



Columbus Fiscal Health Report

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Actual 2022-23	Budget 2023-24
CREDIT HOURS						
Undergraduate	32,624	28,639	24,057	23,305	21,112	22,436
Graduate	1,225	1,789	1,782	1,847	1,468	1,258
Professional	-	-	-	-	-	-
Total	33,849	30,428	25,839	25,152	22,580	23,694
Actual SSII and Fall 2023						12,099
Percent of Budget						51%
REALLOCATION FUNDING						
GENERAL FUND INCOME AND EXPENSE						
Income						
Student Fees	11,061,259	10,095,221	8,775,446	8,662,167	7,706,997	8,070,412
State Appropriation	5,448,255	5,208,632	5,515,302	5,634,326	5,634,326	5,719,650
Other Revenue	503,635	379,975	281,712	247,790	301,559	254,828
Transfers Between RCs	(225,049)	(311,246)	(341,491)	(71,434)	(228,776)	(68,434)
ICR	854	428	1,304	-	2,119	-
Subtotal	16,788,953	15,373,009	14,232,274	14,472,849	13,416,224	13,976,456
Assessments	(2,930,076)	(2,697,718)	(2,701,548)	(2,584,036)	(2,584,036)	(2,712,234)
Total Income	13,858,877	12,675,291	11,530,726	11,888,813	10,832,188	11,264,222
Expense						
Compensation	11,778,490	10,969,898	10,641,616	10,229,579	10,111,873	10,719,450
Financial Aid	633,474	74,308	60,783	113,465	148,748	104,650
General S & E	1,182,757	903,910	929,677	1,038,269	1,153,154	(30,757)
Travel	111,720	9,300	13,325	9,300	21,434	28,575
Capital	28,006	15,958	20,601	11,567	23,918	11,567
Transfers	600,690	494,574	33,525	486,633	(646,355)	430,737
Total Expense	14,335,137	12,467,948	11,699,528	11,888,813	10,812,772	11,264,222
Net Operating	(476,261)	207,343	(168,802)	-	19,416	-
FUND BALANCE						
Beginning Fund Balance	479,849	3,588	210,745		41,943	
Change from Operations	(476,261)	207,343	(168,802)		19,416	
Ending Fund Balance	3,588	210,931	41,943		61,359	
Non-General Funds						
Agency	8,255	58,091	41,544		38,297	
Auxiliary	92,244	170,788	145,552		79,880	
Contracts & Grants	2,212	(3,240)	(117,504)		(44,685)	
Designated	392,002	402,916	465,867		423,476	
Restricted	27,744	31,989	33,521		32,648	
Total Non-General	522,457	660,544	568,979		529,615	
Total Fund Balance	526,045	871,475	610,922		590,974	
TRUSTEES 3% INCOME SHORTFALL RESERVE						
Requirement	434,834	403,620	394,946	356,664	356,664	337,927
Actual	434,834	403,620	394,946	356,664	356,664	337,927
FTE - ALL FUNDS						
Academic				63.00		60.00
Professional				22.81		28.81
Biweekly				17.00		14.00
Total Total	-			102.81		102.81

*FY 21-22 Actual beginning fund balance now includes entry done on 1299906/9896 for recording GASB87 for real estate Leases, Doc# 90199497