

**Jackson College**  
**Board of Trustees Meeting**  
**Fall Planning Session - Friday, October 22, 2021**  
**8:00am-12:00pm**  
**Zoom**



TIME	AGENDA
8:00am	1.0 Call to Order & Pledge of Allegiance
8:02am	2.0 Consideration of Additional Items Overview of the Day
8:05am	3.0 Public Comments (Note: comments are limited to 5 minutes)
8:10am	4.0 Context Setting
8:15am	5.0 Operating Budget Review <ul style="list-style-type: none"> <li>5.1 FY '22 Budget – Q1 Report</li> <li>5.2 HEERF Funding</li> <li>5.3 Single Audit Review – Student Balances</li> </ul>
8:30am	6.0 College Program Features: <ul style="list-style-type: none"> <li>6.1 Jason Valente – Advancement</li> </ul>
8:45am	BREAK
9:00am	6.2 Jeremy Frew – CEP Program
9:15am	6.3 Cindy Allen – HR/Talent
9:30am	6.4 Darrell Norris – Student Housing
9:45am	BREAK
10:00am	7.0 Monitoring Report Schedule & Progress to Date
10:25am	8.0 Diversity, Equity & Belonging
10:45am	BREAK
11:00am	9.0 Facilities Report
11:20am	10.0 Other Board Items
11:40am	11.0 Plus/Delta
12:00pm	12.0 Adjourn

# JOINT LEGISLATIVE AGENDA FOR THE 117th CONGRESS (2021-2022)

Advancing America's Community Colleges





## COMMUNITY COLLEGE FACTS & STATS

<b>Total Number of Community Colleges</b> <ul style="list-style-type: none"> <li>• 1,050</li> </ul>	<b>Representation of Community College Students Among Undergraduates</b> <ul style="list-style-type: none"> <li>• 41% All U.S. Undergraduates</li> </ul>
<b>Total Enrollment (Fall 2018)</b> <ul style="list-style-type: none"> <li>• 6.8 million Credit</li> <li>• 5.0 million Non-credit</li> <li>• 11.8 million Total</li> </ul>	<b>Degrees and Certificates Awarded (2017-2018)</b> <ul style="list-style-type: none"> <li>• 881,119 Associate Degrees</li> <li>• 618,772 Certificates</li> </ul>
<b>Students Enrolled for Credit (full-time and part-time)</b> <ul style="list-style-type: none"> <li>• 2.4 million Full-time (36%)</li> <li>• 4.4 million Part-time (64%)</li> </ul>	<b>Student Demographics</b> <ul style="list-style-type: none"> <li>• 57% Women</li> <li>• 43% Men</li> <li>• 28 - Average Age</li> <li>• 29% First Generation</li> <li>• 26% Parents</li> <li>• 5% Veterans</li> </ul>
<b>Race and Ethnicity</b> <ul style="list-style-type: none"> <li>• 45% White</li> <li>• 13% Black or African American</li> <li>• 26% Hispanic or Latino</li> <li>• 6% Asian/Pacific Islander</li> <li>• 1% Native American or Alaska Native</li> </ul>	<b>Working Students</b> <ul style="list-style-type: none"> <li>• 31% Full-time</li> <li>• 37% Part-time</li> </ul>
<b>Average Cost of Attendance (Full-Time, 2020-2021)</b> <ul style="list-style-type: none"> <li>• \$3,770 Tuition and Fees</li> <li>• \$9,080 Room and Board</li> <li>• \$1,460 Books and Supplies</li> <li>• \$4,240 Transportation and Other Expenses</li> <li>• \$18,550 Full Cost of Attendance</li> </ul>	<b>Percentage of Students Receiving Aid (Grants, Loans, State, Institutional)</b> <ul style="list-style-type: none"> <li>• 59% Any Aid</li> <li>• 34% Federal Grants</li> <li>• 15% Federal Loans</li> <li>• 22% State Aid</li> <li>• 7% Institutional Aid</li> </ul>

### SOURCES:

[https://www.aacc.nche.edu/wp-content/uploads/2020/03/AACC\\_Fast\\_Facts\\_2020\\_Final.pdf](https://www.aacc.nche.edu/wp-content/uploads/2020/03/AACC_Fast_Facts_2020_Final.pdf)  
<https://research.collegeboard.org/pdf/trends-college-pricing-student-aid-2020.pdf>  
<https://nces.ed.gov/datalab/powerstats/percentdistribution.aspx> (Undergraduates 2015-16)

# COMMUNITY COLLEGE FEDERAL LEGISLATIVE PRIORITIES

The American Association of Community Colleges (AACC) and the Association of Community College Trustees (ACCT) support the following legislative priorities for the 117th Congress.

## Federal Pell Grants

- Preserve and enhance the Federal Pell Grant program, which is the foundation of student aid for millions of financially needy undergraduate college students.
- Extend Pell Grant eligibility to short-term training programs offered by institutions of higher education.
- Increase the maximum Pell Grant annually to maintain its purchasing power.
- Extend Pell Grant eligibility to incarcerated students, also known as Second Chance Pell.
- Increase lifetime Pell Grant eligibility to 14 semesters (full-time equivalent).
- Ensure Pell Grant reserve funds remain dedicated to the Pell Grant program to safeguard the program's future financial stability.

## Funding for Federal Student Financial Aid and Institutional Aid Programs

- Support federal investments in higher education by providing sufficient funding allocations for domestic discretionary programs.
- Support the Federal Supplemental Educational Opportunity Grant (FSEOG) and Federal Work-Study (FWS) programs, which enhance community college student enrollment and success.
- Increase funding for vital institutional aid programs, including the Strengthening Institutions (Title III-A of the HEA), Developing Hispanic-Serving Institutions, Tribal Colleges and Universities, Historically Black Colleges and Universities, Asian American and Native American Pacific Islander Serving Institutions, and Predominantly Black Institutions programs.
- Strengthen TRIO, GEAR UP, CCAMPIS, and other student support programs that help community colleges meet the needs of diverse, historically underrepresented, and economically disadvantaged populations.

## Higher Education Act (HEA) Reauthorization Student Financing, Access, and Affordability

- Support responsible student borrowing by tying borrowing limits to enrollment intensity, giving institutions more authority to limit borrowing in defined circumstances, and allowing institutions to require additional loan counseling.

- Simplify the FAFSA process to support greater community college student participation in federal student aid programs.
- Examine the federal needs analysis system to ensure that working students, particularly those providing for families, receive adequate support.
- Reform the allocation formulas for the FSEOG and FWS programs to distribute funds based on student and family finances.
- Restore full Title IV student aid eligibility for community college students who lack a high school diploma or its equivalent but have demonstrated their ability to benefit from postsecondary education through successful coursework.
- Create a federal-state partnership that provides federal support to states that make community college tuition-free for all students.

## Institutional Accountability and Promoting Student Success

- Create a federal student unit record system to collect and generate accurate and meaningful student-level data on postsecondary outcomes and earnings.
- Establish more accurate measures of community college success by counting in the graduation rate students who complete within six years and those who transfer to other colleges.
- Replace the current Cohort Default Rate with an institutional accountability metric that reflects rates of student borrowing.
- Reject risk sharing proposals that impose financial penalties on community colleges.
- Support an independent accreditation process that provides necessary quality assurance for the federal government and other stakeholders without limiting autonomy or hindering innovation.

## Innovation and Compliance

- Streamline federal reporting and disclosure requirements and lighten the federal regulatory burden wherever possible; ensure that the Department of Education works with colleges in a positive, partnership-oriented fashion.
- Develop Title IX policies that enhance student safety and clarify institutional responsibilities, while taking into account the unique features of community college campuses.

# COMMUNITY COLLEGE FEDERAL LEGISLATIVE PRIORITIES

- Encourage quality innovations in higher education, including competency-based education, dual enrollment, guided pathways, new credentials, and other educational advancements.
- Uphold certain student protections such as the “90/10” rule, which requires that for-profit institutions derive at least 10% of their overall funding from non-Title IV sources.

## **Access to Basic Needs Services for Low-Income Students**

- Enact policies that allow severely financially disadvantaged community college students with unmet need to access programs providing food, housing, medical care, including mental health services, and other basic needs. Due in large part to a lack of information and work requirements for non-parenting students, less than half of food-insecure students receive help from SNAP.

## **Workforce Development, Adult Basic Education and Career and Technical Education**

- Increase funding for the Strengthening Community College Training Grants program.
- Increase funding for state grants under the Carl D. Perkins Career and Technical Education Act (CTE), the occupational and adult basic education programs in the Workforce Innovation and Opportunity Act (WIOA), the Advanced Technological Education (ATE) program at the National Science Foundation, and include community colleges in efforts to bolster America’s competitiveness in science, technology, engineering, and mathematics (STEM) fields.
- Foster rural economic development by providing adequate federal resources for essential programs addressing rural education, rural health care, renewable energy, and rural workforce development.
- Ensure that community colleges and their students, can access technology equipment, including high-speed broadband internet services.

## **Higher Education Tax Benefits for Low-Income Students**

- Improve the Lifetime Learning Credit for community college students by covering 100% of the first \$2,000 of expenses for technical education programs.
- Enhance the targeting of the American Opportunity Tax Credit (AOTC) on students with the greatest financial need and increase the refundable portion of the credit.

- Ensure that community college Pell Grant recipients fully qualify for the AOTC by making Pell Grants non-taxable.

## **Veterans**

- Fund new and existing programs to help institutions better serve the needs of veteran students.
- Ensure that active duty personnel and their dependents can fully participate in community college educational programs.
- Enact reforms that help veterans choose the educational program best suited to their needs and to prevent their exploitation.

## **DREAM Act and Immigration Policy**

- Enact legislation that would establish a path to citizenship for qualifying undocumented students who entered the U.S. as minors.
- Eliminate federal restrictions on states that offer in-state tuition to undocumented students.
- Make DREAM Act students eligible for federal student financial aid.
- Ensure that Title IV student aid is not included in the “public charge” test applied to individuals seeking admission into the U.S. or seeking to change their current immigration status.

## **International Education Programs**

- Increase opportunities for community college students to study abroad and encourage international students to enroll in community colleges.
- Increase funding for the HEA Title VI and Fulbright Hays undergraduate international education programs, which are vital to national security and economic productivity.
- Improve the F1 student visa approval process to ensure all international students have the opportunity to access U.S. education and training programs.

## **Infrastructure**

- Ensure that a portion of any federal infrastructure package is dedicated to community college facilities and workforce training programs to expand the number of skilled workers necessary to upgrade our nation’s infrastructure.



### **Association of Community College Trustees**

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# The Continued Impact of COVID-19 on Community College Students

## Acknowledgments

CCCSE gratefully acknowledges the Trellis Foundation for funding this study exploring the continued impact of COVID-19 on community college students.

CCCSE is grateful for all community colleges across the nation working daily to help their students find success, even during the most challenging of times.

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CCCSE is a service and research initiative in the Department of Educational Leadership and Policy in the College of Education at The University of Texas at Austin. By delivering “aha” moments about the student experience based on insights that matter, CCCSE assists institutions and policymakers in using information to promote improvements in student learning, persistence, and attainment.

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# The Continued Impact of COVID-19 on Community College Students

To understand the prolonged impact of the COVID-19 pandemic on community college students, CCCSE added a special-focus module to the 2021 administration of the Community College Survey of Student Engagement. In March 2021, CCCSE released a report highlighting the impact of the pandemic on entering students at community colleges during fall 2020. The more recently collected data reveal that many students are still struggling as a result of COVID-19 and as with the data collected last fall, some groups of students continue to be more impacted than others.



## Respondents

The COVID-19 Impact five-item special-focus module was administered in spring 2021 to 120,833 students across 273 colleges. Twenty colleges administered the survey in person, and 253 colleges administered the survey online.



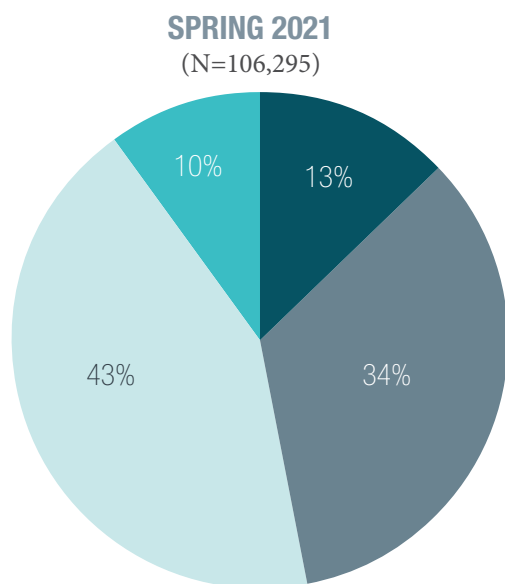


# The Continued Financial Impact of COVID-19 on Community College Students

Over one-third (34%) of spring 2021 respondents described their personal financial situation as worse than it was before the pandemic. Similarly, 30% (n=1,433) of fall 2020 respondents said this. However, a much larger percentage of fall 2020 respondents indicated not being sure of how to describe their financial situation than did spring 2021 respondents—possibly demonstrating that when students were surveyed last fall, it was still too early for them to know what impact the pandemic would have on their finances.

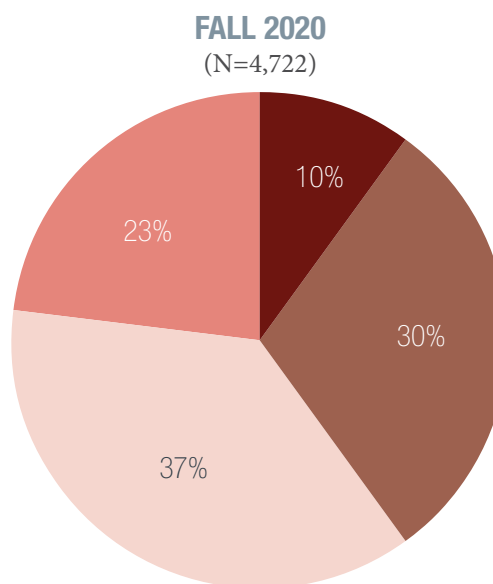
Full-time students were more likely than part-time students to describe their financial situation as worse than before the pandemic (37% [n= 24,538] vs. 32% [n=12,779]), and nontraditional-age students (25+) were more likely than traditional-age students to report their situation as worse (36% [n=18,942] vs. 31% [n=16,803]).

## How would you describe your current personal financial situation?



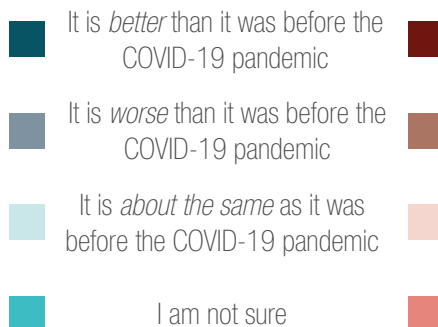
Percentages may not total 100% due to rounding.

Source: 2021 Community College Survey of Student Engagement data



Percentages may not total 100% due to rounding.

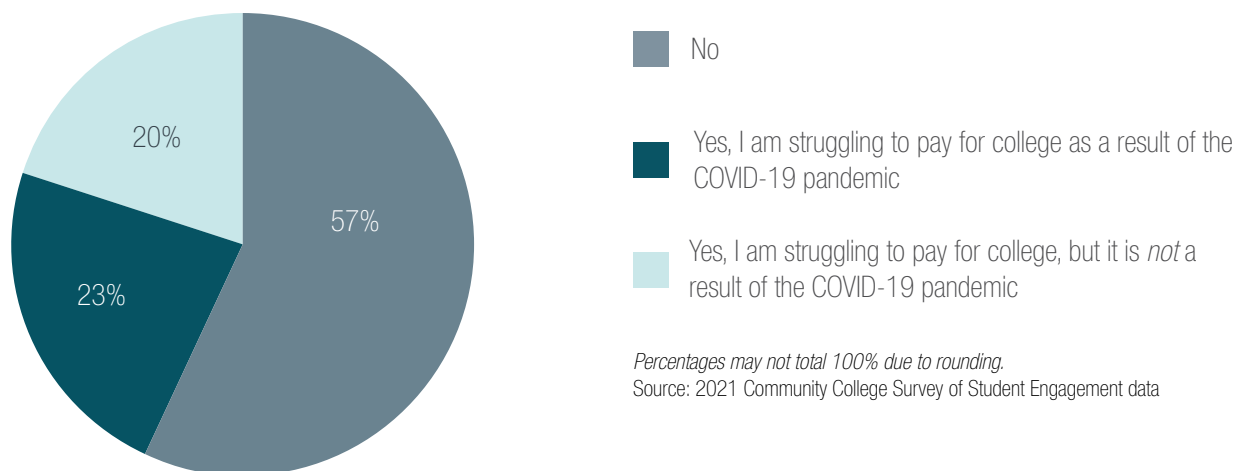
Source: 2020 Survey of Entering Student Engagement data



When asked if they were struggling to pay for college, almost one-quarter (23%) of spring 2021 respondents said they were struggling to pay for college as a result of COVID-19. An additional 20% of students said paying for college was a struggle, but it was not due to the pandemic.

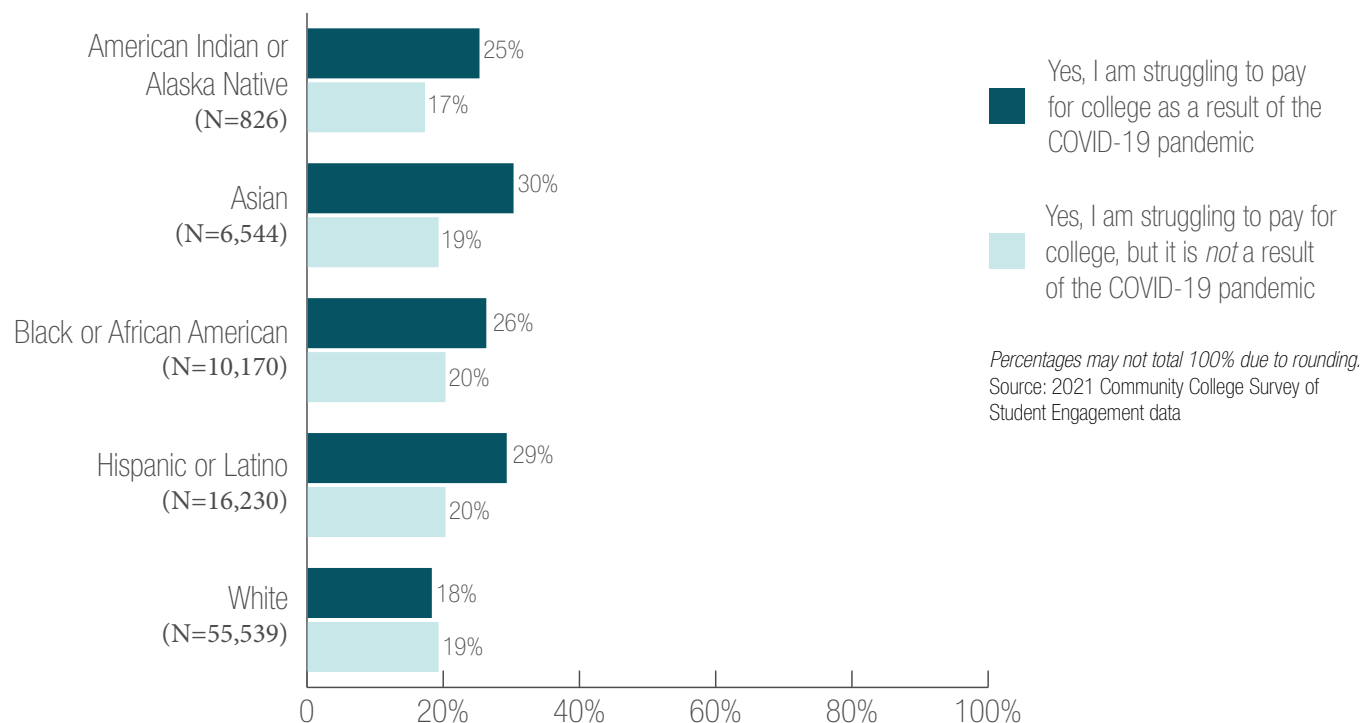
### Are you struggling to pay for college?

(N=105,043)



When broken out by race/ethnicity, it becomes clear that COVID-19 seems to have amplified the struggle to pay for college for several student groups.

### Are you struggling to pay for college?





## The Continued Impact of COVID-19 on Students' Feelings of Safety and Support

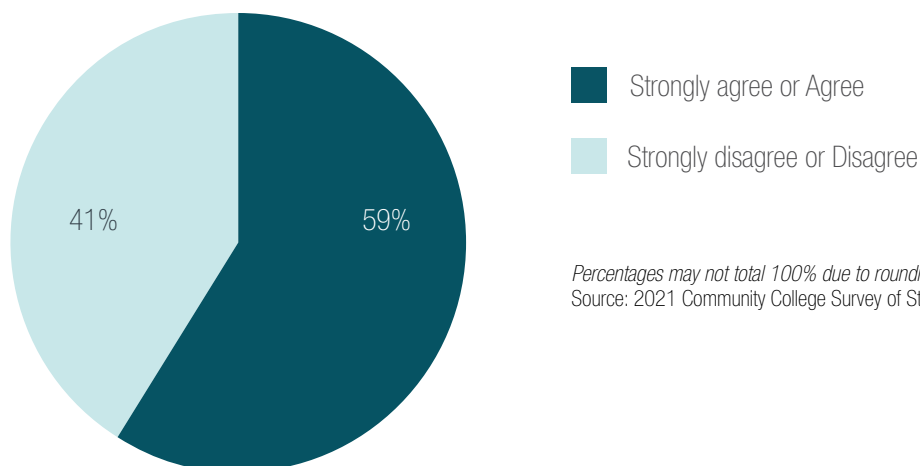
As with students who were surveyed in fall 2020, spring 2021 survey respondents who attended classes in person (N=6,722 from 20 colleges) reported varying levels of comfort with being on campus. Overall, 59% of these respondents agreed that they tried to avoid situations on campus in which they were unable to stay six feet away from others.

Nontraditional-age students reported being more likely to avoid situations of close personal contact than traditional-age students. Similarly, women said they were more likely to try and avoid being less than six feet away from others than men were.

Among racial groups, those most negatively impacted overall by the pandemic were the most likely to try to avoid situations in which they were unable to socially distance from others.\*

Since the beginning of this academic term at this college, I have tried to avoid situations on campus in which I am unable to stay six feet away from another person.

(N=6,185)

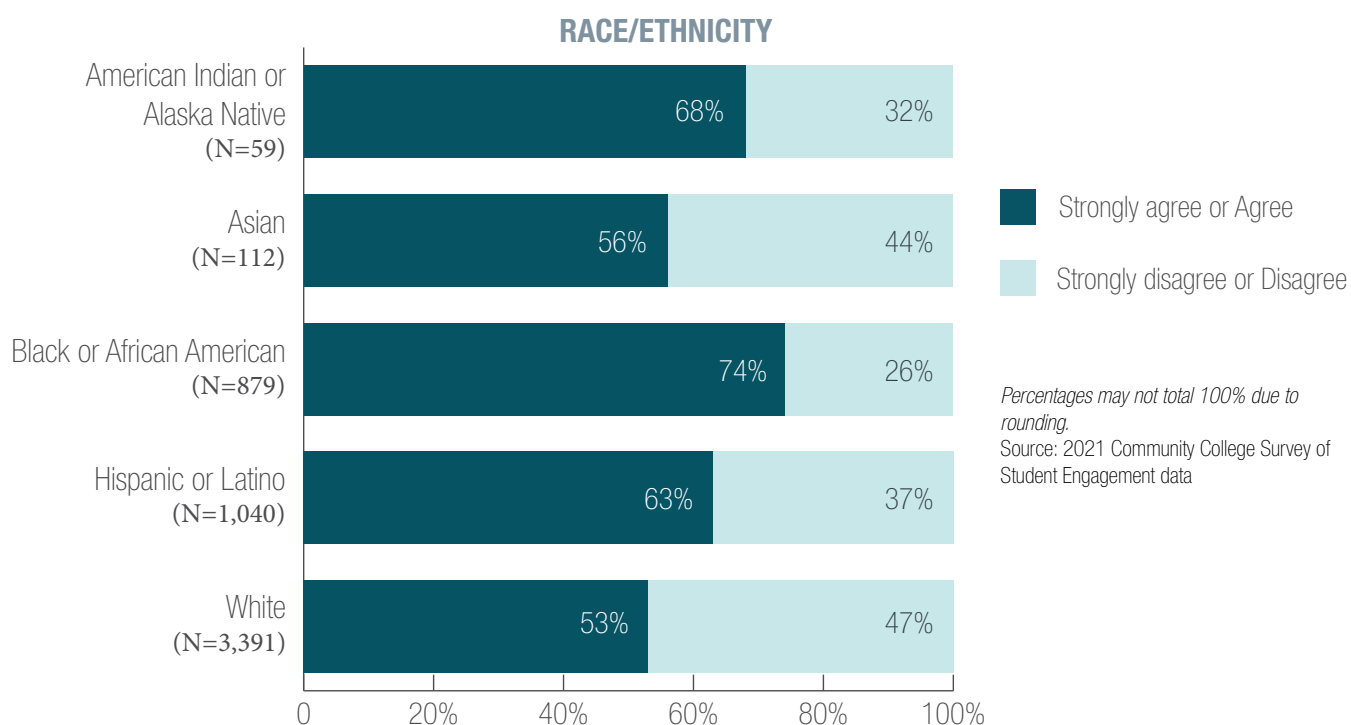
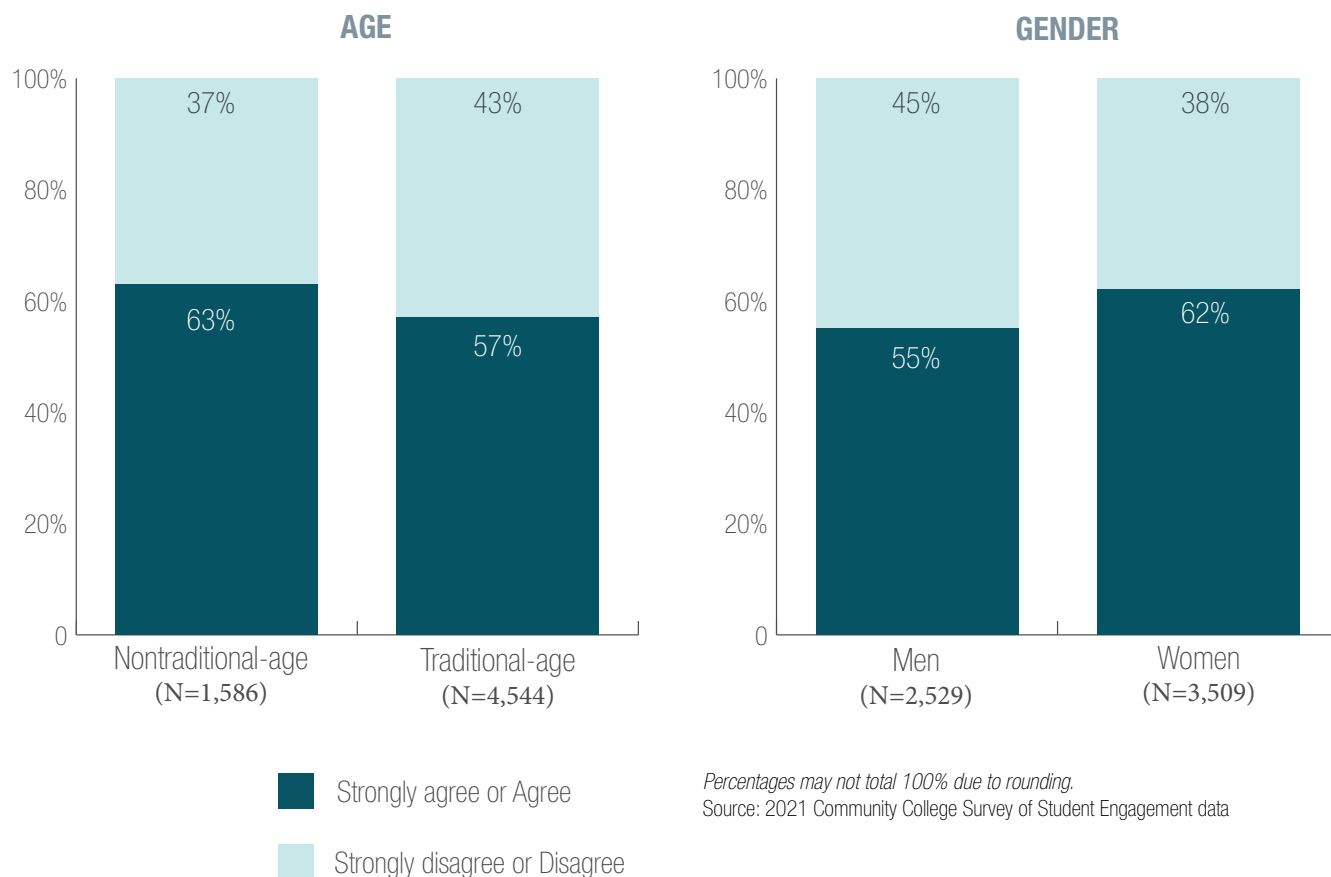


*Percentages may not total 100% due to rounding.*

Source: 2021 Community College Survey of Student Engagement data



Since the beginning of this academic term at this college, I have tried to avoid situations on campus in which I am unable to stay six feet away from another person.



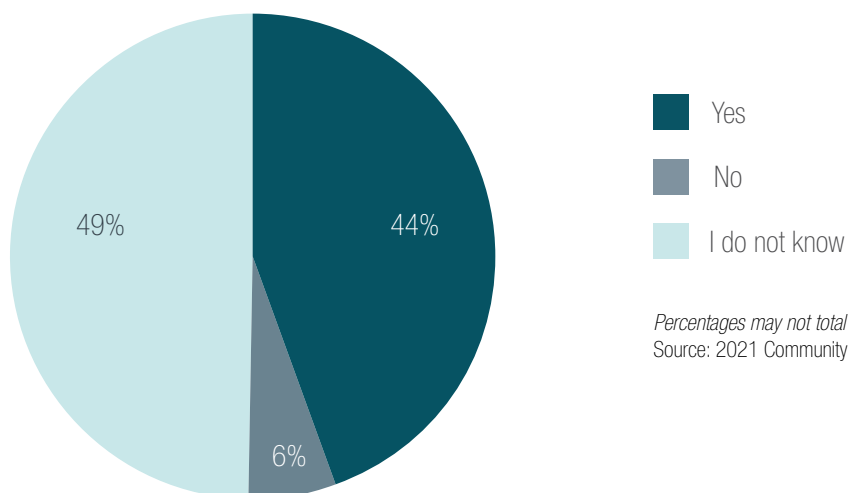




When fall 2020 respondents were asked if their college had support services to help them cope with stress related to the COVID-19 pandemic, 57% said that they didn't know. Forty-nine percent of spring 2021 respondents said *I do not know*, suggesting that more students have become aware of services their colleges are offering in this area.

### Does this college have support services to help students cope with stress related to the COVID-19 pandemic?

(N=105,838)

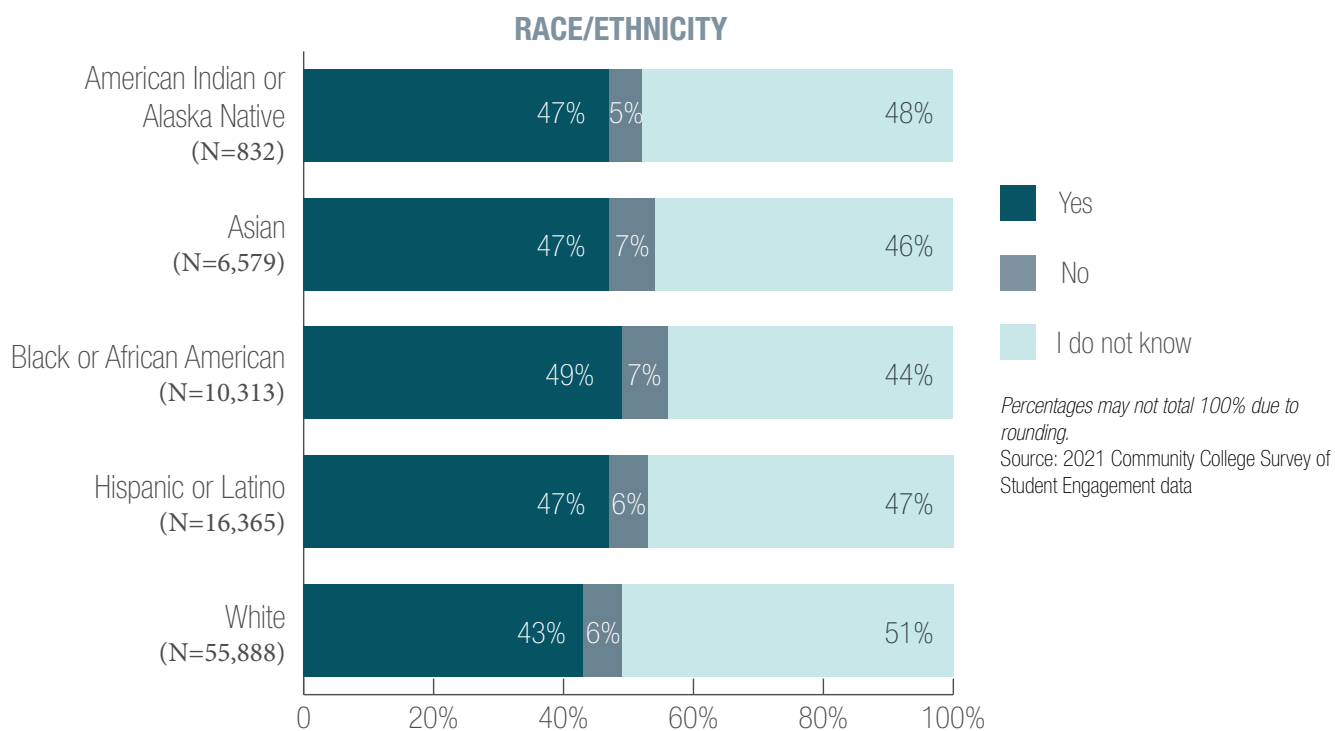
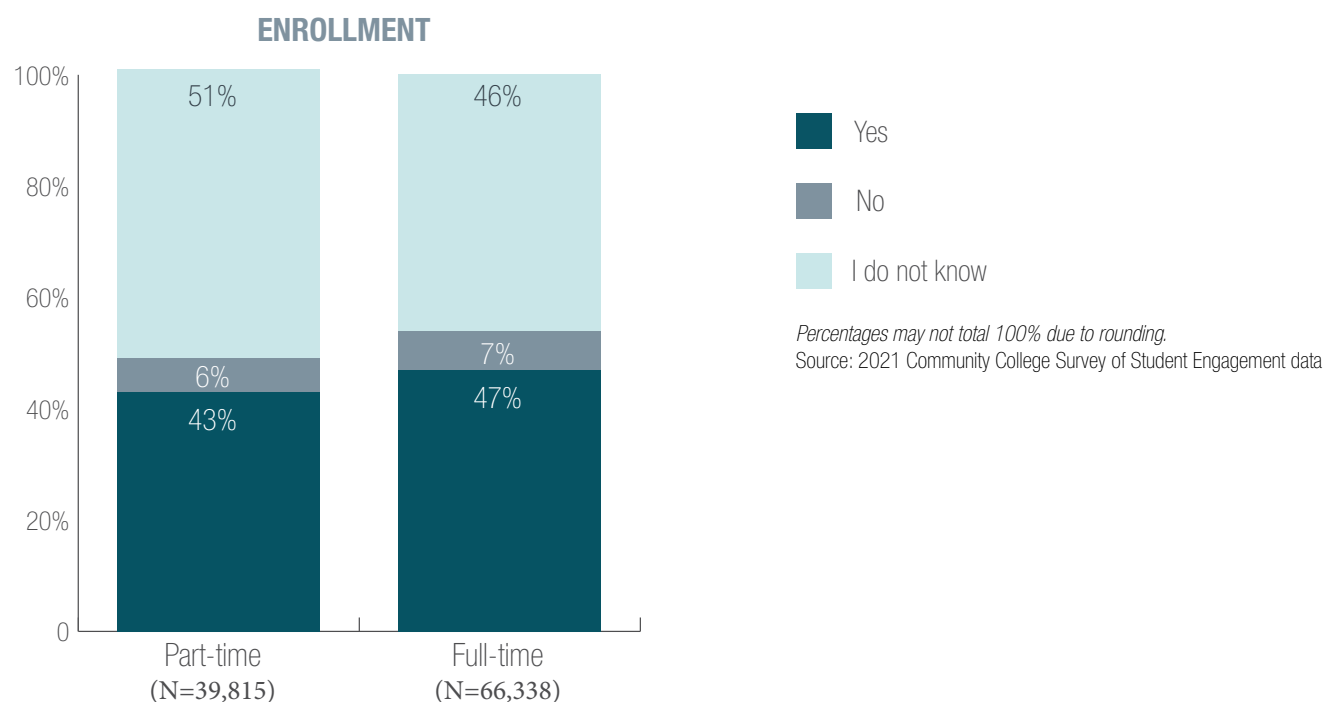


*Percentages may not total 100% due to rounding.*  
Source: 2021 Community College Survey of Student Engagement data



Not surprisingly, full-time students were more likely to respond that they knew of support services related to pandemic stressors than were part-time students. And when disaggregated by race/ethnicity, White students were less likely than other student groups to be aware of these types of support services.

### Does this college have support services to help students cope with stress related to the COVID-19 pandemic?

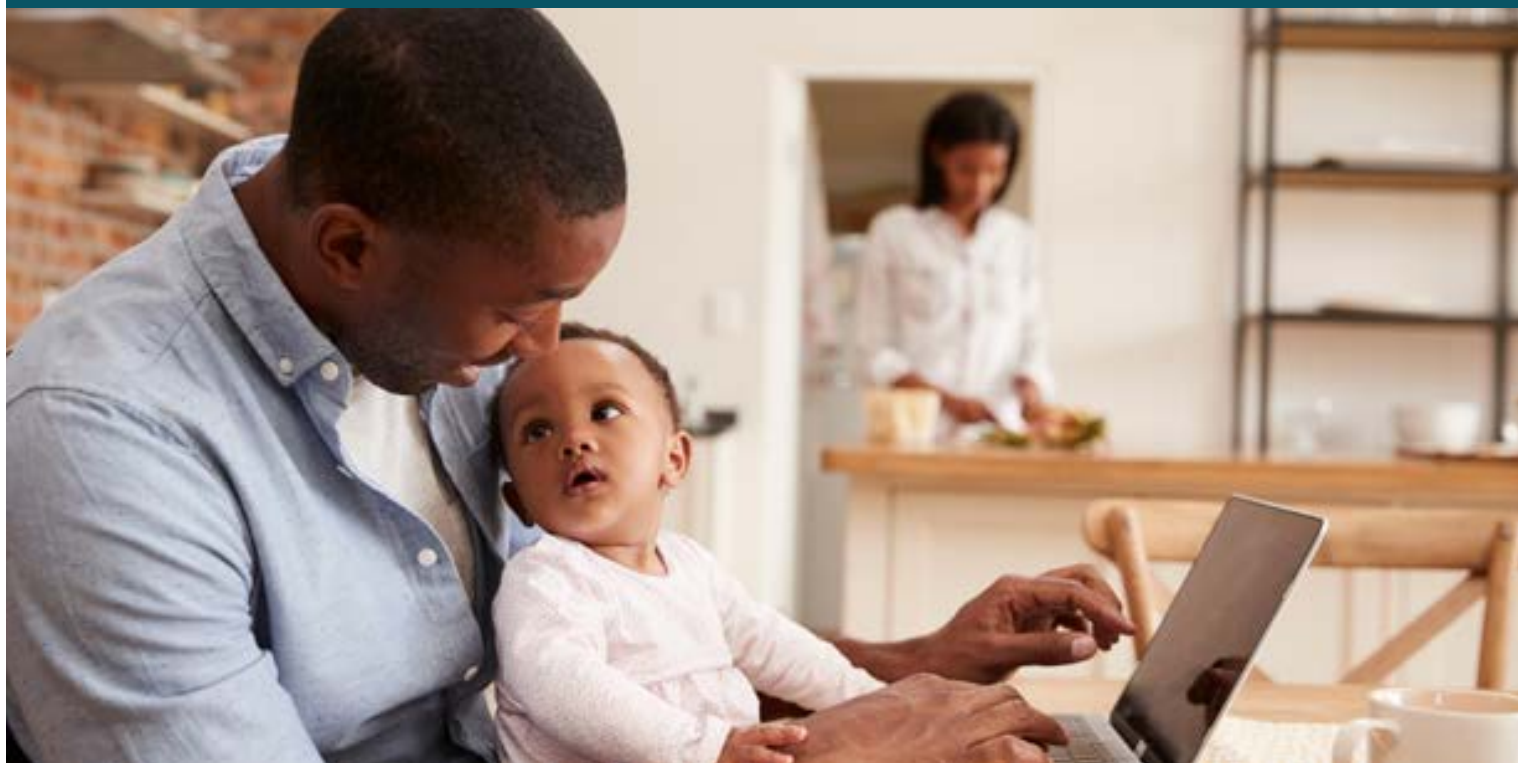


## WHAT COMES NEXT

A recent scan of news articles focused on community colleges illustrates that many institutions across the country used emergency relief funding to help students stay enrolled during the 2020–2021 academic year. The literature also suggests that many students were not aware of available financial supports.\*\*

While students now seem to be more aware than they were last fall of support services their colleges offer to help with stress related to the pandemic, almost half still report not knowing such services exist.

There is no magical antidote that will solve students' financial issues or provide relief from anxieties brought about by the pandemic. But as we work to reflect on what we've learned about COVID-19's impact and incorporate those lessons into policies, procedures, and student supports, we should not discount that knowledge is power. If we equip and engage students with information about available supports, the likelihood of them persisting and succeeding will grow.



## Endnotes

\*Centers for Disease Control and Prevention. (2021, September 9). *Risk for COVID-19 infection, hospitalization, and death by race/ethnicity*. <https://www.cdc.gov/coronavirus/2019-ncov/covid-data/investigations-discovery/hospitalization-death-by-race-ethnicity.html>

\*\*The Hope Center for College, Community, and Justice. (2021). *#RealCollege 2021: Basic Needs Insecurity During the Ongoing Pandemic*. Philadelphia, PA.



## Questions for Consideration

The data in this report illustrate that some students need more assistance than they are receiving. Colleges can use the questions below to spur conversations among administrators, faculty, and staff about what is and what is not working regarding available student supports and the messaging around their availability.

### FINANCIAL HEALTH

- As a campus community, how are we engaging in conversations about student financial health?
- How do we train faculty and staff to respond to students who are having financial difficulties?
- Is there a notification system for faculty and staff to inform financial support services staff about a student's financial need?
- Do we have a designated person who is a resource for students experiencing financial difficulties? If not, then what plan do we have in place to help students who experience financial difficulties?
- How can we strengthen our partnerships with community organizations, religious organizations, social service agencies, workforce development agencies, or private foundations to help students access additional financial support services?

### SAFETY

- As a campus community, how are we engaging in conversations about students' feelings of well-being?
- How do we seek feedback from students regarding their current concerns with social distancing and other COVID-19 precautions when on campus?
- Do our students know where to turn if they need mental health services, either at our college or through partners in the community?
- Do we assign someone to serve as a primary contact for each new student each term (e.g., another student, advisor, success coach, mentor, etc.)?

### COMMUNICATION

- What is not working in our communication efforts with students? Are we exhausting all of our options when it comes to communicating about available supports with our students, both those who are on campus and those who are online?
- Do we share information with students about available supports throughout the academic year or just at the beginning of the academic year?
- How do we disseminate information about student supports to all faculty (full-time, part-time, face-to-face, and online), so they can share that information with their students?
- How do we train and encourage faculty to inquire about the supports their students need in order to be successful in their courses?



# The Continued Impact of COVID-19 on Community College Students

For lists of CCCSE member colleges, staff, and National Advisory Board members, visit [www.cccse.org](http://www.cccse.org).





## Financial Report

Presented to  
President Daniel Phelan  
Jackson College Board of Trustees



Prepared by the Business Office  
September 30, 2021

Jackson College  
Memo From Darrell Norris, Vice President of Finance  
For the September 30, 2021 Financial Report

Following is the September 30, 2021 Treasurer's Report summarizing the components of the major revenue and expense lines. Explanations for variances greater than 2% are included in this memo.

Note: Budgeted amounts reflect the 2021-2022 Budget as adopted at the June 2021 Board of Trustees meeting.

**Revenues**

- **Tuition and fees** - Favorable to budget, 21/FL enrollment was higher than projected.
- **Housing** - Unfavorable to budget as occupancy was lower than expected due to social distancing considerations.
- **Contract training** - Favorable to budget, due to a conservative budget related to COVID-19 uncertainties.
- **Hospitality** - Unfavorable to budget, this is a new revenue stream for the College and we anticipate this to gain traction once on campus activity increases.
- **Miscellaneous** - Unfavorable to budget, it is too early in the fiscal year to tell if this trend will continue.
- **Transfers** - Favorable to budget, due to a conservative budget.

**Expenses**

- **Benefits** - Unfavorable to budget, it is too early in the fiscal year to tell if this trend will continue.
- **Services - Staffing Agency** - Favorable to budget, it is too early in the fiscal year to tell if this trend will continue.
- **Services** - Favorable to budget due to timing of purchases. We anticipate this variance to diminish over time.
- **Materials** - Unfavorable to budget due to timing of several IT software and licensing purchases that require larger upfront payments. We anticipate this variance to diminish over the fiscal year.
- **Other operating costs** - Favorable to budget due to timing of purchases. We anticipate this variance to diminish over time.
- **Capital Equipment** - Favorable to budget due to timing of purchases. We anticipate this variance to diminish over time.



Jackson College  
Memo From Darrell Norris, Vice President of Finance  
For the September 30, 2021 Financial Report

**Other Notes**

- **Cash and Investments** - The Board directed MILAF investment strategy was operationalized in June 2018. At September 30, 2021 interest revenues have exceeded \$417,000. These earnings are designated for future operations. In June 2021, the College made a \$4 million investment in U.S. Government bonds, which is separately presented on the cash and investment summary.
- **Looking Ahead** - Expense controls have been put in place in anticipation of reduced revenues resulting from COVID-19 pandemic.
- **Operating Reserves** - Board policy requires the College have combined operating fund balance reserves greater or equal to two months' operating expenses. At September 30, 2021, the operating fund balances reserves were \$21,357,318 which is approximately 6.2 months of projected FY 2022 operating expenses. At the beginning of the semester, the number of months of reserves on hand is generally higher as the College has recognized revenue for the whole semester and has not yet incurred the entire semester's expenses.

Jackson College  
Revenue and Expense Statement  
General Fund - FY 22  
For the Three Months Ended September 30, 2021  
Preliminary - Unaudited

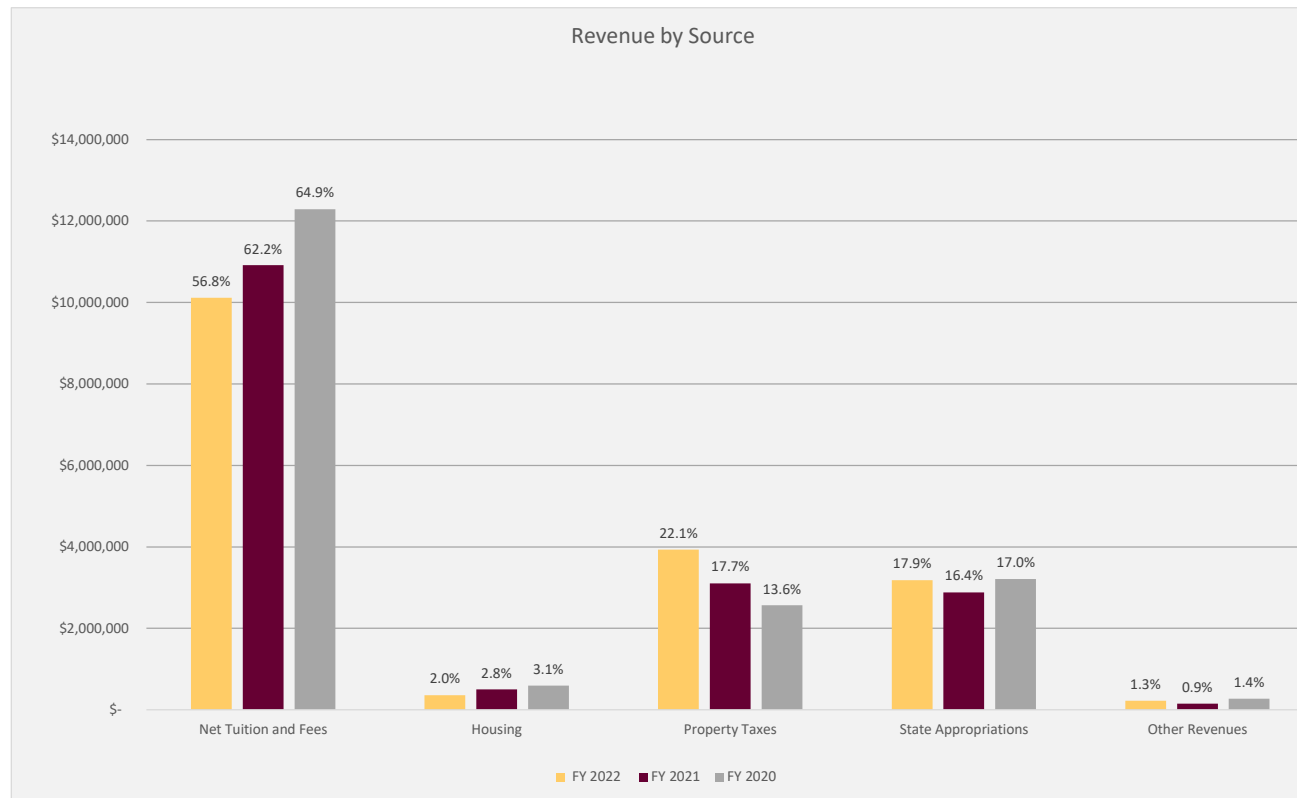
	<b>2021-2022 Original Budget</b>	<b>Percentage of Original Budget</b>	<b>Actual Year to Date</b>	<b>Actual Percentage of Budget</b>	<b>Planned Percentage to Date</b>	<b>Variance of Planned Percentage to Actual</b>	<b>Prior Year to Date</b>
<b>Revenue</b>							
Gross tuition and fees	\$ 21,433,000	51.7%	\$ 10,408,346	48.6%	44.0%	\$ 977,826	\$ 11,567,040
Less Institutional Scholarships	(800,000)	-1.9%	(290,442)	36.3%	44.0%	61,558	(652,316)
Net tuition and fees	<u>20,633,000</u>	<u>49.8%</u>	<u>10,117,904</u>	<u>49.0%</u>	<u>44.0%</u>	<u>1,039,384</u>	<u>10,914,724</u>
Housing	1,400,000	3.4%	359,563	25.7%	50.0%	(340,437)	500,140
Property taxes	5,300,000	12.7%	3,929,622	74.1%	74.0%	7,622	3,104,077
State appropriations	12,735,720	30.7%	3,183,930	25.0%	25.0%	-	2,882,324
Contract training	4,000	0.0%	5,567	139.2%	25.0%	4,567	4,019
Potter Center activities	200,000	0.5%	23,496	11.7%	12.5%	(1,504)	-
Hospitality	750,000	1.8%	93,947	12.5%	25.0%	(93,553)	-
Miscellaneous	450,000	1.1%	89,818	20.0%	25.0%	(22,682)	142,733
Transfers	7,500	0.0%	11,622	155.0%	25.0%	9,747	3,424
Transfers - Federal grant funds	-	0.0%	-	0.0%	0.0%	-	-
<b>Total revenues</b>	<u>41,480,220</u>	<u>100.0%</u>	<u>17,815,469</u>	<u>42.9%</u>	<u>29.1%</u>	<u>603,144</u>	<u>17,551,441</u>
<b>Expenses</b>							
Wages	16,496,606	39.7%	3,607,746	21.9%	23.1%	(202,969)	3,679,041
Retirement	4,438,874	10.7%	985,523	22.2%	23.1%	(39,857)	1,023,012
Benefits	2,935,210	7.1%	760,384	25.9%	23.1%	82,350	754,941
Services - Staffing Agency	3,697,700	8.9%	692,726	18.7%	23.1%	(161,443)	571,752
Services	2,545,525	6.1%	539,924	21.2%	25.0%	(96,457)	552,649
Materials	1,994,765	4.8%	645,108	32.3%	25.0%	146,417	299,457
Rent, utilities, insurance	1,708,000	4.1%	441,434	25.8%	25.0%	14,434	426,379
Other operating costs	3,155,000	7.6%	566,452	18.0%	25.0%	(222,298)	583,550
Transfers	64,926	0.2%	16,232	25.0%	25.0%	-	280,319
Transfers-debt service	4,087,895	9.9%	1,021,974	25.0%	25.0%	-	1,040,203
Capital equipment	<u>355,000</u>	<u>0.9%</u>	<u>39,800</u>	<u>11.2%</u>	<u>25.0%</u>	<u>(48,950)</u>	<u>40,508</u>
<b>Total expenses</b>	<u>41,479,501</u>	<u>100.0%</u>	<u>9,317,303</u>	<u>22.5%</u>	<u>24.2%</u>	<u>(528,773)</u>	<u>9,251,811</u>
<b>Income over (under) expenses</b>	<u>\$ 719</u>		<u>\$ 8,498,166</u>			<u>\$ 1,131,917</u>	<u>\$ 8,299,630</u>

Jackson College  
Revenue and Expense Schedule  
HEERF Funds - FY 22  
For the Three Months Ended September 30, 2021  
Preliminary - Unaudited

	CARES/HEERF I Student Funding	CARES/HEERF I Institutional Funding	CARES/HEERF I Strengthening Institutions Funding	CRRSAA/ HEERF II Student Funding	CRRSAA/ HEERF II Institutional Funding	ARP/HEERF III Student Funding	ARP/HEERF III Institutional Funding	Restricted State CARES Funding	Total
Prior years revenues	\$ 1,946,067	\$ 1,946,067	\$ 524,189	\$ 1,690,458	\$ 4,235,343	\$ -	\$ 45	\$ 1,429,600	\$ 11,771,769
Prior years expenses	1,946,067	1,946,067	524,189	1,690,458	4,235,343	-	45	1,429,600	11,771,769
<b>Net prior year activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fiscal Year 2022 Revenue</b>									
Grant revenue - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant revenue - Federal	-	-	-	1,116,650	1,543,876	-	-	-	2,660,526
Transfers	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,116,650</b>	<b>1,543,876</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,660,526</b>
<b>Fiscal Year 2022 Expenses</b>									
Online course fee scholarships	-	-	-	-	1,049,175	-	-	-	1,049,175
Emergency grants to students	-	-	-	1,116,650	-	-	-	-	1,116,650
Student retention	-	-	-	-	2,000	-	-	-	2,000
Wages	-	-	-	-	104,947	-	-	-	104,947
Retirement	-	-	-	-	33,280	-	-	-	33,280
Benefits	-	-	-	-	15,417	-	-	-	15,417
Services	-	-	-	-	3,189	-	-	-	3,189
Materials	-	-	-	-	18,109	-	-	-	18,109
Other operating costs	-	-	-	-	38,420	-	-	-	38,420
Transfers to general fund	-	-	-	-	-	-	-	-	-
Capital equipment	-	-	-	-	279,356	-	-	-	279,356
<b>Total expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,116,650</b>	<b>1,543,893</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,660,543</b>
<b>Income over (under) expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (17)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(17)</b>

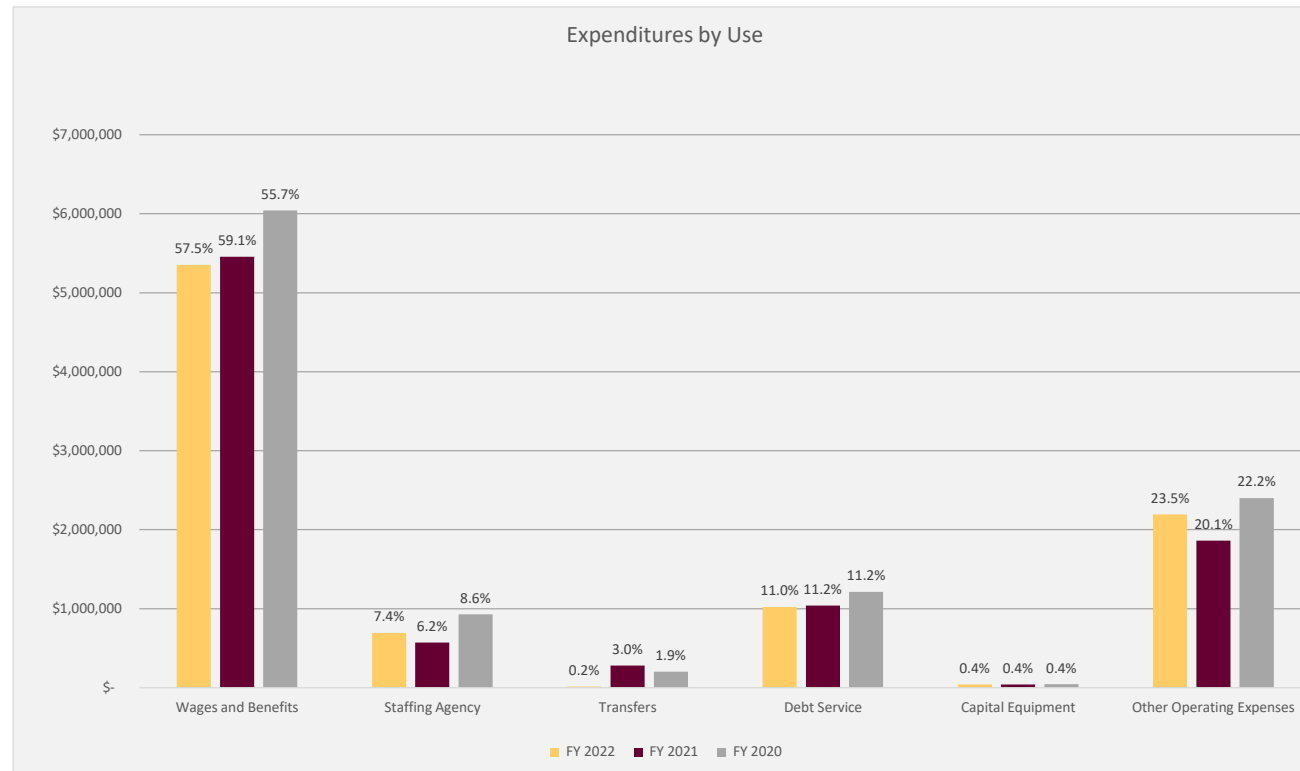
Jackson College  
General Fund Revenue Comparison  
For the Three Months Ended September 30, 2021

\$17,815,469



Jackson College  
General Fund Expenditure Comparison  
For the Three Months Ended September 30, 2021

\$9,317,303



Jackson College  
Balance Sheet and Changes in Fund Balance - FY 22  
September 30, 2021  
Preliminary - Unaudited

	General Fund	Designated Fund	Restricted Fund	CARES Fund	Bookstore Fund	Endowment Fund	Debt & Property Fund	Activities Fund	Total
<b>Assets</b>									
Cash	\$ 2,471,250	\$ 12,117,851	\$ (2,311,331)	\$ -	\$ (139,938)	\$ 14,167	\$ 11,525,069	\$ 527,485	\$ 24,204,553
Restricted cash in escrow	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	21,013	-	-	21,013
Accounts receivable	13,007,376	37,500	1,840,609	-	45,294	-	295	150	14,931,224
Inventories	28,112	-	-	-	130,997	-	-	-	159,109
Other assets	7,354	-	75,148	-	-	-	77,310,142	-	77,392,644
<b>Total assets</b>	<b>15,514,092</b>	<b>12,155,351</b>	<b>(395,574)</b>	<b>-</b>	<b>36,353</b>	<b>35,180</b>	<b>88,835,506</b>	<b>527,635</b>	<b>116,708,543</b>
<b>Liabilities and Fund Balance</b>									
Accounts payable	587,337	-	-	-	-	-	141,925	530	729,792
Accrued liabilities	2,671,774	-	-	-	-	-	34,866,120	-	37,537,894
Deferred liabilities	2,479,492	-	-	-	-	-	-	-	2,479,492
Unearned revenue	316,738	-	-	-	-	-	-	-	316,738
Other liabilities	256,784	-	-	-	-	-	762	-	257,546
<b>Total liabilities</b>	<b>6,312,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,008,807</b>	<b>530</b>	<b>41,321,462</b>
Fund balance	9,201,967	12,155,351	(395,574)	-	36,353	35,180	53,826,699	527,105	75,387,081
<b>Total liabilities and fund balance</b>	<b>\$ 15,514,092</b>	<b>\$ 12,155,351</b>	<b>\$ (395,574)</b>	<b>\$ -</b>	<b>\$ 36,353</b>	<b>\$ 35,180</b>	<b>\$ 88,835,506</b>	<b>\$ 527,635</b>	<b>\$ 116,708,543</b>
<b>Beginning fund balance</b>									
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,412,811	\$ -	\$ 45,412,811
Major Maintenance and Equipment Replacement	-	-	-	-	-	-	8,588,577	-	8,588,577
Restricted	-	178,467	361,624	-	-	35,147	-	-	575,238
Future Operations	703,801	11,938,888	-	-	-	-	-	519,586	13,162,275
	\$ 703,801	\$ 12,117,355	\$ 361,624	\$ -	\$ -	\$ 35,147	\$ 54,001,388	\$ 519,586	\$ 67,738,901
Current year income	17,815,469	37,996	5,743,748	-	46,762	33	1,438,671	15,229	25,097,908
Current year expenses	9,317,303	-	6,500,946	-	10,409	-	1,613,360	7,710	17,449,728
<b>Ending fund balance</b>	<b>\$ 9,201,967</b>	<b>\$ 12,155,351</b>	<b>\$ (395,574)</b>	<b>\$ -</b>	<b>\$ 36,353</b>	<b>\$ 35,180</b>	<b>\$ 53,826,699</b>	<b>\$ 527,105</b>	<b>\$ 75,387,081</b>



Jackson College  
Balance Sheet  
Building and Site Fund - FY 22  
September 30, 2021  
Preliminary - Unaudited

	<b>Building and Site Fund</b>
<b>Assets</b>	
Cash	\$ 7,534,135
Investments	-
Accounts receivable	295
Due from other funds	-
	<u>                    </u>
<b>Total assets</b>	<u>7,534,430</u>
<b>Liabilities and Fund Balance</b>	
Accounts payable	141,925
Other liabilities	762
	<u>                    </u>
<b>Total liabilities</b>	<u>142,687</u>
Fund balance	7,391,743
<b>Total liabilities and fund balance</b>	<u><u>\$ 7,534,430</u></u>

Jackson College  
Statement of Changes in Fund Balance  
Building and Site Fund  
For the Three Months Ended September 30, 2021  
Preliminary - Unaudited

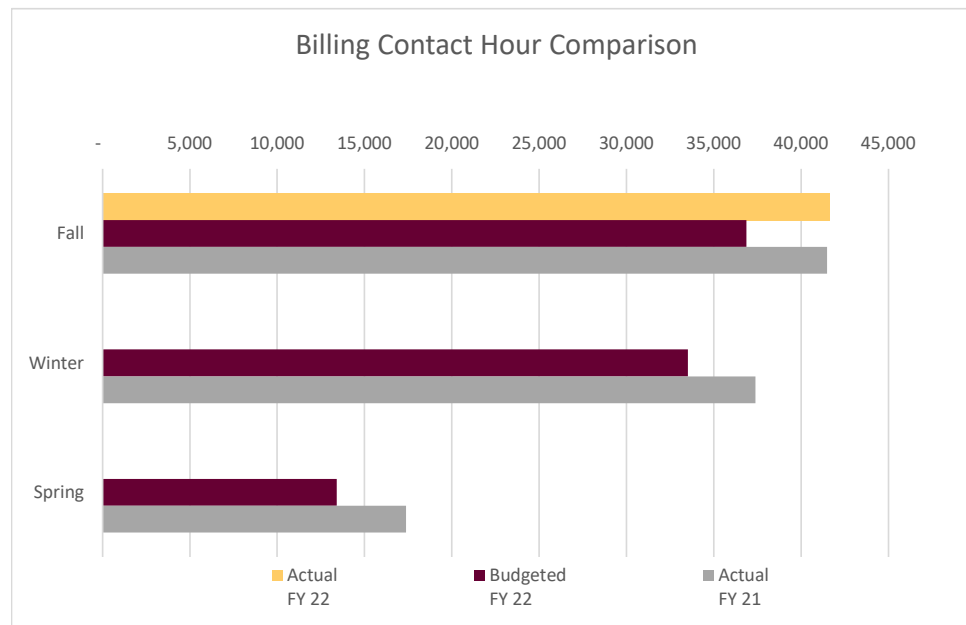
	<b>Balance July 1, 2021</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Balance September 30, 2021</b>
Major Maintenance and Equipment Replacement	<u>\$ 8,588,577</u>	<u>\$ 416,527</u>	<u>\$ 1,613,361</u>	<u>\$ 7,391,743</u>
Total	<u><u>\$ 8,588,577</u></u>	<u><u>\$ 416,527</u></u>	<u><u>\$ 1,613,361</u></u>	<u><u>\$ 7,391,743</u></u>

Jackson College  
Cash and Investments by Fund - FY 22  
September 30, 2021  
Preliminary - Unaudited

	General Fund	Designated Fund	Restricted Fund	CARES Fund	Grants Fund	Bookstore Fund	Endowment Fund	Building and Site	Physical Plant	Activities Fund	Total
Cash											
Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,514	\$ 3,514
Cash-Comerica Bank Pooled	(205,540)	(289,634)	1,455,848	-	(2,441,689)	(140,214)	14,167	7,534,135	3,990,934	523,971	10,441,978
Cash-Comerica Federal Funds	-	-	8,634	-	-	-	-	-	-	-	8,634
VISA Account	153,603	-	-	-	-	276	-	-	-	-	153,879
Cash-United Bank	2	-	-	-	-	-	-	-	-	-	2
Cash-Federal Direct Loan	-	-	7,268	-	-	-	-	-	-	-	7,268
Cash-Comerica State Wire	10,670	-	9,090	-	-	-	-	-	-	-	19,760
Cash-Payroll	27,733	-	(841,592)	-	(1,328,305)	-	-	-	-	-	(2,142,164)
County National Bank	476,212	-	37,723	-	-	-	-	-	-	-	513,935
Ref Pay	7,896	-	-	-	-	-	-	-	-	-	7,896
Cultural Affairs Checking	674	-	-	-	-	-	-	-	-	-	674
MNJTP	-	-	-	-	781,692	-	-	-	-	-	781,692
U.S. Government Bonds	-	3,990,320	-	-	-	-	-	-	-	-	3,990,320
MILAF	2,000,000	8,417,165	-	-	-	-	-	-	-	-	10,417,165
	2,471,250	12,117,851	676,971	-	(2,988,302)	(139,938)	14,167	7,534,135	3,990,934	527,485	24,204,553
Investments											
Common Stock	-	-	-	-	-	-	21,013	-	-	-	21,013
Total cash and investments	<u>\$ 2,471,250</u>	<u>\$12,117,851</u>	<u>\$ 676,971</u>	<u>\$ -</u>	<u>\$(2,988,302)</u>	<u>\$ (139,938)</u>	<u>\$ 35,180</u>	<u>\$ 7,534,135</u>	<u>\$ 3,990,934</u>	<u>\$ 527,485</u>	<u>\$ 24,225,566</u>

Jackson College  
Billing Contact Hours  
September 30, 2021  
Preliminary - Unaudited

	Budgeted FY 22	Actual FY 22	Actual Percentage	Actual FY 21	Prior Year Percentage
Semester:					
Fall	36,872	41,663	113.0%	41,477	100.4%
Winter	33,520	-	0.0%	37,384	0.0%
Spring	13,408	-	0.0%	17,373	0.0%
Total	83,800	41,663	49.7%	96,234	43.3%



## Jackson College

HEERF Funds Budget to Actual  
Through October 15, 2021

Grant Budget End Date  
5/13/2022

HEERF Funding Summary			
Institutional Award Amount	\$ 16,887,711		
Direct Award to Students Amount	\$ 10,745,807		
<b>Total Award Amount</b>	<b>\$ 27,633,518</b>		
	Budget	Expenses Through 10/15/2021	Funds Tentatively Allocated For Future Periods
<b>Expenses</b>			
Online course fee scholarships	\$ 6,927,504	\$ 5,108,042	\$ 1,819,462
Emergency grants to students	10,745,807	4,751,175	5,994,632
Outstanding Balance Relief	758,342	758,342	-
Wages	835,000	790,548	44,452
Retirement	300,000	270,095	29,905
Benefits	123,600	94,478	29,122
Services	184,500	101,904	82,596
Materials	396,070	334,626	61,444
Other operating costs	220,000	292,149	(72,149)
Transfers to general fund	1,080,587	524,189	556,398
Capital equipment	1,574,405	1,565,270	9,135
<b>Total Expenses</b>	<b>\$ 23,145,814</b>	<b>\$ 14,590,818</b>	<b>\$ 8,554,996</b>
<b>Unbudgeted</b>	<b>4,487,704</b>		
Unbudgeted Institutional	4,487,704		
Unbudgeted Direct Awards to Students	-		

21 Fall direct payments to students will take place next week. Estimated to be over \$3M distributed.

Jackson College  
 CARES Funds Budget to Actual  
 Through October 15, 2021

ARP/HEERF III Funds			
Institutional Award Amount	\$ 6,262,704		
Direct Award to Students Amount	<u>6,853,673</u>		
<b>Total Award Amount</b>	<b><u>\$ 13,116,377</u></b>		
	Budget	Expenses Through 10/15/2021	Funds Tentatively Allocated For Future Periods
<b>Expenses</b>			
Online course fee scholarships	\$ 1,775,000	\$ -	\$ 1,775,000
Emergency grants to students	6,853,673	864,608	5,989,065
Outstanding Balance Relief	-	-	-
Wages	-	-	-
Retirement	-	-	-
Benefits	-	-	-
Services	-	-	-
Materials	-	-	-
Other operating costs	-	-	-
Transfers to general fund	-	-	-
Capital equipment	-	-	-
<b>Total Expenses</b>	<b><u>\$ 8,628,673</u></b>	<b><u>\$ 864,608</u></b>	<b><u>\$ 7,764,065</u></b>
<b>Unbudgeted</b>	<b>4,487,704</b>		

CRRSAA/HEERF II Funds			
Institutional Award Amount	\$ 6,168,753		
Direct Award to Students Amount	<u>1,946,067</u>		
<b>Total Award Amount</b>	<b><u>\$ 8,114,820</u></b>		
	Budget	Expenses Through 10/15/2021	Funds Tentatively Allocated For Future Periods
<b>Expenses</b>			
Online course fee scholarships	\$ 3,206,437	\$ 3,161,975	\$ 44,462
Emergency grants to students	1,946,067	1,946,067	-
Outstanding Balance Relief	758,342	758,342	-
Wages	375,000	331,259	43,741
Retirement	125,000	101,106	23,894
Benefits	54,000	40,668	13,332
Services	109,500	26,499	83,001
Materials	221,070	145,034	76,036
Other operating costs	45,000	104,150	(59,150)
Transfers to general fund	-	-	-
Capital equipment	1,274,405	1,270,754	3,651
<b>Total Expenses</b>	<b><u>\$ 8,114,820</u></b>	<b><u>\$ 7,885,854</u></b>	<b><u>\$ 228,966</u></b>
<b>Unbudgeted</b>	<b>(0)</b>		

Jackson College  
 CARES Funds Budget to Actual  
 Through October 15, 2021

CARES/HEERF I Strengthening Institutions			
Institutional Award Amount	\$ 1,080,587		
Direct Award to Students Amount	-		
<b>Total Award Amount</b>	<b>\$ 1,080,587</b>		
	Budget	Expenses Through 10/15/2021	Funds Tentatively Allocated For Future Periods
<b>Expenses</b>			
Online course fee scholarships	\$ -	\$ -	\$ -
Emergency grants to students	-	-	-
Outstanding Balance Relief	-	-	-
Wages	-	-	-
Retirement	-	-	-
Benefits	-	-	-
Services	-	-	-
Materials	-	-	-
Other operating costs	-	-	-
Transfers to general fund	1,080,587	524,189	556,398.00
Capital equipment	-	-	-
<b>Total Expenses</b>	<b>\$ 1,080,587</b>	<b>\$ 524,189</b>	<b>\$ 556,398</b>
<b>Unbudgeted</b>	-		

CARES/HEERF I Funds			
Institutional Award Amount	\$ 1,946,067		
Direct Award to Students Amount	1,946,067		
<b>Total Award Amount</b>	<b>\$ 3,892,134</b>		
	Budget	Expenses Through 10/15/2021	Funds Tentatively Allocated For Future Periods
<b>Expenses</b>			
Online course fee scholarships	\$ 1,946,067	\$ 1,946,067	\$ -
Emergency grants to students	1,946,067	1,940,500	5,567
Outstanding Balance Relief	-	-	-
Wages	-	-	-
Retirement	-	-	-
Benefits	-	-	-
Services	-	-	-
Materials	-	-	-
Other operating costs	-	-	-
Transfers to general fund	-	-	-
Capital equipment	-	-	-
<b>Total Expenses</b>	<b>\$ 3,892,134</b>	<b>\$ 3,886,567</b>	<b>\$ 5,567</b>
<b>Unbudgeted</b>	-		



Jackson College  
 CARES Funds Budget to Actual  
 Through October 15, 2021

Restricted CARES from State			
Institutional Award Amount	\$ 1,429,600		
Direct Award to Students Amount	-		
<b>Total Award Amount</b>	<b>\$ 1,429,600</b>		
	Budget	Expenses Through 10/15/2021	Funds Tentatively Allocated For Future Periods
<b>Expenses</b>			
Online course fee scholarships	\$ -	\$ -	\$ -
Emergency grants to students	-	-	-
Outstanding Balance Relief	-	-	-
Wages	460,000	459,290	710
Retirement	175,000	168,989	6,011
Benefits	69,600	53,810	15,790
Services	75,000	75,405	(405)
Materials	175,000	189,592	(14,592)
Other operating costs	175,000	187,999	(12,999)
Transfers to general fund	-	-	-
Capital equipment	300,000	294,515	5,485
<b>Total Expenses</b>	<b>\$ 1,429,600</b>	<b>\$ 1,429,600</b>	<b>\$ -</b>
<b>Unbudgeted</b>	-		

**JACKSON COLLEGE****Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2021

**SECTION I - SUMMARY OF AUDITORS' RESULTS****Financial Statements**

Type of report the auditor issued on whether  
the financial statements audited were prepared  
in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?            yes       X       noSignificant deficiency(ies) identified?            yes       X       none reportedNoncompliance material to financial statements  
noted?            yes       X       no**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?            yes       X       noSignificant deficiency(ies) identified?       X       yes                    none reportedAny audit findings disclosed that are required  
to be reported in accordance with  
2 CFR 200.516(a)?       X       yes                    no

Identification of major programs and type of auditors'  
report issued on compliance for each major program:

<b><u>Assisting Listing Number</u></b>	<b><u>Name of Federal Program or Cluster</u></b>	<b><u>Type of Report</u></b>
21.019	COVID -19 - Coronavirus Relief Fund	Unmodified
84.425	COVID -19 - Higher Education Emergency Relief Fund	Unmodified

Dollar threshold used to distinguish  
between Type A and Type B programs:       \$      844,488      

Auditee qualified as low-risk auditee?       X       yes                    no

## JACKSON COLLEGE

### **Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2021

#### **SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

DRAFT

## JACKSON COLLEGE

### **Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2021

#### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

##### **2021-001 - Allowable Costs/Cost Principles**

**Finding Type.** Immaterial Noncompliance/Significant Deficiency in Internal Control over Compliance (Allowable Costs/Cost Principles).

**Programs.** COVID-19 - Higher Education Emergency Relief Fund; Assisting Listing Number 84.425F

**Criteria.** The College may discharge student debt of students who were enrolled on or after March 13, 2020 to be eligible to be reimbursed with HEERF grant funds.

**Condition.** Four students were not enrolled in the appropriate time period and had their student debt discharged totaling \$400, and the College was reimbursed with HEERF institutional grant funds.

**Cause.** When the College compiled a listing of students for allowability of discharge of debt, four students were included in the population in error.

**Effect.** As a result of this condition, the College did not fully comply with the requirements that all students that had outstanding debt discharged be enrolled on or after March 13, 2020.

**Questioned Costs.** No costs were required to be questioned as a result of this finding as the amounts were nominal.

**Recommendation.** We recommend that the College return the funds for the four students to the Department of Education.

**View of Responsible Officials.** Management believes this was an isolated incident and has prepared a Corrective Action Plan.

■ ■ ■ ■ ■

## Student Employment at Jackson College – Human Resources

### Student Employee Fast Facts - Fall 2021

**Average GPA = 3.23**  
**Average Credits enrolled = 11.6**  
**Total Credits Enrolled = 604**  
**Total Students = 53**  
**Total Positions = 61**  
**First Time Students = 13**

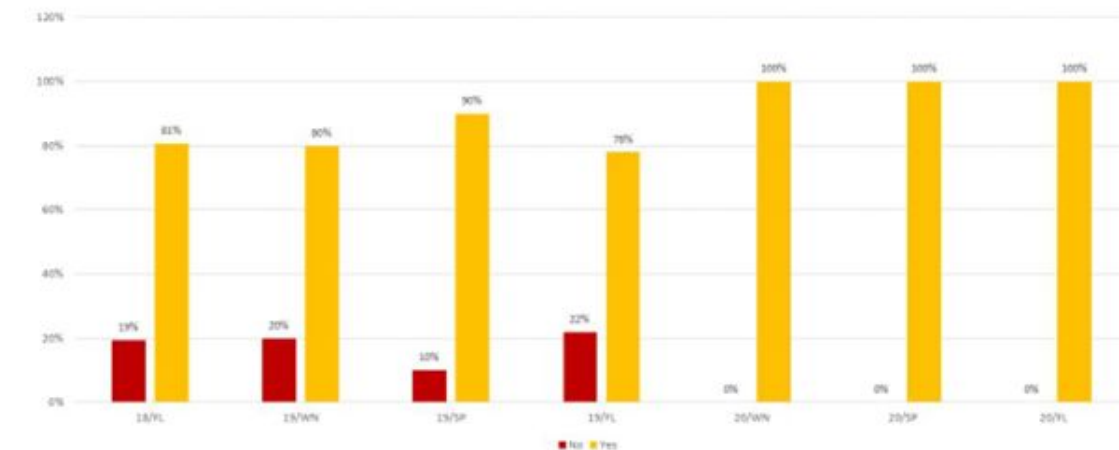
Jackson College currently employs 53 students, whom hold 61 positions on campus. Not just centrally located, we have students also working as online tutors and helping support services at our Lenawee and Hillsdale facilities. Our student employees are known for their persistence rates, diversity and employability once leaving Jackson College.

Prior to the COVID-19 shutdown of campuses in March 2020, there were 120 student positions on campus. During COVID-19 work from home orders were not able to keep many of the students working, but because of the colleges Federal Work study award we were able to pay Federal Work Study students what they would have earned for the remainder of the Winter 2020 semester. During this time tutors ramped up their online offerings and allowed us to pilot some of our online Professional Development opportunities, as well as online student employee onboarding and digitizing many of our older paper processes.

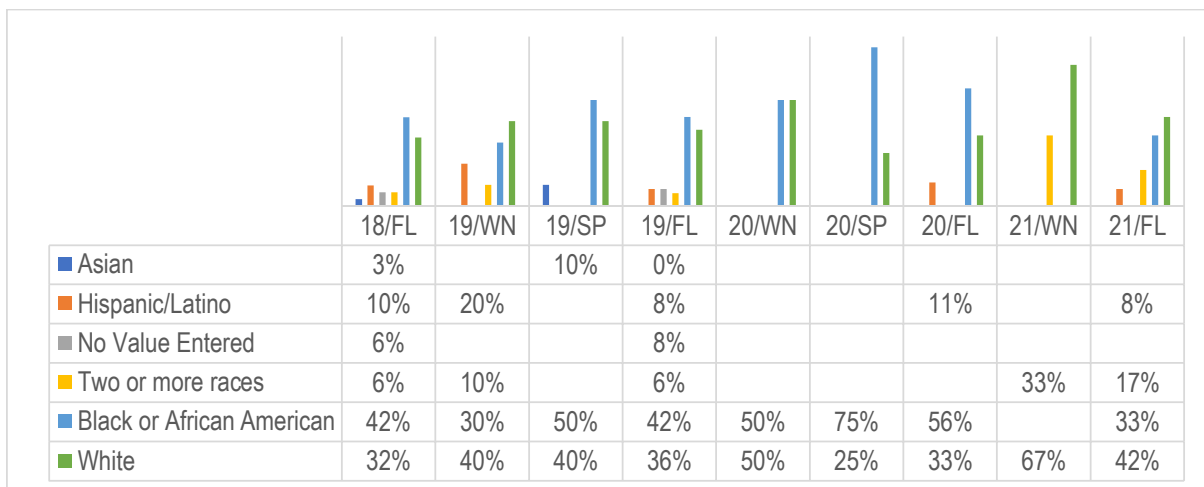
Prior to reopening in July there were 7 student employees working virtually. Since the start of Fall semester we have been able to ramp up the student employment program in the following ways for Launch in Fall 2021

New for Fall 2021	Launching Winter 2022
<ul style="list-style-type: none"> <li>Updated application and recruiting process</li> <li>Provided supervisor training</li> <li>Required goal setting, tracking and evaluations</li> <li>Revaluated each student employee position and work</li> <li>Created an online course for professional development for students</li> <li>Increased employee wages and reinvested in student employee budget</li> <li>23 active student postings, with 100 jobs available (70 currently filled)</li> </ul>	<ul style="list-style-type: none"> <li>Orientation for Student Employees</li> <li>In person and virtual live Professional Development in partnership with other campus departments</li> <li>Student Employee Mentoring</li> </ul>

## Student Employee Retention to Next Year



## Student Employees by Race/ Ethnicity



ANNUAL PLANNING CYCLE: (YEAR 1: 08/2020 – 06/2021) (YEAR 2: 08/2021 – 06/2022) (YEAR 3: 08/22 – 06/23)						
Month	Planned Linkage with Owners	Board Education	Ends Decisions	Governance Process & Board-President Delegation Decisions	Executive Limitations Decisions	Monitoring President & Board Self-Evaluation (BSE)**
August				<u>REVIEW</u> – Board bylaws		<u>Monitor E01 Ends</u> (JEREMY/LEE)
September				<u>Y1</u> <u>CR BMD-03</u> Delegation to President <u>Y2</u> <u>CR BMD-04</u> Monitoring President Performance (y2) <u>Y3</u> <u>CR GP-07</u> Board Committee Principles Review President's Contract	<u>RAA</u> – State Required Best Practices	<u>Monitor EL-0 General</u> <u>Executive Constraint (CINDY)</u> <u>Monitor EL02 Treatment of Staff (CINDY)</u> <u>Y1</u> <u>BSE BMD-03</u> Delegation to President <u>Y2</u> <u>BSE BMD-04</u> Monitoring President Performance <u>Y3</u> <u>CR GP-07</u> Board Committee Principles
October				<u>Y1</u> <u>CR BMD-01</u> Unity of Control <u>Y2</u> <u>CR GP-04</u> Role of Vice Chair <u>Y3</u> <u>CR GP-08</u> Board and Committee Expenses		<u>Monitor EL01 Treatment of Students (CINDY/JEREMY)</u> <u>Y1</u> <u>BSE BMD-01</u> Unity of Control <u>Y2</u> <u>BSE GP-04</u> Role of Vice Chair <u>Y3</u> <u>BSE GP-08</u> Board and Committee Expenses
November				Audit Report <u>INFO</u> CEO, CFO Audit Certifications	<u>RAA</u> – Budget Adjustments	<u>Monitor EL04 Financial Conditions &amp; Activities (DARRELL)</u> <u>Monitor EL08 Communication &amp; Support to the Board (CINDY)</u>
December						
January				Officer elections (2021) <u>Y1</u> <u>CR GP07.1</u> Audit Committee Terms of Reference <u>Y2</u> <u>CR GP-13</u> Special Rules of Order		<u>Monitor EL09 Organization Culture (CINDY)</u> <u>Monitor EL07 Compensation &amp; Benefits (CINDY)</u>

				<p><b>Y3</b> <u>CR BMD-02</u> Accountability of the President  <u>DECISION</u>: Spring planning session date  <u>DECISION</u> Distinguished Service Awards</p>		<p><b>Y1</b> <u>BSE GP07.1</u> Audit Committee Terms of Reference  <b>Y2</b> <u>BSE GP-13</u> Special Rules of Order  <b>Y3</b> <u>CR BMD-02</u> Accountability of the President</p>
February				<p><b>Y1</b> <u>CR GP-14</u> Handling Operational Complaints  <b>Y2</b> <u>CR GP-15</u> Handling Alleged Policy Violations  <b>Y3</b> <u>CR GP-11</u> Linkage with Ownership  <b>Y3</b> <u>CR GP-07.2</u> Ownership Linkage Committee ToR  <u>DECISION</u>: Select presenters for commencement  <u>DECISION</u>: Distinguished Service Awards  <u>DECISION</u>: Select Crockett Award recipient</p>		<p><u>Monitor EL10</u> Access to Education (JEREMY)  <b>Y1</b> <u>BSE GP-14</u> Handling Operational Complaints  <b>Y2</b> <u>BSE GP-15</u> Handling Alleged Policy Violations  <b>Y3</b> <u>BSE GP-11</u> Linkage with Ownership  <b>Y3</b> <u>CR GP-07.2</u> Ownership Linkage Committee ToR</p>
March				<p><b>Y1</b> <u>CR GP-01</u> Governing Style  <b>Y2</b> <u>CR BMD-06</u> President Compensation  <b>Y3</b> <u>CR2 GP-00</u> Governance Commitment</p>		<p><u>Monitor EL11</u> Ends Focus of Grants or Contracts (CINDY/DARRELL)  <u>Monitor EL13</u> Entrepreneurial Activity (CINDY)  <b>Y1</b> <u>BSE GP-01</u> Governing Style  <b>Y2</b> <u>BSE BMD-06</u> President Compensation  <b>Y3</b> <u>BSE GP-00</u> Governance Commitment</p>
April				<p>INFO Q3 Treasurer's Report?  <b>Y1</b> <u>CR GP-02</u> Board Job Contributions  <b>Y1</b> <u>CR GP-04</u> Role of Board Chair  <b>Y2</b> <u>CR GP-10</u> Investment in Governance  <b>Y3</b> <u>CR BMD-00</u> Global Board Management Delegation</p>		<p><u>Monitor EL-12</u> Land Use (JIM)  <b>Y1</b> <u>BSE GP-02</u> Board Job Contributions  <b>Y1</b> <u>BSE GP-04</u> Role of Board Chair  <b>Y2</b> <u>BSE GP-10</u> Investment in Governance  <b>Y3</b> <u>CR BMD-00</u> Global Board Management Delegation</p>
May				<p><b>Y1</b> <u>CR BMD-05</u> President Succession  <b>Y2</b> <u>CR GP-03</u> Board Planning Cycle &amp; Agenda Control  <b>Y3</b> <u>CR GP-12</u> Board Linkage with Other Organizations</p>		<p><u>Monitor EL-05</u> Asset Protection (DARRELL)  <u>Monitor EL-06</u> Investment (DARRELL)</p>



				<u>INFO</u> – State Accountability Report (ACS)		<u>Y1</u> CR BMD-05 President Succession <u>Y2</u> BSE GP-03 Board Planning Cycle & Agenda Control <u>Y3</u> BSE GP-12 Board Linkage with Other Organizations
June				<u>Y1</u> <u>Y2</u> <u>Y3</u> CR GP-10 Board Code of Conduct <u>DECISION</u> : Select Representatives to MCCA Board of Directors <u>DECISION</u> : Fall planning session date <u>INFO</u> Administrative Personnel Practices Manual/Compensation	<u>RAA</u> Budget Approval	<u>Monitor</u> <u>EL-03</u> Planning (DARRELL) <u>Y1</u> <u>Y2</u> <u>Y3</u> BSE GP-9 Board Code of Conduct

<b>Date Of Change</b>	<b>Version</b>	<b>Description of Change</b>	<b>Responsible Party</b>
06.08.20	1.0	First release following Policy Governance consulting work.	Chief of Staff



## President/CEO Monitoring Report Compliance

### Jackson College

Policy	Date Monitoring Report Presented	Presented as Compliant? Yes/No Partial	Deficient Items?	Expected Date for Full Compliance	Date Deficiencies corrected	Extenuating Circumstances	Board's Formal Judgement
EL – 01 Treatment of Students	10.12.20	Yes	n/a	n/a	n/a	n/a	
EL – 04 Financial Conditions & Activities	11.9.20	Partial	Item 6. Allow tax payments or other government ordered payments or reports to be overdue or inaccurately filed.	120 days		We received word from the state on 1/7/21 that they will be refunding us for our fine.	
EL – 08 Communication & Support to the Board	11.9.20	Yes	n/a	n/a	n/a	n/a	
EL – 09 Organization Culture	1.11.21	Partial	Item 1. Operate without an enforced internal Code of Conduct, of which all employees are made aware, that clearly outlines the rules of expected behavior for employees.  Item 3. Cause or allow research involving either human subjects or animals that does not	90 days		n/a	



## President/CEO Monitoring Report Compliance

### Jackson College

			<p>adhere to generally accepted ethical principles and policy.</p> <p>Item 3.1. Permit potential researchers to be without readily available guidelines for ethical research and assistance in identifying and solving ethical problems.</p> <p>Items 3.2. Permit research that has not been subject to independent ethical review.</p>				
EL – 07 Compensation and Benefits	1.11.21	Yes	n/a	n/a	n/a	n/a	

Link: [Diversity, Equity & Belonging | Diversity Statement - Jackson College \(jccmi.edu\)](https://www.jccmi.edu/diversity-equity-belonging/diversity-statement)

## **Diversity, Equity, & Belonging**

### Affinity Center Office Space

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## Meet our Affinity Liaisons

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Jacob Inosencio  
Latin X  
Affinity Liaison



Daniel Mahoney  
African American  
Affinity Liaison



Ai Yoshida  
Asian/Pacific  
Islander Affinity  
Liaison



Matthew Zelasko  
Barrett  
Indian Affinity  
Liaison



Jonathan  
Robertson  
LGBTQIA+  
Affinity Liaison



Cheryl Ragland  
Faith-Based  
Affinity Liaison



Elizabeth Storey  
Elderly Affinity  
Liaison

### **Past Events**

- AA, Asian, Latin X, Indian: Community focus group **Aug-Sep 2021** (approx. 20 participants)
- All Affinity Liaisons: Meet & Greet **September 2, 2021** (approx. 45 participants)
- Latin X: Hispanic Heritage Celebration **September 16, 2021** (approx. 90 participants)
- Asian: Fall Moon Festival **September 21, 2021** (approx. 20 participants)

### **October Events**

- African American: Community focus group & community campus tour
- LGBTQIA+:
  - Meet & Greet **October 19, 2021**
  - Pride Information Meeting **October 27 & 28**
  - Pride Trivia Night **October 28, 2021**

### **November Events**

- Faith-Based: Hanukkah **November 28<sup>th</sup>-December 6<sup>th</sup>**
- Asian:
  - Spirit of Mottainai
  - Focus group meeting w/ local ESL teachers

- Elderly: Go Purple for Alzheimer's Awareness Month
- Indian:
  - Lakshmi Puja ceremonial ritual **November 16, 2021**
  - Painting & Personal Exploration **November 16, 2021**
- African American: Student Support group
- Latin X: Latino Leadership group
- LGBTQIA+: Pride Monthly meeting

### **December Events**

- Faith-Based: Kwanzaa **December 26<sup>th</sup>-January 1<sup>st</sup>**
- Asian: Focus group meeting w/ local ESL teachers
- Elderly: Adopt a Senior
- African American: Student Support group
- Latin X: Latino Leadership group
- LGBTQIA+: Pride Monthly meeting

### **January Events**

- African American: Martin Luther King Jr. Celebration **January 15, 2022**
- Faith-Based: Service Month Project Initiative
- Asian: Focus group w/ local ESL teachers



Board of Trustees Fall Planning Session: October 22, 2021 - Facilities Report

Jackson College  
Fiscal Year 2022 - 2027  
Facilities Plan

Building	Projects	Tax Exempt Bond Proceeds	State Funds	Foundation Donation Support	HEERF Federal Funds	Major Maintenance Funds	Future Operations Funds	Two Months Operating Expense
	6/30/2021 General Fund	-	-	-	-	-	703,784	-
	6/30/2021 Designated Fund	-	-	-	-	-	12,636,486	-
	9/30/2021 Building & Site Fund	-	-	1,350,000	-	7,391,743	-	-
	<b>Projected Balance 6/30/2021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,350,000</b>	<b>\$ -</b>	<b>\$ 7,391,743</b>	<b>\$ 13,340,270</b>	<b>\$ 6,836,116</b>
	<b>Fiscal Year 2021-22</b>							
Various	Misc. Building and Site Repairs	-	-	-	-	(100,000)	-	-
Central Campus	Beltway Signage	-	-	-	-	(75,000)	-	-
Central Campus	Potter Center South Entrance	-	-	(750,000)	-	(400,000)	-	-
Central Campus	Potter Center Music Hall	-	-	(600,000)	-	-	-	-
Central Campus	Athletic Field Improvements	-	-	-	-	(3,250,000)	-	-
Central Campus	Astronomy Observatory	-	-	-	-	(175,000)	-	-
Central Campus	CV4 Family Playground	-	-	-	-	(165,000)	-	-
Central Campus	Deferred Maintenance Planning	-	-	-	-	(100,000)	-	-
Central Campus	Campus View 1 Siding replacement	-	-	-	-	(220,000)	-	-
	Planned 6/30/2022 Transfer	-	-	-	-	1,000,000	-	-
	<b>Projected Balance 6/30/2022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,906,743</b>	<b>\$ 13,340,270</b>	<b>\$ 6,913,250</b>
	<b>Fiscal Year 2022-23</b>							
Central Campus	Misc. Building and Site Repairs	-	-	-	-	(100,000)	-	-
Central Campus	Astronomy Observatory	-	-	-	-	(470,000)	-	-
Central Campus	Roof Repairs	-	-	-	-	(500,000)	-	-
Central Campus	Athletic Field Phase 2 & Campus Sign	-	-	-	-	(2,250,000)	-	-
	Planned 6/30/2023 Transfer	-	-	-	-	1,000,000	-	-
	<b>Projected Balance 6/30/2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,586,743</b>	<b>\$ 13,340,270</b>	<b>\$ 6,984,203</b>
	<b>Fiscal Year 2023-24</b>							
Central Campus	Roof Repairs	-	-	-	-	(500,000)	-	-
Central Campus	North/South Beltway & Parking Lots at EIC & Fieldhouse	-	-	-	-	(1,250,000)	-	-
Various	Misc. Building and Site Repairs	-	-	-	-	(100,000)	-	-
	Planned 6/30/2024 Transfer	-	-	-	-	1,000,000	-	-
	<b>Projected Balance 6/30/2024</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 736,743</b>	<b>\$ 13,340,270</b>	<b>\$ 6,784,125</b>
	<b>Fiscal Year 2024-25</b>							
Central Campus	Courtyard Improvements	-	-	-	-	(1,000,000)	-	-
Central Campus	McDivitt Hall Capital Outlay Project (\$45M)	22,500,000	22,500,000	-	-	-	-	-
Central Campus	McDivitt Hall Capital Outlay Project (\$45M)	(22,500,000)	(22,500,000)	-	-	-	-	-
Central Campus	Dinner Theatre / Michael Bauhman	-	-	-	-	(2,000,000)	-	-
Central Campus	Roof Repairs	-	-	-	-	(500,000)	-	-
Various	Misc. Building and Site Repairs	-	-	-	-	(150,000)	-	-
	Planned 6/30/2025 Transfer	-	-	-	-	1,000,000	-	-
	<b>Projected Balance 6/30/2025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,913,257)</b>	<b>\$ 13,340,270</b>	<b>\$ 6,801,469</b>
	<b>Fiscal Year 2025-26</b>							
Central Campus	Courtyard Improvements	-	-	-	-	(1,000,000)	-	-
Central Campus	Campus View 5	-	-	-	-	(10,000,000)	-	-
Various	Misc. Building and Site Repairs	-	-	-	-	(100,000)	-	-
	Planned 6/30/2026 Transfer	-	-	-	-	1,000,000	-	-
	<b>Projected Balance 6/30/2026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,013,257)</b>	<b>\$ 13,340,270</b>	<b>\$ 6,801,469</b>
	<b>Fiscal Year 2026-27</b>							
Central Campus	Courtyard Improvements	-	-	-	-	(1,000,000)	-	-
Various	Misc. Building and Site Repairs	-	-	-	-	(100,000)	-	-
Central Campus	Roof Repairs	-	-	-	-	(300,000)	-	-
	Planned 6/30/2027 Transfer	-	-	-	-	1,000,000	-	-
	<b>Projected Balance 6/30/2027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,413,257)</b>	<b>\$ 13,340,270</b>	<b>\$ 6,801,469</b>

Note: Projects are advanced based upon available funding.