

Columbus Fiscal Health Report

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Actual 2023-24	Budget 2024-25
CREDIT HOURS						
Undergraduate	28,639	24,057	21,112	22,436	21,892	23,843
Graduate	1,789	1,782	1,468	1,258	1,323	1,160
Professional	-	-	-	-	-	-
Total	30,428	25,839	22,580	23,694	23,215	25,003
Actual SSII and Fall 2024						12,801
Percent of Budget						51%
REALLOCATION FUNDING						
GENERAL FUND INCOME AND EXPENSE						
Income						
Student Fees	10,095,221	8,775,446	7,706,997	8,070,412	7,985,368	8,591,567
State Appropriation	5,208,632	5,515,302	5,634,326	5,719,650	5,719,650	5,719,650
Other Revenue	379,975	281,712	301,559	254,828	303,045	273,003
Transfers Between RCs	(311,246)	(341,491)	(228,776)	(68,434)	(82,921)	(143,717)
ICR	428	1,304	2,119	-	14,183	-
Subtotal	15,373,009	14,232,274	13,416,224	13,976,456	13,939,324	14,440,503
Assessments	(2,697,718)	(2,701,548)	(2,584,036)	(2,712,234)	(2,712,234)	(3,393,913)
Total Income	12,675,291	11,530,726	10,832,188	11,264,222	11,227,090	11,046,590
Expense						
Compensation	10,969,898	10,641,616	10,111,873	10,719,450	10,568,939	10,550,016
Financial Aid	74,308	60,783	148,748	104,650	137,298	104,650
General S & E	903,910	929,677	1,153,154	(30,757)	1,271,136	(448,389)
Travel	9,300	13,325	21,434	28,575	26,312	28,575
Capital	15,958	20,601	23,918	11,567	60,507	11,567
Transfers	494,574	33,525	(646,355)	430,737	(811,158)	800,171
Total Expense	12,467,948	11,699,528	10,812,772	11,264,222	11,253,034	11,046,590
Net Operating	207,343	(168,802)	19,416	-	(25,944)	-
FUND BALANCE						
Beginning Fund Balance	3,588	210,745	41,943		61,359	
Change from Operations	207,343	(168,802)	19,416		(25,944)	
Ending Fund Balance	210,931	41,943	61,359		35,415	
Non-General Funds						
Agency	58,091	41,544	38,297		34,568	
Auxiliary	170,788	145,552	79,880		108,010	
Contracts & Grants	(3,240)	(117,504)	(44,685)		(69,778)	
Designated	402,916	465,867	423,476		333,710	
Restricted	31,989	33,521	32,648		22,101	
Total Non-General	660,544	568,979	529,615		428,611	
Total Fund Balance	871,475	610,922	590,974		464,027	
TRUSTEES 3% INCOME SHORTFALL RESERVE						
Requirement	403,620	394,946	356,664		337,927	
Actual	403,620	394,946	356,664		337,927	
FTE - ALL FUNDS						
Academic				60.00		56.50
Professional				28.81		34.50
Biweekly				14.00		16.00
Total Total				102.81		107.00

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