trustee shall be three years, with terms arranged so that not less than two or more than three expire in a given year, and terms of the gubernatorial appointees shall expire in different years. Each trustee shall hold office from the date of appointment until the end of the appointed term. ~~Gubernatorial and local trustees~~ Any trustee shall continue in office subsequent to the expiration date of the trustee's term until a successor takes office, ~~or until a period of sixty days has elapsed, whichever occurs first.~~
- (D) Vacancies. If there is a vacancy, such vacancy shall be filled by the authority making the original appointment for the balance of the unexpired term.

RESOLUTION
To Authorize Tuition Rates for College Credit Plus
for the 2024-2025 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 2024-2025 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 2024-2025 academic year.

Signed this 10th day of January, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

Memorandum of Understanding 2024-2025
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. Adjuncts must complete annual cyber security email trainings and annual Title IX trainings.
12. 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.
13. 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."
14. 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)

District IRN#: _____

ACT Code: _____

15. As in the past, the District will provide the books for students who take courses on Stark State College's campus.
16. When an access code or inclusive access 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 or access.
17. 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.
18. Districts (High School CCP Adjuncts) will provide Never Attends, Mid-Term Grades and Final Grades based on the IHE timelines.
19. Once students have completed the course(s), the IHE will submit official grades to the District in a timely manner.

Stark State College MOU 2024-2025

20. The District and the IHE will implement the policies and procedures of the administrative rule for College Credit Plus underperforming students.
21. IHE and District agree that they will provide any necessary information needed for required College Credit Plus data collection.
22. 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.
23. 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.
24. 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.
25. The IHE will provide adjunct faculty with course evaluations to be administered to students upon completion of the college course.
26. 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.
27. At least one week prior to the start of the online course, supporting high school teachers must complete the online training course, "Succeeding Online."
28. Online courses will follow the IHE semester calendar.

Financial Structure:

29. Neither IHE nor District will charge tuition or fees to students.
30. 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.
31. 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.
32. 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.

Stark State College MOU 2024-2025

- 33. Self-Pay (Option A) students will pay the current IHE tuition rate in accordance with state rules, regardless of a signed MOU.
- 34. 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 funds, as applicable, based on this agreement and College Credit Plus rules and timeline.
- 35. The IHE will retain all State Share of Instruction (SSI) funds for students completing all CCP courses.
- 36. 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. \$76.64/semester credit hour for classes taken online taught fully by IHE faculty member. Stark State College will continue to pick up the cost and management of all textbooks.
 - C. \$82.00/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. \$133.00/semester credit hour for classes taken at a location operated by the IHE
- 37. 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 2024-2025 academic year, including the Summer session in 2024-2025. 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 _____

RESOLUTION
TO REQUEST OUT-OF-STATE FEE WAIVERS FOR STUDENTS TAKING COURSES
AT STARK STATE COLLEGE THROUGH THE
GREATER PITTSBURGH AUTOMOBILE DEALERS ASSOCIATION

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, the Greater Pittsburgh Automobile Dealers Association (GPADA) desires to send students to Stark State College to receive quality education in our Automotive Technology and other programs; and

WHEREAS, Stark State College desires to provide this education to GPADA students; and

WHEREAS, the College would like to request the Chancellor approve an out-of-state fee waiver for students affiliated with the GPADA for each semester in the current biennium (Spring 2024 through Summer 2025, and all summer terms beginning before June 30, 2025), waiving up to \$128 of the \$129 per credit hour of the out-of-state fee to make the College competitive with community colleges and technical schools providing automotive education; and

WHEREAS, the College's current out-of-state fee is \$129 per credit hour and the College expects to serve approximately eight students who take approximately four courses per semester (12 credit hours per semester; 24 credit hours total) for the two semesters, up to \$24,576 in out-of-state fees would be waived in the current biennium (all terms from Spring 2024 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 to request that the Chancellor of the Ohio Department of Higher Education approve the out-of-state fee waiver for students of the Greater Pittsburgh Automobile Dealers Association for the time frame of January 1, 2024 through June 30, 2025.

This resolution is enacted on this 10th day of January, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – December 21, 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: Forcible	On Campus	0	0
	Satellite Location	0	0
Non-forcible	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	1
	Satellite Location	1	2
WEAPONS POSSESSION	On Campus	1	0
	Satellite Location	0	1
TOTALS		4	5
<p>*The following statistics have been added to maintain compliance with the Campus SAVE Act.</p> <p>REPORTED CRIME STATS FOR STARK STATE COLLEGE</p>			

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2022 – December 21, 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	2
	Satellite Location	0	0
DISRUPTIVE BEHAVIOR	On Campus	3	7
	Satellite Location	3	2
INDECENT EXPOSURE	On Campus	0	0
	Satellite Location	0	0
TOTALS		12	13

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)
 23-0122 – Drug-Related Violation (Canton Satellite)
 23-0130 – Disruptive Behavior (Main)
 23-0133 – Disruptive Behavior (Main)
 23-0134 – Drug-Related Violation (Main)
 23-0139 – Drug-Related Violation (Canton Satellite)

2023-2024 Calendar of Board Meetings and Events

<i>DATES</i>	<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
JANUARY, 2024			
7	Sunday	Commencement Ceremony	2 p.m. Canton Civic Center
10	Wednesday	BOARD MEETING	8 a.m. S304
FEBRUARY, 2024			
14	Wednesday	BOARD MEETING	8 a.m. S304
MARCH, 2024			
13	Wednesday	BOARD MEETING	8 a.m. S304
APRIL, 2024			
10	Wednesday	BOARD MEETING	8 a.m. S304
MAY, 2024			
8	Wednesday	BOARD MEETING	8 a.m. S304
19	Sunday	Commencement Ceremony	2 p.m. Canton Civic Center
JUNE, 2024			
12	Wednesday	BOARD MEETING	8 a.m. S304
JULY, 2024			
10	Wednesday	BOARD MEETING	8 a.m. S304
AUGUST, 2024			
14	Wednesday	BOARD MEETING	8 a.m. S304
SEPTEMBER, 2024			
11	Wednesday	BOARD MEETING	8 a.m. S304
OCTOBER, 2024			
9	Wednesday	BOARD MEETING	8 a.m. S304
DECEMBER, 2024			
11	Wednesday	BOARD MEETING	8 a.m. S304

**STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Wednesday, February 14, 2024 - 8:00 a.m.
Board Room S304**

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Public Requests			H. Rashid
V. Agenda Changes			H. Rashid
VI. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 1/10/2024	6.1		
B. Personnel Actions	6.2		
C. Treasurer's Report	6.3		
VII. New Business			
A. Review of FY23 Audited Financials	7.1	X	K. Gardner
VIII. President's Report			P. Jones
IX. Chair's Report			H. Rashid
X. Communications			H. Rashid
A. Security Report	10.1		
B. Out-of-State Travel Log	10.2		
C. Calendar of Board Activity Dates	10.3		
XI. Adjournment		X	H. Rashid
XII. Executive Session		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

Record of Proceedings

Board of Trustees
Stark State College

North Canton, Ohio
January 10, 2024

REGULAR MEETING

The Board of Trustees held its regular monthly meeting on January 10, 2024 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, Elaine Russell Reolfi, Marlé Fernandes, Karen Lefton (virtual), Jeffery Walters, Fonda Williams (virtual), Patricia Wackerly, Tracy Carter, and Michael Wheeler.

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: Tiffany Archer, Amy Lane, and Teri Ross.

PUBLIC REQUESTS

None.

AGENDA CHANGES

None.

CONSENT AGENDA

Second Vice Chair Fernandes 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 November 8, 2023 meeting; Personnel Actions; Treasurer's Report; Policies: 15-15-04 Web Communications; 15-14-15 Sexual Misconduct; 15-14-28 Recordings; and 15-15-06 Responding to Public Records Requests.*

NEW BUSINESS**POLICY 15-11-01 COMPOSITION**

Trustee Walters moved to approve Policy 15-11-01 Composition. Trustee Wackerly provided a second for the motion.

The Policy was unanimously approved as follows:

STARK STATE COLLEGE
POLICIES AND PROCEDURES MANUAL

COMPOSITION

Policy No. 3357:15-11-01

Page 1 of 1

Effective: 10/05/2009

Revised: 02/14/2015

Revised: 01/01/2019

Revised: 01/10/2024

POLICY:

The Board of Trustees shall consist of nine qualified electors residing in the Stark State College (the College) district who are not employees of the College or members of any board of education or educational service center governing board.

- (A) *Gubernatorial appointees. Three trustees shall be appointed by the governor with the advice and consent of the senate.*
- (B) *Local appointees. Six trustees shall be appointed by a three-person Trustee Selection Committee, with the advice and consent of the senate. Not more than one member of the board of trustees selected in this manner shall be a resident of Summit County, and not more than two members of the board of trustees selected in this manner shall be employees of government agencies. Local trustees shall serve three-year terms.*

Trustee Selection Committee members are local business, civic or nonprofit leaders in the college service district who are not current members of the College board and who are appointed by the executive committee of the College Board of Trustees. When a local trustee vacancy occurs, the Board must nominate trustee candidates to the Trustee Selection Committee. The Trustee Selection Committee will meet to consider nominees recommended by the College Board of Trustees, but may also consider other applicants.

The Trustee Selection Committee shall appoint trustees:

- *who hold leadership positions within significant industries in the College's service district, to the greatest extent possible;*
- *who reside in the College's service district.*

Once the Trustee Selection Committee selects the new local trustee, the College must forward that local trustee candidate's name to the State of Ohio for the advice and consent process of the Ohio Senate.

- (C) *Terms. The term of office for each trustee shall be three years, with terms arranged so that not less than two or more than three expire in a given year, and terms of the gubernatorial appointees shall expire in different years. Each trustee shall hold office from the date of appointment until the end of the appointed term. Gubernatorial and local trustees shall continue in office subsequent to the expiration date of the trustee's term until a successor takes office.*
- (D) *Vacancies. If there is a vacancy, such vacancy shall be filled by the authority making the original appointment for the balance of the unexpired term.*

POLICY 15-11-05 PROCEDURES

Trustee Wackerly moved to approve Policy 15-11-06 Procedures. Second Vice Chair Fernandes provided a second for the motion.

The Policy was unanimously approved as follows:

STARK STATE COLLEGE
POLICIES AND PROCEDURES MANUAL

PROCEDURES

Policy No. 3357:15-11-06

Page 1 of 3

Effective: 10/05/2009

Revised: 02/14/2015

Revised: 01/10/2024

POLICY:

The following procedures shall be followed in conducting the business of the Board of Trustees:

- (A) *Oath of office. Each member appointed to the Board of Trustees of the Stark State College district, before entering upon his or her official duties, shall take and subscribe to the following oath:*
- I, (Name), promise and swear to support the Constitution of the United States and the constitution of this state and to honestly, faithfully, and impartially perform and discharge the duties of the office of Member, Board of Trustees, Stark State College district, to which I have been appointed, for the term beginning (Date) and ending at the close of business (Date).*
- (B) *Compensation. Trustees shall serve without compensation, but may be paid their necessary expenses when engaged in the business of the Board.*
- (C) *Legal advisor. The Attorney General shall be the attorney for the Stark State College district and shall provide legal advice in all matters relating to its powers and duties.*
- (D) *Communications. Communications relating to policy, sent or received by employed staff, shall be reported to the Board of Trustees by the President where appropriate.*
- (E) *Public requests. The order of business at any regular or special meeting of the Board of Trustees shall include an opportunity for members of the public to address the Board, provided that the following regulations have been met:*
- (1) *Any person desiring to bring a matter to the attention of the Board must submit a written request to the President not less than five working days prior to the regular or special meeting of the Board. Such request must include the subject to be brought before the Board and the name, address, and telephone number of each person who will participate in the presentation.*
 - (2) *Any individual or group that has followed the procedure stated above will be afforded time to address the Board on the subject designated. Each participant must state name and address upon addressing the Board.*
 - (3) *No more than five minutes per person and/or 15 minutes maximum shall be allotted for the entire presentation on a designated subject.*

- (4) *Any person granted an appearance before the Board on a matter involving a Board employee shall be heard in Executive Session only.*
 - (5) *Disruptive conduct will not be permitted at any meeting of the Board nor will defamatory or abusive remarks be tolerated. Anyone who engages in such disruptive conduct shall be denied further speaking privileges and may be subject to removal by the Board Chair.*
 - (6) *The Board does not obligate itself to consider any request or proposal presented.*
- (F) *Quorum. A majority of the sitting Board members present for a meeting shall constitute a quorum to act on any matter (i.e. if a nine-member board has two current vacancies, then four trustees must be present for a quorum to be achieved). Should a quorum not be present, a roll call shall be made and a notation made of those absent. The meeting can then be adjourned.*
- (G) *Rules of order. Robert's Rules of Order shall be taken as the authority in the transaction of business should the procedure not be defined elsewhere by the Board of Trustees, the Ohio Department of Higher Education, or state statute.*
- (H) *Order of business. The normal order of business shall be as shown. The Board may, however, alter the order of business by common consent of the members in order to accommodate the time schedule of guests or individual members of the Board:*
- (1) *Call to order*
 - (2) *Recognition of visitors*
 - (3) *Roll call*
 - (4) *Public requests*
 - (5) *Agenda changes*
 - (6) *Executive session*
 - (7) *Consent agenda*
 - (8) *Old business*
 - (9) *New business*
 - (10) *Board of trustees work session*
 - (11) *Correspondence*
 - (12) *Board activity dates*

- (I) *Conflict with state laws. No policy, procedure, rule, or regulation shall be operative if it is found to be in conflict with any laws of the State of Ohio.*
- (J) *Indemnification of trustees and officers. Each trustee and officer of Stark State College now or hereafter serving as such, shall be indemnified by the legal entity against any and all claims and liabilities to which one has or shall become subject by reason of serving or having served as such trustee or officer, or by reason of any action alleged to have taken, omitted, or neglected by such trustee or officer; if acting in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the legal entity, and with respect to any criminal action or proceeding, had no reasonable cause to believe conduct was unlawful; and the legal entity shall reimburse each person for all legal expenses reasonably incurred in connection with any such claim or liability.*

The amount paid to any officer or trustee by way of indemnification shall not exceed actual, reasonable, and necessary expenses incurred in connection with the matter involved.

RESOLUTION TO AUTHORIZE TUITION RATES FOR COLLEGE CREDIT PLUS FOR THE 2024-2025 ACADEMIC YEAR

Trustee Wheeler moved to approve the Resolution to Approve Tuition Rates for College Credit Plus for the 2024-2025 Academic Year. First Vice Chair Reolfi provided the second for the motion.

The Resolution was unanimously approved as follows:

**RESOLUTION
To Authorize Tuition Rates for College Credit
Plus for the 2024-2025 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 10th day of January, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

RESOLUTION TO REQUEST OUT-OF-STATE FEE WAIVERS FOR STUDENTS TAKING COURSES AT STARK STATE COLLEGE THROUGH THE GREATER PITTSBURGH AUTOMOBILE DEALERS ASSOCIATION.

Trustee Carter moved to approve the Resolution to Request Out-of-State Fee Waivers for Students Taking Courses at Stark State College Through the Greater Pittsburgh Automobile Dealers Association. Second Vice Chair Fernandes provided the second for the motion.

The Resolution was unanimously approved as follows:

**RESOLUTION
TO REQUEST OUT-OF-STATE FEE WAIVERS FOR STUDENTS TAKING COURSES
AT STARK STATE COLLEGE THROUGH THE
GREATER PITTSBURGH AUTOMOBILE DEALERS ASSOCIATION**

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, the Greater Pittsburgh Automobile Dealers Association (GPADA) desires to send students to Stark State College to receive quality education in our Automotive Technology and other programs; and

WHEREAS, Stark State College desires to provide this education to GPADA students; and

WHEREAS, the College would like to request the Chancellor approve an out-of-state fee waiver for students affiliated with the GPADA for each semester in the current biennium (Spring 2024 through Summer 2025, and all summer terms beginning before June 30, 2025), waiving up to \$128 of the \$129 per credit hour of the out-of-state fee to make the College competitive with community colleges and technical schools providing automotive education; and

WHEREAS, the College's current out-of-state fee is \$129 per credit hour and the College expects to serve approximately eight students who take approximately four courses per semester (12 credit hours per semester; 24 credit hours total) for the two semesters, up to \$24,576 in out-of-state fees would be waived in the current biennium (all terms from Spring 2024 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 to request that the Chancellor of the Ohio Department of Higher Education approve the out-of-state fee waiver for students of the Greater Pittsburgh Automobile Dealers Association for the time frame of January 1, 2024 through June 30, 2025.

This resolution is enacted on this 10th day of January, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

PRESIDENT'S REPORT

In addition to the written report, the following updates were provided:

- President Jones thanked all of the Trustees for participating in the College's commencement ceremony. There were 274 graduates, and 161 walked at commencement.
- We are proud to share that we had our first I PROMISE graduate at commencement through the support and partnership of the LeBron James Family Foundation. We look forward to many more graduates through the I PROMISE program.

CHAIR'S REPORT

- Chair Rashid asked Trustees to review the annual board meeting dates in Exhibit 10.2 of the board packet. Trustees indicated their approval of the annual board meeting dates.
- Chair Rashid reminded Trustees they will be receiving information from the Ohio Ethics Commission for the filing of their financial disclosure forms, which are due May 15, 2024.
- Chair Rashid asked for two Trustees who would be interested in volunteering to participate in the Board of Trustees Strategic Excellence Awards process. Trustees Carter and Wackerly volunteered to work together on these awards.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

EXECUTIVE SESSION

At 9:05 a.m., Trustee Wheeler moved to go into Executive Session to consider the employment of a public employee, according to R.C. 121.22G (1). Trustee Carter provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 10:01 a.m., First Vice Chair Reolfi moved to return to open session. Trustee Wheeler provided the second for the motion. The motion carried.

ADJOURNMENT

At 10:02 a.m., Trustee Carter moved to adjourn. Second Vice Chair Fernandes provided the second for the motion.

The motion carried.

Harun Rashid
Chair, Board of Trustees
January 10, 2024

Para M. Jones, Ph.D.
President
January 10, 2024

**PERSONNEL ACTIONS
Board Agenda
February 14, 2024**

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Al-Niemi, Fearase	Adjunct Instructor	Mathematics	\$53.36/Hour	1/11/2024	Non-benefit eligible
Badar, Rebecca	Media Specialist / Staff Writer	Marketing & Communications	\$53,471/Annual	1/2/2024	Replacement
Barnstable, Danielle	Seasonal College Store Clerk (PT)	Bookstore	\$11.86/Hour	1/8/2024	Addition
Bodnar, Anna	Administrative Assistant I	Business, Engineering & IT	\$17.59/Hour	1/3/2024	Replacement
Bonner, Iain	EMS Instructional Assistant	Emergency Services	\$37.58/Hour	1/16/2024	Non-benefit eligible
Bracker, Rachel	Physical Science Lab Technician	Chemistry	\$50,423/Annual	1/8/2024	Replacement
Breeze, Nyentoh	HR Intern	Human Resources	\$13.55/Hour	1/16/2024	Temporary / Non-benefit eligible
Campbell, Laura	Adjunct Instructor / OTA Lab Assistant	OTA Program	\$53.36/Hour - Adjunct \$45.85/Hour - OTA Asst. Clinic Instructor	1/9/2024	Non-benefit eligible
Cooper, Harry	Adjunct Instructor, Digital Media	Digital Media	\$53.36/Hour	1/9/2024	Non-benefit eligible
Crine, Keegan	Seasonal College Store Clerk (PT)	Bookstore	\$12.03/Hour	1/22/2024	\$.10/hour increase for internal equity
Daily, Carrie	Adjunct Instructor, Social Science	Social Sciences	\$53.36/Hour	1/8/2024	Non-benefit eligible
Dempsey, Heather	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/20/2024	Non-benefit eligible
Doerrer, Mason	Tutor (PT)	Biology	\$15.79/Hour	1/16/2024	Non-benefit eligible
Drown, Brandie	Gateway Student Support Assistant (PT)	Student Services - Akron	\$17.79/Hour	1/2/2024	Replacement / Non-benefit eligible
Gupta, Ashim	Adjunct, Biology	Biology	\$53.36/Hour	1/9/2024	Non-benefit eligible
Hall, Lamont	Instructional Assistant, CDL Training (PT)	Automotive, Transportation & CDL	\$21.49/Hour	1/3/2024	Non-benefit eligible
Herraiz, Michelle	From: PT Biology Lab Technician TO: FT Biology Lab Technician	Biology	\$22.59/Hour	1/8/2024	FT hours extended additional semester, 01/08/2024 to 6/12/2024
Johnson, Lisa	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/29/2024	Non-benefit eligible
Jones, Jaime	Instructor of Emergency Medical Services	Emergency Medical Services	\$51,872/Annual	1/8/2024	Replacement
Kerr, Eric	Instructional Assistant, CDL Training (PT)	Automotive, Transportation & CDL	\$21.49/Hour	1/3/2024	Non-benefit eligible
Kukasky, David R.	Instructional Assistant, CDL Training (PT)	Automotive, Transportation & CDL	\$21.49/Hour	1/2/2024	Non-benefit eligible
Mallernee, Dean	From: Department Chair To: Dean of Health & Public Services	From: Dental Hygiene To: Health & Public Services	From: \$105,218/Annual To: 123,218/Annual	1/8/2024	Promotion / Replacement
Mathieson, Melanie	Biology Lab Technician	Biology	\$43,774/Annual	1/2/2024	Replacement
Mayle, Vance	Surgical Assisting Instructional Assistant (PT)	Surgical Technology	\$38.14/Hour	1/9/2024	Non-benefit eligible
Mbimba, Thomas	Adjunct, Biology	Biology	\$53.36/Hour	1/16/2024	Non-benefit eligible
Moser, Mandy	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/7/2024	Non-benefit eligible
Neptune, Katie	Respiratory Care Instructional Assistant (PT)	Respiratory, Laboratory & Surgical Programs	\$38.14/Hour	1/9/2024	Non-benefit eligible
Orzo, Alexis	PT Tutor	Biology	\$15.79/Hour	1/8/2024	Non-benefit eligible
Owens, Willie	Seasonal College Store Clerk (PT)	Bookstore	\$12.03/Hour	1/22/2024	\$.10/hour increase for internal equity
Pagas, Jessica	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/8/2024	Non-benefit eligible
Revlock, Therese	From: Assoc. Professor of Comm., Humanities & Reading To: Title III Activity/Project Coordinator	From: Comm., Humanities & Reading To: V-P Academic Affairs & CCS	From: \$68,163/Annual To: \$83,340/Annual	1/8/2024	Special Assignment Under Title III Grant
Shannon, Nathaniel	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/8/2024	Non-benefit eligible
Stauffer, Terrol	Police Science Instructional Assistant (PT)	Law Enforcement	\$35.05/Hour	2/19/2024	Non-benefit eligible
Swingle, Catherine	Instructional Assistant, CDL Training (PT)	Automotive, Transportation & CDL	\$21.49/Hour	1/2/2024	Non-benefit eligible
Tercek, Patricia	Seasonal College Store Clerk (PT)	Bookstore	\$11.86/Hour	1/8/2024	Addition
VanMeter, Steven	EMS Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	1/22/2024	Non-benefit eligible
Varga, Nicholas	Adjunct Instructor	Mathematics	\$53.36/Hour	1/8/2024	Additional role / Non-benefit eligible
Walton, Corrina	Lab Assistant / OTA Assistant Clinical Instructor (PT)	OTA Program	\$18.19/Hour - Lab Assistant \$46.86/Hour - Asst. Clinical Instructor	1/9/2024	Non-benefit eligible
Ware, Bonnie	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/8/2024	Non-benefit eligible
Wessel, Tina	Seasonal College Store Clerk (PT)	Bookstore	\$12.03/Hour	1/22/2024	\$.10/hour increase for internal equity
West, Shari	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	1/23/2024	Non-benefit eligible
Wirbel, Mark	Adjunct Instructor, Digital Media	Digital Media	\$53.36/Hour	1/9/2024	Non-benefit eligible

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Amato, David	Gateway Student Support Assistant	Admissions	2/9/2024
Fishburn, Barry	Custodian - Midnights	Physical Plant	1/10/2024
Shaffer, Stephen	Campus Security Officer	Campus Security	1/31/2024
Sullivan, Ryan	EMS Instructional Assistant	Emergency Services	1/31/2023
Weber, Cherie	Adjunct Instructor	Massage Therapy	1/13/2023
West, Bonnie	Gateway Student Support Assistant	Advising & Gateway Student Services	1/26/2024
Williams, Corey	Midnight Custodian	Physical Plant	1/24/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended December 31, 2023
Fiscal Year 2024**

- Prior year balances are now final. The Auditor of State has released the FY2023 Audit Report.
- Tuition and Fees are lower than last year with the decline in Fall enrollment, but they are in line with the budget. All other Revenue categories are higher than last year.
- Labor costs are similar to last year due to scheduling efficiencies for the summer and fall schedules, and slightly less full-time employees.
- Supplies, Communications & Marketing, Maintenance & Repairs and Miscellaneous expenses are lower than last year. Travel and Fixed Assets purchases are higher than last year. Few fixed assets had been purchased through the end of December a year ago.

**Statement of Revenues and Expenditures
Unrestricted Educational & General
For the 6 Months Ended December 31, 2023 and 2022**

Budget Revision 11/8/23

	Current Year			Prior Year			
	Current Annual Budget	Activity To Date	% Of Annual Budget	Prior Annual Budget	Activity To Date	% Of Annual Budget	
REVENUES:							
State Appropriation	\$31,893,068	\$16,090,591	50.5%	\$31,389,756	\$15,694,878	50.0%	
Student Fees	34,266,637	18,223,356	53.2%	34,516,256	18,792,572	54.4%	
Private Gifts, Grants & Contracts	104,575	165,632	158.4%	300,000	15,050	5.0%	
Governmental Grants & Contracts	11,000	0	0.0%	11,000	0	0.0%	
Sales & Services: Educational Activities	18,650	10,873	58.3%	19,000	7,475	39.3%	
Indirect Costs	141,044	44,417	31.5%	140,000	19,548	14.0%	
Other Sources	3,350,385	1,736,213	51.8%	2,961,412	843,811	28.5%	
Total Revenues	\$69,785,359	\$36,271,082	52.0%	\$69,337,424	\$35,373,334	51.0%	
OTHER ADDITIONS:							
Transfers in	50,000	0	0.0%	50,000	0	0.0%	
Total Revenues & Other Additions	\$69,835,359	\$36,271,082	51.9%	\$69,387,424	\$35,373,334	51.0%	
EXPENDITURES:							
Personnel Services	257,595,000	\$36,088,730	\$17,346,408	48.1%	\$36,755,876	\$17,419,605	47.4%
Employee Benefits	257,595,000	12,893,019	6,215,030	48.2%	12,516,278	6,131,053	49.0%
Supplies	0.383	1,505,981	403,513	26.8%	1,509,663	599,884	39.7%
Travel	369,881.468	252,480	141,716	56.1%	457,059	98,695	21.6%
Information & Communications	-117,401.468	1,887,274	897,251	47.5%	2,112,793	898,534	42.5%
Maintenance & Repairs	-97,401.468	3,603,610	1,214,654	33.7%	3,833,725	1,520,001	39.6%
Miscellaneous		10,626,615	2,309,070	21.7%	9,947,536	3,568,104	35.9%
Capital Equipment		338,602	136,593	40.3%	460,333	31,381	6.8%
Total Expenditures	\$67,196,311	\$28,664,235	42.7%	\$67,593,263	\$30,267,257	44.8%	
OTHER REDUCTIONS:							
Mandatory Transfers		\$0	\$0	0.0%	\$0	\$0	0.0%
Non-Mandatory Transfers:	2,566,150				1,154,592		0.0%
Technology Fee			546,074	¹		263,838	
Facilities Fee			780,106	²		376,912	
Other (Scholarships/Grants)			47,469	³		0	
Non-Mandatory Transfers			\$1,373,649	53.5%		\$640,750	55.5%
Total Expenditures & Other Reductions	\$69,762,461	\$30,037,884	43.1%	\$68,747,855	\$30,908,007	45.0%	
NET INCREASE (DECREASE) IN FUND BALANCE	\$72,898	\$6,233,198		\$639,569	\$4,465,326		
Reserves							
Reserve, 6/30/23			Days in Reserve		Committed Reserves:		
Less committed Reserves	\$46,917,809		255		Akron	569,628	
Anticipated Operating Surplus	(8,933,615)				Hoover	0	
Anticipated Bookstore Net Income (from Pg. 5)	72,898				Barberton	0	
Unencumbered Reserve, 6/30/24	50,000				CDL	50,000	
	\$38,107,092		207		Alliance	0	
					White Pond	0	
					Access	8,313,987	
					Total	8,933,615	
Non-Mandatory Transfers							
	Beginning Balance	Transferred In	Expended	Remaining Balance			
¹ Technology Fee	\$715,897	\$546,074	\$0	\$1,261,971			
² Facilities Fee	\$3,656,791	\$780,106	\$134,934	\$4,301,963			
³ Other (Scholarships, TRIO, UBMS)	\$0	\$47,469	\$47,469	\$0			
	\$4,372,688	\$1,373,649	\$182,403	\$5,563,934			

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

	Current Year						Prior Year					
	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)
	Educational and General	Auxiliary Enterprise					Educational and General	Auxiliary Enterprise				
ASSETS:												
Cash & Short-term investments	6,356,140	\$10,336	0	119,533		6,486,009	4,652,279	\$6,450	0	119,533		4,778,262
Insurance Reserve (Health & Dental)	2,426,926					2,426,926	1,877,681					1,877,681
Accounts receivable	14,593,884	(220,305)	82,818			14,456,397	12,921,865	(215,124)	955,345			13,662,086
Inventory	0	790,770				790,770	0	891,185				891,185
Prepaid & Deferred expenses	1,355,398	112,962	0			1,468,360	2,650,234	72,528	0			2,722,762
Other receivables	6,613,027	239,610	1,472,702			8,325,339	1,556,382	240,352	757,553			2,554,287
Long-term investments	37,284,296					37,284,296	36,049,603					36,049,603
Interfund Advances:												
Due from Educational & General Fund		11,972,356	0	330,773	(12,303,129)	0		11,829,076	0	335,384	(12,164,460)	0
Due from Current Restricted Fund	852,649				(852,649)	0	7,364				(7,364)	0
Total Assets	\$69,482,319	\$12,905,730	\$1,555,520	\$450,306	(\$13,155,778)	\$71,238,096	\$59,715,407	\$12,824,467	\$1,712,898	\$454,917	(\$12,171,823)	\$62,535,866
LIABILITIES:												
Accounts Payable	\$190,181	(\$25,890)	\$62			\$164,353	\$340,797	(\$35,816)	\$373			\$305,354
Payroll, accrued wages, wthholdings & deductions	943,423	0	0			943,423	873,734	0	0			873,734
Accumulated sick leave & vacation	934,943	17,408				952,352	917,075	15,897				932,972
Accrued health & dental benefits	670,884					670,884	652,098					652,098
Accrued retirement liability - current	290,029					290,029	277,411					277,411
Insurance claims	1,173,606					1,173,606	993,826					993,826
Other installment purchases	111,946	0				111,946	416,549	0				416,549
Other payables & accrued expenses	8,804,132	36	0			8,804,168	1,221,062	36	0			1,221,098
Deferred revenues	5,285					5,285	0					0
Interfund advances:												
Due to Educational & General Fund			852,649		(852,649)	0			7,364		(7,364)	0
Due to Auxiliary Enterprise Fund	11,972,356				(11,972,356)	0	11,829,076				(11,829,076)	0
Due to Loan Fund	6,844					6,844	480					480
Due to Endowment Fund	330,773				(330,773)	0	335,384				(335,384)	0
Due to Plant Fund	4,094,907					4,094,907	2,053,503				0	2,053,503
Total Liabilities	29,529,309	(8,446)	852,711	0	(13,155,778)	17,217,796	19,910,996	(19,884)	7,737	0	(12,171,823)	7,727,025
Fund Balances:												
Unappropriated	37,506,501	12,914,176	702,809	450,306		51,573,792	37,357,902	12,844,351	1,705,161	454,917		52,362,331
Appropriated	2,446,509					2,446,509	2,446,509					2,446,509
Total Fund Balances	39,953,010	12,914,176	702,809	450,306		54,020,301	39,804,411	12,844,351	1,705,161	454,917		54,808,840
Total Liabilities & Fund Balances	\$69,482,319	\$12,905,730	\$1,555,520	\$450,306	(\$13,155,778)	\$71,238,096	\$59,715,407	\$12,824,467	\$1,712,898	\$454,917	(\$12,171,823)	\$62,535,866

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

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Cash & Short-term investments	6,356,140	4,652,279
Insurance Reserve (Health & Dental)	2,426,926	1,877,681
Accounts receivable	14,593,884	12,921,865
Prepaid & Deferred expenses	1,355,398	2,650,234
Other receivables	6,613,027	1,556,382
Long-term investments	37,284,296	36,049,603
Interfund Advances:		
Due from Current Restricted Fund	852,649	7,364
Total Assets	\$69,482,319	\$59,715,407
LIABILITIES:		
Accounts Payable	\$190,181	\$340,797
Payroll, accrued wages, withholdings & deductions	943,423	873,734
Accumulated sick leave & vacation	934,943	917,075
Accrued health & dental benefits	670,884	652,098
Accrued retirement liability - current	290,029	277,411
Insurance claims	1,173,606	993,826
Other installment purchases	111,946	416,549
Other payables	8,804,132	1,221,062
Deferred revenues	5,285	0
Interfund advances:		
Due to Auxiliary Enterprise Fund	11,972,356	11,829,076
Due to Loan Fund	6,844	480
Due to Endowment Fund	330,773	335,384
Due to Plant Fund	4,094,907	2,053,503
Total Liabilities	\$29,529,309	\$19,910,996
Fund Balances:		
Unallocated	37,506,501	37,357,902
Allocated	2,446,509	2,446,509
Total Fund Balance	39,953,010	39,804,411
Total Liabilities & Fund Balance	\$69,482,319	\$59,715,407
Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [included in RESERVE]	\$31,273,303	\$32,892,575
Appropriated [included in RESERVE]	2,446,509	2,446,509
Additions & Reductions:		
Current Year Revenues & Transfers in	36,271,082	35,373,334
Current Year Expenditures & Transfers out	(30,037,884)	(30,908,007)
Net increase (decrease)	6,233,198	4,465,326
Ending Fund Balance	\$39,953,010	\$39,804,411

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

	<u>Current</u> <u>Year</u>	<u>Prior</u> <u>Year</u>
ASSETS		
Cash	\$10,336	\$6,450
Book Inventory	534,231	450,115
Supply Inventory	256,539	441,070
Receivables		
Receivables/Deposit Ch Sales	(220,305)	(215,124)
Other Receivables	239,610	240,352
Prepaid Expenses	112,962	72,528
Due from Educational & General Fund	11,972,356	11,829,076
Total Assets	<u><u>\$12,905,730</u></u>	<u><u>\$12,824,467</u></u>
 LIABILITIES AND FUND BALANCE:		
Sales Tax Payable	(25,890)	(35,816)
Accrued Expenses	36	36
Wages, Vacation & Sick Benefits Payable	17,408	15,897
Fund Balance	12,914,176	12,844,351
Total Liabilities & Fund Balance	<u><u>\$12,905,730</u></u>	<u><u>\$12,824,467</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [Included in RESERVE]	<u>\$13,197,997</u>	\$13,076,111
Current Year Income	1,503,515	1,579,119
Current Year Expenses	<u>(1,787,336)</u>	<u>(1,810,879)</u>
Net Income	(283,821)	(231,760)
Ending Fund Balance	<u><u>\$12,914,176</u></u>	<u><u>\$12,844,351</u></u>
Projected Net Income	<u><u>\$50,000</u></u>	

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

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Federal Department Receivables	82,818	955,345
Other Receivables	1,472,702	757,553
Prepaid Expenses	0	0
Total Assets	\$1,555,520	\$1,712,898
Accounts Payable	\$62	\$373
Due to Educational & General Fund	852,649	7,364
Fund Balance	702,809	1,705,161
Total Liabilities & Fund Balance	\$1,555,520	\$1,712,898
Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$630,355	\$2,327,731
Additions & Reductions:		
Current Year Revenues & Transfers in	8,867,983	7,537,478
Current Year Expenditures & Transfers out	(8,795,529)	(8,160,048)
Unappropriated	\$702,809	\$1,705,161

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

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Investments (SSC Foundation -TKM)	119,533	119,533
Due from Educational & General Fund	330,773	335,384
Total Assets	\$450,306	\$454,917
 FUND BALANCES:		
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	330,773	335,384
Presidential Scholarship	26,470	26,470
Total Fund Balance	\$450,306	\$454,917
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$456,977	\$467,553
Additions & Reductions:		
Unappropriated Revenue & Transfers in	7,726	11,791
Current Year Expenditures & Transfers out	(14,397)	(24,427)
Ending Fund Balance	\$450,306	\$454,917

STARK STATE COLLEGE

STARK COUNTY

Single Audit

For the Year Ended June 30, 2023





88 East Broad Street
Columbus, Ohio 43215
IPARepor@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, 2022 through June 30, 2023. 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 black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

January 19, 2024

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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, 2023, 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, 2023, 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.

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 December 19, 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.
December 19, 2023

Stark State College
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2023
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, 2023 and 2022. 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)
For the year ended June 30, 2023
Unaudited

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 position, being detailed by the type of commitment that gave rise to the underlying assets.

Condensed Statement of Net Position		
<i>(in thousands)</i>		
	2023	2022
<u>Assets</u>		
Current Assets		
Cash & cash equivalents & investments	\$7,378	\$37,369
Student accounts receivable, net	7,366	5,815
Intergovernmental & other receivables	6,271	8,040
Other current assets	4,790	6,523
Total current assets	25,805	57,747
Noncurrent Assets		
Investments	36,310	2,649
Capital assets, net	96,216	98,306
Other noncurrent assets	10,395	8,444
Total noncurrent assets	142,921	109,399
Total assets	\$168,726	\$167,146
Deferred Outflow of Resources	\$20,649	\$13,869
<u>Liabilities & Net Position</u>		
Current Liabilities		
Accounts payable & accrued liabilities	\$2,740	\$1,115
Unearned revenue	3,146	1,439
Other current liabilities	3,501	3,487
Total current liabilities	9,387	6,041
Long-Term Liabilities	64,307	32,969
Total liabilities	73,694	39,010
Deferred Inflow of Resources	\$16,728	\$40,824
Net Position		
Net investment in capital assets	95,252	98,086
Restricted	1,001	1,850
Unrestricted	2,700	1,245
Total net position	\$98,953	\$101,181

Stark State College
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2023
Unaudited

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.

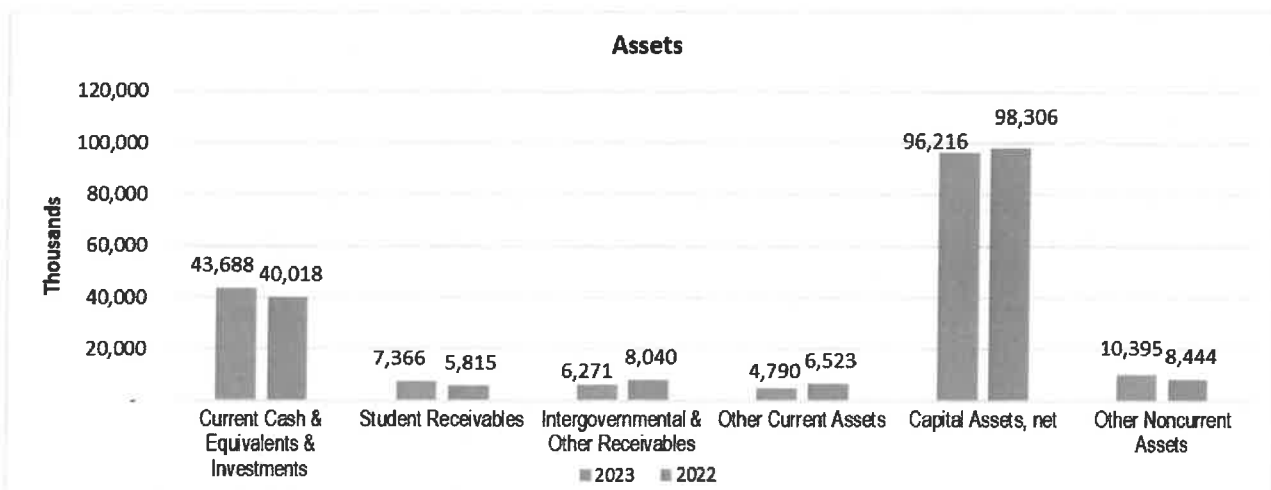
Condensed Statement of Revenues, Expenses and Changes in Net Position				
(in thousands)				
	2023	2022	<u>Increase (Decrease)</u>	
<u>Revenues</u>			<u>\$</u>	<u>%</u>
Operating Revenues				
Tuition and fees, net	\$20,297	\$21,896	(\$1,599)	-7.3%
Federal grants and contracts	1,284	21,384	(20,100)	-94.0%
Auxiliary enterprises: bookstore	3,015	2,704	311	11.5%
Other operating revenues	3,076	3,298	(222)	-6.7%
Total operating revenues	<u>27,672</u>	<u>49,282</u>	<u>(21,610)</u>	<u>-43.8%</u>
Expenses				
Operating Expenses				
Educational and general	74,985	67,010	7,975	11.9%
Auxiliary enterprises: bookstore	2,867	2,797	70	2.5%
Total operating expenses	<u>77,852</u>	<u>69,807</u>	<u>8,045</u>	<u>11.5%</u>
Operating loss	<u>(50,180)</u>	<u>(20,525)</u>	<u>(29,655)</u>	<u>-144.5%</u>
<u>Nonoperating Revenues (Expenses)</u>				
State appropriations	31,648	31,032	616	2.0%
Federal grants and subsidies	11,515	12,182	(667)	-5.5%
Other nonoperating revenue	2,347	1,029	1,318	128.1%
Other nonoperating (expenses)	239	(273)	512	-187.5%
Net nonoperating revenues (expenses)	<u>45,749</u>	<u>43,970</u>	<u>1,779</u>	<u>4.0%</u>
(Loss) Income before other revenues, expenses, gains or losses	<u>(4,431)</u>	<u>23,445</u>	<u>(27,876)</u>	<u>-118.9%</u>
Capital appropriations, gifts & grants	2,203	4,386	(2,183)	-49.8%
Increase (Decrease) in Net Position	<u>(2,228)</u>	<u>27,831</u>	<u>(30,059)</u>	<u>-108.0%</u>
Net Position, beginning of year	<u>101,181</u>	<u>84,763</u>	<u>16,418</u>	<u>19.4%</u>
Prior Period Adjustments		<u>(11,413)</u>	<u>11,413</u>	<u>0.0%</u>
Net Position - end of year, restated	<u>\$98,953</u>	<u>\$101,181</u>	<u>(\$2,228)</u>	<u>-2.2%</u>

Stark State College
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2023
Unaudited

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.

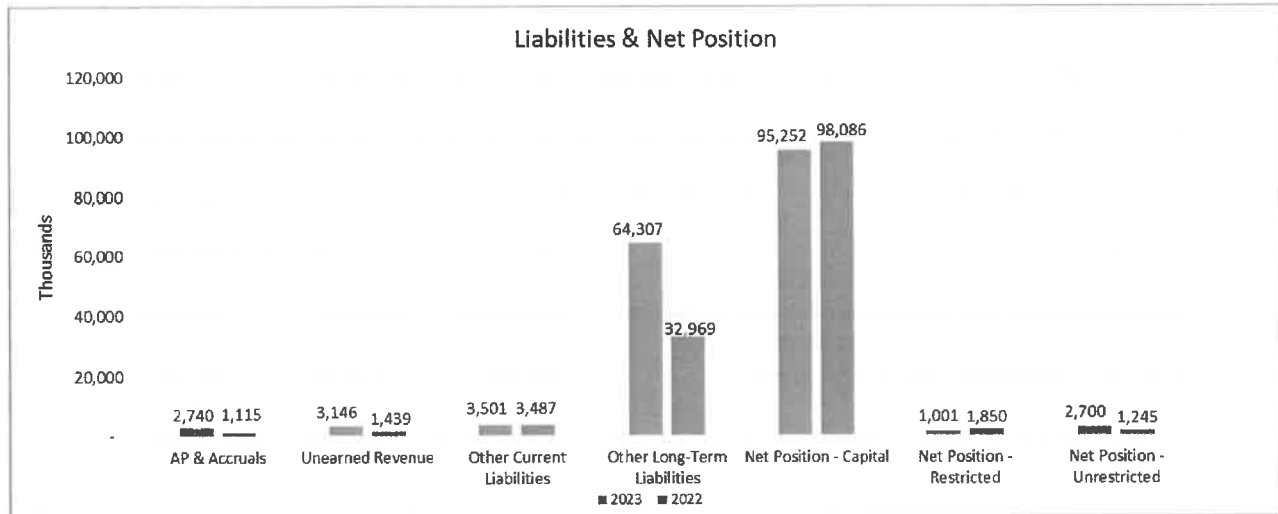
Condensed Statement of Cash Flows				
<i>(in thousands)</i>				
	2023	2022	<u>Increase (Decrease)</u>	
			\$	%
Net cash provided (used) by Operating Activities	(\$39,488)	(\$22,621)	(\$16,867)	-74.6%
Net cash provided (used) by Noncapital Financing Activities	45,593	42,226	3,367	8.0%
Net cash provided (used) by Capital Financing Activities	(4,291)	(1,820)	(2,471)	-135.8%
Net cash provided (used) by Investing Activities	(31,805)	2,355	(34,160)	-1450.5%
Net increase (decrease) in cash	<u>(29,991)</u>	<u>20,140</u>	<u>(50,131)</u>	<u>-248.9%</u>
Cash - beginning of year	<u>37,369</u>	<u>17,229</u>	20,140	116.9%
Cash - end of year	<u>\$7,378</u>	<u>\$37,369</u>	(\$29,991)	-80.3%

Analysis of Assets and Liabilities & Net Position



Total assets increased by \$1,580,000 during the year to a year-end amount of \$168,726,000. Of this amount, \$2,090,000 was related to net capital asset decreases. This was after the restatement of Capital Assets for land and land improvements. Current cash and cash equivalents and short-term investments decreased by \$29,991,000, while long-term investments increased \$33,661,000 for a total increase of \$3,670,000 between cash and investments. Student Accounts Receivable increased \$1,551,000 and Intergovernmental and Other Receivables decreased by \$1,769,000. All other Current and Noncurrent Assets increased by \$218,000.

Stark State College
Management's Discussion and Analysis (MD&A)
 For the year ended June 30, 2023
 Unaudited



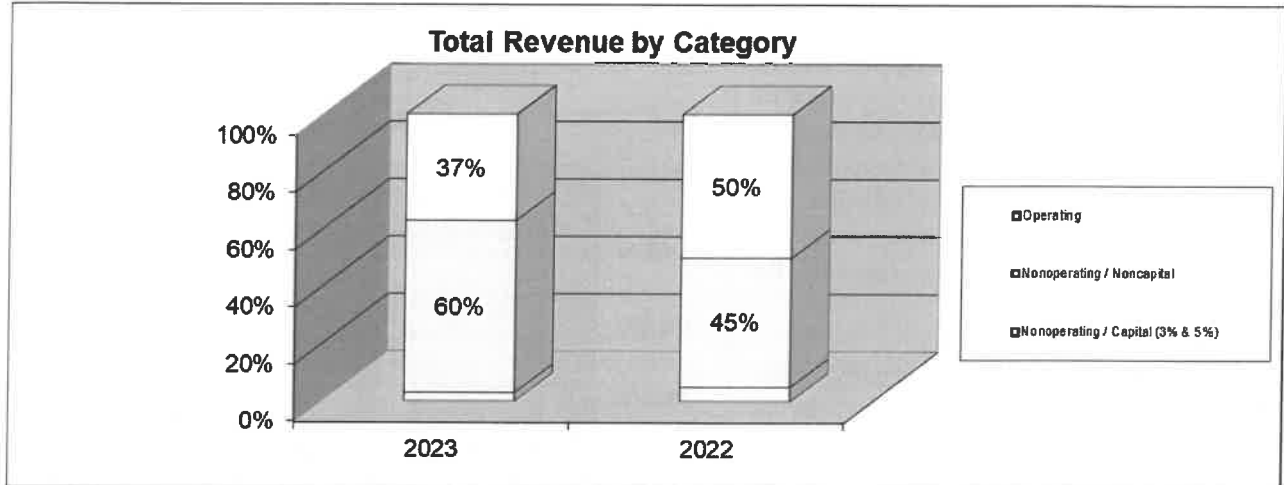
Total liabilities excluding net pension liability and net other postemployment benefit liability increased since the beginning of the year by \$3,076,000 to a year-end amount of \$11,382,000. The noncurrent long-term liabilities excluding net pension liability decreased \$270,000 to \$1,995,000. Other Post Employment Benefits (OPEB) and Net Pension Liabilities increased \$31,608,000 following changes made to actuarial assumptions, plan benefits, unfavorable investment returns and unrealized losses due to rising interest rates by the Ohio public pension systems. Current liabilities increased by \$3,346,000 to \$9,387,000. Total liabilities increased by \$34,684,000 to a year-end amount of \$73,694,000.

Total net position decreased \$2,228,000 following negative 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 \$1,455,000, and net restricted position decreased \$849,000. The increase in unrestricted net position resulted primarily from favorable results of operations.

Stark State College
 Management's Discussion and Analysis (MD&A)
 For the year ended June 30, 2023
 Unaudited

Analysis of Revenues

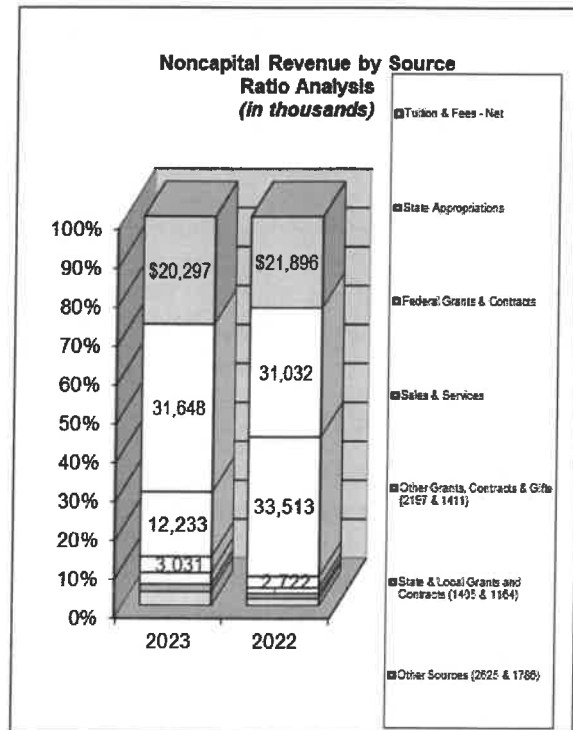
The following chart provides categorical ratios of the College's revenue as a whole for the years ended June 30, 2023 and 2022:



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 42% and 32% of total revenue in 2023 and 2022. 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 \$20,088,000 this year (-21.5%). 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 Fall term of 2022. Gross tuition increased \$438,000. The scholarship allowance increased \$2,031,000. All other tuition changes due to enrollment decreases and other fees decreased \$6,000. The end result was that the Tuition and fees, net of scholarship allowance decreased \$1,599,000 (-7.3%).



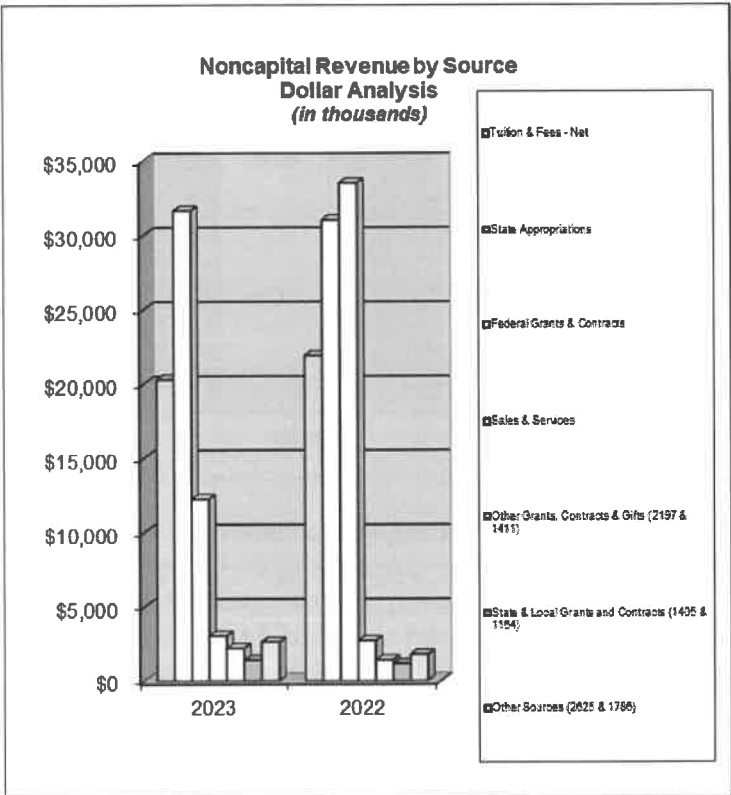
Stark State College
Management's Discussion and Analysis (MD&A)
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Total state appropriations, mainly from the State Share of Instruction, which is the primary source of state funding dedicated to support the operations of the College, increased from prior year levels by \$616,000 (2.0%) as provided in the State of Ohio's two-year biennial budget.

Sales & Services, which include Auxiliary enterprise revenue from the College bookstore, increased this year by \$306,000 (11.4%) due to increased sales of textbooks, technology products and all categories of merchandise. There has been textbook price inflation and increased sales of bundled inclusive access packages for online content required by textbook publishers.

The College received a significantly lower amount of federal financial assistance. In the prior year, the College received significant revenue from the CARES Act Higher Education Emergency Relief Fund and the Coronavirus Relief Fund. The total decrease in Federal grants of \$21,280,000 (-63.5%) was due mainly to no HEERF pandemic relief and lower 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 \$1,866,000 (42.8%) mainly due to increases in the rental income, higher investment income and miscellaneous receipts.

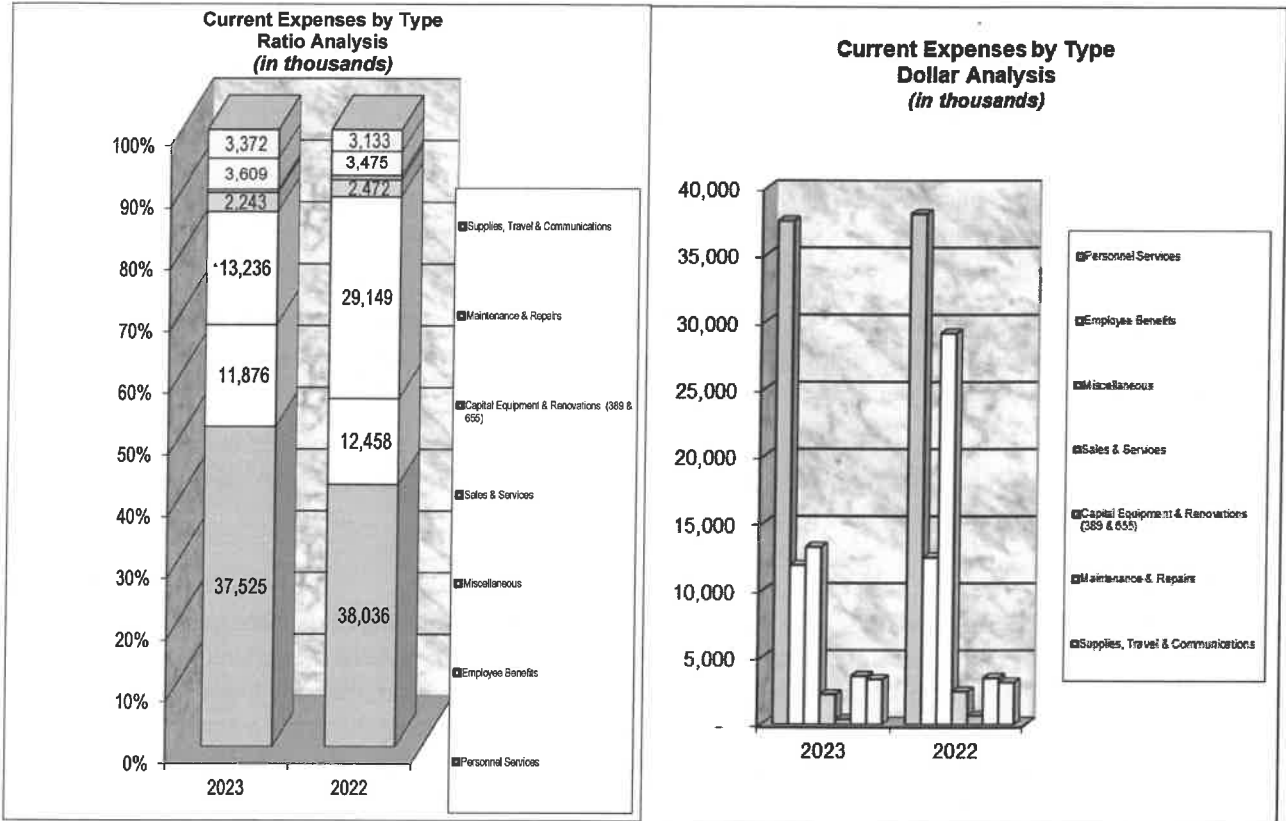


Analysis of Expenses

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 paid full-time equivalent enrollment was down 2.5%, expenses returned to historical levels as the prior year was still experiencing constrained spending during the academic year as a result of the coronavirus pandemic.

Stark State College
Management's Discussion and Analysis (MD&A)
 For the year ended June 30, 2023
 Unaudited

Total salary and wages decreased 1.3% as a result of employees receiving a base pay increase of 2.5% effective July 1, 2022 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 decreased -4.7%. 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. **The value of the College's ownership share of the health program increased during FY2023.** 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 decreased 54.6% from the prior year. Net student aid accounted for 76.5% of the Miscellaneous category. While gross student aid increased 11.0%, the scholarship allowance shown in the note on the student tuition and fees line increased 16.7%. The professional services and insurance costs increased as a result of more outside services related to improved IT services, the continuing support for online learning following the coronavirus pandemic, and a hardening insurance market.

Sales & Services expenses decreased 9.3% from the prior year in college bookstore costs. The College must now resell textbooks bundled with online content with very little margin and **online access to entire publishers' content**

Stark State College
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2023
Unaudited

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 3.9% following the 4.0% increase in 2022 year as the College spending on utilities and grounds maintenance have returned to historical levels. Many of the expense increases in Maintenance and Repairs happened as a result of rising costs caused by general inflation.

Equipment purchases from current funds decreased -40.6%. 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 3.0%. 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 11.3%. 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 has continued to increase through FY2023, but is still below pre-pandemic levels.

Analysis of Cash Flows

The College's liquidity decreased 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.

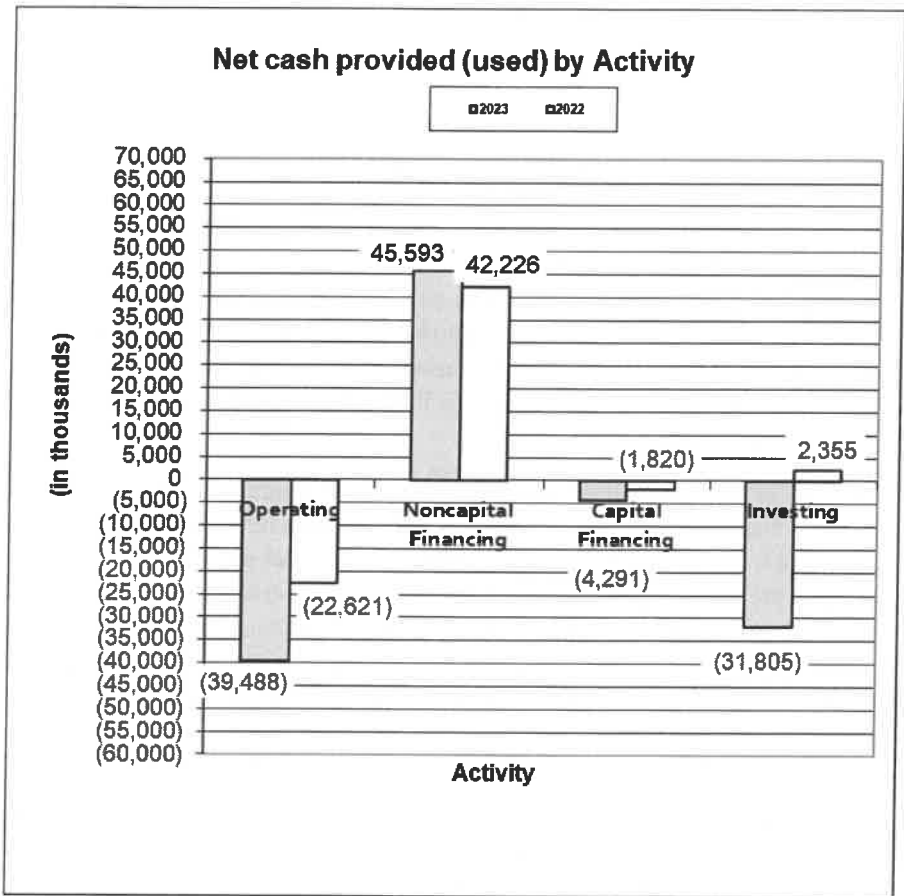
Stark State College
Management's Discussion and Analysis (MD&A)
 For the year ended June 30, 2023
 Unaudited

Operating activities created less net cash outflow in total than in 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 ended in the prior fiscal year, which was the main component of the decline 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.



Stark State College
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2023
Unaudited

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 FY2023. 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 2022, 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 ten 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 College deployed \$1.2 million of these funds to support the College Foundation's initiatives to provide for greater student access in FY2023. 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, including the new Welding Center on the main campus which will open for the Fall semester 2024.

Stark State College
Statement of Net Position
As of June 30, 2023

Assets

Current assets:

Cash and cash equivalents	\$	7,378,391
Student accounts receivable, net		7,365,999
Intergovernmental receivables		3,506,132
Other receivables, net		2,765,065
Foundation receivable		857,569
Leases receivable, current portion		495,060
Construction loan receivable, current portion		48,133
Investments, Current		590,089
Advance payments and postponed charges		834,400
Insurance reserve		1,173,606
Inventories, at cost		790,770
Total current assets		25,805,214

Non-current assets:

Investments, Long Term		35,056,169
Leases receivable		5,067,410
Advance payments and postponed charges		495,893
Insurance reserve		1,253,320
Net pension asset OPERS		254,672
Net OPEB asset STRS		4,577,670
Capital assets not being depreciated		8,705,202
Capital assets, net of depreciation		87,511,023
Total non-current asset		142,921,359
Total assets		168,726,573

Deferred Outflow of Resources

Pensions:

Deferred outflows STRS		10,359,712
Deferred outflows OPERS		8,458,843
Deferred outflows OPERS OPEB		1,479,628
Deferred outflows STRS OPEB		350,433
Total deferred outflow of resources	\$	20,648,616

(continued)

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

Stark State College

Statement of Net Position (continued)

As of June 30, 2023

Liabilities

Current liabilities

Accounts payable and accrued liabilities	\$ 2,740,322
Unearned revenue	3,145,738
Accrued salaries and wages	1,827,069
Insurance claims payable	1,173,642
Compensated absences	210,079
Deposits held for others	197,250
Leases payable - current portion	93,045
Total current liabilities	9,387,145

Non-current liabilities

Deposits	141,487
Leases payable	494,869
Executive compensation	451,017
Compensated absences	849,933
Lease rent payable	57,090
Net OPEB liability OPERS	499,409
Net pension liability OPERS/STRS	61,813,009
Total noncurrent liabilities	64,306,814
Total liabilities	73,693,959

Deferred Inflows of Resources

Leases:

Deferred inflows	5,562,470
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Pensions:

Deferred inflows STRS	5,537,123
Deferred inflows STRS OPEB	4,120,481
Deferred inflows OPERS	1,312,257
Deferred inflows OPERS OPEB	195,655

Total deferred inflow of resources	\$ 16,727,986
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(continued)

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

Stark State College
Statement of Net Position (continued)
As of June 30, 2023

Net Position	
Net investment in capital assets	\$ 95,251,767
Restricted for:	
Non-expendable:	
Scholarships	371,059
Expendable:	
Public service	5,900
Instructional departments	104,926
Student services	414,582
Capital projects	77,700
Academic support	26,076
Institutional support	1,172
Total restricted	1,001,415
Unrestricted	2,700,062
Total net position, restated	\$ 98,953,244

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

Stark State College

Statement of Financial Position – Component Unit

As of June 30, 2023

Assets	
Cash and cash equivalents	\$ 2,753,607
Unconditional promises to give:	
Without donor restrictions	2,633
Donor restricted to student services	68,973
Donor restricted to scholarships	55,102
Investments held for others	349,246
Endowment assets:	
Long-term investments	9,170,073
Total assets	<u>12,399,634</u>
Liabilities	
Amounts due to College	859,853
Investments held for others	349,246
Total liabilities	<u>1,209,099</u>
Net Assets	
Without donor restrictions	320,269
With donor restrictions	10,870,266
Total net assets	<u>11,190,535</u>
Total net assets and liabilities	<u>\$ 12,399,634</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, 2023

Revenues		
Operating revenues:		
Student tuition and fees (net of scholarship allowances of \$14,160,533)	\$	20,297,179
Federal grants and contracts		1,284,471
State and local grants and contracts		838,082
Non-governmental grants and contracts		428,826
Sales and services of educational departments		16,735
Auxiliary enterprises: bookstore		3,014,540
Other operating revenues		1,792,045
Total operating revenues		<u>27,671,878</u>
Expenses		
Operating expenses:		
Educational and general:		
Instruction		32,314,482
Academic support		5,599,283
Student services		6,882,186
Institutional support		10,850,602
Operation and maintenance of plant		5,524,401
Student aid		6,871,321
Public service		1,064,275
Depreciation and amortization		5,878,763
Auxiliary enterprises: bookstore		2,866,864
Total operating expenses		<u>77,852,177</u>
Operating income (loss)		<u>(50,180,299)</u>
Non-operating revenues (expenses)		
State appropriations		31,648,234
Federal grants		10,948,463
State and local grants		567,039
Gifts		1,768,580
Investment income		593,462
Interest on capital asset-related debt		(16,197)
Other nonoperating revenues (expenses)		239,601
Net Nonoperating Revenues (Expenses)		<u>45,749,182</u>
Income Before Other Revenues, Expenses, Gains, or Losses		<u>(4,431,117)</u>
Capital appropriations		2,203,032
Total capital contributions		<u>2,203,032</u>
Increase in Net Position		<u>(2,228,085)</u>
Net Position		
Net Position, beginning of year		101,181,329
Net Position, end of year, restated	\$	<u><u>98,953,244</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, 2023

Changes in net assets without donor restrictions:

Support:

Individuals	\$ 18,550
Corporations & foundations	3,550
In-kind donations	44,074
Investment return, net	87,502

Net assets released from restrictions:

Restrictions satisfied by payments	1,885,542
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Total support, revenues and gains without donor restrictions	<u>2,039,218</u>
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Expenses:

Student scholarships	1,713,798
Instructional supplies	70,161
Student services	57,115
Campus improvements	44,468
General and administrative	17,201

Total expenses	<u>1,902,743</u>
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Increase in net assets without donor restrictions	136,475
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Changes in net assets with donor restrictions:

Support for:

Scholarships and loans for students	2,452,369
Student services	213,058
Capital	60,900

Investment return, net	878,877
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Net assets released from donor restrictions	(1,885,542)
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Transfer of in-kind donations	(44,074)
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Increase in net assets with donor restrictions	<u>1,675,588</u>
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Increase in total net assets	1,812,063
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Net assets at beginning of year	9,378,472
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Net assets at end of year	<u>\$ 11,190,535</u>
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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, 2023

	<u>Program</u>	<u>Management and General</u>	<u>Total Expenses</u>
Functional Expenses:			
Subscriptions & publications	\$ -	\$ 9,259	\$ 9,259
Travel and meals	-	500	500
Miscellaneous other	-	7,442	7,442
Functional expenses, subtotal	-	17,201	17,201
Student scholarships	1,713,798	-	1,713,798
Student services	57,115	-	57,115
Instructional equipment	70,161	-	70,161
Campus improvements	44,468	-	44,468
Total functional expenses	<u>\$ 1,885,542</u>	<u>\$ 17,201</u>	<u>\$ 1,902,743</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, 2023

Cash Flows from Operating Activities	
Tuition and fees	\$ 18,742,994
Grants and contracts	2,464,203
Payments to suppliers	(15,692,463)
Payments to employees and for benefits	(45,803,366)
Payments for student aid	(5,922,899)
Auxiliary enterprise charges: Bookstore	3,014,540
Sales and service of educational activities	15,895
Other receipts (payments)	1,792,045
Net cash provided (used) by operating activities	<u>(41,389,051)</u>
 Cash Flows from Noncapital Financing Activities	
State appropriations	31,294,938
Federal grants	11,757,864
Gifts and grants for other than capital purposes	2,508,003
Stafford, PLUS, NEALP and other loans received	11,107,897
Stafford, PLUS, NEALP and other loans disbursed	(11,107,897)
Agency transactions	32,698
Net cash provided by noncapital financing activities	<u>45,593,503</u>
 Cash Flows from Capital Financing Activities	
Capital appropriations	4,961
Purchases of capital assets	(2,039,260)
Principal paid on capital debt and leases	(339,639)
Interest paid on capital debt and leases	(16,197)
Net cash provided by capital financing activities	<u>(2,390,135)</u>
 Cash Flows from Investing Activities	
Interest on investments	195,157
Sale (Purchase) of investments, net of proceeds	(32,000,000)
Net cash provided by investing activities	<u>(31,804,843)</u>
Net increase in cash	(29,990,526)
Cash - beginning of the year	37,368,917
Cash - end of year	<u>\$ 7,378,391</u>

(continued)

The accompanying notes are an integral part of these statements.

Stark State College
Statement of Cash Flows - (continued)
For the Year Ended June 30, 2023

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

Operating loss	\$	(50,180,299)
Adjustments to reconcile net (loss) to net cash used by operating activities:		
Depreciation expense		5,878,763
Changes in assets and liabilities:		
Receivables, net		(2,529,935)
Inventories		100,415
Other assets		(690,047)
Net pension / OPEB asset		2,206,765
Deferred outflows - pensions and OPEB		(6,779,479)
Accounts payable		1,625,622
Accrued salaries and wages		(240,048)
Advance revenue		1,706,532
Net pension liability		31,109,465
Net Opeb liability		499,409
Deferred inflows - pensions and OPEB		(24,096,214)
Net cash used by operating activities	\$	<u>(41,389,051)</u>
Non -Cash transactions:		
Change in capital assets purchased on credit		25,649

The accompanying notes are an integral part of these statements.

Stark State College

Notes to the Financial Statements

For the year ended June 30, 2023

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 (continued)

For the year ended June 30, 2023

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 2023 and all of the payments of student tuition and fees resulting from early registration for the fall session 2023 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.

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 deferred charges 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 (continued)

For the year ended June 30, 2023

Note 2: Summary of Significant Accounting Policies (continued)

During fiscal year 2023, investments were limited to STAR Ohio, U.S. Treasury and Agency items, mutual funds, corporate notes and corporate stock.

During fiscal year 2023, 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 2023, 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	\$50,000
Leasehold Improvements	3 to 15	\$10,000
Equipment and Software	3 to 25	\$5,000
Infrastructure	20 to 50	\$250,000

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. The College is reporting intangible right to use assets related to leased equipment. 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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 2: Summary of Significant Accounting Policies (continued)

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 Schools 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, 2023, the College's restricted net position is \$1,001,415, 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 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,

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 3: Cash and Investments (continued)

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 meet the specific requirements in law to participate in the Treasurer of the State of Ohio’s Pooled Collateral Program. Huntington participates in Ohio’s Pooled Collateral Program at 50% 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, 2023, the College had \$24,206 in un-deposited cash on hand, which is included in “cash and cash equivalents” on the accompanying Statement of Net Position.
- C. **Deposits** – At June 30, 2023, the reported amount of the College’s deposits was \$2,958,579 and the bank balance was \$3,083,414, of which \$250,000 was covered by the FDIC insured limit and \$1,541,707 was collateralized in accordance with Ohio Revised Code Section 135.
- D. **Investments** – The College had the following investments and maturities as of June 30, 2023:

<u>Investment Type</u>	<u>As of 6/30/2023</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	\$ 2,426,926	\$ 1,173,606	\$ 1,253,320	\$ -
Star Ohio	\$ 3,508,047	\$ 3,508,047	\$ -	\$ -
Investments:				
Money Market Funds	\$ 887,558	\$ 887,558	\$ -	\$ -
U.S. Agencies	\$ 34,979,999	\$ -	\$ 34,979,999	\$ -
Corporate Notes	\$ 76,171	\$ -	\$ 45,625	\$ 30,546
Mutual Funds	\$ 394,400	\$ 394,400	\$ -	\$ -
Corporate Stock	\$ 195,689	\$ 195,689	\$ -	\$ -
Total	\$42,468,790	\$6,159,300	\$36,278,944	\$ 30,546

The investment in STAR Ohio and money market funds are reported in “cash and cash equivalents” in the Statement of Net Position.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 3: Cash and Investments (continued)

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:

Type	Rating	Percentage
Corporate Notes	A	0.0%
Corporate Notes	A-	0.1%
Corporate Notes	A+	0.0%
Corporate Notes	AA-	0.1%
Corporate Notes	BBB	0.0%
Corporate Notes	BBB-	0.0%
Corporate Notes	NR	0.0%
Corporate Stock	A	0.0%
Corporate Stock	A-	0.0%
Corporate Stock	A+	0.0%
Corporate Stock	AA	0.0%
Corporate Stock	AA-	0.0%
Corporate Stock	AA+	0.0%
Corporate Stock	AAA	0.0%
Corporate Stock	BB+	0.0%
Corporate Stock	BBB	0.0%
Corporate Stock	BBB-	0.1%
Corporate Stock	BBB+	0.1%
Corporate Stock	NR	0.3%
US Agencies	AA+	83.3%
Insurance Reserve	NR	5.7%
Money Market	AAAm	2.1%
Star Ohio	AAAm	8.2%
Total		100.0%

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

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, 2023:

<u>Investment Type</u>	<u>Fair Value Measurements</u>			
	<u>Balance at 6/30/23</u>	<u>Markets for Identical Assets</u>	<u>Significant Other Observable Inputs</u>	<u>Significant Unobservable Inputs</u>
Insurance Reserve	\$ 2,426,926	\$ -	\$ 2,426,926	\$ -
U.S. Agencies	\$ 34,979,999	\$ -	\$ 34,979,999	\$ -
Corporate Notes	\$ 76,171	\$ -	\$ 76,171	\$ -
Mutual Funds	\$ 394,400	\$ 383,323	\$ 11,077	\$ -
Corporate Stock	\$ 195,689	\$ 195,689	\$ -	\$ -
Total	\$ 38,073,185	\$ 579,012	\$ 37,494,173	\$ -

The Star Ohio and money market fund balances of \$3,508,047 and \$887,558, respectively, as of June 30, 2023 are not included in the table above.

The College has the following recurring fair value measurements as of June 30, 2023:

- 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 (continued)

For the year ended June 30, 2023

Note 5: Capital Assets

A summary of the changes in capital assets and accumulated depreciation for the year ended June 30, 2023, is as follows:

	Balance 6/30/2022				Balance 6/30/2023
	Restated	Additions	Disposals	Transfers	
Capital assets not being depreciated:					
Land	\$ 7,877,241	\$ 2,925	\$ (18,115)	\$ -	\$ 7,862,051
Construction in Process	1,516,781	3,188,349	-	(3,861,979)	843,151
Total capital assets not being depreciated:	9,394,022	3,191,274	(18,115)	(3,861,979)	8,705,202
Capital assets being depreciated:					
Land Improvements	7,945,321	80,298	-	-	8,025,619
Building and Leasehold Improvements	144,355,818	3,799,924	(2,090,927)	-	146,064,815
Right to Use Leased Bldg	638,921	-	(411,355)	-	227,566
Right to Use SBITA					
Equipment	9,940,174	1,034,954	(500,827)	-	10,474,301
Infrastructure	343,244	-	-	-	343,244
Software	5,966,488	-	-	-	5,966,488
Total capital assets being depreciated:	169,189,966	4,915,176	(3,003,109)	-	171,102,033
Less accumulated depreciation and amortization:					
Land Improvements	4,960,541	303,200	-	-	5,263,741
Building and Leasehold Improvements	61,822,878	4,543,492	(1,827,352)	-	64,539,018
Right to use leased building	222,372	149,266	(256,018)	-	115,620
Equipment	7,028,057	875,300	(482,092)	-	7,421,265
Infrastructure	277,372	7,506	-	-	284,878
Software	5,966,488	-	-	-	5,966,488
Total accumulated depreciation and amortization:	80,277,708	5,878,764	(2,565,462)	-	83,591,010
Capital assets being depreciated,	88,912,258	(963,588)	(437,647)	-	87,511,023
Capital assets, net:	\$ 98,306,280	\$ 2,227,686	\$ (455,762)	\$ (3,861,979)	\$ 96,216,225

The beginning land value was overstated in the previous year.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

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 \$206,344 during the year ended June 30, 2023. Aggregate future minimum lease payments under these non-cancelable operating lease agreements are as follows for the years ending June 30:

	Imputed		
	Interest	Principal	Total
2024	\$ 1,440	\$ 57,090	\$ 58,530
2025	<u>3,675</u>	<u>54,855</u>	<u>58,530</u>
	\$ 5,114	\$ 111,946	\$ 117,060

Stark State College leases buildings, equipment, and parking lots to companies for specific days and under long-term lease agreements. Rental Income totaled \$759,800 during the year ended June 30, 2023. Aggregate future minimum lease receipts under the non-cancellable lease agreements are as follows for the years ending June 30:

	Imputed		
	Interest	Principal	Total
2024	\$ 11,219	\$ 495,060	\$ 506,279
2025	33,258	509,361	542,619
2026	53,891	488,728	542,619
2027	67,156	442,013	509,169
Thereafter	<u>1,612,884</u>	<u>3,627,308</u>	<u>5,240,192</u>
	\$ 1,778,408	\$ 5,562,470	\$ 7,340,878

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 capital lease. 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, 2023. 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
2024	\$ 11,514.00	\$ 35,955.00	\$ 47,469.00
2025	10,737.00	36,732.00	47,469.00
2026	9,944.00	37,525.00	47,469.00
2027	9,133.00	38,336.00	47,469.00
2028	8,305.00	39,164.00	47,469.00
Thereafter	<u>34,406.00</u>	<u>345,346.00</u>	<u>379,752.00</u>
Present value of minimum lease payments	\$ 84,039.00	\$ 533,058.00	\$ 617,097.00

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 7: Long-Term Liabilities

The College's long-term liabilities consisted of the following at June 30, 2023:

	<u>Balance</u> 6/30/2022	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> 6/30/2023	<u>Due Within</u> <u>One Year</u>
Net Pension / OPEB Liability:					
OPERS	\$ 7,549,167	\$ 14,963,300	\$ -	\$ 22,512,467	
OPERS OPEB	\$ -	\$ 499,409	\$ -	\$ 499,409	
STRS	\$ 23,154,377	\$ 16,146,165	\$ -	\$ 39,300,542	
Total Net Pension / OPEB Liability	\$ 30,703,544	\$ 31,608,874	\$ -	\$ 62,312,418	
Other Long-Term Liabilities:					
Ground Lease - City of Akron	\$ 568,094	\$ -	\$ 35,036	\$ 533,058	\$ 35,955
Deposits	\$ 144,076	\$ 31,394	\$ 33,982	\$ 141,488	\$ -
Executive Compensation	\$ 387,496	\$ 63,521	\$ -	\$ 451,017	\$ -
Compensated Absences	\$ 1,033,433	\$ 26,579	\$ -	\$ 1,060,012	\$ 210,079
Lease Liability	\$ 416,549	\$ -	\$ 304,603	\$ 111,946	\$ 57,090
Other Long-Term Liabilities	\$ 2,549,648	\$ 121,494	\$ 373,621	\$ 2,297,521	\$ 303,124
Total Long-Term Liabilities	\$ 33,253,192	\$ 31,730,368	\$ 373,621	\$ 64,609,939	\$ 303,124

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 intergovernmental payables.

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 (continued)

For the year ended June 30, 2023

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):

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

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

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

	<u>State and Local</u>
2022 Statutory maximum contribution rates	
Employer	14.00 %
Employee	10.00 %
2022 Actual contribution rates	
Employer:	
Pension	14.00 %
Post-employment health care benefits	-
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 \$831,572 and \$36,553 for 2023. Of this amount, \$165,803 is reported as a 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.

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 2.20 percent of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until August 1, 2023, 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 DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all of their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS Ohio. 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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

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 to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member 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 service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 and 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 to 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 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For fiscal year 2023, the full employer contribution was allocated to pension.

The College's contractually required contribution to STRS was \$3,255,808 for fiscal year 2023. Of this amount \$150,761 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, 2022, 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:

	<u>OPERS</u> <u>Traditional</u>	<u>OPERS</u> <u>Combined</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net pension liability - prior measurement date	0.08676800%	0.10699000%	0.18109307%	
Proportion of the net pension liability - current measurement date	<u>0.07621000%</u>	<u>0.10805400%</u>	<u>0.17678956%</u>	
Change in proportionate share	<u>-0.01055800%</u>	<u>0.00106400%</u>	<u>-0.00430351%</u>	
Proportionate share of the net pension liability (asset)	\$ 22,512,467	\$ (254,672)	\$ 39,300,542	\$ 61,558,337
Pension expense	\$ 811,795	\$ 14,740	\$ 3,560,368	\$ 4,386,903

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

At June 30, 2023, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u> <u>Traditional</u>	<u>OPERS</u> <u>Combined</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources				
Differences between expected and actual experience	\$ 747,770	\$ 15,657	\$ 503,097	\$ 1,266,524
Changes of assumptions	237,828	16,860	4,703,094	4,957,782
Net difference between projected and actual earnings on pension plan investments	6,416,760	92,813	1,367,573	7,877,146
Changes in proportionate share and difference between College contributions and proportionate share of contributions	-	63,030	530,140	593,170
College contributions subsequent to the measurement date	<u>831,572</u>	<u>36,553</u>	<u>3,255,808</u>	<u>4,123,933</u>
Total deferred outflows of resources	<u>\$ 8,233,930</u>	<u>\$ 224,913</u>	<u>\$ 10,359,712</u>	<u>\$ 18,818,555</u>
Deferred inflows of resources				
Differences between expected and actual experience	\$ -	\$ 36,389	\$ 150,337	\$ 186,726
Changes of assumptions	-	-	3,540,078	3,540,078
Changes in proportionate share and difference between College contributions proportionate share of contributions	<u>1,258,360</u>	<u>17,508</u>	<u>1,846,708</u>	<u>3,122,576</u>
Total deferred inflows of resources	<u>\$ 1,258,360</u>	<u>\$ 53,897</u>	<u>\$ 5,537,123</u>	<u>\$ 6,849,380</u>

\$4,123,933 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year	OPERS <u>Traditional</u>	OPERS <u>Combined</u>	<u>STRS</u>	<u>Total</u>
2024	\$ (27,176)	\$ 12,747	\$ (312,242)	\$ (326,671)
2025	1,139,033	26,033	(448,471)	716,595
2026	1,888,765	31,821	(1,658,219)	262,367
2027	3,143,376	48,107	3,985,713	7,177,196
2028	-	7,056	-	7,056
2029	-	6,553	-	6,553
2030	-	1,716	-	1,716
2031	-	430	-	430
Total	<u>\$ 6,143,998</u>	<u>\$ 134,463</u>	<u>\$ 1,566,781</u>	<u>\$ 7,845,242</u>

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

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, 2022, 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 COLA or Ad Hoc COLA	2.75 percent to 8.25 percent Pre January 7, 2013 retirees, 3 percent, simple Post January 7, 2013 retirees, 3 percent, simple through 2023, 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.

During 2022, 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 12.1% for 2022.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

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 2022 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	22.00%	2.62%
Domestic equities	22.00%	4.60%
Real estate	13.00%	3.27%
Private equity	15.00%	7.53%
International equities	21.00%	5.51%
Risk parity	2.00%	4.37%
Other investments	<u>5.00%</u>	3.27%
Total	<u>100.00%</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:

<u>Traditional Plan</u>	<u>1% Decrease</u>	<u>Current discount rate</u>	<u>1% Increase</u>
College's proportionate share of the net pension liability	\$ 33,722,925	\$22,512,467	\$13,187,378
<u>Combined Plan</u>			
College's proportionate share of the net pension (asset)	\$ (132,906)	\$ (254,672)	\$ (351,176)

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022 actuarial valuation, compared with June 30, 2021 actuarial valuation, are presented below:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Inflation	2.5 percent	2.5 percent
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	12.5 percent at age 20 to 2.5 percent at age 65
Investment rate of return	7.0 percent, net of investment expenses, including inflation	7.0 percent, net of investment expenses, including inflation
Discount rate of return	7.0 percent	7.0 percent
Payroll increases	3.0 percent	3.0 percent
Cost-of-Living Adjustment (COLA)	0.0 percent	0.0 percent

For the June 30, 2022 actuarial valuation, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the prior measurement date, post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Tables 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 Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Tables 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, 2022 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

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:

<u>Asset class</u>	<u>Target allocation *</u>	<u>Long term expected real rate of return**</u>
Domestic equity	26.00 %	6.60 %
International equity	22.00	6.80
Alternatives	19.00	7.38
Fixed income	22.00	1.75
Real estate	10.00	5.75
Liquidity reserves	<u>1.00</u>	1.00
Total	<u>100.00 %</u>	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

**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, 2022. 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, 2022. 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, 2022.

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 <u>(6.00%)</u>	Current discount rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
College's proportionate share of the net pension liability	\$ 59,368,812	\$39,300,542	\$22,328,999

Changes Between Measurement Date and Reporting Date - STRS approved a one-time 1.00 percent cost-of-living adjustment to eligible benefit recipients effective July 1, 2023. It is unknown what effect this change will have on the net pension liability.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

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 2.91 percent for STRS and 2.24 percent for OPERS for the year ended June 30, 2023. 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:

<u>Period</u>	Employee Contribution Rate				
	STRS		OPERS		
	<u>Traditional</u>	<u>ARP</u>	<u>Traditional</u>	<u>ARP</u>	
7/1/22 - 6/30/23	14%	14%	10%	10%	
7/1/21 - 6/30/22	14%	14%	10%	10%	
7/1/20 - 6/30/21	14%	14%	10%	10%	

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

<u>Period</u>	Employer Contribution Rate					
	STRS			OPERS		
	<u>Traditional</u>	<u>ARP</u>		<u>Traditional</u>	<u>ARP</u>	
		<u>STRS</u>	<u>ARP</u>		<u>OPERS</u>	<u>ARP</u>
7/1/22 - 6/30/23	14%	2.91%	11.09%	14%	2.24%	11.76%
7/1/21 - 6/30/22	14%	4.47%	9.53%	14%	2.44%	11.56%
7/1/20 - 6/30/21	14%	4.47%	9.53%	14%	0.77%	13.23%

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 8: Pension Plans (continued)

The College's required contributions for pension obligations to the plan for the fiscal years ended June 30, 2023, 2022 and 2021 were \$190,734, \$134,828 and \$156,231, respectively, of which 100% has been contributed.

Note 9: Post-Employment Benefits

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 intergovernmental payable.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 9: Post-Employment Benefits (continued)

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.

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 2023. 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 2023 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 2023.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 9: Post-Employment Benefits (continued)

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. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely. The Plan is included in the report of STRS which can be obtained by visiting 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, 2023, STRS did not allocate any employer contributions to post-employment health care.

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, 2022, 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	0.0893750%	0.1810931%	
Proportion of the net OPEB liability - current measurement date	<u>0.0792060%</u>	<u>0.1767896%</u>	
Change in proportionate share	<u>-0.0101690%</u>	<u>-0.0043035%</u>	
Proportionate share of the net OPEB liability (asset)	\$499,409	(\$4,577,670)	(\$4,078,261)
OPEB expense	(\$1,398,623)	(\$943,299)	(\$2,341,922)

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 9: Post-Employment Benefits (continued)

At June 30, 2023, 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>
Deferred outflows of resources			
Differences between expected and actual experience	\$ -	\$ 66,360	\$ 66,360
Changes of assumptions	487,784	194,994	682,778
Net difference between projected and actual earnings on pension plan investments	991,844	79,686	1,071,530
Changes in proportionate share and difference between College contributions and proportionate share of contributions	-	9,393	9,393
Total deferred outflows of resources	<u>\$ 1,479,628</u>	<u>\$ 350,433</u>	<u>\$ 1,830,061</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 124,572	\$ 687,478	\$ 812,050
Changes of assumptions	40,137	3,246,008	3,286,145
Changes in proportionate share and difference between College contributions and proportionate share of contributions	30,946	186,995	217,941
Total deferred inflows of resources	<u>\$ 195,655</u>	<u>\$ 4,120,481</u>	<u>\$ 4,316,136</u>

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, 2024. 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 <u>Year</u>	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2024	\$ 136,191	\$ (1,168,294)	\$ (1,032,103)
2025	359,351	(1,097,762)	(738,411)
2026	309,289	(492,235)	(182,946)
2027	479,142	(203,133)	276,009
2028	-	(267,754)	(267,754)
2029	-	(270,440)	(270,440)
Total	<u>\$ 1,283,973</u>	<u>\$ (3,770,048)</u>	<u>\$ (2,486,075)</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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 9: Post-Employment Benefits (continued)

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, 2021 rolled forward to the measurement date of December 31, 2022. 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 (includes wage inflation at 2.75 percent)
Single discount rate:	
Current measurement date	5.22
Prior measurement date	6.00 percent
Investment rate of return	6.00 percent
Municipal bond rate	4.05
Health care cost trend rate	5.50 percent, initial 3.50 percent, ultimate in 2036
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 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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 9: Post-Employment Benefits (continued)

For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2022, 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%	2.56%
Domestic equities	26.00%	4.60%
Real estate investment trust	7.00%	4.70%
International equities	25.00%	5.51%
Risk parity	2.00%	4.37%
Other investments	<u>6.00%</u>	1.84%
Total	<u>100.00%</u>	

During 2022, 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 15.6 percent for 2022.

Discount Rate A single discount rate of 5.22% was used to measure the total OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6%. Projected benefit payments are required to be discounted to their actuarial present value using a single 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 4.05%. 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rates was applied to all health care costs after that date.

Sensitivity of the College's Proportionate Share of the Net OPEB Liability 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 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 9: Post-Employment Benefits (continued)

	<u>1% Decrease</u> <u>(4.22%)</u>	Current discount rate <u>(5.22%)</u>	<u>1% Increase</u> <u>(6.22%)</u>
College's proportionate share of the net OPEB liability (asset)	\$ 1,699,761	\$ 499,409	\$ (491,077)

Sensitivity of the College's Proportionate Share of the Net OPEB Liability 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 liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability 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.

	<u>1% Decrease</u>	Current Health Care Cost Trend Rate <u>Assumption</u>	<u>1% Increase</u>
College's proportionate share of the net OPEB liability	\$ 468,107	\$ 499,409	\$ 534,641

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 2023 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 (continued)

For the year ended June 30, 2023

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, 2022 actuarial valuation, compared with June 30, 2021 actuarial valuation, are presented below:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Inflation	2.50 percent	2.50 percent
Projected salary increases	Varies by service from 2.50 percent to 8.50 percent	12.50 percent at age 20 to 2.50 percent at age 65
Investment rate of return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Discount rate of return	7.00 percent	7.00 percent
Payroll increases	3.00 percent	3.00 percent
Cost-of-Living Adjustment (COLA)	0.00 percent	0.00 percent
Blended discount rate of return	n/a	n/a
Health care cost trends		

	<u>Initial</u>	<u>Ultimate</u>	<u>Initial</u>	<u>Ultimate</u>
Medical				
Pre-Medicare	7.50 percent	3.94 percent	7.50 percent	4.00 percent
Medicare	-68.78 percent	3.94 percent	-16.18 percent	4.00 percent
Prescription Drug				
Pre-Medicare	9.00 percent	3.94 percent	6.50 percent	4.00 percent
Medicare	-5.47 percent	3.94 percent	29.98 percent	4.00 percent

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

For the June 30, 2022 actuarial valuation, for healthy retirees the post-retirement mortality rates are based on the Pub- 2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the prior measurement date, for healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Tables 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 Tables 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, 2022 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

Assumption Changes Since the Prior Measurement Date - The discount rate remained unchanged at 7.00 percent for the June 30, 2022 valuation.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 9: Post-Employment Benefits (continued)

Benefit Term Changes Since the Prior Measurement Date - Salary increase rates were updated based on the actuarial experience study for the period July 1, 2015 through June 30, 2021 and were changed from age based to service based.

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 9.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. **Based on those 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, 2022.** Therefore, the long-term expected rate of return on health care fund investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

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.

	<u>1% Decrease</u> <u>(6.00%)</u>	<u>Current</u> <u>discount rate</u> <u>(7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
College's proportionate share of the net OPEB asset	\$ (4,231,935)	(\$4,577,670)	(\$4,873,821)

	<u>1% Decrease</u>	<u>Current</u> <u>trend rate</u>	<u>1% Increase</u>
College's proportionate share of the net OPEB asset	\$ (4,748,157)	(\$4,577,670)	(\$4,362,472)

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, 2023.

Litigation

The College is unaware of any unasserted claims pending against it as of June 30, 2023. 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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

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 - Insurance Reserves), 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 \$1,173,642 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:

Fiscal Year	Balance at July 1	Current Year Claims	Claim Payments	Balance at June 30
2023	\$ 993,826	\$ 8,295,073	\$ 8,115,257	\$ 1,173,642
2022	\$ 833,399	\$ 6,721,556	\$ 6,561,129	\$ 993,826

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.

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”.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 12: Discretely Presented Component Unit (continued)

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, 2023 are stipulated for the following purposes:

Scholarships	\$	8,488,671
Instructional equipment and supplies		81,568
Student Services		1,707,486
Professional development		64,054
Aesthetics		528,487
Total net assets with donor restrictions	\$	10,870,266

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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 12: Discretely Presented Component Unit (continued)

Cash and Cash Equivalents

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

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 \$54,311 during the year ended June 30, 2023.

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, 2023.

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 (continued)

For the year ended June 30, 2023

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, 2023, 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 is 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 October 31, 2023, the date the financial statements were available to be issued.

Investments

Investments consist of the following at June 30, 2023:

	Foundation Held for College	
Fixed income	\$ 2,911,800	\$ 108,673
Cash equivalents	513,444	8,061
Equity	5,744,829	232,512
	<u>\$ 9,170,073</u>	<u>\$ 349,246</u>

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 (continued)

For the year ended June 30, 2023

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
Equity:			
Corporate stock	\$ 3,483,408	-	\$ 3,483,408
Fixed Income:			
Corporate notes	-	1,697,772	\$ 1,697,772
Mutual funds	2,261,421	-	\$ 2,261,421
U.S. agencies	-	1,214,028	\$ 1,214,028
Money Market funds	513,444	-	\$ 513,444
	\$ 6,258,273	\$ 2,911,800	\$ 9,170,073

The following is a summary of the inputs used as of June 30, 2023, in valuing the Foundation's investments held on behalf of others carried at fair value.

	Level 1	Level 2	Total
Equity:			
Corporate stock	\$ 139,115	\$ -	\$ 139,115
Fixed Income:			
Corporate notes	-	59,288	59,288
Mutual funds	93,397	-	93,397
Money Market funds	8,061	-	8,061
US Agencies	-	49,385	49,385
	\$ 240,573	\$ 108,673	\$ 349,246

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 (continued)

For the year ended June 30, 2023

Note 12: Discretely Presented Component Unit (continued)

ENDOWMENT FUND

The Foundation endowments are established for a variety of purposes. The Foundations 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.

	Without Donor Restrictions	With Donor Restrictions	Total
Net asset balances June 30, 2022	\$ 66,915	\$ 8,699,987	\$ 8,766,902
Investment return, net			
Interest and dividends	999	128,445	129,444
Realized and unrealized gains	6,118	706,884	713,002
Contributions	764	253,255	254,019
Appropriation of funds for expenditure	(20)	(211,538)	(211,558)
Net asset balances June 30, 2023	\$ 74,776	\$ 9,577,033	\$ 9,651,809

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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 12: Discretely Presented Component Unit (continued)

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 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.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

Note 12: Discretely Presented Component Unit (continued)

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.

Unconditional promises to give:	
Gross receivables due within:	
Less than one year	\$ 109,710
One to five years	<u>17,398</u>
	127,108
Less discount	(400)
Promises to give, net FY23	\$ <u><u>126,708</u></u>

The promises to give at year end are from one hundred donors including employees of the college with total net pledges of \$33,928 at June 30, 2023. Fifteen donors accounted for 7% of net pledges, or \$24,887.

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

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	\$ 1,713,798
Instructional equipment and supplies	70,161
Aesthetics	44,468
Student services	<u>57,115</u>
Total net assets released from donor restrictions	\$ <u>1,885,542</u>

Liquidity and Funds Availability

The following schedule reflects the Foundation's financial assets as of June 30, 2023 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	\$ 2,753,607
Pledges receivable-Net	126,708
Investments	<u>9,170,073</u>
Financial Assets at Year end	12,050,388
Less those unavailable for general expenditure within one year due to Donor restricted contribution (excluding time restrictions)	8,924,449
Financial assets available to meet cash needs for expenditures within one year.	<u>\$ 3,125,939</u>

Stark State College

Notes to the Financial Statements (continued)

For the year ended June 30, 2023

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, 2023, 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 \$1,860,581 in fiscal year ended June 30, 2023.

The Foundation has invested \$349,246 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 \$859,853.

Stark State College

Required Supplementary Information

**Schedule of College's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System (OPERS) - Traditional Plan
Last Ten Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
College's proportion of the net pension liability	0.076210%	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	\$22,512,467	\$7,549,137	\$13,477,280	\$20,406,086	\$22,464,985	\$14,752,562	\$22,380,165	\$17,034,422	\$12,591,530	\$12,307,129
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	\$14,568,300	\$6,246,241
College's proportionate share of the net pension liability as a percentage of its covered payroll	179.31%	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	75.74%	92.62%	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

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

Stark State College

Required Supplementary Information

**Schedule of College's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System (OPERS) - Combined Plan
Last Ten Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
College's proportion of the net pension asset	0.108054%	0.106990%	0.106258%	0.159327%	0.138730%	0.199015%	0.155359%	0.173330%	0.174665%	0.174665%
College's proportionate share of the net pension asset	\$254,672	\$421,546	\$306,728	\$332,235	\$155,131	\$216,471	\$86,468	\$84,346	\$67,250	\$18,328
College's covered payroll	\$409,407	\$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	62.21%	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	137.14%	169.88%	157.67%	145.28%	126.64%	137.28%	116.55%	116.50%	114.83%	104.33%

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 Ten Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
College's proportion of the net pension liability	0.176790%	0.183091%	0.189552%	0.183091%	0.185596%	0.195841%	0.202981%	0.229279%	0.245151%
College's proportionate share of the net pension liability	\$39,300,542	\$23,154,377	\$45,864,851	\$40,489,490	\$40,808,464	\$46,522,388	\$67,943,842	\$63,366,259	\$59,629,259
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
College's proportionate share of the net pension liability as a percentage of its covered payroll	172.16%	104.58%	202.12%	188.40%	183.76%	217.04%	316.11%	266.71%	222.11%
Plan fiduciary net position as a percentage of total pension liability	78.88%	87.78%	75.50%	77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

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 - Pension
Ohio Public Employees Retirement System (OPERS) - Traditional Plan
Last Ten Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution - Pension	\$1,641,487	\$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
Contributions in relation to contractually required contribution	(1,641,487)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered payroll	\$11,724,907	\$12,555,093	\$12,859,479	\$13,211,700	\$13,100,729	\$13,469,554	\$13,146,738	\$11,855,175	\$14,643,492	\$14,588,300
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	13.00%	12.00%	12.00%	12.00%

(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**

	2023	2022	2021	2020	2019	2018 (1)	2017	2016	2015	2014
Contractually required contribution - Pension	\$72,153	\$57,317	\$58,615	\$81,303	\$100,775	\$96,210	\$75,124	\$79,923	\$78,099	\$77,804
Contributions in relation to contractually required contribution	(72,153)	(57,317)	(58,615)	(81,303)	(100,775)	(96,210)	(75,124)	(79,923)	(78,099)	(77,804)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered payroll	\$515,379	\$409,407	\$418,679	\$580,736	\$719,821	\$740,077	\$577,877	\$666,025	\$660,825	\$648,367
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	13.00%	12.00%	12.00%	12.00%

(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 Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$3,255,808	\$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
Contributions in relation to contractually required contribution	(3,255,808)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered payroll	\$23,255,771	\$22,827,843	\$22,140,329	\$22,891,371	\$21,491,536	\$22,207,464	\$21,434,564	\$21,494,043	\$23,756,607	\$26,846,492
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%

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

Stark State College

Required Supplementary Information

**Schedule of College's Proportionate Share of Net OPEB Liability
Ohio Public Employees Retirement System (OPERS)
Last Seven Years ⁽¹⁾**

	2023	2022	2021	2020	2019	2018	2017
College's proportion of net OPEB liability or asset	0.079206%	-0.068375%	-0.093174%	0.107140%	0.085150%	0.097602%	0.101606%
College's proportionate share of net OPEB liability (asset)	\$499,409	-\$2,799,362	-\$1,659,969	\$14,798,817	\$11,101,550	\$10,598,858	\$10,262,551
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
College's proportionate share of net OPEB liability or asset as a percentage of its covered payroll	3.66%	20.06%	11.43%	102.80%	77.80%	79.01%	89.88%
Plan fiduciary net position as a percentage of total OPEB liability or asset	94.79%	128.23%	115.57%	47.80%	46.33%	54.14%	54.05%

⁽¹⁾ Information prior to 2017 is not available and the amounts presented are as of the College's measurement date which is the prior 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 Net OPEB (Asset)/Liability
State Teachers Retirement System of Ohio
Last Seven Years ⁽¹⁾**

	2023	2022	2021	2020	2019	2018	2017
College's proportion of the net OPEB liability or asset	0.176790%	0.181093%	0.185552%	0.183091%	0.185596%	0.195841%	0.202981%
College's proportionate share of net OPEB (asset)/liability	(\$4,577,570)	(\$3,818,199)	(\$3,331,373)	(\$3,032,428)	(\$2,982,344)	\$7,640,983	\$10,855,474
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
College's proportionate share of net OPEB liability or asset as a percentage of its covered payroll	20.05%	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	230.73%	174.73%	182.13%	174.74%	176.00%	47.10%	37.30%

⁽¹⁾ Information prior to 2017 is not available and the amounts presented are as of the College's measurement date which is the prior 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**

	2023	2022	2021	2020	2019	2018 ⁽¹⁾	2017	2016	2015	2014
Contractually required contribution - OPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,490	\$ 46,120	\$ 52,254	\$ 30,941	\$ 60,894
Contributions in relation to contractually required contribution	-	-	-	-	-	(73,490)	(246,120)	(252,254)	(130,941)	(260,894)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered payroll	\$ 12,884,512	\$ 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
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%	1.00%	2.00%	2.00%	2.00%

⁽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 Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,465
Contributions in relation to contractually required contribution	-	-	-	-	-	-	-	-	-	(268,465)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Colleges covered payroll	\$ 23,255,771	\$ 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
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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 year ended June 30, 2023

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 no change in methods and assumptions used in the calculation of actuarial determined contributions for 2023. 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 2023. 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 2023. 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 2023. 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 2023. 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 2023. 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, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	FY 2023 Disbursements
<u>National Science Foundation Program</u>			
Direct Programs:			
Education and Human Resources			
HVAC	47.076	2000904	\$ 75,640
Robotics	47.076	2000904	71,468
Total Federal Assistance - National Science Foundation			147,108
<u>U.S. Department of Defense</u>			
Passed Through Lorain County Community College			
Ohio Manufacturing Talent Expansion for the Defense Industrial Supply Chain - DOD MEEP	12.300	N00014-20-1-2703	135,763
Total Federal Assistance - U.S. Department of Defense			135,763
<u>U.S. Department of Education</u>			
Direct Programs:			
Student Financial Assistance Programs Cluster:			
Federal Work-Study Program	84.033	n/a	74,707
Federal Supplemental Educational Opportunity Grants	84.007	n/a	565,841
Federal Pell Grant Program	84.063	n/a	11,157,277
Federal Direct Student Loans	84.268	n/a	11,107,897
Total Student Financial Assistance Programs Cluster			22,905,722
Passed Through the Ohio Department of Education:			
CARES Act - Coronavirus Relief Fund - GEER Mental Health Grant	84.425C	S425C200040	4,061
CARES Act - Coronavirus Relief Fund - Ohio Guidestone Rise & Thrive Round II	84.425C	S425C200040	29,998
Total Cares/Coronavirus Emergency Relief Fund			34,059
TRIO - Student Support Services	84.042	n/a	258,579
Total TRIO - Student Support Services			258,579
Upward Bound Math and Science Program	84.047	n/a	283,526
Total Upward Bound Math and Science Program			283,526

Stark State College
Schedule of Expenditures of Federal Awards (continued)
For the year ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	FY 2023 Disbursements
Vocational Education - Basic Grants to States	84.048	063420-CDP-P-2021	406,918
Total Vocation Education - Basic Grants to States			406,918
Total Federal Assistance - U.S. Department of Education			23,888,804
U.S. Department of Labor			
Passed Through ConxusNEO & Lorain County Community College			
DOL ETA Scaling Apprentice Program	17.268	n/a	42,878
Total Federal Assistance - U.S. Department of Labor			42,878
Total Federal Assistance - All Sources			\$ 24,214,553

See accompanying notes to the Schedule of Expenditures of Federal Awards

Stark State College

Notes to the Schedule of Expenditures of Federal Awards – 2 CFR 200.510(b)(6)

For the year ended June 30, 2023

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 U.S. Government for the year ended June 30, 2023. 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, 2023, and the related notes to the financial statements, which collectively comprise the College's **basic financial** statements and have issued our report thereon dated December 19, 2023.

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.

Stark State College

Stark County

**Independent Auditor's Report on Internal Control Over
Financial Report and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

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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 December 19, 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.

December 19, 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, 2023. 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, 2023.

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.

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

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 Harris Associates

Charles E. Harris & Associates, Inc.

December 19, 2023

Stark State College
Stark County
Schedule of Findings
2 CFR § 200.515
June 30, 2023

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Student Financial Assistance Programs Cluster – ALN #84.007, #84.033, #84.063, #84.268
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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 2/1/2024

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

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – January 29, 2024

REPORTED CRIME STATS FOR CLERY ACT			
<i>Required to report these statistics to Department of Education once a year.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
MURDER	On Campus	0	0
	Satellite Location	0	0
MANSLAUGHTER	On Campus	0	0
	Satellite Location	0	0
SEX OFFENSES: <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	0	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	0	0
DATING VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
STALKING*	On Campus	1	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	1	0
	Satellite Location	2	0
WEAPONS POSSESSION	On Campus	0	0
	Satellite Location	1	0
TOTALS		5	0
*The following statistics have been added to maintain compliance with the Campus SAVE Act.			
REPORTED CRIME STATS FOR STARK STATE COLLEGE			

Stark State College				
Out-of-State Travel Authorizations				
Employee	Attending	Where	When	Expense
Teresa Bachtel	American Occupational Therapy Association Education Summit 2023	Denver, CO	Nov 8-11	\$1,776
Nicole Cleland	48 th Annual National Institute on the Teaching of Psychology	Bonita Springs, FL	Jan 3-6	\$2,320
Bryan Deitrick	Toyota Technical Training Education Network Instructor Northeast Regional Training Event	Rochester, NY	Jan 9	\$1,150
John Phillips				\$1,150
Sara Klink	American Library Association LibLearnX 2024	Baltimore, MD	Jan 20-22	\$970
Brian Moore	Connected24 – Starfish Conference	Denver, CO	Jan 21-23	\$2,575
Edmund Priddus				\$2,575
* Grant funded ** Program Requirement *** Strategic Excellence Award				

2023-2024 Calendar of Board Meetings and Events

<i>DATES</i>	<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
FEBRUARY, 2024			
14	Wednesday	BOARD MEETING	8 a.m. S304
16	Friday	Intel Visit to campus	10 a.m. TBD
MARCH, 2024			
13	Wednesday	BOARD MEETING	8 a.m. S304
APRIL, 2024			
10	Wednesday	BOARD MEETING	8 a.m. S304
MAY, 2024			
8	Wednesday	BOARD MEETING	8 a.m. S304
19	Sunday	Commencement Ceremony	2 p.m. Canton Civic Center
JUNE, 2024			
12	Wednesday	BOARD MEETING	8 a.m. S304
JULY, 2024			
10	Wednesday	BOARD MEETING	8 a.m. S304
AUGUST, 2024			
14	Wednesday	BOARD MEETING	8 a.m. S304
SEPTEMBER, 2024			
11	Wednesday	BOARD MEETING	8 a.m. S304
OCTOBER, 2024			
9	Wednesday	BOARD MEETING	8 a.m. S304
NOVEMBER, 2024			
13	Wednesday	BOARD MEETING	8 a.m. S304
DECEMBER, 2024			
11	Wednesday	BOARD MEETING	8 a.m. S304

**STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Friday, April 12, 2024 - 8:00 a.m.
Board Room S304**

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Public Requests			H. Rashid
V. Agenda Changes			H. Rashid
VI. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 2/14/2024	6.1		
B. Personnel Actions	6.2		
C. Treasurer's Report	6.3		
<i>From President's Cabinet</i>			
D. 15-13-08 Repeating a Course	6.4		
E. 15-14-08 Compensation and Related Benefits	6.5		
F. 15-19-07 Student Travel	6.6		
G. 15-14-05 Faculty Rank and Promotion	6.7		
H. 15-14-36 Cell Phone Data and Text Allowance	6.8		
I. 15-14-22 Personal Property	6.9		
J. 15-14-33 Tuition Assistance	6.10		
VII. New Business			
A. Budget Revision #2	7.1	X	K. Gardner
B. Resolution to increase general fee	7.2	X	K. Gardner
C. Motion to approve teach-out agreement with Eastern Gateway Community College		X	P. Jones
D. Resolution to request approval of partial in-state tuition waivers for students from Eastern Gateway Community College who transfer during the Summer and Fall 2024 Semesters	7.3	X	
E. Resolution to request out-of-state fee waivers for former students of Eastern Gateway Community College taking courses at Stark State College through a Teach-Out Agreement	7.4	X	K. Gardner
VIII. President's Report			P. Jones/K. Gardner
IX. Chair's Report			H. Rashid
X. Communications			H. Rashid
A. Security Report	10.1		
B. Out-of-State Travel Log	10.2		
C. Calendar of Board Activity Dates	10.3		
XI. Adjournment			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
February 14, 2024

REGULAR MEETING

The Board of Trustees held its regular monthly meeting on February 14, 2024 at Stark State College.

CALL TO ORDER

Chair Harun Rashid called the meeting to order at 8:05 a.m.

ROLL CALL

The following board members were present: Harun Rashid, Elaine Russell Reolfi, Marlé Fernandes (virtual), Karen Lefton (virtual), Jeffery Walters, Fonda Williams, Patricia Wackerly, Tracy Carter, and Michael Wheeler.

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: Bruce Wyder, Joseph Richards, Linda Remark, Tiffany Archer 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 January 10, 2024 meeting; Personnel Actions; and Treasurer's Report.*

NEW BUSINESS**REVIEW OF FY2023 AUDITED FINANCIALS**

Trustee Walters moved to approve the FY2023 audited financials. Trustee Wackerly provided a second for the motion. The FY2023 audited financials were unanimously approved.

Comptroller Joseph Richards discussed the FY2023 audited financials for the year ended June 30, 2023. The FY2023 financials were timely filed and were accepted by the Ohio Auditor of State.

PRESIDENT'S REPORT

In addition to the written report, the following updates were provided:

- President Jones announced that Mayor Malik will be the Spring 2024 Commencement Speaker and thanked Trustee Carter for her assistance.
- Intel is coming to campus for the AI and Workforce Partnership Tour and Roundtable event on Friday, February 16 at 10 a.m. to noon. High compliments were given to Dr. Lada Gibson-Shreve and the faculty members for their excellent work on this project.
- Enrollment has increased 1.6% in head count and .06% in full-time equivalent. College Credit Plus is up 7.3%. We are grateful for the many efforts made by faculty and staff to increase enrollment.
- President Jones shared that the College is working with the County of Summit Alcohol, Drug Addiction and Mental Health Services on a possible partnership to fill in-demand workforce needs.

CHAIR'S REPORT

- Chair Rashid reminded Trustees to file their financial disclosure forms with the Ohio Ethics Commission, which are due May 15, 2024.
- Chair Rashid asked for a Trustee who would be interested in serving as an OACC representative or voting delegate. Trustee Carter shared her interest in serving in this position.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

EXECUTIVE SESSION

At 9:01 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 Wheeler provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:26 a.m., First Vice Chair Reolfi moved to return to open session. Trustee Carter provided the second for the motion. The motion carried.

ADJOURNMENT

At 9:27 a.m., Trustee Williams moved to adjourn. Trustee Lefton provided the second for the motion.

The motion carried.

Harun Rashid
Chair, Board of Trustees
February 14, 2024

Para M. Jones, Ph.D.
President
February 14, 2024

PERSONNEL ACTIONS
Board Agenda
March 13, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Brane, Stephen	Police Science Instructional Assistant (PT)	Law Enforcement	\$35.05/Hour	2/19/2024	
Downs, Jonathan	Fire Instructional Assistant	Emergency Services	\$37.58/Hour	2/28/2024	
Frank, Molly	Gateway Student Support Assistant (PT)	Admissions	\$18.12/Hour	2/29/2024	Replacement
Geier, Amy	From: Administrative Assistant III To: Workforce Specialist	From: Enrollment Management To: Career Services	From: \$54,908/Annual To: \$59,109/Annual	4/15/2024	Replacement
Heslop, Christopher	Police Science Instructional Assistant (PT)	Law Enforcement	\$35.05/Hour	5/2/2024	
Hilt, Natalee	Physics Tutor (PT)	Physics	\$17.35/Hour	2/11/2024	
Humphrey, Mark	Student Diversity & Equity Outreach Specialist	Learning & Engagement	\$53,612/Annual	2/5/2024	New position under Title III Grant
Kaylor, Tammy	Instructor, Nursing	Nursing	\$50,500/Annual	2/5/2024	Replacement
Kerr, Eric	From: Instructional Assistant, CDL Training (PT) To: CDL Adjunct Instructor	Automotive, Transportation & CDL	From: \$21.49/Hour To: \$37.58/Hour	2/19/2024	
Khan, Yousuf	Physics Tutor (PT)	Physics	\$16.54/Hour	2/29/2024	
King, Danielle	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$46.86/Hour	2/17/2024	Non-benefit eligible
Maxhimer, McKenzie	Gateway Student Support Assistant (PT)	Admissions	\$19.33/Hour	3/11/2024	Replacement
Monti, Ryan	Adjunct Instructor / Instructional Assistant (PT)	Physical Therapist Assistant	\$53.36/Hour Adjunct & \$38.14/Hour IA	2/12/2024	
Parker, Amy	EMS Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	1/30/2024	
Petit, Anthony	Day Custodian (PT)	Physical Plant	\$15.18/Hour	1/28/2024	
Riley, Craig	Police Science Instructional Assistant (PT)	Law Enforcement	\$35.05/Hour	5/2/2024	
Stanziano-Bradic, Kerry	Returning Student Academic Advisor (PT)	Returning Student Advising Center	\$28.04/Hour	2/19/2024	
Tercek, Patricia	Seasonal College Store Clerk (PT)	Bookstore	\$12.01/Hour	1/8/2024	Adjustment in rate due to adjusted position range
Theiss, Gary	Custodian (Midnights, Akron)	Physical Plant	\$15.34/Hour	2/13/2024	Replacement
Wilson, Christina	Custodian (Midnights)	Physical Plant	\$15.34/Hour	2/18/2024	Replacement
Wolfe, Daniel	Strengthening Community Colleges Program Coordinator	Computer Science & Information Systems	\$25.48/Hour	2/12/2024	New grant-funded position

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Burger, Lori	Auxiliary Services Specialist	Campus Book Store	7/7/2023
Gowen, Pam	Campus Security Officer	Campus Security	2/28/2024
Greenfield, Jason	Campus Security Officer	Campus Security	8/15/2023
Petit, Anthony	Day Custodian	Physical Plant	1/30/2024
Welch, James	Campus Security Officer	Campus Security	3/15/2024

PERSONNEL ACTIONS

Board Agenda

April 12, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Deyaeger, Michael	Fire Instructional Assistant	Emergency Services	\$37.58/Hour	3/20/2024	Non-benefit eligible
Decker, Joel	EMS Instructiona Assistant (PT)	Emergency Services	\$37.58/Hour	3/5/2024	Non-benefit eligible
Fernandez, Kim	Adjunct Instructor	Health Information Management	\$53.36/Hour	3/25/2024	Removing Instructional/Lab Assistant Role
Floyd, Collyn	Director of Marketing & Public Relations	Marketing, Advancement & Partnerships	\$108,000/Annual	4/1/2024	Replacement
Harper, Demetrius	Day Custodian	Physical Plant	\$14.79/Hour	3/27/2024	Replacement
Henderson, Jennifer	Campus Security Officer	Security	\$25.40/Hour	3/25/2024	Replacement
Hull, Isaac	Fire Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	3/18/2024	Non-benefit eligible
Memmer, Anthony	Campus Security Officer	Security	\$25.83/Hour	3/17/2024	Replacement
Nelligan, Heather	EMS and Fire Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	2/23/2024	Non-benefit eligible
Selogy, Douglas	Custodian (Midnights)	Physical Plant	\$15.18/Hour	3/10/2024	Replacement
Stanziano-Bradic, Kerry	Adjunct Instructor	Communications, Humanities & Reading	\$59.19/Hour	3/18/2024	Non-benefit eligible
Weller, Patricia	From: Coordinator of Patient Care Services To: Dept. Chair/Assoc. Professor, Allied Dental Health Professions.	Dental Hygiene	From: \$65,580/Annual To: \$91,997/Annual	3/11/2024	Replacement / Promotion

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
McCarthy, Paula (Retired)	Gateway Student Support Assistant	Enrollment Management	4/24/2024
Memmer, Anthony	Campus Security Officer	Campus Security	3/21/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended February 29, 2024
Fiscal Year 2024**

- Budget Revision #2 is included in this month's Board Packet.
- Tuition and Fees are lower than last year with the decline in Fall enrollment, but they are a little ahead of this year's original budget due to Spring enrollment coming in higher than budgeted.
- Labor costs continue to be close to last year due to scheduling efficiencies and a lesser number of full-time employees.
- Supplies, Maintenance & Repairs and Miscellaneous expenses are lower than last year. Travel, Communications and Marketing and Fixed Assets purchases are higher than last year. Few fixed assets had been purchased through the end of February a year ago.

STARK STATE COLLEGE
Statement of Revenues and Expenditures
Unrestricted Educational & General
For the 8 Months Ended February 29, 2024 and February 28, 2023

Budget Revision 11/8/23

	Current Year			Prior Year		
	Current Annual Budget	Activity To Date	% Of Annual Budget	Prior Annual Budget	Activity To Date	% Of Annual Budget
REVENUES:						
State Appropriation	\$31,893,068	\$21,371,673	67.0%	\$31,294,938	\$20,885,815	66.7%
Student Fees	34,266,637	32,668,756	95.3%	34,328,061	32,855,858	95.7%
Private Gifts, Grants & Contracts	104,575	217,402	207.9%	300,000	79,032	26.3%
Governmental Grants & Contracts	11,000	0	0.0%	11,000	0	0.0%
Sales & Services: Educational Activities	18,650	14,630	78.4%	19,000	9,646	50.8%
Indirect Costs	141,044	44,417	31.5%	140,000	50,104	35.8%
Other Sources	3,350,385	1,964,988	58.6%	2,961,412	975,496	32.9%
Total Revenues	\$69,785,359	\$56,281,866	80.6%	\$69,054,411	\$54,855,951	79.4%
OTHER ADDITIONS:						
Transfers in	50,000	0	0.0%	50,000	0	0.0%
Total Revenues & Other Additions	\$69,835,359	\$56,281,866	80.6%	\$69,104,411	\$54,855,951	79.4%
EXPENDITURES:						
Personnel Services	\$36,088,730	\$22,609,326	62.6%	\$36,055,720	\$22,534,538	62.5%
Employee Benefits	12,893,019	8,270,419	64.1%	12,846,428	8,081,071	62.9%
Supplies	1,505,981	582,457	38.7%	1,434,918	740,743	51.6%
Travel	252,480	203,892	80.8%	457,059	129,984	28.4%
Information & Communications	1,887,274	1,237,217	65.6%	1,977,380	1,138,096	57.6%
Maintenance & Repairs	3,603,610	1,713,014	47.5%	3,895,637	2,040,508	52.4%
Miscellaneous	10,626,615	3,140,899	29.6%	9,751,268	4,323,856	44.3%
Capital Equipment	338,602	146,542	43.3%	439,385	57,570	13.1%
Total Expenditures	\$67,196,311	\$37,903,766	56.4%	\$66,857,795	\$39,046,367	58.4%
OTHER REDUCTIONS:						
Mandatory Transfers	\$0	\$0	0.0%	\$0	\$0	0.0%
Non-Mandatory Transfers:	2,566,150			1,147,244		0.0%
Technology Fee		1,027,079 ¹			475,993	
Facilities Fee		1,467,257 ²			679,989	
Other (Scholarships/Grants)		7,245 ³			0	
Non-Mandatory Transfers		\$2,501,581	97.5%		\$1,155,982	100.8%
Total Expenditures & Other Reductions	\$69,762,461	\$40,405,347	57.9%	\$68,005,039	\$40,202,349	59.1%
NET INCREASE (DECREASE) IN FUND BALANCE	\$72,898	\$15,876,519		\$1,099,372	\$14,653,601	
Reserves						
Reserve, 6/30/23	\$46,958,290	Days in Reserve 255		Committed Reserves:		
Less committed Reserves	(9,072,372)			Akron	569,628	
Anticipated Operating Surplus 6/30/2024	72,898			Hoover	0	
Anticipated Bookstore Net Income (from Pg. 5)	50,000			Barberton	0	
Unencumbered Reserve, 6/30/24	\$38,008,816	206		CDL	50,000	
				Alliance	0	
				White Pond	0	
				Access	8,452,744	
				Total	9,072,372	
Non-Mandatory Transfers						
	Beginning Balance	Transferred In	Expended	Remaining Balance		
¹ Technology Fee	\$715,897	\$1,027,079	\$0	\$1,742,976		
² Facilities Fee	\$3,656,791	\$1,467,257	\$144,501	\$4,979,547		
³ Other (Scholarships, TRIO, UBMS)	\$0	\$7,245	\$7,245	\$0		
	\$4,372,688	\$2,501,581	\$151,745	\$6,722,524		

STARK STATE COLLEGE.
Consolidated Balance Sheet
Current & Endowment Funds
As of February 29, 2024 and 2023

	Current Year						Prior Year					
	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)
	Educational and General	Auxiliary Enterprise					Educational and General	Auxiliary Enterprise				
ASSETS:												
Cash & Short-term investments	17,674,544	\$9,531	0	119,533		17,803,608	10,528,706	\$6,571	0	119,533		10,654,811
Insurance Reserve (Health & Dental)	2,426,926					2,426,926	1,877,681					1,877,681
Accounts receivable	14,043,451	(219,677)	106,922			13,930,696	18,683,628	(215,286)	1,153,010			19,621,352
Inventory	0	790,770				790,770	0	891,185				891,185
Prepaid & Deferred expenses	1,355,398	112,962	0			1,468,360	2,733,489	72,528	0			2,806,017
Other receivables	6,523,242	239,610	2,091,179			8,854,031	465,089	239,610	1,156,601			1,861,300
Long-term investments	37,182,854					37,182,854	35,956,889					35,956,889
Interfund Advances:												
Due from Educational & General Fund		12,882,621	519,720	340,143	(13,742,485)	0		12,331,821	0	331,900	(12,663,721)	0
Due from Current Restricted Fund	0				0	0	851,658				(851,658)	0
Total Assets	\$79,206,413	\$13,815,818	\$2,717,821	\$459,677	(\$13,742,485)	\$82,457,244	\$71,097,140	\$13,326,429	\$2,309,612	\$451,433	(\$13,515,378)	\$73,669,235
LIABILITIES:												
Accounts Payable	\$296,628	\$363,556	\$45,738			\$705,922	\$444,522	(\$32,017)	\$959			\$413,463
Payroll, accrued wages, withholdings & deductions	883,318	0	0			883,318	781,466	0	0			781,466
Accumulated sick leave & vacation	934,943	17,408				952,352	917,075	15,897				932,972
Accrued health & dental benefits	662,764					662,764	642,666					642,666
Accrued retirement liability - current	313,138					313,138	298,335					298,335
Insurance claims	1,173,606					1,173,606	993,826					993,826
Other installment purchases	111,946	0				111,946	416,549	0				416,549
Deferred leases	5,562,470					5,562,470	543,572					543,572
Other payables & accrued expenses	1,335,302	36	0			1,335,338	678,740	36	0			678,776
Deferred revenues	0					0	967,329					967,329
Interfund advances:												
Due to Educational & General Fund			0		0	0			851,658		(851,658)	0
Due to Auxiliary Enterprise Fund	12,882,621				(12,882,621)	0	12,331,821				(12,331,821)	0
Due to Current Restricted Fund	519,720				(519,720)	0	0				0	0
Due to Loan Fund	6,844					6,844	2,911					2,911
Due to Endowment Fund	340,143				(340,143)	0	331,900				(331,900)	0
Due to Plant Fund	4,586,637					4,586,637	1,753,744				0	1,753,744
Total Liabilities	29,610,082	381,001	45,738	0	(13,742,485)	16,294,336	21,104,454	(16,085)	852,616	0	(13,515,378)	8,425,607
Fund Balances:												
Unappropriated	47,149,822	13,434,817	2,672,083	459,677		63,716,399	47,546,177	13,342,514	1,456,995	451,433		62,797,119
Appropriated	2,446,509					2,446,509	2,446,509					2,446,509
Total Fund Balances	49,596,331	13,434,817	2,672,083	459,677		66,162,908	49,992,686	13,342,514	1,456,995	451,433		65,243,628
Total Liabilities & Fund Balances	\$79,206,413	\$13,815,818	\$2,717,821	\$459,677	(\$13,742,485)	\$82,457,244	\$71,097,140	\$13,326,429	\$2,309,612	\$451,433	(\$13,515,378)	\$73,669,235

STARK STATE COLLEGE
Balance Sheet
Current Funds: Unrestricted Educational & General
As of February 29, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Cash & Short-term investments	17,674,544	10,528,706
Insurance Reserve (Health & Dental)	2,426,926	1,877,681
Accounts receivable	14,043,451	18,683,628
Prepaid & Deferred expenses	1,355,398	2,733,489
Other receivables	6,523,242	465,089
Long-term investments	37,182,854	35,956,889
Interfund Advances:		
Due from Current Restricted Fund	0	851,658
Total Assets	\$79,206,413	\$71,097,140
LIABILITIES:		
Accounts Payable	\$296,628	\$444,522
Payroll, accrued wages, withholdings & deductions	883,318	781,466
Accumulated sick leave & vacation	934,943	917,075
Accrued health & dental benefits	662,764	642,666
Accrued retirement liability - current	313,138	298,335
Insurance claims	1,173,606	993,826
Other installment purchases	111,946	416,549
Deferred leases	5,562,470	543,572
Other payables & accrued expenses	1,335,302	678,740
Deferred revenues	0	967,329
Interfund advances:		
Due to Auxiliary Enterprise Fund	12,882,621	12,331,821
Due to Current Restricted Fund	519,720	0
Due to Loan Fund	6,844	2,911
Due to Endowment Fund	340,143	331,900
Due to Plant Fund	4,586,637	1,753,744
Total Liabilities	\$29,610,082	\$21,104,454
Fund Balances:		
Unallocated	47,149,822	47,546,177
Allocated	2,446,509	2,446,509
Total Fund Balance	49,596,331	49,992,686
Total Liabilities & Fund Balance	\$79,206,413	\$71,097,140
Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [included in RESERVE]	\$31,273,303	\$32,892,575
Appropriated [included in RESERVE]	2,446,509	2,446,509
Additions & Reductions:		
Current Year Revenues & Transfers in	56,281,866	54,855,951
Current Year Expenditures & Transfers out	(40,405,347)	(40,202,349)
Net increase (decrease)	15,876,519	14,653,601
Ending Fund Balance	\$49,596,331	\$49,992,686

STARK STATE COLLEGE

Balance Sheet

Current Funds: Auxiliary Enterprises - Bookstore & Culinary Sales

As of February 29, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash	\$9,531	\$6,571
Book Inventory	534,231	450,115
Supply Inventory	256,539	441,070
Receivables/Deposit Ch Sales	(219,677)	(215,286)
Other Receivables	239,610	239,610
Prepaid Expenses	112,962	72,528
Due from Educational & General Fund	12,882,621	12,331,821
Total Assets	<u><u>\$13,815,818</u></u>	<u><u>\$13,326,429</u></u>
 LIABILITIES AND FUND BALANCE:		
Accounts payable	\$366,012	\$3,574
Sales Tax Payable	(2,456)	(35,591)
Accrued Expenses	36	36
Wages, Vacation & Sick Benefits Payable	17,408	15,897
Fund Balance	13,434,817	13,342,514
Total Liabilities & Fund Balance	<u><u>\$13,815,818</u></u>	<u><u>\$13,326,429</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [Included in RESERVE]	\$13,238,478	\$13,076,111
Current Year Income	2,764,929	2,690,302
Current Year Expenses	(2,568,590)	(2,423,899)
Net Income	196,339	266,403
Ending Fund Balance	<u><u>\$13,434,817</u></u>	<u><u>\$13,342,514</u></u>
Projected Net Income	<u><u>\$50,000</u></u>	

STARK STATE COLLEGE
Balance Sheet
Current Funds: Restricted
As of February 29, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Federal Department Receivables	\$106,922	\$1,153,010
Other Receivables	2,091,179	1,156,601
Due from Educational & General Fund	519,720	0
Total Assets	\$2,717,821	\$2,309,612
 LIABILITIES AND FUND BALANCE:		
Accounts Payable	\$45,738	\$959
Due to Educational & General Fund	0	851,658
Fund Balance	2,672,083	1,456,995
Total Liabilities & Fund Balance	\$2,717,821	\$2,309,612
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$630,355	\$2,327,731
Additions & Reductions:		
Current Year Revenues & Transfers in	17,379,603	12,941,250
Current Year Expenditures & Transfers out	(15,337,875)	(13,811,986)
Unappropriated	\$2,672,083	\$1,456,995

STARK STATE COLLEGE
Balance Sheet
Endowment Fund
As of February 29, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Investments (SSC Foundation -TKM)	\$119,533	\$119,533
Due from Educational & General Fund	340,143	331,900
Total Assets	\$459,677	\$451,433
 FUND BALANCES:		
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	340,143	331,900
Presidential Scholarship	26,470	26,470
Total Fund Balance	\$459,677	\$451,433
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$456,977	\$467,553
Additions & Reductions:		
Unappropriated Revenue & Transfers in	17,440	27,517
Current Year Expenditures & Transfers out	(14,740)	(43,637)
Ending Fund Balance	\$459,677	\$451,433

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-13-08 Repeating a Course

Approved by President's Cabinet on: February 7, 2024

New/Revised: Revised

History of the issue: This policy is being revised as part of the five-year review process. Clarity is given in regards to course grades from other institutions not replacing a Stark State College grade or their use in calculating the grade point average.

CURRENT/PROPOSED WORDING**POLICY:**

When a student repeats a course, both grades will appear on the academic record, and the highest grade will be used in calculating the grade point average. Students may receive financial aid for repeating courses. However, if the student is retaking a previously passed course, financial aid can only be used for one repeat of that course. Any courses that are repeated will be used in the calculation of a student's Satisfactory Academic Progress status. **Course grades from another institution will not replace a Stark State College grade nor will they be used in calculating the grade point average.**

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-08 Compensation and Related Benefits

Approved by President's Cabinet on: February 7, 2024

New/Revised: Revised

History of the issue: This policy is being revised to reference changes involving compensatory time for clarity.

CURRENT/PROPOSED WORDING**POLICY:**

- (A) Compensation, as used in this manual, is an inclusive term that shall refer to salary plus all fringe benefits. Salary shall be defined as direct monetary payment for services rendered.
- (B) Stark State College strives to provide a competitive **market-based** compensation and benefits **derived from third-party surveys** program designed to attract and retain talent. ~~in accordance with applicable laws.~~ This policy is administered in accordance with **applicable laws and** the principles of equal employment opportunity.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-19-07 Student Travel

Approved by President's Cabinet on: February 7, 2024

New/Revised: Revised

History of the issue: This policy is being revised to include a reference to the new policy 15-13-48 Freedom of Expression and Responsibilities. There is also a revision made to reflect the most recent language of sexual misconduct.

CURRENT/PROPOSED WORDING

POLICY:

- (A) Student Travel for College Organized or Sponsored Events
- (1) All student travelers are bound by the Stark State College Policies and Procedures Manual, including, but not limited to, the following policies:
 - (a) Freedom of Expression and Responsibilities (3357:15-13-48)
 - ~~(a) Code of Conduct (3357:15-19-06)~~
 - (b) Anti-Harassment (3357:15-14-13)
 - (c) Sexual ~~Assault~~ Misconduct (3357:15-14-15)
 - (d) Student Code of Conduct (3357:15-19-10)
 - (e) Travel and Business Entertainment Expense (3357:15-14-10)
 - (2) Stark State College promotes safe travel by enrolled students to and from events and activities.
 - (3) The types of activities and events covered by this policy include course-related trips, the activities of sponsored student organizations, and meetings of organizations where a student is officially representing the College.
 - (4) An organized event is one that is initiated, planned, and arranged by a member of the College's faculty, staff, or the members of a registered student organization, and is approved by the appropriate department administrator – department chair, dean, director of an administrative unit, or their delegate. (Appeals will be reviewed on a case-by-case basis by the Director of Student Life, Equity & Leadership Programs and/or the Student Affairs Committee.)
 - (5) A sponsored event or activity is one that the College endorses by supporting it financially or by sending students to participate in it as official representatives of the College.
 - (6) An enrolled student is one who has been admitted to and is attending classes at the College. (If the activity/event occurs during winter break or during the summer semesters and the student is not taking classes, the student must be registered for classes for the upcoming semester in order to travel.)
- (B) Student Travel for Registered Student Organizations

- (1) This portion of the policy applies to the travel of student members of a registered student organization when the organization requires its student members to attend an activity or event and the activity or event occurs more than fifty (50) miles from the College campus.
- (2) Registered student organizations that require student members to travel to and from events or activities that are covered by this policy must obtain prior authorization for such travel from the appropriate department administrator and the Office of Student Life, Equity and Leadership Programs.
- (3) If it is necessary for a non-student (alumnae, guest, parent of College Credit Plus student, etc.) to travel using college funds/transportation, the individual(s) must have approval prior to travel. All appropriate travel paperwork and information/ documentation required must be submitted 14 days prior to travel to the Director of Student Life, Equity & Leadership Programs.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-05 Faculty Rank and Promotion

Approved by President's Cabinet on: March 6, 2024

New/Revised: Revised

History of the issue: This policy is being revised to align with updated practices in the cases of exceptional promotion. An appeal process was also included.

CURRENT/PROPOSED WORDING

POLICY:

The College uses the faculty ranks of instructor, assistant professor, associate professor, and full professor. ~~The rank is awarded by the president and confirmed by the Board of Trustees, upon the recommendation of the Advancement-in-Rank Committee.~~ Any rank beyond instructor ~~The rank is recommended by the Advancement-in-Rank Committee, accepted by the Provost and President, and then confirmed by the Board of Trustees.~~ ~~taking into account~~ The decision to promote is made with careful consideration of degrees attained, teaching and teaching-related activities, professional development and scholarly accomplishments, service to the College and community, and performance evaluations. ~~professional license, experience, number of years employed by the College, and responsibility of administrative duties.~~

- (A) Promotion Referral Document. The procedures outlined in the Advancement-in-Rank Process for the candidate and ~~the Operating Guidelines for the Advancement-in-Rank Process~~ will be followed to consider promotion. If denied advancement, the candidate may submit a written letter of appeal to the Provost and Chief Academic Officer within 14 calendar days. The letter must specifically reference which part of the Advancement in Rank Process or Operating Guidelines was not followed or was misinterpreted or misapplied.
- (B) Rank and ~~Level~~-Promotion. ~~Upon hire, the President~~ ~~The President~~ has the discretion of placing an individual with exceptional ability ~~into any faculty rank.~~ ~~at any rank and level on the schedule.~~ ~~upon hiring.~~ All previous teaching experience and related industrial or business experience are ~~taken into consideration.~~ ~~considered.~~
- (C) Exceptional Promotions. ~~The President,~~ In rare and unusual circumstances, ~~the President~~ may recommend to the Board of Trustees, for its immediate consideration, a promotion in rank for a faculty member. ~~Under unusual circumstances, candidates must have served at least five years as an instructor, assistant professor, or associate professor, including the year promotion is considered. Performance reviews must show evidence of exemplary work over these five years. There should be evidence that the individual's efforts and judgment are held in high regard. Exceptions can occur when there is evidence of extraordinary productivity, achievements, or professional recognition. It is the desire and purpose for the President and Board of Trustees to use the powers outlined here only in cases of the utmost necessity when failure to use such powers would adversely affect the interests of the College. This promotion in rank will be in recognition of the honor bestowed upon the faculty member or the College as a result of outstanding service. This rank can be granted without reference to the required dates or length of service.~~

Once the Trustee Selection Committee selects the new local trustee, the College must forward that local trustee candidate's name to the State of Ohio for the advice and consent process of the Ohio Senate.

- (C) Terms. The term of office for each trustee shall be three years, with terms arranged so that not less than two or more than three expire in a given year, and terms of the gubernatorial appointees shall expire in different years. Each trustee shall hold office from the date of appointment until the end of the appointed term. **Gubernatorial and local trustees** Any trustee shall continue in office subsequent to the expiration date of the trustee's term until a successor takes office, ~~or until a period of sixty days has elapsed, whichever occurs first.~~
- (D) Vacancies. If there is a vacancy, such vacancy shall be filled by the authority making the original appointment for the balance of the unexpired term.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-36 Cell Phone, Data and Text Allowance

Approved by President's Cabinet on: March 6, 2024

New/Revised: New

History of the issue: This policy was created from the Property Use policy for clarity. The committee felt cell phone and text usage are separate matters needing their own policies.

CURRENT/PROPOSED WORDING

POLICY:

This policy establishes the extent to which the College may subsidize, through a cell phone allowance, personally owned cell phones used in the conduct of College business. Authorization for a stipend to partially fund a required cellular device shall be approved by the applicable Executive Council member.

(A) Cell Phone, Data, and Text Allowance

- (1) This allowance does not increase the employee's base salary and will not be included in the calculation of any College benefits. Any applicable payroll taxes will be withheld from the cell phone allowance.
- (2) The amount of the allowance is subject to annual review and may be adjusted by the Vice President of Business and Finance based upon changes in business conditions.
- (3) The stipend is additionally intended to provide partial funding for the maintenance and the replacement of a cellular device.
- (4) If tax law considers the stipend to be taxable income, it will be subject to payroll taxes, which will be included on the employee's W-2 form each year.
- (5) College records produced by personally owned devices are subject to the provisions of the Ohio public records law.
- (6) Business communication conducted on any device must adhere to all applicable policies and procedures of the college.
- (7) Employees receiving a stipend are required to have working cell service and maintain usage records in the cell provider's billing documents for three months from the date of billing.
- (8) An annual review of the business need for the employee to continue to receive a cellular phone, data and/or text allowance must be completed by the applicable Executive Council member before the beginning of each fiscal year.
- (9) If a College employee's job duties do not include the frequent need for wireless telephone, data, and text services, then the employee is not eligible for a cell phone allowance. Such employees may request reimbursement for the actual extra expenses of College calls made using their personal cell phone services and provide appropriate supporting documentation.

A copy of the cellular phone bill, detailing the individual calls, data overages, and/or text messages to be reimbursed, must accompany the reimbursement request. The College will not reimburse employees for roaming (out-of-area) charges, unless it is shown that regular phone service was not available and immediate calling was necessary.

- (10) Should the employee discontinue their cell service, they are required to notify the college and the stipend will be discontinued. If the applicable Executive Council member determines a business need continues to exist, a college cell phone will be issued.
- (11) Employees are expected to delete all College data from the cell phone when employment with the College has ended, except when required to maintain the data in compliance with a litigation hold notice.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-22 Personal Property

Approved by President's Cabinet on: March 6, 2024

New/Revised: Revised

History of the issue: This policy is being revised to include "guests" of the college.

CURRENT/PROPOSED WORDING**POLICY:**

Faculty, staff, students, ~~and~~ visitors, **and guests** are responsible for any personal items brought to the College or off-campus sites. The College will not be responsible for replacing or paying for damaged or stolen items.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-33 Tuition Assistance

Approved by President's Cabinet on: March 6, 2024

New/Revised: Revised

History of the issue: This policy is being revised to include technical-para professional and hourly staff members for clarification.

CURRENT/PROPOSED WORDING**POLICY:**

All full-time Stark State College faculty, administrative, professional, **technical-para professional, and hourly** ~~and support staff~~ personnel may participate in the Tuition Assistance Program. Tuition assistance is provided to employees for the purpose of professional development in recognition that a better educated employee will assist the College in fulfilling its mission to provide quality education and training opportunities to the citizens of our community.

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>		
	Proposed <u>Budget</u>	% Of Annual <u>Budget</u>	Current <u>Budget</u>	% Of Annual <u>Budget</u>	Change <u>\$</u>	Change <u>%</u>	
REVENUES:							
State Appropriations	31,882,147	45.1%	31,893,068	45.7%	(10,921)	0.0%	per SSI true-up 1/1/2023
Student Fees	35,196,597	49.7%	34,266,637	49.1%	929,960	2.7%	Updated for final Fall and preliminary Spring enrollment
Private Gifts & Grants	104,575	0.1%	104,575	0.1%	0	0.0%	
Governmental Grants & Contracts	11,000	0.0%	11,000	0.0%	0	0.0%	
Sales & Services: Educational Activities	18,650	0.0%	18,650	0.0%	0	0.0%	
Indirect Costs	141,868	0.2%	141,044	0.2%	824	0.6%	
Other Sources	3,350,385	4.7%	3,350,385	4.8%	0	0.0%	
Total Revenues	\$70,705,222	99.9%	\$69,785,359	100.0%	\$919,863	1.3%	
OTHER ADDITIONS:							
Transfers in	50,000	0.1%	50,000	0.1%	0	0.0%	
Total Revenues & Other Additions	\$70,755,222	100.0%	\$69,835,359	100.1%	\$919,863	1.3%	
EXPENDITURES:							
Personnel Services	\$35,108,838	50.8%	\$36,088,730	51.7%	(\$979,892)	-2.7%	Increase in hiring lag, scheduling efficiency, vacant positions and adjust
Employee Benefits	\$12,035,398	17.4%	\$12,893,019	18.5%	(\$857,621)	-6.7%	health care
Supplies	\$1,402,981	2.0%	\$1,505,981	2.2%	(\$103,000)	-6.8%	adjustments to various supply accounts
Travel	\$391,308	0.6%	\$252,480	0.4%	\$138,828	55.0%	increase based on original budget requests that were reduced
Information & Communications	\$1,862,274	2.7%	\$1,887,274	2.7%	(\$25,000)	-1.3%	subscriptions, postage
Maintenance & Repairs	\$3,603,610	5.2%	\$3,603,610	5.2%	\$0	0.0%	
Miscellaneous	\$11,610,615	16.8%	\$10,626,615	15.2%	\$984,000	9.3%	scholarships, CCP waivers & training services
Capital Equipment	\$338,602	0.5%	\$338,602	0.5%	\$0	0.0%	
Total Expenditures	\$66,353,626	96.1%	\$67,196,311	96.3%	(\$842,685)	-1.3%	
OTHER REDUCTIONS:							
Non-Mandatory Transfers (Tech & Facilities Fee)	\$2,720,111	3.9%	\$2,566,150	3.7%	153,961	6.0%	adjusted final fall and prelim spring FTE estimate
Total Expenditures & Other Reductions	\$69,073,737	100.0%	\$69,762,461	100.0%	(\$688,724)	-1.0%	
NET INCREASE IN UNALLOCATED FUND BALANCE	\$1,681,485	2.4%	\$72,898	0.1%	\$1,608,587		

This Budget Revision #2 will leave the Bookstore with an estimated surplus of \$102,000.

Board Note to 7.2

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 second year of the two-year state operating budget.

Our current tuition of \$194.60 per credit hour is comprised of an Instructional Fee (\$126.50) and a General Fee (\$68.10). We would allocate the entire \$5.00 increase to the General Fee.

Effective Fall semester 2024, with the increase of \$5 per credit hour, tuition will be \$199.60 per credit hour. The Instructional Fee will remain \$126.50 and the General Fee will increase to \$73.10. 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 \$559,800 to support operations during fiscal year 2024-2025.

**RESOLUTION
TO APPROVE AN INCREASE IN THE GENERAL FEE,
EFFECTIVE FALL 2024**

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; and

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 \$68.10 to \$73.10. The increase will be effective for Fall Semester 2024.

This resolution is enacted on this 12th day of April, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

RESOLUTION
TO REQUEST APPROVAL OF PARTIAL IN-STATE TUITION WAIVERS FOR
TEACH-OUT AND TRANSFER STUDENTS FROM EASTERN GATEWAY
COMMUNITY COLLEGE WHO COMMENCE ENROLLMENT FOR
SUMMER AND FALL 2024 SEMESTERS

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 of the Ohio Department of Higher Education; and

WHEREAS, Stark State College desires to request that the Chancellor approve partial tuition waivers for transfer and teach-out students of Eastern Gateway Community College (EGCC) who were enrolled at EGCC in the Spring 2024 semester and who transfer to and enroll at Stark State College for either of the Summer or Fall 2024 semesters. The partial waiver will match the in-state rates of instructional and general fees from EGCC for Summer 2024 and the in-state rates plus \$5 per credit hour for Fall 2024, Spring 2025 and Summer 2025, each semester in the current biennium (Summer 2024 through Spring 2025, and all summer terms beginning before June 30, 2025); and

WHEREAS, the College estimates the tuition charges for 7,200 credit hours will be waived in the current biennium using the standard tuition rate differential of \$57.60 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 differential of \$57.60, the total tuition waived for 7,200 credit hours would be \$414,720. If tuition increases during the term of the Agreement, the tuition waived will not increase; and

WHEREAS, the College desires to waive the tuition just for these students during this time period specified; and

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 partial tuition waivers of \$57.60 per credit hour of in-state tuition for teach-out and transfer students who attended EGCC during the Spring 2024 semester who commence enrollment for the Summer or Fall 2024 semester for all semesters starting in the time frame of June 3, 2024 through June 30, 2025.

This resolution is enacted on this 12th day of April, 2024.

Harun Rashid
 Chair, Board of Trustees

Para M. Jones, Ph.D.
 President

RESOLUTION
TO REQUEST OUT-OF-STATE FEE WAIVERS FOR FORMER STUDENTS OF EASTERN
GATEWAY COMMUNITY COLLEGE TAKING COURSES AT STARK STATE COLLEGE
THROUGH A TEACH-OUT AGREEMENT

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 of the Ohio Department of Higher Education; and

WHEREAS, Stark State College is one of the higher education institutions selected by the Higher Learning Commission (HLC), ODHE and Eastern Gateway Community College (EGCC) to teach-out certain programs under a written agreement; and

WHEREAS, Stark State College seeks to provide high-quality educational programs and services to the former students of EGCC who will not be able to complete their program due to the EGCC Board decision to dissolve after May 31, 2024; and

WHEREAS, the College would like to waive up to \$128 of the \$129 per credit hour of the out-of-state fee for these students; and

WHEREAS, the College's current out-of-state fee is \$129 per credit hour and the College expects to serve approximately 100 students who will take no more than one year of courses, up to \$384,000 in out-of-state fees would be waived in the current biennium (all terms from Summer 2024 through Summer 2025, and all summer terms beginning before June 30, 2025); and

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 former students of EGCC covered under a Teach-Out Agreement taking courses at Stark State College for the time frame of June 3, 2024 through June 30, 2025.

This resolution is enacted on this 12th day of April, 2024.

Harun Rashid
 Chair, Board of Trustees

Para M. Jones, Ph.D.
 President

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – April 1, 2024

REPORTED CRIME STATS FOR CLERY ACT			
<i>Required to report these statistics to Department of Education once a year.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
MURDER	On Campus	0	0
	Satellite Location	0	0
MANSLAUGHTER	On Campus	0	0
	Satellite Location	0	0
SEX OFFENSES: <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	0	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	0	0
DATING VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
STALKING*	On Campus	1	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	1	0
	Satellite Location	2	0
WEAPONS POSSESSION	On Campus	0	0
	Satellite Location	1	0
TOTALS		5	0
*The following statistics have been added to maintain compliance with the Campus SAVE Act.			
REPORTED CRIME STATS FOR STARK STATE COLLEGE			

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – April 1, 2024

<i>These statistics are reported to the College Community for their awareness.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
CRIMINAL DAMAGING	On Campus	0	0
	Satellite Location	0	0
THEFT	On Campus	1	0
	Satellite Location	1	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	1	0
MENACING/VERBAL THREATS	On Campus	1	0
	Satellite Location	1	0
HARASSMENT	On Campus	2	0
	Satellite Location	0	0
DISRUPTIVE BEHAVIOR	On Campus	8	0
	Satellite Location	2	0
INDECENT EXPOSURE	On Campus	0	0
	Satellite Location	0	1
TOTALS		17	1

NOTE 2023:

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0042 – 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)
- 23-0122 – Drug-Related Violation (Canton Satellite)
- 23-0126 – Theft (Main)
- 23-0130 – Disruptive Behavior (Main)
- 23-0133 – Disruptive Behavior (Main)
- 23-0134 – Drug-Related Violation (Main)
- 23-0139 – Drug-Related Violation (Canton Satellite)
- 24-0001 – Disrupt. Behavior (Main) Occur. 12/22/23

NOTE 2024:

- 24-0035 – Indecent Exposure

Stark State College				
Out-of-State Travel Authorizations				
Employee	Attending	Where	When	Expense
Monica Miklo	Achieving the Dream, DREAM 2024 Conference	Orlando, FL	2/19-22	\$2,716.13
Elizabeth Inkinen Schehl Caryn Griffin Susie Campbell	Depression on College Campuses Conference	Ann Arbor, MI	3/11-14	\$1,110 \$860 \$860
Darnell Tucker	National Association of Diversity Officers in Higher Education 2024 Annual Conference.	Seattle, WA	3/13-16	\$2,801
Amy Jo Sanders	American Chemical Society Spring 2024 Many Flavors of Chemistry	New Orleans, LA	3/17-20	\$2,700
Jessica Papajcik	Eastern Communication Association Convention	Cambridge, MA	3/21-24	\$2,140
Ryan Moton	Priority 6 TRIO Training (New TRIO/Upward Bound Math Science Directors)	Minneapolis, MN	3/24-27	\$2,510
* Grant funded ** Program Requirement *** Strategic Excellence Award				

**2024-2025 Calendar of
Board Meetings and Events**

<i>DATES</i>		<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
APRIL, 2024				
12	Friday	BOARD MEETING	8 a.m.	S304
MAY, 2024				
8	Wednesday	BOARD MEETING	8 a.m.	S304
15	Wednesday	Certificate Ceremony	6 p.m.	M100/101
19	Sunday	Commencement Ceremony	2 p.m.	Canton Civic Center
JUNE, 2024				
12	Wednesday	BOARD MEETING	8 a.m.	S304
JULY, 2024				
10	Wednesday	BOARD MEETING	8 a.m.	S304
AUGUST, 2024				
14	Wednesday	BOARD MEETING	8 a.m.	S304
SEPTEMBER, 2024				
11	Wednesday	BOARD MEETING	8 a.m.	S304
OCTOBER, 2024				
9	Wednesday	BOARD MEETING	8 a.m.	S304
NOVEMBER, 2024				
13	Wednesday	BOARD MEETING	8 a.m.	S304
DECEMBER, 2024				
11	Wednesday	BOARD MEETING	8 a.m.	S304

STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Wednesday, May 8, 2024 - 8:00 a.m.
Board Room S304

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Public Requests			H. Rashid
V. Resolution honoring Trustee Marlé Fernandes for Leadership and Service to Stark State College	5.1		H. Rashid
VI. Resolution to recognize the Board of Trustees Strategic Excellence Award Winners and Distinguished Teaching and Staff Award Recipients	6.1		P. Jones
VII. Agenda Changes			H. Rashid
VIII. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 4/12/2024	8.1		
B. Personnel Actions	8.2		
C. Treasurer's Report	8.3		
IX. New Business			
A. FY2025 Budget		X	K. Gardner
B. College Completion Plan	9.1	X	P. Jones/L. Gibson-Shreve
X. President's Report			P. Jones
XI. Chair's Report			H. Rashid
XII. Communications			H. Rashid
A. Security Report	12.1		
B. Out-of-State Travel Log	12.2		
C. Calendar of Board Activity Dates	12.3		
XIII. Executive Session			H. Rashid
XIV. Adjournment			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

RESOLUTION

**HONORING TRUSTEE MARLÉ FERNANDES FOR LEADERSHIP AND SERVICE
TO STARK STATE COLLEGE**

Whereas, Trustee Marlé Fernandes has been a dedicated and valued member of the Stark State College Board since August, 2021, representing the citizens of Stark County and The Timken Company, a major local company with global reach and a longstanding partnership with the College; and

Whereas, Trustee Fernandes served in a leadership role on the Board of Trustees as Second Vice Chair; and

Whereas, during Trustee Fernandes's service, the College has achieved significant accomplishments, including successfully carrying out our educational mission through the pandemic and its lingering effects; adding new welding teaching labs at Akron and Main campuses; developing education and training partnerships with business, industry and the community; expanding the CDL (Commercial Driver's License) training program and facility; expanding university partnership opportunities for students; expanding College Credit Plus (CCP) and Learn and Earn pathways for high school students; and increasing federal and state grants and resources to advance the College's mission; and

Whereas, Trustee Fernandes completed her service as a Board of Trustee, effective May, 2024, and will be relocating out-of-state for a new leadership role with The Timken Company;

Therefore, Be It Resolved that the Board of Trustees and Stark State College community express sincere gratitude to Trustee Fernandes for her leadership, steadfast commitment to students and the College's mission, and legacy of loyal trusteeship. This Resolution and an engraved brick placed in her honor in the W.R. Timken Center courtyard commemorate Trustee Fernandes's dedicated board service.

Signed this 8th day of May, 2024.

Harun Rashid, Chair
Board of Trustees

Para M. Jones, Ph.D.
President

RESOLUTION

**To recognize the Board of Trustees Strategic Excellence Award Winners
and Distinguished Teaching and Staff Award Recipients**

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, 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 College has a longstanding tradition of recognizing Distinguished faculty and Distinguished staff; and

WHEREAS, the 2024 Board of Trustees Strategic Excellence Award winners and Distinguished Teaching and Staff award recipients are as follows:

Board Strategic Excellence winners:

LIFETIME ACHIEVEMENT: Jeff Magee, Department Chair – Emergency Services

MANAGEMENT/LEADERSHIP: Melanie Carr, Manager of Advising – Gateway Student Services and Peter Trumpower, Director – Institutional Research, Planning and Assessment

FULL-TIME, NON-STUDENT FACING: Juanita Robinson, Administrative Assistant – Marketing & Advancement and Pauline Wise, Custodian – Physical Plant

FULL-TIME, STUDENT FACING: Jane Shier, Gateway Specialist – Gateway Student Services; Kayla Klement, Associate Professor – Digital Media and Administrative Technologies Division; Brian Moore, Associate Professor – Health & Public Services Division; and Edmund Priddis, Department Chair – Biology

Distinguished Teaching and Staff Award winners:

2024 DISTINGUISHED TEACHING AWARD: Nicole Cleland, Instructor, Arts & Sciences

2024 ADJUNCT TEACHING AWARD: Audrey Maarschalk, Instructor, Health & Public Services

2024 DISTINGUISHED STAFF AWARD: Zachary Stockert, Welding Maintenance Technician

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 8th day of May, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

8.1

Record of Proceedings

Board of Trustees
Stark State College

North Canton, Ohio
April 12, 2024

REGULAR MEETING

The Board of Trustees held its regular monthly meeting on April 12, 2024 at Stark State College.

CALL TO ORDER

Chair Harun Rashid called the meeting to order at 8:06 a.m.

ROLL CALL

The following board members were present: Harun Rashid, Elaine Russell Reolfi (virtual), Marlé Fernandes, Karen Lefton (virtual), Jeffery Walters, Fonda Williams (virtual), Patricia Wackerly, Tracy Carter, and Michael Wheeler.

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: Frank Domino, Tiffany Archer and Teri Ross.

PUBLIC REQUESTS

None.

AGENDA CHANGES

None.

CONSENT AGENDA

First Vice Chair Reolfi 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 February 14, 2024 meeting; Personnel Actions; Treasurer's Report; policies: 15-13-08 Repeating a Course, 15-14-08 Compensation and Related Benefits, 15-19-07 Student Travel, 15-14-05 Faculty Rank and Promotion, 15-14-36 Cell Phone Data and Text Allowance, 15-14-22 Personal Property, and 15-14-33 Tuition Assistance.*

NEW BUSINESS**BUDGET REVISION #2**

Trustee Fernandes moved to approve Budget Revision #2. Trustee Walters provided a second for the motion. Budget Revision #2 was unanimously approved.

Vice President/Chief Financial Officer Kevin Gardner shared that enrollment has improved. There has been an increase in revenue of \$900,000, a decrease in expenditures of \$700,000, and a \$1.6 million increase to surplus. This is all good news, as we have met our goals this year on the operating budget.

RESOLUTION TO INCREASE GENERAL FEE

Trustee Carter moved to approve the Resolution to Increase General Fee. Trustee Wheeler provided a second for the motion. The resolution was unanimously approved.

MOTION TO APPROVE TEACH-OUT AGREEMENT WITH EASTERN GATEWAY COMMUNITY COLLEGE

Trustee Walters moved to approve the Teach-Out Agreement with Eastern Gateway Community College. Trustee Wackerly provided a second for the motion. The agreement was approved. At the May 8, 2024, there will be time for any additional questions regarding the agreement if needed.

RESOLUTION TO REQUEST APPROVAL OF PARTIAL IN-STATE TUITION WAIVERS FOR STUDENTS FROM EASTERN GATEWAY COMMUNITY COLLEGE WHO TRANSFER DURING THE SUMMER AND FALL 2024 SEMESTERS

Second Vice Chair Reolfi moved to approve the Resolution to Request Approval of Partial In-State Tuition Waivers for Students from Eastern Gateway Community College who Transfer during the Summer and Fall 2024 Semesters. Trustee Walters provided a second for the motion. The resolution was unanimously approved.

RESOLUTION TO REQUEST OUT-OF-STATE FEE WAIVERS FOR FORMER STUDENTS OF EASTERN GATEWAY COMMUNITY COLLEGE TAKING COURSES AT STARK STATE COLLEGE THROUGH A TEACH-OUT AGREEMENT

Second Vice Chair Reolfi moved to approve the Resolution to Request Out-of-State Fee Waivers for Former Students of Eastern Gateway Community College Taking Courses at Stark State College through a Teach-Out Agreement. Trustee Walters provided a second for the motion. The resolution was unanimously approved.

PRESIDENT'S REPORT

In addition to the written report, the following updates were provided:

- President Jones announced that Lt. Governor Jon Husted will be visiting main campus on Friday, April 19 at 10A for a roundtable discussion on Artificial Intelligence with Stark and Summit County businesses.
- President Jones announced that Stark State College received a \$1.75 million Strengthening Community Colleges Training grant from the U.S. Department of Labor. The grant funds will be used to increase enrollment, graduation and connections with health care employers in Stark State College's nursing programs, with a focus on underserved students. Stark State was one of only 16 institutions nationwide to receive one of these highly competitive grants.
- Enrollment is currently at 2.1% in head count and .05% in full-time equivalent.
- President Jones shared that she attended the event held at Campbell City Schools (Mahoning County) where Governor DeWine announced a \$10.5 million grant for expansion of workforce

and education partnerships. Stark State has had a presence at Campbell Schools for several years, thanks to a state capital appropriation.

CHAIR’S REPORT

- Chair Rashid reminded Trustees to file their financial disclosure forms with the Ohio Ethics Commission, which are due May 15, 2024.
- Chair Rashid asked Trustee Wackerly if she would like to continue another one-year term on the Stark State College Foundation Board. Trustee Wackerly volunteered to serve another term.
- Trustees were reminded of an email they received with a Save the Date from Governor DeWine for the Trustees Conference on June 5, 2024.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

EXECUTIVE SESSION

At 9:09 a.m., Trustee Wheeler moved to go into Executive Session to discuss details related to security matters, according to R.C. 121.22(G)(6). Trustee Carter provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:49 a.m., Trustee Carter moved to return to open session. Trustee Wheeler provided the second for the motion. The motion carried.

ADJOURNMENT

At 9:50 a.m., Trustee Carter moved to adjourn. Trustee Walters provided the second for the motion.

The motion carried.

Harun Rashid
Chair, Board of Trustees
April 12, 2024

Para M. Jones, Ph.D.
President
April 12, 2024

PERSONNEL ACTIONS
Board Agenda
May 8, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Berens, Robert	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary
Boy, Nicholas	Student Services Assistant (PT)	Communication	\$15.72/Hour	4/22/2024	Replacement / Non-benefit eligible
Carr, Melanie	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
Fisher, Cathy	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary / Non-benefit eligible
Galbreath, Susan	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary / Non-benefit eligible
Harkness, Kelsey	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary / Non-benefit eligible
Klement, Kayla	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
Magee, Jeff	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
McEwen, Thomas	Temporary FT Lecturer, CDL Instructor	CDL	\$18,253/Annual	8/26/2024	Additional role due to restructuring CDL
Miller, Jacquelyn	Clinical Coordinator Assistant/Instructional Assistant (PT)	Medical Laboratory Tech.	\$34.61/Hour / \$38.14/Hour	4/1/2024	Non-benefit eligible
Miller, Jacquelyn	Adjunct instructor	Medical Laboratory Tech.	\$37.21/Hour	4/1/2024	Non-benefit eligible
Moore, Brian	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
Neptune, Katie	Respiratory Care Clinical Instructinal Assistant (PT)	Respiratory, Laboratory & Surgical	\$46.86/Hour	4/2/2024	Additional role
Priddis, Ed	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
Remark, Linda	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary
Robinson, Juanita	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
Shier, Jane	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
Shirey, Danielle	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary / Non-benefit eligible
Starr, Eugene	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary
Trumpower, Peter	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund
Vanhove, Sydney	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary
Wise, Pauline	BOT Strategic Excellence Award Cash Award	No Change	\$1,000.00	4/1/2024	Charged to Discretionary Fund

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Acree, Samantha	Student Services Assistant	Communication	5/10/2024
Bauer, Scott	Fire Instructional Assistant	EMS	4/29/2024
Domino, Frank	Cyber Security Administrator	Computer Services	5/10/2024
Harper, Demetrius	Day Custodian	Physical Plant	3/28/2024
Magee, Jeff (Retired)	Department Chair II/ Instructor	EMS	6/3/2024
Sutton, Stephanie (Retired)	Vice President	Enrollment Management	6/30/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended March 31, 2024
Fiscal Year 2024**

- Tuition and Fees are lower than last year with the decline in Fall enrollment. Most other Revenue categories are higher than last year.
- Labor costs continue to be in line with the budget as revised last month.
- Travel, Communications and Marketing and Fixed Assets purchases are higher than last year. Supplies, Maintenance & Repairs and Miscellaneous expenses are lower than last year. All expense categories remain within budget.

STARK STATE COLLEGE
Statement of Revenues and Expenditures
Unrestricted Educational & General
For the 9 Months Ended March 31, 2024 and 2023

Budget Revision 3/15/24

	Current Year			Prior Year		
	Current Annual Budget	Activity To Date	% Of Annual Budget	Prior Annual Budget	Activity To Date	% Of Annual Budget
REVENUES:						
State Appropriation	\$31,882,147	\$24,012,214	75.3%	\$31,294,938	\$23,488,096	75.1%
Student Fees	35,196,597	32,632,932	92.7%	34,328,061	32,923,385	95.9%
Private Gifts, Grants & Contracts	104,575	252,455	241.4%	300,000	84,657	28.2%
Governmental Grants & Contracts	11,000	0	0.0%	11,000	0	0.0%
Sales & Services: Educational Activities	18,650	16,125	86.5%	19,000	11,271	59.3%
Indirect Costs	141,868	71,690	50.5%	140,000	72,443	51.7%
Other Sources	3,350,385	2,306,436	68.8%	2,961,412	2,240,720	75.7%
Total Revenues	\$70,705,222	\$59,291,852	83.9%	\$69,054,411	\$58,820,572	85.2%
OTHER ADDITIONS:						
Transfers in	50,000	0	0.0%	50,000	0	0.0%
Total Revenues & Other Additions	\$70,755,222	\$59,291,852	83.8%	\$69,104,411	\$58,820,572	85.1%
EXPENDITURES:						
Personnel Services	\$35,108,838	\$25,580,298	72.9%	\$36,055,720	\$25,430,623	70.5%
Employee Benefits	12,035,398	9,310,008	77.4%	12,846,428	9,083,589	70.7%
Supplies	1,402,981	652,940	46.5%	1,434,918	872,626	60.8%
Travel	391,308	241,317	61.7%	457,059	153,472	33.6%
Information & Communications	1,862,274	1,303,891	70.0%	1,977,380	1,212,641	61.3%
Maintenance & Repairs	3,603,610	1,983,857	55.1%	3,895,637	2,313,645	59.4%
Miscellaneous	11,610,615	3,627,535	31.2%	9,751,268	4,609,552	47.3%
Capital Equipment	338,602	141,848	41.9%	439,385	119,867	27.3%
Total Expenditures	\$66,353,626	\$42,841,696	64.6%	\$66,857,795	\$43,796,015	65.5%
OTHER REDUCTIONS:						
Mandatory Transfers	\$0	\$0	0.0%	\$0	\$0	0.0%
Non-Mandatory Transfers:	2,720,111			1,147,244		0.0%
Technology Fee		1,025,389 ¹			475,442	
Facilities Fee		1,464,840 ²			679,203	
Other (Scholarships/Grants)		7,244 ³			0	
Non-Mandatory Transfers		\$2,497,473	91.8%		\$1,154,645	100.6%
Total Expenditures & Other Reductions	\$69,073,737	\$45,339,169	65.6%	\$68,005,039	\$44,950,660	66.1%
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,681,485	\$13,952,683		\$1,099,372	\$13,869,912	
Reserves						
Reserve, 6/30/23	\$46,958,290	Days in Reserve 258		Committed Reserves:		
Less committed Reserves	(9,072,372)			Akron	569,628	
Anticipated Operating Surplus 6/30/2024	1,681,485			Hoover	0	
Anticipated Bookstore Net Income (from Pg. 5)	50,000			Barberton	0	
Unencumbered Reserve, 6/30/24	\$39,617,404	218		CDL	50,000	
				Alliance	0	
				White Pond	0	
				Access	8,452,744	
				Total	9,072,372	
Non-Mandatory Transfers						
	Beginning Balance	Transferred In	Expended	Remaining Balance		
¹ Technology Fee	\$715,897	\$1,025,389	\$0	\$1,741,286		
² Facilities Fee	\$3,656,791	\$1,464,840	\$149,895	\$4,971,736		
³ Other (Scholarships, TRIO, UBMS)	\$0	\$7,244	\$7,244	\$0		
	\$4,372,688	\$2,497,473	\$157,140	\$6,713,022		

STARK STATE COLLEGE.
Consolidated Balance Sheet
Current & Endowment Funds
As of March 31, 2024 and 2023

	Current Year						Prior Year					
	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)
	Educational and General	Auxiliary Enterprise					Educational and General	Auxiliary Enterprise				
ASSETS:												
Cash & Short-term investments	19,065,265	\$9,982	0	119,533		19,194,780	10,660,737	\$6,997	0	119,533		10,787,267
Insurance Reserve (Health & Dental)	2,426,926					2,426,926	1,877,681					1,877,681
Accounts receivable	11,243,298	(219,931)	100,094			11,123,461	17,109,955	(218,756)	1,192,974			18,084,173
Inventory	0	790,770				790,770	0	891,185				891,185
Prepaid & Deferred expenses	1,243,452	112,962	0			1,356,414	2,810,198	72,528	0			2,882,726
Other receivables	6,485,394	239,610	1,026,996			7,752,001	465,079	239,610	1,198,245			1,902,935
Long-term investments	37,204,980					37,204,980	37,015,106					37,015,106
Interfund Advances:												
Due from Educational & General Fund		12,465,762	1,797,452	349,546	(14,612,760)	0		12,281,814	0	337,952	(12,619,765)	0
Due from Current Restricted Fund	0				0	0	1,012,786				(1,012,786)	0
Total Assets	\$77,669,315	\$13,399,156	\$2,924,542	\$469,079	(\$14,612,760)	\$79,849,331	\$70,951,542	\$13,273,377	\$2,391,219	\$457,485	(\$13,632,551)	\$73,441,072
LIABILITIES:												
Accounts Payable	(\$970,496)	(\$8,772)	\$577			(\$978,690)	\$432,301	(\$36,240)	\$53			\$396,114
Payroll, accrued wages, wthholdings & deductions	987,217	0	0			987,217	841,827	0	0			841,827
Accumulated sick leave & vacation	934,943	17,408				952,352	917,075	15,897				932,972
Accrued health & dental benefits	658,447					658,447	641,780					641,780
Accrued retirement liability - current	320,648					320,648	302,663					302,663
Insurance claims	1,173,606					1,173,606	993,826					993,826
Other installment purchases	111,946	0				111,946	416,549	0				416,549
Deferred leases	5,562,470					5,562,470	543,572					543,572
Other payables & accrued expenses	2,291,566	36	0			2,291,602	679,357	36	0			679,393
Deferred revenues	0					0	1,574,008					1,574,008
Interfund advances:												
Due to Educational & General Fund			0		0	0			1,012,786		(1,012,786)	0
Due to Auxiliary Enterprise Fund	12,465,762				(12,465,762)	0	12,281,814				(12,281,814)	0
Due to Current Restricted Fund	1,797,452				(1,797,452)	0	0				0	0
Due to Loan Fund	6,844					6,844	2,911					2,911
Due to Endowment Fund	349,546				(349,546)	0	337,952				(337,952)	0
Due to Plant Fund	4,306,869					4,306,869	1,776,419				0	1,776,419
Total Liabilities	29,996,820	8,673	577	0	(14,612,760)	15,393,310	21,742,054	(20,308)	1,012,839	0	(13,632,551)	9,102,035
Fund Balances:												
Unappropriated	45,225,986	13,390,483	2,923,965	469,079		62,009,512	46,762,978	13,293,685	1,378,380	457,485		61,892,528
Appropriated	2,446,509					2,446,509	2,446,509					2,446,509
Total Fund Balances	47,672,495	13,390,483	2,923,965	469,079		64,456,021	49,209,487	13,293,685	1,378,380	457,485		64,339,037
Total Liabilities & Fund Balances	\$77,669,315	\$13,399,156	\$2,924,542	\$469,079	(\$14,612,760)	\$79,849,331	\$70,951,542	\$13,273,377	\$2,391,219	\$457,485	(\$13,632,551)	\$73,441,072

STARK STATE COLLEGE
Balance Sheet
Current Funds: Unrestricted Educational & General
As of March 31, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Cash & Short-term investments	19,065,265	10,660,737
Insurance Reserve (Health & Dental)	2,426,926	1,877,681
Accounts receivable	11,243,298	17,109,955
Prepaid & Deferred expenses	1,243,452	2,810,198
Other receivables	6,485,394	465,079
Long-term investments	37,204,980	37,015,106
Interfund Advances:		
Due from Current Restricted Fund	0	1,012,786
Total Assets	\$77,669,315	\$70,951,542
LIABILITIES:		
Accounts Payable	(\$970,496)	\$432,301
Payroll, accrued wages, withholdings & deductions	987,217	841,827
Accumulated sick leave & vacation	934,943	917,075
Accrued health & dental benefits	658,447	641,780
Accrued retirement liability - current	320,648	302,663
Insurance claims	1,173,606	993,826
Other installment purchases	111,946	416,549
Deferred leases	5,562,470	543,572
Other payables & accrued expenses	2,291,566	679,357
Deferred revenues	0	1,574,008
Interfund advances:		
Due to Auxiliary Enterprise Fund	12,465,762	12,281,814
Due to Current Restricted Fund	1,797,452	0
Due to Loan Fund	6,844	2,911
Due to Endowment Fund	349,546	337,952
Due to Plant Fund	4,306,869	1,776,419
Total Liabilities	\$29,996,820	\$21,742,054
Fund Balances:		
Unallocated	45,225,986	46,762,978
Allocated	2,446,509	2,446,509
Total Fund Balance	47,672,495	49,209,487
Total Liabilities & Fund Balance	\$77,669,315	\$70,951,542
Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [included in RESERVE]	\$31,273,303	\$32,893,066
Appropriated [included in RESERVE]	2,446,509	2,446,509
Additions & Reductions:		
Current Year Revenues & Transfers in	59,291,852	58,820,572
Current Year Expenditures & Transfers out	(45,339,169)	(44,950,660)
Net increase (decrease)	13,952,683	13,869,912
Ending Fund Balance	\$47,672,495	\$49,209,487

STARK STATE COLLEGE

Balance Sheet

Current Funds: Auxiliary Enterprises - Bookstore & Culinary Sales

As of March 31, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash	\$9,982	\$6,997
Book Inventory	534,231	450,115
Supply Inventory	256,539	441,070
Receivables/Deposit Ch Sales	(219,931)	(218,756)
Other Receivables	239,610	239,610
Prepaid Expenses	112,962	72,528
Due from Educational & General Fund	12,465,762	12,281,814
Total Assets	<u><u>\$13,399,156</u></u>	<u><u>\$13,273,377</u></u>
 LIABILITIES AND FUND BALANCE:		
Sales Tax Payable	(8,772)	(36,240)
Accrued Expenses	36	36
Wages, Vacation & Sick Benefits Payable	17,408	15,897
Fund Balance	13,390,483	13,293,685
Total Liabilities & Fund Balance	<u><u>\$13,399,156</u></u>	<u><u>\$13,273,377</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [Included in RESERVE]	\$13,238,478	\$13,076,186
Current Year Income	2,787,104	2,699,145
Current Year Expenses	(2,635,100)	(2,481,646)
Net Income	152,005	217,499
Ending Fund Balance	<u><u>\$13,390,483</u></u>	<u><u>\$13,293,685</u></u>
Projected Net Income	<u><u>\$50,000</u></u>	

STARK STATE COLLEGE
Balance Sheet
Current Funds: Restricted
As of March 31, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Federal Department Receivables	\$100,094	\$1,192,974
Other Receivables	1,026,996	1,198,245
Due from Educational & General Fund	1,797,452	0
Total Assets	\$2,924,542	\$2,391,219
 LIABILITIES AND FUND BALANCE:		
Accounts Payable	\$577	\$53
Due to Educational & General Fund	0	1,012,786
Fund Balance	2,923,965	1,378,380
Total Liabilities & Fund Balance	\$2,924,542	\$2,391,219
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$630,355	\$2,327,731
Additions & Reductions:		
Current Year Revenues & Transfers in	18,192,509	13,315,384
Current Year Expenditures & Transfers out	(15,898,900)	(14,264,735)
Unappropriated	\$2,923,965	\$1,378,380

STARK STATE COLLEGE
Balance Sheet
Endowment Fund
As of March 31, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Investments (SSC Foundation -TKM)	\$119,533	\$119,533
Due from Educational & General Fund	349,546	337,952
Total Assets	\$469,079	\$457,485
 FUND BALANCES:		
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	349,546	337,952
Presidential Scholarship	26,470	26,470
Total Fund Balance	\$469,079	\$457,485
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$456,977	\$467,553
Additions & Reductions:		
Unappropriated Revenue & Transfers in	27,017	33,569
Current Year Expenditures & Transfers out	(14,914)	(43,637)
Ending Fund Balance	\$469,079	\$457,485



STARK STATE COLLEGE COMPLETION PLAN 2024-2026

Executive Summary

The Completion Plan is aligned with the College's strategic plan, enrollment management plan, Board dashboard, Executive Council dashboard and SMART Goals. It includes input from faculty and staff members across the College. The purpose of the College Completion Plan is to develop a systemic plan to improve student persistence and completion through institution-wide policy and practice that:

- Engages college-wide expertise in developing, implementing and assessing the plan
- Identifies and prioritizes policies, practices, strategies and methods that will improve student enrollment and success/completion;
- Engages employers in completion efforts that align with workforce needs.

New strategies identified for 2024-2026 include:

- Increase CCP course offerings and location offerings as well as the number of CCP students who are attending SSC.
- Implement a 3rd set of Digital 21st Century Classrooms to link Akron and main campus in support of student access, student learning and classroom efficiency and effectiveness, retention and completion.
- Redesign our external website to increase the number of inquiries and applicant prospects.
- Increase penetration, awareness and enrollment in Summit County.
- Increase access and success of Adult 25+ students.
- Advance the advising model using Starfish, advising course in Blackboard, and focus on returning students who were dismissed.
- Use Title III funding to improve equity gaps in high DFW courses, implement Persistence Plus, increase attendance at ACUE in-person and online course instruction training in support of retention and completion, and increase retention and completion of DEI students.
- Promote faculty best practices inside and outside of the classroom, via the Teaching and Learning Council, in support of retention and completion.
- Educate faculty on artificial intelligence and its use in the classroom and higher education.
- Implement revised General Education Purpose Statement, General Learning Outcomes and Student Learning Outcomes to response to post-COVID employer expectations and needs.
- Improve the percentage of students dropped for non-attendance by sending reminders from department chairs via Starfish and by faculty members raising non-attendance flags in Starfish.
- Investigate software to support auto-population of students who have completed certificates or degrees to support stop-outs and current students.
- Increase non-credit and credit workforce offerings via employer-led partnerships.
- Submit the HLC Open Pathway Assurance Argument as our mid-cycle self-study; our virtual visit will be conducted June 2024.
- Proactive employer outreach to market in-demand, affordable training opportunities, increase Employer Led Partnerships, and workforce training.
- Promotion of PLA offerings and transfer pathways to support attainment of degree credentials.

STARK STATE COLLEGE COMPLETION PLAN 2024-2026

A few questions to consider about...

CONNECTION TO THE INSTITUTION

- Who are our students?
- What efforts are underway at the college to help students in need of remediation become better prepared for college?
- How do we build relationships with K-12 schools? How do we engage with parents and community?
- What do we have in place to specifically connect with adult students?
- What policies do we have that incentivize students to graduate from high school college ready? What policies and practices at the federal, state, and institutional levels are barriers to successful transition from the high school to college?
- What are pathways for College Credit Plus students?
- How does our institution orient students? How does our institution communicate learning expectations to our students? How does admissions, student support, registration, student life aid in this process?
- What instruments or data are used to place students into appropriate level coursework? How are these assessments linked with advising?
- How does co-requisite learning support the learning outcomes of the institution's gateway courses?
- Do we offer prior learning assessment for adult learners?
- Do we offer pathways into our institution by maximizing connection to Ohio Technical Centers through One Year Option and Career Tech Credit Transfer initiatives?
- Do our current academic and student programs meet our students' needs and interests? How do we know? How do we help students select a career?

CONNECTION

Outcomes from 2022-2024

Strategy/Goal:	Outcome:	Progress:	Measure:	Comments:
What did you plan to improve?	What did you establish as your outcome?	What progress did you make towards strategy/goal?	What were measures of progress/success?	What contextual points are worth noting?
Expand online courses, certificates, and program offerings that meet changing needs of students and businesses	Revised curriculum that meets the needs of students and businesses	Stark State added certificates and online courses, updated our W4 definitions, advanced courses using Quality Matters and those that are Quality Matters Certified, and developed courses that met Excellence in Design standards. An example of our courses /programs included AS in Education. We also developed 13 online courses approved for Quality Matters and have 106 courses that met the requirements for Excellence in Course Design.	Increased number of new modalities, courses, and programs to meet stakeholder needs including quality of online offerings	
Create signature/ vanguard certificates and programs in new and emerging technologies	Revised curriculum that meets the needs of students and businesses	We added certificates in cybersecurity and IT.	Increased number of new modalities, courses, and programs to meet stakeholder needs, pursued capital requests for electric vehicles and diesel mechanic; added certificates in cybersecurity	

Develop and promote accelerated pathways	Increased percentage of students receiving accelerated credit	Received approval for 34 OT36, TAG, CTAG, MTAG, and ITAG courses	Developed and promoted annually; review number of students annually	
Develop additional Honors Program courses	Increased the number of honors courses and students enrolled	Added 11 honors courses.	Number of courses and students enrolled in the Honors Program	
Partnerships with apprenticeship programs	Advanced the plan to work with apprenticeship programs	Increased apprenticeships by 5%	Increased apprenticeship partnerships by 3%	
Co-requisite remediation in writing and math	Percentage of students who successfully complete college level course	For English, SUM22-SP23 was 54% of corequisite students (those who required developmental) passed college-level English and 69% of non-corequisite students passed college-level English. For math, SUM22-SP23 was 57.5% of corequisite students (those who required developmental) passed college-level math and 73% of non-corequisite students passed college-level math	Success in college-level course and decrease in time to complete credential	
Increase CCP offerings	Increased the number of CCP students and course offerings	Increased CCP offerings from 3779 students in Fall 2022 to 3809 students in Fall 2023.	Success in CCP courses and transfer to SSC	

WIET Approved Programs	Kept current WIET programs approved and add new programs as opportunities become available	Kept current programs updated and added dental hygiene	Number of WIET approved programs	
Career Coach	Increased awareness and of use of Career Coach with a goal of increasing student appts by 10%.	2022-2024 = 2307 Student Appointments (not including Spring, Summer, and Fall 2024)	Student appointment benchmark for 2021-2022 AY was 2211	
Communication to Students	Improve student response to communication	Implemented advising and financial aid phone queues that allows for “walk-in” phone connection with advisors and specialists	Student response to communications, measured via actions and survey	
Amazon Career Choice designated partner	Increased enrollment	Enrollment increased: Fall 2022 43 Spring 2023 64 Summer 2023 31 Fall 2023 75 Spring 2024 32 (pending)	Successful completion of coursework by Amazon CC students and timely/accurate processing of vouchers and reporting requirements	The Bursar’s Office electronically processes Amazon Career Choice Vouchers. The Admissions team attending recruiting events on Amazon campus and continued to engage Amazon employees to encourage enrollment at SSC.
Partner with Lebron James Family Foundation and I-Promise School	Increased enrollment of students from the I-Promise School	Increased the number of events attended within the foundation to engage more parents where they are at. Increased enrollment from 4 to 12.	Enrollment and success of I-Promise students	
Free Tuition for High School Seniors	Increased enrollment of new		Increased number of new students directly	

	students		from high school	
Enhanced communication plan for new students	A lower of percentage of new students drop classes or are dropped for non-attendance	Implemented a new email, text, and video communication plan for incoming students	Increase in new student enrollment on 14 th day	
Digital 21 st Century Classrooms	Increased sections offered in Akron by combining a low enrolled section with one on main campus	Added 2 sets of classrooms, which permitted us to save over 100 students in sections that they needed	Number of sections offered that would normally be cancelled	
Health Partnerships	Developed partnerships in STNA, Medical Assisting, PN, Nursing, Respiratory, Medical Lab, Surgical Tech	Employer-led partnerships are increasing enrollment and students tend to be retained and complete	Number of students enrolled in the respective programs with the respective partner	

2024 Improvement Focus Description: Increase the number of students enrolling at SSC

Improvement Focus Current Status: Increase CCP to SSC enrollment.

Focus:	Strategy:	Leadership:	Others:	Outcome:	Measure:	Timeline
Improvement Objective (College Strategy/Intervention Objectives)	What will we do differently? What are the action steps for intervention?	Who will be responsible (title)?	Who will need to support /bolster the change and how (titles)?	What will be our outcome indicator of success?	How will we measure success?	What is our timetable?

Expand online courses, certificates, and program offerings that meet changing needs of students and businesses	Evaluate changing needs of students and businesses, especially as a result of the post-pandemic environment, and develop courses and programs accordingly, including Tech Cred offerings	Provost and CAO; Academic Deans; Department Chairs; Advisory Committees/ Boards	eStarkState for modalities; business, industry, education, and community partners to help identify changing needs; Director of Career Services and Workforce Development	Revised curriculum that meets the needs of students and businesses	Increase number of new modalities, courses, and programs to meet stakeholder needs; increase Excellence in Design and Quality Matters approved courses; pursue capital requests for expansion of health programs, welding, AI, and electric vehicles	Annual evaluation of course, certificate, and degree offerings
Create signature/ vanguard certificates and programs in new and emerging technologies	Evaluate changing needs of students and businesses, develop courses and programs accordingly	Provost and CAO; Academic Deans; Department Chairs; Advisory Committees/ Boards	eStark State for modalities; business, industry, education, and community partners to help identify changing needs; Director of Career Services and Workforce Development	Revised curriculum that meets the needs of students and businesses	Increase number of new modalities, courses, and programs to meet stakeholder needs, pursue capital requests for expansion of health programs, engineering programs, and IT programs.	Annual evaluation of course, certificate, and degree offerings
Develop and promote accelerated pathways	Expand courses offered as ITAG, MTAG, advance PLA, promote credit by exam, promote credit by licensure/ certification	Provost and CAO; Academic Deans; Department Chairs; Counselors	Enrollment Management; Marketing Department	Increase percentage of students receiving accelerated credit	Number of students receiving credit	Develop and promote annually; review number of students annually

Develop additional Honors Program courses	Increase enrollment in Honors Program	Dean of Learning and Engagement; Honors Program Committee; Academic Deans; Chairs; Faculty	Provost and CAO; Recruiters; Learning and Engagement; Marketing	Increase in the number of honors courses and students enrolled	Number of courses and students enrolled in the Honors Program	Promote and review enrollment and processes annually
Partnerships with apprenticeship programs	Increase apprenticeship partnerships	Provost and CAO; Academic Deans; Chairs; Faculty; Director of Career Services and Workforce Development	Enrollment Management; Ohio Department of Higher Education	Advance the plan to work with apprenticeship programs	Increase apprenticeship partnerships by 3%	Expand partnerships both years
Co-requisite remediation in writing and math	Continue to develop co-requisite remediation in support of enrollment strategies in math and evaluate success in writing and math	Department Chairs; Faculty; Dean of Arts and Sciences; Provost and CAO	Enrollment Management staff	Percentage of students who successfully complete college level course	Success in college-level course and decrease in time to compete credential	Measure success in courses each academic year, 2024-2026 by counting the number of students who pass the college level course due to the co-req placement
Increase CCP offerings	Increase CCP offerings in support of ODHE initiatives and needs of local school districts	Faculty; Department Chairs; Deans; CCP Outreach		Increase number of CCP students and course offerings	Success in CCP courses and transfer to SSC	
WIET Approved Programs	Ensure programs remain current in the WIET program for recruitment	Faculty; Department Chairs; Deans; Provost		Keep current WIET programs approved and add new programs as opportunities become available	Number of WIET approved programs	Renewal occurs through a monthly process

Digital 21 st Century Classrooms	Increase enrollment in Akron sections by using technology to link a course section in Akron to a course section on main campus	Department Chairs of courses; IT; Director of Akron location	Provost; VP of Business, Finance, and IT	Increase in sections offered in Akron by combining a low enrolled section with one on main campus	Number of sections offered that would normally be cancelled	Each semester
Health Partnerships	Develop partnerships with Akron Children's Hospital, Cleveland Clinic Mercy, and Summa Health for select health programs	Dean of HPS, department chairs and coordinators of HPS programs	Provost; Director of Marketing	Develop partnerships in STNA, Medical Assisting, PN, Nursing, Respiratory, Medical Lab, Surgical Tech	Number of students enrolled in the respective programs with the respective partner	Each semester
Increase number of inquiries and applicant prospects	Redesign website to lead capture at every opportunity.	Director of Admissions Director of Marketing	VP of Enrollment Management VP of Advancement	Increased number of leads to cultivate prospects into applications	Increased number of applicants	Each Semester
Connect with more students on the website and increase prospects	Implement live chat function that implements artificial intelligence and captures prospective contact information	Director of Admissions Director of Marketing	VP of Enrollment Management VP of Advancement	Increased number of leads to cultivate prospects into applications	Measure number of chats and lead capture term to term	Each Semester

Increase CCP to SSC	Leverage Enrollment Representatives and CCP representatives to have a strategic approach working within the high schools and CCP classrooms. More awareness of scholarship support or eligible students	Assistant Director of CCP Director of Admissions Director of Financial Aid	VP of Enrollment Management	More CCP students start at SSC	Number of CCP to SSC per term	Fall Semester
Increased number of new students attending SSC	Enhance and leverage scholarship opportunities for new students	Director of Admissions Director of Financial Aid Director of Institutional Research	VP of Enrollment Management VP of Finance VP of Advancement	Scholarship support available for new students (traditional and adult 25+), Tech Cred students, and Grad 22+ students.	Increased number of students enrolled and on scholarships at SSC	Each term
Increased penetration, awareness, and enrollment in Summit County	Grass roots efforts with community partners; increased marketing presence; increased on campus events	Director of Admissions & SSC Akron Director of Marketing Dean, Division of Learning & Engagement	VP of Enrollment Management Provost CAO VP of Finance VP of Advancement	Increased prospects, applicants, and enrollment in Summit County	Increased enrollment of Summit County residents	Each term
Leverage Career Services and Career Coach for Undecided Students	Increased awareness and of use of Career Services and Career Coach with a goal of increasing student appts by 10%.	Assistant Director of Career Services; Manager of Advising & Gateway Student Service	VP of Enrollment Management	New students select a major in alignment with their strengths and interests; students move quickly from exploratory Career Community to major	Number of student appointments in Career Services; more referrals to career services; greater persistence and retention of new students	Each Term

Enhanced communications to new students	Varied platforms of communicating with students leveraging texting, email, phone, and video messaging. Review of content with student focus.	Director of Admissions; Manager of Advising & Gateway Student Services; Director of Marketing	VP of Enrollment Management; VP of Advancement	Greater student connection, response and completion	Reduced student melt, non-attendance drop, and non-pay drop for new students	Each term
Amazon Career Choice designated partner	Increased enrollment	Director of Admissions; Manager of Advising & Gateway Student Services; Bursar	VP of EM; VP of Advancement	Increased enrollment	Successful completion of coursework by Amazon CC students and timely/accurate processing of vouchers and reporting requirements	Each Term
Partner with Lebron James Family Foundation and I-Promise School	Increased enrollment of students from the I-Promise School	Director of Admissions & SSC Akron	VP of EM	Enrollment & Success of I Promise students and parents/guardians	Number enrolled each term; persistence and retention of enrolled	Each Term

What additional information do we need?

1. Changing demographics of high school students
2. Intended major/career field of study for current high school students
3. Analysis of high school graduate student data on college attendance, military, and workforce for recruitment, CCP percentage and assessment of CCP to SSC

A few questions to consider about ...

FIRST-YEAR ENTRY

- What are our gateway mathematics and English courses? How do students know which best fits their major?
- How will we increase the percentage of students completing their gateway mathematics and English courses in their first twelve months of study?
- What are we doing to reduce the number of stand-alone developmental courses that we offer?

- How do we advise and place students for efficient completion?
- Do students have options for structured degree pathways and/or meta-majors?
- Are students advised with default pathways to their chosen degree?
- How can we maximize credit accumulation?
- How do we help undecided students choose a career and educational path?
- How do we help students understand industry needs and high-demand areas?
- How are we advising students who intend to transfer for a bachelor’s degree?
- How do we engage students within the college community?
- How do we ensure that student costs are transparent and student financial planning continuous?
- What policies do we have that incentivize students to persist from the first to second semester and from the first to second academic year with at least 12 credit hours? What policies and practices at the federal, state, and institutional levels are barriers to successful transition from the first to second year?
- How do we help students who are underprepared for their course of study?
- How do we address the differences in learning styles? How do we address students with special needs? (students with disabilities, seniors, commuters, parents)
- How do we connect students with social services to address food and housing insecurity, transportation or childcare needs?

FIRST-YEAR ENTRY

Outcomes from 2022-2024

Strategy/Goal:	Outcome:	Progress:	Measure:	Comments:
What did you plan to improve?	What did you establish as your outcome?	What progress did you make towards strategy/goal?	What were measures of progress/success?	What contextual points are worth noting?
Advising Model	Improvement in retention and completion	The number of people being trained has increased; we continue to offer training for updates on Starfish; several Starfish features were added; we added more information from to our advising Blackboard course to train faculty and to	Number of students seeing their advisor; number of faculty accessing the advising course	

		serve as resources; we increased the number of Starfish interactions with students and the number of advising checkpoint interactions; we piloted Starfish for the early alert process; flag for never attend was piloted in Starfish		
Advising of Undecided Students	Successful transition of undecided students to a major	The process to transition undecided students to faculty advisors, upon selection of a major, is being managed through Starfish; the steps to ensure there was a warm handoff improved	Increase in retention and completion rates	
First-Year Experience	Improve onboarding process; increase retention and completion	We hosted a Welcome Back Picnic for students and employees in Fall 2022 and Fall 2023. We resumed Jump Start in-person in Fall 2023.	Measure impact of each strategy	
Reports of courses with high grades of D and F and high withdrawal rates based on equity	Identify strategies to improve DFW rates based on equity	Submitted a Title III grant to assist with courses that have high DFW rates; revised curriculum in courses that had high DFW rates; offered professional development events on topics of diversity and the classroom	Decrease the number of students withdrawing and receiving Ds and Fs based on equity	
Science, math, writing learning centers, and English Learner Lab	Improve usage in science, math, and writing learning centers	Participating in ODHE's possible grant on Strong Start in Science; usage increased to 1350 visits in the Science	Increase usage based on level enrollment	

		Learning Center, 3829 in the Writing Center, and 4134 in the Math Learning Center		
Jump Start	Provide students with knowledge for an effective start	We resumed Jump Start in-person on main campus and in Akron in Fall 2023.	Number of students attending Jump Start; retention and completion rates of those who attended JumpStart	
Online, Web2 and Web4 Offerings	Increase course offerings to support students in a hybrid and online environment	W4 definition was implemented based on course offerings being placed online during the pandemic. It was implemented and will be evaluated for areas of improvement.	Number of courses offered and number of students enrolled	
Math Course Advising	Increase student registrations in the correct math course	We continued the process of advising students into the correct math course sequence; achieved 100% correct advising into math courses	Number of students registered in math	
Open Education Resources and Instant Access Courses	Increase in the number of courses using OERs and instant access textbooks	Increased the number of courses using OERs; the number of courses using instance access books was also increased; our OER offerings saved students \$2,900,585.46.	Number of courses using OERs and instant access; reduced student cost and provide access to textbooks prior to receiving financial aid approval	
Co-requisite Remediation	Number of FTIC students who successfully complete college--level course	For English, SUM22-SP23 was 54% of corequisite students (those who required developmental) passed college-level English and 69% of non-corequisite	Success in college-level course and decrease in time to compete credential	

		students passed college-level English. For math, SUM22-SP23 was 57.5% of corequisite students (those who required developmental) passed college-level math and 73% of non-corequisite students passed college-level math		
Common Read	Continued success of the program to support equity, student engagement, critical thinking skills, and other skills	Continued the Common Read program with the book <i>Hidden Figures</i> and the new book <i>Mission Joy</i>	Number of faculty and staff participating in professional development	
Faculty Classroom Technology Training	Increase promotion of trainings in Blackboard	Increased number of faculty members trained on Zoom and Blackboard with monthly reports to payroll for payment	Number of faculty who attend Blackboard training sessions	
DEI Taskforce	Increase access and success of DEI students	DEI Taskforce subcommittees were developed to explore different strategies.	Improvement in the SSI measures	
Promotion of student support services	Increase the number of students who use our services	Added services to SSC syllabi, promoted using Starfish, and included on additional marketing materials	Improvement in course completion, retention, good standing, and completion	
Evening and Weekend Students	Increase the number of evening and weekend students who use our services	Evening and weekend student enrollment has declined but students are using evening services at higher rates, including hours with eStarkState and the Digital Library	Improvement in course completion, retention, good standing, and completion	

Faculty for Student-Centered Learning	Advance teaching and learning professional development with strategies that can be applied in the classroom	Created a Teaching and Learning Council with cross-divisional representation with plans to offer best practice workshops	Implementation of new strategies in courses; improvement in learning outcomes and student success in courses; create a faculty for student learning environment outside of the classroom	
“College Shadow Day”	Provide high school students with a more realistic view of attending college and what the expectations are	We brought in 85 different groups through fall of 2023 from our K-12 partners in our service areas. In total we hosted over 3100 students on our campuses.	High school students attending college for the “right” reasons and more committed to completing	
Growth in Career Services appointments	Grow appointments in Career Services by 10%	2022-2024 = 2307 Student Appointments (not including Spring and Summer 2024)	In 2020-2022 we served 2,211 students, our goal for 2022-2024 will be to serve a 10% increase	
Process Improvement Teams	Having the participation of the Enrollment Management Administrative Division and involved in continuous improvement and change	Recommendations from all process improvement teams have either been implemented or are in process	Implementation of recommendations	
Federal Work Study Awareness Campaign	Increase in FWS employees on and off campus	Increased FWS expenditures by 50% year-over-year from 2022-23 to 2023-24	Greater expenditure of FWS funds	Will continue to expand opportunities during Spring 2024
Financial Aid Communications	Clear communications driving action for students	Conducted a review of existing FA communications and made changes to the language to be more welcoming and actionable.	Increase in percentage of students completing the FAFSA and increase in percent of students packaged on the first day of each semester	Will continue to expand outreach during Spring 2024

Keep students on a path	More students are aware of and leverage the benefits of MAP to know their guided pathway to completion.	Students are informed about My Academic Plan (MAP) during New Student Orientation, advising appointments, and required to complete an assignment using MAP in the Student Success Seminar.	Increase persistence, retention and completion	
At-risk student retention and persistence	An increase in the retention of at-risk students	We met our goal for retention of PT students but didn't do so for FT students.	Retention rates of at-risk students	
Exploratory student major declaration	A reduction in the number of students reaching the end of their exploratory curriculum without declaring a major.	Specialized exploratory major materials and communications are being used to move these students toward major selection	The number of students with over 15 credits hours still in an exploratory major	
Grant based on work with HOPE Center	Implementation of a model to support the basic needs of each student with the goal of meeting their personal needs while keeping them enrolled	Implemented all strategies defined as part of the HOPE grant	Increase in retention, completion, and success of students	

2024 Improvement Focus Description: Improvement in retention

Improvement Focus Current Status: Improvement in retention through never attend, early alert, advising and other outreach processes.

Focus:	Strategy:	Leadership:	Others:	Outcome:	Measure:	Timeline
Improvement Objective (College Strategy/Intervention Objectives)	What will we do differently? What are the action steps for intervention?	Who will be responsible (title)?	Who will need to support /bolster the change and how (titles)?	What will be our outcome indicator of success?	How will we measure success?	What is our timetable?
Advising Model	Continue advancement of the Advising course in Blackboard; continue communication to students regarding the importance of seeing your academic advisor	Advising Guided Pathways Team	Provost and CAO; Deans; Director of Marketing; Learning and Engagement Coaches; Faculty; Department Chairs	Improvement in retention and completion	Number of students seeing their advisor; number of faculty accessing the advising course	Continue updates throughout 2024-2026 and evaluate improvements in advising via appointments and faculty using the advising course
Advising of Undecided Students	Advisors highlight some of the courses under each major and give students the opportunity to see some of the assignments, projects, etc., of a particular program as well as those of elective courses.	Faculty advisors, Gateway advisors	Deans, Provost, Enrollment Management	Successful transition of undecided students to a major	Increase in retention and completion rates	
First-Year Experience	Advance the components of the first-year experience program for all new incoming students	Dean of Learning and Engagement; FYE Committee	Provost and CAO	Improve onboarding process; increase retention and completion	Measure impact of each strategy	Evaluate each semester to determine impact of strategies

Reports of courses with high grades of D and F and high withdrawal rates based on equity	Analyze DFW reports, including a focus on equity, identify courses with consistently low results, addressing causes for negative outliers, analyze classes and make recommendations to improve results	Provost and CAO; Director of Institutional Research and Planning; Deans; Department Chairs/Coordinators	Faculty; Enrollment Management	Identify strategies to improve DFW rates based on equity	Decrease the number of students withdrawing and receiving Ds and Fs based on equity	Analyze each semester
Science, math, writing learning centers, and English Learner Lab	Continue work with learning center coordinators and department chairs to develop a communication calendar that reaches out to students regularly to make them aware of the learning centers and their offerings.	Dean of Arts and Sciences; Lab Coordinators; Faculty; Success Advisors; Director of Marketing	Provost and CAO; Deans; Enrollment Management Committee	Improve usage in science, math, and writing learning centers	Increase usage based on level enrollment	Analyze each semester for improvement in students using the centers
JumpStart	Hold the required Jump Start Program for new incoming students each semester to build upon learning outcomes of orientation	Dean of Learning and Engagement and staff	Provost and CAO; Deans, Department Chairs; Faculty	Provide students with knowledge for an effective start	Number of students attending Jump Start; retention and completion rates of those who attended JumpStart	Evaluate each semester
Online, Web2 and Web4 Offerings	Review current online, Web2 and Web 4 offerings and possible offerings in divisions	Department Chairs; Faculty; Satellite Coordinators	Provost and CAO; Deans; Director of Admissions	Increase course offerings to support students in a hybrid and online environment	Number of courses offered and number of students enrolled	Assess each semester
Math Course Advising	Continue to advise students into correct math courses	Dean of Arts and Sciences; Coordinator of Math Lab; Coordinator of Returning Advising Center	Student success coaches	Increase student registrations in the correct math course	Number of students registered in math	Assess each semester

Open Education Resources and Instant Access Courses	Decrease cost of textbooks for students	Faculty; Department Chairs	Provost and CAO; Deans	Increase in the number of courses using OERs and instant access textbooks	Number of courses using OERs and instant access; reduced student cost and provide access to textbooks prior to receiving financial aid approval	Assess annually and according to grant requirements
Co-requisite Remediation	Continue to improve co-requisite remediation and evaluate success in writing and math courses	Department Chairs; Faculty; Dean of Arts and Sciences; Provost and CAO	Enrollment Management staff	Number of FTIC students who successfully complete college-level course	Success in college-level course and decrease in time to compete credential	Measure success in courses each academic year, 2024-2026 by counting the number of students who pass the college level course due to the coreq placement
Common Read	Continue to advance the Common Read program	FYE Committee; Dean of Learning and Engagement	Provost and CAO; Deans	Continued success of the program to support equity, student engagement, critical thinking skills, and other skills	Number of faculty and staff participating in professional development	Assess each semester
Faculty Classroom Technology Training	Increase training of faculty in Blackboard to support the online and hybrid course offerings	Academic Affairs		Increase promotion of trainings in Blackboard	Number of faculty who attend Blackboard training sessions	Assess each semester
DEI Taskforce	Identify strategies to improve access and success of DEI students	DEI Taskforce	Academic Affairs and Enrollment Management	Increase access and success of DEI students	Improvement in the SSI measures	Assess each semester

Promotion of student support services	Identify additional strategies to promote student support services including placing them on bills to students, sending them to students who receive low grades at mid-term, who withdraw, and who receive a final grade of F.	Academic Affairs; Registrar; Marketing; Business Office	Enrollment Management	Increase the number of students who use our services	Improvement in course completion, retention, good standing, and completion	Assess annually
Evening and Weekend Students	Promote virtual student services to evening and weekend students	Academic Affairs; Enrollment Management		Increase the number of evening and weekend students who use our services	Improvement in course completion, retention, good standing, and completion	Assess annually
Teaching and Learning Council	Develop workshops and training to support the teaching and learning environment	Faculty members; department chairs	Deans; Provost	Advance teaching and learning professional development with strategies that can be applied in the classroom	Implementation of new strategies in courses; improvement in learning outcomes and student success in courses; create a faculty for student learning environment outside of the classroom	Assess each semester
Revised GLOs	Update GLOs to reflect competencies for employment post-COVID	Academic Affairs		Students achieving general learning competencies upon graduation	Updating and implementing the revised GLOs	Next year
Revised SLOs	Update SLOs to reflect competencies students should have for employment post-COVID	Academic Affairs		Students achieving student learning competencies upon graduation	Updating and implementing the revised SLOs	Next year

Revised General Education Purpose Statement	Updating the purpose statement to reflect general education expectations post-COVID	Academic Affairs		Development of a purpose statement that reflects SSC post-COVID	Publication of the updated statement across campus	Next year
Starfish and Early Alert Process	Implement the early alert process taking place via Starfish so students can respond directly to faculty and faculty can extend kudos to students who are doing well	Academic Affairs Enrollment Mgt.		Improvement in course completion, retention, and graduation due to the revised process, in part.	Successful implementation of the revised process.	Next year
21 st Century Classrooms	Explore adding a 3 rd classroom to link courses on main campus in Akron in support of course offerings and student retention and completion	Academic Affairs; Enrollment Management; IT		Improvement in student credit hours completed as well as retention and completion of students	Decrease in course cancellations due to the additional classroom technology	Next year
8-week offerings	Explore additional 8-week course and program offerings in support of student success	Academic Affairs	Enrollment Management	Increased enrollment and retention by offering 8-week courses	Increased number of 8-week course offerings	Next year
Implement a differentiated care advising model for first year students	Identify a focused cohort of first-term students for specialized messaging and support from Gateway Advisors	Manager of Advising and Gateway Student Services	VP of EM	Increased interactions with students in the cohort	Tracking of interactions	

Non-attendance message from Department Chairs	Department chairs will remind students of attendance requirements using Starfish	Department chairs	Deans and Provost	Decrease in drops for non-attendance	Number of students dropped for non-attendance	Each semester
Non-attendance flag from faculty members	Faculty members will remind students of attendance requirements by raising a flag in Starfish	Faculty members	Deans and Provost	Decrease in drops for non-attendance	Number of students dropped for non-attendance	Each semester
Create a 25+ student onboarding process	Redesign current New Student Orientation to better meet the needs of the 25+ student	First Year Task Force; Assistant Director of Admissions; Manager, Advising & Gateway Student Services	VP of EM Provost & CAO	Increased completion of orientation	Increased persistence and retention of Adult 25+ students	
Implement an intake questionnaire process to better support first year students	Create and implement an intake questionnaire that assesses students need for support and referral	Manager of Advising and Gateway Student Services	VP of EM	Increase referral to college and community wrap-around services	Tracking of referrals	
Communications	Enhanced communication plan for new students	Director of Admissions; Manager of Advising & Gateway Student Services; Director of Financial Aid; Director of Marketing	VP of EM; VP of Advancement & Marketing	A lower of percentage of new students drop classes or are dropped for non-attendance	Increase in new student enrollment on 14 th day	Each term

Campus Previews	Improve delivery and frequency of Campus Previews focusing on Why Stark State.	Director of Admissions & SSC Akron	VP EM	Provide high school and new students with a compelling view of SSC, why college is important, and what makes us the destination of choice	Track attendance of potential students at event and if they matriculate	Each term
Career Services	Growth in students utilizing Career Services appointments and functions	Assistant Director of Career Services	Director of Career Services & Workforce Development; VP of EM	Grow utilization term over term by 10%	Track student utilization	Each Term
Federal Work Study	Greater an awareness campaign for increased usage	Director of Financial Aid & Scholarships; Director of Marketing	VP of EM; VP of Advancement & Marketing; VP of HR	Increased expenditures of FWS allocation	Track number of students and amount spent	Each Term and annually
Financial Aid Communications	Enhance communications and delivery methods leveraging CRM to drive completion of FAFSA and financial items.	Director of Financial Aid & Scholarships; Director of Admissions; Director of Marketing	VP of EM; VP of Advancement & Marketing; CFO	Increase in percentage of students completing the FAFSA and increase in percent of students packaged on the first day of each semester	Percent of admitted students completing a FAFSA; percent of students packaged	Each Term
Keep students on a path making progress to degree completion	Create an awareness and usage campaign of the benefits of MAP for advisors and students	Registrar; Deans, Director of Marketing	VP of EM; Provost CAO; VP of Advancement & Marketing	More students are aware of and use MAP to be informed of degree progress and courses to enroll	Increased persistence, retention and completion	Each Term

Career and Major Decision	More students move from exploratory major to major declaration within the initial 15 credit hours	Director of Admissions; Manager of Advising & Gateway Student Services; Assistant Director of Career Services	VP of EM; Director of Career Services & Workforce Development	A reduction in the number of students reaching the end of their exploratory curriculum without declaring a major.	Reduction in the percentage of students over 15 hours still in an exploratory major	Each Term
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How can we assist our student services staff members to feel competent and engaged with the strategies?

1. Faculty meeting with enrollment management staff to convey updates/changes to curriculum and programs.
2. Expanded communication on use of Starfish for never attend and early alert processes.
3. Offering internal and external professional development opportunities for staff.
4. Continue to support/encourage participation in BRIDGE events and other cross-collaborative initiatives.
5. Review strategies periodically, gather feedback for areas of improvement, and discuss at enrollment and retention committee meetings.

A few questions to consider about ...

STUDENT PROGRESS

- What measures do we collect and track to ensure that students are staying on track?
- How and when do we intervene with students to keep them on track?
- How do we engage students with meaningful workforce connections and experiences?
- How transparent and accessible are our programs of study?
- Why do our students fall behind or leave? How do we know?
- What policies do we have that incentivize students to stay on track? What policies at the federal, state, and local levels are barriers to students' ability to persist?
- How do we ensure alignment between instructional and student support services and among institutional interventions and programs?
- How do we determine the preparation of students for specific programs?
- How does our institution support student learning?
- How do we determine and address learning support needs of the students?

PROGRESS

Outcomes from 2022-2024

Strategy/Goal:	Outcome:	Progress:	Measure:	Comments:
What did you plan to improve?	What did you establish as your outcome?	What progress did you make towards strategy/goal?	What were measures of progress/success?	What contextual points are worth noting?
Require advising for students who are “offtrack” or “at-risk” of not succeeding	Decrease in excess credits; students staying on “MAP”	Expanded the advising process to more faculty members; implemented Program of Study; credit accumulation improved from 6% to 6.27%.	Increase in retention rates and graduation rates using OACC benchmarks; increase in 12, 24, and 36-hour credit completion; increased usage of Starfish	
Health students	Redirect students that are not successful in one health care program to another program that may fit their needs better by more effective use of Starfish	Cross-advised in Arts and Sciences and HPS divisions; worked directly with Gateway Specialists on students and success in health programs; sent letters and text messages, and used Starfish to assist with advising	Increased retention and completion of students; increased direct entry of CCP students into health programs	
Increase in academic and support services offered online, tutoring, student success	Increase in student retention and completion	Increased offering of online and phone services; purchased Zoom to support online appointments with students; Student Success workshops were held virtually, which increased attendance	Increased use of services; improvement in retention, progression, and completion	
Increased outreach to students	Increase retention; assisting stop-outs with re-enrolling	Sent letters, called, and sent text messages to students who had stopped out	Increase in progression and retention	

		to encourage re-enrollment		
Increase in course modalities available to students	Increased retention due to additional course modality options; review of new W4 definitions in courses and adjust accordingly	Increased courses in W2, W3 and W4 offerings; expanded W4 definitions	Retention and progression of students	
Student Success Workshops	Increase student engagement and attendance at student success workshops by including them in our freshman year seminar and offering virtually	Added workshops as a SSC101 requirement; hosted virtually to increase attendance	Increase in student engagement measures; increased student attendance at workshops	
Faculty Workshops on ways to assist students with retention	Increase student retention; increase faculty attendance at workshops	Teaching and Learning hosted workshops beginning Fall 2023; faculty attended professional development workshops; student success workshops were provided with a focus on faculty; Faculty Association offered professional development; faculty attended ACUE course training	Improvement in student retention; increase in faculty attendance at workshops	
Increased support for online courses	Increase testing online and course completion post-Covid	Purchased additional Respondus licenses; purchased Zoom; faculty offered three virtual office hours to students	Improvement in course completion and student progression	
Student Clubs and Organizations	Increase in student engagement; ongoing success of clubs and organizations	Clubs are balancing meeting virtually and face-to-face; increase in student leadership academy participation due to virtual offerings	Improvement in student engagement measure	
Faculty Training to support Online	Increase faculty success in classroom,	Trainings were provided on	Course completions, student progression, and	

Course Offerings	course completions, and retention	Blackboard, Zoom, Quality Matters, and Starfish; programs developed a schedule to revise online courses using the Excellence in Design model	retention	
Online Simulations	Increase in retention and student success in courses with clinical rotations	Added online simulations in health (EMS and PTA) programs as well as EST230; purchased software for use when students weren't permitted to go physically to clinic sites during COVID	Retention and success of students in courses	
Lecture and Lab Video Recordings	Increase in course retention, course success, and student progression	Increased number of faculty utilizing video recordings in their classrooms and in different modalities	Course retention, course success, and student progression	
Conduct mock interviews and soft skills training	Maintain the level of participation from 2020-22 in 2022-2024.	Career Services facilitated 27 classroom presentations focused on mock interviews/interview coaching/soft skills (not including spring, summer or fall 2024). 168 student appointments completed for 1:1 Mock Interviews/Interview Coaching (not including spring, summer, fall 2024).	Level of student participation in mock interviews and soft skills training	
Faculty Advising	Increase the number of students who are advised remotely during Covid using Blackboard Collaborate and Zoom	Increased advising by using Blackboard, phone & Zoom; faculty offering three virtual office hours	Number of students advised by faculty members	

ACUE Course Training	Increase faculty members professional development for online course instruction and student success in their courses	Additional full-time faculty members completed the ACUE training	Feedback from faculty; improvement in student success	
ACUE Belonging Training	Increase faculty members professional development and student success in their courses	Additional full-time faculty members completed the ACUE training	Feedback from faculty; improvement in student success	
DEI Taskforce	Increase access and success of DEI students	A DEI Taskforce subcommittee was developed to identify strategies.	Improvement in the SSI measures	
Faculty for Student-Centered Learning	Advance teaching and learning professional development with strategies that can be applied in the classroom	Created a Teaching and Learning Council with cross-divisional representation and plans to offer best practice workshops	Implementation of new strategies in courses; improvement in learning outcomes and student success in courses; create a faculty for student learning environment outside of the classroom	
Track minority and Pell students	Identification of points where students are lost so intervention strategies can be identified	Pell completion 16% to 17% increase Minority grad completion from 10 to 12% Minority retention from 70.8 to 71.8	Increase in student retention and completion of minority and Pell-eligible students	
Virtual and phone academic and student support services to evening students	Increase usage of virtual services by evening students	Offered virtual and phone services for evening students, including advising in RAC	Improvement in retention and completion	
Class Schedules	Increased course offerings that match student availability	Evaluated courses to ensure they meet student needs; department chairs met with Enrollment Management to develop a process to identify F2F and online course additions	Improvement in retention	

Stackable Credentials	Increase in the number of stackable credentials that students earn	Ensure every new certificate is stacked into an existing degree program	Improvement in certificate and program completion	
Promotion of student support services	Increase the number of students who use our services	Identified additional strategies to promote student support services including placing them on bills to students, sending them to students who receive early alerts, and promoting them using Starfish.	Improvement in course completion, retention, good standing, and completion	
Career Fairs and Events	We will host 6 career related events in varying industry sectors	Spring 2022 = 4 Fall 2022 = 5 Spring 2023 = 5 Fall 2023 = 3 Spring 2024 = 7 24 Total	Successfully conducting 6 career events	
Grant based on work with HOPE Center	Implementation of a model to support the basic needs of each student with the goal of meeting their personal needs while keeping them enrolled	Implemented strategies defined as part of the HOPE grant	Increase in retention, completion, and success of students	
Drops for Class Attendance	Improve retention and completion rates by modifying the reporting date for class attendance	The data was successfully modified and improvements were gained.	Increase in retention and completion with the revised policy reporting date	

2024 Improvement Focus Description: Improvement in retention and completion

Improvement Focus Current Status: Advancing student success for at-risk students

Focus:	Strategy:	Leadership:	Others:	Outcome:	Measure:	Timeline
Improvement Objective (College Strategy/Intervention Objectives)	What will we do differently? What are the action	Who will be responsible (title)?	Who will need to support /bolster the	What will be our outcome indicator of success?	How will we measure success?	What is our timetable?

	steps for intervention?		change and how (titles)?			
Require advising for students who are “offtrack” or “at-risk” of not succeeding	Identify steps in the revised advising process to reach students who are off-track and/or at-risk of not completing	Faculty; Department Chairs; Learning and Engagement	Provost and CAO; Academic Deans	Decrease in excess credits; students staying on “MAP”	Increase in retention rates and graduation rates using OACC benchmarks; increase in 12, 24, and 36 hour credit completion; increased usage of Starfish	Monitor impact each semester upon implementation
Health students	Redirect students that are not successful in one health care program to another program that may fit their needs better; encourage students to complete health certificates while on a waitlist; have CCP students complete the health program application in high school; revised one-page informational program sheets provided to Enrollment Management	Dean of Health and Public Services; Health and Public Services Department Chairs/Coordinators	Provost and CAO; Gateway Advisors	Redirect students that are not successful in one health care program to another program that may fit their needs better by more effective use of Starfish; advising in Gateway Services	Increase retention and completion of students; increase direct entry of CCP students in health programs	Monitor each semester
Increase in academic and support services offered online, tutoring, student success	Increase academic and support services being offered to students online to assist with their success	Deans in Academic Affairs; directors and coordinators of services; department	Provost and CAO	Increase in student retention and completion	Increased use of services; improvement in retention, progression, and completion	Evaluate each semester

		chairs				
Increased outreach to students	Increase our contact with students throughout the semester using Starfish, phone calls, and virtual contacts as well as students who stopped out	Faculty and staff; administrative assistants	Deans; Provost and CAO	Increase retention; assisting stop-outs with re-enrolling	Increase in progression and retention	Evaluate each semester
Review course modalities available to students	Review online, hybrid, W4 course offerings, including definitions, to support student progression	Department chairs, coordinators, faculty members, eStarkState staff	Deans; Provost and CAO	Increase retention due to additional course modality options; review of new W4 definitions in courses and adjust accordingly	Retention and progression of students	Evaluate enrollment in different modalities each semester
Student Success Workshops	Continue student success workshops added to SSC101	Division of Learning and Engagement	Deans; Provost and CAO; FYE Task Force; faculty members	Increase student engagement and attendance at student success workshops by including them in our freshman year seminar and offering virtually	Increase in student engagement measures; increased student attendance at workshops	Evaluate attendance with each workshop
Faculty Workshops on ways to assist students with retention	Increase workshops available to faculty members on ways to improve retention through the Teaching and Learning Center and Faculty Association	Faculty members; FYE Task Force; Faculty Association	Deans; Provost and CAO	Increase student retention; increase faculty attendance at workshops	Improvement in student retention; increase in faculty attendance at workshops	Evaluate attendance with each workshop; evaluate improvement in retention

	professional development offerings; ACUE course offerings					
Increased support for online courses	Increase testing online using Respondus to assist with retention of students	Faculty members; eStarkState staff	Deans; Provost and CAO	Increase testing online and course completion post-COVID	Improvement in course completion and student progression	Evaluate online course completion each semester
Student Clubs and Organizations	Increase student clubs and organizations online and face-to-face offerings to assist with student engagement and attendance	Director of Student Life, Equity and Leadership Programs; student club and organization advisors; students	Deans; Provost and CAO	Increase in student engagement; ongoing success of clubs and organizations	Improvement in student engagement measure	Evaluate attendance at meetings and improvement in student engagement measure
Faculty Training to support Online Course Offerings	Increase training in Blackboard to support faculty success post-COVID	eStarkState staff; developer of Zoom training	Deans; Provost and CAO	Increase faculty success in classroom, course completions, and retention	Course completions, student progression, and retention	Evaluate course completions and retention each semester
Online Simulations	Increase online simulations for health programs; explore online simulations for electrical engineering	Department chairs, coordinators, faculty members	Deans; Provost and CAO	Increase in retention and student success in courses with clinical rotations and electrical engineering courses	Retention and success of students in courses	Evaluate each semester
Lecture and Lab Video Recordings	Increase video recordings of lecture and labs to assist with student course completion and success	Department chairs, coordinators, faculty members; Marketing Department	Deans; Provost and CAO	Increase in course retention, course success, and student progression	Course retention, course success, and student progression	Evaluate each semester

Conduct mock interviews and soft skills training	Increase the level of student participation	Assistant Director of Career Services	VP of EM; Director of Career Services & Workforce Development	Increase the student participation levels	Level of student participation in mock interviews and soft skills training	Measured annually
ACUE Course Training	Increase the number of faculty members who attend the ACUE course training	Faculty members; Department Chairs; Deans; Provost		Increase faculty members professional development for online course instruction and student success in their courses	Feedback from faculty; improvement in student success	Faculty feedback upon completion of the training and student success using SSI data
ACUE Belonging Training	Increase the number of faculty members who attend the ACUE belonging course training	Faculty members; Department Chairs; Deans; Provost		Increase faculty members professional development and student success in their courses	Feedback from faculty; improvement in student success	Faculty feedback upon completion of the training and student success using SSI data
DEI Taskforce	Identify strategies to improve access and success of DEI students	DEI Taskforce	Academic Affairs and Enrollment Management	Increase access and success of DEI students	Improvement in the SSI measures	Assess each semester
Teaching and Learning Council	Develop and present workshops and training to support the teaching and learning environment	Faculty members; department chairs	Deans; Provost	Advance teaching and learning professional development with strategies that can be applied in the classroom	Implementation of new strategies in courses; improvement in learning outcomes and student success in courses	Assess each semester
Track minority and Pell students	Track minority and Pell students course completion,	Academic Affairs; Director of IR		Identification of points where students are	Increase in student retention and completion of	Annually

	retention, and completion			lost so intervention strategies can be identified	minority and Pell-eligible students	
Virtual and phone academic and student support services to evening students	Promote academic and student support services to evening students	Academic Affairs; Enrollment Management; Marketing		Increase usage of virtual services by evening students	Improvement in retention and completion	Assess usage each semester
Class Schedules	Evaluate class schedules for more efficient offerings due to declining enrollment	Department Chairs	Deans; Provost	Increased course offerings that match student availability	Improvement in retention	Each semester schedule is updated
Stackable Credentials	Implement ODHE stackable credentials process	Department Chairs; Deans; Provost	Registrar	Increase in the number of stackable credentials that students earn	Improvement in certificate and program completion	Annually with SSI data
Promotion of student support services	Identify additional strategies to promote student support services including use of Starfish	Academic Affairs; Registrar; Marketing; Business Office	Enrollment Management	Increase the number of students who use our services	Improvement in course completion, retention, good standing, and completion	Assess annually
Career Fairs and Events	Connect students to ongoing, meaningful career fairs and career preparedness events throughout the semester, strengthening the link between employers and students on campus.	Assistant Director of Career Services, Faculty, Chairs	VP of Enrollment Management; Provost CAO	Host a minimum of six (6) career related events in varying industry sectors	Number of events and students attending	Annually
Revised GLOs	Update GLOs to reflect competencies students should	Academic Affairs		Students achieving general learning	Updating and implementing the revised GLOs	Next year

	have for employment post-COVID			competencies upon graduation		
Revised SLOs	Update SLOs to reflect competencies students should have for employment post-COVID	Academic Affairs		Students achieving student learning competencies upon graduation	Updating and implementing the revised SLOs	Next year
Revised General Education Purpose Statement	Updating the purpose statement to reflect general education expectations post-COVID	Academic Affairs		Development of a purpose statement that reflects SSC post-COVID	Publication of the updated statement across campus	Next year
Starfish and Early Alert Process	Implement the early alert process taking place via Starfish so students can respond directly to faculty and faculty can extend kudos to students who are doing well	Academic Affairs Enrollment Mgt.		Improvement in course completion, retention, and graduation due to the revised process, in part.	Successful implementation of the revised process.	Next year
21 st Century Classrooms	Explore adding a 3 rd classroom to link courses on main campus in Akron in support of course offerings and student retention and completion	Academic Affairs; Enrollment Management; IT		Improvement in student credit hours completed as well as retention and completion of students	Decrease in course cancellations due to the additional classroom technology	Next year
8-week offerings	Explore additional 8-week course and program offerings in support of student success	Academic Affairs	Enrollment Management	Increased enrollment and retention by offering 8-week courses	Increased number of 8-week course offerings	Next year
Title III	Implement Title III strategies to improve	Academic Affairs; IR		Increased retention and completion of	Retention and completion rates	Annually for 5 years of the grant

	retention and completion, including implementation of Persistence Plus for students and faculty			students using Persistence Plus software		
Non-attendance message from Department Chairs	Department chairs will remind students of attendance requirements using Starfish	Department chairs	Deans and Provost	Decrease in drops for non-attendance	Number of students dropped for non-attendance	Each semester
Non-attendance flag from faculty members	Faculty members will remind students of attendance requirements by raising a flag in Starfish	Faculty members	Deans and Provost	Decrease in drops for non-attendance	Number of students dropped for non-attendance	Each semester

How can we assist our faculty and staff to feel competent and engaged with the strategies?

1. Continue the dedicated resource for each divisional advising representative.
2. Continue to support professional development for faculty and staff to support student retention and completion.
3. Communication of strategies, including lessons learned and ways to improve, with faculty and staff on a regular basis.

A few questions to consider about ...

STUDENT COMPLETION

- Do students have the opportunity to earn meaningful embedded certificates along the way to an associate degree?
- How can we increase credit attainment and help more students complete their credentials more quickly?
- Do we automatically award certificates when required coursework is completed? Do we align certificate programs to degrees?
- How do we assist students with college to career transition?
- How do we assist students who will be transferring to universities to complete bachelor’s programs? Do we understand their success once they’ve transferred?
- What policies do we have that incentivize students to complete a goal or certificate in a timely manner? What policies and practices at the federal, state, and institutional levels are barriers to successful completion?

- Do our registration and withdrawal policies support completion?
- How do we know that students who complete our certificates and degrees have met our learning expectations?

COMPLETION

Outcomes from 2022-2024

Strategy/Goal:	Outcome:	Progress:	Measure:	Comments:
What did you plan to improve?	What did you establish as your outcome?	What progress did you make towards strategy/goal?	What were measures of progress/success?	What contextual points are worth noting?
Certificate completion	Percentage increase in number of certificates completed	Increased percentage of certificate completers based on enrollment	Number of certificates completed; Performance Based Funding outcomes	While we improved in certificate completion, we also noted additional areas where we could increase our numbers with a change in process.
Maintain licensure, certification, and in-field job placement	Passage rates and in-field placement rates	Maintained passage rates for health programs; in-field job placement rate maintained; we achieved 88% with a goal of 83%	SSC for in-field placement; accreditation standards for licensure and certifications	
Ohio Guaranteed Transfer Pathways	Updated curriculum pathways to match those defined by ODHE	Submitted all available programs for OGTP and updated curriculum accordingly; SSC OGTP pathways are business management, biology, chemistry, communication, English,	Completed pathways according to ODHE's timeline	

		mathematics, physics, psychology, respiratory therapy, and sociology.		
Articulation agreements	Increase number of courses transferring and articulation agreements for students	Updated existing agreements and added new agreements including KSU, Univ. of Akron, Cincinnati Mortuary, Siena Heights University, Baldwin Wallace, Franklin University, Hiram College, Mount Union, Notre Dame, Ohio University, University of Cincinnati	Updated existing agreements; added new agreements	
Health Program Orientations	Orientation will be conducted to help students understand handbook requirements	Completed orientations both face-to-face and virtually	Decrease in the number of grade appeals and student complaints	
Students Nearing Completion	Students who have completed 60+ credits were reviewed for possible graduation	Reviewed students with 60+ credits to determine possible graduation	Number of students eligible for a degree	
ODHE Transfer Course Standards	Courses are reviewed for submission to ODHE faculty peer committees	Met our compliance of 90-100% for OT36, TAG, CTAG, MTAG, and ITAG; faculty members continued to	Maintain 90% - 100% compliance	

		volunteer for committees		
Academic Program Review SWOT	A SWOT analysis is developed for each program and a 3-year process to achieve goals developed	Conducted the SWOT analysis for each program completing our APR process; deans reviewed SWOT strategies annually to ensure they were being implemented as stated in Appendix I	Annual review of program goals; APR view of goals achieved every 3 years	
Course Assessment Process	Courses are assessed annually to ensure students are meeting the learning outcomes, revisions are made if they are not, and the course is reassessed.	Course assessment continued for all locations and modalities and courses that needed re-assessed were re-assessed	Maintained the course assessment process; maintained improvement of courses that didn't demonstrate that students have met the learning outcomes	
Graduation Ceremony, Certificate Ceremony, and HPS Pinning Ceremonies	Positive celebration of students by conducting the ceremonies face-to-face in 2023	In-person graduation and pinning ceremonies were conducted	Positive statements received from students	
Health Interprofessional Collaborative Education (ICE) project	Increased understanding of working collaboratively with other health and public service fields using a case study model	ICE project continued with the largest group in attendance in 2022-2023	Feedback from students regarding the success of the project	

Faculty Advising	Increase the number of students who are advised at the defined checkpoints	The advising model has been advanced with improvements in the advising course, checkpoints, and process.	Number of students advised by faculty members, which lead to retention and completion	
Starfish	Increase the number of Starfish interactions with students; including Early Alert	Increased numbers of faculty members are using Starfish based on office hours, early alerts, kudos, and other strategies.	Number of Starfish interactions between faculty/chairs and students	
ACUE Course Training	Increase faculty members professional development for online course instruction and student success in their courses	Additional full-time faculty members completed the ACUE training	Feedback from faculty; improvement in student success	
ACUE Belonging Training	Increase faculty members professional development and student success in their courses	Additional full-time faculty members completed the ACUE training	Feedback from faculty; improvement in student success	
DEI Taskforce	Increase access and success of DEI students	A DEI Taskforce subcommittee was developed to identify strategies.	Improvement in the SSI measures	
Faculty for Student-Centered Learning	Advance teaching and learning professional development with strategies that can be applied in the	Created a Teaching and Learning Council with cross-divisional representation and plans to offer best	Implementation of new strategies in courses; improvement in learning outcomes and student success in courses; create a faculty for student	

	classroom	practice workshops	learning environment outside of the classroom	
Track minority and Pell students	Identification of points where students are lost so intervention strategies can be identified	Pell completion 16% to 17% increase Minority grad completion from 10 to 12% Minority retention from 70.8 to 71.8	Increase in student retention and completion of minority and Pell-eligible students	
Virtual and phone academic and student support services to evening students	Increase usage of virtual services by evening students	Offered virtual and phone services for evening students, including advising in RAC	Improvement in retention and completion	
Class Schedules	Increased course offerings that match student availability	Evaluated courses to ensure they meet student needs; department chairs met with Enrollment Management to develop a process to identify F2F and online course additions, including 8-week offerings	Improvement in retention	
Stackable Credentials	Increase in the number of stackable credentials that students earn	Ensure every new certificate is stacked into an existing degree program	Improvement in certificate and program completion	
Promotion of student support services	Increase the number of students who use our services	Identified additional strategies to promote student support services	Improvement in course completion, retention, good standing, and completion	

		including placing them on bills to students, sending them to students who receive early alerts, and promoting them using Starfish, including new mySSC portal		
Evening and Weekend Students	Increase the number of evening and weekend students who use our services	Used 21 st Century classrooms to increase evening and weekend enrollment	Improvement in course completion, retention, good standing, and completion	
Identify students close to completion	Direct marketing and communications to students who are close to completing their degree or any degree	Identified students who were close to completion and called, sent direct marketing information, and sent text messages to encourage completion	Increased completion	

2024 Improvement Focus Description: Implementing auto-populate EduNav Summit software for certificates and degree programs.

Improvement Focus Current Status: Manually reviewing students with 60+ credit hours for additional degrees and/or certificates.

Focus:	Strategy:	Leadership:	Others:	Outcome:	Measure:	Timeline
Improvement Objective (College Strategy/Intervention Objectives)	What will we do differently? What are the action steps for intervention?	Who will be responsible (title)?	Who will need to support /bolster the change and how (titles)?	What will be our outcome indicator of success?	How will we measure success?	What is our timetable?
Certificate completion using auto-populate	Encourage students in degree programs to pursue certificates	Faculty; Department Chairs; Student Success Coaches; Vice President of Enrollment Management	Provost and CAO; Deans	Percentage increase in number of certificates completed	Number of certificates completed; Performance Based Funding outcomes	Review each semester
Maintain licensure, certification, and infield job placement	Maintain dashboard goal for licensure and certification passage rates; increase	Faculty; Chairs; Career Development	Provost and CAO; Academic Deans; Enrollment Management staff	Passage rates and in-field placement rates	SSC for in-field placement; accreditation standards for licensure and certifications	Continue to monitor annually
Ohio Guaranteed Transfer Pathways	Ensure current programs fit within the appropriate OGTP pathway as part of curriculum revisions	Provost and Chief Academic Officer serves on the statewide committee; Academic Deans; Chairs; Faculty	Curriculum Committee	Updated curriculum pathways to match those defined by ODHE	Completed pathways according to ODHE's timeline	ODHE determines timelines by due date
Articulation agreements	Advance existing and develop new articulation agreements	Provost and CAO; Academic Deans; Chairs; Faculty	Marketing; High Schools; Universities	Increase number of courses transferring and articulation agreements for students	Update existing agreements; add new agreements	Evaluate each semester
Students Nearing Completion using	Evaluate students with	Director of Instructional	Provost and CAO; Deans	Students who have	Number of students	Each semester

auto-populate	60+ credit hours for completion eligibility using new software	Research; Faculty; Department Chairs/ Coordinators		completed 60+ credits are reviewed for possible graduation	eligible for a degree	
ODHE Transfer Course Standards	Review courses to ensure courses meet OT36/TAG/CTAG/MTAG/ITAG standards	Provost and CAO; Deans; Department Chairs/ Coordinators	Enrollment Management	Courses are reviewed for submission to ODHE faculty peer committees	Maintain 90% - 100% compliance	Assess each semester
Academic Program Review SWOT	Implement SWOT strategies from academic assessment and academic program review defined in Appendix I	Department Chairs/ Coordinators	Provost and CAO; Deans	A SWOT analysis is developed for each program and a 3-year process to achieve goals is developed using Appendix I	Annual review of program goals; APR view of goals achieved every 3 years using Appendix I	Assess each year
Course Assessment Process	Courses are formally assessed to ensure students are achieving the learning outcomes.	Department Chairs/ Coordinators	Provost and CAO; Deans	Courses are assessed annually to ensure students are meeting the learning outcomes, revisions are made if they are not, and the course is reassessed.	Maintain the course assessment process; maintain improvement of courses that don't demonstrate that students have met the learning outcomes	Annually as part of course assessment
Health Interprofessional Collaborative Education (ICE) project	Provide students in health programs a project where they can work collaboratively with their peers from other health professions to learn the concept and	Department Chairs and Coordinators	Deans of Health and Public Services	Increased understanding of working collaboratively with other health and public service fields using a case study model; CCP students are being added	Feedback from students regarding the success of the project	Evaluation after the project is completed

	intervention of patient centered care					
Faculty Advising	Continue advising with advancements in the advising model	Faculty advisors	Deans, Provost	Improve the retention and completion rate with improvements in the advising model being one strategy	Number of students advised by faculty members, which lead to retention and completion	Assessed each semester
Starfish	Increase the number of Starfish interactions with students	Faculty and chairs	Deans, Provost	Increase the number of Starfish interactions with students, including Early Alerts	Number of Starfish interactions between faculty/chairs and students	Assessed each semester
DEI Taskforce	Identify strategies to improve access and success of students	DEI Taskforce	Academic Affairs; Enrollment Management; Career Services	Increase access and success of students	Improvement in the SSI measures	Assess each semester
Teaching and Learning Council	Develop workshops and training to support the teaching and learning environment	Faculty members; department chairs	Deans; Provost	Advance teaching and learning professional development with strategies that can be applied in the classroom	Implementation of new strategies in courses; improvement in learning outcomes and student success in courses	Assess each semester
Track minority and Pell students	Track minority and Pell students course completions, retention, and graduation	Academic Affairs; Director of Institutional Research		Identification of points where students are lost so intervention strategies can be identified	Increase in student retention and completion of minority and Pell-eligible students	Annually
Virtual academic and student support services to evening students	Promote academic and student support services to evening	Academic Affairs; Enrollment Management; Marketing		Increase usage of virtual services by evening students and students that	Improvement in retention and completion	Assess usage each semester

	students			need services in the evening		
Class Schedules	Evaluate class schedules for more efficient offerings due to declining enrollment	Department Chairs; Coordinators	Deans; Provost	Increase course offerings that match student availability	Improvement in retention	Each semester schedule is updated
Stackable Credentials	Implement ODHE stackable credentials process	Department Chairs; Deans; Provost	Registrar	Increase in the number of stackable credentials that students earn	Improvement in certificate and program completion	Annually with SSI data
Promotion of student support services	Identify additional strategies to promote student support services including placing them on bills to students, sending them to students who receive low grades at mid-term, who withdraw, and who receive a final grade of F.	Academic Affairs; Registrar; Marketing; Business Office	Enrollment Management	Increase the number of students who use our services	Improvement in course completion, retention, good standing, and completion	Assess annually
RAND Ohio grant	Promote ITAG offerings following ODHE's proposals in the RAND Ohio grant.	Academic Affairs	Enrollment Management	Increase the number of students receiving ITAG credit	Improvement in ITAG articulated credit	Annually upon grant recommendations being implemented

Title III	Implement Title III strategies to improve retention and completion, including implementation of Persistence Plus for students and faculty	Academic Affairs; IR		Increased retention and completion of students using Persistence Plus software	Retention and completion rates	Annually for 5 years of the grant
21 st century Classrooms	Explore adding a 3 rd classroom to link courses on main campus in Akron in support of course offerings and student retention and completion	Academic Affairs; Enrollment Management; IT		Improvement in student credit hours completed as well as retention and completion of students	Decrease in course cancellations due to the additional classroom technology	Next year

What are our next steps?

1. Implementation of Title III grant.
2. Implementation of auto-populate completion software.
3. Implementation of Persistence Plus.

A few questions to consider about

OTHER ASPECTS OF COMPLETION SUCCESS

- What does the disaggregated data tell us about completion rates for different populations?
- How do we reshape our institution to build sustainable models of successful programs?
- How do we select and cultivate external linkages?
- Are our courses and program streams offered in student-friendly ways? What is our institution doing to create a culture to support success and completion? How do we engage people across employee categories and provide professional development to support change? How does our college manage process improvement?
- What else can we do?

OTHER

Outcomes from 2022-2024

Strategy/Goal:	Outcome:	Progress:	Measure:	Comments:
What did you plan to improve?	What did you establish as your outcome?	What progress did you make towards strategy/goal?	What were measures of progress/success?	What contextual points are worth noting?
Professional Development	Increased knowledge in course content, student success strategies, and efficiencies	Offered in-house professional development training; numerous faculty members attended virtual SSC training sessions; faculty completed ACUE course training; Faculty for Student Centered Learning training occurred with the IEBC consultant; faculty and staff attended SSLI; faculty attended professional conferences	Implementation of student success strategies, curriculum changes, and efficiencies based on professional development	
HLC Open Pathway	Successful completion of HLC tasks required for 2022-2024	Met HLC pathway requirements; successful completion of the 5-year multi-site location visit	Meeting HLC deadlines with quality information provided for each deadline.	
Start-Up Week	Successful presentations	Hosted all events in-person in 2023; Welcome back picnic for students and employees was successful on main campus and in Akron	Attendance at meetings	

2024 Improvement Focus Description: Successful submission of HLC Assurance Argument.

Improvement Focus Current Status: Subcommittees currently working on HLC criterion.

Focus:	Strategy:	Personnel:	Others:	Outcome:	Measure:	Timeline
Improvement Objective (College Strategy/Intervention Objectives)	What will we do differently? What are the action steps for intervention?	Who will be responsible (title)?	Who will need to support /bolster the change and how (titles)?	What will be our outcome indicator of success?	How will we measure success?	What is our timetable?
Professional Development	Continue to support professional development for faculty and staff at internal and external events and professional conferences	Provost and CAO; Deans; Department Chairs; BRIDGE Committee; Director of Human Resources; Faculty Association; Teaching and Learning Council	Executive Council; Budget Director	Increased knowledge in course content, student success strategies, and efficiencies	Implementation of student success strategies, curriculum changes, and efficiencies based on professional development	Evaluate annually
HLC Open Pathway	Continue work in our new HLC pathway model for College accreditation by submitting Assurance Argument and preparing for virtual visit in June 2024	Provost; Accreditation Coordinators	College employees	Successful completion of HLC tasks required for 2024-2026, including submission of the Assurance Argument.	Meeting HLC deadlines with quality information provided for each deadline.	Evaluate each semester.

Start-Up Week	Continue to offer professional development training during start-up week to support employees' success and knowledge	Provost and CAO; Administrative Assistant in the Provost Office; faculty and staff who present; Marketing Department	College employees	Successful presentations	Attendance at meetings	Evaluate each semester.
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What are our next steps?

1. Professional development training on AI.
2. Maintaining compliance with accreditation requirements.
3. Support faculty through professional development as a means to increase retention and completion.

WORKFORCE

Legislative language (ORC Sec. 3345.81) calls for the campus plans to “align with the state’s workforce development priorities.”

As resources, please refer to the Governor’s Office of Workforce Transformation’s In-Demand Jobs List:

<https://topjobs.ohio.gov/wps/portal/gov/indemand/list> and http://omj.ohio.gov/OMJResources/MasterList_Education.stm and the eleven JobsOhio key industries (listed at <http://jobs-ohio.com>).

JobsOhio industry clusters and labor market information for each occupation:

<http://omj.ohio.gov/OmjResources/OccupationsByIndustry.stm>. Six JobsOhio regions: <http://jobs-ohio.com/network/>.

The eleven key industries are:

1. Advanced Manufacturing
2. Aerospace and Aviation
3. Automotive
4. Autonomous Mobility
5. Energy and Chemicals
6. Financial Services
7. Food and Agribusiness
8. Healthcare
9. Logistics and Distribution
10. Military and Federal
11. Technology

These information links as well as the Workforce Tools located on <https://workforcedatatools.chrr.ohio-state.edu/> assist higher education institutions with the identification of the emerging and growing occupations in an effort to coordinate degree and certificate offerings in their region.

A few questions to consider about WORKFORCE

- Based on our College service area, which of the 6 JobOhio regions do we serve?
- Which of the 11 JobsOhio key industries are addressed in our current curriculum and programing?
- How have we linked our curriculum and programing to the OhioMeans Jobs In-Demand Jobs list? and other labor market information for each occupation?
- What are the job training needs of our community based on our regional economic development network?
- How do we connect our students needing employment with our employers needing an educated workforce?
- What are our current program advisory committees recommending to improve our curriculum and what new programs do they endorse?
- How have we linked our curriculum and programing to the OhioMeans Jobs In-Demand Jobs list?
- How do we align our credit on non-credit offerings?

WORKFORCE

Outcomes from 2022-2024

Strategy/Goal:	Outcome:	Progress:	Measure:	Comments:
What did you plan to improve?	What did you establish as your outcome?	What progress did you make towards strategy/goal?	What were measures of progress/success?	What contextual points are worth noting?
Jobs Ohio Key Industries	Promote jobs the key employers want to post and shared with our students where the “hot jobs” are in the area. We also have and added wage, projected growth and openings in the area on each academic program	Utilize Handshake to have employers post all jobs/internships/events. Also highlight hot jobs in Career Updates and Employer Connections Email.	Filling the skills gap that exists between unemployed/underemployed and the in-demand careers in the region through enrollment and completion in the in-demand areas.	

	webpage.			
Provide structured non-credit training offerings that meet the needs of business and industry	Meet the training needs of our community	Partnered with over 40 business, industry and health care agencies for trainings including business, automotive, electrical, applied industrial, plastic joining, HVAC, Excel, medical assisting, STNA, dental hygiene, EMS, and CDL	Successfully met the non-credit needs of business, industry, and health care agencies	
Workforce Partnerships for In-demand Programs	Expand apprenticeship; expand welding offerings; create diesel and electric vehicle degree programs; implement partnership with Summa	Expanded apprenticeship offerings to 5%, investigated diesel and EV programs; continued discussions with Summa Health and Akron Children's Hospital	Expansion of apprenticeships, expansion of welding offerings, implementation of diesel and electric vehicle programs, implementation of Summa MOU	
Business and Industry	Continue to market in demand, affordable training opportunities to the community and employer partners	We had an 11% increase in 2022-2023 in employer-led partnerships with a total headcount of 913 students enrolled (408 non-credit and 505 for credit). 2023-2024 numbers are not finalized.	Growth of training participants by 7%	

2024 Improvement Focus Description: Expand employer-led partnerships to support credit and non-credit offerings.

Improvement Focus Current Status: Our non-credit offerings continue to grow and we continue to pursue additional employer-led partnerships.

Focus:	Strategy:	Personnel:	Others:	Outcome:	Measure:	Timeline
Improvement Objective (College Strategy/Intervention Objectives)	What will we do differently? What are the action steps for intervention?	Who will be responsible (title)?	Who will need to support /bolster the change and how (titles)?	What will be our outcome indicator of success?	How will we measure success?	What is our timetable?
Workforce Partnerships for In-demand Programs	Advance workforce partnerships in support of credit programs	Academic Affairs; Workforce Development	Enrollment Management	Expand apprenticeship, HVAC, health and other credit programs	Expansion of apprenticeships, HVAC, health and other credit programs	Each semester
Business and Industry	Provide structured non-credit training offerings that meet the needs of business and industry and show growth of training participants by 7%	Academic Affairs; Workforce Development	Enrollment Management	Continue to market in demand, affordable training opportunities to the community and employer partners. Increased non-credit training opportunities by 11% with 408 non-credit students enrolled in 2022-2023.	Growth of training participants by 7%	
Health Partnerships	Continue partnerships with Akron Children’s Hospital, Aultman Hospital, Cleveland	Dean of HPS, department chairs and coordinators of HPS programs	Provost; Director of Marketing; Director of Career Services & Workforce Dev.	Continue partnerships in STNA, Medical Assisting, PN, Nursing, Respiratory, Medical Lab, Surgical Tech	Number of students enrolled in the respective programs with the respective partner	Fall 2024

	Clinic and Summa Health for select health programs					
Proactive Employer Outreach to Business and Industry	Increase the number of employer contacts and training offered	Director of Career Services & Workforce Development	VP of EM; Provost & CAO	Increased number of Employer Led Partnerships and workforce training	Number of employer partnerships; number of students enrolled in workforce training	Each term

What are our next steps?

1. Expand our current non-credit and credit employer-led partnership offerings
2. Identify and target new employers for employer-led partnerships.
3. Partner with others to support Tech Cred funding.

Required Appendix

The following are designed to address the items required by ORC 3345.81.

A.1. Provide a report prepared by the institution of higher education regarding the institution's collaboration with other institutions of higher education through an initiative of the chancellor to assist students who have some college experience, but no degree, in earning an associate degree, certificate, or credential.

Stark State College follows ODHE's policy on articulation and transfer. Stark State supports transient students from colleges and universities throughout Ohio. We partner with local high schools to offer College Credit Plus. We also support college-level competence gained through prior learning experiences via military, employee training, apprenticeship programs, career-technical education programs, as well as passing competency examinations. Because student movement is multi-directional, Stark State works with partners from high schools, career centers, other community colleges, and universities. We maximize the acceptance and application of credit for college-level prior learning and equitably treat students who transfer and articulate that learning for credit.

As part of our College Completion Plan, Stark State has goals to expand our ITAG and MTAG approvals and promotion of all PLA processes, including credit for licensure/certification and credit by examination. We track our students who inquire about PLA processes annually to ensure that students understand that we offer accelerated pathways. Stark State's Provost and Chief Academic Officer serves on the committee to promote ITAG offerings in Ohio. Stark State also has a goal in our College Completion Plan to increase our outreach to students who have stopped out with the process of re-enrolling. We send letters, call, and send text messages to students who have stopped out to encourage re-enrollment and include information on our PLA offerings. We also implemented a project to evaluate the courses of students who had stopped out in relation to all of our certificates and degrees to determine if the student had already completed a credential but didn't submit the required application. We will be notifying students who have stopped out of their success in obtaining a credential as part of this College Completion Plan process.

A.2. Provide information about the institution's efforts to assist students in attaining an associate degree, certificate, or credential while earning a bachelor's degree or using college credit transferred between institutions of higher education.

Stark State College supports bi-lateral transfer agreements and Ohio Guaranteed Transfer Agreements. We have goals in our College Completion Plan to increase our CCP offerings and partnerships, expand our bi-lateral agreements, and submit additional OGTPs. We currently have bi-lateral agreements with over 30 university partners. We've also updated curriculum to support OGTPs in business management, biology, chemistry, communication, English, mathematics, physics, psychology, respiratory therapy, and sociology. Stark State also supports reverse transfer with our public university partners and local private university partners.

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – April 30, 2024

REPORTED CRIME STATS FOR CLERY ACT			
<i>Required to report these statistics to Department of Education once a year.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
MURDER	On Campus	0	0
	Satellite Location	0	0
MANSLAUGHTER	On Campus	0	0
	Satellite Location	0	0
SEX OFFENSES: <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	0	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	0	0
DATING VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
STALKING*	On Campus	1	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	1	0
	Satellite Location	2	0
WEAPONS POSSESSION	On Campus	0	0
	Satellite Location	1	0
TOTALS		5	0
*The following statistics have been added to maintain compliance with the Campus SAVE Act.			
REPORTED CRIME STATS FOR STARK STATE COLLEGE			

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – April 30, 2024

<i>These statistics are reported to the College Community for their awareness.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
CRIMINAL DAMAGING	On Campus	0	0
	Satellite Location	0	0
THEFT	On Campus	1	0
	Satellite Location	1	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	1	0
MENACING/VERBAL THREATS	On Campus	1	0
	Satellite Location	1	0
HARASSMENT	On Campus	2	0
	Satellite Location	0	0
DISRUPTIVE BEHAVIOR	On Campus	8	0
	Satellite Location	2	1
INDECENT EXPOSURE	On Campus	0	0
	Satellite Location	0	1
TOTALS		17	2

NOTE 2023:

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0042 – 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)
- 23-0122 – Drug-Related Violation (Canton Satellite)
- 23-0126 – Theft (Main)
- 23-0130 – Disruptive Behavior (Main)
- 23-0133 – Disruptive Behavior (Main)
- 23-0134 – Drug-Related Violation (Main)
- 23-0139 – Drug-Related Violation (Canton Satellite)
- 24-0001 – Disrupt. Behavior (Main) Occur. 12/22/23

NOTE 2024:

- 24-0035 – Indecent Exposure (Off-Campus)
- 24-0044 – Disruptive Behavior (Akron)

Stark State College				
Out-of-State Travel Authorizations				
Employee	Attending	Where	When	Expense
Therese Revlock	Phi Theta Kappa Catalyst Conference 2024	Orland, FL	Apr 4-6	\$2,198.32
Beth Williams	Higher Learning Commission Peer Corps Training & Annual Conference	Chicago, IL	Apr 12-16	\$2,500
* Grant funded ** Program Requirement *** Strategic Excellence Award				

**2024-2025 Calendar of
Board Meetings and Events**

<i>DATES</i>	<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
MAY, 2024			
8	Wednesday BOARD MEETING	8 a.m.	S304
15	Wednesday Certificate Ceremony	6 p.m.	M100/101
19	Sunday Commencement Ceremony	2 p.m.	Canton Civic Center
JUNE, 2024			
5	Wednesday ODE Trustees Conference	TBD	Columbus State CC
14	Friday BOARD MEETING	8 a.m.	S304
JULY, 2024			
10	Wednesday BOARD MEETING	8 a.m.	S304
AUGUST, 2024			
14	Wednesday BOARD MEETING	8 a.m.	S304
SEPTEMBER, 2024			
11	Wednesday BOARD MEETING	8 a.m.	S304
OCTOBER, 2024			
9	Wednesday BOARD MEETING	8 a.m.	S304
	Board Retreat	TBD	TBD
NOVEMBER, 2024			
13	Wednesday BOARD MEETING	8 a.m.	S304
DECEMBER, 2024			
11	Wednesday BOARD MEETING	8 a.m.	S304

**STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Friday, June 14, 2024 - 8:00 a.m.
Board Room S304**

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Public Requests			H. Rashid
V. Agenda Changes			H. Rashid
VI. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 5/8/2024	6.1		
B. Personnel Actions	6.2		
C. Treasurer's Report	6.3		
D. 15-18-13 Determination of Student Location	6.4		
E. 15-16-16 Use of Artificial Intelligence	6.5		
VII. New Business			
A. Resolution to authorize CFO/Vice President of Business to enter into contracts for 2025-2026 state capital projects	7.1	X	K. Gardner
B. Resolution honoring Trustee Karen C. Lefton, Esq. for leadership and service to Stark State College	7.2	X	H. Rashid
VIII. President's Report			P. Jones
IX. Chair's Report			H. Rashid
X. Communications			H. Rashid
A. Security Report	10.1		
B. Out-of-State Travel Log	10.2		
C. Calendar of Board Activity Dates	10.3		
XI. Executive Session			H. Rashid
XII. Adjournment			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
May 8, 2024

REGULAR MEETING

The Board of Trustees held its regular monthly meeting on May 8, 2024 at Stark State College.

CALL TO ORDER

Chair Harun Rashid called the meeting to order at 8:01 a.m.

ROLL CALL

The following board members were present: Harun Rashid, Elaine Russell Reolfi (virtual), Marlé Fernandes (virtual), Karen Lefton, Jeffery Walters, Patricia Wackerly, Tracy Carter, and Michael Wheeler.

The following board member was not able to attend: Fonda Williams.

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

RESOLUTION TO RECOGNIZE THE BOARD OF TRUSTEES STRATEGIC EXCELLENCE AWARD WINNERS AND DISTINGUISHED TEACHING AND STAFF AWARD RECIPIENTS

Trustee Lefton moved to approve the Resolution to Recognize the Board of Trustees Strategic Excellence Award Winners and Distinguished Teaching and Staff Award Recipients. Trustee Wheeler provided a second for the motion. The resolution was unanimously approved.

The resolution was approved as follows:

RESOLUTION**To recognize the Board of Trustees Strategic Excellence Award Winners and Distinguished Teaching and Staff Award Recipients**

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, 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 College has a longstanding tradition of recognizing Distinguished faculty and Distinguished staff; and

WHEREAS, the 2024 Board of Trustees Strategic Excellence Award winners and Distinguished Teaching and Staff award recipients are as follows:

Board Strategic Excellence winners:

LIFETIME ACHIEVEMENT: Jeff Magee, Department Chair – Emergency Services

MANAGEMENT/LEADERSHIP: Melanie Carr, Manager of Advising – Gateway Student Services and Peter Trumpower, Director – Institutional Research, Planning and Assessment

FULL-TIME, NON-STUDENT FACING: Juanita Robinson, Administrative Assistant – Marketing & Advancement and Pauline Wise, Custodian – Physical Plant

FULL-TIME, STUDENT FACING: Jane Shier, Gateway Specialist – Gateway Student Services; Kayla Klement, Associate Professor – Digital Media and Administrative Technologies Division; Brian Moore, Associate Professor – Health & Public Services Division; and Edmund Priddis, Department Chair – Biology

Distinguished Teaching and Staff Award winners:

2024 DISTINGUISHED TEACHING AWARD: Nicole Cleland, Associate Professor, Arts & Sciences

2024 ADJUNCT TEACHING AWARD: Audrey Maarschalk, Instructor, Health & Public Services

2024 DISTINGUISHED STAFF AWARD: Zachary Stockert, Welding Maintenance Technician

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 8th day of May, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

RESOLUTION HONORING TRUSTEE MARLÉ FERNANDES FOR LEADERSHIP AND SERVICE TO STARK STATE COLLEGE

Trustee Lefton moved to approve the Resolution Honoring Trustee Marlé Fernandes for Leadership and Service to Stark State College. First Vice Chair Reolfi provided the second for the motion. The resolution was unanimously approved.

The Resolution was approved as follows:

**RESOLUTION
HONORING TRUSTEE MARLÉ FERNANDES FOR LEADERSHIP AND SERVICE
TO STARK STATE COLLEGE**

Whereas, Trustee Marlé Fernandes has been a dedicated and valued member of the Stark State College Board since August, 2021, representing the citizens of Stark County and The Timken Company, a major local company with global reach and a longstanding partnership with the College; and

Whereas, Trustee Fernandes served in a leadership role on the Board of Trustees as Second Vice Chair; and

Whereas, during Trustee Fernandes’s service, the College has achieved significant accomplishments, including successfully carrying out our educational mission through the pandemic and its lingering effects; adding new welding teaching labs at Akron and Main campuses; developing education and training partnerships with business, industry and the community; expanding the CDL (Commercial Driver’s License) training program and facility; expanding university partnership opportunities for students; expanding College Credit Plus (CCP) and Learn and Earn pathways for high school students; and increasing federal and state grants and resources to advance the College’s mission; and

Whereas, Trustee Fernandes completed her service as a Board of Trustee, effective May, 2024, and will be relocating out-of-state for a new leadership role with The Timken Company;

Therefore, Be It Resolved that the Board of Trustees and Stark State College community express sincere gratitude to Trustee Fernandes for her leadership, steadfast commitment to students and the College’s mission, and legacy of loyal trusteeship. This Resolution and an engraved brick placed in her honor in the W.R. Timken Center courtyard commemorate Trustee Fernandes’s dedicated board service.

Signed this 8th day of May, 2024.

Harun Rashid, Chair
Board of Trustees

Para M. Jones, Ph.D.
President

RECOGNITION OF VISITORS

The following visitors were present: Peter Trumpower, Kayla Klement, Brian Moore, Jeff Magee, Nicole Cleland, Zachary Stockert, Jane Shier, Edmund Priddis, Melanie Carr, Pauline Wise, Juanita Robinson, Tiffany Archer, Collyn Floyd, Bruce Wyder and Teri Ross.

PUBLIC REQUESTS

None.

AGENDA CHANGES

Executive session was moved to Item VIII of the agenda.

EXECUTIVE SESSION

At 8:25 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 Wheeler provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:15 a.m., Trustee Carter moved to return to open session. Trustee Wheeler provided the second for the motion. The motion carried.

CONSENT AGENDA

Trustee Carter moved to consider and approve the Consent Agenda. Trustee Lefton 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, 2024 meeting; Personnel Actions; and Treasurer’s Report.*

NEW BUSINESS**FY2025 BUDGET**

Trustee Lefton moved to approve the FY2025 Budget. Budget Director Bruce Wyder explained a brief summary of the FY2025 budget and shared that we are proposing to start the year with a balanced budget as submitted. Trustee Wackerly provided a second for the motion. The FY2025 Budget was unanimously approved.

COLLEGE COMPLETION PLAN

Trustee Walters moved to approve the College Completion Plan. Trustee Carter provided a second for the motion. The College Completion Plan was unanimously approved.

PRESIDENT'S REPORT

In addition to the written report, the following updates were provided:

- President Jones shared that spring enrollment is up 2.7% in headcount and up 0.9% in full-time equivalent. College Credit Plus is up 7.9% and core new is up 8.8%. Summer enrollment is looking good, with headcount up 4.3% and full-time equivalent up 1.9%.
- President Jones thanked Dr. Stephanie Sutton for her service and dedication over the past 6+ years at the College, and congratulated her on her upcoming retirement in June.

CHAIR'S REPORT

- Chair Rashid reminded Trustees to file their financial disclosure forms with the Ohio Ethics Commission, which are due May 15, 2024.
- Chair Rashid reminded Trustees of the upcoming 2024 Trustees Conference and Governor's Reception on June 5 in Columbus.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

ADJOURNMENT

At 9:34 a.m., Trustee Carter moved to adjourn. Trustee Lefton provided the second for the motion. The motion carried.

Harun Rashid
Chair, Board of Trustees
May 8, 2024

Para M. Jones, Ph.D.
President
May 8, 2024

PERSONNEL ACTIONS
Board Agenda
June 14, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Ardner, Larry	Supplemental Instruction Tutor (PT)	Accounting	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Ambler, Ken	Supplemental Instruction Tutor (PT)	Communications, Humanities, Reading & Education, ASL	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Balistreri, Pamela	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/1/2024	Temporary / Non-benefit eligible
Barrow, Sarah	Adjunct	Biology	\$53.36/Hour	6/3/2024	Non-benefit eligible
Bing, Logan	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/7/2024	Temporary / Non-benefit eligible
Bond, Madison	PT Biology Lab Technician	Biology	\$18.28/Hour	5/1/2024	Replacement / Non-benefit eligible
Burch, Carla	Instructional Assistant and Adjunct (PT)	Medical Assisting	\$53.36/Hour	5/31/2024	Additional role as adjunct
Burgasser, Jamie	Fire and EMS Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	5/21/2024	Additional role
Burger, Jeff	Supplemental Instruction Tutor (PT)	Communications, Humanities, Reading & Education, ASL	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Burwell, Brooke	Administrative Assistant I	Career Services & Workforce Dev.	No Change	1/3/2024	Change from Career Services Org (62000) to Career Services & Workforce Dev. (62000/16001)
Byers, Leah	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/7/2024	Temporary / Non-benefit eligible
Coblentz, Chanda	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/7/2024	Temporary / Non-benefit eligible
Dalrymple, Carla	Supplemental Instruction Tutor (PT)	Communications, Humanities, Reading & Education, ASL	\$19.79/Hour	5/16/2024	Title III Grant-funded position
Deyaeger, Michael	Fire and EMS Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	5/16/2024	Additional role
Elliott, Cassie	Supplemental Instruction Tutor (PT)	Communications, Humanities, Reading & Education, ASL	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Farley, Rebecca	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/22/2024	Temporary / Non-benefit eligible
Frailly, Joanna	From: Administrative Assistant II To: Administrative Assistant III	No Change	From: \$42,944/Annual To: \$45,532/Annual	6/3/2024	Promotion
Gargus, Laura	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary / Non-benefit eligible
Granovski, Julia	Supplemental Instruction Tutor (PT)	Accounting	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Hess, Dori	Supplemental Instruction Tutor (PT)	Biology	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Huffman, Kimberly	Supplemental Instruction Tutor (PT)	Human Services & Justice Studies	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Hunt, Philip	Supplemental Instruction Tutor (PT)	Accounting / Information Technology	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Jones, Jaime	EMS Instructional Assistant	Emergency Services	\$37.58/Hour	5/3/2024	Secondary role
Lower, Jonathan	Supplemental Instruction Tutor (PT)	Communications, Humanities, Reading & Education, ASL	\$19.79/Hour	4/30/2024	Title III Grant-funded position
McKinley, Catherine	Enrollment Representative - Akron	Student Services Akron	\$53,890/Annual	6/23/2024	ODHE Gates Grant Funded from
Miller, Tony	Supplemental Instruction Tutor (PT)	Biology	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Moore, Cara	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/1/2024	Temporary / Non-benefit eligible
Muhlenkamp, Peggy	Supplemental Instruction Tutor (PT)	Biology	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Patterson, Summer F.	Student Development Coordinator - UBMS	UBMS	\$37,823/Annual	5/29/2024	Replacement / Grant-funded
Phillips, John	Instructor/Coordinator	Auto & Transportation	\$64,971/Annual	7/1/2024	Promotion
Salmen, Eric	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/8/2024	Temporary / Non-benefit eligible
Schmidt, Rebekkah	Supplemental Instruction Tutor (PT)	Biology	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Selby, Shawn	Supplemental Instruction Tutor (PT)	Communications, Humanities, Reading & Education, ASL	\$19.79/Hour	4/30/2024	Title III Grant-funded position

PERSONNEL ACTIONS

Board Agenda

June 14, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Shephard, Bryan	Supplemental Instruction Tutor (PT)	Communications, Humanities, Reading & Education, ASL	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Stanford, Gina	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/15/2024	Temporary / Non-benefit eligible
Syed, Zerafshan	Supplemental Instruction Tutor (PT)	Biology	\$19.79/Hour	4/30/2024	Title III Grant-funded position
Umstead, Jennifer	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/30/2024	Temporary / Non-benefit eligible
Vang, Rebecca	Adjunct Instructor	Medical Lab	\$53.36/Hour	6/3/2024	Additional role
Wagner, Davida M.	Instructor	Biology	\$55,239/Annual	8/19/2024	Promotion
Wingarter, Luke	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	4/17/2024	Temporary / Non-benefit eligible

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Dawson, Barb	Instructor / Program Coordinator of Nursing-PN	Nursing - PN	6/30/2024
Gerber, Bryan (Retired)	Associate Professor of Social Science	Social Science	8/23/2024
Kerr, Kimberly	Clinical Coordinator / Instructor of Nursing	Nursing	5/24/2024
Mason, Deborah	Administrative Assistant I	Auto & Transportation	5/10/2024
Orlando-Lovette, Lora	RCT Instructional Assistant	Respiratory Therapy	5/25/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended April 30, 2024
Fiscal Year 2024**

- Revenue is higher than in the prior year. Tuition and Fees continue to be lower than last year due to the decline in Fall enrollment.
- Labor costs continue to be in line with the budget.
- Travel, Communications and Marketing and Fixed Assets purchases are higher than last year. Supplies, Maintenance & Repairs and Miscellaneous expenses are lower than last year. All expense categories remain within budget.
- As of the end of April, total revenue is up 0.3% from last year, and total expenditures are down 1.8%.

STARK STATE COLLEGE
Statement of Revenues and Expenditures
Unrestricted Educational & General
For the 10 Months Ended April 30, 2024 and 2023

Budget Revision 3/15/24

	Current Year			Prior Year		
	Current Annual Budget	Activity To Date	% Of Annual Budget	Prior Annual Budget	Activity To Date	% Of Annual Budget
REVENUES:						
State Appropriation	\$31,882,147	\$26,652,755	83.6%	\$31,294,938	\$26,090,377	83.4%
Student Fees	35,196,597	32,781,539	93.1%	34,328,061	33,053,118	96.3%
Private Gifts, Grants & Contracts	104,575	290,598	277.9%	300,000	88,892	29.6%
Governmental Grants & Contracts	11,000	0	0.0%	11,000	0	0.0%
Sales & Services: Educational Activities	18,650	18,948	101.6%	19,000	13,850	72.9%
Indirect Costs	141,868	71,690	50.5%	140,000	72,443	51.7%
Other Sources	3,350,385	2,303,635	68.8%	2,961,412	2,599,221	87.8%
Total Revenues	\$70,705,222	\$62,119,164	87.9%	\$69,054,411	\$61,917,901	89.7%
OTHER ADDITIONS:						
Transfers in	50,000	0	0.0%	50,000	0	0.0%
Total Revenues & Other Additions	\$70,755,222	\$62,119,164	87.8%	\$69,104,411	\$61,917,901	89.6%
EXPENDITURES:						
Personnel Services	\$35,108,838	\$28,623,774	81.5%	\$36,055,720	\$28,458,025	78.9%
Employee Benefits	12,035,398	10,371,199	86.2%	12,846,428	10,115,326	78.7%
Supplies	1,402,981	739,371	52.7%	1,434,918	955,105	66.6%
Travel	391,308	272,627	69.7%	457,059	193,042	42.2%
Information & Communications	1,862,274	1,400,269	75.2%	1,977,380	1,311,307	66.3%
Maintenance & Repairs	3,603,610	2,175,148	60.4%	3,895,637	2,514,014	64.5%
Miscellaneous	11,610,615	4,006,185	34.5%	9,751,268	4,956,579	50.8%
Capital Equipment	338,602	164,959	48.7%	439,385	137,938	31.4%
Total Expenditures	\$66,353,626	\$47,753,534	72.0%	\$66,857,795	\$48,641,336	72.8%
OTHER REDUCTIONS:						
Mandatory Transfers	\$0	\$0	0.0%	\$0	\$0	0.0%
Non-Mandatory Transfers:	2,720,111			1,147,244		0.0%
Technology Fee		1,026,182 ¹			475,217	
Facilities Fee		1,465,974 ²			678,881	
Other (Scholarships/Grants)		7,244 ³			0	
Non-Mandatory Transfers		\$2,499,400	91.9%		\$1,154,098	100.6%
Total Expenditures & Other Reductions	\$69,073,737	\$50,252,934	72.8%	\$68,005,039	\$49,795,434	73.2%
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,681,485	\$11,866,230		\$1,099,372	\$12,122,467	
Reserves						
Reserve, 6/30/23	\$46,958,290	Days in Reserve 258		Committed Reserves:		
Less committed Reserves	(9,072,372)			Akron	569,628	
Anticipated Operating Surplus 6/30/2024	1,681,485			Hoover	0	
Anticipated Bookstore Net Income (from Pg. 5)	50,000			Barberton	0	
Unencumbered Reserve, 6/30/24	\$39,617,404	218		CDL	50,000	
				Alliance	0	
				White Pond	0	
				Access	8,452,744	
				Total	9,072,372	
Non-Mandatory Transfers						
	Beginning Balance	Transferred In	Expended	Remaining Balance		
¹ Technology Fee	\$715,897	\$1,026,182	\$0	\$1,742,079		
² Facilities Fee	\$3,656,791	\$1,465,974	\$158,250	\$4,964,515		
³ Other (Scholarships, TRIO, UBMS)	\$0	\$7,244	\$7,244	\$0		
	\$4,372,688	\$2,499,400	\$165,494	\$6,706,595		

STARK STATE COLLEGE.
Consolidated Balance Sheet
Current & Endowment Funds
As of April 30, 2024 and 2023

	Current Year						Prior Year					
	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)
	Educational and General	Auxiliary Enterprise					Educational and General	Auxiliary Enterprise				
ASSETS:												
Cash & Short-term investments	12,508,223	\$10,298	0	119,533		12,638,054	10,581,277	\$4,979	0	119,533		10,705,789
Insurance Reserve (Health & Dental)	2,426,926					2,426,926	1,877,681					1,877,681
Accounts receivable	16,382,610	(223,258)	163,026			16,322,377	17,926,031	(221,347)	999,698			18,704,383
Inventory	0	790,770				790,770	0	891,185				891,185
Prepaid & Deferred expenses	1,243,452	112,962	0			1,356,414	2,844,880	72,528	0			2,917,408
Other receivables	6,467,250	239,610	1,072,474			7,779,334	436,745	239,610	1,196,220			1,872,575
Long-term investments	36,950,369					36,950,369	37,228,843					37,228,843
Interfund Advances:												
Due from Educational & General Fund		12,292,608	1,560,322	349,546	(14,202,475)	0		12,223,741	0	342,427	(12,566,167)	0
Due from Current Restricted Fund	0					0	515,030				(515,030)	0
Total Assets	\$75,978,829	\$13,222,989	\$2,795,822	\$469,079	(\$14,202,475)	\$78,264,244	\$71,410,488	\$13,210,696	\$2,195,919	\$461,960	(\$13,081,198)	\$74,197,864
LIABILITIES:												
Accounts Payable	\$152,021	(\$10,560)	\$2,073			\$143,533	\$276,125	(\$42,181)	\$31,710			\$265,653
Payroll, accrued wages, wthholdings & deductions	1,062,067	0	0			1,062,067	920,253	0	0			920,253
Accumulated sick leave & vacation	934,943	17,408				952,352	917,075	15,897				932,972
Accrued health & dental benefits	654,183					654,183	638,500					638,500
Accrued retirement liability - current	208,043					208,043	323,049					323,049
Insurance claims	1,173,606					1,173,606	993,826					993,826
Other installment purchases	111,946	0				111,946	416,549	0				416,549
Deferred leases	5,562,470					5,562,470	543,572					543,572
Other payables & accrued expenses	2,291,566	36	0			2,291,602	681,468	36	0			681,504
Deferred revenues	0					0	1,574,008					1,574,008
Interfund advances:												
Due to Educational & General Fund			0		0	0			515,030		(515,030)	0
Due to Auxiliary Enterprise Fund	12,292,608				(12,292,608)	0	12,223,741				(12,223,741)	0
Due to Current Restricted Fund	1,560,322				(1,560,322)	0	0				0	0
Due to Loan Fund	6,844					6,844	2,911					2,911
Due to Endowment Fund	349,546				(349,546)	0	342,427				(342,427)	0
Due to Plant Fund	4,032,413					4,032,413	1,767,176				0	1,767,176
Total Liabilities	30,392,577	6,884	2,073	0	(14,202,475)	16,199,058	21,620,679	(26,249)	546,740	0	(13,081,198)	9,059,973
Fund Balances:												
Unappropriated	43,139,743	13,216,105	2,793,749	469,079		59,618,676	45,015,945	13,236,944	1,649,178	461,960		60,364,028
Appropriated	2,446,509					2,446,509	2,446,509					2,446,509
Total Fund Balances	45,586,252	13,216,105	2,793,749	469,079		62,065,185	47,462,454	13,236,944	1,649,178	461,960		62,810,537
Total Liabilities & Fund Balances	\$75,978,829	\$13,222,989	\$2,795,822	\$469,079	(\$14,202,475)	\$78,264,244	\$69,083,134	\$13,210,696	\$2,195,919	\$461,960	(\$13,081,198)	\$71,870,510

STARK STATE COLLEGE
Balance Sheet
Current Funds: Unrestricted Educational & General
As of April 30, 2024 and 2023

	<u>Current</u> <u>Year</u>	<u>Prior</u> <u>Year</u>
ASSETS:		
Cash & Short-term investments	12,508,223	10,581,277
Insurance Reserve (Health & Dental)	2,426,926	1,877,681
Accounts receivable	16,382,610	17,926,031
Prepaid & Deferred expenses	1,243,452	2,844,880
Other receivables	6,467,250	436,745
Long-term investments	36,950,369	37,228,843
Interfund Advances:		
Due from Current Restricted Fund	0	515,030
Total Assets	\$75,978,829	\$71,410,488
LIABILITIES:		
Accounts Payable	\$152,021	\$276,125
Payroll, accrued wages, withholdings & deductions	1,062,067	920,253
Accumulated sick leave & vacation	934,943	917,075
Accrued health & dental benefits	654,183	638,500
Accrued retirement liability - current	208,043	323,049
Insurance claims	1,173,606	993,826
Other installment purchases	111,946	416,549
Deferred leases	5,562,470	543,572
Other payables & accrued expenses	2,291,566	681,468
Deferred revenues	0	1,574,008
Interfund advances:		
Due to Auxiliary Enterprise Fund	12,292,608	12,223,741
Due to Current Restricted Fund	1,560,322	0
Due to Loan Fund	6,844	2,911
Due to Endowment Fund	349,546	342,427
Due to Plant Fund	4,032,413	1,767,176
Total Liabilities	\$30,392,577	\$21,620,679
Fund Balances:		
Unallocated	43,139,743	45,015,945
Allocated	2,446,509	2,446,509
Total Fund Balance	45,586,252	47,462,454
Total Liabilities & Fund Balance	\$75,978,829	\$69,083,134
Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [included in RESERVE]	\$31,273,303	\$32,893,066
Appropriated [included in RESERVE]	2,446,509	2,446,509
Additions & Reductions:		
Current Year Revenues & Transfers in	62,119,164	61,917,901
Current Year Expenditures & Transfers out	(50,252,934)	(49,795,434)
Net increase (decrease)	11,866,230	12,122,467
Ending Fund Balance	\$45,586,042	\$47,462,042

STARK STATE COLLEGE

Balance Sheet

Current Funds: Auxiliary Enterprises - Bookstore & Culinary Sales

As of April 30, 2024 and 2023

	Current <u>Year</u>	Prior <u>Year</u>
ASSETS		
Cash	\$10,298	\$4,979
Book Inventory	534,231	450,115
Supply Inventory	256,539	441,070
Receivables/Deposit Ch Sales	(223,258)	(221,347)
Other Receivables	239,610	239,610
Prepaid Expenses	112,962	72,528
Due from Educational & General Fund	12,292,608	12,223,741
Total Assets	<u><u>\$13,222,989</u></u>	<u><u>\$13,210,696</u></u>
 LIABILITIES AND FUND BALANCE:		
Sales Tax Payable	(10,560)	(42,181)
Accrued Expenses	36	36
Wages, Vacation & Sick Benefits Payable	17,408	15,897
Fund Balance	13,216,105	13,236,944
Total Liabilities & Fund Balance	<u><u>\$13,222,989</u></u>	<u><u>\$13,210,696</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [Included in RESERVE]	<u>\$13,238,478</u>	\$13,076,111
Current Year Income	2,794,038	2,697,421
Current Year Expenses	<u>(2,816,410)</u>	<u>(2,536,588)</u>
Net Income	(22,373)	160,833
Ending Fund Balance	<u><u>\$13,216,105</u></u>	<u><u>\$13,236,944</u></u>
Projected Net Income	<u><u>\$50,000</u></u>	

STARK STATE COLLEGE
Balance Sheet
Current Funds: Restricted
As of April 30, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Federal Department Receivables	\$163,026	\$999,698
Other Receivables	1,072,474	1,196,220
Due from Educational & General Fund	1,560,322	0
Total Assets	<u><u>\$2,795,822</u></u>	<u><u>\$2,195,919</u></u>
 LIABILITIES AND FUND BALANCE:		
Accounts Payable	\$2,073	\$31,710
Due to Educational & General Fund	0	515,030
Fund Balance	2,793,749	1,649,178
Total Liabilities & Fund Balance	<u><u>\$2,795,822</u></u>	<u><u>\$2,195,919</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$630,355	\$2,327,731
Additions & Reductions:		
Current Year Revenues & Transfers in	18,627,863	15,187,083
Current Year Expenditures & Transfers out	(16,464,470)	(15,865,636)
Unappropriated	<u><u>\$2,793,749</u></u>	<u><u>\$1,649,178</u></u>

STARK STATE COLLEGE
Balance Sheet
Endowment Fund
As of April 30, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Investments (SSC Foundation -TKM)	\$119,533	\$119,533
Due from Educational & General Fund	349,546	342,427
Total Assets	\$469,079	\$461,960
 FUND BALANCES:		
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	349,546	342,427
Presidential Scholarship	26,470	26,470
Total Fund Balance	\$469,079	\$461,960
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$456,977	\$467,553
Additions & Reductions:		
Unappropriated Revenue & Transfers in	27,017	38,044
Current Year Expenditures & Transfers out	(14,914)	(43,637)
Ending Fund Balance	\$469,079	\$461,960

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-18-13 Determination of Student Location

Approved by President's Cabinet on: N/A

New/Revised: New

History of the issue: This policy is required by federal and state institutions of higher education to determine the State in which a student is located at the time of the student's initial enrollment and/or upon formal receipt of a change of location from the student. This policy has been reviewed by the attorney general's office and will be effective July 1, 2024.

CURRENT/PROPOSED WORDING**POLICY:**

Federal and state regulations require institutions of higher education to determine the State in which a student is located at the time of the student's initial enrollment and/or upon formal receipt of a change of location from the student. The College must determine student location in order to disclose to the student state-specific professional licensure/certification information for their state of location and discuss whether the educational programs and curriculum at Stark State College, which satisfy licensure/certification in the state of Ohio, meet the requirements for the student's state of location.

Stark State College is a member of the National Council for State Authorization Reciprocity Agreements (NC-SARA), which permits the College to enroll out-of-state students in online educational programs. Acceptance into an educational program or enrollment in course(s) is based on where the student is physically located while taking the course(s). This policy applies to all students taking credit-bearing courses at Stark State College including in-person, online, and military students.

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-16-16 Use of Artificial Intelligence

Approved by President's Cabinet on: N/A

New/Revised: New

History of the issue: This new policy is intended to assist faculty, administration, staff and students of the College in understanding and complying with the acceptable use of Artificial Intelligence (AI) and generative AI. This new policy provides guidelines and controls in order to protect confidential and/or sensitive data.

CURRENT/PROPOSED WORDING**POLICY:**

This policy is intended to assist faculty, administration, staff, and students of Stark State College in understanding and complying with the acceptable use of Artificial Intelligence (AI) and generative AI. These guidelines and controls are to protect confidential and/or sensitive data and information by preventing its entry or transfer into cloud-based data processing and transformation software and services. Only such services directly controlled by the College, contracted services, or other authorized/approved services are permitted for use with confidential and/or sensitive data and information. These procedures aim to mitigate the risks associated with unauthorized access, data leakage, and potential compliance violations.

- (A) **Scope.** These procedures apply to all employees, contractors, students, and other authorized users that handle College data, as well as any external vendors or service providers that have access to College systems and/or data.
- (B) **Definition of Confidential and/or Sensitive Data and Information (CSDI).** Data and information that must be protected due to law, regulation, or other responsibility, in order to protect the College and/or parties to whom the information pertains. This includes, but is not limited to, confidential data, protected data and information, personally identifiable information (PII), credit card information, information protected by FERPA or HIPPA, and copyrighted or trademark data. Also, for purposes of this policy, the name "Stark State College" or any variation, abbreviation, or likeness thereof falls under the definition of CSDI.
- (C) **Risks.** While we remain committed to adopting new technologies to aid our mission when possible, we also understand there are risks. These risks include uncertainty about who owns the AI-created content as well as security/privacy concerns. Understand that in most cases, the data you share is not private and will be accessible by external parties hosting the GenAI-based tools.

RESOLUTION
To authorize the CFO/Vice President for Business to enter into
contracts for 2025-26 state capital projects

WHEREAS, the State of Ohio 2025-2026 Biennial Capital Bill is expected to be signed into law by June 30, 2024; and

WHEREAS, Stark State College has submitted several projects for funding, which are included in the Capital Bill and which will be approved by the State Legislature and the Governor when the Bill passes; and

WHEREAS, the College has determined that the expenditure of these funds will improve the facilities and equipment needed to educate and prepare students for their academic programs and careers;

THEREFORE, BE IT RESOLVED, that the CFO/Vice President for Business is authorized to specify, advertise and award contracts to the successful bidders for construction and equipment purchases for the projects listed below.

Fire Alarm System Upgrade	\$ 842,400
Roofing Replacements	\$ 1,041,993
HVAC Upgrades	\$ 3,174,037
Elevator Restorations	\$ 1,469,527
Grand Total	\$ 6,527,957

This Resolution is being enacted on the 14th day of June 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

RESOLUTION
HONORING TRUSTEE KAREN C. LEFTON, ESQ.
FOR LEADERSHIP AND SERVICE TO STARK STATE COLLEGE

Whereas, Trustee Karen Lefton, Esq. has been a dedicated and valued member of the Stark State College Board since August, 2019, representing the citizens of Summit County and all Stark State students; and

Whereas, Trustee Lefton was one of the first Summit County residents appointed to the College Board, which was expanded to nine members to include the Summit County service area; and

Whereas, Trustee Lefton served in Board leadership roles as Chair, Vice Chair, and Immediate Past Chair; and

Whereas, during Trustee Lefton’s service, the College achieved significant accomplishments, including increased enrollment of Summit County students; continuing our educational mission through the COVID pandemic and its lingering effects; adding new welding instructional labs at Akron and Main campuses; expanding education and training partnerships with business, industry and communities; launching the CDL (Commercial Driver’s License) training program and facility; expanding university partnership opportunities for students; expanding College Credit Plus (CCP) and Learn and Earn pathways for high school students; increasing federal and state grants and resources to advance the College’s mission; being instrumental in developing the new Strategic Excellence Award Program for faculty and staff; and

Whereas, Trustee Lefton completed her service as a Board of Trustee, effective June 2024, and will continue to serve the College as a member of the Stark State College Foundation;

Therefore, Be It Resolved that the Board of Trustees and Stark State College community express sincere gratitude to Trustee Lefton for her leadership, steadfast commitment to students and College mission, and legacy of loyal trusteeship. This Resolution and an engraved brick placed in her honor at the Akron campus courtyard commemorate Trustee Lefton’s dedicated board service.

Signed this 14th day of June, 2024.

Harun Rashid, Chair
Board of Trustees

Para M. Jones, Ph.D.
President

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – May 29, 2024

REPORTED CRIME STATS FOR CLERY ACT			
<i>Required to report these statistics to Department of Education once a year.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
MURDER	On Campus	0	0
	Satellite Location	0	0
MANSLAUGHTER	On Campus	0	0
	Satellite Location	0	0
SEX OFFENSES: <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	0	0
	Satellite Location	0	0
ARSON	On Campus	0	0
	Satellite Location	0	0
MOTOR VEHICLE THEFT	On Campus	0	1
	Satellite Location	0	0
DOMESTIC VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
DATING VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
STALKING*	On Campus	1	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	1	0
	Satellite Location	2	0
WEAPONS POSSESSION	On Campus	0	0
	Satellite Location	1	0
TOTALS		5	1
*The following statistics have been added to maintain compliance with the Campus SAVE Act.			
REPORTED CRIME STATS FOR STARK STATE COLLEGE			

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – May 29, 2024

<i>These statistics are reported to the College Community for their awareness.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
CRIMINAL DAMAGING	On Campus	0	0
	Satellite Location	0	1
THEFT	On Campus	1	0
	Satellite Location	1	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	1	0
MENACING/VERBAL THREATS	On Campus	1	0
	Satellite Location	1	0
HARASSMENT	On Campus	2	0
	Satellite Location	0	0
DISRUPTIVE BEHAVIOR	On Campus	8	0
	Satellite Location	2	1
INDECENT EXPOSURE	On Campus	0	0
	Satellite Location	0	1
TOTALS		17	3

NOTE 2023:

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0042 – 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)
- 23-0122 – Drug-Related Violation (Canton Satellite)
- 23-0126 – Theft (Main)
- 23-0130 – Disruptive Behavior (Main)
- 23-0133 – Disruptive Behavior (Main)
- 23-0134 – Drug-Related Violation (Main)
- 23-0139 – Drug-Related Violation (Canton Satellite)
- 24-0001 – Disrupt. Behavior (Main) Occur. 12/22/23

NOTE 2024:

- 24-0035 – Indecent Exposure (Off-Campus)
- 24-0044 – Disruptive Behavior (Akron)
- 24-0050 – Crim Damg (Whipple Auto Shed)
- 24-0056 – Motor Vehicle Theft (Main)

Stark State College				
Out-of-State Travel Authorizations				
Employee	Attending	Where	When	Expense
Lisa Miller	Work-based Learning Conference	Milwaukee, WI	May 2024	\$1552.91
Larry Ray	CAE Cybersecurity Community Symposium	Louisville, KY	May 2024	\$1013.26
Glenn Goe				\$876.21
Andrea Price	ACEN Workshop for Program Admins	Las Vegas, NV	May 2024	\$1589.23
* Grant funded				
** Program Requirement				
*** Strategic Excellence Award				

**2024-2025 Calendar of
Board Meetings and Events**

<i>DATES</i>	<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
JUNE, 2024			
14	Friday BOARD MEETING	8 a.m.	S304
JULY, 2024			
10	Wednesday BOARD MEETING	8 a.m.	S304
AUGUST, 2024			
14	Wednesday BOARD MEETING	8 a.m.	S304
SEPTEMBER, 2024			
11	Wednesday BOARD MEETING	8 a.m.	S304
OCTOBER, 2024			
9	Wednesday BOARD MEETING	8 a.m.	TBD
	Board Retreat	TBD	TBD
NOVEMBER, 2024			
13	Wednesday BOARD MEETING	8 a.m.	S304
DECEMBER, 2024			
11	Wednesday BOARD MEETING	8 a.m.	S304

**STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Wednesday, August 14, 2024 - 8:00 a.m.
Board Room S304**

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Public Requests			H. Rashid
V. Agenda Changes			H. Rashid
VI. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 6/14/2024	6.1		
B. Personnel Actions	6.2		
C. Treasurer’s Report	6.3		
VII. New Business			
A. Motion to elect Trustee Tracy L. Carter as 2 nd Vice Chair		X	
B. Resolution to approve the reappointment of Stark State College Board of Trustee Patricia J. Wackerly	7.1	X	P. Jones H. Rashid
C. Agreement between Stark State College and Stark State College Foundation	7.2	X	P. Jones
VIII. President’s Report			P. Jones
IX. Chair’s Report			H. Rashid
X. Communications			H. Rashid
A. Security Report	10.1		
B. Out-of-State Travel Log	10.2		
C. Calendar of Board Activity Dates	10.3		
XI. Executive Session			H. Rashid
XII. Adjournment			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
June 14, 2024

REGULAR MEETING

The Board of Trustees held its regular monthly meeting on June 14, 2024 at Stark State College.

CALL TO ORDER

Chair Harun Rashid called the meeting to order at 8:03 a.m.

ROLL CALL

The following board members were present: Harun Rashid, Elaine Russell Reolfi (virtual), Karen Lefton, Jeffery Walters, Patricia Wackerly, and Tracy Carter (virtual).

The following board members were not able to attend: Fonda Williams and Michael Wheeler.

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

RECOGNITION OF VISITORS

The following visitors were present: Sam Renfroe, Tiffany Archer and Teri Ross.

PUBLIC REQUESTS

None.

AGENDA CHANGES

None.

CONSENT AGENDA

Trustee Lefton 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 May 8, 2024 meeting; Personnel Actions; Treasurer's Report; and Policies: 15-18-13 Determination of Student Location and 15-16-16 Use of Artificial Intelligence.*

NEW BUSINESS**RESOLUTION TO AUTHORIZE CFO/VICE PRESIDENT OF BUSINESS TO ENTER INTO CONTRACTS FOR 2025-2026 STATE CAPITAL PROJECTS**

Trustee Walters moved to approve the Resolution to authorize CFO/Vice President of Business to enter into contracts for 2025-2026 state capital projects. Trustee Wackerly provided the second for the motion. The resolution was unanimously approved.

The Resolution was approved as follows:

RESOLUTION

To authorize the CFO/Vice President for Business to enter into contracts for 2025-26 state capital projects

WHEREAS, the State of Ohio 2025-2026 Biennial Capital Bill is expected to be signed into law by June 30, 2024; and

WHEREAS, Stark State College has submitted several projects for funding, which are included in the Capital Bill and which will be approved by the State Legislature and the Governor when the Bill passes; and

WHEREAS, the College has determined that the expenditure of these funds will improve the facilities and equipment needed to educate and prepare students for their academic programs and careers;

THEREFORE, BE IT RESOLVED, that the CFO/Vice President for Business is authorized to specify, advertise and award contracts to the successful bidders for construction and equipment purchases for the projects listed below.

<i>Fire Alarm System Upgrade</i>	<i>\$ 842,400</i>
<i>Roofing Replacements</i>	<i>\$ 1,041,993</i>
<i>HVAC Upgrades</i>	<i>\$ 3,174,037</i>
<i>Elevator Restorations</i>	<i>\$ 1,469,527</i>
<i>Grand Total</i>	<i>\$ 6,527,957</i>

This Resolution is being enacted on the 14th day of June 2024.

Harun Rashid, Chair
Board of Trustees

Para M. Jones, Ph.D.
President

RESOLUTION HONORING TRUSTEE KAREN C. LEFTON, ESQ. FOR LEADERSHIP AND SERVICE TO STARK STATE COLLEGE

Trustee Wackerly moved to approve the Resolution honoring Karen C. Lefton, Esq. for leadership and service to Stark State College. Trustee Walters provided the second for the motion. The resolution was unanimously approved.

The Resolution was approved as follows:

RESOLUTION

**HONORING TRUSTEE KAREN C. LEFTON, ESQ.
FOR LEADERSHIP AND SERVICE TO STARK STATE COLLEGE**

Whereas, Trustee Karen Lefton, Esq. has been a dedicated and valued member of the Stark State College Board since August, 2019, representing the citizens of Summit County and all Stark State students; and

Whereas, Trustee Lefton was one of the first Summit County residents appointed to the College Board, which was expanded to nine members to include the Summit County service area; and

Whereas, Trustee Lefton served in Board leadership roles as Chair, Vice Chair, and Immediate Past Chair; and

Whereas, during Trustee Lefton's service, the College achieved significant accomplishments, including increased enrollment of Summit County students; continuing our educational mission through the COVID pandemic and its lingering effects; adding new welding instructional labs at Akron and Main campuses; expanding education and training partnerships with business, industry and communities; launching the CDL (Commercial Driver's License) training program and facility; expanding university partnership opportunities for students; expanding College Credit Plus (CCP) and Learn and Earn pathways for high school students; increasing federal and state grants and resources to advance the College's mission; being instrumental in developing the new Strategic Excellence Award Program for faculty and staff; and

Whereas, Trustee Lefton completed her service as a Board of Trustee, effective June 2024, and will continue to serve the College as a member of the Stark State College Foundation;

Therefore, Be It Resolved that the Board of Trustees and Stark State College community express sincere gratitude to Trustee Lefton for her leadership, steadfast commitment to students and College mission, and legacy of loyal trusteeship. This Resolution and an engraved brick placed in her honor at the Akron campus courtyard commemorate Trustee Lefton's dedicated board service.

Signed this 14th day of June, 2024.

***Harun Rashid, Chair
Board of Trustees***

***Para M. Jones, Ph.D.
President***

PRESIDENT'S REPORT

In addition to the written report, the following updates were provided:

- President Jones shared that summer enrollment is up 5.6% in headcount and up 3.30.9% in full-time equivalent. College Credit Plus is up 9.7%.
- President Jones recognized Dr. Stephanie Sutton for all of her hard work and dedication as Vice President of Enrollment Management over the past 6+ years at the College, and congratulated her on her upcoming retirement in June.
- The Graduation Alliance 22+ graduation was held on main campus. The graduates were incredible and very grateful for this program. Graduation Alliance partners with Stark State College to facilitate an Adult High School Workforce Diploma Program (Ohio 22+ program) aimed at working-age individuals who haven't given up on the dream of a diploma.
- President Jones shared that the One-Year Certificate Ceremony last month was a wonderful celebration. It was well-attended with standing-room only.
- We are currently in the process of requesting approval from the Ohio Department of Higher Education to offer a RN to BSN program at the College. We held a meeting on main campus with regional partners in attendance, and the discussion went very well. We are excited to continue moving forward with this RN to BSN pathway request in order to meet current workforce needs.
- President Jones announced that Rich Greene has been hired as the new Vice President of Enrollment Management. Mr. Greene comes with excellent experience from his previous position at Kent State University, and we look forward to welcoming him to the College on July 1.

- President Jones shared that we recently received a very competitive Department of Labor federal grant in the amount of \$1.75 million. We are grateful to have excellent staff to lead our federal grants, and President Jones introduced Sam Renfroe, our Lead Grant Writer. This federal grant will enable Stark State to work closely with hospitals in the region to graduate more nurses. Grant funds will be used to increase enrollment, graduation and connections with health care employers in the College's nursing programs, with a focus on underserved students. Stark State is one of only 16 institutions nationwide to receive one of these highly competitive grants.

CHAIR'S REPORT

- Chair Rashid announced that Trustee Tracy Carter will serve as Second Vice Chair on the Board of Trustees in place of former trustee Marlé Fernandes.
- Chair Rashid recognized and thanked Trustee Karen Lefton for her leadership and dedication as a Stark State College Board member over the past 5 years. She will be retiring from the board as of June 30, 2024.
- Chair Rashid announced there will be no board meeting in July.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

EXECUTIVE SESSION

At 9:05 a.m., Trustee Lefton 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 10:28 a.m., Trustee Carter moved to return to open session. First Vice Chair Reolfi provided the second for the motion. The motion carried.

ADJOURNMENT

At 10:30 a.m., Trustee Carter moved to adjourn. Trustee Lefton provided the second for the motion. The motion carried.

Harun Rashid
Chair, Board of Trustees
June 14, 2024

Para M. Jones, Ph.D.
President
June 14, 2024

PERSONNEL ACTIONS
Board Agenda
August 14, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Albrecht, Fredrick	Instructor	Industrial Tech	No Change	8/21/2023	Change in Department Number (13060)
Alexander, Benjamin	Adjunct Instructor	Physics	\$53.36/Hour	6/3/2024	Non-benefit eligible / Rehired
Ammons, Taylor	UBMS Mentor	Upward Bound Math & Science	\$3,000/Flat Rate	6/12/2024	Temporary / Non-benefit eligible
Baker, Roy	Personal Finance Instructor	Upward Bound Math & Science	\$3,000/Flat Rate	6/17/2024	Temporary / Rehired
Balistrer, Pamela	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/1/2024	Temporary / Non-benefit eligible
Baugher, Trevor	Fire Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	8/1/2024	Non-benefit eligible
Beitzel, Timothy	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	7/15/2024	Non-benefit eligible
Bell, Brett	Adjunct Instructor	Emergency Services	\$53.36/Hour	8/19/2024	Non-benefit eligible
Bernabei-Rorrer, Pamela	Curriculum Developer	Upward Bound Math & Science	\$3,000/Flat Rate	6/12/2024	Temporary / Non-benefit eligible
Bracker, Rachel	Adjunct Instructor	Chemistry	\$53.36/Hour	6/6/2024	Non-benefit eligible
Beltz, Stephanie	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	6/12/2024	Temporary / Non-benefit eligible
Bosler, Eli	Adjunct Instructor	Emergency Services	\$53.36/Hour	8/19/2024	Non-benefit eligible
Bowers, Anne	UBMS Instructor	Upward Bound Math & Science	\$50/Hour	6/12/2024	Temporary / Non-benefit eligible
Buca, Matthew	From: Instructor/Coordinator To: Instructor	Auto & Transportation	From: \$89,767/Annual To: \$77,420/Annual	7/1/2024	Position Change
Burwell, Brooke	From: Administrative Assistant I To: Administrative Assistant III	From: Career Services & Workforce Dev To: Enrollment Management	From: \$36,802/Annual To: \$43,123/Annual	7/15/2024	Replacement / Promotion
Edwards, John	From: Instructor To: Department Chair	EMS	From: \$47,685/Annual To: \$1,299/Annual	6/4/2024	Replacement
Fedak, William	Adjunct Instructor	Applied Industrial Technology	\$53.36/Hour	8/15/2024	Non-benefit eligible
Fontana, Amanda	Adjunct, Human and Social Services	Human Services	\$54.83/Hour	8/26/2024	Non-benefit eligible
Gargus, Larry	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/31/2024	Temporary / Non-benefit eligible
Greene, Richard R.	Vice President of Enrollment Management	Enrollment Management	\$117,000/Annual	7/1/2024	Replacement
Herbert, Sheri	From: Associate Professor, Dental Hygiene To: Assoc. Prof./Program Coordinator Patient Care Services	Dental Hygiene	From: \$55,755/Annual To: \$73,024/Annual	5/28/2024	Replacement / Promotion
Hoxworth, Taylor	Gateway Student Support Assistant (PT)	Admissions	\$18.01/Hour	6/5/2024	Replacement / Non-benefit eligible
Magee, Jeffrey	From: Department Chair To: Instructional Assistant, Fire and EMS (PT)	EMS	From: \$100,519/Annual To: \$37.58/Hour	6/4/2024	Granted exception on waiting 26 weeks to return after retiring due to shortage of PT EMS employees and for compliance under the Affordable Care Act
Manse, Christopher	Campus Security Officer (PT)	Campus Security	\$26.55/Hour	6/5/2024	Non-benefit eligible / Rehired
McClure, Starla	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/31/2024	Temporary / Non-benefit eligible
Morgan, Timothy	Fire Instructional Assistant (PT)	Emergency Services	\$37.58/Hour	6/14/2024	Non-benefit eligible
Mowery, Angela	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/7/2024	Temporary / Non-benefit eligible
Ollis, Matthew W.	Cybersecurity Administrator	Computer Services	\$76,752/Annual	7/15/2024	Replacement
Papp, Heather D.	Student Services Assistant	Communication	\$15.81/Hour	6/20/2024	Replacement / Non-benefit eligible
Philpot, Jake	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	6/3/2024	Temporary / Non-benefit eligible
Resanovich, Adam	Fire Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	8/1/2024	Non-benefit eligible
Smith, Regina	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/7/2024	Temporary / Non-benefit eligible
Swingle, Catherine	Adjunct Instructor - CDL Credit	Automotive Transportation & CDL	\$37.58/Hour	6/10/2024	Non-benefit eligible
Umberger, Dawn	Adjunct Instructor - Kids College	Communications, Humanities, Reading & Education	\$28.00/Hour	5/15/2024	Temporary / Non-benefit eligible

PERSONNEL ACTIONS

Board Agenda

August 14, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Umstead, Jennifer	Adjunct Instructor - American Sign Language	Communication, Education, American Sign Language, Humanities & Reading	\$53.36/Hour	8/19/2024	Non-benefit eligible
von Spiegel, John E	Campus Security Officer (PT)	Campus Security	\$25.83/Hour	8/1/2024	Replacement / Non-benefit eligible

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Barickman, Brooke	Adjunct Instructor -	Mathematics	8/13/2024
Garver-Geller, Robin (Retired)	System Administrator	Computer Services	11/7/2024
Goe, Glenn (Retired)	Associate Professor	Information Security	1/6/2025
Hudak, Della (Retired)	Senior Programmer / Analyst	Computer Services	12/31/2024
Smith, James	Adjunct Instructor	CDL - Commercial Drivers License	8/6/2024
Snay, Jerry	Assistant Professor / Coordinator of Law Enforcement	Law Enforcement	7/3/2024
Stanley, Todd	Programmer/Analyst	Computer Services	6/30/2024
Wolfe, Daniel	SSC3 Program Coordinator	DOL Equity in Tech LCCC	8/2/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended June 30, 2024
Fiscal Year 2024**

- 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.

RESOLUTION
To approve the Reappointment of Stark State College
Board of Trustee Patricia J. Wackerly

WHEREAS, pursuant to the Ohio Revised Code Section 3357.05(2), the Stark State College Trustee Selection Committee met on July 25, 2024, to consider the reappointment of Trustee Patricia J. Wackerly of Stark County, Ohio, to the Stark State College Board of Trustees; and

WHEREAS, the Stark State College Board consists of nine members serving three-year terms. Three of the nine members are appointed by the Governor of Ohio, and six are appointed by the Trustee Selection Committee; and

WHEREAS, Trustee Patricia J. Wackerly began her term with the Stark State College Board of Trustees as a local appointee on August 2, 2020, and has been an active, engaged, valued and valuable Trustee; and

WHEREAS, Trustee Wackerly has extensive local business and industry experience and knowledge, as well as in-depth understanding of and appreciation for the College's education and workforce mission, making her a valuable member of the Board; and

WHEREAS, Trustee Wackerly desires to serve another three-year term on the Board, and the Board fully supports her serving another term;

THEREFORE, BE IT RESOLVED, after consideration and discussion, the Stark State College Board of Trustees hereby approves of the Trustee Selection Committee's reappointment of Trustee Patricia J. Wackerly to serve another three-year term beginning on August 2, 2024 and expiring on August 1, 2027. Trustee Wackerly's reappointment is subject to the advice and consent of the Ohio Senate, under Ohio Revised Code Section 2257.05.

This Resolution is being enacted on the 14th day of August, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

**AGREEMENT BETWEEN STARK STATE COLLEGE
AND STARK STATE COLLEGE FOUNDATION**

This Agreement is made by and between Stark State College, (College) and Stark State College Foundation (Foundation).

RECITALS

WHEREAS, Stark State College is an institution of higher education created pursuant to Ohio Revised Code Chapter 3357; and

WHEREAS, Stark State College Foundation is an independent 501(c)3 non-profit corporation established pursuant to Ohio Revised Code Chapter 1702; and

WHEREAS, College has the authority to enter into contracts as are necessary for the efficient management of the College; and

WHEREAS, Foundation is organized and operated exclusively to generate, receive, hold, invest, manage, and allocate funds and property for the advancement, achievement, and support of the educational programs and services of College; and

WHEREAS, the parties had previously entered into an agreement that expired in 2024 and the parties desire to again formalize their relationship to achieve an efficient coordination between them to foster the educational programs and services of the College;

NOW, THEREFORE, in consideration of the mutual covenants, promises and conditions herein contained, College and Foundation agree as follows:

1.0 Responsibilities of College

1.1. College shall share with Foundation at least annually its strategic plan, institutional priorities and projects and resource requirements so that Foundation may present the direction and needs of the College to donor prospects and align its programs and campaigns with the strategic objectives of the College.

1.2. College shall promptly alert the Foundation to prospective gifts, so that each opportunity for enhancing gift potential and donor relations is utilized fully.

1.3. College agrees to cooperate with Foundation in making available office space and equipment and support services, as may be necessary for the Foundation to carry out its responsibilities. It is the intention of College and Foundation that Foundation should plan for the reimbursement of College for space, equipment and services at fair market value as soon as deemed practicable by Foundation.

1.4. College shall cooperate with Foundation in the development of Foundation's fund-raising programs and campaigns, including providing speakers, facilities for meetings and functions on the College campus, and to the extent permitted by law, information, data, and such other materials and services as may reasonably be necessary for the successful conduct of fundraising programs and campaigns.

1.5. College may at its discretion from time to time transfer funds to the Foundation for the sole purpose of student scholarships. Through the use of a separate form (Funds Transfer Memo), College shall make the Foundation aware of the intent of such funds, any restrictions, and state or federal requirements attached to the funds. Foundation may request funding for specific programs and campaigns. Foundation shall fund scholarships for students attending the College by wire transfers made payable to the College with a concurrent written advice as to which students the payments are to be credited.

2.0 Responsibilities of Foundation

2.1. Foundation shall solicit gifts, where appropriate, in the name of the Foundation. Its correspondence, solicitations, activities and advertisements concerning the Foundation shall be clearly discernible as being from the Foundation.

2.2. Foundation shall conduct its activities in such a manner as will maintain its status as a tax-exempt, 501(c)(3) charitable organization under the state and federal tax laws.

2.3. Foundation shall plan all fundraising activities and the promotion and sponsoring of programs in support of College activities in a manner consistent with the mission and purpose of the College and with the advisement of the Vice President for Marketing, Advancement and Partnerships and/or other college designee.

2.4. Foundation agrees to notify, coordinate, and solicit the comments of the College President regarding all significant disbursements and expenditures planned by the Foundation on behalf of the College. Foundation shall notify the College President, at the earliest possible date, of any proposed purchase of real estate and any significant debt to be incurred for permanent or working capital, and coordinate its efforts with the College.

2.5. Foundation shall obtain prior approval from College before accepting any gift for the benefit of the College that contains restrictive terms or conditions or involves real estate and shall advise prospective donors that any such gifts are subject to the approval of the College under this Agreement.

2.6. The Foundation shall hold, invest, manage and allocate, as appropriate, funds and property received in the name of the Foundation and such endowments received in the name of the College and transferred to the Foundation to be managed on its behalf and for its benefit according to their terms. Such endowments shall be segregated and separately accounted for. The Foundation shall develop procedures for documenting when gifts intended for the Foundation are erroneously made payable to the College and when an exchange wire transfer may be issued by the College to the Foundation.

2.7. The Foundation shall accept the transfer of funds from the College, detailed in Section 1.5 above, for the sole purpose of scholarships for students according to the eligibility requirements of the Foundation. The Foundation agrees to abide by any and all restrictions and state or federal requirements attached to the funds. The Foundation further understands that the College may at any time, with prior notice given, suspend the transfer of funding to the Foundation for specific programs and campaigns. In that event, the Foundation's obligations to continue scholarships under its programs and campaigns shall be suspended. However, the Foundation agrees it is its sole responsibility to ensure compliance with the funding requirements of any funds that were accepted and dispersed.

2.8. 2.8 The Foundation shall have in place an accounting system to assure financial activities are carried out and reported in accordance with generally accepted business and accounting practices and shall have an audit of its financial activities conducted annually by a certified public accountant: Such accountant may, but need not necessarily be, the same accountant as conducts the financial audit of the College.

2.9. With the Foundation governing board's approval, which shall not be unreasonably withheld, the College President or his/her designee may inspect and audit the Foundation's books and records at reasonable times.

2.10. The Foundation shall provide to the College President at such times as may be mutually agreed, but not less than annually, a report including but not limited to the activities, programs, holdings, investments, income and fiscal operations of the Foundation.

2.11. Foundation agrees to consult with College before any changes in the nature, scope or purpose of the Foundation. The Foundation shall provide the College President with an advance copy of any amendments, additions or deletions to Foundation's Bylaws.

2.12. Foundation shall retain its own independent legal counsel in all matters in which it seeks the advice of counsel.

3.0 Relationship Between College and Foundation

3.1. College acknowledges and accepts the separate and independent nature of the Foundation and Foundation acknowledges and accepts the separate and independent nature of the College. Each agrees to cooperate with the other in the advancement, achievement, and support of the educational programs and services of the College.

3.2. Foundation shall be solely responsible for the satisfaction of its own obligations, debts, liabilities and judgments. Foundation shall not use funds belonging to the College and managed by Foundation on its behalf for the satisfaction of any such obligation, debt, liability or judgment.

3.3. Foundation shall indemnify College, its governing board, officers, employees, agents, and students in their official and personal capacities, from and against any and all claims, damages, liabilities, injuries, expenses, demands, and judgments, including court costs and attorney's fees, arising out of Foundation's performance of this Agreement or arising out of service by any such person or persons at Foundation's request or on its behalf. Foundation shall maintain, at all times, a policy or policies of insurance for the benefit of the College and all persons referenced in this paragraph so as to

satisfy its indemnification obligation hereunder. This paragraph 3.3 shall survive the termination of this Agreement.

4.0 Term

The term of this Agreement shall be TWO years commencing on the date this Agreement is executed as set forth hereinafter. This Agreement may be renewed for an additional TWO years, provided that such renewal is set forth in writing and signed by both parties.

5.0 Governing Law

This Agreement shall be construed under and governed by the laws of the State of Ohio.

6.0 Miscellaneous Provisions

This Agreement constitutes the entire agreement between the parties. Modifications, amendments or additions to this Agreement, in order to be effective, must be in writing and signed by both parties. Inaction or failure to demand strict performance of the terms hereof shall not be deemed a waiver of any provision of this Agreement. The contracting parties represent that each has the authority to execute this Agreement, to enter into the transactions contemplated by this Agreement and to perform its obligations under this Agreement.

College:

Stark State College

By: _____
(Signature)

(Printed Name)

(Title)

Foundation:

Stark State College Foundation

By: _____
(Signature)

(Printed Name)

(Title)

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – June 30, 2024

REPORTED CRIME STATS FOR CLERY ACT			
<i>Required to report these statistics to Department of Education once a year.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
MURDER	On Campus	0	0
	Satellite Location	0	0
MANSLAUGHTER	On Campus	0	0
	Satellite Location	0	0
SEX OFFENSES: <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	0	0
	Satellite Location	0	0
ARSON	On Campus	0	0
	Satellite Location	0	0
MOTOR VEHICLE THEFT	On Campus	0	1
	Satellite Location	0	0
DOMESTIC VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
DATING VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
STALKING*	On Campus	1	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	1	0
	Satellite Location	2	0
WEAPONS POSSESSION	On Campus	0	0
	Satellite Location	1	0
TOTALS		5	1
*The following statistics have been added to maintain compliance with the Campus SAVE Act.			
REPORTED CRIME STATS FOR STARK STATE COLLEGE			

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – June 30, 2024

<i>These statistics are reported to the College Community for their awareness.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
CRIMINAL DAMAGING	On Campus	0	0
	Satellite Location	0	1
THEFT	On Campus	1	1
	Satellite Location	1	0
IDENTITY THEFT	On Campus	0	0
	Satellite Location	0	0
ASSAULT	On Campus	0	1
	Satellite Location	0	0
INDUCING PANIC	On Campus	0	0
	Satellite Location	1	0
MENACING/VERBAL THREATS	On Campus	1	0
	Satellite Location	1	0
HARASSMENT	On Campus	2	0
	Satellite Location	0	0
DISRUPTIVE BEHAVIOR	On Campus	8	0
	Satellite Location	2	1
INDECENT EXPOSURE	On Campus	0	0
	Satellite Location	0	1
TOTALS		17	5

NOTE 2023:

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0042 – 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)
- 23-0122 – Drug-Related Violation (Canton Satellite)
- 23-0126 – Theft (Main)
- 23-0130 – Disruptive Behavior (Main)
- 23-0133 – Disruptive Behavior (Main)
- 23-0134 – Drug-Related Violation (Main)
- 23-0139 – Drug-Related Violation (Canton Satellite)
- 24-0001 – Disrupt. Behavior (Main) Occur. 12/22/23

NOTE 2024:

- 24-0035 – Indecent Exposure (Off-Campus)
- 24-0044 – Disruptive Behavior (Akron)
- 24-0050 – Crim Damg (Whipple Auto Shed)
- 24-0056 – Motor Vehicle Theft (Main)
- 24-0066 – Assault (Akron)
- 24-0071 – Theft (Main)

Stark State College				
Out-of-State Travel Authorizations				
Employee	Attending	Where	When	Expense
Jamie Jones	Accreditcon for Paramedic Programs	Oklahoma City, OK	May 29-Jun 2	\$3,635
John Ring				\$3,585
Claudia Barr	Chair Training Academy – Part II	Champaign IL	June 17-21	\$4,100
Mark Sammons	Honda Professional Automotive Career Training Conference	Huntington Beach, CA	July 22-26	\$2,079.96
Sam Adair				\$2,296.67
* Grant funded				
** Program Requirement				
*** Strategic Excellence Award				

**2024-2025 Calendar of
Board Meetings and Events**

<i>DATES</i>		<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
AUGUST, 2024				
14	Wednesday	BOARD MEETING	8 a.m.	S304
SEPTEMBER, 2024				
11	Wednesday	BOARD MEETING	8 a.m.	S304
OCTOBER, 2024				
11	Friday	BOARD MEETING	8 a.m.	TBD
		Board Retreat	TBD	TBD
NOVEMBER, 2024				
13	Wednesday	BOARD MEETING	8 a.m.	S304
DECEMBER, 2024				
11	Wednesday	BOARD MEETING	8 a.m.	S304
17	Tuesday	One Year Certificate Ceremony	6 p.m.	TBD
JANUARY, 2025				
8	Wednesday	BOARD MEETING	8 a.m.	TBD
FEBRUARY, 2025				
12	Wednesday	BOARD MEETING	8 a.m.	TBD
MARCH, 2025				
12	Wednesday	BOARD MEETING	8 a.m.	TBD
APRIL				
9	Wednesday	BOARD MEETING	8 a.m.	TBD
MAY				
14	Wednesday	BOARD MEETING	8 a.m.	TBD
JUNE				
11	Wednesday	BOARD MEETING	8 a.m.	TBD
JULY				
9	Wednesday	BOARD MEETING	8 a.m.	TBD
AUGUST				
13	Wednesday	BOARD MEETING	8 a.m.	TBD
SEPTEMBER				
10	Wednesday	BOARD MEETING	8 a.m.	TBD
OCTOBER				
8	Wednesday	BOARD MEETING	8 a.m.	TBD
NOVEMBER				
12	Wednesday	BOARD MEETING	8 a.m.	TBD
DECEMBER				
10	Wednesday	BOARD MEETING	8 a.m.	TBD

**STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Friday, October 11, 2024 - 8:00 a.m.
Stark State College Akron, Room A112**

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Agenda Changes			H. Rashid
V. Public Requests			H. Rashid
VI. New Business			H. Rashid
A. Resolution to approve the appointment of Stark State College Trustee Jennifer Stamp	6.1	X	H. Rashid
B. Resolution to approve the appointment of Stark State College Trustee Jason Dodson, Esq.	6.2	X	H. Rashid
VII. Oath of Office			P. Jones
VIII. New Business Continued			
A. Resolution to proceed with the purchase of land adjacent to Stark State College Akron	8.1	X	
IX. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 8/14/2024	9.1		
B. Personnel Actions	9.2		
C. Treasurer's Report	9.3		
D. CAMPUS Act Policy	9.4		
X. President's Report			P. Jones
XI. Chair's Report			H. Rashid
XII. Communications			H. Rashid
A. Security Report	12.1		
B. Out-of-State Travel Log	12.2		
C. Calendar of Board Activity Dates	12.3		
XIII. Adjournment			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

RESOLUTION
To approve the Appointment of Stark State College
Trustee Jennifer Stamp

WHEREAS, pursuant to the Ohio Revised Code Section 3357.05(B)(2), the Stark State College Trustee Selection Committee met on August 29, 2024, to consider the local appointment of Jennifer Stamp, of Stark County, Ohio, to the Stark State College Board of Trustees; and

WHEREAS, the Stark State College Board of Trustees consists of nine members serving three-year terms. Three of the nine members are appointed by the Governor of Ohio, and six are appointed by the Trustee Selection Committee; and

WHEREAS, Jennifer Stamp is a Mechanical Engineer and Project Manager for The Timken Company, where she has expertise in defining long-term strategies, global supply chain management and inventory planning and leading cross-functional teams. Ms. Stamp has extensive experience in global supply chain management and has overseen global demand, capacity and inventory planning. Ms. Stamp has experience with corporate entities as well as working with local businesses and organizations. She has in-depth understanding of and appreciation for the College's education and workforce mission, which will make him a valuable member of the Board; and

WHEREAS, Ms. Stamp appreciates the College's educational and workforce mission and is passionate about fostering an inclusive environment; and

WHEREAS, Ms. Stamp is a graduate of the Stark Leadership Signature Program's 31st class and was honored with a *Crain's Cleveland* 2020 "40 under 40 award" for leadership and dedication to her local community; and

WHEREAS, upon appointment, Ms. Stamp will serve a three-year term as a local appointee on the Stark State College Board of Trustees commencing August 2, 2024 and expiring August 1, 2027;

THEREFORE, BE IT RESOLVED, after consideration and discussion and in keeping with the recommendation of the Trustee Selection Committee, the Stark State College Board of Trustees hereby appoints Jennifer Stamp to serve as Trustee for a three-year term, beginning August 2, 2024 and expiring August 1, 2027. Ms. Stamp's appointment is subject to the advice and consent of the Ohio Senate, under Ohio Revised Code Section 3357.05(B)(2).

This Resolution is being enacted on the 11th day of October, 2024.

Harun Rashid
 Chair, Board of Trustees

Para M. Jones, Ph.D.
 President

RESOLUTION
To approve the Appointment of Stark State College
Trustee Jason Dodson, Esq.

WHEREAS, pursuant to the Ohio Revised Code Section 3357.05(B)(2), the Stark State College Trustee Selection Committee met on August 29, 2024, to consider the local appointment of Jason Dodson, Esq., of Summit County, Ohio, to the Stark State College Board of Trustees; and

WHEREAS, the Stark State College Board of Trustees consists of nine members serving three-year terms. Three of the nine members are appointed by the Governor of Ohio, and six are appointed by the Trustee Selection Committee; and

WHEREAS, Jason Dodson has in-depth understanding of and appreciation for the College's education and workforce mission and is a valued leader in Summit County; and

WHEREAS, Mr. Dodson is an attorney-at-law and Director of Roetzel Consulting Solutions, with extensive experience in public law; public finance; compliance; governmental relations; navigating local, state and federal government; corporations and small local businesses; and

WHEREAS, Mr. Dodson served as Chief of Staff to two County Executives in Summit County, Ohio, over an 11-year period, served as Assistant Director of Law for Summit County, and represented many public and non-profit community organizations in Summit County; and

WHEREAS, upon appointment, Mr. Dodson will serve a three-year term as a local appointee on the Stark State College Board of Trustees commencing August 2, 2024 and expiring August 1, 2027;

THEREFORE, BE IT RESOLVED, after consideration and discussion, and in keeping with the recommendation of the Trustee Selection Committee, the Stark State College Board of Trustees hereby appoints Jason Dodson, Esq. to serve as Trustee for a three-year term, beginning August 2, 2024 and expiring August 1, 2027. Mr. Dodson's appointment is subject to the advice and consent of the Ohio Senate, under Ohio Revised Code Section 3357.05(B)(2).

This Resolution is being enacted on the 11th day of October, 2024.

Harun Rashid
 Chair, Board of Trustees

Para M. Jones, Ph.D.
 President

RESOLUTION
To Proceed with the Purchase of Land
Adjacent to Stark State College Akron

WHEREAS, Stark State College is an institution of higher education in the University System of Ohio striving to provide affordable and accessible educational opportunities and economic growth and community prosperity to citizens of the region; and

WHEREAS, Akron/Summit County is experiencing a significant need for trained individuals with in-demand certificates and associate degrees; and

WHEREAS, Summit County Society of the Blind desires to sell its real property located at 19-29 N. Fir St, Akron, Summit County, Ohio which is further identified by the Summit County Auditor's Office as tax parcel numbers 67-55222, 67-44722, and 67-55219 and which are located in the middle of College property located at 360 Perkins St., Akron, Ohio; and

WHEREAS, the City of Akron has vacant land available for our use located at 326, 330 and 332 Park Street, Akron, Summit County, Ohio which is further identified by the Summit County Auditor's Office as tax parcel numbers 68-30513 and 68-19711 and which are located in the middle of College property located at 360 Perkins St., Akron, Ohio; and

WHEREAS, Stark State College desires to purchase said property to expand the CDL Program at the Akron Campus and increase security on and around the Akron campus; and

WHEREAS, the College is funding this land purchase with available local funds; and

WHEREAS, the Board of Trustees of Stark State College acknowledges that certain adjacent Akron real estate consisting of 0.3525 acres in Summit County with frontage along the southeast corner of N. Fir Street and Park Street would be an appropriate site on which to accomplish the aforementioned goals;

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of Stark State College hereby authorizes and approves the President or the CFO / Vice President of Business and Finance and Treasurer, or his/her designee, to negotiate a real estate purchase agreement for the acquisition of parcels of real estate at 19-29 N. Fir St, Akron, Ohio of approximately 0.1762 acres; and

BE IT FURTHER RESOLVED, that the Board of Trustees of Stark State College hereby authorizes and approves the President or the CFO / Vice President of Business and Finance and Treasurer, or his/her designee, to negotiate a real estate purchase agreement for the acquisition of parcels of real estate at 326 and 330 and 332 Park St., Akron, Ohio of approximately 0.1763 acres.

The Administration shall negotiate such purchase terms as are in the best interest of the College and in accordance with the regulations and guidelines established by the State of Ohio, and is authorized to take action and execute such documents as are necessary to prepare the final real estate purchase agreement for approval by the Board of Trustees.

This resolution is being enacted on the 11th day of October, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

Board Note

Rationale to support this request:

This property is adjacent to and surrounded on three sides by the west side of the Akron campus parking lot used for CDL-B training and the Welding Center. CDL-B has been identified as one program where there is increasing demand and potential future growth opportunities. Owning this property would allow for potential future development should any structure be desired and/or required in support of this program. This property could also be used for expanding other academic programs at the Akron campus, should it be needed.

This property is also located across N. Fir Street on the east side of our Welding and Joining Center at the Akron campus and is therefore situated in the middle of the Akron campus. Owning this property would allow Stark State College to enhance the security of the Akron campus. We would proceed with a request to the City of Akron for the sections of N. Fir Street and Park Street running through College property to be vacated, and no longer be public roadways.

Owning this property would also allow us to beautify our Akron campus, making it more attractive to current and potential future students, thereby enhancing our enrollment efforts.

Following are photos of the property in question showing the proximity to our Akron campus:





Note: Parcels 6830513 and 6819711 are owned by the City of Akron but have been maintained by Stark State College for many years. We will be speaking with the City about acquiring these parcels. We would estimate this cost, if any, to be negligible.



Record of Proceedings

Board of Trustees
Stark State College

North Canton, Ohio
August 14, 2024

REGULAR MEETING

The Board of Trustees held its regular monthly meeting on June 14, 2024 at Stark State College.

CALL TO ORDER

Chair Harun Rashid called the meeting to order at 8:07 a.m.

ROLL CALL

The following board members were present: Harun Rashid, Elaine Russell Reolfi, Jeffery Walters, Fonda Williams, Patricia Wackerly (virtual), Tracy Carter (virtual) and Michael Wheeler (virtual).

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

RECOGNITION OF VISITORS

The following visitors were present: Collyn Floyd, Amy Lane, Tiffany Archer and Teri Ross.

PUBLIC REQUESTS

None.

AGENDA CHANGES

None.

CONSENT AGENDA

First Vice Chair Reolfi 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 June 14, 2024 meeting; Personnel Actions; and Treasurer's Report.*

NEW BUSINESS**MOTION TO ELECT TRUSTEE TRACY L. CARTER AS SECOND VICE CHAIR**

Trustee Reolfi moved to approve the motion to elect Trustee Tracy L. Carter as Second Vice Chair. Trustee Williams provided the second for the motion. The motion was unanimously approved.

RESOLUTION TO APPROVE THE REAPPOINTMENT OF STARK STATE COLLEGE BOARD OF TRUSTEE PATRICIA J. WACKERLY

Trustee Wheeler moved to approve the Resolution to approve the reappointment of Stark State College Board of Trustee Patricia J. Wackerly. Trustee Walters provided the second for the motion. The resolution was unanimously approved.

The Resolution was approved as follows:

RESOLUTION
To approve the Reappointment of Stark State College
Board of Trustee Patricia J. Wackerly

WHEREAS, pursuant to the Ohio Revised Code Section 3357.05(2), the Stark State College Trustee Selection Committee met on July 25, 2024, to consider the reappointment of Trustee Patricia J. Wackerly of Stark County, Ohio, to the Stark State College Board of Trustees; and

WHEREAS, the Stark State College Board consists of nine members serving three-year terms. Three of the nine members are appointed by the Governor of Ohio, and six are appointed by the Trustee Selection Committee; and

WHEREAS, Trustee Patricia J. Wackerly began her term with the Stark State College Board of Trustees as a local appointee on August 2, 2020, and has been an active, engaged, valued and valuable Trustee; and

WHEREAS, Trustee Wackerly has extensive local business and industry experience and knowledge, as well as in-depth understanding of and appreciation for the College's education and workforce mission, making her a valuable member of the Board; and

WHEREAS, Trustee Wackerly desires to serve another three-year term on the Board, and the Board fully supports her serving another term;

THEREFORE, BE IT RESOLVED, after consideration and discussion, the Stark State College Board of Trustees hereby approves of the Trustee Selection Committee's reappointment of Trustee Patricia J. Wackerly to serve another three-year term beginning on August 2, 2024 and expiring on August 1, 2027. Trustee Wackerly's reappointment is subject to the advice and consent of the Ohio Senate, under Ohio Revised Code Section 2257.05.

This Resolution is being enacted on the 14th day of August, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

RESOLUTION TO APPROVE THE AGREEMENT BETWEEN STARK STATE COLLEGE AND STARK STATE COLLEGE FOUNDATION

Trustee Walters moved to approve the Agreement between Stark State College and Stark State College Foundation. Trustee Williams provided the second for the motion. The resolution was unanimously approved.

The Resolution was approved as follows:

**AGREEMENT BETWEEN STARK STATE COLLEGE
AND STARK STATE COLLEGE FOUNDATION**

This Agreement is made by and between Stark State College, (College) and Stark State College Foundation (Foundation).

RECITALS

WHEREAS, Stark State College is an institution of higher education created pursuant to Ohio Revised Code Chapter 3357; and

WHEREAS, Stark State College Foundation is an independent 501(c)3 non-profit corporation established pursuant to Ohio Revised Code Chapter 1702; and

WHEREAS, College has the authority to enter into contracts as are necessary for the efficient management of the College; and

WHEREAS, Foundation is organized and operated exclusively to generate, receive, hold, invest, manage, and allocate funds and property for the advancement, achievement, and support of the educational programs and services of College; and

WHEREAS, the parties had previously entered into an agreement that expired in 2024 and the parties desire to again formalize their relationship to achieve an efficient coordination between them to foster the educational programs and services of the College;

NOW, THEREFORE, in consideration of the mutual covenants, promises and conditions herein contained, College and Foundation agree as follows:

1.0 Responsibilities of College

1.1. College shall share with Foundation at least annually its strategic plan, institutional priorities and projects and resource requirements so that Foundation may present the direction and needs of the College to donor prospects and align its programs and campaigns with the strategic objectives of the College.

1.2. College shall promptly alert the Foundation to prospective gifts, so that each opportunity for enhancing gift potential and donor relations is utilized fully.

1.3. College agrees to cooperate with Foundation in making available office space and equipment and support services, as may be necessary for the Foundation to carry out its responsibilities. It is the intention of College and Foundation that Foundation should plan for the reimbursement of College for space, equipment and services at fair market value as soon as deemed practicable by Foundation.

1.4. College shall cooperate with Foundation in the development of Foundation's fund-raising programs and campaigns, including providing speakers, facilities for meetings and functions on the College campus, and to the extent permitted by law, information, data, and such other materials and services as may reasonably be necessary for the successful conduct of fundraising programs and campaigns.

1.5. College may at its discretion from time to time transfer funds to the Foundation for the sole purpose of student scholarships. Through the use of a separate form (Funds Transfer Memo), College shall make the Foundation aware of the intent of such funds, any restrictions, and state or federal requirements

attached to the funds. Foundation may request funding for specific programs and campaigns. Foundation shall fund scholarships for students attending the College by wire transfers made payable to the College with a concurrent written advice as to which students the payments are to be credited.

2.0 Responsibilities of Foundation

2.1. Foundation shall solicit gifts, where appropriate, in the name of the Foundation. Its correspondence, solicitations, activities and advertisements concerning the Foundation shall be clearly discernible as being from the Foundation.

2.2. Foundation shall conduct its activities in such a manner as will maintain its status as a tax-exempt, 501(c)(3) charitable organization under the state and federal tax laws.

2.3. Foundation shall plan all fundraising activities and the promotion and sponsoring of programs in support of College activities in a manner consistent with the mission and purpose of the College and with the advisement of the Vice President for Marketing, Advancement and Partnerships and/or other college designee.

2.4. Foundation agrees to notify, coordinate, and solicit the comments of the College President regarding all significant disbursements and expenditures planned by the Foundation on behalf of the College. Foundation shall notify the College President, at the earliest possible date, of any proposed purchase of real estate and any significant debt to be incurred for permanent or working capital, and coordinate its efforts with the College.

2.5. Foundation shall obtain prior approval from College before accepting any gift for the benefit of the College that contains restrictive terms or conditions or involves real estate and shall advise prospective donors that any such gifts are subject to the approval of the College under this Agreement.

2.6. The Foundation shall hold, invest, manage and allocate, as appropriate, funds and property received in the name of the Foundation and such endowments received in the name of the College and transferred to the Foundation to be managed on its behalf and for its benefit according to their terms. Such endowments shall be segregated and separately accounted for. The Foundation shall develop procedures for documenting when gifts intended for the Foundation are erroneously made payable to the College and when an exchange wire transfer may be issued by the College to the Foundation.

2.7. The Foundation shall accept the transfer of funds from the College, detailed in Section 1.5 above, for the sole purpose of scholarships for students according to the eligibility requirements of the Foundation. The Foundation agrees to abide by any and all restrictions and state or federal requirements attached to the funds. The Foundation further understands that the College may at any time, with prior notice given, suspend the transfer of funding to the Foundation for specific programs and campaigns. In that event, the Foundation's obligations to continue scholarships under its programs and campaigns shall be suspended. However, the Foundation agrees it is its sole responsibility to ensure compliance with the funding requirements of any funds that were accepted and dispersed.

2.8. 2.8 The Foundation shall have in place an accounting system to assure financial activities are carried out and reported in accordance with generally accepted business and accounting practices and shall have an audit of its financial activities conducted annually by a certified public accountant: Such accountant may, but need not necessarily be, the same accountant as conducts the financial audit of the College.

2.9. *With the Foundation governing board's approval, which shall not be unreasonably withheld, the College President or his/her designee may inspect and audit the Foundation's books and records at reasonable times.*

2.10. *The Foundation shall provide to the College President at such times as may be mutually agreed, but not less than annually, a report including but not limited to the activities, programs, holdings, investments, income and fiscal operations of the Foundation.*

2.11. *Foundation agrees to consult with College before any changes in the nature, scope or purpose of the Foundation. The Foundation shall provide the College President with an advance copy of any amendments, additions or deletions to Foundation's Bylaws.*

2.12. *Foundation shall retain its own independent legal counsel in all matters in which it seeks the advice of counsel.*

3.0 Relationship Between College and Foundation

3.1. *College acknowledges and accepts the separate and independent nature of the Foundation and Foundation acknowledges and accepts the separate and independent nature of the College. Each agrees to cooperate with the other in the advancement, achievement, and support of the educational programs and services of the College.*

3.2. *Foundation shall be solely responsible for the satisfaction of its own obligations, debts, liabilities and judgments. Foundation shall not use funds belonging to the College and managed by Foundation on its behalf for the satisfaction of any such obligation, debt, liability or judgment.*

3.3. *Foundation shall indemnify College, its governing board, officers, employees, agents, and students in their official and personal capacities, from and against any and all claims, damages, liabilities, injuries, expenses, demands, and judgments, including court costs and attorney's fees, arising out of Foundation's performance of this Agreement or arising out of service by any such person or persons at Foundation's request or on its behalf. Foundation shall maintain, at all times, a policy or policies of insurance for the benefit of the College and all persons referenced in this paragraph so as to satisfy its indemnification obligation hereunder. This paragraph 3.3 shall survive the termination of this Agreement.*

4.0 Term

The term of this Agreement shall be TWO years commencing on the date this Agreement is executed as set forth hereinafter. This Agreement may be renewed for an additional TWO years, provided that such renewal is set forth in writing and signed by both parties.

5.0 Governing Law

This Agreement shall be construed under and governed by the laws of the State of Ohio.

6.0 Miscellaneous Provisions

This Agreement constitutes the entire agreement between the parties. Modifications, amendments or additions to this Agreement, in order to be effective, must be in writing and signed by both parties. Inaction or failure to demand strict performance of the terms hereof shall not be deemed a waiver of any provision of this

Agreement. The contracting parties represent that each has the authority to execute this Agreement, to enter into the transactions contemplated by this Agreement and to perform its obligations under this Agreement.

College:

Stark State College

By: _____
(Signature)

(Printed Name)

(Title)

Foundation:

Stark State College Foundation

By: _____
(Signature)

(Printed Name)

(Title)

PRESIDENT'S REPORT

In addition to the written report, the following updates were shared by President Jones:

- U.S. Senator Sherrod Brown was on main campus to visit middle-schoolers participating in a summer manufacturing camp held in the WR Timken Center and sponsored by the Stark County Manufacturing Workforce Development Partnership.
- Congresswoman Emilia Sykes is now leasing office space at Stark State's downtown location.
- She met with Congressman Mike Rulli at an event with the Stark Economic Development Board and again at a Greater Akron Chamber meeting.
- The Timken Foundation awarded Stark State with a grant in the amount of \$1.6 million to support technology upgrades to the WR Timken Center.
- President Jones met with R.J. Nemer, President of The University of Akron and looks forward to an excellent working relationship with President Nemer and a continued strong relationship with UA.
- Thanks to Provost Lada Gibson-Shreve, Dean Donald Ball, Steve Tornero and Amy Lane for their hard work on the Ariel Corporation expansion. We are receiving funding to purchase training equipment for this expansion through the State's community strategic investment fund (\$100,000) and State capital funds (\$400,000). We have requested \$700,000 from the Lt. Governor's Workforce Development Board and the Ohio Department of Education.
- Updated metrics on the Strategic Dashboard: Workforce:
 - Employer Partnership credit enrollment has been corrected to reflect "green" instead of "red." This metric consists of annual, unduplicated end-of-term student enrollment, updated July 11, 2024.
 - The Senate Bill 6 (SB6) Rating metric has been revised after research, review and discussion to reflect the goal of maintaining an SB6 rating of at least 4.0 out of 5.0. The Ohio Department of Higher Education (ODHE) rates institutional financial stability from 0 to 5, with a rating of 2.0 drawing scrutiny and a rating of 1.75 or below at the bottom level. Many other higher education institutions use the baseline of a 3.0 or better, while we have updated our baseline to 4.0 or better.

CHAIR'S REPORT

- Chair Rashid reminded trustees about the upcoming board meeting and retreat on Friday, October 11 at 8-12:30 p.m. The location will be announced later.
- Chair Rashid shared that the executive committee has identified two prospective new trustees: Jennifer Stamp of the Timken Company and Jason Dodson of Roetzel & Andress. The Trustee Selection Committee will meet to discuss and proceed accordingly.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

EXECUTIVE SESSION

At 8:42 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 Williams provided the second for the motion. A roll call vote was taken, and all members voted aye.

At 9:18 a.m., First Vice Chair Reolfi moved to return to open session. Trustee Williams provided the second for the motion. The motion carried.

Trustee Williams moved to approve President Jones’s compensation package as follows:

- 3% annual base increase for FY25 (retroactive to July 1, 2024) for a total of \$319,300;
- 2.5% lump sum payment for achievement of college-wide goals in FY24, which totals \$7,750;
- 25% payment for achieving her performance goals and stretch goals, which totals \$77,500.

Trustee Walters provided the second for the motion. A roll call vote was taken, and all members voted aye. The motion carried.

ADJOURNMENT

At 9:20 a.m., First Vice Chair Reolfi moved to adjourn. Trustee Walters provided the second for the motion. The motion carried.

Harun Rashid
Chair, Board of Trustees
August 14, 2024

Para M. Jones, Ph.D.
President
August 14, 2024

PERSONNEL ACTIONS
Board Agenda
October 11, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Abdul-Rahim, Jaden Amir	Human Resources Intern	Human Resources	\$13.55/Hour	9/15/2024	Non-benefit eligible
Albert, Kyle	Fire Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	8/1/2024	Non-benefit eligible
Almeida, Gonsalge	Adjunct Instructor	Mathematics	\$53.36/Hour	8/19/2024	Non-benefit eligible
Almeida, Gonsalge	Math Lab Assistant	Mathematics	\$18.37/Hour	9/3/2024	Additional role
Ambegoda-Liyanaage, Prathibha	Instructor of Mathematics	Mathematics	\$50,398/Annual	8/19/2024	
Anderson, Rachel	From: Instructor To: Instructor/Clinical Coordinator	Nursing	From: \$52,535/Annual To: \$60,706/Annual	8/1/2024	Replacement
Ataya, Anica	Adjunct Instructor	Management & Marketing	\$54.83/Hour	7/29/2024	Non-benefit eligible
Baughner, Trevor	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	8/11/2024	Additional role
Baughman, Sara	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	9/18/2024	Non-benefit eligible
Beckman, Michael	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	9/30/2024	Additional Role / Non-benefit eligible
Bollinger, Brittany	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	8/20/2024	Non-benefit eligible
Bradford, Sara	Instructor	Dental Hygiene	\$50,683/Annual	8/19/2024	Replacement
Brown, Kenneth	Law Enforcement Instructor (PT)	Human Services & Justice Studies	\$36.01/Hour	8/26/2024	
Bryan, Brandon	Fire Instructional Assistant, Fire & EMS (PT)	Emergency Services	\$38.61/Hour	7/14/2024	Additional Role / Non-benefit eligible
Busch, Barrett	Adjunct Instructor	Computer Science & Information Systems	\$53.3/Hour	8/19/2024	Non-benefit eligible
Cain, John	Fire Instructional Assistant, Fire & EMS (PT)	Emergency Services	\$38.61/Hour	7/14/2024	Additional Role / Non-benefit eligible
Cobb, Hunter	Fire Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	8/18/2024	Non-benefit eligible
Coen, Karla	Respiratory Care Clinical Instructional Assistant (PT)	Respiratory Therapy Tech	\$39.28/Hour	8/20/2024	Non-benefit eligible
Colucy, Elyse	Administrative Assistant I	Career Services & Workforce Development	\$17.66/Hour	9/5/2024	Replacement
Coyne, Danielle	Surgical Technology Instructional Assistant (PT)	Surgical Technology	\$39.28/Hour	9/10/2024	Non-benefit eligible
Dillon, Bradley	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	9/15/2024	Non-benefit eligible
Dunfee, Sheena	Nurse-PN Lab/Clinic Instructional Assistant (PT)	Practical Nursing	\$48.27/Hour	8/26/2024	Non-benefit eligible
Folk, Marcia	Adjunct Instructor, Social Science	Human Services & Justice Studies	\$54.83/Hour	8/19/2024	Non-benefit eligible
Fraze, Eric	Adjunct Instructor, Social Science	Human Services & Justice Studies	\$54.83/Hour	8/19/2024	Non-benefit eligible
Grandon, Connor	Adjunct Instructor	Computer Science & Information Systems	\$53.36/Hour	8/20/2024	Non-benefit eligible
Granovski, Julia	Supplemental Instruction Tutor	Accounting	\$19.79/Hour	8/26/2024	Title III Grant Role - 8/26/2024 to 9/30/2024
Haddock, Amy	Instructor/Program Coordinator, Nursing	PN Nursing Program	\$76,039/Annual	9/9/2024	Replacement
Haws, Scott	Adjunct Instructor	Management & Marketing	\$54.83/Hour	7/29/2024	Non-benefit eligible
Helwig, Joanna	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	8/20/2024	Non-benefit eligible
Hess, Cory	Adjunct Instructor	Culinary Arts	\$54.83/Hour	7/29/2024	Non-benefit eligible
Hymes, Colleen	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	8/20/2024	Non-benefit eligible
Jamison, Richard	Adjunct Instructor	Computer Science & Information Systems	\$53.36/Hour	8/20/2024	Non-benefit eligible
Jones, Jaime	Instructor/Program Coordinator, EMS	Emergency Medical Services	\$75,434/Annual	8/26/2024	Replacement
Kaylor, Tammy	From: Instructor To: Project Director, NEO Workforce Initiative in Nursing Grant	Nursing	From: \$52,315/Annual To: \$68,097/Annual	8/1/2024	4/30/2025)
Kemp, Danille	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	9/20/2024	Additional Role / Non-benefit eligible
Kukasky, David	Adjunct Instructor - CDL Credit	Automotive, Transportation & CDL	\$38.61/Hour	7/21/2024	Non-benefit eligible
Kurzinsky, David	Adjunct Instructor - Justice Studies	Human Services & Justice Studies	\$54.83/Hour	8/26/2024	Non-benefit eligible
Louive, Molly	Respiratory Care Instructional Assistant (PT)	Respiratory, Laboratory & Surgical Program	\$39.28/Hour	8/20/2024	Non-benefit eligible
Maj, Lauren	Supplemental Instruction Tutor	CHRE, ASL	\$20.38/Hour	10/1/2024	Title III Grant Role - 10/1/2024 to 12/15/2024
Mauck, Valerie	Business Office Specialist	Comptroller	\$63,071/Annual	8/28/2024	
McBride, Kimberly	Program Coordinator, Rn Completion for LPN	Nursing	From: \$67,046/Annual To: \$71,990/Annual	8/19/2024	Equity review of compensation
McCarthy, James	Adjunct Instructor - American Sign Language	Education	\$53.36/Hour	8/14/2024	Non-benefit eligible
McEwen, Thomas	Temporary FT CDL Instructor	Automotive, Transportation & CDL	No Change	11/6/2023	Grant funded position starting 11/6/2023
Miller, Nathan	Nurse-PN Lab/Clinic Instructional Assistant (PT)	Practical Nursing	\$48.27/Hour	8/20/2024	Non-benefit eligible
Mills, Dustin	Instructor, Industrial Technologies	Industrial Engineering Technologies	\$50,968/Annual	8/19/2024	
Minichiello, Cheryl	Adjunct Instructor	Mathematics	\$53.36/Hour	8/21/2024	Non-benefit eligible
Mohler, Lindsay	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	8/30/2024	Non-benefit eligible
Morales, Jennifer	Adjunct Instructor	Management, Marketing & Culinary Arts	\$54.83/Hour	7/29/2024	Non-benefit eligible
Muhlenkamp, Peggy	Supplemental Instruction Tutor	Biology	\$20.38/Hour	10/1/2024	Title III Grant Role - 10/1/2024 to 12/15/2024
Oberholzer, Michael	Adjunct Instructor	Accounting & Finance	\$53.36/Hour	8/20/2024	Non-benefit eligible
Pittman, Michelle	Respiratory Care Instructional Assistant (PT)	Respiratory, Laboratory & Surgical Program	\$39.28/Hour	8/27/2024	Non-benefit eligible
Richards, Joseph	Comptroller	Business, Finance & IT	From: \$120,285/Annual To: \$125,977/Annual	9/1/2024	Review of market pay for comptroller position
Ring, John	From: Instructor/Program Coordinator To: Instructor, EMS	Emergency Medical Services	From \$68,173/Annual To: \$53,932/Annual	8/26/2024	Replacement
Robinson, Jason	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	9/9/2024	Non-benefit eligible
Schweizer, Leah	Advancement & SSC Foundation Student Intern	VP Mktg., Advancement & Partnerships	\$15.00/Hour	8/19/2024	Non-benefit eligible
Sipahioglu, John	Adjunct Instructor	Computer Science & Information Systems	\$53.36/Hour	8/20/2024	Non-benefit eligible
Smith, Brandon	Adjunct Instructor - Welding Technology	Applied Industrial Tech	\$53.36/Hour	8/13/2024	Non-benefit eligible
Smith, Matthew	Adjunct Instructor - Welding Technology	Applied Industrial Tech	\$53.36/Hour	8/13/2024	Non-benefit eligible

PERSONNEL ACTIONS
Board Agenda
October 11, 2024

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Sobnosky, Donald	Math Proctor (PT)	Mathematics	\$17.87/Hour	8/27/2024	Non-benefit eligible
Sobnosky, Lisa	Nurse-PN Lab/Clinic Instructional Assistant (PT)	Practical Nursing	\$48.27/Hour	8/20/2024	Non-benefit eligible
St. Clair, Zyra	Nurse-PN Lab/Clinic Instructional Assistant (PT)	Practical Nursing	\$48.27/Hour	8/20/2024	Non-benefit eligible
Stanley, Brian	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	9/1/2024	Non-benefit eligible
Terranova, John	From: Instructional Assistant, Fire (PT) To: Fire Instructional Assistant, Fire & EMS (PT)	Emergency Services	No Change	7/14/2024	
von Spiegel, John	Campus Security Officer (PT)	Campus Security	\$26.09/Hour	9/3/2024	Non-benefit eligible / Replacement
Weber, Bryan	From: Instructional Assistant, Fire (PT) To: Fire Instructional Assistant, Fire & EMS (PT)	Emergency Services	No Change	7/14/2024	
Weidman, Sylvia	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	9/9/2024	Non-benefit eligible
Woodruff, David	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	9/23/2024	Non-benefit eligible
Zuppe, Krista	Nurse-RN Lab/Clinic Instructional Assistant (PT)	Nursing	\$48.27/Hour	8/20/2024	Non-benefit eligible

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Epling, William	Adjunct Instructor	CDL Credit & Non-Credit	8/5/2024
Kridler, Carol	RN-Nurse Lab/Clinical Instructional Assistant	Nursing	9/21/2024
Manon, Michael	Adjunct Instructor & Welding Lab Technician	Industrial Technology	9/6/2024
McLouth, Matthew	Coordinator of Joining Technologies	Oil & Gas	9/27/2024
Ollis, Matthew	Cybersecurity Administrator	Computer Services	9/11/2024
Papp, Heather	Student Services Assistant	Communication	7/31/2024
Patterson, Summer	Student Development Coordinator	UBMS	8/13/2024
Saternow-Gadola, Martha	Testing Center Specialist	Learning & Engagement Division	11/22/2024
Spradling, Steve (Retired)	Director of Physical Plant & Construction	Physical Plant	12/31/2024
Wiedlebacher, Monette (Retired)	Instructor of EMS	EMS	8/23/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended August 31, 2024
Fiscal Year 2025**

- Revenues are higher due to the strong summer enrollment and the fall tuition increase. Appropriations were higher due to increased State Share of Instruction.
- Labor costs increased by 2% and are in line with the budget.
- Other expense categories were higher than the prior year due primarily to inflation. The cost of supplies and services have been increasing more than our cost of labor.
- 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, 2024 and 2023

Budget Revision 3/15/24

	Current Year			Prior Year		
	Current Annual Budget	Activity To Date	% Of Annual Budget	Prior Annual Budget	Activity To Date	% Of Annual Budget
REVENUES:						
State Appropriation	\$32,410,285	\$5,401,714	16.7%	\$31,841,376	\$5,346,300	16.8%
Student Fees	35,900,836	19,091,279	53.2%	34,921,888	18,798,281	53.8%
Private Gifts, Grants & Contracts	350,000	3,690	1.1%	104,575	26,745	25.6%
Governmental Grants & Contracts	0	0	0.0%	11,000	0	0.0%
Sales & Services: Educational Activities	19,000	2,119	11.2%	19,000	3,987	21.0%
Indirect Costs	236,000	0	0.0%	141,312	0	0.0%
Other Sources	3,223,358	1,086,545	33.7%	3,319,585	440,866	13.3%
Total Revenues	\$72,139,479	\$25,585,346	35.5%	\$70,358,736	\$24,616,179	35.0%
OTHER ADDITIONS:						
Transfers in	50,000	0	0.0%	50,000	0	0.0%
Total Revenues & Other Additions	\$72,189,479	\$25,585,346	35.4%	\$70,408,736	\$24,616,179	35.0%
EXPENDITURES:						
Personnel Services	\$36,162,103	\$3,937,357	10.9%	\$36,608,730	\$3,862,695	10.6%
Employee Benefits	12,667,256	1,930,344	15.2%	12,972,319	1,819,777	14.0%
Supplies	1,547,336	96,647	6.2%	1,505,981	99,559	6.6%
Travel	406,960	53,595	13.2%	252,480	46,867	18.6%
Information & Communications	2,005,043	322,965	16.1%	1,887,274	274,168	14.5%
Maintenance & Repairs	3,797,754	450,024	11.8%	3,603,610	369,885	10.3%
Miscellaneous	12,242,916	936,815	7.7%	10,566,615	828,910	7.8%
Capital Equipment	690,000	124,670	18.1%	338,602	80,036	23.6%
Total Expenditures	\$69,519,368	\$7,852,418	11.3%	\$67,735,611	\$7,381,897	10.9%
OTHER REDUCTIONS:						
Mandatory Transfers	\$0	\$0	0.0%	\$0	\$0	0.0%
Non-Mandatory Transfers:	2,670,111			2,673,125		0.0%
Technology Fee		627,304 ¹			519,240	
Facilities Fee		896,148 ²			741,771	
Other (Scholarships/Grants)		0 ³			0	
Non-Mandatory Transfers		\$1,523,452	57.1%		\$1,261,011	47.2%
Total Expenditures & Other Reductions	\$72,189,479	\$9,375,870	13.0%	\$70,408,736	\$8,642,908	12.3%
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$16,209,476		\$0	\$15,973,271	
Reserves						
Reserve, 6/30/24 [PRELIMINARY]	\$50,791,736	Days in Reserve 267		Committed Reserves:		
Less committed Reserves	(9,047,372)			Akron	569,628	
Anticipated Operating Surplus 6/30/2024	0			Hoover	0	
Anticipated Bookstore Net Income (from Pg. 5)	50,000			Barberton	0	
Unencumbered Reserve, 6/30/25	\$41,794,364	219		CDL	25,000	
				Alliance	0	
				White Pond	0	
				Access	8,452,744	
				Total	9,047,372	
Non-Mandatory Transfers						
	Beginning Balance	Transferred In	Expended	Remaining Balance		
¹ Technology Fee	\$593,998	\$627,304	\$0	\$1,221,302		
² Facilities Fee	\$3,016,938	\$896,148	\$57,005	\$3,856,081		
³ Other (Scholarships, TRIO, UBMS)	\$0	\$0	\$0	\$0		
	\$3,610,936	\$1,523,452	\$57,005	\$5,077,383		

STARK STATE COLLEGE.
Consolidated Balance Sheet
Current & Endowment Funds
As of August 31, 2024 and 2023

	Current Year						Prior Year					
	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)
	Educational and General	Auxiliary Enterprise					Educational and General	Auxiliary Enterprise				
ASSETS:												
Cash & Short-term investments	10,002,988	\$18,702	0	119,533		10,141,222	6,520,210	\$9,982	0	119,533		6,649,725
Insurance Reserve (Health & Dental)	1,963,923					1,963,923	2,426,926					2,426,926
Accounts receivable	24,582,130	60,712	50,301			24,693,143	25,880,916	(172,871)	37,149			25,745,194
Inventory	0	902,835				902,835	0	790,770				790,770
Prepaid & Deferred expenses	619,998	111,191	0			731,189	2,422,425	112,962	0			2,535,387
Other receivables	6,115,214	78,833	108,935			6,302,982	(28,124)	239,610	129,830			341,316
Long-term investments	38,391,101					38,391,101	36,769,045					36,769,045
Interfund Advances:												
Due from Educational & General Fund		12,634,597	180,769	346,543	(13,161,909)	0		12,920,421	0	365,985	(13,286,406)	0
Due from Auxiliary Enterprise Fund	0				0	0	0			0		0
Due from Current Restricted Fund	0				0	0	13,597			(13,597)		0
Due from Loan Fund	0					0	0					0
Due from Endowment Fund	0					0	0					0
Due from Plant Fund	0					0	0					0
Due from Agency Fund	0					0	0					0
Total Assets	\$81,675,353	\$13,806,871	\$340,005	\$466,076	(\$13,161,909)	\$83,126,396	\$74,004,994	\$13,900,874	\$166,980	\$485,518	(\$13,300,003)	\$75,258,363
LIABILITIES:												
Accounts Payable	\$180,577	\$33,381	\$2,396			\$216,354	(\$767,403)	(\$18,822)	\$9,750			(\$776,475)
Payroll, accrued wages, wthholdings & deductions	500,333	0	0			500,333	431,949	0	0			431,949
Accumulated sick leave & vacation	939,259	18,258				957,517	934,943	17,408				952,352
Accrued health & dental benefits	726,750					726,750	687,106					687,106
Accrued retirement liability - current	271,590					271,590	247,059					247,059
Insurance claims	1,180,458					1,180,458	1,173,606					1,173,606
Retirement installment purchases	0					0	0					0
Other installment purchases	54,856	0				54,856	416,549	0				416,549
Deferred leases	5,229,175					5,229,175	543,572					543,572
Other payables & accrued expenses	178,258	36	0			178,294	2,471,364	36	0			2,471,400
Deferred revenues	0					0	0					0
Interfund advances:												
Due to Educational & General Fund			0		0	0			13,597		(13,597)	0
Due to Auxiliary Enterprise Fund	12,634,597				(12,634,597)	0	12,920,421			(12,920,421)		0
Due to Current Restricted Fund	180,769				(180,769)	0	0			0		0
Due to Loan Fund	6,844					6,844	1,961					1,961
Due to Endowment Fund	346,543				(346,543)	0	365,985			(365,985)		0
Due to Plant Fund	5,394,199					5,394,199	1,837,391			0		1,837,391
Due to Agency Fund	0					0	0					0
Total Liabilities	27,824,208	51,675	2,396	0	(13,161,909)	14,716,369	21,264,502	(1,378)	23,348	0	(13,300,003)	7,986,469
Fund Balances:												
Unappropriated	51,404,636	13,755,196	337,609	466,076		65,963,517	50,293,983	13,902,251	143,632	485,518		64,825,385
Appropriated	2,446,509					2,446,509	2,446,509					2,446,509
Total Fund Balances	53,851,145	13,755,196	337,609	466,076		68,410,026	52,740,492	13,902,251	143,632	485,518		67,271,894
Total Liabilities & Fund Balances	\$81,675,353	\$13,806,871	\$340,005	\$466,076	(\$13,161,909)	\$83,126,396	\$74,004,994	\$13,900,874	\$166,980	\$485,518	(\$13,300,003)	\$75,258,363

STARK STATE COLLEGE
Balance Sheet
Current Funds: Unrestricted Educational & General
As of August 31, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Cash & Short-term investments	10,002,988	6,520,210
Insurance Reserve (Health & Dental)	1,963,923	2,426,926
Accounts receivable	24,582,130	25,880,916
Prepaid & Deferred expenses	619,998	2,422,425
Other receivables	6,115,214	(28,124)
Long-term investments	38,391,101	36,769,045
Interfund Advances:		
Due from Current Restricted Fund	0	13,597
Total Assets	\$81,675,353	\$74,004,994
LIABILITIES:		
Accounts Payable	\$180,577	(\$767,403)
Payroll, accrued wages, withholdings & deductions	500,333	431,949
Accumulated sick leave & vacation	939,259	934,943
Accrued health & dental benefits	726,750	687,106
Accrued retirement liability - current	271,590	247,059
Insurance claims	1,180,458	1,173,606
Other installment purchases	54,856	416,549
Deferred leases	5,229,175	543,572
Other payables & accrued expenses	178,258	2,471,364
Interfund advances:		
Due to Auxiliary Enterprise Fund	12,634,597	12,920,421
Due to Current Restricted Fund	180,769	0
Due to Loan Fund	6,844	1,961
Due to Endowment Fund	346,543	365,985
Due to Plant Fund	5,394,199	1,837,391
Total Liabilities	\$27,824,208	\$21,264,502
Fund Balances:		
Unallocated	51,404,636	50,293,983
Allocated	2,446,509	2,446,509
Total Fund Balance	53,851,145	52,740,492
Total Liabilities & Fund Balance	\$81,675,353	\$74,004,994
Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [included in RESERVE]	\$35,195,160	\$34,320,712
Appropriated [included in RESERVE]	2,446,509	2,446,509
Additions & Reductions:		
Current Year Revenues & Transfers in	25,585,346	24,616,179
Current Year Expenditures & Transfers out	(9,375,870)	(8,642,908)
Net increase (decrease)	16,209,476	15,973,271
Ending Fund Balance	\$53,851,145	\$52,740,492

STARK STATE COLLEGE

Balance Sheet

Current Funds: Auxiliary Enterprises - Bookstore & Culinary Sales

As of August 31, 2024 and 2023

	Current <u>Year</u>	Prior <u>Year</u>
ASSETS		
Cash	\$18,702	\$9,982
Book Inventory	634,679	534,231
Supply Inventory	268,156	256,539
Receivables/Deposit Ch Sales	60,712	(172,871)
Other Receivables	78,833	239,610
Prepaid Expenses	111,191	112,962
Due from Educational & General Fund	12,634,597	12,920,421
Total Assets	<u><u>\$13,806,871</u></u>	<u><u>\$13,900,874</u></u>
 LIABILITIES AND FUND BALANCE:		
Accounts payable	\$3,339	\$0
Sales Tax Payable	30,043	(18,822)
Accrued Expenses	36	36
Wages, Vacation & Sick Benefits Payable	18,258	17,408
Fund Balance	13,755,196	13,902,251
Total Liabilities & Fund Balance	<u><u>\$13,806,871</u></u>	<u><u>\$13,900,874</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [Included in RESERVE]	\$13,150,067	\$13,307,209
 Current Year Income	1,479,247	1,255,286
Current Year Expenses	(874,118)	(660,243)
Net Income	<u>605,129</u>	<u>595,042</u>
 Ending Fund Balance	<u><u>\$13,755,196</u></u>	<u><u>\$13,902,251</u></u>
 Projected Net Income	<u><u>\$50,000</u></u>	

STARK STATE COLLEGE
Balance Sheet
Current Funds: Restricted
As of August 31, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Federal Department Receivables	\$50,301	\$37,149
Other Receivables	108,935	129,830
Due from Educational & General Fund	180,769	0
Total Assets	\$340,005	\$166,980
 LIABILITIES AND FUND BALANCE:		
Accounts Payable	\$2,396	\$9,750
Due to Educational & General Fund	0	13,597
Fund Balance	337,609	143,632
Total Liabilities & Fund Balance	\$340,005	\$166,980
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$113,386	\$1,123,550
Additions & Reductions:		
Current Year Revenues & Transfers in	1,947,002	233,527
Current Year Expenditures & Transfers out	(1,722,779)	(372,962)
Unappropriated	\$337,609	\$984,116

STARK STATE COLLEGE
Balance Sheet
Endowment Fund
As of August 31, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Investments (SSC Foundation -TKM)	\$119,533	\$119,533
Due from Educational & General Fund	346,543	365,985
Total Assets	\$466,076	\$485,518
 FUND BALANCES:		
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	346,543	365,985
Presidential Scholarship	26,470	26,470
Total Fund Balance	\$466,076	\$485,518
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$466,076	\$476,601
Additions & Reductions:		
Unappropriated Revenue & Transfers in	0	8,917
Current Year Expenditures & Transfers out	0	0
 Ending Fund Balance	 \$466,076	 \$485,518

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-14-37 Racial, Religious, and Ethnic Harassment and Ethnic Intimidation (CAMPUS ACT)

Approved by President's Cabinet on: October 2, 2024

New/Revised: New

History of the issue: This is a new employee policy required by the CAMPUS Act passed in June 2024 and signed into law by Governor DeWine. This policy has been reviewed by the attorney general's office.

CURRENT/PROPOSED WORDING

POLICY:

(A) Stark State College is committed to principles that enable the educational and professional enhancement of all racial, religious and ethnic groups. Stark State will not tolerate racial, religious, or ethnic harassment and/or intimidation by or against its students, faculty, or staff. All employees must comply with this policy, when engaged in activities sponsored by the College. This policy is not intended to diminish or infringe upon any right protected under the First Amendment to the United States Constitution, Article I, Sections 3 and 11 of the Ohio Constitution, or noncommercial expressive activity as defined in section 3345.0212 of the Revised Code.

(1) Training

In compliance with the CAMPUS Act, all Stark State College administrators, faculty, and staff will attend training on racial, religious, and ethnic harassment or intimidation including information on how to respond to hate incidents or incidents of harassment that occur during a class or event held at the institution.

(2) Prohibition against Retaliation for Harassment

Stark State College prohibits any retaliatory actions against complainants or respondents based on the complainant's good-faith report of harassment or a witness's participation or cooperation in an investigation even if the College should ultimately find that the complaint was unfounded.

CAMPUS ACT DEFINITIONS:

- (A) Racial, Religious, and Ethnic Harassment: Unwelcome conduct based on race, religious identity, and/or ethnicity that is so severe, pervasive, and objectively offensive that it effectively denies an individual equal access to the individual's education program or activity. This harassment includes exhibiting bullying behavior including yelling and/or screaming, being physical with a person or objects with the intent or result of intimidation, and threatening or disrespectful behavior whether in-person or online towards a student, faculty or staff member, or visitor.
- (B) Ethnic Intimidation: As defined in Ohio Revised Code Section 2927.12, "No person shall violate section 2903.21 aggravated menacing, 2903.22 menacing, 2909.06 criminal damaging or endangering, or 2909.07 criminal mischief or division (A)(3), (4), or (5) of section 2917.21 telecommunications harassment of the Revised Code because of the race, color, religion, or national origin of another person or group of persons. Ethnic intimidation is an offense of the next higher degree than the offense the commission of which is a necessary element of ethnic intimidation.

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – October 1, 2024

REPORTED CRIME STATS FOR CLERY ACT			
<i>Required to report these statistics to Department of Education once a year.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
MURDER	On Campus	0	0
	Satellite Location	0	0
MANSLAUGHTER	On Campus	0	0
	Satellite Location	0	0
SEX OFFENSES: <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	0	0
	Satellite Location	0	0
ARSON	On Campus	0	0
	Satellite Location	0	0
MOTOR VEHICLE THEFT	On Campus	0	1
	Satellite Location	0	0
DOMESTIC VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
DATING VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
STALKING*	On Campus	1	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	1	0
	Satellite Location	2	0
WEAPONS POSSESSION	On Campus	0	0
	Satellite Location	1	0
TOTALS		5	1
*The following statistics have been added to maintain compliance with the Campus SAVE Act.			
REPORTED CRIME STATS FOR STARK STATE COLLEGE			

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2024 – October 1, 2024

<i>These statistics are reported to the College Community for their awareness.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
CRIMINAL DAMAGING	On Campus	0	0
	Satellite Location	0	1
THEFT	On Campus	1	1
	Satellite Location	1	0
IDENTITY THEFT	On Campus	0	0
	Satellite Location	0	0
ASSAULT	On Campus	0	1
	Satellite Location	0	0
INDUCING PANIC	On Campus	0	0
	Satellite Location	1	0
MENACING/VERBAL THREATS	On Campus	1	0
	Satellite Location	1	0
HARASSMENT	On Campus	2	0
	Satellite Location	0	0
DISRUPTIVE BEHAVIOR	On Campus	8	1
	Satellite Location	2	2
INDECENT EXPOSURE	On Campus	0	0
	Satellite Location	0	1
TOTALS		17	7

NOTE 2023:

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0042 – 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)
- 23-0122 – Drug-Related Violation (Canton Satellite)
- 23-0126 – Theft (Main)
- 23-0130 – Disruptive Behavior (Main)
- 23-0133 – Disruptive Behavior (Main)
- 23-0134 – Drug-Related Violation (Main)
- 23-0139 – Drug-Related Violation (Canton Satellite)
- 24-0001 – Disrupt. Behavior (Main) Occur. 12/22/23

NOTE 2024:

- 24-0035 – Indecent Exposure (Off-Campus)
- 24-0044 – Disruptive Behavior (Akron)
- 24-0050 – Crim Damg (Whipple Auto Shed)
- 24-0056 – Motor Vehicle Theft (Main)
- 24-0066 – Assault (Akron)
- 24-0071 – Theft (Main)
- 24-0083 – Disruptive Behavior (Main)
- 24-0093 - Disruptive Behavior (Canton)

Stark State College				
Out-of-State Travel Authorizations				
Employee	Attending	Where	When	Expense
Adam Jones	General Motors Electric Vehicle Training/Auto. Trans. Certification Assessment	Chicago, IL	Aug. 5-9	\$1,395.28
Ann McCoy	Faculty Development Workshop for new PT/PTA Faculty	St. Louis, MO	July 24-26	\$1,815
* Grant funded				
** Program Requirement				
*** Strategic Excellence Award				

**2024-2025 Calendar of
Board Meetings and Events**

<i>DATES</i>	<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
OCTOBER, 2024			
11 Friday	BOARD MEETING Board Retreat	8 a.m. TBD	SSC Akron SSC Akron
NOVEMBER, 2024			
13 Wednesday	BOARD MEETING	8 a.m.	S304
DECEMBER, 2024			
11 Wednesday	BOARD MEETING	8 a.m.	S304
17 Tuesday	One Year Certificate Ceremony	6 p.m.	TBD
JANUARY, 2025			
8 Wednesday	BOARD MEETING	8 a.m.	TBD
FEBRUARY, 2025			
12 Wednesday	BOARD MEETING	8 a.m.	TBD
MARCH, 2025			
12 Wednesday	BOARD MEETING	8 a.m.	TBD
APRIL, 2025			
9 Wednesday	BOARD MEETING	8 a.m.	TBD
MAY, 2025			
14 Wednesday	BOARD MEETING	8 a.m.	TBD
JUNE, 2025			
11 Wednesday	BOARD MEETING	8 a.m.	TBD
JULY, 2025			
9 Wednesday	BOARD MEETING	8 a.m.	TBD
AUGUST, 2025			
13 Wednesday	BOARD MEETING	8 a.m.	TBD
SEPTEMBER, 2025			
10 Wednesday	BOARD MEETING	8 a.m.	TBD
OCTOBER, 2025			
8 Wednesday	BOARD MEETING	8 a.m.	TBD
NOVEMBER, 2025			
12 Wednesday	BOARD MEETING	8 a.m.	TBD
DECEMBER, 2025			
10 Wednesday	BOARD MEETING	8 a.m.	TBD



BOARD OF TRUSTEES MEETING

Wednesday, November 13, 2024

8:00 A.M.

Stark State College

6200 Frank Avenue NW

Third Floor, Room S304

North Canton, OH 44720



**STARK STATE COLLEGE
BOARD OF TRUSTEES MEETING
Wednesday, November 13, 2024 - 8:00 a.m.
Board Room S304**

ITEM	ENC.	ACTION	PRESENTER
I. Call to Order			H. Rashid
II. Roll Call			H. Rashid
III. Recognition of Visitors			H. Rashid
IV. Public Requests			H. Rashid
V. Agenda Changes			H. Rashid
VI. Consent Agenda*		X	H. Rashid
A. Minutes of Board Meeting on 10/11/2024	6.1		
B. Personnel Actions	6.2		
C. Treasurer's Report	6.3		
D. 15-13-22 Academic Forgiveness	6.4		
E. 15-13-25 Transfer and Articulation	6.5		
F. 15-16-16 Use of Artificial Intelligence	6.6		
VII. New Business			
A. Budget Revision	7.1	X	P. Jones/K. Gardner
B. Resolution authorizing Stark State College, acting jointly as a member of the Ohio School Consortium, to issue a request for proposal for the purchase of competitive retail electric service from the lowest and best bidder submitted to the Consortium and authorizing the board to purchase competitive retail electric service from such bidder.	7.2	X	P. Jones/K. Gardner
C. Resolution to approve 2024 Efficiency Report	7.3	X	P. Jones/K. Gardner
VIII. President's Report			P. Jones
IX. Chair's Report			H. Rashid
X. Communications			H. Rashid
A. Security Report	10.1		
B. Out-of-State Travel Log	10.2		
C. Calendar of Board Activity Dates	10.3		
XI. Adjournment			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
October 11, 2024

REGULAR MEETING

The Board of Trustees held its regular monthly meeting on October 11, 2024 at Stark State College Akron.

CALL TO ORDER

Chair Harun Rashid called the meeting to order at 8:14 a.m.

ROLL CALL

The following board members were present: Harun Rashid, Elaine Russell Reolfi, Jeffery Walters, Fonda Williams, Patricia Wackerly, Tracy Carter and Michael Wheeler.

The following administrators were present: Para Jones, Lada Gibson-Shreve, Kevin Gardner, Melissa Glanz and Rich Greene.

RECOGNITION OF VISITORS

The following visitors were present: Collyn Floyd, Amy Lane, Peter Trumpower and Teri Ross.

PUBLIC REQUESTS

None.

AGENDA CHANGES

None.

NEW BUSINESS**MOTION TO APPROVE THE RESOLUTION TO APPROVE THE APPOINTMENT OF STARK STATE COLLEGE TRUSTEE JENNIFER STAMP**

First Vice Chair Reolfi moved to approve the resolution to approve the appointment of Stark State College Trustee Jennifer Stamp. Second Vice Chair Carter provided the second for the motion. The motion was unanimously approved.

The Resolution was approved as follows:

RESOLUTION

**To approve the Appointment of Stark State College
Trustee Jennifer Stamp**

WHEREAS, pursuant to the Ohio Revised Code Section 3357.05(B)(2), the Stark State College Trustee Selection Committee met on August 29, 2024, to consider the local appointment of Jennifer Stamp, of Stark County, Ohio, to the Stark State College Board of Trustees; and

WHEREAS, the Stark State College Board of Trustees consists of nine members serving three-year terms. Three of the

nine members are appointed by the Governor of Ohio, and six are appointed by the Trustee Selection Committee; and

WHEREAS, Jennifer Stamp is a Mechanical Engineer and Project Manager for The Timken Company, where she has expertise in defining long-term strategies, global supply chain management and inventory planning and leading cross-functional teams. Ms. Stamp has extensive experience in global supply chain management and has overseen global demand, capacity and inventory planning. Ms. Stamp has experience with corporate entities as well as working with local businesses and organizations. She has in-depth understanding of and appreciation for the College's education and workforce mission, which will make him a valuable member of the Board; and

WHEREAS, Ms. Stamp appreciates the College's educational and workforce mission and is passionate about fostering an inclusive environment; and

WHEREAS, Ms. Stamp is a graduate of the Stark Leadership Signature Program's 31st class and was honored with a *Crain's Cleveland* 2020 "40 under 40 award" for leadership and dedication to her local community; and

WHEREAS, upon appointment, Ms. Stamp will serve a three-year term as a local appointee on the Stark State College Board of Trustees commencing August 2, 2024 and expiring August 1, 2027;

THEREFORE, BE IT RESOLVED, after consideration and discussion and in keeping with the recommendation of the Trustee Selection Committee, the Stark State College Board of Trustees hereby appoints Jennifer Stamp to serve as Trustee for a three-year term, beginning August 2, 2024 and expiring August 1, 2027. Ms. Stamp's appointment is subject to the advice and consent of the Ohio Senate, under Ohio Revised Code Section 3357.05(B)(2).

This Resolution is being enacted on the 11th day of October, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

MOTION TO APPROVE THE RESOLUTION TO APPROVE THE APPOINTMENT OF STARK STATE COLLEGE TRUSTEE JASON DODSON, ESQ.

Second Vice Chair Carter moved to approve the resolution to approve the appointment of Stark State College Trustee Jason Dodson, Esq. Trustee Williams provided the second for the motion. The motion was unanimously approved.

The Resolution was approved as follows:

RESOLUTION
To approve the Appointment of Stark State College
Trustee Jason Dodson, Esq.

WHEREAS, pursuant to the Ohio Revised Code Section 3357.05(B)(2), the Stark State College Trustee Selection Committee met on August 29, 2024, to consider the local appointment of Jason Dodson, Esq., of Summit County, Ohio, to the Stark State College Board of Trustees; and

WHEREAS, the Stark State College Board of Trustees consists of nine members serving three-year terms. Three of the nine members are appointed by the Governor of Ohio, and six are appointed by the Trustee Selection Committee; and

WHEREAS, Jason Dodson has in-depth understanding of and appreciation for the College's education and workforce mission and is a valued leader in Summit County; and

WHEREAS, Mr. Dodson is an attorney-at-law and Director of Roetzel Consulting Solutions, with extensive experience in public law; public finance; compliance; governmental relations; navigating local, state and federal government; corporations and small local businesses; and

WHEREAS, Mr. Dodson served as Chief of Staff to two County Executives in Summit County, Ohio, over an 11-year period, served as Assistant Director of Law for Summit County, and represented many public and non-profit community organizations in Summit County; and

WHEREAS, upon appointment, Mr. Dodson will serve a three-year term as a local appointee on the Stark State College Board of Trustees commencing August 2, 2024 and expiring August 1, 2027;

THEREFORE, BE IT RESOLVED, after consideration and discussion, and in keeping with the recommendation of the Trustee Selection Committee, the Stark State College Board of Trustees hereby appoints Jason Dodson, Esq. to serve as Trustee for a three-year term, beginning August 2, 2024 and expiring August 1, 2027. Mr. Dodson's appointment is subject to the advice and consent of the Ohio Senate, under Ohio Revised Code Section 3357.05(B)(2).

This Resolution is being enacted on the 11th day of October, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

OATH OF OFFICE

President Jones administered the oath of office to Jennifer Stamp and Jason Dodson, Esq., who are local appointments to the board. Trustees Stamp and Dodson's terms began on August 1, 2024 and conclude on August 2, 2027.

NEW BUSINESS CONTINUED

RESOLUTION TO PROCEED WITH THE PURCHASE OF LAND ADJACENT TO STARK STATE COLLEGE AKRON

Second Vice Chair Carter moved to approve the resolution to proceed with the purchase of land adjacent to Stark State College Akron. Trustee Wheeler provided the second for the motion. The motion was unanimously approved.

The Resolution was approved as follows:

RESOLUTION
To Proceed with the Purchase of Land
Adjacent to Stark State College Akron

WHEREAS, Stark State College is an institution of higher education in the University System of Ohio striving to provide affordable and accessible educational opportunities and economic growth and community prosperity to citizens of the region; and

WHEREAS, Akron/Summit County is experiencing a significant need for trained individuals with in-demand certificates and associate degrees; and

WHEREAS, Summit County Society of the Blind desires to sell its real property located at 19-29 N. Fir St, Akron, Summit County, Ohio which is further identified by the Summit County Auditor's Office as tax parcel numbers 67-55222, 67-44722, and 67-55219 and which are located in the middle of College property located at 360 Perkins St., Akron, Ohio; and

WHEREAS, the City of Akron has vacant land available for our use located at 326, 330 and 332 Park Street, Akron, Summit County, Ohio which is further identified by the Summit County Auditor's Office as tax parcel numbers 68-30513 and 68-19711 and which are located in the middle of College property located at 360 Perkins St., Akron, Ohio; and

WHEREAS, Stark State College desires to purchase said property to expand the CDL Program at the Akron Campus and increase security on and around the Akron campus; and

WHEREAS, the College is funding this land purchase with available local funds; and

WHEREAS, the Board of Trustees of Stark State College acknowledges that certain adjacent Akron real estate consisting of 0.3525 acres in Summit County with frontage along the southeast corner of N. Fir Street and Park Street would be an appropriate site on which to accomplish the aforementioned goals;

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of Stark State College hereby authorizes and approves the President or the CFO / Vice President of Business and Finance and Treasurer, or his/her designee, to negotiate a real estate purchase agreement for the acquisition of parcels of real estate at 19-29 N. Fir St, Akron, Ohio of approximately 0.1762 acres; and

BE IT FURTHER RESOLVED, that the Board of Trustees of Stark State College hereby authorizes and approves the President or the CFO / Vice President of Business and Finance and Treasurer, or his/her designee, to negotiate a real estate purchase agreement for the acquisition of parcels of real estate at 326 and 330 and 332 Park St., Akron, Ohio of approximately 0.1763 acres.

The Administration shall negotiate such purchase terms as are in the best interest of the College and in accordance with the regulations and guidelines established by the State of Ohio, and is authorized to take action and execute such documents as are necessary to prepare the final real estate purchase agreement for approval by the Board of Trustees.

This resolution is being enacted on the 11th day of October, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

CONSENT AGENDA

Second Vice Chair Carter moved to consider and approve the Consent Agenda. Trustee Dodson provided the second for the motion.

The vote was called. The Consent Agenda was approved unanimously and included the following: *Minutes of the August 14, 2024 meeting; Personnel Actions; Treasurer's Report; and 15-14-37 Racial, Religious, and Ethnic Harassment and Ethnic Intimidation Policy (CAMPUS Act).*

PRESIDENT'S REPORT

In addition to the written report, the following updates were shared by President Jones:

- This week Second Vice Chair Carter shared with President Jones that there are great opportunities for cybersecurity at community colleges after reading the Association of Community College Trustees (ACCT) publication. President Jones also shared the publication by the National Centers of Academic Excellence (NCAE) in Cybersecurity which highlights institutions within the NCAE-C program. We are proud to be included in this publication and to have this distinguished designation of CAE-Cyber Defense.
- President Jones shared that we are very pleased to announce that our Bachelor of Science in Nursing (BSN) program application has been approved by the Ohio Department of Higher Education. We will proceed through the process, and our goal is to offer the BSN with a start date of Fall 2025. Thank you to Summa Health, Akron Children's Hospital and others who wrote letters of support.
- Stark State was one of 16 community colleges to receive the highly competitive Department of Labor Strengthening Community Colleges grant of \$1.8 million. We also have been selected to receive an additional \$2.2 million to analyze project outcomes, which is a total of nearly \$4 million to improve the diversity in nursing pathways.
- We are excited to report that Fall 2024 enrollment is up 5.3% in head count.

CHAIR'S REPORT

- Chair Rashid reminded trustees that during the month of October, they will receive an email from the President's Office with information about completing their required annual ethics training. This training will be due by November 30, 2024.
- Board members will be signing their annual Trustee Commitment Statement today during the board retreat.

COMMUNICATIONS

Board members reviewed the upcoming calendar of events.

EXECUTIVE SESSION

At 9:25 a.m., First Vice Chair Reolfi moved to go into Executive Session according to R.C. 121.22(G)(2) to consider the purchase or sale of property for public purposes. Trustee Dodson recused himself from the executive session. Trustee Williams provided the second for the motion. A roll call vote was taken, and all members present voted aye.

At 11:26 a.m., Second Vice Chair Carter moved to return to open session. Trustee Wheeler provided the second for the motion. The motion carried.

VIRTUAL BOARD TRAINING SESSION

The Board of Trustees participated in the virtual board training session "Habits of Highly Effective Boards" with Dr. Brad Ebersole of the Association of Community College Trustees.

ADJOURNMENT

At 12:30 p.m., Trustee Wackerly moved to adjourn. First Vice Chair Reolfi provided the second for the motion. The motion carried.

Harun Rashid
Chair, Board of Trustees
October 11, 2024

Para M. Jones, Ph.D.
President
October 11, 2024

**PERSONNEL ACTIONS
Board Agenda
November 13, 2024**

NEW HIRES AND EMPLOYEE STATUS CHANGES

Name	Title	Department	Rate	Effective Date	Comments
Chiarappa, Felicia	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	10/21/2024	Non-benefit eligible
Cornell III, Richard	Instructor (GM ASEP)	Automotive and Transportation	\$43,806/Annual	10/15/2024	Replacement
Dauterman, Henry	Custodian (Midnights, Akron)	Physical Plant	\$15.64/Hour	10/14/2024	Replacement
Dirker, Jennifer	Instructor, Nursing	Nursing	\$52,391/Annual	10/21/2024	Replacement
Gerbasi, Shirley	Adjunct Instructor - CDL Training	CDL - Commercial Drivers License	\$22.08/Hour	10/15/2024	Non-benefit eligible
Goodhart, David	Nurse-RN Lab/Clinic Instructional Assistant	Nursing	\$48.27/Hour	1/6/2025	Non-benefit eligible
Horner, Carrie	Adjunct Instructor, Management & Marketing	Management & Marketing	\$54.83/Hour	1/5/2025	Non-benefit eligible
Kahooilihala, Audrey	Nurse-RN Lab/Clinic Instructional Assistant	Nursing	\$48.27/Hour	10/28/2024	Non-benefit eligible
McNemar, Kevin	Adjunct Instructor - CDL Training	CDL - Commercial Drivers License	\$22.08/Hour	10/15/2024	Non-benefit eligible
Opsitnik, William	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	10/21/2024	Non-benefit eligible
Pitz, Kevin	Systems Administrator	Computer Services	\$72,128/Annual	11/11/2024	Replacement
Scheffler, Bryant	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	10/28/2024	Non-benefit eligible
Schiffer, Andrew	Adjunct Instructor - Marketing	Management & Marketing	\$54.83/Hour	1/5/2025	Non-benefit eligible
Siglow, Brett	EMS Instructional Assistant (PT)	Emergency Services	\$38.61/Hour	10/13/2024	Non-benefit eligible
Stanley, Todd	Programmer/Analyst	Computer Services	\$69,239/Annual	11/1/2024	Replacement
Triplett, Kaila	Student Services Assistant (PT)	Communication	\$14.55/Hour	9/30/2024	Replacement
Wai, Ma Lin	Tutor, Biology (SLC)	Biology	\$18.37/Hour	10/28/2024	Non-benefit eligible

RETIREMENTS/SEPARATIONS

Name	Title	Department	Effective Date
Boudreaux, Greg	Chief	Campus Security	10/25/2024
Ritenour, Brittny	Administrative Assistant II	College Credit Plus	12/2/2024
Theiss, Gary	Midnight Custodian (Akron)	Physical Plant	10/21/2024
Wilson, Alan	EMS Instructional Assistant	Emergency Services	10/4/2024
Wilson, Christina	Custodian - Midnight	Physical Plant	11/4/2024

**Summary Notes for Treasurer's Report
Stark State College
For the Month Ended September 30, 2024
Fiscal Year 2025**

- Revenue categories are mostly higher than last year. Tuition and Fees are higher due to the better Summer enrollment and tuition increases. Appropriations are higher this year due to increased State Share of Instruction.
- Labor costs are higher this year due to the general wage increase and health insurance premium increases.
- Supplies, Travel, Maintenance & Repairs, Miscellaneous and Capital Equipment expenses are higher than last year. Communications & Marketing costs are lower than last year.
- Revenues and expenses are both in line with or better than the budget.

STARK STATE COLLEGE
Statement of Revenues and Expenditures
Unrestricted Educational & General
For the 3 Months Ended September 30, 2024 and 2023

Budget Revision 3/15/24

	Current Year			Prior Year		
	Current Annual Budget	Activity To Date	% Of Annual Budget	Prior Annual Budget	Activity To Date	% Of Annual Budget
REVENUES:						
State Appropriation	\$32,410,285	\$8,102,571	25.0%	\$31,841,376	\$8,019,450	25.2%
Student Fees	35,900,836	18,223,596	50.8%	34,921,888	17,913,894	51.3%
Private Gifts, Grants & Contracts	350,000	3,690	1.1%	104,575	51,930	49.7%
Governmental Grants & Contracts	0	0	0.0%	11,000	0	0.0%
Sales & Services: Educational Activities	19,000	2,967	15.6%	19,000	5,056	26.6%
Indirect Costs	236,000	34,365	14.6%	141,312	19,070	13.5%
Other Sources	3,223,358	1,546,238	48.0%	3,319,585	544,323	16.4%
Total Revenues	\$72,139,479	\$27,913,427	38.7%	\$70,358,736	\$26,553,723	37.7%
OTHER ADDITIONS:						
Transfers in	50,000	0	0.0%	50,000	0	0.0%
Total Revenues & Other Additions	\$72,189,479	\$27,913,427	38.7%	\$70,408,736	\$26,553,723	37.7%
EXPENDITURES:						
Personnel Services	\$36,162,103	\$6,704,135	18.5%	\$36,608,730	\$6,550,634	17.9%
Employee Benefits	12,667,256	2,962,381	23.4%	12,972,319	2,817,753	21.7%
Supplies	1,547,336	172,749	11.2%	1,505,981	166,889	11.1%
Travel	406,960	79,607	19.6%	252,480	60,829	24.1%
Information & Communications	2,005,043	401,790	20.0%	1,887,274	631,114	33.4%
Maintenance & Repairs	3,797,754	681,115	17.9%	3,603,610	555,036	15.4%
Miscellaneous	12,242,916	1,707,731	13.9%	10,566,615	1,122,630	10.6%
Capital Equipment	690,000	137,964	20.0%	338,602	102,454	30.3%
Total Expenditures	\$69,519,368	\$12,847,473	18.5%	\$67,735,611	\$12,007,340	17.7%
OTHER REDUCTIONS:						
Mandatory Transfers	\$0	\$0	0.0%	\$0	\$0	0.0%
Non-Mandatory Transfers:	2,670,111			2,673,125		0.0%
Technology Fee		603,596 ¹			543,444	
Facilities Fee		862,280 ²			776,348	
Other (Scholarships/Grants)		0 ³			47,469	
Non-Mandatory Transfers		\$1,465,876	54.9%		\$1,367,261	51.1%
Total Expenditures & Other Reductions	\$72,189,479	\$14,313,349	19.8%	\$70,408,736	\$13,374,601	19.0%
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$13,600,078		\$0	\$13,179,122	
Reserves						
Reserve, 6/30/24 [PRELIMINARY]	\$49,666,730	Days in Reserve 261		Committed Reserves:		
Less committed Reserves	(9,047,372)			Akron	569,628	
Anticipated Operating Surplus 6/30/2024	0			Hoover	0	
Anticipated Bookstore Net Income (from Pg. 5)	50,000			Barberton	0	
Unencumbered Reserve, 6/30/25	\$40,669,358	214		CDL	25,000	
				Alliance	0	
				White Pond	0	
				Access	8,452,744	
				Total	9,047,372	
Non-Mandatory Transfers						
	Beginning Balance	Transferred In	Expended	Remaining Balance		
¹ Technology Fee	\$593,998	\$603,596	\$0	\$1,197,594		
² Facilities Fee	\$3,052,468	\$862,280	\$124,954	\$3,789,794		
³ Other (Scholarships, TRIO, UBMS)	\$0	\$0	\$0	\$0		
	\$3,646,466	\$1,465,876	\$124,954	\$4,987,388		

STARK STATE COLLEGE.
Consolidated Balance Sheet
Current & Endowment Funds
As of September 30, 2024 and 2023

	Current Year						Prior Year					
	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)	Unrestricted		Restricted	Endowment	Interfund Eliminations	Totals (Memorandum Only)
	Educational and General	Auxiliary Enterprise					Educational and General	Auxiliary Enterprise				
ASSETS:												
Cash & Short-term investments	15,859,036	\$19,304	0	119,533		15,997,873	15,815,464	\$8,591	0	119,533		15,943,589
Insurance Reserve (Health & Dental)	1,963,923					1,963,923	2,426,926					2,426,926
Accounts receivable	14,522,450	1,932	183,417			14,707,799	13,812,491	(184,666)	59,942			13,687,768
Inventory	0	902,835				902,835	0	790,770				790,770
Prepaid & Deferred expenses	505,161	111,191	0			616,352	1,355,398	112,962	0			1,468,360
Other receivables	6,070,554	78,833	803,750			6,953,136	6,790,593	239,610	1,288,966			8,319,168
Long-term investments	38,758,564					38,758,564	36,464,442					36,464,442
Interfund Advances:												
Due from Educational & General Fund		12,105,958	902,160	358,546	(13,366,664)	0		12,867,457	0	346,360	(13,213,818)	0
Due from Current Restricted Fund	0				0	0	1,181,658				(1,181,658)	0
Total Assets	\$77,679,688	\$13,220,054	\$1,889,326	\$478,079	(\$13,366,664)	\$79,900,484	\$77,846,971	\$13,834,725	\$1,348,908	\$465,893	(\$14,395,476)	\$79,101,022
LIABILITIES:												
Accounts Payable	\$109,804	\$8,745	\$25,150			\$143,700	\$591,211	\$321,719	\$1,158			\$914,088
Payroll, accrued wages, wthholdings & deductions	608,747	0	0			608,747	510,037	0	0			510,037
Accumulated sick leave & vacation	939,259	18,258				957,517	934,943	17,408				952,352
Accrued health & dental benefits	724,009					724,009	682,510					682,510
Accrued retirement liability - current	144,923					144,923	258,875					258,875
Insurance claims	1,180,458					1,180,458	1,173,606					1,173,606
Other installment purchases	54,856	0				54,856	111,946	0				111,946
Deferred leases	5,229,175					5,229,175	5,562,470					5,562,470
Other payables & accrued expenses	185,730	36	0			185,766	3,241,667	36	0			3,241,703
Deferred revenues	54,196					54,196	18,105					18,105
Interfund advances:												
Due to Educational & General Fund			0		0	0			1,181,658		(1,181,658)	0
Due to Auxiliary Enterprise Fund	12,105,958				(12,105,958)	0	12,867,457				(12,867,457)	0
Due to Current Restricted Fund	902,160				(902,160)	0	0				0	0
Due to Loan Fund	6,844				6,844	6,844	6,844					6,844
Due to Endowment Fund	358,546				(358,546)	0	346,360				(346,360)	0
Due to Plant Fund	4,958,283				4,958,283	4,958,283	4,511,402				0	4,511,402
Total Liabilities	27,562,948	27,039	25,150	0	(13,366,664)	14,248,473	30,817,433	339,163	1,182,816	0	(14,395,476)	17,943,937
Fund Balances:												
Unappropriated	47,670,232	13,193,015	1,864,176	478,079		63,205,502	44,583,029	13,495,562	166,092	465,893		58,710,576
Appropriated	2,446,509					2,446,509	2,446,509					2,446,509
Total Fund Balances	50,116,741	13,193,015	1,864,176	478,079		65,652,011	47,029,538	13,495,562	166,092	465,893		61,157,085
Total Liabilities & Fund Balances	\$77,679,688	\$13,220,054	\$1,889,326	\$478,079	(\$13,366,664)	\$79,900,484	\$77,846,971	\$13,834,725	\$1,348,908	\$465,893	(\$14,395,476)	\$79,101,022

STARK STATE COLLEGE
Balance Sheet
Current Funds: Unrestricted Educational & General
As of September 30, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Cash & Short-term investments	15,859,036	15,815,464
Insurance Reserve (Health & Dental)	1,963,923	2,426,926
Accounts receivable	14,522,450	13,812,491
Prepaid & Deferred expenses	505,161	1,355,398
Other receivables	6,070,554	6,790,593
Long-term investments	38,758,564	36,464,442
Interfund Advances:		
Due from Current Restricted Fund	0	1,181,658
Total Assets	\$77,679,688	\$77,846,971
LIABILITIES:		
Accounts Payable	\$109,804	\$591,211
Payroll, accrued wages, withholdings & deductions	608,747	510,037
Accumulated sick leave & vacation	939,259	934,943
Accrued health & dental benefits	724,009	682,510
Accrued retirement liability - current	144,923	258,875
Insurance claims	1,180,458	1,173,606
Other installment purchases	54,856	111,946
Deferred leases	5,229,175	5,562,470
Other payables & accrued expenses	185,730	3,241,667
Deferred revenues	54,196	18,105
Interfund advances:		
Due to Auxiliary Enterprise Fund	12,105,958	12,867,457
Due to Current Restricted Fund	902,160	0
Due to Loan Fund	6,844	6,844
Due to Endowment Fund	358,546	346,360
Due to Plant Fund	4,958,283	4,511,402
Total Liabilities	\$27,562,948	\$30,817,433
Fund Balances:		
Unallocated	47,670,232	44,583,029
Allocated	2,446,509	2,446,509
Total Fund Balance	50,116,741	47,029,538
Total Liabilities & Fund Balance	\$77,679,688	\$77,846,971
Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [included in RESERVE]	\$34,070,154	\$31,403,907
Appropriated [included in RESERVE]	2,446,509	2,446,509
Additions & Reductions:		
Current Year Revenues & Transfers in	27,913,427	26,553,723
Current Year Expenditures & Transfers out	(14,313,349)	(13,374,601)
Net increase (decrease)	13,600,078	13,179,122
Ending Fund Balance	\$50,116,741	\$47,029,538

STARK STATE COLLEGE

Balance Sheet

Current Funds: Auxiliary Enterprises - Bookstore & Culinary Sales

As of September 30, 2024 and 2023

	Current <u>Year</u>	Prior <u>Year</u>
ASSETS		
Cash	\$19,304	\$8,591
Book Inventory	634,679	534,231
Supply Inventory	268,156	256,539
Receivables/Deposit Ch Sales	1,932	(184,666)
Other Receivables	78,833	239,610
Prepaid Expenses	111,191	112,962
Due from Educational & General Fund	12,105,958	12,867,457
Total Assets	<u><u>\$13,220,054</u></u>	<u><u>\$13,834,725</u></u>
 LIABILITIES AND FUND BALANCE:		
Accounts payable	\$5,214	\$337,681
Sales Tax Payable	3,531	(15,962)
Accrued Expenses	36	36
Wages, Vacation & Sick Benefits Payable	18,258	17,408
Fund Balance	13,193,015	13,495,562
Total Liabilities & Fund Balance	<u><u>\$13,220,054</u></u>	<u><u>\$13,834,725</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance:		
Unappropriated [Included in RESERVE]	\$13,150,067	\$13,238,478
Current Year Income	1,576,863	1,460,139
Current Year Expenses	(1,533,915)	(1,203,055)
Net Income	42,948	257,084
Ending Fund Balance	<u><u>\$13,193,015</u></u>	<u><u>\$13,495,562</u></u>
Projected Net Income	<u><u>\$50,000</u></u>	

STARK STATE COLLEGE
Balance Sheet
Current Funds: Restricted
As of September 30, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Federal Department Receivables	\$183,417	\$59,942
Other Receivables	803,750	1,288,966
Due from Educational & General Fund	902,160	0
Total Assets	<u><u>\$1,889,326</u></u>	<u><u>\$1,348,908</u></u>
 LIABILITIES AND FUND BALANCE:		
Accounts Payable	\$25,150	\$1,158
Due to Educational & General Fund	0	1,181,658
Fund Balance	1,864,176	166,092
Total Liabilities & Fund Balance	<u><u>\$1,889,326</u></u>	<u><u>\$1,348,908</u></u>
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$397,908	\$1,082,247
Additions & Reductions:		
Current Year Revenues & Transfers in	10,537,424	7,624,957
Current Year Expenditures & Transfers out	(9,071,156)	(8,541,113)
Unappropriated	<u><u>\$1,864,176</u></u>	<u><u>\$166,092</u></u>

STARK STATE COLLEGE
Balance Sheet
Endowment Fund
As of September 30, 2024 and 2023

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS:		
Investments (SSC Foundation -TKM)	\$119,533	\$119,533
Due from Educational & General Fund	358,546	346,360
Total Assets	\$478,079	\$465,893
 FUND BALANCES:		
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	358,546	346,360
Presidential Scholarship	26,470	26,470
Total Fund Balance	\$478,079	\$465,893
 Changes in Fund Balance:		
Beginning Fund Balance		
Unappropriated	\$466,076	\$456,977
Additions & Reductions:		
Unappropriated Revenue & Transfers in	12,354	8,917
Current Year Expenditures & Transfers out	(352)	0
 Ending Fund Balance	 \$478,079	 \$465,893

NEW/REVISED STARK STATE COLLEGE POLICY

Name of Policy: 15-13-22 Academic Forgiveness

Approved by President's Cabinet on: October 2, 2024

New/Revised: Revised

History of the issue: This policy was revised slightly to change the word "criteria" to "policy."

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~~ **policy** 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 **the** 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: 15-13-25 Transfer and Articulation

Approved by President's Cabinet on: October 2, 2024

New/Revised: Revised

History of the issue: This policy was revised to provide updated websites, to change OTM to OT36 where needed, and also to include updated language to comply with state laws.

CURRENT/PROPOSED WORDING**POLICY:****State of Ohio's Transfer and Articulation Policy**

Stark State College abides by the Ohio Department of Higher Education Ohio Articulation and Transfer Policy. [[The Ohio Articulation & Transfer Policy: The Policy | Ohio Higher Ed](#)]

Institutional Transfer

The Ohio Department of Higher Education in 1990, following a directive of the 118th Ohio General Assembly, developed the Ohio Articulation and Transfer Policy to facilitate students' ability to transfer credits from one Ohio public college or university to another in order to avoid duplication of course requirements. A subsequent policy review and recommendations produced by the Articulation and Transfer Advisory Council in 2004, together with mandates from the 125th Ohio General Assembly in the form of Amended Substitute House Bill 95, have prompted improvements of the original policy. Additional legislation from the 125th Ohio General Assembly also initiated the development of a statewide system for articulation agreements among state institutions of higher education for transfer students pursuing teacher education programs.

Action by the 126th Ohio General Assembly led to the establishment of criteria, policies, and procedures for the transfer of technical courses completed through a career-technical education institution and standards for the awarding of college credit based on Advanced Placement (AP) test scores.

Legislation from the 130th Ohio General Assembly required public institutions of higher education to: use baseline standards and procedures in the granting of college credit for military training, experience, and coursework; establish an appeals process for resolving disputes over the awarding of credit for military experience; provide specific assistance and support to veterans and service members; adopt a common definition of a *service member* and *veteran*; and establish a credit articulation system in which adult graduates of public career-technical institutions who complete a 900 clock-hour program of study and obtain an industry-recognized credential approved by the Chancellor shall receive 30 college technical credit hours toward a technical degree upon enrollment.

While all public colleges and universities are required to follow the Ohio Articulation and Transfer Policy, independent colleges and universities in Ohio may or may not participate in the Transfer Policy. Therefore, students interested in transferring to independent institutions are encouraged to check with the college or university of their choice regarding transfer agreements. In support of improved articulation and transfer processes, the Ohio Department of Higher Education has established an articulation and transfer clearinghouse to receive, annotate, and convey transcripts among public colleges and universities. This system is designed to

provide standardized information and help colleges and universities reduce undesirable variability in the transfer credit evaluation process.

Please see the Ohio Articulation and Transfer Policy for additional information and appendices:

<https://www.ohiohighered.org/transfer/policy>

[https://dam.assets.ohio.gov/image/upload/transfercredit.ohio.gov/files/transfer/policy/OATN%20Policy%20Update%20\(as%20of%209.29.22\)-%20FINAL_11.1.22.pdf](https://dam.assets.ohio.gov/image/upload/transfercredit.ohio.gov/files/transfer/policy/OATN%20Policy%20Update%20(as%20of%209.29.22)-%20FINAL_11.1.22.pdf).

Application of Transfer and Articulated Credit

The Policy distinguishes between the acceptance and application of transfer and articulated credit by the receiving institution to the student's chosen program. Transfer credits accepted by the receiving institution will be posted to the student's record and transcript. Students will receive transfer credit for all college-level courses they have passed and/or for articulated credit for prior learning successfully completed as delineated in the Policy. From among the credits which have been posted to the student's record and appear on his or her transcript, the receiving institution, within the provisions of this Policy, will determine how credits will or will not be applied toward degree requirements at the receiving institution as follows:

- a. **Ohio Transfer 36 Module (OTM OT36):** It is assumed that a common body of knowledge, comprised of a subset or the complete set of an institution's general education curriculum, can be found in the Associate of Arts, Associate of Science, and baccalaureate degree programs offered at various institutions. An ~~OTM Ohio Transfer 36 OT36~~ can be drawn from this broader general education curriculum. Each institution has identified its ~~OTM Ohio Transfer 36 OT36~~ according to the ~~guidelines and learning outcomes~~ appended. Students enrolled in applied degree programs may choose to go beyond their degree requirements to complete the entire ~~OTM Ohio Transfer 36 OT36~~. Individuals who successfully complete the ~~OTM Ohio Transfer 36 OT36~~ at one public institution of higher education in Ohio will be considered to have met the ~~OTM Ohio Transfer 36 OT36~~ requirements of the receiving institution. Approved ~~OTM Ohio Transfer 36 OT36~~ courses, when taken individually, are also guaranteed for transfer among public higher education institutions on a course-by-course basis and are to be applied to the ~~OTM Ohio Transfer 36 OT36~~ of the receiving institution.
- b. **Transfer Assurance Guides (TAGs):** ~~Discipline-specific guides, or pathway guarantees, have been developed and explained in the Policy as advising tools, each containing selected courses from the existing Ohio Transfer Module, pre-major/beginning major courses (called TAG courses), advising notes, and foreign language requirement when appropriate. TAG courses are guaranteed to transfer and be applied to specific TAG-related degree/program requirements as equivalent courses. TAG courses are pre-major/beginning major courses that have been identified as common requirements across public bachelor's degree programs. They are guaranteed to transfer and apply to specific TAG-related degree/program requirements as equivalent courses.~~
- c. **Career-Technical Assurance Guides (CTAGs):** Built upon a similar philosophy as the TAGs, CTAGs facilitate the award and transfer of college credit in technical courses/programs among public institutions of learning, including secondary and adult career-technical institutions, colleges, and universities.
- d. **Military Transfer Assurance Guides (MTAGs):** College credit is guaranteed for service members with military training, experience, or coursework that is recognized by the American Council on Education (ACE) or ~~an institutional accreditor that was formerly a~~ regionally accredited military institution, such as Community College of the Air Force. Pathway guarantees (MTAGs) have been developed to ensure the applicability of equivalent courses toward specific degree and program requirements.
- e. **ITAGs (Industry-Recognized Credential Transfer Assurance Guides):** ~~Students meeting credentialing requirements, regardless of where the learning was achieved, will be eligible to earn credit for specified courses deemed equivalent by faculty and endorsed by Ohio's public institutions of higher education to the stated industry-recognized credential. ITAGs are not meant to replace Career-Technical Assurance Guides (CTAGs).~~

- f. **Apprenticeship Pathway Programs:** Technology-specific statewide articulation agreements in apprenticeship programs recognize non-traditional prior learning, for which college credit is awarded toward a technical associate degree.
- g. **Prior Learning Assessment (PLA):** Prior learning at the college-level that is acquired through means other than credit course enrollment (e.g., work experience; professional training; military training; or recognized examinations, certificates, and certifications) is assessed through a number of rigorous evaluation methods. Credit is awarded and applied within the scope of this Policy. ~~Credit transferred from public institutions is transferable on the same basis as if the credit had been earned through regular study at the awarding institution.~~ (See the Definitions section of this Policy, *Prior Learning* and *Prior Learning Assessment*.)
- h. **Advanced Placement (AP) Exams:** College credit is guaranteed for students who achieve an AP exam score of 3 or higher in accordance with the Course Alignment Recommendations.
- i. **College-Level Examination Program (CLEP):** College credit is guaranteed for students who achieve an established College-Level Examination Program (CLEP) test score for exams that have been endorsed statewide as college level. Statewide faculty panels aligned CLEP exams to equivalent ~~Ohio Transfer Module (OTM)~~ **Ohio Transfer 36 OT36** and Transfer Assurance Guide (TAG) courses, as appropriate. Specific endorsed alignments and scores for individual CLEP exams that are outlined in the College-Level Examination Program (CLEP) Endorsed Alignment Policies document. ~~are available on the Ohio Department of Higher Education website at <https://www.ohiohighered.org/transfer/clep>.~~
- j. **International Baccalaureate (IB) Exams:** Each public institution of higher education in Ohio provides a policy including the minimum scores and course/credit alignments for awarding college credit for successfully completed International Baccalaureate exams.
- k. **One-Year Option:** Adult learners are awarded technical course credit toward a general associate of technical studies degree for completing an occupational skills training program at an adult public career-technical education institution and the respective credential approved by the Chancellor.
- ~~l. **Associate to Baccalaureate Degree Pathways:** An associate degree holder from an Ohio public institution of higher education is able to apply his or her associate degree toward a baccalaureate degree program in an equivalent field at any baccalaureate degree-granting public institution of higher education.~~
- l. Ohio Guaranteed Transfer Pathways (OGTPs):** OGTP ensures that students who complete an associate degree in an OGTP area enter a bachelor's degree program with junior standing and are able to complete a bachelor's degree in an equivalent field in approximately 60 additional credit hours. The OGTP initiative builds upon the existing statewide credit transfer guarantees including the Ohio Transfer 36, Transfer Assurance Guides, Military Transfer Assurance Guides, and Career-Technical Assurance Guides. Baccalaureate degrees are typically completed in four semesters after earning an Associate of Arts or Associate of Science degree. This may not be true for transfer or native students who change programs of study or who fail to complete the appropriate prerequisite or general education courses that satisfy the OT36 or the broader general education or major requirements. For example, students who complete algebra-based or applied physics courses to satisfy the OT36 will find that they cannot transfer such courses to satisfy the requirements for a Bachelor of Science degree in physics or engineering. Appropriate lower-division courses that are prerequisite to upper-division requirements in a given program must additionally be completed by the transfer student.
- m. **Credit When It's Due:** Through the Credit When It's Due program, participating institutions collaborate to exchange the academic records of eligible transfer students to determine if their previously earned college credit is sufficient to be awarded an associate degree or certificate by applying credit before and/or after they began their current degree or certificate program.
- n. **Application of Credit to the Major, Minor, and Field of Concentration:** Other than the ~~Ohio Transfer Module (OTM)~~ **Ohio Transfer 36**, Transfer Assurance Guides (TAGs), Career-Technical Assurance Guides (CTAGs), Military Transfer Assurance Guides (MTAGs), Apprenticeship Pathway Programs, Advanced Placement (AP) Exams, the One-Year Option, and the ~~2+2 Programs~~ **Ohio Guaranteed Transfer Pathways (OGTPs)**, the application of credit for requirements in a specific academic major, minor, or field of concentration will be made on a course-by-course basis by the receiving institution.

- o. **Treatment of Upper- and Lower-Division Credit:** A course completed at one public institution of higher education and transferred to another will be applied to the student's degree objective in the same manner as its equivalent course at the receiving institution.
- p. **Applied Associate Degrees:** Applied degree graduates who transfer to an Associate of Arts (AA), Associate of Science (AS), or Bachelor's degree program typically must complete additional general education courses to satisfy the general education requirements. Individual **OT36** courses completed will transfer and apply toward the ~~OTM~~ **Ohio Transfer 36 OT36** of the receiving institution.
- q. **Non-Traditional Credit and Electives:** Non-traditional credit transfers as an equivalent course(s) when available at the receiving institution. If there are no equivalent courses and the courses are not applicable to the TAG, CTAG, MTAG, ~~OTM~~ **Ohio Transfer 36 OT36**, General Education Requirements, or specific program requirements, such courses will transfer or articulate as free or general electives when they exist in a program.

Name of Policy: 15-16-16 Artificial Intelligence

Approved by President's Cabinet on: November 6, 2024

New/Revised: Revised

History of the issue: This policy was reviewed to ensure it is not duplicative of existing policies and not overly burdensome. Numerous existing policies already cover the key elements of the policy, and the revisions greatly simplify the policy.

CURRENT/PROPOSED WORDING

POLICY:

All users must use generative AI chatbots and AI tools in accordance with all other policies of the College, including but not limited to 15-13-26 Academic Honesty and Integrity, 15-13-38 Departmental Academic Policy, 15-14-27 Code of Ethics and Professional Behavior, 15-15-05 Use of College Computing and Information Resources, 15-15-07 Electronic Communications, 15-16-15 Cybersecurity, 15-19-04 Student Education Records, and 15-19-10 Student Code of Conduct. Employees are required to proofread all content obtained from any AI source and delete their queries when finished.

This policy is intended to assist faculty, administration, ~~and~~ staff, and students of Stark State College in understanding and complying with the acceptable use of Artificial Intelligence (AI) and generative AI. These guidelines and controls are to protect confidential and/or sensitive data and information by preventing its entry or transfer into cloud-based data processing and transformation software and services. Only such services directly controlled by the College, contracted services, or other authorized/approved services are permitted for use with confidential and/or sensitive data and information. These procedures aim to mitigate the risks associated with unauthorized access, data leakage, and potential compliance violations.

(A) ~~Scope. These procedures apply to all employees, contractors, students, and other authorized users that handle College data and information, as well as any external vendors or service providers that have access to College systems and/or data.~~

(B) ~~Definition of Confidential and/or Sensitive Data and Information (CSDI). Data and information that must be protected due to law, regulation, or other responsibility, in order to protect the College and/or parties to whom the information pertains. This includes, but is not limited to, confidential data, protected data and information, personally identifiable information (PII), credit card information, information protected by FERPA or HIPPA ~~HIPAA~~, and copyrighted or trademark data. Also, for purposes of this policy, the name "Stark State College" or any variation, abbreviation, or likeness thereof falls under the definition of CSDI.~~

(C) ~~Risks. While we remain committed to adopting new technologies to aid our mission when possible, we also understand there are risks. These risks include uncertainty about who owns the AI-created content as well as security/privacy concerns. Understand that in most cases, the data you share is not private and will be accessible by external parties hosting the GenAI-based tools. Risks include security/privacy concerns. In most cases, shared data is not private and will be accessible by external parties hosting AI-based tools.~~

STARK STATE COLLEGE
Budget Revision #1
Unrestricted Educational & General
For the 12 Months Ending June 30, 2025

	<u>Proposal 11/13/24</u>		<u>Original 5/8/24</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>
REVENUES:						
State Appropriations	\$32,410,285	44.9%	\$32,410,285	44.5%	0	0.0%
Student Fees	35,900,836	49.7%	35,900,836	52.7%	0	0.0%
Private Gifts & Grants	350,000	0.5%	350,000	0.5%	0	0.0%
Governmental Grants & Contracts	0	0.0%	0	0.2%	0	0.0%
Sales & Services: Educational Activities	19,000	0.0%	19,000	0.0%	0	0.0%
Indirect Costs	236,000	0.3%	236,000	0.3%	0	0.0%
Other Sources	3,323,358	4.6%	3,223,358	2.1%	100,000	3.1%
Total Revenues	\$72,239,479	100.0%	\$72,139,479	100.3%	\$100,000	0.1%
OTHER ADDITIONS:						
Transfers in	\$50,000	0.1%	\$50,000	0.4%	0	0.0%
Total Revenues & Other Additions	\$72,289,479	100.1%	\$72,189,479	100.6%	\$100,000	0.1%
EXPENDITURES:						
Personnel Services	36,162,103	50.1%	36,162,103	53.8%	\$0	0.0%
Employee Benefits	12,667,256	17.5%	12,667,256	19.2%	\$0	0.0%
Supplies	1,547,336	2.1%	1,547,336	1.9%	\$0	0.0%
Travel	406,960	0.6%	406,960	0.5%	\$0	0.0%
Information & Communications	2,005,043	2.8%	2,005,043	2.8%	\$0	0.0%
Maintenance & Repairs	3,797,754	5.3%	3,797,754	6.0%	\$0	0.0%
Miscellaneous	12,268,026	17.0%	12,242,915	9.9%	\$25,111	0.2%
Capital Equipment	690,000	1.0%	690,000	0.6%	\$0	0.0%
Total Expenditures	\$69,544,479	96.3%	69,519,368	94.8%	\$25,111	0.0%
OTHER REDUCTIONS:						
Non-Mandatory Transfers (Tech & Facilities Fee)	\$2,670,111	3.7%	\$2,670,111	5.2%	0	0.0%
Total Expenditures & Other Reductions	\$72,214,590	100.0%	\$72,189,479	100.0%	\$25,111	0.0%
NET INCREASE (DECREASE) IN FUND BALANCE	\$74,889	0.1%	\$0	0.6%	\$74,889	

This Budget Revision #1 will leave the Bookstore and Food Service Auxiliary with an estimated surplus of \$22,000.

RESOLUTION
**Concerning participation in the Stark County Schools/
 Ohio Schools Consortium**
Electric Service RFP

AUTHORIZING STARK STATE COLLEGE, ACTING JOINTLY AS A MEMBER OF THE OHIO SCHOOL CONSORTIUM (“CONSORTIUM”), TO ISSUE A REQUEST FOR PROPOSAL FOR THE PURCHASE OF COMPETITIVE RETAIL ELECTRIC SERVICE FROM THE LOWEST AND BEST BIDDER SUBMITTED TO THE CONSORTIUM AND AUTHORIZING THE BOARD TO PURCHASE COMPETITIVE RETAIL ELECTRIC SERVICE FROM SUCH BIDDER.

The members of the Consortium for retail electric service procurement are Metropolitan Educational Technology Association, the Ohio Mid-Eastern Regional Education Service Agency, the Stark County Schools Council of Governments, Columbus City Schools, and South-Western City Schools.

WHEREAS, the 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 Ohio Schools Consortium, to conduct a Request for Proposal (“RFP”) for competitive electric service; and

WHEREAS, through prior RFP processes, the Consortium has selected the lowest and best bids submitted in response to RFPs; and the College has previously elected to enter into a Master Supply Agreement with the lowest and best bidder for competitive retail electric service for all of the College's electric supply; and

WHEREAS, the Consortium intends to issue a new RFP for competitive retail electric service commencing on or about the meter read date of the July 2025 billing cycle with an initial contract term of two (2) or three (3) years, and the option to extend the contract for additional periods agreed to by the parties for a total contract term not to exceed five (5) years; and

WHEREAS, the 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 President or the President’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 electric service for all of the College’s electric supply.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF STARK STATE COLLEGE as follows:

Section 1. The Board of Trustees of the 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 electric service commencing on or about the meter read date of the July 2025 billing cycle with an initial contract term of two (2) or three (3) years, and the option to extend the

contract for additional periods agreed to by the parties for a total contract term not to exceed five (5) years.

Section 2. The Board of Trustees of the College does hereby authorize the President or President's designee to execute a Master Supply Agreement between the College and the lowest and best bidder in the RFP so long as the President or their appointee finds that the price reflects the results of a public and competitive RFP process.

Section 3. The Board of Trustees hereby directs the CFO/Treasurer to determine if the College has sufficient funds to certify this resolution and, if the CFO/Treasurer so finds, to certify this resolution.

This resolution is being enacted on the 13th day of November, 2024.

Harun Rashid
Chair, Board of Trustees

Para M Jones, Ph.D.
President

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 said College on the 13th day of November 2024; (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 sufficient unencumbered reserves, when combined with estimated revenue from all other sources available to the College at the time of certification, that 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 (d) this Certificate covers the term of the Master Supply Agreement including any allowable extensions.

Dated: November 13, 2024

STARK STATE COLLEGE

Kevin D. Gardner, CFO/Treasurer

Para M. Jones, President

Harun Rashid, Board Chair

Resolution
To Approve the 2024 Efficiency Report
November 13, 2024

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 2024 Efficiency Report to the Chancellor of Higher Education.

This resolution is being enacted on this 13th day of November, 2024.

Harun Rashid
Chair, Board of Trustees

Para M. Jones, Ph.D.
President

Treasurer's Notes

2024 Statewide Efficiency Report

11/13/2024

- The questions about FY24 were not given to the institutions until September 20, 2024 which was after the end of FY24. Most of the questions were simplified from prior year reports. There were no new requirements to be reported this year due to changes in law.
- The Chancellor is using the annual efficiency report to ask about how distance learning is impacting our capital planning and facility usage as he did a year ago. We were able to report that we have repurposed computer lab space as demand declines to create space for needed lecture rooms for in-demand programs.
- The College has been actively pursuing collaboration with other regional institutions on a regular basis. These activities were reported under the Regional Compacts section. Our previous response was adequate, and the Chancellor did not require a more formal connection to the Regional Compact of which we are a member. As such, we are reporting in a similar manner.
- Three of the four categories in the Textbook Affordability section declined in cost to the students from last year (New Textbooks, Used Textbooks and Rental Textbooks). We continue to expand the use of OER materials and Inclusive Access.
- The Chancellor is again 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.



FY24 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.

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: **Alex Penrod**, Special Assistant to the Chancellor for External Affairs, 614-995-7754 or apenrod@highered.ohio.gov. Please provide your institution’s efficiency report by **Friday, November 15, 2024** via email.



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.



Insert College/University Name Here

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. How do expenditures on instruction and academic support benefit your institutional mission and priorities?

The Mission Statement of the College is “Stark State College positively influences the life of each student and our communities by providing access to high-quality, relevant, and affordable education.” The Vision Statement specifies that the College aspires to be Ohio’s leading community college in fostering student success and community prosperity through innovation, responsiveness, and partnerships. Expenditures on instruction and academic support are the primary means of providing high-quality, relevant and affordable education. Student success is fostered by expenditures on academic support. To meet the needs of the community as a whole, instructional and academic support expenditures are also used to respond to the needs of local employers through workforce partnerships. The majority of the College’s expenditures are focused on student success through instruction and academic support.

2. Other than HEI, 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

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

We continue to evaluate opportunities to lease unused or underutilized space to generate revenue to help offset operating costs. This year we have also evaluated two satellite locations to determine the feasibility of moving the academic programs to our main campus. The decision was made to move one program from its current location, and the other program will remain where it is until suitable space is available in a new location. These decisions are subject to change. Additionally, the decision was made to keep a satellite location open instead of selling the property and relocating the activities to the main campus, to support the local schools which have joint activities with the College and to maintain lecture space for an academic program which will be difficult to relocate.

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

Enrollment trends include increases to the CCP population who are taking most of their classes in the high schools we partner with under CCP MOU's. We are also seeing web-based classes being chosen by students over computer lab-based classes. We are continuing to renovate underutilized areas of the College for programs which are growing and need additional lab space. Underutilized computer labs are being converted to much needed lecture rooms which also creates an efficiency by reducing the need to replace the computers.

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.



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 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 17 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 Workforce Development. 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. We meet work hospitals, businesses, and



	<p>other industries to discuss their workforce needs and identify ways that we can address them. For example, we partnered with Summa Health on their SMART Start program and Akron Children’s Hospital on their Career Launch program, Ariel Inc., and Plumbers and Pipefitters unions. Employees at our workforce partners are enrolled in our degree programs as part of the programs offered to them. Stark State also supports prior learning assessment, including ITAGS, as a means to support workforce educational needs. We recently received a grant in nursing to assist with increasing the percentage of underrepresented students in the field.</p>
Sharing resources to align educational pathways and to increase access within the region	<p>We are increasing CCP pathways, Career Tech pathways and university transfer articulation agreements. We are also submitting/resubmitting courses for approval for OT36, TAG, CTAG, MTAG, ITAG, and OGTP. We participated in a statewide grant to create educational pathways with private colleges/universities across the state.</p>
Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region	<p>We share proprietary Cost/FTE data with colleges in the Compact to identify cost drivers that may be out of line with our peers. We partner with Clark State to offer a joint judicial affairs degree program as well as certificates. We share a physical library with Kent State-Stark campus. We also support Kent State-Stark students publishing in our Stark Voices newsletter due to Kent State-Stark no longer offering a Writing Center for their students. We also partner with Kent State-Stark on a joint Student Leadership Academy as well as campus supported student events.</p>
Enhancing career counseling and experiential learning opportunities for students	<p>We offer career fairs on campus that link students to employers within their respective fields. We participate in the Northeast Ohio regional job fair. We partner with Kent State-Stark on a student leadership academy. Students are offered the opportunity for mock interviews to support their employment skills. We also offer apprenticeship, service-learning, practicum, and clinical rotations for students. Students enroll into one of our career communities at the College and receive career counseling from Career Services to assist with selection of major.</p>
Collaboration and pathways with information technology centers, adult basic and literacy education programs and school districts	<p>We partner with many high schools for College Credit Plus with around seven of the school districts offering the full associate’s degree to their students. We serve as a sister college to East Community Learning Center. We provide tours to middle school and high school students and discuss possible career pathways with them.</p>
Enhancing the sharing of resources between institutions to expand capacity	<p>We share a physical library with Kent State University-Stark location. Kent State-Stark students are publishing in our Student Voices newsletter.</p>



and capability for research and development	
Identifying and implementing the best use of university regional campuses	We share a physical library with Kent State University-Stark location. Kent State-Stark students are publishing in our Student Voices newsletter. We meet with representatives from Kent State-Stark each semester to discuss ways that we can increase our partnership. This year we jointly offered a Fall Fest for students. We also jointly offer a student learnership academy as well as other celebrations for students.
Other initiatives not included above	We partner with colleges and universities within the region on grants that support articulation agreements/partnerships and programs to meet economic development and workforce needs. We extend an invitation to community members for college events, such as STEM Day and guest speaker events.

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: Kent-State University: Stark Campus

Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.)	Please include an explanation of this shared service.	Monetary Impact from Shared Service
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
Academic	We partner for student events, Student Leadership Academy, and publication of Stark Voices for students.	No Change
Academic	We created a common walking trail.	No Change
Best Practice	Employees and students can use KSU-Stark’s recreational center	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 and Reducing Textbook Costs for Students

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.

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.

Your institution’s submission of information via the annual Efficiency Report is used to satisfy these statutory requirements. **Please attach one spreadsheet with two tabs.** The first tab should include the analysis of textbook costs developed by your institution as shown in Table 1 below. The second tab should include the analysis of the number of courses that utilized other sources of information as shown in Table 2 below.

Table 1	
Category	Amount
Average cost for textbooks that are new	
Average cost for textbooks that are used	
Average cost for rental textbooks	
Average cost for eBook	

Table 2	
Category	Number of Courses
Did not require students to purchase course materials; includes OER and/or institutionally provided materials	
Exclusively used OER materials	
Used OER materials together with purchased course materials	
Provided course materials through inclusive access	

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.

Initiative	Explanation of Initiative	Cost Savings to Students
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

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

Bruce Wyder, Director of Budget – bwyder@starkstate.edu

Section III: Policy Reforms

Special Purpose Fees Policy

Limitations on increases in instructional and general fees have traditionally been set by the General Assembly within biennial operating budgets. Limitations on special purpose fee increases, alternatively, are fairly new beginning with Am. Sub. HB 49 of the 132nd General Assembly. Section 381.160 of Am. Sub. HB49 precluded increases in special purpose fees and establishing new special fees, at universities, except for certain categories of fees specifically exempted in law from the fee limitations. Am. Sub. HB 166 of the 133rd General Assembly continued the special purpose fee restriction but additionally required the Chancellor to review and approve new special purpose fees and increases in existing special purpose fees at universities and community colleges. This same level of special purpose fee restraint has been continued in every biennial budget since, including the current biennial budget Am. Sub. HB 33 (Section 381.260(A)(1)(c)).

1. Please include a table that separately shows general and special fee totals for each of the past five years.



General and special fee totals for each of the past five years
Stark State College
FY2020-FY2024

Account	Fee	FY2020	FY2021	FY2022	FY2023	FY2024
5230	General Fall	4,205,359.75	4,355,808.30	4,303,545.15	4,912,278.76	5,181,085.15
5232	General Spring	3,800,872.80	3,840,643.35	3,938,013.95	4,195,713.57	4,580,350.50
5233	General Summer	840,962.15	717,801.25	764,669.38	855,725.98	826,847.76
	General Fee portion of Tuition	8,847,194.70	8,914,252.90	9,006,228.48	9,963,718.31	10,588,283.41
5240	NonResident Fall	127,645.50	117,162.00	139,870.50	128,290.50	133,644.00
5242	NonResident Spring	123,969.00	118,680.00	128,742.00	140,416.50	122,485.50
5243	NonResident Summer	32,914.77	28,547.11	29,404.14	20,932.39	26,477.97
5250	Selective Service Fall	10,578.00	867.00	59,404.50	11,317.50	(36,859.50)
5252	Selective Service Spring	258.00	9,401.40	74,110.50	10,255.50	(73,659.00)
5253	Selective Service Summer	4,001.16	1,546.45	1,965.62	1,546.54	(1,159.54)
5262	App/Matriculation Fee	664,929.49	571,085.00	791,248.80	567,113.60	258,226.40
5263	Welding Lab Fee	66,793.35	70,228.80	103,728.34	50,842.86	74,400.00
5264	Culinary Supplies	28,745.06	22,615.46	21,358.04	21,453.57	32,110.00



5265	Dietetic Supplies	1,575.00	1,350.00	1,575.00	-	1,350.00
5266	Law Enforcement Academy	41,600.00	36,800.00	38,400.00	12,000.00	16,800.00
5267	Commercial Driver's License	200,797.36	366,673.68	374,494.17	200,983.72	258,997.87
5268	Judicial Court Reporting Fee	2,298.81	3,956.83	6,101.44	942.50	3,360.00
5269	PHYSICAL THERAPIST ASSISTANT FEE	1,659.00	2,291.00	1,501.00	1,738.00	1,920.00
5273	Late Fee	61,279.81	58,202.85	49,813.39	55,310.00	61,350.00
5275	Student Locker Fee	173.25	18.00	54.00	99.00	76.50
5276	Parking Fines	3,500.00	30.00	555.00	345.00	255.00
5277	Parking Permits	500.00	250.00	410.00	1,770.00	1,400.00
5278	Credit By Exam	3,745.60	16,007.79	3,906.26	2,398.78	681.10
5280	Nursing Test	158,762.00	190,219.16	198,698.98	99,959.92	53,135.00
5282	Background Check Fee	131,696.94	113,943.15	123,631.29	120,786.10	130,060.00
5283	HVAC Test	347.82	827.14	804.95	200.00	40.00
5286	Respiratory Care Practicum	11,067.00	11,475.00	12,825.00	8,775.00	10,220.00
5287	Maintenance & Security	663,497.97	604,591.81	582,125.51	559,880.05	552,123.93
5288	Liability Insurance	19,066.29	18,583.04	19,448.14	19,575.50	17,329.00



5289	Health Record Management Fee	13,533.14	13,764.62	7,175.66	6,894.00	2,142.00
5290	Facility Fee Fall	53,900.00	52,500.00	53,900.00	54,600.00	51,100.00
5292	Facility Fee Spring	59,500.00	57,400.00	61,600.00	62,300.00	58,800.00
5293	Facility Fee Summer	26,485.25	20,587.20	23,087.72	27,705.38	22,340.93
5294	Distance Learning Fee	652,259.66	865,195.83	772,369.51	762,160.58	773,838.23
5295	Surgical Technology Course Fee	3,553.00	4,180.00	2,926.00	4,731.00	4,351.00
5296	Nursing Test ATI	-	-	66,629.04	243,148.16	324,775.70
	Other "general" and special fees	3,170,632.23	3,378,980.32	3,751,864.50	3,198,471.65	2,882,112.09

Note: FY2024 Selective Service Fees were negative due to canceling erroneous prior year charges to CCP students.

- 2. 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.**

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.

1. We have many grants that are designed to support student retention and completion.

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.

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.

1. Rework the funding model to apply to the current higher education environment
2. Simplify the reporting processes by streamlining requirements, not requiring us to report on every policy, pull data from one report submitted to ODHE that is being used in other reports, or provide funding to assist with the increase in reporting processes.
3. Streamline the process for community colleges to offer bachelor's degrees to resemble that of universities given that the university process to offer associate degrees is the same as community colleges.

Thank you for completing the FY24 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.

TABLE 1

Stark State College Textbook Analysis	<u>FY2024</u>	<u>FY2023</u>	<u>Change</u>	<u>% Chg.</u>	<u>Notes</u>
Average cost for textbooks that are new	\$ 94.28	\$ 110.00	\$ (15.72)	-14.3%	Switched higher cost materials from physical to Inclusive Access
Average cost for textbooks that are used	\$ 78.18	\$ 84.00	\$ (5.82)	-6.9%	Spring buyback was better than from the prior year, providing a better depth of supply.
Average cost for rental textbooks	\$ 73.30	\$ 76.00	\$ (2.70)	-3.6%	Average cost declined due to change in mix of titles rented
Average cost for eBook	\$ 64.00	\$ 57.00	\$ 7.00	12.3%	Cost is determined by publisher's rates

TABLE 2	
Category	Number of Courses
Did not require students to purchase course materials; includes OER and/or institutionally provided materials	46
Exclusively used OER materials	26
Used OER materials together with purchased course materials	0
Provided course materials through inclusive access	98

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2023 – November 4, 2024

REPORTED CRIME STATS FOR CLERY ACT			
<i>Required to report these statistics to Department of Education once a year.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
MURDER	On Campus	0	0
	Satellite Location	0	0
MANSLAUGHTER	On Campus	0	0
	Satellite Location	0	0
SEX OFFENSES: <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	0	0
	Satellite Location	0	0
ARSON	On Campus	0	0
	Satellite Location	0	0
MOTOR VEHICLE THEFT	On Campus	0	1
	Satellite Location	0	0
DOMESTIC VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
DATING VIOLENCE*	On Campus	0	0
	Satellite Location	0	0
STALKING*	On Campus	1	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	1	1
	Satellite Location	2	0
WEAPONS POSSESSION	On Campus	0	0
	Satellite Location	1	0
TOTALS		5	2
*The following statistics have been added to maintain compliance with the Campus SAVE Act.			
REPORTED CRIME STATS FOR STARK STATE COLLEGE			

STARK STATE COLLEGE - CRIME STATISTICS REPORT

January 1, 2023 – November 4, 2024

<i>These statistics are reported to the College Community for their awareness.</i>			
CATEGORY	VENUE	2023 Statistics	2024 Statistics
CRIMINAL DAMAGING	On Campus	0	0
	Satellite Location	0	1
THEFT	On Campus	1	2
	Satellite Location	1	0
IDENTITY THEFT	On Campus	0	0
	Satellite Location	0	0
ASSAULT	On Campus	0	1
	Satellite Location	0	0
INDUCING PANIC	On Campus	0	0
	Satellite Location	1	0
MENACING/VERBAL THREATS	On Campus	1	0
	Satellite Location	1	0
HARASSMENT	On Campus	2	0
	Satellite Location	0	0
DISRUPTIVE BEHAVIOR	On Campus	8	2
	Satellite Location	2	2
INDECENT EXPOSURE	On Campus	0	0
	Satellite Location	0	1
TOTALS		17	9

NOTE 2023:

- 23-0004 – Disruptive Behavior (Main S – Bus Office)
- 23-0005 – Disruptive Behavior (Akron Satellite)
- 23-0037 – Weapon Possession (Akron Satellite)
- 23-0042 – 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)
- 23-0122 – Drug-Related Violation (Canton Satellite)
- 23-0126 – Theft (Main)
- 23-0130 – Disruptive Behavior (Main)
- 23-0133 – Disruptive Behavior (Main)
- 23-0134 – Drug-Related Violation (Main)
- 23-0139 – Drug-Related Violation (Canton Satellite)
- 24-0001 – Disrupt. Behavior (Main) Occur. 12/22/23

NOTE 2024:

- 24-0035 – Indecent Exposure (Off-Campus)
- 24-0044 – Disruptive Behavior (Akron)
- 24-0050 – Crim Damage (Whipple Auto Shed)
- 24-0056 – Motor Vehicle Theft (Main)
- 24-0066 – Assault (Akron)
- 24-0071 – Theft (Main)
- 24-0083 – Disruptive Behavior (Main)
- 24-0093 - Disruptive Behavior (Canton)
- 24-0100 – Disorderly Conduct (Canton)
- 24-0104 – Theft (Main)
- 24-0108 – Drug-Related Violation (Main)

Stark State College				
Out-of-State Travel Authorizations				
Employee	Attending	Where	When	Expense
Danette Bosh Alexander	American Association of Community College Future Leaders Institute	Washington DC	Oct 7-9	\$3,475
Charles McDowell	General Motors National Conference*	Detroit, MI	Oct 13-16	\$2,150
Sam Renfroe	CASE Community College Grant Professionals Conference	Baltimore MD	Oct 16-17	\$1,545
* Grant funded ** Program Requirement *** Strategic Excellence Award				

**2024-2025 Calendar of
Board Meetings and Events**

<i>DATES</i>	<i>MEETING/EVENT</i>	<i>TIME</i>	<i>LOCATION</i>
NOVEMBER, 2024			
13	Wednesday	BOARD MEETING	8 a.m. S304
DECEMBER, 2024			
11	Wednesday	BOARD MEETING	8 a.m. TBD
17	Tuesday	One Year Certificate Ceremony	6 p.m. M100/101
JANUARY, 2025			
5	Sunday	Commencement Ceremony	2 p.m. Canton Civic Center
8	Wednesday	BOARD MEETING	8 a.m. TBD
FEBRUARY, 2025			
12	Wednesday	BOARD MEETING	8 a.m. TBD
MARCH, 2025			
12	Wednesday	BOARD MEETING	8 a.m. TBD
APRIL, 2025			
9	Wednesday	BOARD MEETING	8 a.m. TBD
MAY, 2025			
14	Wednesday	BOARD MEETING	8 a.m. TBD
18	Sunday	Commencement Ceremony	2 p.m. Canton Civic Center
JUNE, 2025			
11	Wednesday	BOARD MEETING	8 a.m. TBD
JULY, 2025			
9	Wednesday	BOARD MEETING	8 a.m. TBD
AUGUST, 2025			
13	Wednesday	BOARD MEETING	8 a.m. TBD
SEPTEMBER, 2025			
10	Wednesday	BOARD MEETING	8 a.m. TBD
OCTOBER, 2025			
8	Wednesday	BOARD MEETING	8 a.m. TBD
NOVEMBER, 2025			
12	Wednesday	BOARD MEETING	8 a.m. TBD
DECEMBER, 2025			
10	Wednesday	BOARD MEETING	8 a.m. TBD