

**SHAWNEE STATE UNIVERSITY
BOARD OF TRUSTEES**

**Meeting Minutes
November 13, 2020**

Call to Order

Chairperson Watson called the meeting to order at 11:06 a.m. noting the meeting was in compliance with RC § 121.22(F) and that pursuant to HB197 of the 133rd Ohio General Assembly the meeting would be held by teleconference.

Roll Call

Members present: Mr. Watson, Mr. Edwards, Mr. Evans, Mr. Furbee, Ms. Hartop, Mr. Williams, Dr. White, and Mr. Cole

Members absent: Ms. Stratton

Approval of the September 11, 2020 Board Meeting Minutes

Mr. Evans moved and Mr. Furbee seconded a motion to approve the September 11, 2020 Board meeting minutes. Without discussion, the Board unanimously approved said minutes.

Approval of the November 13, 2020 Agenda

Mr. Evans moved and Mr. Furbee seconded a motion to approve the November 13, 2020 Board meeting agenda. Without discussion, the Board unanimously approved the November 13, 2020 Board meeting agenda.

Consent Agenda

1. Resolution F20-20, Approval of the FY2020 Efficiency Report

Chair Watson directed the Board to review the action items on the Consent Agenda and asked if anyone wished to remove any items from the Consent Agenda. There being no objections, item 1 was approved by acclamation.

Executive Committee Report

Mr. Furbee reported on behalf of the Executive Committee having one non-consent action item for the Board to approve.

1. Resolution E05-20, Approval of the Shawnee State University and Communication Workers of America, Local 4372, Collectively Bargained Agreement

The Executive Committee heard from Mr. Dave Zender, Director of Labor, who reviewed key points of the tentative agreement with the CWA employees. The CWA contract proposal extends over three years, beginning today. The proposed agreement addresses employee wage increases, vacation time, and contributions to health insurance. It also includes changes to staff flexibility, reductions in force, apprenticeships, and the grievance process. Mr. Furbee moved and Mr. Edwards seconded the motion to approve Resolution E05-20. The motion was passed by unanimous roll call vote of all Board members present.

The Committee today also approved an action item related to the evaluation of the President.

1. Resolution E06-20, Authorization to Prepare Executive Committee Report on Presidential Evaluation

The Executive Committee completed its annual performance evaluation of the President following a process established by the Board Chairperson and is responsible for reporting those evaluation results and making recommendations to the full Board. Today the Executive Committee authorized Chairman Watson to prepare a report with results and recommendations for presentation to the full Board at an upcoming meeting. Mr. Furbee moved and Mr. Evans seconded the motion to approve Resolution E06-20. The motion was passed by unanimous roll call vote of all Board members present.

Finance and Administration Committee Report

Mr. Furbee reported on behalf of the Finance and Administration Committee having had one consent agenda item that was already approved by the Board.

Mr. Joe VanDeusen, Director of Risk Management, Safety and Procurement, presented an overview of the FY20 Efficiency Report that outlines initiatives and measures at Shawnee State University aimed at increasing institutional efficiency and affordability for students. The report will be submitted to the Ohio Department of Higher Education. The full report is attached to the minutes.

The Committee also had one non-consent action item for the Board to approve.

1. Resolution F19-20, Approval of the Acceptance of the completed portions of Shawnee State University's FY2020 Financial Report

Representatives from the University's independent audit firm, Plante & Moran, reviewed the FY20 financial audit with the committee. The report was determined to be "unmodified" which indicates there were no findings. We appreciate the firm's accommodations since the majority of the audit was completed remotely. Mr. Furbee moved that the Board adopt Resolution F19-20 and Mr. Edwards seconded the motion. The motion was passed by unanimous roll call vote of all Board members present.

2. FY2021 1st Quarter general fund and auxiliary fund budget status was presented by Mr. Barhorst. All major categories of revenue remain under stress due to the ongoing pandemic

and its direct and indirect impact on enrollments (and therefore tuition and fees) and the state's economic health (and its ability to fund services). Expenses are being closely managed by way of heightened monitoring and oversight, with specific emphasis on position control (hiring freeze), renegotiation of existing contracts wherever possible and close scrutiny of all purchases. Total net transfers out of the general and auxiliary funds will likely be \$1.1 lower than budgeted due to the effects of CARES Act funding, and more precisely the unique accounting treatment required. The net effect of the foregoing is a reserve draw in the amount of \$0.5 million which is roughly equal to the decline in state subsidy expected to be realized from 2020 to 2021 based on the latest available information. This represents an improvement of \$1.2 million over the original budget. The full report is attached to the minutes.

3. Controller Greg Ballengee provided an update on the TIAA Cash Reserves Investment Portfolio as well as the preliminary SB6 Composite Score. The full reports are attached to the minutes.
4. Malonda Johnson, Director of HR, reviewed the quarterly personnel actions showing 10 new hires, 4 changes of status, 6 faculty promotions and 9 departures. The full report is attached to the minutes.
5. Director of Facilities, Butch Kotcamp, informed the committee of the Capital Projects taking place on campus including the Library/CFA HVAC renovation and Kricker Innovation Hub. The full report is attached to the minutes.

Academic and Student Affairs Committee Report

1. Dr. Sunil Ahuja, Provost and Vice President for Academic & Student Affairs, reported on recent activities in Academic and Student Affairs. He provided highlights of faculty and staff accomplishments in the areas of teaching, scholarship, service, and community engagement. Dr. Ahuja also provided a summary of Fall 2020 wrap-up, Fall 2020 commencement, and Spring 2021 calendar. He also noted that his office has been heavily engaged in new program development, accreditation and assessment, and strategic planning. The full report is attached to the minutes.
2. Ms. Marcie Simms, Dean of Students, reported on recent activities in Student Affairs. She provided updates from Student Life, Residence Life, the "I am First Gen" program, and Veteran Services. Ms. Simms shared that the division of Student Affairs has transformed in-person programming to virtual programming to continue to connect students to campus and provide leadership opportunities during a difficult time. The full report is attached to the minutes.
3. Vice President of Advancement & Enrollment Management Eric Braun reported on activities in the Division, including a recap of the Alumni Association's "Stay at HOMEcoming" week of activities in October; highlights from fall varsity athletics, including news that the NAIA has allowed student-athletes an extra year of eligibility in recognition of the COVID-19

disruptions to competition in 2020; and news that SSU again ranks among US News & World Report's 2021 Best Colleges in several categories. The full report is attached to the minutes.

A fall 2021 mid-term recruiting report was also given where Mr. Braun described that freshman applications to the university are down nearly 50% from this year due to coronavirus restrictions on outreach and their impact on the lives of prospective students in our region. New student admits meanwhile are down nearly 20% from last year and actually up slightly from fall 2019 and fall 2018. The full report is attached to the minutes.

4. Dr. Elinda Boyles, Special Assistant to the President, covered the actions underway to wrap-up fall semester and initial plans for a safe return to campus for the spring 2021 semester. All plans are contingent upon being aligned with safety and health advisories issued by state and local health authorities. The full report is attached to the minutes.

Reports from Board Liaisons with other Organizations

None

President's Report

President Bauer addressed the Board reflecting that it has been eight months and counting since we entered into COVID-related changes to our University's scheduling, planning, and the campus environment. We knew that cases would rise in the late fall, but it is an understatement to say that our current trajectory is concerning. The Governor's message on Wednesday sounded an alarm that most of us have been hearing for several weeks. For these reasons, we are moving up our date of closing residential units and, once again, moving most of our operations including classes to online and remote beginning the Wednesday before Thanksgiving. COVID has had a significant impact on enrollment although not as much as we anticipated last June. Early registration numbers for spring provide us with some ominous statistics for our freshman class which can be attributed to the lack of the college experience. Success coaches have been hired to reach out to our most vulnerable group of students and we will await results on the effectiveness. The financial state of the university is stable which is great news considering all the changes we've made in the last eight months. Federal funding is helping us offset costs of COVID. Campus discussions on Diversity, Equity, and Inclusion were started recently through meetings with and soliciting responses from our faculty and staff. The full report is attached to the minutes.

Chair Watson thanked Dr. Bauer for his steadfast leadership during challenging times stating "we are glad you are here".

New Business

None

Comments from Constituent Groups

None

Faculty Senate Report

None

Executive Session

None

Other Business

Adjournment

Mr. Evans moved and Mr. Furbee seconded a motion to adjourn. The motion was passed unanimously and the Board was adjourned at 11:27 a.m.

Chairperson, Board of Trustees

Secretary, Board of Trustees

RESOLUTION F20-20
APPROVAL OF
FY2020 EFFICIENCY REPORT

WHEREAS, in accordance with ORC Section 3333.95, each Ohio institution of higher education must submit an annual efficiency report to the Chancellor of the Ohio Department of Higher Education (ODHE); and

WHEREAS, the 2020 Efficiency Report (attached) reflects Shawnee State's operational response and costs associated with the impacts of COVID-19, academic practices deployed to adjust to remote learning for spring term 2020, a description of resources for major initiatives that benefitted students, student cost savings initiatives, and best practices and efficiencies realized during the fiscal year;

THEREFORE, BE IT RESOLVED, the Board of Trustees of Shawnee State University approves the FY2020 Efficiency Report.

(November 13, 2020)

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees



Department of
Higher Education

Mike DeWine, Governor
Randy Gardner, Chancellor



Affordability & Efficiency

FY20 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 periodically at the call of the chancellor.

Prior Efficiency Reports have been heavily influenced by the Ohio Task Force on Affordability and Efficiency’s October 2015 report “Action Steps to Reduce College Costs” (Task Force). That report provided many good recommendations that set a course for increasing efficiency throughout public higher education in Ohio. However, in light of the impacts of COVID-19, this year’s template will take a different focus and give IHE’s the opportunity to highlight what they have done to adjust to the pandemic and its impact on their institutions, including the expansion of online delivery models.

This means that much of the report will be more focused on the current year than prior years. Nonetheless, the FY20 reporting template does require Ohio’s IHEs to conduct an annual study to determine the cost of textbooks for students enrolled in the institution pursuant to Ohio Revised Code section 3333.951(C); as well as information on efficiencies gained as a result of the “regional compacts” as outlined in ORC section 3345.59. The reporting template also requests information regarding college debt and debt collection practices.

Your Efficiency Report Contact: *Jennifer Carson*, Senior Director, Audit & Compliance, 614-752-7538, jcarson@highered.ohio.gov
Please provide your institution’s efficiency report by **Friday, October 30, 2020** via email to OdheFiscalReports@highered.ohio.gov

Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

As in previous years, the Efficiency Reporting Template is structured into sections:

- **Section I: Operational Response** – This section captures information on the impacts of COVID-19 on each institution, the planning process used to address the impact and the eventual actions taken in response to the pandemic.
- **Section II: Academic Practices** – This section covers areas more directly related to instruction, including the actions taken to adjust to remote learning in spring term of 2020 and the impacts on the institution and students. It also seeks updates regarding the cost of textbooks and flexible delivery methods
- **Section III: Policy Reforms/Continued Progress** – This section captures state IHE responses to suggested policy reforms originating in gubernatorial task force efforts, legislative joint committee reports, student loan debt advisory group reports, etc. In recent years, a number of stakeholder perspectives have been shared with institutions. Our hope is that institutions will respond to this stakeholder feedback regarding items such as, textbooks and student debt.
- **Section IV: Student Benefit** – This section asks institutions to provide cost savings and/or resource generation in actual dollars for any major initiatives within the past fiscal year. Emphasis should be placed on highlighting major initiatives that may be considered best practices, rather than responding to specific recommendations from the Ohio Task Force on Affordability and Efficiency in Higher Education October 2015 report. To facilitate understanding, IHE's should advise if savings have been redeployed to students to reduce costs, or if they have been reinvested in some other manner for the benefit of students.
- **Section V: Future goals** – This section corresponds to Master Recommendation 2 of the Ohio Task Force on Affordability. It is designed to allow each institution to benchmark its respective five-year goals to its actual institutional cost savings or avoidance. In the spirit of continuous improvement, this section allows you to revise and/or update your five-year goals as needed. In addition, the DeWine-Husted administration would like to know more about possible roles the state could play in supporting your institutional goals; your input is requested in this section.

For purposes of this report, efficiency is defined as quality versus cost as a means to measure value:

- 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.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Section I: Operational Response

The onslaught of the COVID-19 pandemic has had a major impact on all higher education institutions, forcing them to quickly adjust to remote learning. Beyond this immediate effect there is significant uncertainty about the duration of the pandemic, how it will affect student behavior and the resulting economic challenges faced by institutions and the State of Ohio.

Please describe the major fiscal impacts of COVID-19 on your institution in FY 20.

Please quantify the revenue and cost impacts.

Major Revenue Impacts	Net Fiscal Impact
Tuition & Fees	No student tuition and fees were refunded in FY20.
Auxiliary Fees, including refunds	Shawnee State refunded \$335,644.28 in University housing and meal plan fees to students in FY20. The University received reimbursement for these refunds from the HEERF Institutional award (see "External Assistance" section below).
State Support	Shawnee State suffered a loss of \$674K in expected subsidy revenue (State Share of Instruction (SSI) and Shawnee Supplement combined) as the result of the statewide budget cuts in May of 2020.
Investment Income, Unrealized Losses	For a number of reasons, including the pandemic, Shawnee State concentrated its investments in cash and near-cash vehicles for most of FY20. As such, the university did not experience the volatility in its portfolio that some investors realized.
Other	

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Major Revenue Impacts	Net Fiscal Impact
External Assistance (HEERF, CRF, etc.)	<p>-\$1.7 million HEERF awarded to institution; in FY20, Shawnee State recognized \$506,928 in eligible expenses towards the HEERF Institutional award.</p> <p>-\$1.7 million awarded for student allocations; in FY20, Shawnee State disbursed \$506,928 in student grants towards the HEERF Emergency Financial Aid award.</p> <p>-\$0.0 million CRF (all activity will be recognized in FY21)</p>

Major Net Increased Expenses	Net Fiscal Impact
Transition to Online Delivery	The university re-deployed all faculty from their typical teaching responsibilities en masse for one (1) week in the spring semester to convert all instructional delivery not otherwise being conducted online to virtual platforms. The approximate cost of this effort was \$373K.
Changing Support for Students	The university incurred approximately \$336K in costs specifically related to assisting students with housing issues and information technology (IT) needs. Included in this estimate are significant outlays for enhanced communications to students and other stakeholders.
Shutdown of Campus	The university absorbed essentially all of the costs associated with the securing of campus (e.g., campus public safety)
Cleaning/Preparing Campus for Return of Students (Testing, PPE, etc.)	Shawnee State redirected the efforts of its entire custodial operations to enhanced cleaning and disinfecting activities related to pandemic mitigation thereby foregoing the bulk of their regular duties. Total estimated cost of this reallocation was \$347K.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Major Net Increased Expenses	Net Fiscal Impact
Other	The pandemic drove significant workload in the risk management and procurement functions of the university as well as necessitating the creation of a de facto project manager for pandemic mitigation at a cost of \$56K.

CARES Act and other Federal Support impact

What process did your institution use to distribute one-half of Higher Education Emergency Relief Funds to students?

The university solicited online applications for funds from potentially eligible students. The applications were reviewed against the eligibility criteria. Those found eligible were issued monies from the student portion of the Higher Education Emergency Relief Funds.

How has the institutional share of HEERF been utilized at your institution?

To date, institutional HEERF dollars have been deployed primarily in support of:

1. personal protective equipment (PPE)
2. supplies and equipment to facilitate online learning
3. cleaning and disinfecting supplies
4. issuing refunds to students for housing and meals that they did not consume when campus operations were suspended in March of 2020

What other external sources have been made available to the institution to address the impacts of COVID-19?

Shawnee State's Plastics program has leveraged \$250K from two grants (\$200K from Appalachian Regional Commission and \$50K from the Ohio Valley Regional Development Commission) to produce protective face shields for use on campus and elsewhere. In addition to providing valuable PPE, it has served as a meaningful learning and service opportunity for students in the program.

What planning assumptions were used related to the fiscal impact of COVID-19 in developing the institution's FY 21 budget?

Major Assumptions	Description	Projected Fiscal Impact	Actual Fiscal Impact - as of fall 20
Fall Enrollment/ Fee Revenue Relative to FY 19	Expected decline of roughly 10% in new student enrollment vs. Fall 2019 level	Loss of roughly \$920K in gross tuition and fees.	Preliminary forecast suggests the loss of revenue will approximate the estimate.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Major Assumptions	Description	Projected Fiscal Impact	Actual Fiscal Impact - as of fall 20
Auxiliary Services	Expected decline of roughly 10% in housing and meal plan revenues versus Fall 2019 level	Loss of roughly \$400K in housing and meal plan revenues.	Preliminary forecast suggests the loss of revenue will be slightly worse than the estimate.
State Support	The university budgeted a decline in state subsidy (both SSI and supplement) of 10% versus FY20 levels.	Approximately \$1.7 million reduction	The first quarter release of state funding was better than expected, but prudence suggests that further information on the state's economic performance is necessary to project the full year result.
Unique Cost Drivers – in response to COVID-19	Testing and contact tracing. Disinfecting of facilities. PPE. Additional instructional cost related to offering more, lower capacity in-person course sections. Ongoing technical support for additional offerings of online and hybrid courses. Telework arrangements.	Shawnee State expects to be able to meet the challenges at left via the judicious deployment of federal and state relief monies (e.g., HEERF and CRF).	The initial assumption is so far still valid, although a continuation of the pandemic into FY22 would present significant challenges.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Major Assumptions	Description	Projected Fiscal Impact	Actual Fiscal Impact - as of fall 20
Other	Other revenues (e.g., fees for services and performing arts) were projected down by 36%	Approximately \$271K reduction	Preliminary forecast suggests the loss of revenue will be worse than the estimate as public performances remain impractical to offer.

Please describe the major initiatives the institution is implementing in response to COVID-19 and the anticipated impact on the institution.

Shawnee State continues to prioritize the health and safety of students, faculty, staff and visitors as it strives to deliver on its educational mission. Those efforts include:

1. Novel approaches to teaching and learning, including hybrid course offerings, and alternating class schedules for in-person sections that facilitate social distancing.
2. Strict adherence to best practices for cleanliness and physical layout of the campus for all populations (e.g., students, employees and visitors)
3. Deployment of technology and innovative processes to minimize disease transmission (e.g., telework, electronic workflows)
4. Heightened health services (including contact tracing) to detect infection and prevent its further spread.

These initiatives are expected to help students better themselves and prepare to succeed in a post-pandemic world.

Regional Compacts

ORC Section 3345.59 required 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. Per O.R.C. §3345.59 {E} colleges and universities shall report within their annual efficiency reports the efficiencies gained as a result of the compact.

Please discuss efficiencies gained or opportunities for future partnerships as a result of each of the categories within the compact.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Description	Monetary Impact
Reducing duplication of academic programming	SSU has reduced its academic program offerings by approximately 20% over the last four years to reduce duplication with institutions in the SE Regional Compact. In FY 20, the institution is warehousing its Environmental Engineering Technology program.	Reduction of 25 students at \$3,500 tuition. Reduction of one full-time faculty member.
Implementing strategies to address workforce education needs of the region	Hired Career Counselor (1) and Academic Advisors and Staff (4) through Title III grant to assist students with workforce opportunities and match them with needs of region.	
	Added online programs in Occupational Therapy, Health Science, Math, Marketing, and Nursing, to address workforce education needs in the region.	
	Offered Free Workshops, Entrepreneurial Speaker Series, and Startup Weekend to provide information to students and community members on entrepreneurship.	
	Offer career days for high school students in areas like Gaming, Plastics Engineering, Pre-med, and Health Science.	
	Received HRSA grant for a Behavioral Health Paraprofessional Certificate Training Program (BHPCTP) to increase the behavioral health paraprofessional workforce in Scioto, Lawrence, Adams, Brown, and Pike counties located in south central Ohio.	
Sharing resources to align educational pathways and to increase access within the region	Shawnee State University (SSU) and Southern State Community College (SSCC) entered into a collaborative agreement whereby SSU's Occupational Therapy Assistant Program is offered at the SSCC campus. Students are dually enrolled in both IHEs.	
Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region	RAPIDS 2 grant funding was expended in FY20 for purchase of gaming equipment for computer, gaming, and immersive technology to support retention, expansion, and attraction of business. The grant project was received in cooperation with the Southeast Ohio RAPIDS partnership including: Southern States, Shawnee, Rio Grande, Ohio University, Hocking College, Scioto CTC, and Pickaway Ross CTC.	\$87,000

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Description	Monetary Impact
	SSU offers student internships in Marketing & Communications and Institutional Research, and offers student employment to reduce operational and administrative costs and provide real world experiences for students.	
	OVRDC Grant funds were expended in early FY20 to purchase materials testing equipment and robotics equipment for the Plastics labs. The materials testing equipment and robotic equipment purchased through the OVRDC Grant will reduce the financial burden placed on students by not imposing extra fees.	\$233,000
	iMFLUX has placed equipment in SSU's Plastics lab on consignment. Their iMFLUX pressure and process control technology work in combination with equipment provided in previous years by Milacron.	\$80,000
Enhancing career counseling and experiential learning opportunities for students	Shawnee State University (SSU) is in its third year of participating in the Ohio Export Internship Program which helps Ohio companies export for the first time or expand their existing export initiatives.	
	SSU Career Services now offers UNIV 2185 through our office, this course is available for students whose internship does not match up with other existing internship for-credit academic courses.	
	As part of the Major Exploration and Career Planning class (UNIV 1105) as well as appointments, Career Services connects students to contacts for informational interviews to assist them with their career decisions. In non-COVID times, we also utilize job shadowing.	
	Career Services is currently working with the Scioto County Career Technical Center to host a virtual career awareness program for local high school students.	

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Description	Monetary Impact
	The Assistant Director is training our peer career student employees to take resume appointments, this provides our student workers with opportunities to obtain transferable skills, and we are utilizing staff already in place rather than hiring new staff.	
	The Assistant Director is enrolled in a National Career Development Association (NCDA) course that will certify him as a Career Services Provider or Counselor. A previous credit with NCDA is being utilized to cover costs.	
	Career Services has hosted several career fairs this fall virtually as well as a number of employer recruiting sessions. The career fairs and employer recruiting sessions have been hosted through Handshake and Zoom, at no additional cost to the students or University.	
	All Career Services staff have technology available to support virtual appointments and meetings for students. This includes out of town students and alumni saving costs for travel and gas. This also facilitates appointments with students who are 100% online. This technology has also allowed us to continue to meet with colleagues from all over the country in webinar meetings/trainings at no cost to our budget.	
Collaboration and pathways with information technology centers, adult basic and literacy education programs and school districts	SSU participates in the LIGHTS grant. This is a partnership with several subcontractors (OU, ACTnet, Hocking College, BB2C Epicenter in Marietta, and Robert C Byrd Institute) for leveraging Innovation gateways and hubs toward sustainability.	The award from the ARC was \$1.5 million for SSU and partners in the region over two years. In FY20 the expenditures were \$204,833.31.
	SSU provides facilities free-of-charge to Aspire, adult GED program in Scioto County supported by South Central Ohio ESC. The program uses the Rose L. and Augusta Jacobs Center.	
	SSU offers College Credit Plus courses through partnership and resource sharing with regional high schools.	

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Description	Monetary Impact
Enhancing the sharing of resources between institutions to expand capacity and capability for research and development	SSU Engineering Technologies and the University of Rio Grande and Rio Grande Community College's Industrial Technology program share resources to provide a mobile education lab made possible by a grant through the Ohio Department of Higher Education's RAPIDS program.	
Identifying and implementing the best use of university regional campuses	N/A	

Section II: Academic Practices

Textbook Affordability

Textbook Cost Study

ORC Section 3333.951(D) requires Ohio's public colleges and universities to annually conduct a study to determine the current cost of textbooks for students enrolled in the institution and submit the study to the Chancellor. Please attach the analysis of textbook costs developed by your institution labeled "[Institution Name - Academic Year - Textbook Cost Study]" Please summarize the results of your institution's study below.

Category	Amount
Average cost for textbooks that are new	\$50.50
Average cost for textbooks that are used	\$51.62
Average cost for rental textbooks	\$51.68
Average cost for eBook	\$44.16

Reducing Textbook Costs for Students

ORC Section 3333.951(C) requires Ohio's public colleges and universities to report their efforts toward reducing textbook costs for students. Please discuss all initiatives implemented, including those referenced below that ensure students have access to affordable textbooks.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

1. Does your institution offer inclusive access purchasing of college textbooks? If yes, what percentage of courses participate?
Yes, 6% of Shawnee State Courses participate in an inclusive access program.

2. What use did the institution make of OER materials in the past academic year?
Faculty have the authority to make textbook decisions at Shawnee State University, but the institution supports efforts to reduce textbook costs, including the use of OERs. The Clark Memorial Library has supported and worked with some faculty in adopting OERs, and others have adopted OERs after learning about them from colleagues and/or through presentations from library staff.
 - How many and which courses used the materials?
 - 25 courses; General Biology Courses, Microbiology, Cell Biology, Chemistry 1141, General Accounting Classes, English 0100, 1101, and 1105, Math 1150, Quantitative Methods in Psychology, RDLT 1240, 1341, and 2142, ETGG 1801, 1803, 4803, ETEC 3401, 3402, DTHY 1110, 2214, 1114, 2217, 2212, 2201, EDUC 5508

3. How did the institution discover and access OER materials?
As a charter member of OhioLINK, SSU has been involved in the Open Education Resource program since its inception.
 - Ohio Open Ed Collaborative?
 - <https://ohiolink.oercommons.org/hubs/OOEC>
 - Shawnee State University is a member of OhioLINK, which provides us membership in the Open Textbook Network (OTN). This network is the largest repository of open textbooks in the world. Through this membership, we promote the adoption of open textbooks across our institution through faculty training and campus advocacy.
 - OER Commons?
 - <https://www.oercommons.org/>
 - Other?
 - Faculty offer a variety of OER options to students, including in-house developed texts and open source textbooks.

4. What other practices does your institution utilize to improve college textbook affordability?
 - a. Faculty is able to utilize library reserves.
 - b. Through our use of the OhioLINK Digital Library collection, Shawnee State University faculty substitute textbooks with digital library resources.
 - c. OhioLINK negotiated pricing with six major publishers to ensure the lowest cost pricing for students in Ohio. Bookstores are expected to honor these discounts.
 - d. The Shawnee State University online bookstore platform offers more access to affordable materials. We also participate in a textbook buyback program through the campus bookstore and promote student participation in Ohio Links textbook loan program.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Please provide any relevant information in the table below.

Initiative	Explanation of Initiative	Cost Savings to Students
Flexibility in terms of older editions	Faculty approve some previous editions for use in their classes. Approval depends upon quality of materials.	\$28,500

Alternative Delivery Methods

Online and competency-based education are both growing dramatically as delivery platforms for higher education across the United States. Flexible delivery methods, such as distance learning, provide an opportunity to improve access by providing students with additional opportunities to complete their education. Obviously, events of this past spring forced a transition to remote learning beyond that which many institutions had already offered.

Please quantify the impact of moving to remote learning in spring term.

Percent of Courses offered online prior to March 2020	Percent of students enrolled in online courses prior to March 2020
12%	26%
Percent of Courses offered online fall term 2020	Percent of students enrolled in online courses fall term 2020
44%	40%

What steps has the institution taken to transition courses to online in response to the coronavirus pandemic?

SSU re-deployed all faculty from teaching responsibilities for one week in spring semester to convert instructional delivery not otherwise being conducted online. Faculty have continued with the hybrid courses and conversion to online.

1. Did the institution provide centralized support to the faculty?

Shawnee State University provided centralized support to the faculty throughout the transition from face-to-face to remote instruction. SSU's e-campus, Shawnee State Online, already served as centralized online learning office prior to the pandemic response. Shawnee State Online continued to serve as a centralized resource for faculty providing the following services:

- Blackboard (LMS) technical assistance
- Instructional design services
- Online course troubleshooting

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- Professional development in coordination with the Teaching and Learning Center (TLC) and Wiley Educational Services (WES)
- Coordination of online test proctoring services
- Communication to faculty in coordination with the Marketing and Communications department

2. How has the institution assured student access to remote learning?

SSU serves a student population that faces many challenges in terms of access to educational services, in general, and remote learning, in particular. As such, the university was keenly aware of potential problems with access and actively attempted to mitigate such problems to the greatest extent possible while still operating within the confines of the State of Ohio's lockdown mandates. Below are examples of ways that SSU addressed access challenges:

- The Student Success Center and the University College purchased Chromebooks that were available for loan to students who did not have access to an appropriate online learning device
- The Dean of the University College, in coordination with the Dean of Students, the Director of the e-Campus and the Department of Marketing and Communications developed webpages designed to help students access high-speed internet, log on to their online coursework, access online learning resources, access necessary specialized software, and stay abreast of how the COVID-19 pandemic was affecting SSU. While the design and content of these websites has changed as the situation has changed, much of the information is still relevant and available at the following sites: <https://www.shawnee.edu/health/online-learning-resources>, <https://www.shawnee.edu/health/online-learning-resources/internet-access>, and <https://www.shawnee.edu/get-connected>
- Recognizing that students with access challenges would not, necessarily, find websites to be helpful. SSU also posted this information through SSU's mobile app and established a Student Assist Line. The Student Assist Line was designed to be a "one stop shop" where students could have any questions regarding technology, access, COVID-19, and SSU operations answered. The Student Assist Line is manned within the Student Success Center. This phone number, (740) 351-4319, and email, assist@shawnee.edu are monitored from 8:00 AM to 8:00 PM Monday-Friday.

3. Has the increase in remote learning required investments in the institution's Learning Management System?

SSU already operated a full version of the Blackboard LMS. No further investments were required.

a. What LMS is currently utilized?

SSU's online and remote courses operate within the Blackboard LMS

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Course and Program Evaluation

Recommendation 8 of the Task Force was for institutions to evaluate courses and programs for enrollment and consideration of continuation. Per ORC Section 3345.35, the colleges and universities need to address this recommendation every five years. The next applicable date is FY22.

Co-located Campuses

ORC Section 3333.951 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. Co-located campuses are then required to report their findings to the Efficiency Advisory Committee.

Co-located campus: _____ N/A _____

Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.)	Please include an explanation of this shared service.	Monetary Impact from Shared Service
---	--	--

Section III: Policy Reforms

Financial Advising

Recommendation 10A of the Task Force was for institutions to provide financial literacy as a standard part of students' education. In addition, the Ohio Attorney General's Student Loan Debt Advisory Group report of June 2017 made a similar recommendation as well as other proposals on how to improve processing of student accounts and debts. The report can be found at:

www.ohioattorneygeneral.gov/Files/Publications-Files/Publications-for-Schools/Ohio-Attorney-General-s-Student-Loan-Debt-Collecti.aspx

1. Has your institution considered the Ohio Attorney General's Student Loan Debt Advisory Group Report Recommendation 4 regarding best practices (Appendix C) for financial literacy? If so, please describe your institution's implementation and whether it is specific to the (Appendix C) advisory sheet or the institution's own practices.

Shawnee State University practices three of the five best practices listed in Appendix C.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- Financial Aid Information Nights: We offer Financial Aid Information night at local high schools throughout the fall and winter months.
 - College Financing Plan: We use the College Financing Plan (formerly Shopping Sheet) for all students.
 - Peer-to-Peer Student Loan and Financial Counseling: While we do not have a current peer-to-peer program, we have begun planning to create a program. Our goal is to have a pilot program within the next year.
 - End of Semester Loan Reminder: Currently, we do not send loan reminders.
 - Financial Aid Education: We offer in person exit counseling during Countdown to Commencement and after graduation practice. While not mandatory, we are available to meet with students as they withdraw to explain their responsibilities for loan repayment.
2. The Ohio Attorney General's report also suggested (Recommendation 5) institutions seek student consent to contact them by email and/or mobile phone. Does your institution make an effort to collect this form of contact information? Do you include consent to be contacted as part of this effort? Please describe.

During the admission process, students are given the opportunity to opt-in to texting. Email is the main type of communication at the university.

Certification Practices

ORC 131.02 requires state IHE's to certify their outstanding debt to the Ohio Attorney General's office (AGO) for collection either 45 days after the amount is due or within 10 days after the start of the next academic session, whichever is later. However, Ohio's institutions certify their outstanding debt pursuant to varying policies and practices. To ensure that all Ohio students are treated fairly and uniformly, Recommendation #7 of the Student Loan Debt Advisory Group report is that state institutions adopt uniform certification practices that emphasize transparency for both debtors and the AGO. The advisory group recommended that the Ohio Bursars Association, in partnership with the Ohio Association of Community Colleges and the Inter-University Council, facilitate this effort.

Specifically, institutions were asked to develop uniform practices for collecting debt with attention to the type, content, and frequency of notices issued to students; and the fees and other collection costs applied to student debts.

1. Please provide a chronological summary of notification practices your institution uses to notify students of debts owed? For example, does your institution email students to notify them of debt owed? Do you send repeated emails using a schedule? Do you only use a hardcopy letter? Does your institution require confirmation of receipt before certifying the debt to the AG? Do you task a human being with making phone calls to students before certifying debt? Please be specific about standards, timelines, and specific methods of communication.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

We send email notifications prior to each payment deadline during the current term and we also try to contact them by phone and text as well. We do use hardcopy letters in addition to electronic notifications. Currently we send 2 past due collection letters prior to an account being turned over to the AG Collection Office. The first letter is mailed after the start of the next term with a 45-day response to setup a promissory note with SSU. If not response, a second letter is mailed with a 30-day deadline to setup a promissory note or they will be turned over to our collection agency with added collection costs and interest.

- Per Recommendation 7 in the Attorney General report, best practices may include the National Association of College and University Business Officers Best Practices of Financial Responsibility Agreements with Students (Appendix D in the report). What, if any, efforts has your institution made to adopt uniform certification practices with peer institutions in the State of Ohio?

We adopted the IUC recommended Uniform Standards for the Collections Practices of Ohio Colleges and Universities.

Section IV: Students Benefit

When institutions save money, they ideally invest a portion of those savings into student benefits, such as reduced fees, increased institutional aid, quality improvements, etc.

For fiscal year 2020 only, please explain what, if anything, your institution is doing that is a new benefit for your students that is not already addressed above. Answers may be financial benefits or intangibles such as efforts to improve career counseling, undergraduate teaching, research, etc. If you have targeted financial aid for tuition, fees, room and board, books, technology or other expenses, please explain the focus of cost reduction.

If you have seen a significant savings from an initiative in the past fiscal year, please describe that here.

Category	Initiative	FY20 (Actual)
Cost savings/avoidance to the institution in FY20 ONLY	Implemented Employee Furlough Program in May and June.	Savings of \$335,000 used to create greater efficiency, maintain low tuition/fee costs to students, while keeping the institution financially stable

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Initiative	FY20 (Actual)
	Closed University Buildings to save on Utilities in May - Early August.	Savings of \$200,000 to the university in utilities.
	Reduced University-sponsored travel for faculty/staff	Savings of \$120,000
	Reduction in Force	Reduction in workforce in FY19 (RIF implemented in December 2018) led to savings of \$1.96M
New resource generation for the institution in FY20 ONLY	Two new online programs were started in FY20 along with one certificate. The Masters of Education - Intervention Specialist (Fall 2019) and the Bachelor of Science - Business Marketing (Spring 2020) programs were started to meet the needs of students in the region and state. The Criminal Justice Certificate (Spring 2020) was started to meet the needs of law enforcement and corrections officers in the area.	\$13,560
	Expansion of Online Course & Program Delivery through investments in faculty, equipment, and infrastructure.	Faculty > \$300K to develop online courses for FY20; Equipment - purchased video and other equipment for online delivery. Infrastructure - hired Director of SSU Online, continued partnership with Wiley Online Program enrollment has increased to over 140 students
	Completed renovation of facilities (Kricker, Health Science, ATC) designed to upgrade Gaming, Plastics ET, Business, and Health Sciences Programs. State of the Art Plastics and Advanced Manufacturing Lab, upgraded health science facilities in PT, OT, Nursing.	Investment of \$3.2M in total.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Initiative	FY20 (Actual)
	Kricker Innovation Hub – investment to advance entrepreneurship for SSU students and the community.	Beginning a \$3.4M renovation that will be completed in FYs 21-22.
	The Student Success Center (SSC) has continued to provide support and services to students face-to-face and virtually throughout the pandemic. In addition, SSC staff have provided support to the Summer Bridge students, created their schedules, and orientated for fall. The SSC has continued to run placement testing remotely, training proctors, and ensuring that Accuplacer standards were upheld.	
	This fall, the professional academic advisors have rotated working remotely and in the office. We have provided support to students through the Slack app, email, over the phone, and on Zoom, discussing classes, concerns, and monitoring our students’ needs. In early October, 5 Student Success Coaches were hired to help with the academic support of students.	
	Career Services is regularly doing virtual appointments with students for resume reviews, practice interviews, Major Career Planning and exploration, internship and job searches, etc. When students/alumni make appointments with our office, they have the option to choose in-person or virtual.	
	Career Services is hosting a virtual recruiting events as well as virtual graduate school fairs – both events hosted through the Handshake career platform.	
	We are currently working to schedule a virtual presentation with Nationwide Insurance through our partnership with the Insurance Industry Resource Council.	

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Initiative	FY20 (Actual)
	Career Services has provided YouTube video presentations for students about various career topics – students can review and take quizzes to receive prizes – our third one of the semester is ongoing right now. https://www.shawnee.edu/career-resources/career-services/contests . Winners receive an Amazon gift card through their student email.	
Cost savings/avoidance to students in FY20 ONLY	Lowered tuition for students in the online RN/BSN programs from \$278.00 to \$240.00 in March of 2020	\$2,052
	Expansion of University Scholarships	University Scholarships increased by \$1M for FY20.
	Expansion of Co-requisite offerings in English and Math. Co-requisite English/Math offerings allow students to complete credit-bearing general education requirements in their first semester.	Estimated savings for each student (one semester cost) of \$3500 over the completion of their program.
	Expansion of College Credit Plus for high school students.	Estimated savings for each 3-credit-hour class is \$900.00
	SSU continues its 15-to-Finish campaign whereby students are urged to register for a minimum of 15 semester hours per semester. This increases the likelihood that students will graduate at least one semester early.	Estimated savings for each student is \$3500 over the completion of their baccalaureate program.
	Summer Bridge Program (FY20 = Summer 2019) offered to students with remedial needs in English and Math. Summer 2019 program enrolled students completed courses at no cost.	Estimated savings to Bridge to Success students are the costs of one semester of tuition (\$3500). Therefore for 56 students the savings are in the region of \$196,000.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Category	Initiative	FY20 (Actual)
	Development Foundation created and raised \$20,000 for a Student Emergency Fund to cover tech costs (laptops, mice, cameras, etc.) for students with financial need.	\$20,000
	SSU has a contract with Barnes & Noble for a “Virtual Bookstore.” Though the implementation of the “Virtual Bookstore” did not happen until the AY20 (Fall 2019), cost savings to the students are projected to occur immediately.	\$82,400 savings to students

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.

Section V: Future Goals

This year’s template does not require updates on every recommendation of the Task Force. Nonetheless, it is important that each institution continue to track its progress on achieving its Five-year goals that have been identified in prior years’ submissions. An updated copy of the five-year goal template is attached. Please provide the data to complete the template, including information already provided in Section IV. In addition, if you have any updates or changes that need to be made to your five-year goals submitted in 2016, please update.

See attached MasterRecommendation2 Template to complete.

The DeWine-Husted administration recognizes that each institution of higher education in Ohio 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.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

1. Please provide your thoughts and suggestions regarding ways that the State of Ohio can further support strength, resiliency and reputational excellence in Ohio’s post-secondary education system.

In general, the State of Ohio can support the missions of its post-secondary institutions via continued direct financial support through the State Share of Instruction (SSI) performance-based funding (PBF) model. More specifically, the state can further support higher education by recognizing the unique fiscal challenges facing its smaller institutions, who despite their lack of economies of scale, fulfill the educational needs of underserved populations efficiently and effectively. This support would ideally derive from a combination of both adjustments to the PBF formula as well as continued non-formula allocations of subsidy in the state budget.

2. What legislative obstacles or policy roadblocks, if any, inhibit efficiencies and affordability practices at the IHE’s?
 - Significantly increased regulatory reporting (relief sought);
 - Increased mental health services requirements (mental health services student fee sought);
 - Cumbersome tuition and fee approval (seeking allowance for periodic fee restructuring, simplification, consolidation, and reduction).

Thank you for completing the FY20 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.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

MASTER RECOMMENDATION 2: FIVE-YEAR GOAL FOR INSTITUTIONAL EFFICIENCY SAVINGS AND NEW RESOURCE GENERATION

Category	Recommendation	Component	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	Subtotal	Budget Narrative/Explanation of Efficiency Savings \$\$ (attach additional sheets if necessary)	
Efficiency Savings	3A	Campus Contracts	SSU has taken advantage of various negotiated contracts with other entities such as IUC-PG, IUC-CIO, and OARnet.			\$ 742,375	\$ 700,000.00	\$ 423,067	\$ 700,000.00		This activity is expected to continue	
	4C	Affinity Partnerships and Sponsorships	SSU participates in many partnerships with various local businesses, educational institutions, as well as the Inter-University Council-Insurance Consortium.			\$ 1,395,800	\$ 1,395,800	\$ 1,200,000	\$ 1,395,800		This activity is expected to continue	
	5B	Productivity Measure	Through extensive restructuring efforts SSU has realized a significant decrease in Administrator positions and salaries.			\$ 1,808,080	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00			
	5D	Health-care Costs	Due to regulatory mandates and budget constraints SSU has drastically reduced the health benefits budget.			\$ 543,651	\$ 400,000	\$ 400,000.00	\$ 400,000			
	Energy	Energy Projects	SSU has reduced its energy consumption over the last several years by implementing various energy-saving projects and designs. This reduction results in an on-going			\$ 738,700	\$ 630,000.00	\$ 447,040.00	\$ 450,000.00			
	6A-6C	Standardized Texts	All SSU introductory courses have standardized text which saves money on textbook costs			\$ 106,090	\$ 109,273	\$ 109,273	\$ 112,551.00			Projecting textbook savings of \$100/semester for 500 freshmen.
	7A	Education Campaign	15-to-Finish Campaign will result in students finishing one semester early.			\$ 263,375	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00			Projected savings of one semester (approx. \$3500 tuition) for 100 students in year 4 following implementation of reduced hours.
	7E	Summer Programs	program includes developmental courses which will be offered at minimal cost (\$50 per student) and will allow students to achieve college readiness without			\$ 175,000	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00			Projected savings of 1 semester (approx. \$3500 tuition) for 50 students in year 4 following implementation of program.
	3A	Campus Contracts	Migration to Jenzabar 1 Saas			N/A	\$ 27,958.00	\$ 125,961	\$ 125,961.00			
	7C	Standardized Credits	Revised baccalaureate degree programs have fewer total credits required which will result in students finishing one semester early.			\$ 263,375	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00			Projected savings of 1 semester (approx. \$3500 tuition) for 50 students in year 4 following implementation of reduced hours.
	6C	Digital Capabilities	SSU Engineering Technology and Mathematics programs are open source materials providing savings on textbook costs.			\$ 152,060	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00			Projecting textbook savings of \$400/year for 300 Engineering Tech. majors. Textbook savings of \$90,000 for developmental math sequence and calculus course.
5F	Space Utilization	The implementation of the Events & Conference Services department has provided the university with new potential revenue streams.				\$ 66,000.00	\$ 27,663	\$ -			COVID had impacted our ability to generate revenue in this area.	
Subtotal Efficiency Savings						\$ 6,188,506	\$ 4,739,031	\$ 4,143,004	\$ 4,594,312	\$ -		
Category	Recommendation	Component	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	Subtotal	Budget Narrative/Explanation of New Resource Generation \$\$ (attach additional sheets if necessary)	
New Resource Generation												
Subtotal New Resource Generation						\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL OF COMBINED INSTITUTIONAL OPPORTUNITIES FOR ENHANCED STUDENT AFFORDABILITY						\$ -	\$ 4,739,031	\$ -	\$ 4,594,312	\$ -		

SPECIFIC RE-DEPLOYMENT OF SAVINGS TO STUDENTS: Please use the area below to describe, in detail, how you plan to re-deploy the institutional resources that are saved and/or generated through the task force components outlined above to reduce costs for students.

SIGNIFICANT CHANGE(S) IN 5-YEAR GOALS FROM FY16 SUBMISSION TO FY17 SUBMISSION: Please use the area below to describe, in detail, significant deviation in your institution's 5-year goals from earlier submissions, if applicable.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

RESOLUTION E05-20

**APPROVAL OF SHAWNEE STATE UNIVERSITY AND COMMUNICATION
WORKERS OF AMERICA, LOCAL 4372, COLLECTIVELY BARGAINED
AGREEMENT**

WHEREAS, in accordance with O.R.C. Chapter 4117, formal negotiating sessions were held with the University (SSU) and Communications Workers of America (CWA) resulting in the parties reaching a tentatively accepted agreement regarding wages, hours, terms, and other conditions of employment; and

WHEREAS, the tentative agreement was ratified in its entirety by the CWA membership;
and

WHEREAS, the President recommends that the Board of Trustees approve the tentative agreement;

THEREFORE, BE IT RESOLVED that the Board of Trustees of Shawnee State University approves the SSU/CWA collectively bargained agreement, effective November 13, 2020 through November 12, 2023, and extends its appreciation to the members of both negotiating teams.

(November 13, 2020)

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

CWA Tentative Agreement

BOT OVERVIEW

NOVEMBER 13, 2020

General Information

- ❑ Duration of Prior Agreement: November 7, 2016 – November 6, 2019

- ❑ **Extensions: November 7, 2019 – November 30, 2020**
- ❑ **New Contract Duration: November 13, 2020 – November 12, 2023 (upon BOT approval)**
 - **Wage reopener year 3**
- ❑ **Management Bargaining Team**
 - **Dave Zender – Lead**
 - **Michael McPhillips - Legal**
 - **Bill Rockwell – Operations**
 - **Amanda Hedrick – Operations**
 - **John Temponeras - Operations**
- ❑ **Management Bargaining Team Support**
 - **Malonda Johnson – Compensation & Benefits**
 - **Corey Culbertson – Compensation Reports**
 - **Megan Ketter – HR Reports**
 - **Ashley Hanshaw - Recorder**

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Economic Outcomes

Medical:

- **CWA employees pay higher contributions (equitable with other groups)**
 - Percentage of University's cost by tier
 - Example of CWA member difference (assumes no change in enrollments)
January 2019 \$98,626
January 2020 \$172,526
\$73,900 + more annually paid by CWA members

Wages:

- 0% - 2019 & 2020
- November 2021 – 1%+ to structure; then 1 step - \$103,000 (est.)
- November 2022 – reopen on wages only

Paid time off:

- **Employees with up to 5 years of service receive 80 hours of vacation per year (was 56 hrs.)**
 - (\$7-8K est.)
- **1 Personal Day (total of 2/year)**
 - Use or lose
 - (\$12K est.)
- Aligned retirement sick-leave payout with other groups in year 3 – 320 hrs. down to 240 hrs.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Non-Economic Outcomes

Staff Flexibility

- 9-month temps for reorganizing academic departments
- Full time positions definitions match operational needs
- University Furlough Policy referenced

Reduction in Force

- Clarified process workflow and shortened decision times
- Established minimum notice time for impacted bargaining unit members

Succession

- Formalized apprentice process for Facilities Department succession needs

Grievance Reduction

- Pre-arbitration step
- Emergencies and operational needs flexible for non-union members
- Clarified hours of work and overtime
- Student employment recognized

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Wrap up

Questions?

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees



Contract between

**Shawnee State University &
Communications Workers of America, AFL-CIO**

Effective November 13, 2020

Through November 12, 2023



COLLECTIVE BARGAINING AGREEMENT



ified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

TABLE OF CONTENTS

GLOSSARY OF TERMS86

Active Pay Status 86

Calendar Day 86

Calendar Year 86

Temporary or Intermittent Employee..... 86

Census Date..... 86

Contract Year..... 86

Employee..... 86

Employment Year 86

Fiscal Year..... 86

Full-time Employee 86

Job Classification 86

Leave of Absence 86

Local Union Official 97

Mentor Rate 97

Regular Part-time Employee 97

Regular Rate of Pay 97

Shift Differential 97

ARTICLE 1 108

INTRODUCTION..... 108

A. BASIC PRINCIPLES..... 108

ARTICLE 2 108

RECOGNITION 108

A. RECOGNITION 108

B. INCLUDED 118

C. EXCLUDED 118

D. CHANGES/NEW POSITIONS..... 119

E. UNIVERSITY STAFF ASSEMBLY (USA) 119

ARTICLE 3 129

NON-DISCRIMINATION 129

A. EQUAL OPPORTUNITY 129

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- B. NO RETALIATION 129
- ARTICLE 4 1210**
- NEGOTIATION 1210
- A. PROCEDURE..... 1210
- B. IMPASSE 1310
- C. AGREEMENT 11
- ARTICLE 5 1411**
- MANAGEMENT RIGHTS..... 1411
- A. RIGHT TO MANAGE 1411
- B. RIGHTS, POWERS AND AUTHORITY 1511
- ARTICLE 6 1512**
- GRIEVANCE PROCEDURE..... 1512
- A. DEFINITION..... 1512
- B. ACCESS 1512
- C. REPRESENTATION..... 1612
- D. WITHDRAWAL 1612
- E. WRITTEN GRIEVANCES 1612
- F. FAILURE TO ADVANCE 13
- G. FAILURE TO ANSWER..... 1613
- H. LACK OF AUTHORITY..... 1613
- I. TIME LIMITS EXTENDED..... 1713
- J. INFORMAL DISCUSSION 1713
- K. GRIEVANCE PROCEDURE – LEVELS 1713
- LEVEL I: IMMEDIATE SUPERVISOR 1713
- LEVEL II: ADMINISTRATOR (2ND LEVEL)..... 1814
- LEVEL III: VICE PRESIDENT/PRE-ARBITRATION 1814
- LEVEL IV: ARBITRATION 1914
- ARTICLE 7 2015**
- UNION STEWARDS AND LOCAL UNION OFFICIALS
- ACCESS TO UNIVERSITY PROPERTY 2015
- A. UNION STEWARDS AND OFFICIALS 2015
- B. ACCESS TO UNIVERSITY PROPERTY..... 2116

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

ARTICLE 8 2216

PERSONNEL FILES/PERFORMANCE EVALUATIONS/JOB CLASSIFICATIONS

MEAL AND REST PERIODS/UNIFORMS AND TOOLS/SAFETY/FEES

WORK RULE DISTRIBUTION..... 2216

A. PERSONNEL FILES 2216

B. PERFORMANCE EVALUATIONS..... 2216

C. JOB CLASSIFICATIONS..... 2216

D. MEAL AND REST PERIODS..... 2418

E. UNIFORMS AND TOOLS 2418

F. SAFETY ISSUES AND EQUIPMENT 2518

G. PARKING 2619

ARTICLE 9 2619

VACATIONS 2619

A. ELIGIBLE EMPLOYEES..... 2619

B. VACATION FROM NOVEMBER 7, 2016 TO LAST FULL PAY IN JUNE 2017..... 20

C. VACATION BEGINNING FIRST FULL PAY IN JULY 2017 2720

D. ACCRUAL OF VACATION 20

E. VACATION SCHEDULING..... 2821

F. ACCUMULATION AND USE OF VACATION 2921

G. RATE OF PAY 2921

H. HOLIDAY DURING VACATION 2821

ARTICLE 10..... 2922

HOLIDAYS..... 2922

A. HOLIDAYS CELEBRATED 2922

B. ELIGIBLE EMPLOYEES..... 3022

C. AMOUNT OF HOLIDAY PAY 3022

D. HOLIDAY ON LEAVE OF ABSENCE 3022

E. WORK ON THE HOLIDAY 3023

F. SUBSTITUTE HOLIDAYS..... 3023

G. HOLIDAY SCHEDULES..... 3123

ARTICLE 11..... 3123

JOB VACANCIES

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

POSTING AND REASSIGNMENT 3123

A. JOB VACANCIES 3123

B. POSTING 3224

C. TEMPORARY ASSIGNMENT 3325

D. PERMANENT REASSIGNMENT 3425

ARTICLE 12..... 3426

HOURS OF WORK AND OVERTIME 3426

A. HOURS OF WORK..... 3426

B. OVERTIME 3526

C. COMPENSATORY TIME 3727

D. ON-CALL 3727

ARTICLE 13..... 3727

PAY PLAN/WAGES..... 3727

ARTICLE 14..... 3929

PAYROLL, DEDUCTIONS, UNION DUES AND ASSESSMENTS 3929

A. PAY PERIODS AND DISTRIBUTION 3929

B. DEDUCTIONS - LEGALLY REQUIRED 3929

C. DEDUCTIONS - INDIVIDUAL ELECTIVE..... 4029

D. UNION DUES AND ASSESSMENTS..... 4029

E. INDEMNIFICATION FOR UNION DUES AND ASSESSMENTS 4130

ARTICLE 15..... 4130

GROUP INSURANCE..... 4130

A. ELIGIBILITY..... 30

B. WAIVING OF PARTICIPATION 32

C. INTENT TO CONTINUE 4532

D. INSURANCE COMMITTEE 4532

E. GROUP LIFE 4632

F. FLEXIBLE SPENDING ACCOUNT (FSA) 4632

G. UNIVERSITY HEALTH CLINIC..... 4633

H. UNIVERSITY NATATORIUM AND ATHLETIC CENTER 4633

I. CHILDREN’S LEARNING CENTER 4633

ARTICLE 16..... 4733

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- LEAVES OF ABSENCE 4733
- A. ACTIVE AND INACTIVE STATUS..... 4733
- B. SICK LEAVE..... 4733
- C. DISABILITY LEAVE 5036
- D. FAMILY LEAVE..... 5136
- E. FAMILY MEDICAL LEAVE ACT 5137
- F. OTHER 5338
 - 1. *Court/Jury Duty Leave*..... 5338
 - 2. *Military Leave* 5338
 - 3. *Unpaid Personal Leave*..... 5439
 - 4. *Paid Personal Leave Day* 5439
 - 5. *2016-2017 Floating Winter Break Transition Day* 5539
 - 6. *Union Leave – Unpaid* 5539
 - 7. *Voluntary Employee Reduced time (VERT)* 5540
- G. RETENTION OF POSITION 5640
- H. RETURN TO WORK..... 5641
- I. RATE OF PAY 5741
- J. INSURANCE CONTINUATION 5741
- ARTICLE 17..... 5842**
- SENIORITY/PROBATIONARY PERIODS 5842
- A. GENERAL 5842
- B. FULL-TIME EMPLOYEES 5842
- C. PROBATIONARY PERIODS..... 5842
 - 1. *Newly Hired Employees*..... 5842
 - 2. *Employees Changing Positions*..... 5943
- D. REGULAR PART-TIME EMPLOYEES 5943
- E. LOSS OF SENIORITY..... 5943
- ARTICLE 18..... 6044**
- REPORT-IN/ABSENCE AND TARDINESS AND EMERGENCY CLOSING 6044
- A. REPORT-IN 6044
- B. ABSENCE AND TARDINESS..... 6044
- C. EMERGENCY CLOSING 6144

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

ARTICLE 19..... 6245
 DISCIPLINE..... 6245

ARTICLE 20..... 6346
 REDUCTION IN FORCE/RECALL..... 6346
 A. NOTICE 6346
 B. REDUCTION PRIORITY..... 6346
 C. RECALL PRIORITY 6447
 D. RECALL NOTICE..... 6547
 E. FAILURE TO ACCEPT RECALL OR REPORT 6547
 F. INSURANCE..... 6648
 G. RECALL RIGHTS 6648

ARTICLE 21..... 6648
 CONTRACTING OF WORK 6648

ARTICLE 22..... 6748
 RETIREMENT 6748

ARTICLE 23..... 6749
 BULLETIN BOARD 6749

ARTICLE 24..... 6849
 ON CAMPUS EDUCATION BENEFITS..... 49
 A. GENERAL PROVISIONS..... 6849
 B. BARGAINING UNIT EMPLOYEES. 6950
 C. FULL-TIME AND REGULAR PART-TIME EMPLOYEES’ DEPENDENTS. 6950

ARTICLE 25..... 7251
 INTENTIONALLY LEFT BLANK 51

ARTICLE 26..... 7251
 INTENTIONALLY LEFT BLANK 51

ARTICLE 27..... 7251
 CROSS TRAINING PROGRAM (CTP)..... 7351

ARTICLE 28..... 7352
 GENERAL PROVISIONS 7352
 A. IN-TERM BARGAINING 7352
 B. POLICY CHANGES..... 7452

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

C. EFFECT OF LAW..... 7452

ARTICLE 29..... 7453

NO STRIKES OR LOCKOUTS..... 7453

A. NO STRIKES..... 53

B. NO LOCKOUTS 53

ARTICLE 30..... 7554

DURATION..... 7554

APPENDIX A - CLASSIFICATION TITLES AND GRADES..... 55

APPENDIX B - HOURLY WAGE-RATE SCHEDULE 7655

APPENDIX C - FORCE REDUCTION BUMPING SERIES 7756

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

GLOSSARY OF TERMS

Except as otherwise specified in the text, when used in this Agreement, the following terms shall have the meanings set forth below.

Active Pay Status

Employees are considered to be in “active pay status” when actually performing work activities, or when using accrued sick leave and/or vacation or comp time.

Calendar Day

Any day of the week, Sunday through Saturday.

Calendar Year

A period of 365 consecutive days, commencing January 1 to which period one additional day shall be added when such year encompasses February 29.

Temporary or Intermittent Employee

An individual employed by the University whose regularly scheduled work week hours or whose months per Employment Year fail to meet the relevant minimum standard for classification as a “regular part-time” or “full-time” employee as hereinafter defined.

Census Date

The fifteenth day of each academic term of the University.

Contract Year

Begins on November 7 of the current year and ends on November 6 of the succeeding year.

Employee

An individual employed by the University who is included in the bargaining unit encompassed by the Agreement. Only such individuals are covered by the Agreement. This definition excludes employees who are considered seasonal, casual, intermittent, or temporary.

Employment Year

A period of 365 consecutive calendar days commencing on the date the employee reports for work in a bargaining unit position, and to which period one additional day shall be added when the subject Employment Year encompasses February 29.

Fiscal Year

Begins on July 1 of the current year and ends on June 30 of the succeeding year.

Full-time Employee

An employee who has completed his/her probationary period who is regularly scheduled to work forty (40) or more hours per work week in active pay status.

Job Classification

The title of the employee job as shown on such employee’s job description.

Leave of Absence

An employee may be on a paid or unpaid leave of absence approved by the University for a specified period of time and in accordance with the provisions for the leave type (see Article 16, Leaves of Absence).

Local Union Official

The individual employed by the University who holds the highest ranking elected CWA Office limited to one of the following: Local Union President, Local Union Vice President, Local Union Secretary/ Treasurer, or Local Unit Vice President, or Executive Officer.

Mentor Rate

An additional \$.50 per hour, for the duration of the assignment, for Bargaining Unit members who volunteer, qualified through training, and are assigned to be a mentor.

Regular Part-time Employee

An employee who has completed his/her probationary period who is regularly scheduled to work less than forty (40) hours per workweek.

Regular Rate of Pay

The rate of pay of an employee as stated in Appendix B of this Agreement.

Shift Differential

Additional \$. 50 per hour rate for shifts scheduled to begin at or after 2 p.m. and before 5 a.m. during the scheduled work week.

ARTICLE 1
INTRODUCTION

A. BASIC PRINCIPLES

SHAWNEE STATE UNIVERSITY (herein called “the University”) and COMMUNICATIONS WORKERS OF AMERICA, AFL-CIO (herein called “the Union”) having engaged in discussions for the purpose of establishing harmonious employment relationships, have as a result agreed in certain principles (hereinafter called “Agreement”) and state as follows:

1. The Union and the University agrees that the principles of the productivity and quality of work performance are essential for the continuation of employment, fair wages and benefits, and good working conditions for bargaining unit employees.
2. It is recognized that the University is a public trust operated for the benefit of students for their education. It is recognized that our mission is to prepare today’s students to succeed in tomorrow’s world. Our enduring values include: Student Focused Service- We place students at the center of everything we do and every decision we make. Both parties agree that providing employment opportunities is important for the financial wellbeing and career development of students, with the understanding that student employees are not meant to be used as a replacement workforce for bargaining unit positions.
3. It is recognized that the organization and operation of the University differ from that in the private sector and that the University - Union relationship may have differences and similarities to management - union relationships in private industry.
4. It is recognized that it is in the best interest of all parties to promote effective relations between the University and the Union.

ARTICLE 2
RECOGNITION

A. RECOGNITION

The University recognizes Communications Workers of America (CWA) as the sole and exclusive bargaining representative for those employees included in the bargaining unit as defined and certified by the State Employment Relations Board, Case No: 87-REP-10-0248 on May 5, 1988.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

B. INCLUDED

All full-time and regular part-time hourly employees including but not limited to the job classifications outlined in Appendix A of this Agreement.

C. EXCLUDED

All professional, managerial, supervisory, confidential, seasonal and ~~casual~~ temporary employees as defined under O.R.C. 4117.01 and all other employees not expressly included in the unit.

D. CHANGES/NEW POSITIONS

It is understood that if the University changes the title of a job classification within the bargaining unit and does not change the duties, responsibilities or assignment, the job title will continue to be included in the bargaining unit provided the employee is a public employee as defined in O.R.C. Section 4117.01 (C).

It is understood that nothing in this Article precludes the University from creating new bargaining unit or non-bargaining unit positions.

The University recognizes that the Union has the right to pursue any dispute regarding this Article with the State Employment Relations Board (SERB) in accordance with Ohio Administrative Code Section 4117-5-01 (F).

E. UNIVERSITY STAFF ASSEMBLY (USA)

Both parties to this Agreement recognize the Communications Workers of America, AFL-CIO, as the sole representative of the hourly bargaining unit in all matters affecting wages, hours, or terms and other conditions of employment, and the continuation, modification, or deletion of an existing provision to this collective bargaining agreement. Both parties to this Agreement recognize the University Staff Assembly or other organizations approved by the USA as they exist, as the representative for all matters that do not pertain to or affect wages, hours, or terms and other conditions of employment.

F. Work customarily performed by employees within the bargaining unit shall not be performed by supervisors or other personnel not included in the bargaining unit, except under the following conditions:

- 1. In the event of an emergency; or
- 2. Where necessary to maintain normal operations; or

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

3. To meet extraordinary operational needs or for the completion of a major project.

ARTICLE 3

NON-DISCRIMINATION

A. EQUAL OPPORTUNITY

Neither the University nor the Local Union shall discriminate against any employee covered by this Agreement in a manner that would violate University Policy 5.01, "Non-Discrimination / Sexual Harassment."

Shawnee State University is committed to having an educational and working environment that provides an equal opportunity for students and employees and that is without unlawful or prohibited discrimination and harassment. This policy serves to ensure that there are University structures and processes in place that promote equal education opportunity for students and equal employment opportunities for all employees and prohibit discrimination against any individual because of race, color, genetic information, religion, age (40 years or older), disability, national origin, ancestry, sex, status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, sexual orientation, gender identity or expression, or veteran status or military status.

B. NO RETALIATION

Neither the University nor the Local Union shall interfere with the right of employees covered by this Agreement to become or not become members of the Union, and there shall be no discrimination against any such employees because of lawful Union membership or non-membership activity or status.

ARTICLE 4

NEGOTIATION

A. PROCEDURE

1. Initiation - Either party may initiate negotiations by serving notice upon the other party of a desire to negotiate at least sixty (60) calendar days prior to the expiration of the Agreement.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

2. Requests - A request from the Union shall be sent to the President of the University. A request from the University shall be sent to the CWA District Vice President.
3. Negotiating in Executive Sessions - Normally all negotiating sessions will be considered to be in executive session. However, in such case that either party desires to bring a person who is not part of the negotiating team, this will be permitted on an occasional basis. Each team shall be limited to six (6) members. In no event, however, shall the Union engage more than four (4) such employee participants in connection with any particular negotiating session conducted during working hours.
4. Caucus - In an effort to establish a cooperative atmosphere for negotiations, every effort will be made to limit caucus time to 30 minutes. In such case that either party needs more time, the other party will be so notified.
5. Negotiating Sessions - The parties shall confer concerning the time and place of the initial negotiating session. The time and place of each subsequent session shall be established before any session is concluded, or, if necessary, by mutual agreement thereafter.
6. Written proposals - All major proposals and counter proposals should be provided in writing. All agreements reached in principle between the parties shall be presented in writing before acceptance. The intent of this provision is to ensure that all parties clearly understand the proposals before final acceptance and not to inhibit the negotiation process.
7. Scheduling - The parties shall make good faith efforts to schedule negotiating sessions so that members of the Union's bargaining team, who are also members of the bargaining unit, ~~shall not miss scheduled work time as a result of such negotiations~~ will be able to adjust work schedules to participate in bargaining sessions. During negotiations, bargaining unit members will receive their regular hourly wages for their time spent in scheduled negotiations sessions. Bargaining unit members will report to their work assignments during the times when negotiations are not in session. No bargaining unit member will be paid overtime as a result of negotiations sessions without the approval of both the immediate supervisor and the Director of Labor.

B. IMPASSE

1. If by thirty (30) days prior to the expiration date of this Contract, agreement cannot be reached on all issues, then either party may call for the services of the Federal Mediation and Conciliation Services (FMCS). Should negotiations be progressing, the parties may wish to postpone the use of the FMCS until a later date. If one party

Certified as True and Correct
November 18, 2020

requests the services of FMCS, the other shall join in the request. Should there be a cost involved, it will be divided equally between the University and the Union. Should the parties be unable to reach an agreement by the expiration date of the Agreement, the Union may exercise its rights under O.R.C. 4117.14 (D) (2).

2. The parties agree that this impasse procedure supersedes the dispute resolution procedure as set forth in Section 4117.14 of the Ohio Revised Code.

C. AGREEMENT

There shall be ~~four (4) signed an electronic copies~~ of the final ~~a~~Agreement ~~and each shall be available to members of the bargaining unit. The contract shall be~~ signed by the President ~~of the University on behalf of the University and the District Vice President of the Union on behalf of the Union.~~

ARTICLE 5

MANAGEMENT RIGHTS

A. RIGHT TO MANAGE

The University reserves and retains the right to manage its operations and facilities and to direct the work force. The right to manage includes, but is not limited to, the authority of the University to:

1. Determine matters of inherent managerial policy which include, but are not limited to, areas of discretion or policy such as functions and programs of the University, standards of service, its overall budget, utilization of technology, and organizational structure;
2. Direct, supervise, evaluate, and hire employees;
3. Discipline, demote, suspend, or discharge with just cause, or layoff, transfer, assign, reassign, schedule, promote, or retain employees and to determine staffing policies and in all other respects to plan, administer, and govern its personnel;
4. Determine the adequacy of the work force, including the creation of new positions and the deletion of existing positions, and set standards for productivity;
5. Maintain and improve the efficiency and effectiveness of operations;
6. Determine the overall methods, process, means, or personnel by which University operations are to be conducted;
7. Effectively manage the work force which includes such issues as: the expansion, reduction, changing, combining, transferring, assigning, or ceasing of a job, ~~department~~ operation, or service;

Department, true and Correct
November 18, 2020

Secretary, SSU Board of Trustees

- 8. Take actions to carry out the mission of the University including: planning, managing, evaluating, administering, governing, controlling, and directing its operations;
- 9. Determine all methods, procedures and operations to be utilized and to continue, discontinue, or modify any existing or future administrative practices or procedures.

B. RIGHTS, POWERS AND AUTHORITY

Any of the rights, powers and authority enjoyed by the University, prior to the State Employment Relations Board’s certification of Communication Workers of America as the exclusive bargaining representative for the bargaining unit, are retained; provided, however, that management’s rights shall not be exercised in a manner violative of any express provision of this Agreement.

The University’s failure to exercise any of its rights or its failure to exercise such rights in a particular way shall not be considered a waiver of such rights.

The University’s exercise of exclusive rights pursuant to this Section shall not be subject to prior negotiations with the Local Union. The University agrees to bargain the effects of management’s exercise of any of those rights regarding wages, and terms and conditions of employment.

Nothing herein shall be construed as a waiver of the Union’s right to utilize the grievance procedure for any violation of any such provision of this Agreement.

ARTICLE 6

GRIEVANCE PROCEDURE

A. DEFINITION

A grievance is a claim that there has been a violation, misinterpretation, or misapplication of any provision of this Agreement, while such Agreement is in effect. A grievance filed pursuant to this procedure shall be the sole and exclusive method for resolving disputes arising from an alleged violation, misinterpretation, or misapplication of this Agreement.

B. ACCESS

A grievance may be filed by the Local Union or an employee. The grievance procedure shall be used in good faith.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

C. REPRESENTATION

No grievant may be represented by any union other than the CWA. A member of the bargaining unit may choose to have a union representative represent him/her beginning with level one of the grievance procedure. If a bargaining unit member brings any grievance to the University's attention beginning at level one without first having notified the steward or other union official, the University representative to whom such grievance is brought shall not discuss the matter until the steward union has been notified and given an opportunity to be present in such discussion.

Grievances filed on behalf of probationary employees shall not move beyond Level III of the grievance procedure.

D. WITHDRAWAL

A grievance may be withdrawn at any level.

E. WRITTEN GRIEVANCES

All grievances presented at any level shall be in writing and shall include the Article and Section of the Agreement allegedly violated, misinterpreted, or misapplied, and the relief sought.

F. FAILURE TO ADVANCE

Any grievance not advanced to the next level by the grievant or union representative within the time limits provided shall be deemed withdrawn.

G. FAILURE TO ANSWER

Any grievance not answered by the University within the time limits in that level will automatically move to the next level with appropriate notification to the University.

H. LACK OF AUTHORITY

All grievances will normally be filed at Level I. Prior to filing a grievance and when mutually agreed in writing between the CWA Unit Vice President and Director of Labor, a grievance may be filed at a more appropriate level considering the nature of the grievance.

I. TIME LIMITS EXTENDED

The time limits set in grievance Levels I through IV may be extended by mutual written agreement.

J. INFORMAL DISCUSSION

While the parties are permitted and encouraged to resolve any potential grievance by informal discussion between and among employees and supervisors, there is no requirement to do so and such attempts will not constitute the initiation of a grievance under this Section.

K. GRIEVANCE PROCEDURE – LEVELS

LEVEL I: IMMEDIATE SUPERVISOR

1. A grievance shall be filed with an employee's immediate ~~administrative~~ supervisor or with the administrator responsible for the alleged action violating the CBA, with a copy to the Director of Labor, within fifteen (15) working days after the employee knows or reasonably should have known of the alleged grievance. Such grievance shall be in writing and shall include: date of occurrence, a specific statement of nature of grievance, provisions of this Agreement allegedly violated and the specific violative actions, ~~misinterpretation~~, or ~~misapplication~~, and the relief sought. Evidence of the violation must be included with the grievance documentation, when available.
2. The supervisor will hold a meeting within five (5) working days following submission of the completed grievance form at which time an attempt will be made to resolve the grievance. The grievant and union steward may be present at such meeting. In no event shall either party have more representatives than the other party in such meeting, except by mutual agreement.
3. Within five (5) working days after the first level meeting, the supervisor or responsible administrator will answer the grievance in writing on the grievance form and return copies to both the grievant and the appropriate ~~steward~~ union officials.
4. If the grievant or the union ~~steward~~ official is not satisfied with the supervisor or responsible administrator answer, the Union may appeal said answer in writing on the grievance form within five (5) working days of receipt of the Level I answer. The appeal shall be made to the next level of supervision (Level II or Level III of the grievance procedure outlined in this Article).

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

LEVEL II: ADMINISTRATOR (2ND LEVEL if Applicable to the organization's management structure)

1. No later than five (5) working days after receipt of the appeal, the second level administrator will meet with the Union to discuss the issue and attempt to resolve the grievance. Two representatives for each party may be present at such meeting.
2. No later than five (5) working days after the Level II meeting, the administrator will answer said grievance in writing on the grievance form and return copies to the union ~~steward~~official, supervisor, and Director of Labor.
3. If the Union is not satisfied with the Level II answer, the Union may appeal said answer in writing on the grievance form within five (5) working days of receipt of the Level II answer.

LEVEL III: VICE PRESIDENT/~~PRE-ARBITRATION~~

1. No later than five (5) working days ~~o~~after receipt of the Level ~~I~~ or Level II appeal, the Vice President will meet with the parties to review the issue and attempt to resolve the grievance.
2. At such meeting, the attendance of necessary witnesses as identified by either party may be requested. Such witnesses will be released from work assignment when called to be present in such meeting. Upon completion of the employee witness involvement in the meeting, he/she shall return promptly to his /her work assignment.
3. Such documentary evidence as shall be pertinent to the grievance will be available at the meeting. Requests for any documentation by either party shall occur in sufficient time for such documentation to be secured.
4. No later than five (5) working days after the meeting, the Vice President will issue the University's final written decision to the Local President, the Unit Vice President, and the steward representing the grievance as well as the first and second level supervisors. If the Union Official intends to file arbitration with the FMCS, they will notify the Vice President and Director of Labor ~~within~~within 30 calendar days of the University's written response.

OPTIONAL PRE-ARBITRATION CONFERENCE

1. If the Union is not satisfied with the Vice President's answer, within ten (10) working days of the issuance of the Vice President's written decision, the grievant or union may request in writing a pre-arbitration settlement meeting. Such a request must be made

Certified as True and Correct
November 18, 2020

- by email or other writing to the Office of Labor Relations. If such a request is made, the Office, after consultation with appropriate administrators, will respond to the Union within five (5) working days whether the administration is agreeable to a pre-arbitration settlement meeting or not.
2. If the administration responds to a request made under this provision that it is agreeable to a pre-arbitration settlement meeting, the deadline to formally demand arbitration under Level IV, below, will be stayed. If the administration responds to a request made under this provision that it is not agreeable to a pre-arbitration settlement meeting, or if no timely request is made under this section, the deadlines under Level IV, below, will apply.
 3. If the parties mutually agree to a pre-arbitration settlement meeting, the Office of Labor Relations will schedule the meeting at a time that is convenient for all participants (within 30 days unless a mutually agreed extension). Participants in the meeting may include the grievant, the CWA Local President, the ranking Unit official, the Director of Labor, the University's General Counsel, and a supervisor or administrator of the University's choosing. Any resolution of the grievance at the pre-arbitration meeting shall be reduced to writing and include a stipulation that the union will not take the matter to arbitration.
 4. If a pre-arbitration settlement meeting takes place and the parties are unable to resolve the grievance by the conclusion of the meeting, the union may make a demand for arbitration within (30) working days after the conclusion of the meeting. If such a demand is made, the provisions of Level IV, below, shall apply.

LEVEL IV: ARBITRATION

1. If the Union Official intends to file arbitration with the FMCS, they will notify the Vice President and Director of Labor within thirty (30) calendar days of the University's written response. Upon selection of the arbitrator, he/she shall conduct a hearing on the grievance in accordance with FMCS rules. The decision shall be in writing and a copy sent to all parties within sixty (60) calendar days after the hearing. The decision of the arbitrator shall be final and binding on the University, the Union, and the grievant.
2. The arbitrator shall have jurisdiction over those disputes arising out of grievances defined in this Article. The arbitrator shall not have authority to add to, subtract from, modify, change, or alter any of the provisions of the Agreement. The arbitrator's remedial authority shall not extend to damages allegedly incurred prior to the effective date of this Agreement.
3. Each party will pay its cost for preparing and presenting its case to the arbitrator. Expenses of the arbitrator shall be ~~shared between the parties.~~ paid by the party who

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

does not prevail; if the decision is split between the positions of the parties, the parties will share equally.

ARTICLE 7

UNION STEWARDS AND LOCAL UNION OFFICIALS, UNION OFFICIALS' DUTIES AND ACCESS TO UNIVERSITY PROPERTY

A. UNION STEWARDS AND OFFICIALS

1. At commencement of this Agreement, the Local Union shall provide the University with a written list of union officials, including stewards. The Union shall immediately notify the University in writing of any additions, deletions, or modifications to such steward list.
2. The number of Union Stewards ~~and Local Union Official~~ shall not exceed five (5) unless such number is increased by agreement between the University and the Union. The stewards will normally be assigned to assure adequate coverage of all employee groups (e.g. custodial, maintenance, clerical, etc.). Every effort will be made to evenly distribute stewards among the divisions so as to minimize loss of production time.

~~2.~~

B. UNION OFFICIALS' DUTIES

~~3.~~ 1. The designated steward shall investigate and present grievances to the University. When the designated steward is absent from campus during his/her regularly scheduled shift, it is understood that the Local Union Official may assume the responsibilities of the designated steward.

~~4.~~ 2. The privilege of stewards leaving their work is subject to the understanding that the time will be devoted to the prompt and proper handling of grievances and the privilege will not be abused.

~~5.~~3. Stewards and the Local Union Official will perform their regularly assigned work at all times except when necessary to leave their work to handle grievances as provided herein and in accordance with Article 6, Grievance Procedure.

~~6.~~4. Before leaving his/her work assignment, a steward and the Local Union Official must have approval of the immediate supervisor and the supervisor of the employee whose grievance is being investigated.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- ~~7.5.~~ An appointed time for a grievance investigation is subject to departmental operating requirements.
- ~~8.6.~~ Time spent by stewards and/or the Local Union Official in activities outlined in this Article will be paid at the employee's straight time hourly rate. There shall be no pay for any time an employee is involved in the grievance process outside his/her normal work hours.
- ~~9.7.~~ Other than for the activities as prescribed in this Article, no employee will be released from work duty during the grievance process.
- ~~10.8.~~ All time for stated activities as prescribed in this Article shall be on the premises of Shawnee State University and employees are expected to return to work immediately after any consultation or hearing as prescribed herein, and to notify their immediate supervisor immediately upon their return to work.

CB. ACCESS TO UNIVERSITY PROPERTY

1. ~~CWA Local and District Union~~ officials who are not employees of the University will be granted access to the University for the purpose of attending joint union-management meetings. Prior to gaining such access, the Union Official will notify the Director of Labor of the meeting's location and timing.
2. ~~CWA local and District 4 officials shall be permitted to use the University's classrooms, lounges, grounds, and facilities at no cost for Union business. Any additional cost incurred by the University, shall be paid for by the Union (CWA) upon submission of an appropriately documented charge.~~

~~Duly Authorized Representatives who are not employed by the University shall be permitted to transact Union/Official business with CWA members on University premises during normal business hours, provided such business does not interfere with employee's duties.~~
4. ~~The University will provide the CWA (Union) with rights to communicate with their members over a designated e-mail list. The terms and conditions for participation on the list will be considered an internal CWA matter.~~

2. ~~Union officials, who are not employees of the University, will be granted access to the University for the purpose of conducting other union business in accordance with the University's current Solicitation Policy.~~

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

ARTICLE 8

PERSONNEL FILES/PERFORMANCE EVALUATIONS/JOB CLASSIFICATIONS MEAL AND REST PERIODS/UNIFORMS AND TOOLS/SAFETY/FEES

~~WORK RULE DISTRIBUTION~~

A. PERSONNEL FILES

An employee may review his/her personnel file in Human Resources at any reasonable time during normal working hours, by appointment. The employee may request a copy of material in his/her own personnel file at no charge. The University may charge a reasonable fee for additional copies.

B. PERFORMANCE EVALUATIONS

1. Periodic performance evaluations will be completed by the University and maintained in the official personnel file for employees covered by this Agreement. These files may be electronic.
2. A copy of the completed performance evaluation form will be furnished to and discussed with the employee. The employee will then acknowledge the evaluation. Such acknowledgement will not indicate concurrence with the evaluation but that the evaluation was actually reviewed with the employee.
3. Following a discussion with his/her supervisor concerning the performance evaluation, the employee will be granted five (5) working days in which to prepare a statement which he/she may have added to the evaluation form in the acknowledgement section of the performance management process.
4. While the actual results of a performance evaluation are not considered grievable, it is recognized that an employee may refer to such evaluations when presenting grievances on matters concerning the terms and conditions of employment as defined in this Agreement.

C. JOB CLASSIFICATIONS

1. The University is solely responsible for the development of position specifications, descriptions, job content, determination of promotional demonstrations or tests and assignment of appropriate values to such demonstrations or tests, and the classification and reclassification of bargaining unit members as provided under this Article.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

2. When the University creates a new classification or reclassifies an existing position, the Local Union Official (and bargaining unit employee where applicable) will be notified in writing of the new classification title, pay grade, and position description. Pay treatment, due to reclassification, is outlined in Article 13, Pay Plan/Wages of this Agreement.

3. Job Classifications/Evaluation Process: Job evaluation is a formal process for determining the relative value of jobs based on job content and requirements. Any of the following may initiate a job evaluation: (a) the Department of Human Resources (DHR); (b) the supervisor, department head or VP of a Division; or (c) the employee. An employee in a particular position (incumbent) may initiate a Position Information Questionnaire (PIQ) no later than January 31st. The PIQ must be provided to the Director of DHR (or designee) and the pertinent supervisor. The Director of DHR (or designee) will obtain appropriate authorizations and examine the PIQ to determine whether a job-evaluation is appropriate. Jobs will only be re-evaluated if a position has not been evaluated in the past five (5) years, or there has been a “significant” change in the position. The incumbent and/or supervisor must clearly identify these changes in the PIQ and demonstrate that: a) the University added or intends to add significant new responsibilities of a higher level to an existing position; or, b) the University removed or intends to remove significant duties from an existing position. For purposes of this process “significant” is defined as a change affecting at least 40% of the position’s duties requiring greater or lesser skills, knowledge, and experience. The Director of DHR (or designee) will communicate the evaluation results to the supervisor, the appropriate management levels, and the incumbent employee within sixty (60) work days of receiving the PIQ, unless the CWA and the University mutually agree to extend this period. Resulting pay adjustments, if applicable, will be processed the next full pay period, after the decision is made, and retroactive to January 31st of the year submitted.

4. Job Evaluation Appeal Process: if the incumbent employee is not satisfied with the evaluation results, the employee may request an on-site interview with the Director of DHR (or designee) to discuss and further clarify the job duties, or the employee may choose to appeal the classification decision. If an employee chooses to appeal the classification decision, they must notify the Director of DHR within ten (10) work days after receiving the evaluation results.

A Job Analysis Review Board (JARB) shall be convened within fifteen (15) days of DHR receiving notice of an appeal. The JARB will consist of two (2) representatives from the CWA, two (2) administrators and one (1) representative from DHR. The JARB will be chaired by the DHR representative. The JARB is strictly advisory in nature. The JARB will review the process completed by DHR. The JARB shall be permitted to review written employee requests and accept input from the incumbent and his/her direct supervisor to help clarify the rationale for the incumbent’s request for his/her position to be

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

reclassified. It is not the purpose of the JARB to review exceptional performance or contributions of the incumbent; it is to focus on the position and changes in role duties.

The JARB will conclude their review and submit a written recommendation to the Director of DHR within thirty (30) work days from the date convened. The final classification decision resides with the Director of DHR and will be concluded and communicated to appropriate parties within thirty (30) work days from receipt of the recommendations. The results of this appeal are final and are not grievable. Resulting pay adjustments, if applicable, will be processed the next full pay period, after the decision is made, and retroactive to January 31st of the year submitted.

D. MEAL AND REST PERIODS

1. Rest Periods

There will be two (2) fifteen (15) minute rest periods in each regular shift each work day.

2. Scheduling of Rest and Meal Periods

The rest and meal periods will be scheduled by the supervisor. Rest periods, to the extent practicable, will be scheduled during the middle two (2) hours of each half shift, as long as such half shift is at least three (3) hours in duration. Such rest breaks may not be scheduled immediately before or after the meal period or at the start or end of a shift.

Meal periods, except with express supervisory approval and for infrequent and unusual circumstances, shall not be scheduled at the first or last hour of the work day.

Employees shall promptly be at the appropriate work station or area performing their assigned tasks immediately preceding and following each meal and/or rest period.

E. UNIFORMS AND TOOLS

1. Tools - The University shall provide the necessary tools or equipment for each department as deemed necessary by the University. Employees assigned use of work tools or equipment are responsible for loss or damage of such. Employees who are assigned tools or equipment shall present any damaged tool(s) to the supervisor for replacement or shall sign a lost tool statement for record-keeping purposes.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

2. Uniforms - The University will ~~establish a uniform allotment for~~reimburse custodial, utility and maintenance ~~workers staff adequate to comply with standards set forth by the University, not to exceed the equivalent of \$225_~~ for uniforms items that meet standards set forth by the per year for University, approved apparel not to exceed, \$275 per year.

F. SAFETY ISSUES AND EQUIPMENT

1. The University and Union agree that the safety of all its employees and students is a matter of highest importance and that each will promote and encourage safety in all matters, including safe working conditions. Careful observance of safe working conditions and University safety rules is a primary responsibility of all employees. The Union and University will cooperate in encouraging employees to observe applicable safety laws, rules and practices. The University will not assign any employee to engage in any activity in violation of applicable safety laws, rules and regulations. Failure to observe safety rules may result in implementing procedures as outlined in Article 19, Discipline.
2. The Union will have two (2) official representatives, appointed by the Union, to the University's Joint Safety Committee.
3. All employees shall, as soon as possible, report unsafe working conditions or equipment to their supervisor. Any employee involved in an accident shall report the accident and any injury sustained no later than 24 hours from the incident and in compliance with University procedures. The employee and supervisor shall, with assistance from the Department of Public Safety, complete an accident report on the form provided by the University. This form must identify witnesses to the accident and shall be signed by the employee, the Department of Public Safety officer, witness(es), and/or supervisor. Upon request, the University will provide the Union Safety Representative with a copy of an accident report involving a member of the bargaining unit.
4. The University shall provide employees information regarding toxic or hazardous substances as required by law.
5. The University shall provide appropriate protective clothing and safety equipment in connection with an employee's assigned duties as required by applicable federal and/or state law.
6. Employees shall not be disciplined for reasonable failure or refusal to engage in unsafe practices which would violate applicable federal, state and/or local safety laws.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

7. If an employee is involved in an accident resulting in an injury while performing his/her job duties, he/she may be required to submit to drug and alcohol testing.
8. Grievances which clearly involve circumstances that could result in bodily harm will be processed beginning at Level II of the grievance procedures as outlined in Article 6, Grievance Procedure of this Agreement. It is understood by the University that any discipline for an employee's failure to comply with the provisions of this Article or abuse of University property is subject to the grievance process as outlined in Article 6, Grievance Procedure.

G. PARKING

1. Upon implementation of a parking fee, all bargaining unit employees shall make, in accordance with rates applicable to all other employees, payment to the University when using university parking facilities, during regulated time frames. The fee shall not exceed \$6.00/month for employees choosing to park in lots designated as "general parking." The fee to park in "reserved lots" shall be in accordance with the University's pricing policies for all employees.

ARTICLE 9

VACATIONS

A. ELIGIBLE EMPLOYEES

1. Full-time - A full-time employee shall accrue and earn vacation in accordance with the appropriate vacation schedules shown in paragraph B and C of this Article. The accrued vacation leave is strictly proportionate to the regular hours paid in each pay period except that accrual shall continue during an approved unpaid union leave as provided in Article 16, Leaves of Absence, (F) (5) Union Leave.

Part-time - An employee working less than 40 hours/week will be eligible for prorated vacation in accordance with paragraphs B and C of this Article.

2. Probationary - Newly hired full or part-time employees shall not accrue vacation time during their probationary period; however, upon completion of probation, vacation accrual will be made retroactive to the initial hire date in accordance with 1 and 2 above.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

~~B. VACATION FROM NOVEMBER 7, 2016 TO LAST FULL PAY IN JUNE 2017~~

~~The vacation of each full-time bargaining unit member shall remain in effect as follows:~~

~~YEARS OF CONTINUOUS SERVICE MAXIMUM HOURS OF VACATION~~

Years 1 – 5	80
Years 6 – 12	120
Year 13	168
Year 14	176
Year 15	184
Year 16	192
Year 17	200

~~Part-time employees will accrue 1.54 hours of vacation per pay.~~

~~C. B VACATION BEGINNING FIRST FULL PAY IN JULY 2017~~

Full time employees	Hours
Year 1 – 5	5680
Year 6 – 12	96
Year 13	144
Year 14	152
Year 15	160
Year 16	168
Year 17 – 20	176

1. Part-time employees (less than 40 hours per week) will accrue vacation on a pro rata basis of actual hours worked.
2. ~~Beginning in 2017, t~~The University will be closed each year between December 26 – December 31, and bargaining unit members will receive their straight time pay. Essential personnel who are required to work by their supervisor during this period will be paid for the amount of time actually worked at one and one half (1 ½) his / her straight time, in addition to the straight time shut down pay or holiday pay per Article 10.

~~D.C.~~ ACCRUAL OF VACATION

For purposes of determining the rate of vacation accrual, full time service with any state agency or political subdivision of the State of Ohio is accepted. A year of service is considered as twenty-six (26) biweekly periods. The employee must inform and provide as True and Correct

November 18, 2020

written documentation to the Department of Human Resources within ninety (90) days of employment that s/he has full time service with a state agency or political subdivision of the State of Ohio. In such case, the employee's accrual will be adjusted to the appropriate rate from the date of employment with the university. Notification by the employee to the Department of Human Resources received after ninety (90) days will be applied to the employee's accrual rate beginning the next full pay period in which the request and required documentation are received by Human Resources. The employee's adjusted accrual balance (whether retroactive to the employment date or a later date) will be reflected on the pay records beginning with the next full pay period after receipt of required documentation.

DE. VACATION SCHEDULING

1. It is the intent of the University to honor a bargaining unit member's requested vacation time whenever possible. The University reserves the right to limit the number of bargaining unit members permitted to be on vacation at any one time where the efficiency and operation needs of the department will be disrupted.
2. Eligible employees may submit a written request for vacation to their immediate supervisor. Such request shall set forth the intended date(s) of such vacation. Requests timely received at least sixty (60) days prior to commencement of such intended vacation shall be given scheduling priority provided that if two (2) or more employees submit timely requests for the same vacation date(s) and the University determines to approve some but not all such requests, the University shall allow the request of the most senior employee.
3. Vacation scheduling requests received less than sixty (60) days prior to the commencement date of such proposed vacation shall be approved or denied in the order in which they are received by the immediate supervisor. Nothing in this section shall restrict an immediate supervisor's ability to approve a request for an individual vacation day. Such requests will not be unreasonably denied.

EF. ACCUMULATION AND USE OF VACATION

~~1. If the University's administrators are offered a one-time vacation payout as part of the Oracle infrastructure project transition during 2017 implementation, the bargaining unit members will be provided with the same opportunity.~~

2.1. An employee may accumulate and carry over earned but unused vacation to the maximum of two times the employee's accrued days of vacation earned in one year. ~~After July 1, 2017, v~~vacation accrual will automatically stop when the maximum accrual rate is reached. That stop will continue until the vacation balance drops below the maximum accrual allowed (two times the accrual rate).

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

3. The University reserves the right to limit use of vacation if such request interferes with the scheduling of University business.

4.—Upon separation from the University or death, an employee or estate shall be paid for any accrued but unused vacation not in excess of the maximum accrual allowed (two times the accrual rate).

~~accrued but unused vacation not in excess of the maximum accrual allowed (two times the accrual rate).~~

FG. RATE OF PAY

An eligible employee shall be compensated for vacation at the straight time rate of pay for his/her designated job classification at the time vacation is taken.

GH. HOLIDAY DURING VACATION

If a holiday falls during an employee’s vacation, the day shall be charged to the holiday.

**ARTICLE 10
HOLIDAYS**

A. HOLIDAYS CELEBRATED

The University observes the following paid holidays:

<u>HOLIDAY</u>	<u>CALENDAR DATE OF HOLIDAY</u>
New Year’s Day	_____ January 1
Martin Luther King Day	Third Monday in January
President’s Day	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Second Monday in October
Veteran’s Day	November 11
Thanksgiving Day	Fourth Thursday in November

**certified as True and Correct
November 18, 2020**



Secretary, SSU Board of Trustees

Christmas Day

December 25

B. ELIGIBLE EMPLOYEES

Each employee who receives pay for his/her last scheduled work day immediately preceding the day the holiday is to be observed, shall be eligible for the benefits set forth in this Article.

C. AMOUNT OF HOLIDAY PAY

An eligible employee shall receive holiday pay in addition to any pay for work scheduled and performed on the holiday as follows:

1. Full-time - Eight (8) hours pay at the straight time rate of pay.
2. Part-time - The amount of hours for which such employee is regularly scheduled for the day on which the holiday is to be observed. If a holiday falls on an employee's scheduled day off, the employee will be scheduled a regular work day off within the same pay period at the employee's regular rate of pay. Such time must be noted as "holiday pay" on the employee's timesheet.

D. HOLIDAY ON LEAVE OF ABSENCE

An employee on unpaid leave of absence or layoff shall not receive holiday pay.

E. WORK ON THE HOLIDAY

The University reserves the right to require work on observed holidays at its discretion. An eligible employee working on an observed holiday shall be paid for the amount of time actually worked at one and one-half (1 1/2) his/her straight time rate of pay, in addition to the holiday pay awarded under this Article.

F. SUBSTITUTE HOLIDAYS

The University will develop a schedule each year which will allow for substitute holidays. Substitute holidays will be designated by the University in order to keep the University open on scheduled holidays in order to meet class requirements. Those holidays which may be substituted by the University include:

Martin Luther King Day

Columbus Day

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

President's Day

G. HOLIDAY SCHEDULES

Holiday schedules for full-time employees will be rotated among those who volunteer and are qualified to work. If there are not enough volunteers, then the least senior qualified employee within the department will be assigned. Any employee scheduled to work by volunteering or by assignment, and who does not report to work the holiday, shall forfeit holiday pay as defined in this Article.

ARTICLE 11

JOB VACANCIES
POSTING AND REASSIGNMENT

A. JOB VACANCIES

1. A position vacancy occurs when a position covered by this Agreement becomes vacant as a result of a bargaining unit employee's retirement, resignation, or other form of separation, or the creation of a new bargaining unit position.
2. The University may fill bargaining unit vacancies either by selecting from internal bidders, reassigning of personnel, or hiring new applicants. Recruitment and hiring activities are subject to policy guidelines and affirmative action requirements.
3. When a bargaining unit vacancy is to be filled with an internal bidder, selection shall be based on seniority among those bidding employees whose abilities and qualifications (per this Article A. 4.) meet the position's posted requirements.
4. Abilities and qualifications of applicants for any vacant position shall be defined as the experience, knowledge, and job-related skills demonstrated by the employee in previous job assignments and/or the satisfactory completion of interviews, tests, or demonstrations necessary to determine the experience, knowledge, and skill of the applicant.
5. If no internal candidate is qualified as defined in this Article, Section (A) (4), the University may hire a new employee.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

6. If not filled on a temporary basis (per this Article B. 2. a.), approved vacancies will be posted within 30 calendar days of the University's decision to fill the vacancy unless otherwise agreed to by the Union and the University.

B. POSTING

1. When an approved vacancy is to be filled, the vacancy shall be posted on the University's website for a period of ~~five~~six (65) working days (excluding the day of posting). The membership shall be notified of the posting through e-mail. The Unit Vice President will be advised of the posting by e-mail prior to the membership notification.
2. Exception to the posting requirement shall be made in the following cases:
 - a. Positions of a temporary nature (less than 180 calendar days); or,
 - ~~a.b.~~ Positions for up to two semesters (not to exceed 9 months) where consolidation of multiple academic departments' support is being assessed by the Provost; or
 - ~~b.c.~~ Position is considered intermittent, or seasonal, ~~or casual~~; or,
 - ~~c.d.~~ Movement of existing employees is required as a result of internal realignment, force adjustment, or changes in existing employee position responsibilities, including those changes pursuant to Article 20, Reduction in Force; or
 - ~~d.e.~~ Instances of unit or departmental reorganization that involves the reduction or elimination of a vacated bargaining unit position in which job tasks are reallocated to existing staff within the same department, regardless of the employee grade, with notification to the CWA Local Union Official.
3. All current full-time non-probationary employees may have one successful lateral or down-grade bid within a twelve month period but may bid on higher-graded positions within this time period. All current full-time non-probationary employees who have had a successful bid to a higher-graded position will remain in the position for at least twelve (12) months. The twelve-month bid restriction from a higher-graded position may be waived by management. Full-time non-probationary employees may bid on a vacancy by complying with paragraph B. 1 of this Article within the ~~five~~six (65) working day posting period. The employee response to a job offer must be given within forty-eight (48) hours of such offer, excluding weekends and holidays.
4. Part-time non-probationary employees may bid on a vacancy in the same manner and under the same conditions after completion of one (1) year of continuous part-time service. The one-year part-time service must be completed as of the closing date of the bid.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Employees with less than one (1) year part-time continuous service in their current position may be granted bidding privileges for a specific position by mutual agreement of the University and the Union.

5. A bargaining unit member who is absent during the period of posting due to vacation, illness, leave of absence, or layoff, may make application for the posted position at any time during his/her absence or upon his/her return and will be considered, provided an applicant has not been selected and notified.
6. The University shall be responsible for the design of a consistent screening process, which can include interviews, demonstrations, and testing of all candidates for such vacancies. All tests and demonstrations necessary to meet the minimum requirements of a position will be identified on the posting and will be scheduled for qualified internal bidders after the posting closing date by Human Resources.
7. When a vacancy is filled in accordance with this Article, the University will notify all candidates of the candidate selected.
8. If an existing part-time position is changed to full-time status within twelve (12) months of being filled either internally or externally, it will be posted according to the provision of this Article. If such position is changed to full-time after twelve (12) months, the University may, at its discretion, retain the existing employee or post the full-time position. It is not the intent of the university to make this the normal practice.

C. TEMPORARY ASSIGNMENT

Temporary assignment of existing employees.

1. When an approved vacancy exists in accordance with this Article (A) (1), the University may elect to temporarily assign a bargaining unit employee to the vacancy in order to assure continued job coverage.
2. When temporary assignments for emergency or short-term staffing shortages are made, the University may seek volunteers within the department. If no volunteers are qualified, the University may assign the least senior employee considered qualified to perform the job duties.
3. When an employee is temporarily assigned to a higher classification and is required to perform the duties of the higher classification, the University shall pay the employee

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

from the date of assignment, the greater of either a four (4) percent increase, or the pay grade minimum of the assigned position for the hours worked in that position. Such temporary assignments shall not exceed ten (10) weeks unless the temporary assignment is to provide coverage for the duration of an employee's approved leave of absence and is mutually agreed to by the Union and the University. The University will notify the Local Union Official prior to such temporary assignment.

D. PERMANENT REASSIGNMENT

1. The University may reassign a bargaining unit member from one job assignment or work area to another, within or between departments or work shifts.
2. In cases of permanent reassignment under this Section, the University will use seniority as the first consideration, the seniority of the bargaining unit member provided qualifications are sufficient for the performance of the required work assignment.

ARTICLE 12

HOURS OF WORK AND OVERTIME

A. HOURS OF WORK

1. Forty (40) hours of work shall constitute a regular work week for full-time bargaining unit members which shall normally be scheduled over not more than five (5) days of eight (8) hours per day, not including the meal break.
2. When re-evaluating vacant positions prior to posting, in some instances, based on the job requirements and the specific needs of the department/office, the University may extend full-time status to a bargaining unit member working 1560 hours (75% of 2080). These hours could be scheduled over 12 or fewer months as determined by the supervisor subject to approval by the Director of Human Resources. If prior approval has been acquired and additional hours are needed to complete special projects or support student events, etc., the additional hours will be paid at the employee's standard rate of pay up to and in accordance with FLSA overtime rules. In these instances, full time bargaining unit positions may be defined as those exceeding 1560 hours, for 12 or fewer months, with availability for special projects and student events. Vacation accruals will be in proportion to hours worked if position is less than 12 months - full time.
- 2.3. The work week shall commence at 12:01 a.m. Saturdays and terminate at ~~12:00~~ 12:00 p.m. (midnight) Fridays. The University may, at its discretion, ~~implement~~ approve flex-time schedules.

4. It is understood that some departments, locations and special circumstances, may require schedules of more than one shift per day and/or more than five (5) days per week. Therefore, employees may be scheduled for split shifts and/or work weeks other than Monday through Friday.

5. The University will not change an employee's defined work schedule with less than 24 hours' notice.

3-B. SPLIT SHIFT

An eight (8) hour shift may be split within a twelve (12) hour time period. ~~In such case where an eight-hour shift is split beyond a twelve-hour period, such hours in excess of twelve (12) shall count toward the calculation of overtime, in accordance with this Article (B) (1).~~

C. SHIFT AND SCHEDULE CHOICE

4.1. Employees shall, wherever practicable, be allowed to select their choice of shift in the order of their seniority, provided such selection ensures sufficient qualifications necessary to complete the assigned work tasks. The University reserves the right to make assignments as may be necessary for compliance with law and as dictated by the operational needs of the University.

~~5.~~ 2In such case where selection of days off is an option, the employee shall be afforded his/her choice of days off in order of seniority. The same understanding regarding sufficient qualifications as described in this Article (~~CA~~) (15) shall apply.

~~6.~~ 3Where it has been past practice, the University will continue to post work schedules.

~~B.~~ D.OVERTIME

Overtime shall be defined as a work assignment which causes an employee to exceed forty (40) hours per week in an active pay status. When overtime is assigned within a work group/job classification, it shall first be offered to the most senior employee within the classification and offering shall continue down the seniority list.

Overtime assignments will be offered through the following process:

- a. Notify all members in affected work group/job classification of overtime opportunity to solicit volunteers; assign to the most senior volunteer.
- b. If no volunteers, assign to the least senior bargaining unit member.

~~1. When an employee is called to report to work outside his/her regularly assigned hours under instructions from the supervisor, other than a pre-arranged overtime assignment, the employee shall be entitled to a minimum of four (4) hours at the one and one half (1 ½) rate of pay if less than four (4) hours are worked or actual hours worked at one and one half (1 ½) if over four (4) hours. If overtime is a continuation of the bargaining unit member's shift, the member will be paid for the hours actually worked.~~

2.1. In case of inclement weather or other serious conditions, the supervisor will notify the bargaining unit member prior to the final two hours of the employee's shift of the possible need to continue to work beyond the end of the shift. Bargaining unit members are expected to check with the supervisor at the end of their shift. If the employee does not follow this process, the ~~on-call~~ Emergency Call Out overtime provisions will not apply.

2. If pre-arranged overtime assignments are scheduled at times not continuous with an employee's normal end-of-shift, the employee may elect to either continue his/her shift or leave the University and return to work at the scheduled start time of the overtime assignment. ~~In either case, the University will provide the employee with four (4) hours of available work.~~ The University will pay the actual time worked regardless of the option selected by the employee.

3. ~~If pre-arranged overtime assignments are scheduled outside an employee's normal scheduled days of work, the University will provide the employee with four (4) hours of available work at the one and one-half (1 ½) rate of pay. Should the employee elect to work less than four (4) hours, the member will be paid for the hours actually worked at one and one-half (1 ½) rate of pay.~~

3.4. ~~If pre-arranged overtime assignments are scheduled at times continuous with an employee's beginning or end-of-shift, the employee shall be entitled to actual hours worked at one and one-half (1 ½) rate of pay.~~

~~4. Overtime opportunities for full-time employees shall be equally distributed among such employees who customarily perform the work assigned, and who are available for assignment. Any such employee may reject routine or pre-scheduled overtime work provided another qualified employee in the same classification is available for the assignment. An employee who rejects routine or pre-scheduled overtime shall be charged with the number of hours rejected and so shown on the posted overtime list.~~



E.C. COMPENSATORY TIME

1. In lieu of being paid time and one-half pay for work in excess of forty (40) hours in a work week, an employee may request compensatory time.
2. The earning and usage of compensatory time must be pre-approved. Such approval shall be at management's discretion, but shall be consistently applied and not unreasonably denied. Approved time shall be given at the rate of one and one-half (1 ½) hours off (paid at the regular straight time rate) for each hour worked in excess of forty (40) in a work week. ~~Compensatory time will not be available when working on auxiliary projects.~~
3. Compensatory time off shall be applied for and taken in the same manner as set forth in Article 9, Section (D), ~~v~~Vacation ~~s~~Scheduling.
4. No employee may accumulate more than a total of eighty (80) hours of compensatory time-off entitlement at any one time.

F.D. ON-CALL

1. Employees required to be on-call when off campus that results in the serious curtailment of the use of personal time will be paid \$1.50/hour during the designated on-call period. Employees required to have pagers or cell phones in order to be contacted by the employer are not eligible for on-call pay as long as they are not limited in conducting their personal affairs. On-call pay is not included in the calculation for overtime purposes.
- ~~1.2.~~ If the on-call bargaining unit member is called to campus or for assistance, the on-call bargaining unit member will receive a minimum of four (4) hours at the one and one-half (1½) rate of pay if less than four (4) hours are worked or actual hours worked at one and one-half (1½) if over four (4) hours.

ARTICLE 13
PAY PLAN/WAGES

- A. This Article is the sole source of rights and obligations of the parties to this Agreement on the matter of pay plan and wages. This Article supersedes all provisions applicable to bargaining unit employees in the Ohio Revised Code (O.R.C.) and/or Rules of the Ohio Department of Administrative Services relative to these issues. Bargaining unit employees

Certified as True and Correct
November 18, 2020

will be paid in accordance with the University's classification system and pay plan set forth in this Agreement.

- B. All bargaining unit employees covered by this Agreement shall be assigned to a pay grade/level and paid an hourly wage in accordance with Appendix A (classification titles and grades/levels) and Appendix B hourly wage-rate schedule).
- C. The University is responsible for classifying positions and shall continue the formal classification program in effect prior to execution of this Agreement and pursuant to Article 8 (C), Job Classifications. Assignment to a pay grade/level shall continue to be the result of a formal classification or re-classification action.
- D. ~~Effective November 7, 2021, one percent (1%) will be added to each of the 12 steps in Appendix B, HOURLY WAGE-RATE SCHEDULE. Effective November 7, 2016, all bargaining unit employees will receive a lump sum of \$750. Additionally, full time employees who are enrolled in the university's medical plans will receive a \$625 lump sum for medical transition. Part time bargaining unit members and full time bargaining unit members who waive participation in the Group Medical insurance (per Article 15) will not receive the medical transition lump sum.~~
- E. ~~Effective November 7, 2017, bargaining unit employees will receive a one-step progression which will increase their hourly rate in their pertinent pay grade/level. Employees who are already at the maximum step (step 12) shall receive a lump sum of two percent (2%) of their annual base pay, paid over the 26 pay periods. Effective November 7, 2021, an additional two percent (2%) will be added to step 12 only in Appendix B, HOURLY WAGE-RATE SCHEDULE.~~
- F. ~~Effective November 7, 2018²¹, bargaining unit employees will receive advance one-step in Appendix B, HOURLY WAGE-RATE SCHEDULE, progression which will increase their hourly rate in their pertinent pay grade/level. Employees who are already at the maximum step (step 12) shall receive a one-time lump sum of two percent (2%) of their annual base pay, paid over the 26 pay periods.~~
- G. Pay increases will be effective at the beginning of the first full pay period in November.
- ~~F.H.~~ The CWA and the University will engage in "wage only" negotiations prior to November 2022 for potential wage increases during the last year of this agreement.
- ~~G.I.~~ Newly hired employees shall be placed, upon hire, at the designated new hire rate (Step 1). Upon successful completion of the employee's 180 calendar day probationary period, s/he shall be advanced to Step 2 as depicted on Appendix B.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

H.J. New employees who can verify previous actual or related experience to the satisfaction of the University may be paid a rate, at hiring, commensurate with the value of such experience to the University's operations. The University will not place a new employee at a higher wage step than a current employee within the same classification who has the same or greater experience.

I.K. If an employee receives a change in classification which would result in a different pay grade/level, the employee will be placed in the appropriate pay grade/level at the appropriate step. In the event an employee moves to a higher grade/level, the appropriate step will be the step which is at least five-percent (5%) higher than the employee's current hourly rate. If an employee moves to a lower grade/level, the appropriate step will be the closest step that gives the employee the same or lower hourly rate. A wage adjustment resulting from a position having been reclassified to a lower classification will be effective thirty (30) days after the reclassification.

L. Mentors -Bargaining Unit members who volunteer, qualified through training, approved by the Director of Human Resources, and are assigned to be a mentor shall receive an additional \$.50 per hour for the duration of the mentoring assignment.

J. -

K.M. Shift Differential – Bargaining Unit employees working second or third shift (starting at or after 2 p.m. and before 5 a.m.) shall receive a shift differential of \$.50 / hour.

ARTICLE 14

PAYROLL, DEDUCTIONS, UNION DUES AND ASSESSMENTS

A. PAY PERIODS AND DISTRIBUTION

Pay periods are established by the University. Normal payroll distribution methods shall include the options of direct deposit or payroll debit cards. Pay ~~vouchers~~ slips will only be available online and will not be mailed via postal services. The University will provide assistance to an employee to obtain this payslip ~~voucher~~, if necessary.

B. DEDUCTIONS - LEGALLY REQUIRED

The University shall deduct from the employee's pay all deductions required by federal, state, or local law.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

C. DEDUCTIONS - INDIVIDUAL ELECTIVE

1. The University may continue, as long as administratively feasible, to make available to interested employees payroll deduction programs, as well as any other programs which the University may endorse.
2. The University shall not be obligated to pay annuity premiums or other deductions after the termination of an individual's employment. Neither the Board of Trustees nor any official of the University makes any representation regarding the advisability or appropriateness of the annuity arrangement for any particular employee and accepts no responsibility for the tax consequences of the procedure authorized.

D. UNION DUES AND ASSESSMENTS

1. The University agrees to make monthly union dues deductions which shall be made each payroll period, from the pay of bargaining unit members who are in an active pay status and who are members of the Union, upon receipt of individually signed authorization forms which are acceptable to the University.
2. The University will pay the Union the amounts which are deducted no later than ten (10) days after the end of the preceding month during which deductions were made. Dues deduction will begin as soon as possible after receipt of the signed authorization form and in accordance with the University's normal payroll procedures.

~~3. The University will deduct upon hire, as a condition of employment, a fair share fee from employees in the bargaining unit who are not members of the Union. The fair share fee shall be equal to the established dues required of a union member.~~

4. ~~3.~~ When earnings are insufficient to cover deductions of dues after other essential deductions have been made, the dues shall be deducted from the next pay period in which there are sufficient earnings.

~~5.~~ ~~4.~~ Once per month, the Human Resources Department will transmit to the Union Secretary/Treasurer, or authorized agent, a payment of dues ~~and fair share fees~~ deducted for each bargaining unit employee.

~~6.~~ ~~5.~~ The University will provide the Union, on a monthly basis, the following information: A list which will include the names of all bargaining unit employees, University ID numbers, hourly wage rates, and the dollar amount deducted for the month.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

E. INDEMNIFICATION FOR UNION DUES AND ASSESSMENTS

The Union shall indemnify the University against any and all claims, demands, suits, or other forms of liability that shall arise out of or by reason of action taken or not taken by the University for the purpose of complying with the provisions of this Article.

F. NEW HIRE ORIENTATIONS

The University will allow CWA (the Stewards or Officers) 30 minutes to meet with all new hires to the bargaining unit.

ARTICLE 15
GROUP INSURANCE

A. ELIGIBILITY

Group health (medical and prescription), life, dental, and vision benefits shall be available to all eligible full-time bargaining unit members for the duration of this Agreement. Detailed descriptions of the University group health plan will be maintained in the Human Resources Department and all plan participants will be provided summary descriptions.

~~A.~~ 1. Medical Insurance

1. The University's medical insurance plans in effect as of January 1, 201~~96~~ shall remain in effect through December 31, 201~~96~~.
2. Beginning January 1, 201~~720~~ ~~and continuing through December 31, 2019~~, the University will continue to provide bargaining unit members with two plan options for medical insurance. Bargaining unit members may elect his or her plan option upon hire, during the annual open enrollment period, or upon a family status change as provided under the plan and federal law. The University's medical insurance plans shall include a Preferred Provider Organization (PPO) and a High Deductible Health Plan (HDHP) that is supplemented by a Health Savings Account (HSA). The Plan design for each shall be:

- a. ~~Preferred Provider Organization (PPO): The PPO medical insurance plan will include deductibles of \$1,000(S)/\$2,000 (F and E+1) and 80/20 in-network co-payment with out-of-pocket maximum of \$3,000 (S)/\$6,000 (F and E+1).~~

Certified as True and Correct
November 18, 2020

~~including the deductible and 70/30 out of network with deductible \$2,000 (S)/\$ 4,000 (F and E+1) co-payment with out of pocket maximum of \$6,000 (S)/\$12,000 (F and E+1) including deductible. Emergency room visits not followed by admission to the hospital will have a user co-pay of \$75.00 per visit.~~

<u>Covered Benefits</u>	<u>In Network</u>	<u>Out of Network</u>
<u>Deductible</u>	<u>\$1500 (S)</u> <u>\$2500 (E+C; E+S; F)</u>	<u>\$2000 (S)</u> <u>\$4000 (E+C; E+S; F)</u>
<u>Out of Pocket (including deductible)</u>	<u>\$3500 (S)</u> <u>\$7000 (E+C; E+S; F)</u>	<u>\$6000 (S)</u> <u>\$12,000 (E+C; E+S; F)</u>
<u>Co-insurance</u>	<u>20%</u>	<u>30%</u>
<u>Preventive Care Services</u>	<u>No Cost Share</u>	<u>30%</u>
<u>Emergency Room (will be waived if admitted)</u>	<u>\$75</u>	<u>\$75</u>

a. S=spouse; E=employee; C=child; F=family

b. ~~High-Deductible Health Plan (HDHP): The HDHP medical insurance plan will include deductibles of \$3,000(S) - \$6,000 (F and E+1) and a 90/10 in-network co-payment with out of pocket maximum of \$6,350(S)/\$12,700 (F and E+1) including the deductible and 60/40 out-of-network with deductible \$6,000(S)/\$12,000(F and E+1) co-payment with out of pocket maximum of \$12,700(S)/\$25,400(F and E+1) including deductible. Emergency room visits not followed by admission to the hospital will have a user co-pay of \$75.00 per visit once the deductible is met.~~

<u>Covered Benefits</u>	<u>In Network</u>	<u>Out of Network</u>
<u>Deductible</u>	<u>\$3000 (S)</u> <u>\$6000 (E+C; E+S; F)</u>	<u>\$6000 (S)</u> <u>\$12,000 (E+C; E+S; F)</u>
<u>Out of Pocket Maximum</u>	<u>\$6000 (S)</u> <u>\$12,000 (E+C; E+S; F)</u>	<u>\$12,700 (S)</u> <u>\$25,400 (E+C; E+S; F)</u>
<u>Co-insurance</u>	<u>20%</u>	<u>40%</u>
<u>Preventive Care Services</u>	<u>No Cost Share</u>	<u>40%</u>
<u>Emergency Room (will be waived if admitted)</u>	<u>Deductible, then \$75</u>	<u>Deductible, then \$75</u>

b.

For the HDHP participants only, the bargaining unit members who are HSA eligible will be eligible to receive an employer contribution into a Health Savings Account (HSA) in the amount of \$650500 for Single coverage, \$12800 for Employee + 1child/ren and employee + spouse coverage, and \$15000 for Family coverage inper 2018 plan year. Bargaining Unit Members who begin employment mid-year will receive a pro-rated contribution.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

~~For the HDHP participants only, the bargaining unit members will be eligible to receive an employer contribution into a Health Savings Account (HSA) in the amount of \$600 for Single coverage, \$950 for Employee + 1 coverage, and \$1200 for Family coverage in plan year 2017 and 2019.~~

~~3. The Contributions percentage share of will be based on the type of medical plan the bargaining unit members toward University cost will be based on plan choice and will elects to participate in (PPO or HDHP) and shall be deducted over 24 pay periods.~~

~~3.4. Through the duration of the November 13, 2020 – November 12, 2023 collective bargaining agreement, the contribution percentage share for bargaining unit members will remain:~~

<u>PPO</u>	<u>HDHP</u>
<u>Single – 14%</u>	<u>Single – 8%</u>
<u>Employee + Child(ren) – 16%</u>	<u>Employee + Child(ren) – 10%</u>
<u>Employee + Spouse – 18%</u>	<u>Employee + Spouse – 12%</u>
<u>Employee + Family – 20%</u>	<u>Employee + Family – 15%</u>

PPO Medical Plan

Beginning	January 1, 2017 (24 pays)	January 1, 2018 (24 pays)	January 1, 2019 (24 Pays)
Employee (single)	\$42.00/pay	\$54.75/pay	\$60.23/pay
Employee + 1	\$83.25/pay	\$109.50pay	\$120.45pay
Family	\$146.25/pay	\$192.00/pay	\$211.20/pay

HDHP Medical Plan

Beginning	January 1, 2017 (24 pays)	January 1, 2018 (24 pays)	January 1, 2019 (24 Pays)
Employee (single)	\$7.50/pay	\$10.50/pay	\$11.55/pay
Employee + 1	\$14.25/pay	\$21.00/pay	\$23.10/pay

The University will work with the Insurance Committee to review and explore options for managing and containing medical and other insurance costs.

Each year’s rates for both the PPO and HDHP plans and all tiers will be established by the HEALTH consortium and in compliance with the Affordable Care Act (ACA) provisions.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

B. Prescription

1. Coverage of prescription drugs will be based on the type of medical plan the bargaining unit member elects to participate in (PPO or HDHP). Prescription coverage in effect as of January 1, 2019~~6~~ shall remain in effect through December 31, 2019~~6~~.
2. Prescription coverage beginning January 1, 20~~20~~17 through December 31, 2019 shall be:

a. ~~PPO Participants: co-pay on prescription drugs will be: for retail (30-day supply) will be \$10 for tier 1, \$35 for tier 2, \$60 for tier 3, and 25% co-insurance (up to \$250) for tier 4 (specialty drugs). Mail order (90-day supply) co-pay will be \$20 for tier 1, \$70 for tier 2, and \$120 for tier 3. Tier 4 (specialty drugs) are limited to 30-day supply; 90-day supply is not applicable.~~

<u>PPO Prescription Drug Benefit</u>	<u>Retail (30 Day Supply)</u>	<u>Mail Order (90 Day Supply)</u>
<u>Tier 1</u>	<u>\$10.00</u>	<u>\$20.00</u>
<u>Tier 2</u>	<u>\$35.00</u>	<u>\$70.00</u>
<u>Tier 3</u>	<u>\$60.00</u>	<u>\$120.00</u>
<u>Tier 4 (Specialty Drugs)</u>	<u>25% co-insurance (up to \$250 max)</u>	<u>Not Applicable</u>

a.

b. ~~HDHP Participants: preventive prescription drugs (as determined by the University) shall be provided at no cost; participant will pay full cost for all other prescription drugs until the medical insurance deductible is met. After the medical insurance deductible is met, the co-pay on prescription drugs (other than for the preventive drugs) for retail (30-day supply) will be: \$10 for tier 1, \$35 for tier 2, \$60 for tier 3, and 25% co-insurance (up to \$250 max) for tier 4 (specialty drugs). Mail order (90-day supply) co-pay will be \$20 for tier 1, \$70 for tier 2, and \$120 for tier 3. Tier 4 (specialty drugs) are limited to 30-day supply; 90-day supply is not applicable.~~

<u>HDHP Prescription Drug Benefit</u>	<u>Retail (30 Day Supply)</u>	<u>Mail Order (90 Day Supply)</u>

as True and Correct
November 18, 2020

<u>Tier 1</u>	<u>\$10.00</u>	<u>\$20.00</u>
<u>Tier 2</u>	<u>\$35.00</u>	<u>\$70.00</u>
<u>Tier 3</u>	<u>\$60.00</u>	<u>\$120.00</u>
<u>Tier 4 (Specialty Drugs)</u>	<u>25% co-insurance (up to \$250 max)</u>	<u>Not Applicable</u>

b.

B. CWAIVING OF PARTICIPATION SPOUSAL COVERAGE EXCLUSION ELECTION

~~Those full-time bargaining unit employees who wish to waive participation in the University's health care insurance program and who have coverage under another Plan, will receive \$100 /month if eligible for individual coverage, \$150 /month if eligible for employee+1 coverage or \$200/month if eligible for family coverage to waive such participation. Employees receiving waivers will show proof of alternative coverage. Such payment is subject to normal income tax withholdings and will become effective the month following receipt of the notice.~~

1. Working spouses who have access to other medical coverage through their employers are not eligible to be members of the Shawnee State University plan and must enroll with their respective employers. Should the spouse's employment status change or eligibility for that plan cease, they may request enrollment as a dependent on this Plan due to a Qualifying Event within 31 days of their other coverage terminating.
2. In cases where both spouses are employees of the University and eligible for coverage, they may choose to enroll individually, employee plus spouse, employee plus child(ren), or family.

C. INTENT TO CONTINUE

It is the intent of the University to continue to provide group health care benefits to its employees under the terms of this Agreement. The University will make every effort to continue to provide a similar level of group health benefits. However, the University may implement cost containment options or select other available alternatives in order to avoid excessive increases in the cost of such benefits or that may be required to comply with national health care or other related legislation. The University agrees to notify the Union if this type of action is required.

D. INSURANCE COMMITTEE

It is understood that the University Insurance Committee will continue to function for the purpose of evaluating health program options and alternatives and making recommendations to the University's President and Board of Trustees regarding such matters.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

E. GROUP LIFE

The University will provide group life insurance coverage to full-time bargaining unit employees in the amount of 2.5 times the employee's base wage rate subject to the Group Life Plan maximums and guaranteed issue limitations, including a reduced benefit scale at age 65. The employee is responsible for payment of income taxes for life insurance coverage in excess of \$50,000, as required by the Internal Revenue Code.

F. FLEXIBLE SPENDING ACCOUNT (FSA)

Bargaining unit employees may participate in the University's Flexible Spending Program (*SSUFlex*) as adopted by the Board of Trustees in Resolution F33-02. The program permits participants to set up a payroll deduction for reimbursement of certain health care expenses and/or dependent care expenses on a pre-tax basis in accordance with the rules and regulations under Internal Revenue Code Section 125.

Bargaining unit members enrolled in the HDHP may participate in a limited Flexible Spending Program (FSA) which permits participants to set up a payroll deduction for reimbursement of eligible dental and vision expenses on a pre-tax basis in accordance with the rules and regulations under Internal Revenue Code Section 125.

G. UNIVERSITY HEALTH CLINIC

Employees may utilize the University's Health Clinic as needed for the payment of \$20/visit. If the University changes the rate for use of the Health Clinic for other groups, the bargaining unit member shall pay the same amount. Other charges may be required depending upon the services provided.

H. UNIVERSITY NATATORIUM AND ATHLETIC CENTER

All employees and immediate family members (children must meet facility age requirements) may use the University Natatorium and the Athletic Center facilities without charge. If the University institutes an access fee for students and other employee groups, the bargaining unit members would pay the same fee for use of these facilities.

I. CHILDREN'S LEARNING CENTER

Employees with eligible dependent children will receive the same discount to tuition as is provided to other employees.

ARTICLE 16
LEAVES OF ABSENCE

A. ACTIVE AND INACTIVE STATUS

If an employee is on a paid leave of absence, he/she is considered to be on active pay status and therefore will continue to receive benefits as provided under Article 15, Group Insurance, of this Agreement. Employees on Family Medical Leave (FML) will also be entitled to continue to receive benefits as required by law. An employee who is on an unpaid leave of absence, other than FML, is not on active pay status and therefore not eligible for the benefits included in this Agreement except where expressly stated in this Agreement. An employee on unpaid leave of absence, and not eligible for benefits, may elect to continue group health care benefits by paying the appropriate premiums and related costs for such elected coverage as provided under COBRA legislation.

B. SICK LEAVE

1. A full-time employee shall accrue 120 hours of sick leave annually. The accrued sick leave is strictly proportionate to the regular hours paid in each pay period. Sick leave accrues for all time in active pay status, including vacation, sick leave, and comp time, but not including time on unpaid leave of absence or layoff (except for leave while on union business as provided in this Article, Section (F) (6)). Probationary employees may use accrued sick leave during the new-hire probationary period. Upon hire, the bargaining unit member will receive one hundred twenty (120) hours of sick leave credited to his/her leave account. ~~Bargaining members hired between July 1, 2016 and June 2017 will receive additional sick leave accruals to bring them up to 120 hours.~~ Biweekly accruals will restart on the member's anniversary date.
 - a. If the full-time employee elects to do so and informs the Human Resource Department within 90 days of his/her employment date, he/she may elect to transfer any unused and unpaid sick leave balance above 120 hours from a state of Ohio agency and/or public institution of higher education to their Shawnee State University sick leave account. This amount will be in addition to the University credited amount. For example, if the employee had 620 hours of unused and unpaid sick leave from a prior state of Ohio employer, then 500 hours could be transferred to Shawnee State University.
2. A part-time employee shall be credited with a pro-rated amount of sick leave based on a ratio of actual hours worked to 2080 hours per year.
3. Sick leave shall be charged in minimum units of one/half (1/2) hour. Employees are charged for sick leave (including FML-qualifying absences) for days upon which they would otherwise have been scheduled to work. Sick leave payment will not exceed the normal scheduled work day or work week earnings.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

4. Employees may use accumulated sick leave upon approval of the supervisor for:
 - a. Illness or injury of the employee or a member of the employee's immediate family when employee's care is required. A doctor's statement attesting to illness of the employee or the member of the immediate family may be required as specified in Section (B) (9) of this Article below.
 - b. Death of a member of the employee's immediate family as defined in Section (B) (5) of this Article.
 - c. Medical, dental, or optical examination or treatment of the employee or a member of the immediate family.
 - d. When, through exposure to a contagious disease, either the health of the employee would be jeopardized or the employee's presence on the job would jeopardize the health of others.
 - e. Adoption, Pregnancy and/or childbirth and related conditions as pursuant to this Article, Section D, Family Leave.
5. The definition of immediate family for purposes of this Article includes: mother, father, brother, sister, child, spouse, grandparent, grandchild, mother-in-law, father-in-law, daughter-in-law, son-in-law, sister-in-law, brother-in-law, legal guardian, or other person who stands in place of a parent.
6. An employee must comply with the submission of forms which will document the reason for the request to take sick leave time. Such request forms must be completed in full and submitted to the supervisor as soon as possible but in no event later than the day the employee returns to work.
7. Sick leave granted by reason of death in the immediate family shall not exceed five (5) working days except as described below. Any days beyond five (5) must receive prior approval from the employee's supervisor. The University will allow an employee three (3) days of sick leave credit for this purpose for mother, father, brother, sister, child, spouse, grandparent, grandchild, mother-in-law, father-in-law, daughter-in-law, son-in-law, sister-in-law, brother-in-law, aunt, uncle, niece, nephew, legal guardian, or other person who stands in place of a parent if unused sick leave time is not available to the

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

employee. Such credit must be recovered before any other sick leave will be granted.

8. The employee must comply with the report-in requirements as specified in Article 18.A, Report-In.
9. If an employee is expected to be off more than five (5) consecutive work days, a signed or official doctor's statement must be submitted in advance to the supervisor or Human Resources. If an employee does not have advance warning, the doctor's statement must be provided to the supervisor or Human Resources as soon as practicable after the employee knows he/she will be off more than five (5) consecutive days and in no event any later than the date the employee returns to work (unless more time is granted by the Director of Human Resources or designee).

In situations involving less than five (5) consecutive work days, and there are habitual absences, a doctor's statement may be required upon the request of the supervisor or Human Resources.

10. The University may consider several different factors in determining excessive absenteeism, including but not limited to the following:
 - a. The overall attendance record of the bargaining unit employee. The use of approved vacation time or comp time will not be considered when determining excessive absenteeism.
 - b. Patterns of absence in conjunction with certain days off, or particular work assignments or other identifiable patterns or "unexcused" absences. It is acknowledged that any discipline associated with absenteeism shall be in compliance with Article 19, Discipline.

All ~~doctor~~medical/mental providers' statements shall be in the form of a signed or official statement from the attending attending physician~~provider~~, stating the general nature of the illness, date of medical treatment, and the conditions under which the employee is released to return to work or a statement from the attending physician~~medical provider~~ verifying the illness or injury of the employee's immediate family. The failure to ~~submit~~submit medical provider~~doctor's~~ statements, or the failure to submit proper leave forms to Human Resources, may result in delay of payment for the time missed.

11. Employees failing to comply with sick leave rules and regulations will not receive pay for the sick leave requested. The disapproval of sick leave for any day because the bargaining unit employee failed to report to work and failed to call in (i.e. “no call and no show” see Article 18, B) will result in no payment for the day. The absence will be considered “unexcused” and the employee will be subject to disciplinary action. If the employee provides sufficient evidence of a hardship which prevented compliance with sick leave rules and regulations, including call in, the University may approve the sick leave despite the noncompliance.
12. Application for sick leave with intent to defraud will be considered a disciplinary infraction and shall be handled in accordance with Article 19, Discipline, whether or not the sick leave has been approved, disapproved, paid, or unpaid.
13. If an employee requires additional leave time for personal illness beyond the time covered by earned sick leave, the employee may request a disability leave as outlined in this Article (C).
14. An employee may carry over unused sick leave from year to year without limit. An employee will not be paid for unused sick leave upon termination of employment except as provided in paragraph 154 of this Section.
15. Upon retirement from active service with Shawnee State University after ten (10) or more years, an employee may elect to be paid one-quarter (1/4) of the unused sick leave credit which has accumulated. Such payment will be based on the rate of pay at the time of retirement. Upon acceptance of such payment, all sick leave credit accumulated up to that point will be eliminated. Such payment will be made only once to an employee. That is, an employee who returns to University service after retiring may accrue and use sick leave as before, but may not convert the unused sick leave at the time of a second retirement. The maximum payment allowed under this Article will be one-quarter (1/4) of 160 days (320 hours). Sick leave conversion does not apply to any termination or separation other than retirement.
- ~~15.~~ a. Employees who retire on or after January 1, 2022, will be paid for one-fourth (1/4) the value of accumulated sick leave balance, up to a maximum payment of 240 hours.

C. DISABILITY LEAVE

1. An employee who suffers an injury or illness which prevents the employee from working may receive, upon request, a disability leave. In order to be paid leave, the employee may opt to use earned but unused sick time, vacation, or comp time. The total amount of time on such leave, paid or unpaid, for the same injury or illness shall not exceed

Certified as True and Correct
November 18, 2020

fifty-eight (58) calendar weeks, unless an extension of such leave is mutually acceptable to the University and the employee. The fifty-eight (58) weeks shall be reduced by FML used for the same injury or illness.

2. A request for disability leave must be made in writing as early as possible and must include a statement from the attending physician stating the general nature of the injury/illness and projected return date. Prior to returning to work, the employee must provide the University with the attending physician's release attesting to his/her ability to perform the essential job duties. The University may request an independent examination as provided in this Article (H).
3. An employee will not be entitled to compensation both under O.R.C. Chapter 4123 (Worker's Compensation) and University-paid leave for such disability leave. The University will adhere to Worker's Compensation regulations when applying this provision to employees on disability leave due to a job-related injury.

D. FAMILY LEAVE

1. An employee may use earned but unused sick leave for:
 - a. Maternity and Birth Leave: Employees requesting leave for the temporary disability associated with childbirth, both prenatal and postpartum, shall be treated under Sections B, Sick Leave, and C, Disability Leave, of this Article.
 - b. Family Care: The employee may use sick time for the purpose of providing care for a newborn child, newly adopted child, or care of an immediate family member.
2. Family Leave under this Section D may be used prior to the employee being eligible for FML leave under Section E of this Article or after all FML is used up.

E. FAMILY MEDICAL LEAVE ACT

Employees with one year of service with the University and who have worked for 1,250 hours in the previous 12 month period are eligible for up to twelve weeks unpaid leave for qualifying events, in a twelve month period (rolling year, see CFR 29, Part 825 200).

Employees may choose to use paid leave for these absences, if they have it available (See section B of Article 16). For bargaining unit members who use paid leave for qualifying events, the FML will run concurrently.

1. Qualifying events are:
 - a. Childbirth (due to the birth or to care for the newborn child) – within twelve months following the birth of the employee’s child.
 - b. Adoption or foster care – within twelve months of the adoption or placement of a child for foster care.
 - c. Serious personal illness –
 - i. A serious health condition that results in a period of incapacity for more than three days during which the employee is unable to work, or
 - ii. A chronic condition requiring a regimen of ongoing care by a health care provider that intermittently (less than three days) renders the employee unable to work while seeking treatment or while recovering from the condition.
 - d. Serious illness of a member of the employee’s immediate family – a serious health condition (as defined in “c” above) which requires the employee to provide care. Immediate family is: father, mother, spouse and child (under 18 or over 18 if incapable of self-care.)
 - e. Qualifying exigency arising out of the fact that the employee’s spouse, child, or parent is a covered military member on active duty, or has been called to active duty, in support of a contingency operation.
 - f. ~~Or~~ Care for a covered service member with a serious injury or illness if the employee is the spouse, child, parent or next of kin of the service member.
2. Employees will first use sick leave, where appropriate, prior to unpaid leave. Employees may choose to use vacation prior to unpaid leave after sick leave is exhausted or for events where sick leave is inappropriate.
3. Employees will give thirty days’ notice when requesting FML or as much notice as is practicable if treatment is required in less than thirty days.



4. In qualifying events relating to a serious health condition, employees will provide medical certification of the need for FML from a health care provider. The University may require an independent examination at no cost to the employee.
 - a. Employees may request paid or unpaid leave under FML by using the sick leave request form.
 - b. Any use of FML will not be counted for attendance ratings in performance evaluations or be used in other employment decisions.
 - c. Typically, FML will be taken on a continuous basis. For eligible events where an intermittent leave is medically necessary, a reduced workday or workweek may be considered. An intermittent schedule will be agreed upon before the start of the leave, whenever possible.
 - d. FML coordinates and runs concurrently with other paid and unpaid leaves.
 - e. Employees returning from FML will be returned to their former position, in accordance with this Article, Sections G (Retention of Position) and H (Return to Work).

F. OTHER

1. Court/Jury Duty Leave

An employee who is required to report for jury duty or is subpoenaed to appear before any court, commission board, or other legally constituted body, where the employee is not a party to the action, shall be entitled to leave with pay for the scheduled work hours lost as the result of such duty. For each hour of such leave taken, the employee will be compensated by the University in an amount equal to his/her straight-time rate of pay, as specified in Section H of this Article, less the amount received by the employee from the government for such appearance. An employee who reports for such duty and is excused from duty shall immediately contact his/her immediate supervisor and report for work, if requested. In order to be paid by the University for such Leave the employee must submit to Human Resources written proof, executed by the administrator of the court of having served the duration of such duty and the amount of compensation received for such duty.

2. Military Leave

An employee who is unable to report for regularly scheduled work because the employee is required to report for duty as a reserve member of the armed forces or as a member of the Ohio National Guard shall be compensated in accordance with Ohio law.

The University will adhere to any federal or state laws enacted during the term of this Agreement regarding employer responsibilities toward active employees who are members of the armed forces.

To be eligible for this leave and in accordance with federal and state law, the employee is expected to provide the order or written statement from the appropriate military commander to his/her supervisor which shall be forwarded to Human Resources.

3. Unpaid Personal Leave

An employee may apply for and may be granted a leave of absence without pay for reasons not covered by this Agreement. Employees shall give four (4) weeks written notice to the Director of Human Resources of such request, except in cases of emergency. All such leaves require specific approval of the Director of Human Resources and appropriate Vice President and shall not exceed six (6) months in duration from the last day on active pay status. A request for extension of such leave will be considered if submitted in writing to the Director of Human Resources no later than thirty (30) calendar days prior to the expected return date. Employees on such leave shall be subject to the reinstatement provisions of this Article, Section G, Retention of Position.

4. Paid Personal Leave Day

Full-time bargaining unit employees, and part-time bargaining unit employees who regularly work at least thirty-two (32) hours per week, who have completed their new-hire probationary period, shall be granted ~~two~~ (21) days of paid personal leave per contract year. Request of such leave must be approved by the appropriate supervisor. ~~These~~ is unused personal leave days shall not be carried forward to subsequent contract years.

Part-time bargaining unit employees who regularly work less than thirty-two (32) hours per week, and who have completed their new-hire probationary period, shall be granted ~~one~~ two (21) pro-rated days of paid personal leave per contract year. For example, a part-time employee who regularly works 20 hrs./week, will receive ~~at~~ two (2) "days" off equivalent to four (4) hours /day for a total of eight (8) hours annually. Request of such leave must be approved by the appropriate supervisor. This unused personal leave day shall not be carried forward to subsequent contract years.

5. ~~2016-2017 Floating Winter Break Transition Day~~

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

~~Full-time bargaining unit employees, and part-time bargaining unit employees who regularly work thirty-two (32) hours per week, who have completed their new-hire probationary period shall be granted one (1) day of paid leave to be used between the date of BOT contract approval and June 30, 2017. Request of such leave must be approved by the appropriate supervisor. This day is a one-time, non-precedent setting transition day to the winter break. This transition day may not be carried forward to FY 17-18.~~

~~Part-time bargaining unit employees who regularly work less than thirty-two (32) hours per week, and who have completed their new-hire probationary period, shall be granted one (1) pro-rated day of paid leave to be used between the date of BOT contract approval and June 30, 2017. Request of such leave must be approved by the appropriate supervisor. This day is a one-time, non-precedent setting transition day to the winter break. This transition day will not be carried forward to FY 17-18.~~

~~For example, a part-time employee who regularly works 20 hrs./week, will receive a "day" off equivalent to four (4) hours. The employee must receive prior approval of the requested day off from the supervisor.~~

6.5. Union Leave – Unpaid

The University will allow a total of thirty (30) unpaid working days to be granted to bargaining unit members to attend Union business each year. Any one member may use up to ten (10) days of such leave in any contract year. With the specific approval of the University President, total Union leave time may be extended to forty (40) days, of which up to twenty (20) days may be used by an individual in a contract year. A request for union leave shall be submitted to the appropriate supervisor at least ten (10) working days prior to the requested time off. Such leave shall be granted to only one (1) bargaining unit member from any one (1) work area.

Upon election of an SSU bargaining unit member to Local President or Local Vice President, up to eight (8) hours per week unpaid leave time for union business is permitted. This leave should be taken in blocks of not less than four (4) hours. The union officer will obtain prior approval of the leave from his/her supervisor on a weekly basis so that scheduling of work can be accomplished. Such approval will not be unduly or unreasonably denied.

7.6. Voluntary Employee Reduced time (VERT)

Full-time employees may apply for an unpaid voluntary employee reduced time (VERT) or work schedule for a designated period of time but not to exceed three (3) months

Certified as True and Correct
November 18, 2020

duration in a 12-month period. Approval of a VERT is at the discretion of the supervisor and no employee can be required to apply for such leave.

University provided health and life insurance will remain in effect for the duration of a VERT and the employee will return to his/her previous position at the conclusion of the approved reduced time/leave.

Positions eligible for a VERT include:

- a. Those in which a temporary reduction in workload is possible or anticipated due to seasonal or program requirements;
- b. Those in which the distribution of duties to the remaining staff or other support areas is achievable during the normal workday;
- c. Those in which the service and work expectations can be adequately maintained even with the reduced schedule.

Application forms for a VERT are available in the Human Resources Department. Either party may discontinue this program by written notice to the other party.

G. RETENTION OF POSITION

Upon an employee's request to return to work from any approved leave as defined in this Article, paid or unpaid, up to a maximum of six (6) months, the employee shall be returned to the same position which s/he held prior to such leave. If such leave time exceeds six (6) months, up to a maximum of twelve (12) months, the University will place such employee in the same or similar position in which the employee possesses the required qualifications necessary to perform the essential responsibilities.

H. RETURN TO WORK

In case of leave as a result of illness, a signed statement of the general nature of illness or fitness may be required by the University prior to return to work upon completion of the approved leave. Failure to submit such a statement, if required, may result in refusal to allow the employee to return to active pay status. Falsification of such a statement may result in termination of employment.

When the University requires an examination by a physician of its choice, the University shall pay the cost of the examination.

I. RATE OF PAY

Except as otherwise noted in this Article, for any paid leave taken under this Article, an employee shall be compensated at the straight-time rate of pay. Only hours of leave for which an employee is paid shall be deemed hours for work for the purpose of computing overtime pay under this provision.

J. INSURANCE CONTINUATION

1. The University will continue group health insurance throughout the period of an approved paid leave.
2. The University will continue group health insurance for a maximum of six (6) months for an approved disability leave that extends beyond paid time.
3. The University will continue group health insurance as provided in the Family Medical Leave Act (FMLA) of 1993 as currently amended.
4. The University will offer group health continuation and conversion benefits as provided under the Consolidated Omnibus Reconciliation Act (COBRA).

ARTICLE 17

SENIORITY/PROBATIONARY PERIODS

A. GENERAL

~~1. "Seniority" means the length of an employee's continuous employment service as a bargaining unit employee, with a hire date prior to November 7, 1994 with Shawnee State University or its predecessors expressed in terms of "Seniority Years."~~

~~2.1. Seniority is calculated from the first day worked by the employee as set forth in this Article, Sections B, Full-time employees or D, Regular part-time employees, whichever is applicable, and shall include the time spent on approved leaves of absence. Such credit shall be on the basis of one (1) year seniority for each year of employment.~~

B. ~~FULL-TIME EMPLOYEES~~ PROBATIONARY PERIODS

~~A full-time employee hired prior to November 7, 1994 shall be credited with seniority for uninterrupted, continuous employment with Shawnee State University, or its predecessors or any previously recognized Ohio state agencies, in such full-time status. Such credit shall be on the basis of one (1) year of seniority for each year of employment.~~

~~Full-time bargaining unit hired on or after November 7, 1994 shall be credited with seniority only for uninterrupted, continuous employment with Shawnee State University or its predecessors. Such credit shall be on the basis of one (1) year of seniority for each year of employment.~~

~~Seniority awarded to an Administrative Technical Support Staff (ATSS) employee transferred into the bargaining unit prior to November 7, 2004 shall retain such seniority throughout the bargaining unit assignment.~~

~~C. PROBATIONARY PERIODS~~

1. Newly Hired Employees

A newly hired employee shall be considered probationary for a period of one hundred eighty (180) calendar days, unless mutually extended by the University and the Union for an additional thirty (30) calendar days, from the date of employment in a bargaining unit position. Probationary employees are covered by this Agreement in accordance with its terms except that the final step of the grievance procedure, arbitration, is not available to a probationary employee. During the probationary period, employees can be terminated at the University's discretion.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- a. At or near the midpoint of the new-hire probationary period (e.g. 90 days), a mid-term probationary performance evaluation is required. A meeting with the employee and the supervisor shall be scheduled to conduct this evaluation. ~~The appropriate union representative will attend the meeting.~~ Performance progress including any deficiencies, training needs and other work-place issues will be discussed at this meeting. If necessary, an action plan and date for a follow-up meeting will be scheduled.
- b. Time spent as a temporary employee will be applied toward this probationary period if such employee is hired without a break in service into the regular position which was held in temporary service. If a temporary employee is hired without a break in service to a similarly classified position, the employee will serve at least thirty (30) days of the probationary period in regular service. In either case, terms of this Agreement are not applicable to employees serving in a temporary position.
- c. An employee with less than 180 days in his/her current position may be granted bidding privileges for a specific position by mutual agreement of the University and the Union.

2. Employees Changing Positions

An employee who moves to a new bargaining unit position shall be considered on probation for a period of ninety (90) calendar days. This time will be used for adequate on-the-job orientation of position requirements and evaluation of the skills and abilities of the employee in the new assignment.

If, during the probation, the University determines that an employee is unable to perform the requirements of the new position, such employee shall be returned to his/her prior position or a similar position. In such case where the employee is returned to the prior position, the rate of pay shall be adjusted to the rate held previously.

D. ~~REGULAR PART-TIME EMPLOYEES~~ LOSS OF SENIORITY

~~Effective January 1, 2017, a jointly approved seniority list will be established. All new part time bargaining unit members will have hire date applied as their seniority date. Such credit shall be on the basis of one (1) year of seniority for each year of employment.~~

~~E.~~ LOSS OF SENIORITY

An employee's seniority shall terminate if such employee:

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

1. Quits or resigns
2. Is discharged
3. Is laid off for a period of more than twenty-one (21) consecutive months
4. Fails to report to work as scheduled after leave of absence or layoff

An employee's seniority shall stop accruing during the time such employee holds an administrative or ATSS position. If such employee returns to the bargaining unit, his/her seniority will be calculated based on years of continuous service less time spent as an administrator or ATSS.

Employees re-employed after termination of seniority shall not regain credit for such terminated seniority.

ARTICLE 18

REPORT-IN/ABSENCE AND TARDINESS AND EMERGENCY CLOSING

A. REPORT-IN

All employees covered under the terms of this Agreement shall be at their assigned report-in locations ready to commence work at their starting time. For all employees, extenuating and mitigating circumstances shall be taken into consideration by the University in dispensing discipline.

B. ABSENCE AND TARDINESS

1. In the case of absence or tardiness, it is the obligation of each employee to personally, unless physically incapacitated, notify his/her immediate supervisor, or in their absence, the next higher level supervisor, prior to the employee's normal reporting times or, if such is impossible, as soon thereafter as possible.
2. Regular attendance at work is expected from all bargaining unit employees. The University may consider several different factors in determining excessive absenteeism, including but not limited to the following:
 - a. The overall attendance record of the bargaining unit employee. The use of approved vacation time or comp time will not be considered when determining excessive absenteeism.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- b. Patterns of absence in conjunction with certain days off, or particular work assignments or other identifiable patterns or “unexcused” absences. It is acknowledged that any discipline associated with absenteeism shall be in compliance with Article 19, Discipline.

C. EMERGENCY CLOSING

1. For purposes of this Article, the University shall be considered closed when the President, or designate, announces that the University is closed for business due to inclement weather or other emergency conditions beyond the University’s control. Official notice of University closing shall be communicated through the local media and established internal communication procedures.
2. Bargaining unit employees shall not report for work during an emergency closing unless they have been called in or their supervisor has granted prior approval. It is the responsibility of the bargaining unit employee to determine whether or not the University is closed.
3. When an emergency closing occurs prior to the normal start time, bargaining unit employees will receive their regular wage rate for the hours they are not permitted to work, not to exceed eighty (80) hours of paid time per fiscal year. Employees may request vacation or accumulated comp time for hours that exceed the fiscal year maximum (eighty hours).
4. Bargaining unit employees who are called in by their immediate supervisor shall receive two and one-half (2 ½) times their regular hourly wage rate for all hours worked.
5. When the University is closed during the course of regular business hours, employees who are asked to continue to work in order to complete their normal assigned duties, shall be compensated at two and one-half (2 ½) times their normal wage rate for the remainder of their scheduled shift. If employees are required by their immediate supervisor to work beyond their normal scheduled shift, they will receive two and one-half (2 ½) times their normal wage rate for the overtime hours worked during an emergency closing. Employees who are released from work due to the emergency closing shall receive their normal hourly wage rate for the balance of their scheduled shift.

ARTICLE 19
DISCIPLINE

- A. No bargaining unit member shall, for disciplinary reasons, be reduced in pay or position, discharged or removed except for just cause. All disputes concerned with disciplinary actions will be processed through Article 6, Grievance Procedure.
- B. The University agrees that it will not unreasonably or arbitrarily delay ~~in~~ the processing of any contemplated disciplinary action. The provisions of this Article shall apply only to actions taken for disciplinary reasons. Demotions as used in this Article shall not mean demotion while on probation.
- C. The University will follow the principles of progressive discipline. Disciplinary action shall be reasonable and commensurate with the offense. ~~and could~~ ~~Disciplinary action shall~~ include:
1. Verbal reprimand, with appropriate notation in file.
 2. Written reprimand.
 3. Suspension(s).
 4. Termination.
- D. The University shall not use the knowledge of an event giving rise to the imposition of discipline to intimidate, harass, or coerce an employee.
- E. An employee shall be entitled to the presence of a union representative at an investigation interview upon request and if s/he believes that the interview may be used to support disciplinary action against him/her. This request may be made prior to the interview or any time during such interview.
- F. An employee has the right to a hearing prior to the imposition of a demotion, suspension, or termination. Prior to the meeting, the employee and his/her steward shall be informed in writing of the reasons for the contemplated discipline and the possible form of discipline. A union representative can be present at such hearing.
- G. At the discretion of the University, in cases where the event is of such serious nature, the employee may be suspended with pay until an investigation is conducted.

- H. The University shall make a final decision on the recommended disciplinary action as soon as reasonably possible but no more than fifteen (15) calendar days after the conclusion of the pre-discipline hearing.
- I. If the final decision is made to impose discipline, the employee and the Local Union Official shall be notified in writing. Once the employee has received written notification of the final decision to impose discipline, the disciplinary action shall not be increased.
- J. A copy of a written reprimand issued to an employee shall be given to the Local Union Official.

ARTICLE 20

REDUCTION IN FORCE/RECALL

A. NOTICE

Should the University decide a force reduction is necessary, the University will provide a thirty (30) calendar day notice and will meet with the Union to discuss alternatives to minimize the anticipated reduction in force. The University will send a general notice to the membership regarding an anticipated reduction of positions at that same time.

When the University determines that a reduction of the work force will be implemented, where possible, the University will give the members whose roles are eliminated or reduced and affected employee(s) and the Local Union President (or designee) advance written notification(s) no later than fifteen (15) working days prior to the contemplated effective date. This will begin the process described in 20 (B) (3), Reduction Priority.

B. REDUCTION PRIORITY

1. Where a reduction in the work force of the University or of any department is necessary, the University will achieve such reduction on the basis of available work within each job classification. Layoffs shall be in the inverse order of seniority provided, however, that the University can retain a less senior employee possessing essential certifications or licenses required by the University or the department and issued by a federal, state or local government, or a recognized professional association.
2. The University will effect such force reduction on a University or departmental basis in keeping with the following order:

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- a. The layoff of seasonal ~~and casual~~ temporary employees, and intermittent employees as defined in Article 2 (C), Recognition;
 - b. The layoff of probationary employees as defined in Article 17 (C) (1);
 - c. The layoff of part-time employees;
 - d. The layoff of full-time employees.
3. Any employee who is affected by the reduction in force ~~would otherwise be laid off~~ may bump the least senior employee as follows:
 - a. In their bumping series as outlined in Appendix C, or
 - b. In another bargaining unit classification previously held with the University and for which the employee remains qualified to perform all work available.
 - c. Members will have two (2) working days to make decisions to accept the layoff or bump if they have bumping rights per the CBA.
 - b.d. Members displaced through the bumping process will receive a reduction in force notice that will result in at least ten (10) days of continued pay.
 4. An employee who elects not to bump shall not lose rights to recall to his/her regular job, but shall lose future bumping rights for the duration of the layoff.
 5. No employee shall be able to bump into an apprentice position.

C. RECALL PRIORITY

1. The University will determine when it is necessary to fill a vacancy or increase the bargaining unit work force following a layoff/force reduction.
2. The University will recall a laid off employee (with un-expired recall rights) to his/her original position held prior to the layoff.
3. Vacant positions made available by the University and not filled pursuant to paragraph 2 will be posted internally prior to extending an offer of recall to any other laid-off employee. If no employed bargaining unit candidate is qualified or accepts the vacant position, an employee eligible for recall will be offered the position if the employee meets the posted requirements.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

4. An employee who has elected to bump into a lower classification retains reinstatement rights to his/her original position. Such employee shall have an opportunity to return to that original position for a period of 21 months from the bumping date before any other laid off employee with lesser seniority will be recalled or a new employee hired.

D. RECALL NOTICE

1. It is the obligation of each laid off employee to keep the Human Resources Department informed in writing of his/her current address and phone number in the event a recall may occur. The University fulfills its obligation as to recall by mailing the recall notice to such address.
2. When the University desires to recall an employee from layoff, it shall notify him/her by phone, voice mail, email, registered or certified mail to the employee's most current address as shown on the records of Human Resources. Within seventy-two (72) hours of receipt of such notice, the employee must contact Human Resources in person, by phone, voice mail, or email, advising of the acceptance of the recall.
3. The employee must report back to work within eight (8) calendar days after the date the recall notice was tendered. Such time may be extended to a maximum of fourteen (14) calendar days due to personal illness. The employee shall provide a physician's statement attesting to the illness or disability.
4. Failure to comply with any of the time limits set forth above, or failure to keep the University informed concerning the latest correct address shall result in forfeiture of all recall rights.

E. FAILURE TO ACCEPT RECALL OR REPORT

1. If an employee refuses a recall offer to the same position held prior to the layoff, then the employee shall forfeit any remaining recall rights.
2. If, after posting procedures are concluded, an offer of recall to a different position in the same pay grade is refused, the employee forfeits any remaining recall rights.
3. If, after posting procedures are concluded, an offer of recall to a lower position is refused, the employee shall forfeit recall rights to that position. The University is not obligated to offer more than two (2) opportunities for recall to lower positions.

4. Recall will not be offered to a higher classification; however, the laid-off employee may elect to bid on such vacancy according to established bidding procedures (see Article 11, (B) (5), Job Vacancies). It is not the responsibility of the University to advise the laid off employee of available posted positions.

5. If an employee accepts a recall offer but fails to respond according to notice timelines or fails to report as outlined in this Article, Section D, that employee shall forfeit any remaining recall rights.

F. INSURANCE

The University will permit the laid-off employee to participate in group insurance programs as required by the continuation and conversion rights under COBRA legislation. Such employee must meet any program requirements and pay premiums and related costs as are authorized under state and federal regulations.

G. RECALL RIGHTS

An employee's right to be recalled from layoff under this Article shall continue for twenty-one (21) months following the date of layoff.

ARTICLE 21

CONTRACTING OF WORK

- A. It is not the University's intent to contract to the harm or detriment of its employees. However, the University reserves the right to contract for goods and services to the extent not inconsistent with applicable law.

- B. In the event of such contracting out or subcontracting, no employee shall be laid off, forfeit recall rights, or take a reduction in pay as a result thereof.

- C. Nothing in this Article shall be construed to affect any current contracts, or their renewal, or to prevent any contracting which does not produce any of the foregoing prohibited results.

ARTICLE 22
RETIREMENT

- A. All bargaining unit employees, as required by Ohio statutes and regulations, shall participate in the Ohio Public Employees Retirement System (OPERS) or the Alternative Retirement Plan (ARP).

- B. The mandated OPERS contribution shall continue to be taken from each employee's paycheck. The University shall continue to contribute the mandated rate. All retirement contributions are controlled by Ohio Public Employees Retirement System and are subject to change upon their direction.

- C. The University shall continue to administer the retirement program in compliance with the regulations and requirements of OPERS.

- D. Any alternative retirement plan(s) adopted by the Ohio legislature that requires the University to permit the enrollment of classified employees (as defined by O.R.C. 124) will be made available to bargaining unit employees in accordance with the provisions of that law.

ARTICLE 23
BULLETIN BOARD

- A. The University will provide one locked, glass-enclosed bulletin board in an agreed-upon location which may be used by the Union for posting notices of the following types:
 - 1. Union recreational and social events
 - 2. Union elections
 - 3. Results of Union elections
 - 4. Union appointments
 - 5. Union meeting notices
 - 6. Rulings or policies of the Union

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- B. It is understood that the purpose of said bulletin board is to provide the Union with a means of communicating official Union business such as above referenced. No posted material shall contain any critical, misleading, or scurrilous attacks upon the University or any individual. The key for the board shall be maintained by the Local Vice President who shall be responsible for posting all Union materials.

ARTICLE 24

ON CAMPUS EDUCATION BENEFITS

A. GENERAL PROVISIONS

1. The University will provide undergraduate on campus education benefits for all full and part-time bargaining unit employees (including those laid-off employees who have un-expired recall rights) and dependents of full and part-time employees (as defined in this Article) for instructional, general and out-of-state fees.
2. All necessary and required forms must be completed, including completion of the fee waiver form, at least two (2) weeks prior to the beginning of the class.
3. The maximum lifetime allowance per person for benefits under this Article shall be 160 semester hours, 240 credit hours, or the equivalent combination of quarter and semester hours (2 semester hours = 3 quarter hours).
4. Enrollment must follow regular registration procedures.
5. Those programs or courses which have special admission requirements for class size limitations will be available to employees in the same manner as available to the general student population, and employees shall be required to compete for admission into these programs or courses with other student applicants.
6. If an employee/dependent is eligible for Pell or OCOG grants, such funds will apply against applicable educational expenses as stipulated by the grant.
7. No employee or his/her dependent will be entitled to on campus education benefits money, nor will the University be required to pay, for any classes that have been already taken by the employee or the dependent and failed or otherwise not successfully completed by such employee or dependent (excluding withdrawals from courses prior to the Census date as defined in the Glossary of Terms of this Agreement). Withdrawals

after the Census date, due to extenuating circumstances, may be considered for potential on campus education benefits upon approval by the Human Resources Director (or designee).

B. BARGAINING UNIT EMPLOYEES.

1. Enrollment in undergraduate courses ~~isare~~ permitted at Shawnee State University up to a maximum of two courses not to exceed eight (8) credit hours per semester for full-time employees and six (6) credit hours for part-time employees. If an employee is registered in a course of study prior to his/her retirement, the retiree may request an on campus education benefit for four (4) credit hours per semester for one academic year. Reimbursement will be made at the end of the semester with evidence of successful completion of the course with a grade of C or better.
2. In order to avoid interruptions on the job, employees shall register for classes which meet outside of their regular work schedules. An exception may be made for one class per semester if: a) the employee has prior supervisor approval; b) the course is ONLY AVAILABLE during normal work hours; c) the course is REQUIRED for completion of a degreed program; and, d) a flexible schedule can be arranged which contains forty (40) hours/week, not to exceed eight (8) hours in any given day.
3. If an employee/dependent/retiree is eligible for Pell or OCOG grants, such funds will apply against applicable educational expenses as stipulated by the grant.

C. FULL-TIME AND REGULAR PART-TIME EMPLOYEES' DEPENDENTS:

1. Dependent is defined as the full-time and/or part-time bargaining unit employee's spouse or any children twenty-four (24) years of age or younger and dependent upon the employee as defined under IRS rulings.
2. Full-time employees: The University will provide on campus education benefits for dependents of full-time employees to pay for instructional, general, and out-of-state fees up to a lifetime maximum of 160 semester hours, 240 quarter hours, or the equivalent combination of quarter and semester hours (2 semester hours = 3 quarter hours).
3. Part-time employees: The University will provide on campus education benefits for dependents of part-time employees regularly working at least twenty (20) hours per week for up to six (6) credit hours per semester for instructional, general, and out-of-state fees up to a lifetime maximum of 160 semester hours, 240 quarter hours, or the

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

equivalent combination of quarter and semester hours (2 semester hours = 3 quarter hours).

4. Instructional, technology, and general fees to attend undergraduate classes at Shawnee State University will be waived for two (2) years following the disability date for dependents of full-time employees who are placed on OPERS disability retirement, after the effective date of this agreement, up to a maximum 160 semester hours, 240 quarter hours, or the equivalent combination of quarter and semester hours (2 semester hours = 3 quarter hours).
5. Upon an employee's retirement or death during active service, instructional, technology, and general fees will be waived for a period of two (2) years following the separation date, if the employee worked for SSU for five (5) years or more in full-time status. The maximum benefit will be 80 semester hours, 120 quarter hours, or an equivalent combination of quarter and semester hours.
6. All dependents requesting on campus education benefits under this Article must:
 - a. Apply for and use the Ohio College Opportunity Grant (OCOG), if eligible;
 - b. Apply for and use the Pell grant, if eligible. The Pell funds will be used for applicable educational expenses as stipulated by the grant.

D. SHAWNEE STATE UNIVERSITY GRADUATE PROGRAM EDUCATION BENEFITS

Full-time bargaining unit members (but not dependents) with at least two (2) years of continuous service with the University are eligible to receive a waiver of 50% of the instructional and general fees for the successful completion of a SSU graduate program, as follows:

1. Prior written approval of the degree program required by the member's supervisor through the Vice President;
2. The member must apply following the same application and selection criteria as all students;
3. Class space must be available; preference will not be given to SSU member;
4. The fee waiver shall not exceed 50% of the instructional and general fees on a maximum of eight (8) credit hours per semester;

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

- 5. Bargaining unit member may complete one (1) graduate degree program under this policy;
- 6. Prior approval by supervisor to flex work or modify work schedules (including using earned vacation or comp time) is required in order to maintain a full-time workload;
- 7. IRS income tax will be applied, where applicable.

E. GRADUATE TUITION REIMBURSEMENT – OFF CAMPUS

1. INTRODUCTION

Shawnee State University supports a professional development program for full-time bargaining unit members taking graduate courses at other institutions of higher education that enhance the skills necessary in their present positions.

2. PROGRAM QUALIFICATIONS

- 2.1 The member is eligible to apply for Master’s and Doctoral program tuition and fee reimbursement as specified herein after two years of continuous full-time service at Shawnee State University;
- 2.2 The graduate course of study must be provided by a regionally accredited institution of higher education;
- 2.3 The graduate course of study must be relevant to the member’s position;
- 2.4 Prior approvals of the course of study by the member’s supervisor, the department budget manager, and concurrence of the appropriate Vice President are required.
 - 2.4.1 After the initial approval of the course of study, subsequent requests for reimbursement for the same course of study will be submitted through the supervisor to the department budget manager for approval.
- 2.5 Any graduate program also offered by Shawnee State University is not eligible for tuition reimbursement provided a tuition benefit is offered for the Shawnee program.

3. TUITION REIMBURSEMENT

Reimbursement is provided for approved courses with a grade of B or higher. Should the program not provide a grade, the employee must submit evidence of satisfactory progress (e.g. dissertation credits as PR, etc.). Documentation from the institution granting the grade and/or progress report must be attached to reimbursement request.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

ARTICLE 25

~~FURLOUGHS THIS ARTICLE INTENTIONALLY LEFT BLANK~~

- A. A furlough is defined as a non-permanent, unpaid leave of absence from work for a specified period of time. An employee may not do work for the University while on furlough. An employee may not use paid leave while on furlough except on days when the employee would otherwise be in paid working status.

- B. Administration of Article 25 will follow the UNIVERSITY FURLOUGH PROCEDURE 4.52.1.

ARTICLE 26

~~THIS ARTICLE INTENTIONALLY LEFT BLANK~~ APPRENTICE PROCESS

The University will offer bargaining unit members prequalification in applying for a role to learn and assume more responsibility in the maintenance profession.

- A. Bargaining Unit members who have already achieved National Center for Construction Education and Research (NCCER) certification are prequalified.

- B. Bargaining Unit members may also be prequalified by successfully achieving the SSU/SCCTC (Scioto County Career Technical Center) credential following the University sponsored refresher training.

- C. Bargaining Unit members will follow the procedures in ARTICLE 11 to apply for vacant facilities generalist roles. The facilities generalist roles contain the actions and milestones for the apprentice process.

- D. Bargaining Unit members will follow the apprentice development process and employee evaluation process per ARTICLE 8.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

ARTICLE 27

CROSS TRAINING PROGRAM (CTP)

- A. In the interest of staff development, an employee, his/her immediate supervisor and the receiving supervisor, may voluntarily agree to a temporary cross training assignment. This training opportunity is not intended to conflict with provisions outlined in Article 11, Job Vacancies, Posting and Reassignment, paragraph C., Temporary Assignment. Experience gained during cross training assignments may be considered in the meeting of minimum requirements as listed on job postings.
- B. Time spent in a CTP as provided in this Article will be considered working time.
- C. The wage rate during a CTP will remain the employee's current wage rate or rate of the duties which are assumed, whichever is less.
- D. A CTP assignment shall not exceed a ninety (90) day period or up to two years in a facilities generalist assignment. Such assignment may be on a part time basis. Employees will be eligible for no more than two (2) CTP assignments during the life of this Agreement. In an effort to minimize service and/or operational disruptions, the number of CTP assignments at any one time will be limited at management's discretion.
- E. Since the purpose of the CTP is to provide a means for employees to gain experience and knowledge helpful for future positions, it is understood that at no time will employees be required to participate in a CTP assignment in a different department or area. Likewise, no grievance will be filed if an employee's request for a CTP assignment is denied by management.

ARTICLE 28

GENERAL PROVISIONS

A. IN-TERM BARGAINING

The parties acknowledge that during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to negotiate on any subject and neither shall be obliged during the term of this Agreement, to re-negotiate any subject covered herein or to negotiate on new matters or University practices or procedures, whether or not covered by the express provisions herein.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

B. POLICY CHANGES

The University shall make any and all necessary changes in its policies, procedures, and practices necessary to be consistent with the terms and conditions of this Agreement.

C. EFFECT OF LAW

1. To the extent permitted by Ohio Revised Code Chapter 4117, any term or condition of employment addressed in whole or in part by this Agreement shall supersede and replace in its entirety any and all provisions of state or local laws or ordinances pertaining to the same subject.
2. If, during the life of this Agreement, it is determined that a part of this Agreement is contrary to federal law or any state law which may not be superseded under Chapter 4117 O.R.C., thereby making any part of the Agreement inoperable, such shall be reason for the parties to meet within thirty (30) calendar days or as soon thereafter as is practicable to attempt to agree upon provisions concerning such subjects which will comply with such legislation.

ARTICLE 29**NO STRIKES OR LOCKOUTS****A. NO STRIKES**

During the term of this Agreement, there shall be no strike, slowdown or work stoppage, boycott, picketing, stay-home or other interruption or interference of a like or similar nature with the work of the University. The Union, its officers, representatives, and members shall not authorize, instigate, cause, aid, encourage, ratify, threaten, or condone any of such actions.

B. NO LOCKOUTS

Under no circumstances shall the University, its officials, or its supervisors threaten or directly or indirectly cause, instigate, support, encourage or condone a "lockout" of bargaining unit members.

ARTICLE 30
DURATION

This Agreement became effective on November ~~13~~⁷, 20~~16~~²⁰ and shall remain in full force until 12:00 midnight, November ~~12~~⁶, 20~~19~~²³.

BY:

BY:

Dr. ~~Jeffrey A. Bauer~~^{Rick Kurtz}, President
SHAWNEE STATE UNIVERSITY

Linda L. Hinton, Vice President District 4
COMMUNICATIONS WORKERS OF
AMERICA

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Appendix A – Classification Titles and Grades/Levels

Administrative & Academic Office Support		Facilities/Maintenance	
Classification Title	Level	Classification Title	Level
Academic Administrative Assistant I	C	Custodian	A
Department Administrative Assistant I	C	Utility Worker	B
Academic Administrative Assistant II	D	Maintenance Worker	C
Department Administrative Assistant II	D	Painter	C
		General Maintenance Mechanic	D
		Facilities Project Specialist	E
		General Facilities Technician	E
Customer and Student Services		Financial	
Classification Title	Level	Classification Title	Level
Call Center Specialist	B	Account Clerk II	C
Clinical Assistant	B	Accounting Specialist	D
Library Attendant	B	Procurement Specialist	D
Receiving & Mail Services Specialist	B		
Student Records Technician	B		
University Center Attendant	B		
Vending Specialist	B		
Press/Finisher Operator	C	Library and Media Services	
Printing Services Specialist	C	Classification Title	Level
Sports Center Specialist	C	Library Specialist I	B
Box Office Representative	D	Library Specialist II	C
Bursar Specialist	D	Library System Support Specialist	D
Campus Scheduling Specialist	D		
Financial Aid Specialist	D	Information Systems	
Lead Printing Services Specialist	D	Classification Title	Level
Registrar Specialist	D	IT Support Specialist	D
Student Information System, Reporting, and Assessment Specialist	D	Lead IT Support Specialist	E
Student Life Associate	D		
Student Business Center Associate	E		

Appendix B - Hourly Wage-Rate Schedule

Appendix B - Hourly Wage-Rate Schedule												
Level	1	2	3	4	5	6	7	8	9	10	11	12
A	12.04	12.41	12.91	13.43	13.97	14.45	14.89	15.34	15.81	16.21	16.62	16.86

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

B	13.24	13.64	14.19	14.76	15.36	15.90	16.38	16.88	17.39	17.83	18.28	18.54
C	14.57	15.01	15.62	16.25	16.90	17.48	18.01	18.56	19.12	19.60	20.09	20.39
D	16.03	16.52	17.19	17.88	18.60	19.23	19.81	20.41	21.03	21.56	22.10	22.43
E	17.63	18.16	18.89	19.65	20.44	21.15	21.79	22.45	23.13	23.71	24.31	24.68

Appendix C - Force Reduction Bumping Series

<p>Bumping is allowed <u>within the series</u> for any classification(s) listed as the same grade/level or any lower grade/level listed below it (the lowest grade/level is an "A" Level and the grades get higher as they progress in the alphabet) provided:</p>	
<p>1) the person bumping possesses all posted requirements of the position; and,</p>	
<p>2) the person bumping possesses greater seniority than the person holding the position, and</p>	
<p>3) the person holding the position is the least senior employee at that grade level.</p>	
<p>Full-time employees can bump full-time or part-time employees, and part-time employees can bump only part-time employees.</p>	
<p>Bumping is not allowed from one series to another <u>unless</u> the affected employee has previously held the classification (see Article 20 B. 3.) and remains qualified (see Article 11 A. 4).</p>	
<p>If a classification is not listed below, then the parties agree to discuss appropriate placement in the pertinent series, and then the Human Resources Department shall update this list prior to any reduction in force.</p>	
<u>SERIES A</u>	<u>SERIES D</u>
D Accounting Specialist	D Library System Support Specialist
D Box Office Representative	C Library Specialist II
D Bursar Specialist	B Library Specialist I
D Financial Aid Specialist	<u>SERIES E</u>
D Procurement Specialist	E General Facilities Technician
D Registrar Specialist	D General Maintenance Mechanic
E Student Business Center Associate	C Maintenance Worker
C Account Clerk II	C Painter
<u>SERIES B</u>	C Sports Center Specialist
E Facilities Project Specialist	B Utility Worker
D Academic Administrative Assistant II	A Custodian
D Campus Scheduling Specialist	<u>SERIES F</u>
D Department Administrative Assistant II	D Lead Printing Services Specialist
D Student Information System, Reporting & Assessment Specialist	C Press/Finisher Operator
D Student Life Associate	C Printing Services Specialist
C Academic Administrative Assistant I	<u>SERIES G</u>
C Department Administrative Assistant I	E Lead IT Support Specialist
B Clinical Assistant	D IT Support Specialist
B Student Records Technician	
<u>SERIES C</u>	
B Call Center Specialist	
B Library Attendant	
B Receiving and Mail Services Specialist	
B University Center Attendant	
B Vending Specialist	
<p>*INCUMBENT MUST POSSESS POSITION REQUIREMENT/CERTIFICATIONS IN ORDER TO BUMP LOWER CLASSIFICATION.</p>	

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Bumping is allowed within the series for any classification(s) listed as the same grade/level or any lower grade/level listed below it (the lowest grade/level is an “A” Level and the grades get higher as they progress in the alphabet) provided:

1. The person bumping meets minimum requirement of the position; and
2. The person bumping possesses greater seniority than the person holding the position; and
3. The person holding the position is the least senior employee at that grade level.

Full-time employees can bump full-time or part-time employees, and part-time employees can bump only part-time employees.

Bumping is not allowed from one series to another unless the affected employee has previously held the classification (see Article 20 B.3.) and remains qualified (see Article 11 A.4.).

If a classification is not listed below, then the parties agree to discuss appropriate placement in the pertinent series, and then the Human Resources Department shall update this list prior to any reduction in force.

<u>SERIES A</u>		<u>SERIES B</u>	
<u>D</u>	<u>Accounting Specialist</u>	<u>E</u>	<u>Facilities Project Specialist</u>
<u>D</u>	<u>Box Office Representative</u>	<u>D</u>	<u>Academic Administrative Assistant II</u>
<u>D</u>	<u>Bursar Specialist</u>	<u>D</u>	<u>Department Administrative Assistant II</u>
<u>D</u>	<u>Financial Aid Specialist</u>	<u>D</u>	<u>Lead Printing Services Specialist</u>
<u>D</u>	<u>Procurement Specialist</u>	<u>C</u>	<u>Academic Administrative Assistant I</u>
<u>D</u>	<u>Registrar Specialist</u>	<u>C</u>	<u>Department Administrative Assistant I</u>
<u>D</u>	<u>Student Business Center Associate</u>	<u>C</u>	<u>Library Specialist II</u>
<u>C</u>	<u>Account Clerk II</u>	<u>C</u>	<u>Press/Finisher Operator</u>
		<u>B</u>	<u>Clinical Assistant</u>
<u>SERIES C</u>		<u>B</u>	<u>Information & Scheduling Specialist</u>
<u>E</u>	<u>General Facilities Technician</u>	<u>B</u>	<u>Library Specialist I</u>
<u>D</u>	<u>General Maintenance Mechanic</u>	<u>B</u>	<u>Student Records Technician</u>
<u>C</u>	<u>Facilities Generalist II</u>	<u>B</u>	<u>University Services Specialist</u>
<u>C</u>	<u>Sports Center Specialist</u>		
<u>B</u>	<u>Facilities Generalist I</u>	<u>SERIES D</u>	
<u>B</u>	<u>Utility Worker</u>	<u>D</u>	<u>IT Support Specialist</u>
<u>A</u>	<u>Custodian</u>	<u>D</u>	<u>Library System Support Specialist</u>

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

|

|

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

A	
ABSENCE AND TARDINESS	44
Appendix A Classification Titles and Grades	55
Appendix B - Hourly Wage Rate Schedule	55
Appendix C – Force Reduction Bumping Series	56
ATHLETIC CENTER FEES	33
B	
BULLETIN BOARD	49
C	
CHILDREN’S LEARNING CENTER	33
COMPENSATORY TIME	27
CONTRACTING OF WORK	48
CROSS TRAINING PROGRAM (CTP)	51
D	
DEDUCTIONS	
DUES AND ASSESSMENTS.....	29
ELECTIVE	29
INDEMNIFICATION.....	30
REQUIRED	29
DISCIPLINE	45
DURATION	54
E	
EMERGENCY CLOSING	44
G	
GENERAL PROVISIONS	52
EFFECT OF LAW	52

IN-TERM BARGAINING	52
POLICY CHANGES	52
GLOSSARY OF TERMS	6
Active Pay Status	6
Calendar Day.....	6
Calendar Year.....	6
Census Date	6
Contract Year	6
Employee	6
Employment Year	6
Fiscal Year	6
Full-time Employee.....	6
Job Classification.....	6
Leave of Absence	6
Local Union Official.....	7
Mentor Rate	7
Regular Part-time Employee.....	7
Regular Rate of Pay.....	7
Shift Differential.....	7
Temporary, Intermittent Employee.....	6
GRIEVANCE PROCEDURE	12
ACCESS	12
DEFINITION	12
FAILURE TO ADVANCE	13
FAILURE TO ANSWER	13
INFORMAL.....	13
LACK OF AUTHORITY.....	13
Level I.....	13
Level II.....	14

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Level III.....	14	POSTING.....	24
Level IV	14	TEMPORARY ASSIGNMENTS.....	25
REPRESENTATION.....	12	L	
TIME LIMITS EXTENDED.....	13	LEAVES OF ABSENCE.....	33
WITHDRAWAL	12	ACTIVE AND INACTIVE	33
WRITTEN.....	12	DISABILITY LEAVE.....	36
GROUP INSURANCE.....	30	FAMILY LEAVE.....	36
COMMITTEE.....	32	FMLA.....	37
CONTRIBUTIONS.....	31	INSURANCE CONTINUATION	41
ELIGIBILITY	30	OTHER.....	38
FSA.....	32	2016-17 Floating Winter Break	
GROUP LIFE.....	32	Transition Day.....	39
INTENT TO CONTINUE	32	Court/Jury Duty	38
RX CO-PAYMENTS.....	31	Military	38
WAIVING.....	32	Paid Personal.....	39
H		Union unpaid	39
HOLIDAYS	22	Unpaid Personal	39
AMOUNT OF HOLIDAY PAY.....	22	VERT.....	40
CELEBRATED	22	RATE OF PAY	41
ELIGIBLE EMPLOYEES.....	22	RETENTION	40
ON LEAVE OF ABSENCE	22	RETURN TO WORK.....	41
SCHEDULES	23	SICK LEAVE	33
SUBSTITUTE	23	M	
WORK ON	23	MANAGEMENT RIGHTS.....	11
HOURS OF WORK.....	26	MEAL AND REST PERIODS.....	18
I		MENTOR PAY	7
INTRODUCTION	8	N	
J		NATATORIUM.....	33
JOB CLASSIFICATIONS.....	16	NEGOTIATIONS	10
JOB VACANCIES.....	23	NO STRIKES OR LOCKOUTS	53
PERMANENT	25		

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

NON-DISCRIMINATION.....	9	REPORT-IN.....	44
O		RETIREMENT.....	48
ON-CALL.....	27	S	
ON CAMPUS EDUCATION		SAFETY ISSUES AND EQUIPMENT.....	18
BENEFITS.....	49	SENIORITY.....	42
DEPENDENTS.....	50	FULL-TIME.....	42
GENERAL.....	49	GENERAL.....	42
OVERTIME.....	26	LOSS OF.....	43
P		REGULAR PART-TIME.....	43
PARKING.....	19	SHIFT DIFFERENTIAL.....	28
PAY PLAN/WAGES.....	27		
PERFORMANCE EVALUATIONS.....	16	U	
PERSONNEL FILES.....	16	UNIFORMS AND TOOLS.....	18
PROBATIONARY PERIODS.....	42	UNION STEWARDS AND OFFICIALS.....	15
EMPLOYEES CHANGING		UNIVERSITY HEALTH CLINIC.....	33
POSITIONS.....	43	UNIVERSITY NATATORIUM AND ATHLETIC	
NEWLY HIRED EMPLOYEES.....	42	CENTER.....	33
R		UNIVERSITY STAFF ASSEMBLY (USA).....	9
RECOGNITION.....	8	V	
REDUCTION IN FORCE.....	46	VACATIONS.....	19
FAILURE TO ACCEPT.....	47	ACCRUAL DATE CHANGE.....	20
INSURANCE.....	48	ACCUMULATION AND USE.....	21
NOTICE.....	46	ELIGIBLE EMPLOYEES.....	19
PRIORITY.....	46	HOLIDAY DURING VACATION.....	21
RECALL NOTICE.....	47	RATE OF PAY.....	21
RECALL PRIORITY.....	47	SCHEDULING.....	21
RECALL RIGHTS.....	48		

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

RESOLUTION E06-20

**AUTHORIZATION TO PREPARE EXECUTIVE
COMMITTEE REPORT ON PRESIDENTIAL
EVALUATION**

WHEREAS, The Executive Committee of the Board of Trustees is responsible for conducting an annual performance evaluation of the President that follows a process established by the Chairperson of the Board and includes input from the President; and

WHEREAS, the Executive Committee of the Board of Trustees has completed its performance evaluation of the President in accordance with Policy 1.03 Rev, and is responsible for reporting the evaluation results and making recommendations to the full Board;

THEREFORE BE IT RESOLVED, that the Board of Trustees of Shawnee State University does hereby authorize the Chair of the Board of Trustees to prepare a report with results and recommendations for presentation to the full Board at a subsequent meeting; and

BE IT FURTHER RESOLVED, that the report recommendations may include compensation adjustments and other employment terms, but that any compensation adjustment or other employment term that modifies the President's employment agreement shall require full Board approval.

(November 13, 2020)

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees



plante moran | Audit. Tax. Consulting.
Wealth Management.

Shawnee State University

Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

Board of Trustees

Finance and Administration Committee

November 13, 2020



Shawnee State University

Agenda

- Shawnee State University Audit Team
- Required Communication
- Summary of Audit Differences
- New Pronouncements
- Appendix - Definitions

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

P&M Audit Team

Keith Martinez, Engagement Partner
Keith.Martinez@plantemoran.com

614.222.9086

Danny Sklenicka, Senior Manager
Danny.Sklenicka@plantemoran.com

614.222.9133

Josh Louge, Manager
Josh.Louge@plantemoran.com

614.222.9180

Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees



Shawnee State University

Required Communications

Plante Moran Reports

- Opinion on FY 2020 University financial statements
 - Foundation presented as a component unit.
 - Issued an “unmodified opinion” on the financial statements.
 - Emphasis of matter paragraph was included related to COVID-19 impact
- Our second report addresses internal control over financial reporting and compliance and other matters as required by *Generally Accepted Governmental Auditing Standards (GAGAS)*.

Plante Moran Responsibilities under GAAS and GAGAS

- To gain a basic understanding of the internal controls, policies and procedures in order to design an effective and efficient audit approach, not for the purpose of providing assurance on the internal control structure.
- To test compliance with certain provisions of laws, regulations, contracts, and grants that have a direct and material effect.
- To gain an understanding of internal control over financial reporting.
- To express an opinion on the University’s financial statements. **Certified as True and Correct**
- To provide reasonable, not absolute, assurance of detecting material misstatements. **November 18, 2020**

A handwritten signature in blue ink, likely belonging to the Secretary of the SSU Board of Trustees.

Secretary, SSU Board of Trustees



Shawnee State University

Required Communications (continued)

Significant Accounting Policies

- The significant accounting policies used by Shawnee State University are described in the notes, specifically footnote 2 to the financial statements.

Management Judgments and Accounting Estimates

- We are required to report to you amounts in the financial statements that are subject to management's judgment in what is recorded as well as items, that by their nature, are significant accounting estimates.
- Significant estimates made by management include:
- Student accounts receivable allowance for uncollectible accounts, footnote 5
- Liability for pending litigation, footnotes 10 and 14
- Accounting for service concession arrangements, footnote 2
- Net pension and OPEB liability for STRS and OPERS, footnote 13

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

Required Communications (continued)

Sensitive Disclosures

- The disclosures in the financial statements are neutral, consistent, and clear.
- We are required to report to you certain financial statement disclosures that are particularly sensitive.
- The most sensitive disclosure was the disclosure in Note 2 to the financial statements related to the impact of the COVID-19 pandemic on the University's operations.

Significant Auditing Adjustments

- There were no detected misstatements or passed adjustments as a result of audit procedures.

Quality of Accounting Policies

- Shawnee State University's accounting policies are consistent in their application and the information presented in the financial statements and related disclosures is complete and presented clearly.

Disagreements with Management

- There were no disagreements with Management on financial accounting and reporting matters.

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees



Shawnee State University

Required Communications (continued)

Consultations with Other Accountants

- To the best of our knowledge, Management has had no consultations with other independent accountants regarding accounting or auditing matters or alternative presentations.

Discussion Prior to Retention

- All discussions with Management occurred in the normal course of our professional relationship and the responses were not a condition of our retention. This is our 7th year as Shawnee State University's auditors.

Management Cooperation

- Management cooperated with us and provided us with complete access to the books and records of Shawnee State University.

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

Required Communications (continued)

Communications with Management

- There were no communications with Management other than our engagement letter, and Management's representation letter to us. In the course of our audit, the University's Internal Counsel provided us a schedule of current litigation and similar matters of a significant nature for our review.

Significant Additions to Management's Representations

- There were no significant additions to management's representations.

Independence

- The Plante Moran audit team was independent of Shawnee State University throughout the year in the performance of the audits.

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

Required Communications (continued)

Other Services

- Shawnee State University Development Foundation audit
- Shawnee State University single audit (audit of federal programs)
 - Currently in process due to delays in federal guidance on testing of CARES act funding
 - Testing student financial assistance cluster, special education (IDEA) cluster, and higher education emergency relief fund programs
 - Expected Deliverables
 - Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
 - Report on Internal Control Over Financial Reporting and Compliance and Other Matters as required by Generally Accepted Governmental Auditing Standards (GAGAS)
 - Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance
 - Schedule of Findings and Questioned Costs

Related Party Transactions

- The Shawnee State University Development Foundation is a related party to the University.

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees



Shawnee State University

Upcoming Pronouncements

GASB 84 – Fiduciary Activities

- Effective for the fiscal year ending June 30, 2021
 - Originally effective for the University’s financial statements for the year ending June 30, 2020 and were extended to June 30, 2021 with the issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.
- Establishes criteria for identifying fiduciary activities
- For public institutions, examples that may meet these criteria include 1) endowment assets of other institutions that are managed in the reporting institution’s investment pool and 2) alumni or student club accounts that are managed with the reporting institution’s cash or investments
- Additionally, in June 2020, the GASB issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, which clarifies guidance provided in GASB 84.

GASB 87 – Leases

- Effective for the fiscal year ending June 30, 2022
 - Originally effective for the University’s financial statements for the year ending June 30, 2021 and were extended to June 30, 2022 with the issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.
- Requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contracts
- Lessee would be required to recognize a lease liability and an intangible right-to-use lease asset
- Lessor would be required to recognize a lease receivable and a deferred inflow of resources

Certified as True and Correct

November 18, 2020


Secretary, SSU Board of Trustees



Shawnee State University

Upcoming Pronouncements (Continued)

GASB 89 – Accounting for Interest Cost Incurred Before the End of a Construction Period

- Effective for the fiscal year ending June 30, 2022
 - Originally effective for the University's financial statements for the year ending June 30, 2021 and were extended to June 30, 2022 with the issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.
- Requires interest cost incurred during the period of construction be recognized as an expense (no longer capitalized)

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

Appendix - Definitions

- **Control Deficiency**
 - 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. Control deficiencies may involve one or more of the five interrelated components of internal control.
- **Significant Deficiency**
 - A “significant deficiency” is a deficiency, or 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.
- **Material Weakness**
 - A “material weakness” is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and correct on a timely basis.
- **FASB**
 - Financial Accounting Standards Board is the governing accounting body that issues reporting pronouncements for private sector organizations. The Foundation prepares its financial statements in accordance with these pronouncements and guidance.
- **Fraud**
 - The term “fraud” includes “misstatements” arising from fraudulent financial reporting and misstatements arising from misappropriation of assets.
 - “Misstatements” arising from “fraudulent financial reporting” are intentional misstatements, or omissions of amounts or disclosures in financial statements intended to deceive financial statement users.
 - “Misstatements” arising from “misappropriation of assets” involve the theft of assets where the effect of the theft causes the financial statements not to be presented in conformity with GAAP.
 - The University is responsible for the design and implementation of programs and controls to prevent and detect fraud.

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

Appendix - Definitions

- **GASB**
 - Governmental Accounting Standards Board is the governing accounting body that issues reporting pronouncements. SSU prepares its financial statements in accordance with these pronouncements and guidance.
- **GAAP**
 - Generally Accepted Accounting Principles. Used by almost all entities in the USA to prepare periodic financial statements.
- **GAAS**
 - Generally Accepted Auditing Standards. The standards that govern the conduct of independent audits of non-public companies, as determined by the Auditing Standards Board (ASB) of the AICPA.
- **GAGAS**
 - Generally Accepted Governmental Auditing Standards. Informally known as “Yellow Book,” these standards guide all audits of governmental units.
- **Unmodified Opinion**
 - A signed representation by an auditor as to the reliability and fairness of a set of financial statements. The opinion could be qualified, unmodified, or adverse. For the University, the opinion is unmodified, which is the best opinion to have from an auditor.
- **Auditor Opinion Date**
 - The date the audit is completed and the auditor can provide their opinion. This is defined as the date the audit fieldwork and reviews are completed and the date management has reviewed the financial statements and provided a signed representation letter to the auditors.

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

Appendix - Definitions

- **Material Misstatement**
 - To present accidental or intentional untrue financial statement information that influences a company's value.
- **Significant Adjustments**
 - An error in financial reporting discovered by the auditor during performance of their audit fieldwork which was large enough that it was required to be booked to the financial statements and disclosed to the audit committee or board.
- **Passed Adjustments**
 - A summary of proposed account adjustments not recorded by management and reviewed by auditors and determined, individually or in the aggregate, not to have a significant effect on the financial reporting process and therefore they are not recorded in the financial statements.
- **Allowance**
 - An estimate determined by management, for instance, of the amount of receivables at June 30 not expected to be received.
- **990-T**
 - Corporate income tax form for exempt organization unrelated income. This primarily relates to income earned on limited partnerships that is considered taxable by the IRS (real estate and natural resources), and non-educational use of institutional property.

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Shawnee State University

Appendix - Definitions

- **Uniform Prudent Management of Institutional Funds Act (UPMIFA)**
 - UPMIFA provides guidance and authority to charitable organizations concerning the management and investment of funds held by those organizations and imposes additional duties on those who manage and invest charitable funds. The objective is these duties will provide additional protections for charities and also protect the interests of donors who want to see their contributions used wisely.
- **Statement on Auditing Standards AU 265 – Communicating Internal Control-Related Matters Identified in an Audit**
 - Establishes requirements and provides guidance on communicating matters related to the Foundation's internal control over financial reporting identified during the audit of the financial statements. Depending on the severity of the issue, the internal control matter can be classified as a control deficiency, a significant deficiency or a material weakness. The definitions of these items per AU 265 are included on page 13
- **Statement on Auditing Standards AU 260 – The Auditor's Communication with Those Charged with Governance**
 - Requires two-way communications with those charged with governance (The Shawnee State University Finance and Administration Committee) before and after the audit.
 - Defines primary subjects required to be communicated.

Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees



Thank you!

*We look forward to continuing
to serve Shawnee State
University!*

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

RESOLUTION F19-20

**ACCEPTANCE OF COMPLETED PORTIONS OF
SHAWNEE STATE UNIVERSITY'S
FY2020 FINANCIAL REPORT**

WHEREAS, pursuant to O.R.C. 117.11, the financials of Shawnee State University must be audited every year by an independent certified public accountant; and

WHEREAS, pursuant to federal law, the University must also undergo an audit, known as a Single Audit, for each year in which it receives \$750,000 or more in federal financial assistance; and

WHEREAS, except as noted below, the University's designated independent public accounting firm, Plante Moran, PLLC, completed its audit of the University's FY2020 financials, issued an unmodified report, and reviewed the report results with the Finance and Administration Committee; and

WHEREAS, Plante Moran's completion of parts of the federal Single Audit has been delayed while the firm awaits guidance from federal authorities on auditing guidance related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act; and

WHEREAS, the federal government has extended by up to three (3) months its filing deadlines for recipients of federal financial assistance, such as the University, that were directly impacted by the novel coronavirus (COVID-19) due to loss of operations;

THEREFORE, BE IT RESOLVED, the Board of Trustees accepts the Shawnee State University FY2020 Financial Report pending approval by the Auditor of State, with the understanding that parts of the Single Audit relating to the CARES Act remains to be completed.

(November 13, 2020)

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

“This report is subject to review and acceptance by the Auditor of State’s office, and the requirements of Ohio Revised Code § 117.25 are not met until the Auditor of State certifies this report. This process will be completed by the Auditor of State in a reasonable timeframe and reports are subject to change if the Auditor of State determines that modification of a report is necessary to comply with required accounting or auditing standards or Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.”

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

(a component unit of the State of Ohio)

Financial Report

June 30, 2020

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Contents

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-16
Basic Financial Statements	
Statement of Net Position - University	17-18
Statement of Net Assets - Development Foundation	19
Statement of Revenue, Expenses, and Changes in Net Position - University	20
Statement of Activities - Development Foundation	21-22
Statement of Cash Flows - University	23-24
Notes to Financial Statements	25-68
Required Supplementary Information	69
Schedule of the University's Proportionate Share of the Net Pension Liability and Schedule of University Pension Contributions and Note to Net Pension Liability Required Supplementary Information	70
Note to Net Pension Liability Required Supplementary Information	71
Schedule of the University's Proportionate Share of the Other Post-Employment Benefits (OPEB) Liability and Schedule of University OPEB Contributions	72
Note to OPEB Liability Required Supplementary Information	73

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Independent Auditor's Report

To the Board of Trustees
Shawnee State University

Report on the Financial Statements

We have audited the accompanying basic financial statements of Shawnee State University (the "University") and its discretely presented component unit as of and for the years ended June 30, 2020 and 2019 and the related notes to the financial statements, which collectively comprise Shawnee State University's basic financial statements, as listed in the table of contents. These financial statements are reported as a component unit of the State of Ohio.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the net position of Shawnee State University and its discretely presented component unit as of June 30, 2020 and 2019 and the changes in its net position and its cash flows where applicable for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 2 to the financial statements, the COVID-19 pandemic has impacted the operations of the University. Our conclusion is not modified with respect to this matter.

Certified as True and Correct
November 18, 2020

A blue ink signature of the Secretary of the SSU Board of Trustees.

Secretary, SSU Board of Trustees

To the Board of Trustees
Shawnee State University

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the University's proportionate share of the net pension liability, the schedule of university pension contributions, the schedule of the University's proportionate share of the net OPEB liability, and the schedule of university OPEB contributions, as indicated in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which 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 audits 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2020 on our consideration of Shawnee State University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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 Shawnee State University's internal control over financial reporting and compliance.

Plante & Moran, PLLC

October 13, 2020

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited)

This unaudited section of Shawnee State University's (the "University") annual financial report presents a discussion and analysis of the financial performance of the University during the fiscal year ended June 30, 2020. This discussion, prepared by university management, provides an overview of the University's financial activities and should be evaluated in conjunction with the accompanying financial statements and footnotes.

This annual report consists of the statements of net position, revenue, expenses, and changes in net position, and cash flows. These statements have been prepared in accordance with the Governmental Accounting Standards Board's (GASB) Statements No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, and No. 35, *Basic Financial Statements and Management's Discussion and Analysis - for Public Colleges and Universities*, as amended.

In addition, in accordance with GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, GASB Statement No. 61, *The Financial Reporting Entity*, and GASB Statement No. 80, *Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14 - Omnibus*, Shawnee State University Development Foundation's (the "Foundation") financial statements have been included in this annual report. This information has been provided on separate financial statements and in a note to the financial statements. Shawnee State University's management's discussion and analysis reflects only information related to the University.

Financial Highlights

Key financial highlights for 2020 are as follows:

- Total net position decreased \$986,901. The decrease is primarily the result of a \$1,770,003 increase in instruction and departmental research expense, an increase of \$992,645 in public service expense, and a \$519,177 increase in scholarship and fellowship expense. The increases in operating expenses were partially offset with an increase of \$2,075,451 in nonoperating federal, state and local grant revenue and a \$1,326,199 increase in state appropriation revenue.
- Total assets increased \$140,466 due to the increase in capital assets, mainly from the projects financed by bond series 2016 proceeds.
- Noncurrent assets (excluding capital assets) decreased \$3,282,693 as the result of the liquidation of restricted investments to fund Bond Series 2016 construction projects and a reduction in investments held by the University for cash needs.
- Total Deferred Outflows of Resources decreased \$4,728,321 mainly due to the deferred portion of the GASB Statement No. 68 pension expense adjustment.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

- The \$7,011,754 decrease in total liabilities was primarily due to a \$7,699,828 decrease in net pension liability related to GASB Statement No. 68 and the \$687,945 decrease to long term debt.
- Total deferred inflows of resources increase of \$3,410,800 is primarily due to the \$2,503,361 increase in deferred pension costs and the \$744,001 increase in other post employment benefit costs related to GASB Statement No. 68 and Statement No. 75, respectively.
- Total revenue increased \$4,138,898 from 2019 to 2020 compared with a decrease of \$2,402,601 from 2018 to 2019. The increase was primarily due to a \$3,261,057 increase in federal, state and local grant and contract revenue, an increase of \$1,326,199 in revenue from state appropriations and an increase of \$354,093 in student tuition and fees revenue.
- Total expenses increased \$2,682,098 in 2020 primarily due to an increase of \$2,485,286 in operating expenses. The 2020 increase in operating expenses consisted of a \$1,770,003 increase in instruction and departmental research expenses, an increase of \$992,645 in public service expenses, a \$519,177 increase in scholarship expenses, and a \$352,551 increase in depreciation expense partially offset by a \$500,727 reduction in operation and maintenance of plant expenditures.
- Operating revenue increased by \$898,668 primarily due to a \$1,185,606 increase in operating grant revenue (revenue for projects which result in an "exchange" like a product, report or some form of an outcome), an increase of \$354,093 in student tuition and fee revenue.
- Nonoperating revenue increased \$2,949,230 as a result of a \$2,075,451 increase in nonoperating grant revenue (grants that are not exchange transactions, such as CARES Act grant and scholarship grants like Pell, SEOG, OCOG) and a \$1,326,199 increase in state appropriations. Nonoperating expenses increased \$196,812 primarily as a result of an increase in interest expense on related debt in 2020.

Using this Financial Report

This annual report consists of two parts: (1) management's discussion and analysis and the basic financial statements for Shawnee State University, and (2) the basic financial statements for Shawnee State University Development Foundation. The basic financial statements for Shawnee State University include the statements of net position, revenue, expenses, and changes in net position, and cash flows. The basic financial statements for Shawnee State University Development Foundation include the statement of net assets and the statement of activities.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

Statement of Net Position and Statement of Revenue, Expenses, and Changes in Net Position

The statement of net position and statement of revenue, expenses, and changes in net position present information about the University and its activities in a way that helps answer the question, "How did Shawnee State University do financially during 2020?" The statement of net position includes all short-term and long-term assets and liabilities, both financial and capital and deferred outflows or inflows of resources. The accrual basis of accounting is used for the recording of revenue and expenses. This basis of accounting records revenue when earned and expenses when incurred, regardless of when the cash is actually received or paid. Over time, increases or decreases in net position are one indicator of the improvement or deterioration of the University's financial health. Nonfinancial factors such as student retention rate, enrollment growth, and condition of facilities must also be considered.

Statement of Net Position

The statement of net position, which reports all assets and liabilities of the University, reflects the financial position of the University at the end of the fiscal year. Total assets and deferred outflows of resources minus total liabilities and deferred inflows of resources equal net position. The University's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position as of June 30, 2020, 2019, and 2018 are presented below:

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

	2020	2019	2018
Assets			
Current assets	\$ 7,246,264	\$ 6,644,831	\$ 6,717,677
Capital assets - Net	85,161,019	82,339,293	81,463,970
Other noncurrent assets	<u>10,101,443</u>	<u>13,384,136</u>	<u>19,356,891</u>
Total assets	102,508,726	102,368,260	107,538,538
Deferred Outflows of Resources	7,160,207	11,888,528	11,253,663
Liabilities			
Current liabilities	7,426,205	7,561,123	8,799,530
Noncurrent liabilities	<u>62,361,128</u>	<u>69,237,964</u>	<u>70,048,677</u>
Total liabilities	69,787,333	76,799,087	78,848,207
Deferred Inflows of Resources	<u>11,576,120</u>	<u>8,165,320</u>	<u>8,207,912</u>
Net Position			
Net investment in capital assets	66,271,979	66,457,561	66,291,426
Restricted, expendable	249,246	249,245	173,500
Unrestricted	<u>(38,215,745)</u>	<u>(37,414,425)</u>	<u>(34,728,844)</u>
Total net position	<u>\$ 28,305,480</u>	<u>\$ 29,292,381</u>	<u>\$ 31,736,082</u>

Total assets of the University increased \$140,466 in 2020 and decreased \$5,170,278 in 2019. Current assets increased \$601,433 in 2020 following a \$72,846 decrease in 2019. An increase of \$679,182 in accounts receivables was the largest component of the 2020 increase in current assets. The decrease in 2019 was the net result of a \$567,596 reduction in accounts receivables, a \$447,604 decrease in amounts due from primary government for state funded construction projects and a \$789,397 increase in cash from the liquidation of investment holdings in 2019. Noncurrent assets (excluding capital assets) decreased \$3,282,693 in 2020 and \$5,972,655 in 2019. Both 2020 and 2019 decreases were due to the utilization of the Bond Series 2016 funding for new capital projects related to the debt and liquidations of investment securities for University cash needs.

The final phase of construction funded by the Bond Series 2016 issue resulted in an increase of \$2,821,726 in net capital assets in 2020. The increased number of capital construction projects initiated in 2019 resulted in an increase of \$875,323 in net assets for that year.

The \$7,011,754 decrease in 2020 total liabilities was primarily due to the \$7,699,828 decrease in net pension liability to recognize the reduction of the University's proportionate share of the net pension liability as determined by the two pension plans.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

associated with the University, the State Teachers Retirement System and Ohio Public Employees Retirement System, as required by GASB Statement No. 68. See Note 13 to the financial statements for further details. The remainder of the 2020 decrease in total liabilities was attributable to a \$950,040 reduction in long term debt. The \$2,049,120 decrease in total liabilities in 2019 consisted primarily of a \$687,945 reduction in accounts payable in addition a reduction of \$655,000 in bonds payable.

Statement of Revenue, Expenses, and Changes in Net Position

The statement of revenue, expenses, and changes in net position presents the results of operations for the University. The change in net position during the fiscal year is a measurement of the change in the overall financial condition of the University. The University's revenue, expenses, and changes in net position for the fiscal years ended June 30, 2020, 2019, and 2018 are as follows:

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

	2020	2019	2018
Operating revenue:			
Tuition, fees, and other student charges	\$ 19,082,443	\$ 18,728,350	\$ 20,433,024
Grants and contracts	4,448,998	3,263,392	4,112,850
Sales and services	1,654,788	2,038,280	2,207,409
Miscellaneous income	387,630	645,169	496,926
Nonoperating revenue:			
Investment income	323,292	578,900	922,233
State appropriations	17,040,109	15,713,910	15,811,797
Other grants	12,769,671	10,694,220	11,260,695
Capital appropriations	<u>2,542,812</u>	<u>2,448,624</u>	<u>1,268,512</u>
 Total revenue	 58,249,743	 54,110,845	 56,513,446
 Operating expenses:			
Instruction and research	17,356,628	15,586,625	8,890,534
Public service	3,323,789	2,331,144	2,060,195
Academic support	2,633,021	2,813,696	2,677,238
Student services	4,956,280	4,775,638	4,286,628
Institutional support	10,989,883	11,594,379	10,916,284
Operation and maintenance of plant	4,024,285	4,525,012	4,793,929
Scholarships and fellowships	5,315,602	4,796,425	5,330,743
Depreciation	4,040,030	3,687,479	3,650,888
Auxiliary enterprises	5,990,591	6,034,425	6,525,600
Nonoperating expense:			
Interest on capital debt	606,535	409,363	437,761
Loss on disposal of capital assets	-	360	7,350
 Total expenses	 <u>59,236,644</u>	 <u>56,554,546</u>	 <u>49,577,150</u>
 (Decrease)increase in net position	 <u>\$ (986,901)</u>	 <u>\$ (2,443,701)</u>	 <u>\$ 6,936,296</u>

Shawnee State University is dedicated to its mission of providing higher education that fosters competence in oral and written communication, scientific and quantitative reason, and critical analysis/logical thinking. To enrich the lives of the community, the University provides opportunities for continuing personal and professional development, intellectual discovery, and appreciation for the creative and performing arts. The University charges students' tuition and fees in accordance with approved university policy, as constrained by state laws. Beginning with the Fall 2018 term, the University did implement a new tuition guarantee program for all new first-time freshmen students. The Shawnee

Certified as True and Correct
November 18, 2020

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

Advantage Tuition plan guarantees students a flat tuition rate for up to five years while attending the University. Each new fiscal year, the tuition rate will be adjusted for that year's incoming freshmen class. The fall 2019 incoming freshmen class tuition and fee rate was \$4,132. Based on state regulations or University policy, rates charged for continuing in-state and all out-of-state student tuition and fees increased 2.0 percent during 2020. There was no change to the tuition and fee rate charged to graduate students during 2020.

The University's 2020 revenue from student tuition and fees has increased to \$19,082,443 from \$18,728,350 in 2019 following a decrease from \$20,433,024 in 2018 due to corresponding enrollment level changes over these years. Tuition and fees represent 32.8 percent of the University's total revenue in 2020, 34.6 percent in 2019 and 36.2 percent in 2018. The University's 2020 operating grants and contracts revenue increased 26.7 percent to \$4,448,998 from \$3,263,392 in 2019 following a decrease of 20.7 percent from \$4,112,850 in 2018 due to the level of new and maturing federal and state operating grants. The University continues initiatives to identify and obtain new grant funding as shown by the 2020 increase.

Operating expenses increased \$2,485,286 primarily as a result of the 2019 \$839,470 GASB 68 and 75 reduction of pension expense being \$1,234,474 more than the 2020 \$395,004 GASB 68 and 75 increase of pension expense. In addition to this \$1,234,474 increase of pension and OPEB related operating expense. Scholarship and fellowship expense increased \$519,177 in 2020 following a decrease in 2019 of \$534,318 due to corresponding changes in enrollment for those years. This increase in 2020 operating expenses is partially offset by a \$500,727 decrease in operation and maintenance of plant expenses and a \$604,496 decrease in institutional support expenses as a result of continuing austerity efforts across the University.

State appropriations represent 29.3 percent of the University's total revenue in 2020, 29.0 percent in 2019, and 28.0 percent in 2018. These percentages illustrate that tuition and fee revenue is not sufficient to cover operational expenses. The University has considerable dependency upon a predictable and relatively stable level of state appropriation funding.

During 2020, investment income amounted to \$323,292 as compared to \$578,900 during 2019 and \$922,233 during 2018. This decrease in investment income is the result of the declining funds available for investment as well as the impact of the University decision to reallocate a larger portion of the investment portfolio to a lower return but more stable fixed income allocation during 2020.

Pell Grants and certain other grants are considered nonexchange transactions and are reflected as nonoperating revenue. The federal grants portion of nonoperating other grants and contract revenue experienced a 19.8 percent increase from \$7,322,981 in 2019 to \$8,774,374 in 2020. The increase is primarily due to the receipt of two CARES

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

Act programs. In 2020 the University recorded \$506,928 in Higher Education Emergency Relief Fund Student-Student Aid funds and \$506,928 in Higher Education Emergency Relief Fund-Institutional Portion funds. The remaining increase in other nonoperating federal grants in 2020 follows a decrease in 2019 of 6.5 percent from 2018 in the federal grant portion of nonoperating other grants revenue. Income from federal aid programs such as Pell, SEOG, and Veteran's Benefits amounted to \$8.8 million in 2020 as compared with \$7.3 million in 2019 and \$7.8 million in 2018. Nonoperating grants revenue represents 21.9 percent of the University's total revenue in 2020, up from 19.8 percent in 2019, and 19.9 percent in 2018.

Capital appropriations increased to \$2,542,812 from \$2,448,624 in 2019 as work on state capital projects continued in 2020. The increase to \$2,448,624 in 2019 from \$1,268,512 in 2018 reflect the increased state capital funding received to initiate new capital projects during those years. These projects include the STEM building projects and renovation to the Library building on campus.

The following graphs illustrate Shawnee State University's revenue and expense activity for the fiscal year ended June 30, 2020.

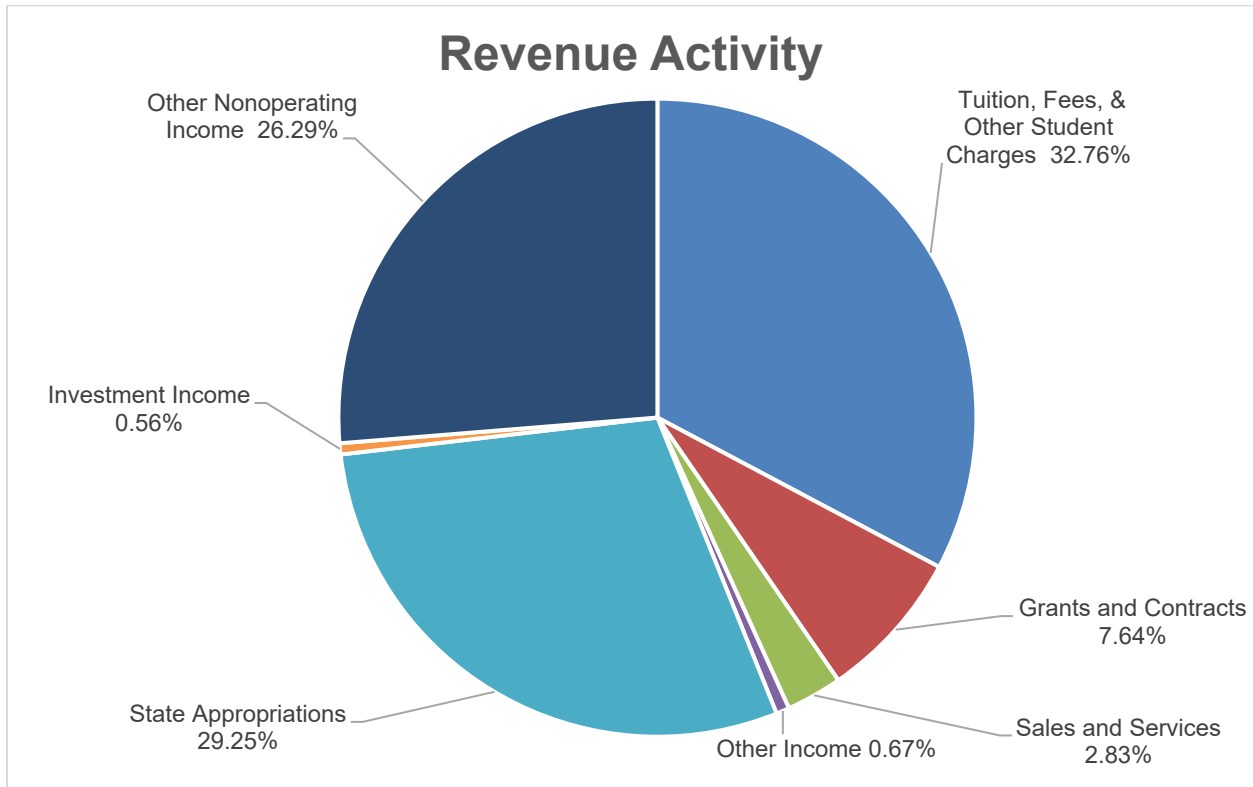
Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

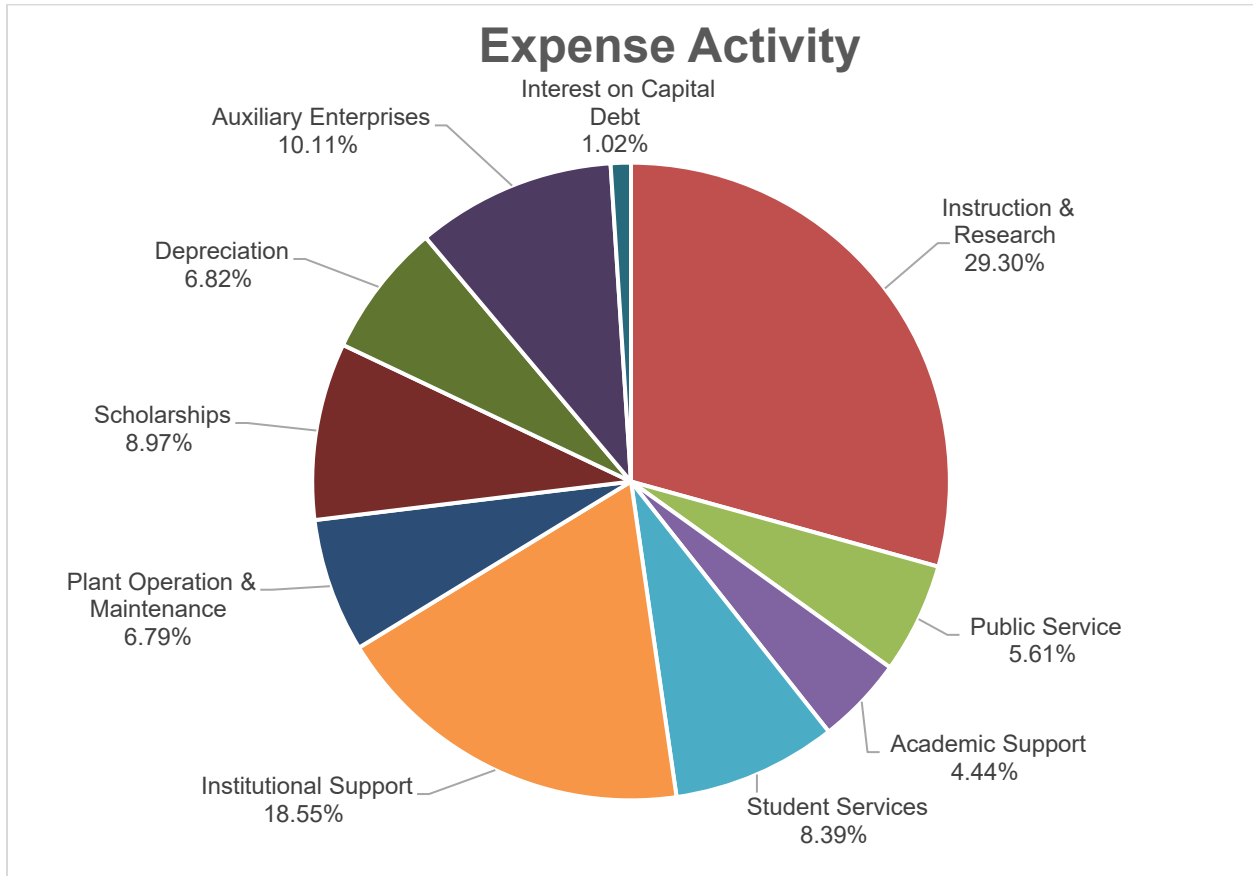


Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)



Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

Statement of Cash Flows

The statement of cash flows provides information about the University's financial condition by reporting the cash sources (receipts) and the cash uses (payments) during the fiscal year ended June 30, 2020. A comparison of cash sources and uses during fiscal years 2020, 2019, and 2018 is presented below:

	2020	2019	2018
Cash (Used in) Provided By			
Operating activities	\$ (29,855,368)	\$ (28,443,714)	\$ (28,221,043)
Noncapital financing activities	29,665,573	26,385,499	26,153,453
Capital and related financing activities	(4,846,725)	(3,756,139)	(3,802,663)
Investment activities	4,544,059	6,603,751	6,622,791
Net (decrease) increase in cash and cash equivalents	(492,461)	789,397	752,538
Cash and Cash Equivalents			
Beginning of the year	1,936,155	1,146,758	394,220
End of the year	<u>\$ 1,443,694</u>	<u>\$ 1,936,155</u>	<u>\$ 1,146,758</u>

Cash and cash equivalents decreased by \$492,461 in 2020 as a result of decreased cash inflows during the spring due to interruptions to business operations from COVID 19 restrictions. The University continued to follow a combination of institution-wide spending constraint strategies during the year to reduce future cash needs.

Capital Assets and Debt Administration

At the end of fiscal year 2020, the University held \$85,161,019 in net capital assets. This reflects an increase of \$2,821,726 in net capital assets from 2019. The increase was due to the increased number of construction projects initiated or completed during 2020.

Capital assets - Net of depreciation at June 30:

	2020	2019	2018
Land	\$ 8,003,370	\$ 8,003,370	\$ 8,003,370
Land improvements	6,928,631	6,928,631	6,928,631
Buildings and improvements	65,665,586	55,412,017	58,354,853
Equipment	1,873,225	1,803,784	2,412,502
Library books	151,461	189,862	232,737
Construction in progress	2,538,746	10,001,629	5,531,877
Totals	<u>\$ 85,161,019</u>	<u>\$ 82,339,293</u>	<u>\$ 81,463,970</u>

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

Debt Administration

In fiscal year 2017, the University issued \$20,845,000 of General Receipts Bonds, Bond Series 2016. The net proceeds of the Series 2016 bonds were designated for various purposes. Bond proceeds of about \$7,200,000 were allocated to pay for the costs of various improvements to the University's campus. Those improvements include the renovation and rehabilitation of existing facilities for athletics and student recreation, health and fitness, student housing renovations, and other campus improvements. Secondly, the funds were utilized to advance refund all of the University's outstanding General Receipts Bonds, Series 2007. The Series 2007 Bonds were issued on June 5, 2007 for the purpose of paying the costs to renovate and construct a new addition to its University Center and for refunding of prior bond issues. Lastly, the remaining Series 2016 bond proceeds were used to pay costs of issuance of the bonds.

In fiscal year 2013, the University executed a new capital lease with Key Government Finance, Inc. The original lease proceeds of \$2,820,339 are funding a portion of the University's IT infrastructure upgrade project. In 2015, the University received an additional \$227,407 in funding and revised the original lease's payment schedule to reduce annual payment amounts by extending the lease through October 1, 2018. The University paid the final capital lease payment in 2019.

Outstanding debt at year end:

	2020	2019	2018
Capital lease payable - 3.16%	\$ -	\$ -	\$ 321,617
Unamortized bond premium	550,595	583,540	608,171
General revenue bonds payable - 2% to 4%	18,920,000	19,575,000	20,220,000
Total debt	<u>\$ 19,470,595</u>	<u>\$ 20,158,540</u>	<u>\$ 21,149,788</u>

Current Financial Issues and Concerns

Like all institutions of higher education, Shawnee State University faced and successfully managed perhaps the most unique challenge in its history: a pandemic of worldwide impact, COVID-19. With great resolve and resiliency, the university transitioned its operations to an essentially fully online model in the spring of 2020, thereby allowing students to stay on track toward their educational goals. Shawnee continues to deploy innovative approaches to further its mission, successfully launching the fall semester of 2020 with a return to in-person instruction, a key element of success for its unique student body. Notwithstanding these efforts, the pandemic continues to create uncertainty in the following areas:

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

Enrollment, Tuition and Fees

2020 started off with great promise as the Shawnee State realized some of the largest gains in fall-to-fall enrollment in the university sector of the State of Ohio's public higher education system, yielding a 1.9% increase in gross tuition and fees for the full year versus 2019. As noted above, the university switched delivery modalities from largely face-to-face to online learning in March of 2020; this effort preserved most of the tuition and fee revenue gains relative to the prior year. That favorable result has been somewhat short-lived as enrollment, particularly of on-campus residential students, has softened in the fall of 2020. Shawnee's experience in this regard has been similar to its peers in Ohio and the nation.

Although new student enrollment suffered the greatest decline year over year from fiscal 2020 to 2021 (as measured by fall enrollment in those years and relative to other student cohorts at the university), the retention of continuing students at comparatively higher levels offers some reason for guarded optimism.

State Funding

Shawnee State relies heavily on direct subsidy from the State of Ohio to meet its educational mission. This revenue stream is comprised of two major components, State Share of Instruction (SSI) and a supplemental appropriation (the "Shawnee Supplement") that combined, have produced almost thirty percent of total revenues to the institution over the last three fiscal cycles.

Total state subsidy grew by 8.4% from 2019 to 2020 entirely as the result of a 53.1% increase in the supplement (\$1.35 million) as SSI was flat year over year. It is important to note that the combined result for 2020 was actually \$674K (3.8%) less than what had been expected for the institution to receive as late as April of 2020. Shawnee's SSI portion was to be higher due to a mid-year adjustment based on the University's results in the performance-based funding model. However, all state-supported institutions of higher education in Ohio saw their SSI cut by 3.8% in the first week of May 2020 (when the State's budget cut was implemented in response to revenue shortfalls due to lowered economic activity resulting from the coronavirus pandemic). Although all of these schools suffered hardships from the budget cut, the effect upon Shawnee was more pronounced given its heavier reliance on state subsidy that its peers.

As of this writing, the State of Ohio has not released a full year budget for state subsidy for fiscal 2021, and prudence suggests that any projection related thereto be informed by a significant amount of conservatism in light of the ongoing pandemic and its impact on the State's fiscal health.

Expenses

As noted above, roughly 49.7% of the increase in operating expenses from 2019 to 2020 can be traced to an increase in pension and related expenses driven by GASB

Certified as True and Correct
November 18, 2020

Shawnee State University

Management's Discussion and Analysis (Unaudited) (Continued)

68/75. The residual \$1.3 million increase in non-GASB 68/75 expenses can be traced to pandemic mitigation and response (\$1.0 million funded via CARES Act grants) and an increase of over \$500K in scholarships. All other categories of expense were carefully managed over the course of the year so as to yield an overall change in operating expenses of just 2.2%. Some of the efforts undertaken to accomplish this restraint include:

- An organization-wide furlough program that touched essentially every non-teaching employee across the organization in the Spring of 2020
- A hiring freeze that continues to present
- Aggressive negotiation and re-negotiation of service contracts
- Careful monitoring of utilities and other occupancy costs

Despite these cost containment practices, key services to students were maintained to the greatest extent possible, often in novel ways due to the pandemic. Thus far, the university has been able to successfully leverage external funding (e.g., CARES Act) to cover the extraordinary costs of the pandemic, but these monies, as a rule, do not serve to replace the foregone income expected to be suffered by the institution in fiscal 2021 and perhaps beyond.

Looking Forward to Fiscal 2021 and Beyond

Both the popular and higher education industry media have identified the COVID-19 pandemic as one of, if not the, most significant force affecting colleges and universities across the country. Shawnee State University is therefore not alone as it faces the future, a future that depends upon the following:

- A resumption of the enrollment momentum realized from fall of 2019 to fall of 2020
- Continued predictable and robust state support though both SSI and supplement
- Careful monitoring of spending patterns, both near- and long-term

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Shawnee State University

Statement of Net Position University

	June 30	
	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and cash equivalents	\$ 1,443,694	\$ 1,936,155
Receivables:		
Accounts - Net of allowance for doubtful accounts of \$1,815,604 in 2020 and \$2,095,257 in 2019	4,920,815	4,241,633
Notes receivable	84,015	79,992
Amounts due from primary government	-	33,287
Interest receivable	13,756	23,261
Inventory	20,017	24,264
Prepaid items	763,967	306,239
Total current assets	7,246,264	6,644,831
Noncurrent Assets		
Restricted investments	35,661	3,594,563
Investments	8,549,782	9,789,573
Net OPEB asset	1,516,000	-
Capital assets - Net	85,161,019	82,339,293
Total noncurrent assets	95,262,462	95,723,429
Total assets	102,508,726	102,368,260
Deferred Outflows of Resources		
Pension costs	5,606,617	11,017,389
OPEB costs	1,553,590	871,139
Total deferred outflows of resources	7,160,207	11,888,528
Total Assets and Deferred Outflows of Resources	\$ 109,668,933	\$ 114,256,788

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Statement of Net Position (Continued) University

	June 30	
	2020	2019
Liabilities, Deferred Inflows of Resources, and Net Position		
Current Liabilities		
Accounts payable	\$ 1,312,768	\$ 1,039,300
Accrued wages and benefits	3,106,668	3,576,463
Compensated absences payable	206,986	191,666
Long-term debt	950,040	687,945
Accrued interest payable	54,144	55,781
Unearned revenue	1,668,027	1,875,899
Deposits held by and due to others	127,572	134,069
Total current liabilities	7,426,205	7,561,123
Noncurrent Liabilities		
Compensated absences payable	1,862,875	1,724,992
Net pension liability	33,231,975	40,931,803
Net OPEB liability	8,745,723	7,110,574
Long-term debt	18,520,555	19,470,595
Total noncurrent liabilities	62,361,128	69,237,964
Total liabilities	69,787,333	76,799,087
Deferred Inflows of Resources		
Service concession agreements	288,000	92,528
Pension costs	7,140,070	4,636,709
OPEB costs	3,699,583	2,955,582
Bond refunding	448,467	480,501
Total deferred inflows of resources	11,576,120	8,165,320
Net Position		
Net investment in capital assets	66,271,979	66,457,561
Restricted:		
Expendable		
Loans	212,907	212,906
Other	36,339	36,339
Unrestricted	(38,215,745)	(37,414,425)
Total net position	28,305,480	29,292,381
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 109,668,933	\$ 114,256,788

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Statement of Net Assets Development Foundation

	June 30	
	2020	2019
Assets		
Cash and cash equivalents	\$ 1,911,896	\$ 833,833
Investments	17,572,011	18,743,975
Contributions receivable - Net	289,280	330,684
Lease receivable from related party	19,837	22,006
Grant receivable	162,340	196,914
Other receivable	-	36,353
Beneficial interest in trusts held by others	773,006	796,980
Cash surrender value of life insurance	265,383	277,702
Other assets	70,654	72,590
Net property and equipment	9,728,128	9,962,366
Total assets	\$ 30,792,535	\$ 31,273,403
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 360,197	\$ 14,823
Accrued real estate tax	15,938	15,597
Grant payable	162,340	196,914
Other payable	10,000	20,000
Deposits held and due to others	4,975	6,822
Annuity payment liability	416,621	239,263
Note payable	3,773,502	3,948,916
Total liabilities	4,743,573	4,442,335
Net Assets		
Without donor restrictions	7,799,397	8,052,310
With donor restrictions	18,249,565	18,778,758
Total net assets	26,048,962	26,831,068
Total liabilities and net assets	\$ 30,792,535	\$ 31,273,403

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Shawnee State University

Statement of Revenue, Expenses, and Changes in Net Position University

	Year Ended June 30	
	2020	2019
Operating Revenue		
Student tuition and fees (net of scholarship allowances of \$11,672,038 in 2020 and \$10,496,856 in 2019)	\$ 19,082,443	\$ 18,728,350
Federal grants and contracts	2,640,149	1,867,320
State grants and contracts	1,147,120	656,136
Local grants and contracts	358,719	396,733
Private gifts, grants, and contracts	303,010	343,203
Sales and services	1,654,788	2,038,280
Miscellaneous	387,630	645,169
Total operating revenue	25,573,859	24,675,191
Operating Expenses		
Education and general:		
Instruction and departmental research	17,356,628	15,586,625
Public service	3,323,789	2,331,144
Academic support	2,633,021	2,813,696
Student services	4,956,280	4,775,638
Institutional support	10,989,883	11,594,379
Operation and maintenance of plant	4,024,285	4,525,012
Scholarships and fellowships	5,315,602	4,796,425
Depreciation expense	4,040,030	3,687,479
Auxiliary enterprises	5,990,591	6,034,425
Total operating expenses	58,630,109	56,144,823
Operating Loss	(33,056,250)	(31,469,632)
Nonoperating Revenue (Expenses)		
State appropriations	17,040,109	15,713,910
Federal, state, and local grants and contracts	11,546,961	9,598,061
Private grants and contracts	1,222,710	1,096,159
Investment income	323,292	578,900
Interest on capital asset-related debt	(606,535)	(409,363)
Loss on disposal of capital assets	-	(360)
Net nonoperating revenue	29,526,537	26,577,307
Change in Net Position Before Capital Appropriations	(3,529,713)	(4,892,325)
Other Revenue - Capital appropriations	2,542,812	2,448,624
(Decrease) Increase in Net Position	(986,901)	(2,443,701)
Net Position - Beginning of year	29,292,381	31,736,082
Net Position - End of year	\$ 28,305,480	\$ 29,292,381

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Shawnee State University

Statement of Activities Development Foundation Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	\$ 118,114	\$ 581,032	\$ 699,146
Investment income - Net	25,552	266,929	292,481
Change in value of split-interest agreements	-	(11,518)	(11,518)
Federal grant revenue	-	358,719	358,719
Other income	163,055	3,272	166,327
Rental income	410,168	-	410,168
Net assets released from restrictions	1,727,627	(1,727,627)	-
Total revenue and other support	2,444,516	(529,193)	1,915,323
Expenses			
Program services:			
Scholarships and other student aid	941,548	-	941,548
Institutional support	861,855	-	861,855
Total program services	1,803,403	-	1,803,403
Management and general expenses	281,258	-	281,258
Rental activities	505,867	-	505,867
Fundraising	106,901	-	106,901
Total expenses	2,697,429	-	2,697,429
Change in Net Assets	(252,913)	(529,193)	(782,106)
Net Assets - Beginning of year	8,052,310	18,778,758	26,831,068
Net Assets - End of year	\$ 7,799,397	\$ 18,249,565	\$ 26,048,962

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Statement of Activities (Continued) Development Foundation Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	\$ 178,218	\$ 661,202	\$ 839,420
Investment income - Net	123,365	965,373	1,088,738
Change in value of split-interest agreements	-	(162,251)	(162,251)
Federal grant revenue	-	396,733	396,733
Other income	-	61,340	61,340
Rental income	407,381	-	407,381
Net assets released from restrictions	1,951,871	(1,951,871)	-
	<hr/>	<hr/>	<hr/>
Total revenue and other support	2,660,835	(29,474)	2,631,361
Expenses			
Program services:			
Scholarships and other student aid	658,960	-	658,960
Institutional support	937,583	-	937,583
Total program services	1,596,543	-	1,596,543
Management and general expenses	243,354	-	243,354
Rental activities	518,643	-	518,643
Fundraising	192,968	-	192,968
	<hr/>	<hr/>	<hr/>
Total expenses	2,551,508	-	2,551,508
Change in Net Assets	109,327	(29,474)	79,853
Net Assets - Beginning of year, as restated	<hr/> 7,942,983	<hr/> 18,808,232	<hr/> 26,751,215
Net Assets - End of year	<hr/> \$ 8,052,310	<hr/> \$ 18,778,758	<hr/> \$ 26,831,068

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Statement of Cash Flows University

	Year Ended June 30	
	2020	2019
Cash Flows from Operating Activities		
Cash received from tuition, fees, and other student charges	\$ 18,767,874	\$ 20,060,967
Cash received from gifts, grants, and contracts	4,133,324	2,746,727
Cash received from sales and services	1,547,486	2,140,510
Cash received from miscellaneous services	387,630	645,169
Cash payments to suppliers for goods and services	(15,402,070)	(13,061,112)
Cash payments to employees for services	(24,860,683)	(25,496,423)
Cash payments for employee benefits	(9,113,327)	(10,683,127)
Cash payments for scholarships and fellowships	(5,315,602)	(4,796,425)
Net cash used in operating activities	(29,855,368)	(28,443,714)
Cash Flows from Noncapital Financing Activities		
State appropriations	17,040,109	15,713,910
Nonexchange gifts, grants, and contracts	12,187,137	10,955,930
Federal direct student loan program receipts	16,147,806	16,024,838
Federal direct student loan program disbursements	(15,702,982)	(16,312,869)
Net cash from agency transactions	(6,497)	3,690
Net cash provided by noncapital financing activities	29,665,573	26,385,499
Cash Flows from Capital and Related Financing Activities		
Capital appropriations	2,560,280	2,768,972
Payments for capital acquisitions	(6,078,854)	(4,862,605)
Principal payments	(655,000)	(966,617)
Interest payments	(673,151)	(695,889)
Net cash used in capital and related financing activities	(4,846,725)	(3,756,139)
Cash Flows from Investing Activities		
Interest on investments	332,797	570,894
Proceeds for sales and maturities of investments	12,107,401	4,534,836
Proceeds for sales of restricted investments	3,558,902	2,027,522
Purchases of securities	(11,455,041)	(529,501)
Net cash provided by investing activities	4,544,059	6,603,751
Net Change in Cash and Cash Equivalents	(492,461)	789,397
Cash and Cash Equivalents - Beginning of year	1,936,155	1,146,758
Cash and Cash Equivalents - End of year	\$ 1,443,694	\$ 1,936,155

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Shawnee State University

Statement of Cash Flows (Continued) University

	Year Ended June 30	
	2020	2019
Reconciliation of Operating Loss to Net Cash from Operating Activities		
Operating loss	\$ (33,056,250)	\$ (31,469,632)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation expense	4,040,030	3,687,479
Changes in operating assets and liabilities and deferred outflows of resources and deferred inflows of resources which provided (used) cash:		
Accounts receivable	(465,454)	1,198,786
Notes receivable	(4,023)	860
Prepaid items	(457,728)	(167,152)
Inventory	4,247	7,947
Accounts payable	273,468	(963,625)
Accrued wages and benefits	(469,795)	(53,311)
Compensated absences payable	153,203	109,724
Unearned revenue	(268,070)	44,680
Net OPEB asset	(1,516,000)	-
Net pension liability	(7,699,828)	4,442,269
Net OPEB liability	1,635,149	(4,663,787)
Deferred outflows of resources - Net pension expense	5,410,772	(564,775)
Deferred outflows of resources - Net OPEB pension expense	(682,451)	(70,090)
Deferred inflows of resources - Net pension expense	2,503,361	(1,860,295)
Deferred inflows of resources - Net OPEB expense	744,001	1,877,208
Net cash used in operating activities	<u>\$ (29,855,368)</u>	<u>\$ (28,443,714)</u>

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 1 - Reporting Entity

Shawnee State University (the "University") is a state institution of higher education created in 1986 by the Ohio General Assembly under House Bill 739. The University is one of several state-supported universities in the state of Ohio (the "State"). The University is a component unit of the State and is included as a discretely presented component unit in the State's Comprehensive Annual Financial Report. It is declared by statute to be a body politic and corporate and an instrumentality of the State. The University is governed by a nine-member board of trustees, which is granted authority under Ohio law to do all things necessary for the proper maintenance and continual successful operation of the University. The trustees are appointed for staggered nine-year terms by the governor with the advice and consent of the State Senate. In addition, two nonvoting student members are appointed to the board of trustees for staggered two-year terms.

GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, GASB Statement No. 61, *The Financial Reporting Entity*, and GASB Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14 - Omnibus*, provide guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based on the nature and significance of their relationship with the primary government. Generally, it requires reporting as a component unit an organization that raises and holds significant economic resources for the direct benefit of a government unit.

Shawnee State University Development Foundation (the "Foundation") is a legally separate, tax-exempt organization supporting the University. The Foundation acts primarily as a fundraising organization to supplement the resources that are available to the University in support of its programs. The Foundation's board of trustees is self-perpetuating and consists of graduates and friends of the University. Although the University does not control the timing or amount of receipts from the Foundation, the majority of the resources the Foundation holds and invests are restricted by the donors to the activities of the University. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the University, the Foundation is considered a component unit of the University and is discretely presented in the University's financial statements. The Foundation's financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles as prescribed by the Financial Accounting Standards Board. A separate financial report for the Foundation is available by contacting The Shawnee State University

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 1 - Reporting Entity (Continued)

Development Foundation, 940 Second Street, Portsmouth, Ohio, 45662 or by calling 740-351-3284.

The financial statements of the University have been prepared on the accrual basis and are in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant Shawnee State University accounting policies are described below.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation - In accordance with 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*, and subsequent standards issued by the GASB, the accompanying financial statements have been prepared using the economic resource measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the US. The University has elected to report as an entity engaged in business-type activities.

When an expenditure is incurred for purposes for which both restricted and unrestricted funds are available, it is the University's policy to apply restricted resources first, then unrestricted resources as needed.

The financial statements presentation is intended to provide a comprehensive, entity-wide perspective of the University's assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenue, expenses, changes in net position, and cash flows.

Basis of Accounting - The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Shawnee State University's financial statements are prepared using the accrual basis of accounting.

Operating revenue is recorded on the accrual basis when the exchange takes place. Non operating revenues are derived from more passive efforts related to the acquisition of the revenue rather than the earning of it. Expenses are recognized at the time they are incurred.

Cash and Cash Equivalents - Cash consists primarily of petty cash, cash in banks, and money market accounts. Cash equivalents are short-term highly liquid investments readily convertible to cash with original maturities of three months or less.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

Accounts Receivable - Accounts receivable consist of tuition and fee charges to students and auxiliary enterprise services provided to students, staff, the majority of each residing in the state of Ohio. Accounts receivable also include amounts due from the federal government, state and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

Prepaid Items - Payments made to vendors for services that will benefit periods beyond the year end are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expense is reported in the year in which the services are consumed.

Restricted Investments – Amounts represent the unspent bond proceeds invested in eligible securities as defined by the Series 2016 Bond agreements and are restricted for bond related capital projects.

Investments - Investments, which include investment contracts and money market investments that have a remaining maturity of one year or less at the time of purchase, are reported at fair value. The University has an investment management agreement with TIAA, as permitted by state statute. The agreement allows (within statute limits) investment in both debt and equity instruments. All investments are carried at fair value.

The University has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio). STAR 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, *Accounting and Financial Reporting for Certain External Investment Pools and Pool Participants*, which establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price at which the investment could be sold on June 30, 2020 and 2019, respectively.

Capital Assets - Capital assets utilized by Shawnee State University are reported on the statement of net position. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. Shawnee State University maintains a capitalization threshold of \$5,000 for movable equipment and \$100,000 for buildings. Building improvement

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

projects over \$100,000 are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or significantly extend an asset's life are not capitalized.

All reported capital assets except for land, land improvements, and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and improvements	25-50 years
Machinery and equipment	5-20 years
Licensed vehicles	5-10 years
Library books	10 years

Shawnee State University's policy is to capitalize net interest on construction projects until completion of the project. The amount of the capitalized interest is the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investments of the debt proceeds over the same period. Capitalized interest is amortized on a straight-line basis over the estimated useful life of the asset. The University recorded \$0 and \$222,268 of capitalized interest as of June 30, 2020 and 2019, respectively. The University did not record capitalized interest in 2020 due to completion of construction projects associated with the Bond Series 2016.

Compensated Absences - Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to service already rendered and it is probable that the employer will compensate the employee for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability will include employees currently eligible to receive termination benefits and those Shawnee State University had identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and the employee's wage rate at year end, taking into consideration any limits specified in Shawnee State University's termination policy.

Unearned Revenue - Unearned revenue is predominantly made up of two categories of income. The first consists of receipts relating to tuition and student fees in advance of the services to be provided. The University will recognize revenue to the extent these services are provided over the coming fiscal year.

The remaining source of unearned revenue consists of grant funding received from the grantor prior to occurrence of allowable grant expenses. Revenue will be recognized as expenses are incurred.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense. Information about the fiduciary net position of the Ohio Public Employees Retirement System (OPERS) and State Teachers Retirement System of Ohio Pension Plan (STRS) and additions to/deductions from STRS' and OPERS' fiduciary net position have been determined on the same basis as they are reported by STRS and OPERS. STRS and OPERS uses the economic resources measurement focus and the full accrual basis of accounting. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments (including refunds of employee contributions) are recognized as expense when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit Costs - For purposes of measuring the net other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Ohio Public Employees Retirement System (OPERS) and State Teachers Retirement System of Ohio (STRS) Pension Plan and additions to/deductions from STRS'/OPERS' fiduciary net position have been determined on the same basis as they are reported by STRS/OPERS. STRS/OPERS uses the economic resources measurement focus and the full accrual basis of accounting. For this purpose, STRS/OPERS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources - In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government reports deferred outflows of resources for certain pension-related and OPEB-related amounts, such as change in expected and actual experience, changes in assumptions, and certain contributions made to the plan subsequent to the measurement date. More detailed information can be found in Note 13.

Deferred Inflows of Resources - In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

reports deferred inflows of resources for certain pension-related and OPEB-related amounts, such as the difference between projected and actual earnings of the plan's investments. More detailed information can be found in Note 13. Defeasance of bond and service concession agreement amounts are included as deferred inflow of resources since they are recognized in a future period.

Net Position - GASB Statement No. 35 establishes standards for external financial reporting for public colleges and universities and requires that resources be classified for accounting and reporting purposes into the following net position categories:

- **Net Investment in Capital Assets** - Capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt and deferred inflows of resources related to the acquisition, construction, or improvement of those assets.
- **Restricted** - Owned by the University, but the use or purpose of the funds is restricted by an external source or entity. The restricted net position category is subdivided further into expendable and nonexpendable.
 - **Restricted Expendable** - May be spent by the institution, but only for the purpose specified by the donor, or other external entity. This category includes the unspent balance in loan funds, debt service funds, and bond-funded capital projects.
 - **Restricted Nonexpendable** - Endowment funds whose principal may be invested; however, only interest, dividends, and capital gains may be spent.
- **Unrestricted** - Resources whose use by the University is not subject to externally imposed stipulations. Unrestricted net position may be designated for specific purposes by action of management or the board of trustees or may otherwise be limited by contractual agreements with outside parties.

Income Taxes - The University is an organization described in Section 115 of the Internal Revenue Code (the "Code") and has further been classified as an organization that is not a private foundation in accordance with Sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code. However, certain revenue is considered unrelated business income and may be taxable under Code Sections 511 through 513.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

Self-Insurance - The University is self-insured for certain employee health benefit programs. Funding for these programs is based on actuarial projections provided by the plan administrators. Aggregate stop-loss insurance is maintained for benefit payments that exceed the maximum limits outlined in the policy. A liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, is recorded.

Classification of Revenue - Revenue is classified as either operating or nonoperating.

- Operating revenue includes revenue from activities that have characteristics similar to exchange transactions. These include student tuition and fees (net of scholarship discounts and allowances), sales and services of auxiliary enterprises (net of scholarship discounts and allowances), and certain federal, state, local and private grants, and contracts. The presumption is that there is a fair exchange of value between all parties to the transaction.
- Nonoperating revenue includes revenue from activities that have the characteristics of nonexchange transactions, such as state appropriations and certain federal, state, local, and private gifts, and grants. The implication is that such revenue is derived from more passive efforts related to the acquisition of the revenue, rather than the earning of it.

Scholarship Discounts and Allowances - Student tuition and fee revenue, and certain other revenue from students, are reported net of scholarship discounts and allowances in the statement of revenue, expenses, and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain federal, state, local, and nongovernmental grants are recorded as either operating or nonoperating revenue in the University's financial statements based on whether or not they are considered exchange transactions. To the extent that revenue from such programs is used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

Service Concession Arrangements - The University entered into an agreement in 2019 with a new food service provider, which is a service concession arrangement. As part of the arrangement, the service provider is funding dining hall renovations on the University's behalf over the 10-year period of the contract, contingent upon the University utilizing the services of the food service provider for the period. As amounts are funded, they are recorded as deferred inflows and amortized over the remaining life of the contract. The University fulfilled the prior service concession agreement in 2019. Under GASB Statement No. 60,

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

Accounting and Financial Reporting for Service Concession Arrangements, service concession arrangements are to be reported as deferred inflows/outflows of resources. The University recorded deferred inflows of resources of \$288,000 and \$92,528 at June 30, 2020 and 2019, respectively.

Budgetary Process - Although not required under the Ohio Revised Code, estimated budgets are adopted by the University board of trustees in the current fiscal year for the following fiscal year. As part of budgetary control, purchase orders, contracts, and other commitments are recorded as the equivalent of an expense on the budgetary basis in order to reserve that portion of the applicable encumbrance.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue during the reporting period. Actual results could differ from those estimates.

Reclassification – In the 2019 financial statements, \$550,595 in noncurrent liabilities unearned revenue has been reclassified to noncurrent long-term debt to conform to GASB presentation guidance. The reclassification increased 2019 noncurrent long-term debt to \$19,470,595.

Upcoming Accounting Pronouncements - As of June 30, 2020, the GASB has issued the following statements not yet implemented by the University:

- **Accounting for Fiduciary Activities** - In January 2017, the Governmental Accounting Standards Board issued GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities of governments and improves guidance for accounting and financial reporting related to how these activities should be reported. Additionally, in June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, which clarifies guidance provided in GASB 84. The provisions of this statement were originally effective for the University's financial statements for the year ending June 30, 2020 and were extended to June 30, 2021 with the issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The University is currently evaluating the impact of this standard, specifically related to holding assets for other organizations.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

- **Accounting for Leases** - In June 2017, the Governmental Accounting Standards Board issued GASB Statement No. 87, *Leases*, which increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The new lease standard is not expected to have a significant effect on the University's financial statements. The provisions of this statement were originally effective for the University's financial statements for the year ending June 30, 2021 and were extended to June 30, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

- **Accounting for Interest Cost Incurred Before the End of a Construction Period** – In June 2018, the Governmental Accounting Standards Board issued GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which simplifies accounting for interest cost incurred before the end of construction and requires those costs to be expensed in the period incurred. As a result, interest cost incurred before the end of a construction period will not be capitalized and included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of the standard will be applied prospectively and result in increased interest expense during periods of construction. The provisions of this statement were originally effective for the University's financial statements for the year ending June 30, 2021 and were extended to June 30, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

COVID -19 Pandemic - On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus a pandemic, now known as COVID-19. In response to the COVID-19 pandemic, governments have taken preventative or protective actions, such as temporary closures of non-essential businesses and "shelter-at-home" guidelines for individuals. As a result, the global economy has been negatively affected, and the University's operations were also impacted. Due to the "shelter-at-home" guidelines during April through June 2020 the University shifted to a remote online learning environment and recommended students should return home. Shawnee State University issued room and board refunds to students. The University

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 2 - Summary of Significant Accounting Policies (Continued)

sustained a reduction of \$673,531 in state appropriations in May and June 2020 as a result of COVID-19 impact on State of Ohio financial position. The University also had many conference or athletic events cancelled or temporarily postponed until the “shelter-at-home” guidelines were reduced or removed, which resulted in lost revenues for the University for the year ended June 30, 2020. The University implemented a summer furlough program that went into effect May 23, 2020, and included full and partial furloughs of employees in administrative and staff positions. During the furlough employees could apply for unemployment benefits; those partially furloughed were eligible to participate in the Ohio Department of Job and family services shared/Work Ohio program. To offset the financial impact to students and the losses incurred by the University due to the disruption caused by COVID-19, the University received grants and other relief primarily from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The University was allocated Higher Education Emergency Relief Fund (HEERF) awards totaling \$3.4M. Of the total award, no less than 50 percent (\$1.7M) was required to be disbursed directly to students to provide emergency financial aid grants. For the year ended June 30, 2020, the University disbursed \$506,928 of HEERF emergency grants to students. The remaining \$1.7M HEERF award may only be used by the University to cover any costs associated with significant changes to the delivery of instruction due to COVID-19. For the year ended June 30, 2020, the University recorded \$506,928 of HEERF funds to cover eligible expenses of the University. The severity of the continued impact due to COVID-19 on the University’s financial condition, results of operations or cash flows will depend on a number of factors, including, but not limited to, the duration and severity of the pandemic and the extent and severity of the impact on the University’s community, all of which are uncertain and cannot be predicted. Preliminary enrollment numbers for fall 2020 indicate a reduction in enrollment from fall 2019 due to the pandemic.

Subsequent Events – In August 2020, the University received \$1,810,959 from the State of Ohio Department of Higher Education in CARES Act - Coronavirus Relief Funds. This funding is a federal pass-through from the US Department of Treasury (CFDA #21.019). In October 2020, the University received a \$176,226 HEERF- Strengthening Institutions Program (CFDA #84.425M) award notification from the Department of Education.

Note 3 - Deposits and Investments

Deposits - At June 30, 2020, the carrying amount of the University’s deposits (which consist of cash, excluding cash on hand of \$2,240, deposits held by trustee, and investments) was \$1,441,454 and the bank balance was \$1,706,290. The difference in the carrying amount and bank balance primarily results from outstanding checks. Of the bank balance, \$250,000 is covered by the Federal

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Notes to Financial Statements June 30, 2020 and 2019

Note 3 - Deposits and Investments (Continued)

Deposit Insurance Corporation. At June 30, 2019, the carrying amount of the University's deposits, (which consist of cash, excluding cash on hand of \$2,827, deposits held by trustee, and investments) was \$1,933,328 and the bank balance was \$824,327.

Investments - All investments are stated at fair value. Investments received by gift are stated at fair value at the date of gift if a fair value is available, and otherwise at an appraised or nominal value.

As of June 30, 2020, the University had the following investments and maturities using the segmented time distribution method:

Investment Type	Value	Investment Maturities (in years)		
		<1	1-5	More than 5
U.S. govt. and agency bonds	\$ 1,736,746	\$ -	\$ 570,687	\$ 1,166,059
Corporate bonds and notes	1,594,375	-	738,683	855,692
Fixed-income mutual funds	1,735,135	1,735,135	-	-
Money market funds	2,289,874	2,289,874	-	-
STAR Ohio funds	194,983	194,983	-	-
Total	7,551,113	\$ 4,219,992	\$ 1,309,370	\$ 2,021,751
Equities and equity funds	1,034,330			
Total	\$ 8,585,443			

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 3 - Deposits and Investments (Continued)

As of June 30, 2019, the University had the following investments and maturities using the segmented time distribution method:

Investment Type	Value	Investment Maturities (in years)		
		<1	1-5	More than 5
U.S. govt. and agency bonds	\$ 1,561,515	\$ 296,503	\$ 588,939	\$ 676,073
Corporate bonds and notes	1,566,401	183,461	715,891	667,049
Fixed-income mutual funds	1,528,691	1,528,691	-	-
Money market funds	5,981,325	5,981,325	-	-
STAR Ohio funds	191,776	191,776	-	-
Total	10,829,708	\$ 8,181,756	\$ 1,304,830	\$ 1,343,122
Equities and equity funds	<u>2,554,428</u>			
Total	\$ <u>13,384,136</u>			

Restricted investments at June 30, 2020 and 2019 are shown in the statement of net position as noncurrent assets in the amount of \$35,661 and \$3,594,563, respectively. Investments at June 30, 2020 and 2019 are shown in the statement of net position as noncurrent assets in the amount of \$8,549,782 and \$9,789,573, respectively.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The University's investment policy does not specifically limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The University's investment policy limits investments in fixed-income securities to government and agency issues and corporate issues in the top four quality rating of recognized credit services. Other than for alternative investments, investments below investment grade and derivatives are specifically prohibited.

As of June 30, 2020, and 2019, the University had the following investments and quality ratings:

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 3 - Deposits and Investments (Continued)

Investment Type	Rating	2020 Fair Value	2019 Fair Value
U.S. govt. and agency bonds	AAA	\$ -	\$ 56,607
	AA+	1,736,746	1,504,908
Corporate bonds and notes	AAA	-	349,779
	AA	334,587	156,683
	A	680,665	594,056
	BBB	579,123	465,883
Fixed-income mutual funds	AAA	1,735,135	1,528,691
Money market funds	AAA	-	3,594,563
	AA+	2,289,874	2,386,762
STAR Ohio funds	AAA	194,983	191,776
		<u>\$ 7,551,113</u>	<u>\$ 10,829,708</u>

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The University's investment policy limits investment in any single issue other than U.S. government securities to 5.0 percent of the total investment portfolio.

Note 4 - Fair Value Measurements

The University categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where by inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The University's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 4 - Fair Value Measurements (Continued)

The University has the following assets with recurring fair value measurements as of June 30, 2020 and 2019:

	Balance at June 30, 2020	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Debt securities:				
U.S. govt. and agency bonds	\$ 1,736,746	\$ 1,736,746	\$ -	\$ -
Corporate bonds and notes	1,594,375	-	1,594,375	-
Total debt securities	3,331,121	1,736,746	1,594,375	-
Mutual funds:				
Fixed-income mutual funds	1,735,135	1,735,135	-	-
Equity mutual funds	1,034,330	1,034,330	-	-
Money market mutual funds	2,289,874	2,289,874	-	-
Total mutual funds	5,059,339	5,059,339	-	-
Total investments by fair value level	\$ 8,390,460	\$ 6,796,085	\$ 1,594,375	\$ -

Assets Measured at Fair Value on a Recurring Basis

	Balance at June 30, 2019	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Debt securities:				
U.S. govt. and agency bonds	\$ 1,561,515	\$ 1,561,515	\$ -	\$ -
Corporate bonds and notes	1,566,401	-	1,566,401	-
Total debt securities	3,127,916	1,561,515	1,566,401	-
Mutual funds:				
Fixed-income mutual funds	1,528,691	1,528,691	-	-
Equity mutual funds	2,554,428	2,554,428	-	-
Money market mutual funds	5,981,325	5,981,325	-	-
Total mutual funds	10,064,444	10,064,444	-	-
Total investments by fair value level	\$ 13,192,360	\$ 11,625,959	\$ 1,566,401	\$ -

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 4 - Fair Value Measurements (Continued)

Short-term investment and investments on the statement of net position at June 30, 2020 and 2019 include investments in STAR Ohio of \$194,983 and \$191,776, respectively. The investments in STAR Ohio are measured at amortized cost; therefore, they are not included in the tables above. There are no limitations or restrictions on any STAR Ohio participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given to STAR Ohio 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the STAR Ohio investors will be combined for these purposes.

Note 5 - Accounts Receivable

The composition of accounts receivable at June 30, 2020 and 2019 is summarized as follows:

	2020	2019
Student tuition and fees	\$ 4,112,361	\$ 4,502,538
Grants and contracts	2,606,111	1,821,342
Other	17,947	13,010
 Total accounts receivable	 6,736,419	 6,336,890
 Less allowance for doubtful accounts	 (1,815,604)	 (2,095,257)
 Accounts receivable - Net	 \$ 4,920,815	 \$ 4,241,633

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Shawnee State University

Notes to Financial Statements June 30, 2020 and 2019

Note 6 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Reclass and Additions	Reductions	Balance June 30, 2020
Capital assets not being depreciated:				
Land	\$ 8,003,370	\$ -	\$ -	\$ 8,003,370
Land improvements	6,928,631	-	-	6,928,631
Construction in progress	<u>10,001,629</u>	<u>2,446,218</u>	<u>(9,909,101)</u>	<u>2,538,746</u>
Total capital assets not being depreciated	24,933,630	2,446,218	(9,909,101)	17,470,747
Capital assets being depreciated:				
Buildings and improvements	107,691,458	13,737,209	-	121,428,667
Equipment	15,365,021	581,910	-	15,946,931
Library books	<u>3,984,738</u>	<u>5,520</u>	<u>(1,062)</u>	<u>3,989,196</u>
Total capital assets being depreciated	127,041,217	14,324,639	(1,062)	141,364,794
Less accumulated depreciation:				
Buildings and improvements	(52,279,441)	(3,483,640)	-	(55,763,081)
Equipment	(13,561,237)	(512,469)	-	(14,073,706)
Library books	<u>(3,794,876)</u>	<u>(43,921)</u>	<u>1,062</u>	<u>(3,837,735)</u>
Total accumulated depreciation	<u>(69,635,554)</u>	<u>(4,040,030)</u>	<u>1,062</u>	<u>(73,674,522)</u>
Total capital assets being depreciated - Net	<u>57,405,663</u>	<u>10,284,609</u>	<u>-</u>	<u>67,690,272</u>
Capital assets - Net	<u>\$ 82,339,293</u>	<u>\$ 12,730,827</u>	<u>\$(9,909,101)</u>	<u>\$ 85,161,019</u>

As of June 30, 2020, the total of outstanding commitments for capital projects was \$106,223. This amount consists of \$70,717 for Capital Projects funded by the State of Ohio and \$35,506 for Capital Projects funded by the University and Bond Series 2016 funds.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 6 - Capital Assets (Continued)

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Reclass and Additions	Reductions	Balance June 30, 2019
Capital assets not being depreciated:				
Land	\$ 8,003,370	\$ -	\$ -	\$ 8,003,370
Land improvements	6,928,631	-	-	6,928,631
Construction in progress	<u>5,531,877</u>	<u>4,823,384</u>	<u>(353,632)</u>	<u>10,001,629</u>
Total capital assets not being depreciated	20,463,878	4,823,384	(353,632)	24,933,630
Capital assets being depreciated:				
Buildings and improvements	107,691,458	-	-	107,691,458
Equipment	15,430,818	86,393	(152,190)	15,365,021
Library books	<u>4,035,489</u>	<u>7,017</u>	<u>(57,768)</u>	<u>3,984,738</u>
Total capital assets being depreciated	127,157,765	93,410	(209,958)	127,041,217
Less accumulated depreciation:				
Buildings and improvements	(49,336,605)	(2,942,836)	-	(52,279,441)
Equipment	(13,018,316)	(694,751)	151,830	(13,561,237)
Library books	<u>(3,802,752)</u>	<u>(49,892)</u>	<u>57,768</u>	<u>(3,794,876)</u>
Total accumulated depreciation	<u>(66,157,673)</u>	<u>(3,687,479)</u>	<u>209,598</u>	<u>(69,635,554)</u>
Total capital assets being depreciated - Net	<u>61,000,092</u>	<u>(3,594,069)</u>	<u>(360)</u>	<u>57,405,663</u>
Capital assets - Net	<u>\$ 81,463,970</u>	<u>\$ 1,229,315</u>	<u>\$ (353,992)</u>	<u>\$ 82,339,293</u>

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 7 - Compensated Absences

The criteria for determining vacation and sick leave components are derived from negotiated agreements and state laws. Classified employees and administrators earn 10-25 days of vacation per fiscal year, depending upon length of service. Accumulated, unused vacation time is paid to classified employees and administrators upon termination of employment. Vacation time may be accumulated up to a maximum of twice the employee's current accrual rate. Faculty does not accrue vacation time.

Faculty, administrators, and classified employees earn sick leave at the rate of one and one-fourth days per month. Sick leave may be accumulated with no maximum by all personnel. Upon retirement, payment is made for one-fourth of accrued but unused sick leave credit to a maximum of 40 days for qualifying employees.

Note 8 - Long-term Obligations

The changes in the University's long-term obligations during fiscal year 2020 were as follows:

	Principal Outstanding July 1, 2019	Additions	Deductions	Principal Outstanding June 30, 2020	Current Portion
General Receipt Bonds, Series 2016	\$ 19,575,000	\$ -	\$ 655,000	\$ 18,920,000	\$ 915,000
Unamortized bond premium	583,540	-	32,945	550,595	35,040
Sub total long-term debt	20,158,540	-	687,945	19,470,595	950,040
Compensated absences	1,916,658	330,608	177,405	2,069,861	206,986
Total long-term liabilities	\$ 22,075,198	\$ 330,608	\$ 865,350	\$ 21,540,456	\$ 1,157,026

The changes in the University's long-term obligations during fiscal year 2019 were as follows:

	Principal Outstanding July 1, 2018	Additions	Deductions	Principal Outstanding June 30, 2019	Current Portion
General Receipt Bonds, Series 2016	\$ 20,220,000	\$ -	\$ 645,000	\$ 19,575,000	\$ 655,000
Unamortized bond premium	608,171	-	24,631	583,540	32,945
Sub total long-term debt	20,828,171	-	669,631	20,158,540	687,945
Capital lease	321,617	-	321,617	-	-
Compensated absences	1,806,934	250,071	140,347	1,916,658	191,666
Total long-term liabilities	\$ 22,956,722	\$ 250,071	\$ 1,131,595	\$ 22,075,198	\$ 879,611

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Note 8 - Long-term Obligations (Continued)

In fiscal year 2017, the University issued \$20,845,000 of General Receipts Bonds, Series 2016, dated November 29, 2016, maturing at various dates through June 1, 2041 at coupon rates ranging from 2.0 percent to 4.0 percent. The net proceeds of the Series 2016 Bonds will be used to first pay for the costs of various improvements to the University's campus. Those improvements include the renovation and rehabilitation of existing facilities for athletics and student recreation, health and fitness, student housing renovations, and other campus improvements (collectively, the "Project"). Secondly, the funds will be utilized to advance refund all of the University's outstanding General Receipts Bonds, Series 2007, dated June 5, 2007 (the "Series 2007 Bonds") and finally to pay costs of issuance of the Series 2016 Bonds.

The University advance refunded the 2007 Series bonds to reduce its total debt service payments over the next 18 years by almost \$2.3 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1.8 million.

In fiscal year 2007, the University issued \$18,000,000 of General Receipts Bonds, Series 2007, dated June 5, 2007, maturing at various dates through June 1, 2034 at coupon rates ranging from 4.0 percent to 5.0 percent. The Series 2007 Bonds were issued for the purpose of paying the costs to renovate and construct a new addition to its Morris University Center and for refunding the outstanding Series A and Series B Bonds.

In fiscal year 2013, the University entered into a capital lease agreement to fund an IT infrastructure upgrade project. The agreement totaled \$2,820,339 with various payment dates through October 1, 2016. In fiscal year 2015, the University added \$227,407 in net additional capital lease funding and revised the payment schedule to reduce annual payment amounts by extending payment dates through October 1, 2018. As of June 30, 2016, assets totaling \$3,047,632 were purchased utilizing these funds. The assets purchased are included within buildings. The University paid the final capital lease payment in October 2018.

The interest expense for fiscal years 2020 and 2019 was \$606,535 and \$409,363, respectively.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 8 - Long-term Obligations (Continued)

Principal and interest amount due within each of the next five years and thereafter on the Series 2016 bond obligations outstanding at June 30, 2020 are as follows:

Years Ending June 30	Principal	Interest	Total
2021	\$ 915,000	\$ 649,725	\$ 1,564,725
2022	945,000	622,275	1,567,275
2023	970,000	593,925	1,563,925
2024	1,000,000	564,825	1,564,825
2025	1,020,000	544,825	1,564,825
2026-2030	5,670,000	2,149,675	7,819,675
2031-2035	5,775,000	988,925	6,763,925
2036-2040	2,150,000	314,125	2,464,125
2041	475,000	16,625	491,625
Total	\$ 18,920,000	\$ 6,444,925	\$ 25,364,925

Note 9 - Leases

The University's operating leases consist of real property and movable equipment that expire in fiscal year 2029. Total expenditures during 2020 and 2019 under operating leases amounted to approximately \$88,000 each year.

Note 10 - Contingencies

The University receives financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the unrestricted or restricted educational and general funds or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a significant adverse effect on the overall financial statements of the University at June 30, 2020.

During the normal course of operations, the University has become a defendant in various legal and administrative actions. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. However, in the opinion of university management, the disposition of all pending litigations would not have a significant adverse effect on the University's financial position.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 11 - State Support

The University is a state-assisted institution of higher education, which receives a student-performance-based subsidy from the State of Ohio. This subsidy is determined annually based upon a formula managed by the Ohio Department of Higher Education, adjusted to state resources available. The University also receives a supplemental appropriation to support the goals of improving course completion, increasing the number of degrees conferred, and furthering the University's mission of service to the Appalachian region.

In addition to the performance-based subsidy and supplement, the State of Ohio provides funding for the construction of major plant facilities on the University's campus. State funding for the construction of university facilities is obtained from the issuance of revenue bonds by the Ohio Public Facilities Commission, which in turn initiates the construction and subsequent lease of the facility by the Ohio Department of Higher Education. Upon completion of a facility, the Ohio Department of Higher Education turns over control to the University. The University capitalizes the costs of these facilities as construction is completed and payment is received from the Ohio Public Facilities Commission.

Neither the obligation for the revenue bonds issued by the Ohio Public Facilities Commission nor the annual debt service charges for principal and interest on the bonds are reflected in the University's financial statements. These are funded through appropriations to the Ohio Department of Higher Education by the Ohio General Assembly.

The University facilities are not pledged as collateral for the revenue bonds. Instead, the bonds are supported by a pledge of monies in the Higher Education Capital Facilities Bond Service Fund, and future payments to be received by such fund, which is established in the custody of the Treasurer of State.

As a result of the above-described financial assistance provided by the State of Ohio to the University, outstanding debt issued by the Ohio Public Facilities Commission is not included on the University's statement of net position. In addition, appropriations by the General Assembly to the Ohio Department of Higher Education for payment of debt service charges are not reflected as appropriation revenue received by the University, and the related debt service payments are not recorded in the University's accounts.

The University also receives direct appropriations from the State to fund capital improvements. These appropriations are reflected as appropriation revenue on the University's financial statements. The costs, both direct and indirect, are subject to examination and advance approval by the State of Ohio.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 12 - Grants and Contracts

Revenue from grants and contracts is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the University must provide local resources to be used for a specified purpose, and expense requirements, in which the resources are provided to the University on a reimbursement basis.

Note 13 - Retirement Plans

Plan Description – The University participates in the State Teachers Retirement System (STRS), the School Employees Retirement System (SERS), and the law enforcement division of the Ohio Public Employees Retirement System (OPERS), statewide, cost-sharing, multiple-employer defined benefit public employee retirement systems governed by the Ohio Revised Code (ORC) that covers substantially all employees of the University. Each system has multiple retirement plan options available to its members, with three options in STRS and OPERS. Each system provides retirement, survivor, and disability benefits to plan members and their beneficiaries. The systems also each provide post-employment health care benefits (including Medicare B premiums) to retirees and beneficiaries who elect to receive those benefits.

Each retirement system issues a publicly available financial report that includes financial statements and required supplementary information for the pension and post-employment health care plans. The reports may be obtained by contacting:

State Teachers Retirement System of Ohio
275 E. Broad Street
Columbus, Ohio 43215
(888) 227-7877
www.strsoh.org

Ohio Public Employees Retirement System
277 E. Town Street
Columbus, Ohio 43215
(800) 222-7377
www.opers.org

Contributions – State retirement law requires contributions by covered employees and their employers, and Chapter 3307 of the Ohio Revised Code (ORC) limits the maximum rate of contributions. The retirement boards of the systems individually set contributions rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. Under these provisions, each University's contribution is expected to finance the costs of benefits earned by

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

employees during the year, with an additional amount to finance a portion of the unfunded accrued liability.

Member contributions are set at the maximums authorized by the ORC. The plans' 2020 employer and member contribution rates on covered payroll to each system are:

	Employer Contribution Rate			Member Contribution
	Postretirement			Total
	Pension	Healthcare	Total	
STRS	14.00%	0.00%	14.00%	14.00%
OPERS - State/Local	14.00%	0.00%	14.00%	10.00%
OPERS - Law Enforcement	18.10%	0.00%	18.10%	13.00%

Member contributions are set at the maximums authorized by the ORC. The plans' 2019 employer and member contribution rates on covered payroll to each system are:

	Employer Contribution Rate			Member Contribution
	Postretirement			Total
	Pension	Healthcare	Total	
STRS	14.00%	0.00%	14.00%	14.00%
OPERS - State/Local	14.00%	0.00%	14.00%	10.00%
OPERS - Law Enforcement	18.10%	0.00%	18.10%	13.00%

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

The University’s required and actual contributions to the plans are:

	For the years ended June 30	
	2020	2019
STRS	\$ 1,561,516	\$ 1,504,712
OPERS	1,364,769	1,479,444
Total	\$ 2,926,285	\$ 2,984,156

Benefits Provided –

STRS – Plan benefits are established under Chapter 3307 of the ORC, as amended by Substitute Senate Bill 342 in 2012, gives the Retirement Board the authority to make future adjustments to the member contribution rate, retirement age and service requirements, and the COLA as the need or opportunity arises, depending on the retirement system’s funding progress.

Any member may retire who has (1) five years of service credit and attained age 60; (2) 25 years of service credit and attained age 55; or (3) 30 years of service credit regardless of age. Beginning August 1, 2015, eligibility requirements for an unreduced benefit changed. The maximum annual retirement allowance, payable for life, considers years of credited service, final average salary (3-5 years) and multiplying by a factor ranging from 2.2 percent to 2.6 percent with 0.1 percent incremental increases for years greater than 30-31, depending on retirement age.

A defined benefit plan or combined plan member with five or more years of credited service who is determined to be disabled (illness or injury preventing individual’s ability to perform regular job duties for at least 12 months) may receive a disability benefit. Additionally, eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least 10 years of qualifying service credit to apply for disability benefits.

A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the plan. Death benefit coverage up to \$2,000 can be purchased by participants in all three of the plans. Various other benefits are available to members’ beneficiaries.

STRS Ohio provides access to healthcare coverage to retirees who participated in the Defined Benefit or Combined Plans, and their dependents. Coverage under the current program includes hospitalization, physicians’ fees, prescription drugs,

Note 13 – Retirement Plans (Continued)

and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the ORC, the State Teachers Retirement Board (the “Board”) has discretionary authority over how much, if any, of the healthcare costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the healthcare cost in the form of a monthly premium.

OPERS – Plan benefits are established under Chapter 145 of the ORC, as amended by Substitute Senate Bill 343 in 2012. The requirements to retire depends on years of service (5 to 30 years) and from attaining the age of 48 to 62, depending on when the employee became a member. Members retiring before age 65 with less than 30 years’ service credit receive a percentage reduction in benefit, except for public safety and law enforcement participants. Member retirement benefits are calculated on a formula that considers years of service (5-30 years), age (48-62 years) and final average salary, using a factor ranging from 1.0 percent to 2.5 percent.

A plan member who becomes disabled before age 60 or at any age, depending on when the member entered the plan, and has completed 60 contributing months is eligible for a disability benefit.

A death benefit of \$500 - \$2,500 is determined by the number of years of service credit of the retiree. Benefits may transfer to a beneficiary upon death with 1.5 years of service credits with the plan obtained within the last 2.5 years, except for law enforcement and public safety personnel who are eligible immediately upon employment.

Benefit terms provide for annual cost-of-living adjustments to each employee’s retirement allowance subsequent to the employee’s retirement date. The annual adjustment, if applicable, is an amount based on the average percentage increase in the Consumer Price Index, capped at 3.0 percent.

Net Pension Liability, Deferrals, and Pension Expense – At June 30, 2020 and 2019, the University reported a liability for its proportionate share of the net pension liability of STRS/OPERS. For June 30, 2020, the net pension liability was measured as of June 30, 2019 for STRS, and December 31, 2019 for the OPERS plan. For June 30, 2019, the net pension liability was measured as of June 30, 2018 for STRS, and December 31, 2018 for the OPERS plan. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates, except STRS’ net pension liability’s actuarial valuation for the June 30, 2018 measurement date was dated July 1, 2018, which was rolled forward to the measurement date. The University’s proportion of the net pension liability was based on a projection of its long-term share of contributions to the

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Notes to Financial Statements June 30, 2020 and 2019

Note 13 – Retirement Plans (Continued)

pension plan relative to the projected contributions of all participating reporting units, actuarially determined.

Plan	Measurement Date	Net Pension Liability		Proportionate Share		Percent Change 2020	Percent Change 2019
		2020	2019	2020	2019		
STRS	July 1	\$ 20,245,020	\$ 21,971,679	0.09155%	0.09993%	-8.39%	-5.46%
OPERS	December 31	12,986,955	18,960,124	0.06603%	0.06938%	-4.83%	-4.80%
Total		\$ 33,231,975	\$ 40,931,803				

For the years ended June 30, 2020 and 2019, the University recognized pension expense of \$214,305 and \$2,017,199, respectively. At June 30, 2020 the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 167,898	\$ 267,292
Changes of assumptions	3,081,792	-
Net difference between projected and actual earnings on pension plan investments	-	3,601,091
Changes in proportion and differences between university contributions and proportionate share of contributions	135,799	3,271,687
University contributions subsequent to the measurement date	2,221,128	-
Total	\$ 5,606,617	\$ 7,140,070

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

At June 30, 2019, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 510,991	\$ 409,138
Changes of assumptions	5,556,886	-
Net difference between projected and actual earnings on pension plan investments	2,587,646	1,332,338
Changes in proportion and differences between university contributions and proportionate share of contributions	255,242	2,895,235
University contributions subsequent to the measurement date	2,106,624	-
	<u>2,106,624</u>	<u>-</u>
 Total	 \$ 11,017,389	 \$ 4,636,709

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2021	\$ (299,663)
2022	(1,655,376)
2023	(567,389)
2024	(1,235,826)
2025	935
Thereafter	2,736
	<u>\$ (3,754,583)</u>

In addition, the contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the next year.


 Certified as True and Correct
 November 18, 2020
 Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

Net OPEB Liability/(Asset), Deferrals, and OPEB Expense – At June 30, 2020 and 2019, the University reported a liability for its proportionate share of the net OPEB liability/(asset) of STRS/OPERS. For June 30, 2020, the net OPEB liability/(asset) was measured as of June 30, 2019 for STRS, and December 31, 2019 for the OPERS plan. For June 30, 2019, the net OPEB liability/(asset) was measured as of June 30, 2018 for STRS, and December 31, 2018 for the OPERS plan. The total OPEB liability used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of those dates, except OPERS which used an actuarial valuation dated December 31, 2018 and 2017, respectively, rolled forward to the measurement date by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year for the defined benefit health care plans.

Typically, the University’s proportion of the net OPEB liability/(asset) would be based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined, except as noted below.

For plan years ending June 30, 2019 and 2018, STRS did not allocate employer contributions to the OPEB plan. Therefore, STRS’ calculation of the employers’ proportionate share is based on total contributions to the plan for both pension and OPEB.

For plan years ending December 31, 2019 and 2018, OPERS did not allocate employer contributions to the OPEB plan. Therefore, OPERS’s calculation of the employers’ proportionate share is based on total contributions to the plan for both pension and OPEB.

Plan	Measurement Date	Net OPEB Liability/(Asset)		Proportionate Share		Percent Change 2020	Percent Change 2019
		2020	2019	2020	2019		
STRS	June 30	\$ (1,516,000)	\$ (1,606,000)	0.09155%	0.09993%	-8.39%	-5.46%
OPERS	December 31	8,745,723	8,716,574	0.06332%	0.06686%	-5.29%	-8.25%
Total		\$ 7,229,723	\$ 7,110,574				

For the years ended June 30, 2020 and 2019, the University recognized OPEB expense of \$180,699 and \$(2,856,669), respectively. At June 30, 2020, the University reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Notes to Financial Statements June 30, 2020 and 2019

Note 13 – Retirement Plans (Continued)

	2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 137,235	\$ 876,837
Changes of assumptions	1,416,355	1,662,000
Net difference between projected and actual earnings on pension plan investments	-	540,330
Changes in proportion and differences between university contributions and proportionate share of contributions	-	620,416
University contributions subsequent to the measurement date	-	-
Total	<u>\$ 1,553,590</u>	<u>\$ 3,699,583</u>

At June 30, 2019, the University reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 190,503	\$ 117,206
Changes of assumptions	281,033	2,188,000
Net difference between projected and actual earnings on pension plan investments	399,603	183,000
Changes in proportion and differences between university contributions and proportionate share of contributions	-	467,376
University contributions subsequent to the measurement date	-	-
Total	<u>\$ 871,139</u>	<u>\$ 2,955,582</u>

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Amount
2021	\$ (469,428)
2022	(414,314)
2023	(367,678)
2024	(544,936)
2025	(346,368)
Thereafter	(3,269)

In addition, the contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the next year.

Actuarial Assumptions – The total pension liability and OPEB liability is based on the results of an actuarial valuation and were determined using the following actuarial assumptions for the University’s current year:

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

	STRS	OPERS
Valuation date - Pension	June 30, 2019	December 31, 2019
Valuation date - OPEB	June 30, 2019	December 31, 2018
Actuarial cost method	Entry age normal	Individual entry age
Cost of living	None	1.40% to 3.0%
Salary increases, including inflation	2.5% - 12.5%	3.25% -10.25%
Inflation	2.50%	3.25%
Investment rate of return - Pension	7.45%, net of investment expense	7.2%, net of investment expense, including inflation
Investment rate of return - OPEB	7.45%, net of investment expense, including inflation	6.0% net of investment expense, including inflation
Health care cost trend rates	4.93% to 9.62% initial, 4% ultimate	10.5% initial, 3.5% ultimate in 2030
Experience study date	Period of 5 years ended June 30, 2016	Period of 5 years ended December 31, 2015
Mortality basis	RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016	RP-2014 Healthy Annuitant Mortality Table

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

The following are actuarial assumptions for the University's prior year:

	STRS	OPERS
Valuation date - Pension	July 1, 2018	December 31, 2018
Valuation date - OPEB	June 30, 2018	December 31, 2017
Actuarial cost method	Entry age normal	Individual entry age
Cost of living	None	2.15% - 3.0%
Salary increases, including inflation	2.5% - 12.5%	3.25% -10.75%
Inflation	2.50%	2.50%
Investment rate of return - Pension	7.45%, net of investment expense	7.2%, net of investment expense, including inflation
Investment rate of return - OPEB	7.45%, net of investment expense, including inflation	6.0%, net of investment expense, including inflation
Health care cost trend rates	-5.23% to 9.62% initial, 4% ultimate	10.0% initial, 3.25% ultimate in 2029
Experience study date	Period of 5 years ended June 30, 2016	Period of 5 years ended December 31, 2015
Mortality basis	RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016	RP-2014 Healthy Annuitant Mortality Table

Pension Discount Rate The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates for all plans. Based on those assumptions, each pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current active and inactive employees. 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. The discount rates used to measure the total pension liabilities for STRS were 7.45 percent for the plan years ended June 30, 2019 and 2018. The discount rates

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

used to measure the total pension liability for OPERS were 7.20 percent for the plan years ended December 31, 2019 and 2018.

OPEB Discount Rate –The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates for all plans. Plans that project fiduciary net position to be insufficient to make all projected future benefit payments for current active and inactive employees used a blended discount rate between the long-term expected rate of return on plan investments and a 20-year municipal bond rate applied to all periods of projected benefit payments to determine the total OPEB liability/(asset).

STRS – OPEB Discount Rate: The discount rate used to measure the total OPEB liabilities were 7.45 percent for the plan years ended June 30, 2019 and 2018. At June 30, 2019 and 2018, the plan's fiduciary net position was projected to be available to make all projected future benefit payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

OPERS – OPEB Discount Rate: The discount rate used to measure the total OPEB liabilities were 3.16 percent and 3.96 percent for the plan years ended December 31, 2019 and 2018, respectively. At December 31, 2019 and 2018, the plan's fiduciary net position was projected to become insufficient to make all projected future benefit payments for current active and inactive employees. Therefore, a blended rate was used, which consisted of the long-term expected rate of return on OPEB plan investments for the funded benefit payments of 6.0 percent and the Fidelity 20-year Municipal General Obligation AA Index rate of 2.75 percent and 3.71 percent at December 31, 2019 and December 31, 2018, respectively. At December 31, 2019, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date. At December 31, 2018, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

The long-term expected rate of return on pension plan and OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) 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 and by adding expected inflation. OPERS has two different portfolios of investment, a defined benefit portfolio for pension and health care portfolio for OPEB. As a result, there are different target allocations and long-term expected real rates of return disclosed for each portfolio. The target allocation and best estimates of arithmetic (geometric for STRS) real rates of return for each major asset class are summarized in the following table as of the dates listed below:

STRS - as of 7/1/19			OPERS - as of 12/31/19				
Investment Category	Target Allocation	Long-term Expected Real Rate of Return	Pension Portfolio		Health Care Portfolio		
			Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return	
Domestic equity	28.00%	7.35%	Fixed income	25.00%	1.83%	36.00%	1.53%
International equity	23.00%	7.55%	Domestic equities	19.00%	5.75%	21.00%	5.75%
Alternatives	17.00%	7.09%	Real estate	10.00%	5.20%	0.00%	0.00%
Fixed income	21.00%	3.00%	Private equity	12.00%	10.70%	0.00%	0.00%
Real estate	10.00%	6.00%	International equity	21.00%	7.66%	23.00%	7.66%
Liquidity reserves	1.00%	2.25%	REITs	0.00%	0.00%	6.00%	5.69%
			Other Investments	13.00%	4.98%	14.00%	4.90%
Total	100.00%		Total	100.00%		100.00%	

STRS - as of 7/1/18			OPERS - as of 12/31/18				
Investment Category	Target Allocation	Long-term Expected Real Rate of Return	Pension Portfolio		Health Care Portfolio		
			Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return	
Domestic equity	28.00%	5.10%	Fixed income	23.00%	2.79%	34.00%	2.42%
International equity	23.00%	5.30%	Domestic equities	19.00%	6.21%	21.00%	6.21%
Alternatives	17.00%	4.84%	Real estate	10.00%	4.90%	0.00%	0.00%
Fixed income	21.00%	0.75%	Private equity	10.00%	10.81%	0.00%	0.00%
Real estate	10.00%	3.75%	International equity	20.00%	7.83%	22.00%	7.83%
Liquidity reserves	1.00%	0.00%	REITs	0.00%	0.00%	6.00%	5.98%
			Other Investments	18.00%	5.50%	17.00%	5.57%
Total	100.00%		Total	100.00%		100.00%	

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the University, calculated using the discount rate listed below, as well as what the University’s net pension liability would be if it were calculated using a discount rate that is 1.0 percentage point lower or 1.0 percentage point higher than the current rate:

Plan	1.00 Percent Decrease		2020 Current Discount Rate		1.00 Percent Increase	
	STRS	6.45%	\$ 29,585,842	7.45%	\$ 20,245,020	8.45%
OPERS	6.20%	21,485,950	7.20%	12,986,955	8.20%	5,351,104
		<u>\$ 51,071,792</u>		<u>\$ 33,231,975</u>		<u>\$ 17,688,640</u>

Plan	1.00 Percent Decrease		2019 Current Discount Rate		1.00 Percent Increase	
	STRS	6.45%	\$ 32,086,745	7.45%	\$ 21,971,679	8.45%
OPERS	6.20%	28,055,720	7.20%	18,960,124	8.20%	11,404,228
		<u>\$ 60,142,465</u>		<u>\$ 40,931,803</u>		<u>\$ 24,814,876</u>

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the University, calculated using the discount rate listed below, as well as what the University’s net OPEB liability would be if it were calculated using a discount rate that is 1.0 percentage point lower or 1.0 percentage point higher than the current rate:

Changes in the Discount Rate

Plan	1.00 Percent Decrease		2020 Current Discount Rate		1.00 Percent Increase	
	STRS	6.45%	\$ (1,293,804)	7.45%	\$ (1,516,000)	8.45%
OPERS	2.16%	11,445,181	3.16%	8,745,723	4.16%	6,584,335
		<u>\$ 10,151,377</u>		<u>\$ 7,229,723</u>		<u>\$ 4,881,089</u>

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

2019									
Plan	1.00 Percent Decrease		Current Discount Rate		1.00 Percent Increase				
STRS	6.45%	\$ (1,376,255)	7.45%	\$ (1,606,000)	8.45%	\$ (1,798,580)			
OPERS	2.96%	<u>11,151,748</u>	3.96%	<u>8,716,574</u>	4.96%	<u>6,779,968</u>			
		<u>\$ 9,775,493</u>		<u>\$ 7,110,574</u>		<u>\$ 4,981,388</u>			

Sensitivity of the net OPEB liability to changes in the health care cost trend rate – The following presents the net OPEB liability of the University, calculated using the healthcare cost trend rate listed below, as well as what the University’s net OPEB liability would be if it were calculated using a health care cost trend rate that is 1.0 percentage point lower or 1.0 percentage point higher than the current rate:

Changes in Health Care Cost Trend Rate

2020									
Plan	1.00 Percent Decrease		Current Trend Rate		1.00 Percent Increase				
STRS		\$ (1,719,340)		\$ (1,516,000)		\$ (1,267,479)			
OPERS		<u>8,487,644</u>		<u>8,745,723</u>		<u>9,000,512</u>			
		<u>\$ 6,768,304</u>		<u>\$ 7,229,723</u>		<u>\$ 7,733,033</u>			

2019									
Plan	1.00 Percent Decrease		Current Trend Rate		1.00 Percent Increase				
STRS		\$ (1,787,693)		\$ (1,606,000)		\$ (1,420,918)			
OPERS		<u>8,378,519</u>		<u>8,716,574</u>		<u>9,105,923</u>			
		<u>\$ 6,590,826</u>		<u>\$ 7,110,574</u>		<u>\$ 7,685,005</u>			

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

Pension plan and OPEB plan fiduciary net position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued STRS/OPERS financial report.

Assumption changes – During the measurement periods ended June 30, 2019 and December 31, 2019, respectively, certain assumption changes were made by the plans. The SERS OPEB discount rates was reduced from 3.70 percent to 3.22 percent, which impacted the annual actuarial valuation for OPEB prepared as of June 30, 2019. The OPERS OPEB discount rate was reduced from 3.96 percent to 3.16 percent, which impacted the annual actuarial valuation for OPEB prepared as of December 31, 2019.

Benefit changes – There were no significant benefit terms changes for the pension or OPEB plan(s) since the prior two measurement dates for STRS. Effective in 2022, OPERS will replace the current self-insured group plan with a marketplace concept for pre-Medicare retirees.

Defined Contribution Pension Plan - The 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 education. The University’s Board of Trustees adopted the University’s plan on April 18, 1998. Full-time employees are eligible to choose a provider, in lieu of STRS or OPERS, from the list of three providers currently approved by the Ohio Department of Insurance and who hold agreements with the University. Employee and employer contributions equal to those required by STRS and OPERS 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. Eligible employees have 120 days from their date of hire to make an irrevocable election to participate in the ARP. Under this plan, employees who would have otherwise been required to be in STRS or OPERS, and who elect to participate in the ARP, must contribute the employee’s share of retirement contributions to one of three 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 Board of Regents. That amount is 9.53 and 9.53 percent for STRS and 11.56 and 11.56 percent for OPERS for the years ended June 30, 2020 and 2019. If the employee was hired

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 13 – Retirement Plans (Continued)

on or after August 2005, the employer contributes 6.0 percent. 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 University plan provides these employees with immediate plan vesting. The ARP does not provide disability benefits, survivor benefits, or postretirement health care. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options. STRS and OPERS also offer a defined contribution plan and a combined plan with features of both a defined contribution plan and a defined benefit plan. For the year ended June 30, 2020 and 2019, employee contributions totaled \$571,528 and \$638,892, and the University recognized pension expense of \$636,650 and \$708,292, respectively.

Note 14 - Risk Management

The University is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To address these exposures and reduce premiums, the University is a member of the Inter-University Council of Ohio Insurance Consortium (IUC-IC), a purchasing partnership with 12 other Ohio four-year public universities.

During fiscal year 2020, the University maintained the lines of coverage below. All limits are dedicated to the University, unless explicitly noted as shared with other IUC-IC members. Real property and contents are 100 percent insured.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 14 - Risk Management (Continued)

Lines of Coverage	Limit of Liability	Deductible
"All Risk" Property Coverage Including Boiler & Machinery	\$250,000 (Pool)	\$100,000
	\$100,000,000	\$350,000 (Pool)
	\$1,650,000,000 excess \$100,000,000 ⁽¹⁾	N/A
Automobile Physical Damage	Actual Cash Value	\$1,000
IUC-IC Casualty Pool	\$900,000	\$100,000
General Liability	\$10,000,000 ⁽²⁾	N/A
Automobile Liability	\$10,000,000 ⁽²⁾	N/A
Educators Legal Liability	\$10,000,000 ⁽²⁾	N/A
1st Excess Liability	\$15,000,000 excess	N/A
	\$10,000,000 ⁽¹⁾	
1st Excess Educators Legal Liability	\$15,000,000 excess	N/A
	\$10,000,000 ⁽¹⁾	
2nd Excess Liability	\$25,000,000 excess	N/A
	\$25,000,000 ⁽¹⁾	
Crime	\$5,000,000	\$100,000
Medical Malpractice	\$1,000,000 occ./ \$3,000,000 agg.	\$25,000
Foreign	\$1,000,000	-
Special Accident	\$20,000,000	-
Pollution	\$5,000,000 ⁽¹⁾	\$25,000
Cyber Risk/Breach Response	\$1,000,000	\$25,000

Notes:

(1) Shared limits with other IUC-IC members

(2) Reinsurance provided by private carrier for \$9,000,000 excess of \$1,000,000

The University has an international travel comprehensive services assistance plan. The plan covers medical, security, and traveler assistance.

The University has a self-insured healthcare plan.

Changes in the self-insurance claims liability for the years ended June 30, 2020, 2019, and 2018 are summarized as follows:

	2020	2019	2018
Accrued claims liability - Beginning of year	\$ 284,468	\$ 356,740	\$ 412,909
Current year claims	3,482,867	3,480,085	4,204,941
Claims payments	(3,534,148)	(3,552,357)	(4,261,110)
Accrued claims liability - End of year	\$ 233,187	\$ 284,468	\$ 356,740

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 14 – Risk Management (Continued)

The liability amounts above are recorded in accrued wages and benefits on the statement of net position.

Workers' compensation benefits are provided through the Ohio Bureau of Workers' Compensation. Under Ohio's laws, there are no policy limits or cap on these benefits so long as treatment and compensation arise from the allowed conditions in a claim. There has been no significant change in coverage from last year.

Note 15 - Component Unit Disclosure

Basis of Presentation

The accompanying financial statements of the Foundation have been prepared in accordance with accounting principles generally accepted in the United States of America. 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 University's financial reporting entity for these differences.

Net Assets

Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Net assets without donor restrictions are resources available to support operations. Net assets with donor restrictions at June 30, 2020 and 2019 are restricted primarily for scholarships, university programs, and capital improvements.

Contribution Revenue

Contributions, including unconditional promises to give, are recognized as revenue in the period the related commitments are received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received beyond the fiscal year are discounted at an appropriate discount rate.

Investments

Foundation investments are stated at fair value, with changes in fair value being recognized as gains and losses during the period in which they occur.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Notes to Financial Statements June 30, 2020 and 2019

Note 15 - Component Unit Disclosure (Continued)

The fair value of investments at June 30, 2020 and 2019, by classification, is as follows:

	2020	2019
U.S. government securities	\$ 2,004,868	\$ 1,418,127
Foreign bond issues	184,708	319,341
Mutual funds:		
Equity	10,567,607	12,683,140
Fixed income	3,249,639	3,111,036
Corporate bond issues	1,516,612	1,163,767
Limited Partnership	48,577	48,564
Total	\$ 17,572,011	\$ 18,743,975

Assets Measured at Fair Value on a Recurring Basis at June 30, 2020

Assets	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at June 30, 2020
U.S. government securities	\$ 2,004,868	\$-	\$-	\$ 2,004,868
Mutual funds:				
Equity	10,567,607	-	-	10,567,607
Fixed income	3,249,639	-	-	3,249,639
Foreign bond issues	-	184,708	-	184,708
Corporate bond issues	-	1,516,612	-	1,516,612
Beneficial interest in trusts	-	-	773,006	773,006
Measured using NAV as a practical expedient:				
Limited partnership	-	-	-	48,577
Total assets	\$ 15,822,114	\$ 1,701,320	\$ 773,006	\$ 18,345,017

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Note 15 - Component Unit Disclosure (Continued)

Assets Measured at Fair Value on a Recurring Basis at June 30, 2019

Assets	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at June 30, 2019
U.S. government securities	\$ 1,418,127	\$-	\$-	\$ 1,418,127
Mutual funds:				
Equity	12,683,140	-	-	12,683,140
Fixed income	3,111,036	-	-	3,111,036
Foreign bond issues	-	319,341	-	319,341
Corporate bond issues	-	1,163,767	-	1,163,767
Beneficial interest in trusts	-	-	796,980	796,980
Measured using NAV as a practical expedient:				
Limited partnership	-	-	-	48,564
Total assets	<u>\$ 17,212,303</u>	<u>\$ 1,483,108</u>	<u>\$ 796,980</u>	<u>\$ 19,540,955</u>

Fixed Assets

Property and equipment consist of the following:

	2020	2019
Land	\$ 2,011,200	\$ 2,011,200
Equipment and furniture	81,202	81,202
Buildings	8,942,735	8,942,735
Construction in progress	33,800	33,800
Total property and equipment	<u>11,068,937</u>	<u>11,068,937</u>
Accumulated depreciation	<u>1,340,809</u>	<u>1,106,571</u>
Net property and equipment	<u>\$ 9,728,128</u>	<u>\$ 9,962,366</u>

Debt

The Foundation entered into a \$4,500,000 note with an interest rate of 5.0 percent payable to Hatcher Real Estate, LLC for the purchase of the Fourth Street

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 15 - Component Unit Disclosure (Continued)

Properties. The note is secured by the land and buildings. This note is payable in monthly installments of \$29,698. The payments are based on a 20-year amortization schedule and include a balloon payment due at maturity on February 25, 2019 for the remaining balance. The Foundation exercised an option to extend the maturity date for a two-year period to February 25, 2021; however, payments will continue during that time. At June 30, 2020 and 2019, the outstanding principal balance of the note was \$3,523,501 and \$3,698,916, respectively. The Foundation and Hatcher Real Estate, LLC are in the process of renegotiating the terms of the repayment to include an extension of the due date of the balloon payment.

On August 17, 2017, the Foundation entered into a \$400,000 note with an interest rate of 5.0 percent payable to Burg DMI, LLC to purchase property at 221 Chillicothe Street. The note is secured by the land and building. This note requires monthly interest only payments for forty-eight months with the total principal due no later than August 17, 2020. At both June 30, 2020 and 2019 the outstanding principal balance on the note was \$250,000. The balance of this note was paid in full on September 2, 2020.

Related Party Transactions

The Foundation made distributions to, or on behalf of, the University of \$1,774,446 during the year ended June 30, 2020 and \$1,642,865 during the year ended June 30, 2019. Administrative expenses of \$417,116 in fiscal year 2020 and \$390,000 in fiscal year 2019 were reimbursed to Shawnee State University for direct costs, including an allocation of salary and benefits, incurred in the management of the Foundation's and University's endowment funds. The Foundation has recorded a related payable for distribution to the University of \$350,899 as of June 30, 2020.

The Foundation leases building space to Shawnee State University for the use of educational facilities. The outstanding lease due under this arrangement was \$19,837 and \$22,006 as of June 30, 2020 and 2019, respectively, and is reflected as a lease receivable in the Foundation's statements of net assets.

The Foundation passed through federal grants to the University, the administrative agent for the grants, in the amount of \$358,719 and \$396,733 during the years ended June 30, 2020 and 2019, respectively. The Foundation has recorded a grant payable to the University at June 30, 2020 and 2019 in the amount of \$162,340 and \$196,914. The University has receivables from the Foundation for the same amounts.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Note 15 - Component Unit Disclosure (Continued)

Complete financial statements for the Foundation can be obtained from the Shawnee State University Development Foundation, Inc. at 940 Second Street, Portsmouth, Ohio 45662.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Required Supplementary Information

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Schedule of University's Proportionate Share of the Net Pension Liability and Schedule of University Pension Contributions

STRS Schedule of the University's Proportionate Share of the Net Pension Liability

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
University's proportion of the collective net pension liability:						
As a percentage	0.0916%	0.0999%	0.1057%	0.11182%	0.10962%	0.11347%
Amount	\$20,245,020	\$21,971,679	\$25,109,186	\$ 37,430,954	\$ 30,295,455	\$ 27,600,967
University's covered employee payroll	\$11,153,686	\$10,747,943	\$11,360,000	\$ 13,596,142	\$ 11,436,893	\$ 10,440,100
University's proportionate share of the collective pension liability, as a percentage of the University's covered employee payroll	181.51%	204.43%	221.03%	275.31%	264.89%	264.37%
Plan fiduciary net position as a percentage of the total pension liability	77.40%	77.30%	77.30%	66.78%	72.10%	74.71%

OPERS Schedule of the University's Proportionate Share of the Net Pension Liability

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
University's proportion of the collective net pension liability:						
As a percentage	0.0660%	0.0694%	0.07287%	0.07976%	0.08469%	0.08633%
Amount	\$12,986,955	\$18,960,124	\$ 11,380,348	\$ 18,089,973	\$ 14,649,733	\$ 10,394,787
University's covered employee payroll	\$9,748,350	\$10,567,457	\$ 10,333,800	\$ 9,138,607	\$ 10,894,207	\$ 10,899,653
University's proportionate share of the collective pension liability, as a percentage of the University's covered employee payroll	133.22%	179.42%	110.13%	197.95%	134.47%	95.37%
Plan fiduciary net position as a percentage of the total pension liability	82.44%	74.91%	84.85%	77.39%	81.19%	86.53%

STRS Schedule of University Pension Contributions

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$1,561,516	\$1,504,712	\$ 1,590,400	\$ 1,574,598	\$ 1,655,224	\$ 1,623,157
Contributions in relation to the actuarially determined contractually required contribution	\$1,561,516	\$1,504,712	\$ 1,590,400	\$ 1,574,598	\$ 1,655,224	\$ 1,623,157
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$11,153,686	\$10,747,943	\$ 11,360,000	\$ 11,247,129	\$ 11,823,029	\$ 11,593,979
Contributions as a percentage of covered employee payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

OPERS Schedule of University Pension Contributions

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$1,364,769	\$1,479,444	\$ 1,446,721	\$ 1,279,405	\$ 1,495,704	\$ 1,534,786
Contributions in relation to the actuarially determined contractually required contribution	\$1,364,769	\$1,479,444	\$ 1,446,721	\$ 1,279,405	\$ 1,495,704	\$ 1,534,786
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$9,748,350	\$10,567,457	\$ 10,333,800	\$ 9,138,607	\$ 10,683,600	\$ 10,962,757
Contributions as a percentage of covered employee payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Changes of benefit terms.

STRS: There were no changes in benefit terms since the prior measurement date of June 30, 2018.

OPERS: There were no changes in benefit terms affecting the OPERS plans.

Changes of assumptions.

STRS: There were no changes in assumptions since the prior measurement date of June 30, 2019. During the plan year ended June 30, 2018, there were changes to several assumptions for STRS. The cost-of-living adjustment dropped from 2.00 percent to 0.00 percent. The wage inflation dropped from 2.75 percent to 2.50 percent. The investment rate of return decreased from 7.75 percent to 7.45 percent. The mortality tables used changed from RP-2000 to RP-2014.

OPERS: During the plan year ended December 31, 2019 OPERS made assumption changes to the cost-of-living adjustment. The cost-of-living adjustment states pre-1/7/2013 retirees receive 3% simple; post-1/7/2013 retirees 1.40% simple through 2020, then 2.15% simple. During the plan year ended December 31, 2016, there were changes to several assumptions for OPERS. The wage inflation dropped from 3.75 percent to 3.25 percent. The projected salary increase range changed from 4.25-10.05 percent to 3.25-10.75 percent. The mortality tables used changed from RP-2000 to RP-2014.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University

Schedule of University's Proportionate Share of the Other Post-Employment Benefits (OPEB) Liability and Schedule of University OPEB Contributions

STRS Schedule of the University's Proportionate Share of the Net OPEB Liability

	<u>2020</u>	<u>2019</u>	<u>2018</u>
University's proportion of the collective net OPEB liability:			
As a percentage	0.0916%	0.0999%	0.10570%
Amount	-\$1,516,000	-\$1,606,000	\$ 4,124,011
University's covered payroll	\$11,153,686	\$10,747,943	\$ 11,360,000
University's proportionate share of the collective OPEB liability, as a percentage of the University's covered payroll	(13.59%)	(14.94%)	36.30%
Plan fiduciary net position as a percentage of the total OPEB liability	174.70%	176.00%	47.11%

OPERS Schedule of the University's Proportionate Share of the Net OPEB Liability

	<u>2020</u>	<u>2019</u>	<u>2018</u>
University's proportion of the collective net OPEB liability:			
As a percentage	0.0633%	0.0669%	0.07287%
Amount	\$8,745,723	\$8,716,574	\$ 7,650,350
University's covered payroll	\$9,748,350	\$10,567,457	\$ 10,333,800
University's proportionate share of the collective OPEB liability, as a percentage of the University's covered payroll	89.71%	82.49%	74.03%
Plan fiduciary net position as a percentage of the total OPEB liability	47.80%	46.33%	54.14%

STRS Schedule of University Contributions

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contractually required contribution	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll	\$11,153,686	\$10,747,943	\$ 11,360,000
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

OPERS Schedule of University Contributions

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution	\$ -	\$ -	\$ 64,689
Contributions in relation to the actuarially determined contractually required contribution	\$ -	\$ -	\$ 64,689
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll	\$9,748,350	\$10,567,457	\$ 10,333,800
Contributions as a percentage of covered payroll	0.00%	0.00%	0.63%

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Changes of benefit terms.

STRS: There were no significant changes in benefit terms affecting the STRS for the plan years ended June 30, 2019.

OPERS: There were no significant changes in benefit terms affecting the OPERS plans for the plan year ended December 31, 2019.

Changes of assumptions.

STRS: There were no significant changes in assumptions during the plan year ended June 30, 2019. During the plan year ended June 30, 2018, there were changes to several assumptions for STRS. The cost-of-living adjustment dropped from 2.00 percent to 0.00 percent. The wage inflation dropped from 2.75 percent to 2.50 percent. The investment rate of return decreased from 7.75 percent to 7.45 percent. The mortality tables used changed from RP-2000 to RP-2014.

OPERS: There were some changes in assumptions affecting the OPERS plans for the plan years ended December 31, 2019. The health care cost trend rates decreased from 10.0 percent initial and 3.25 percent ultimate to 10.5 percent initial and 3.5 percent ultimate. The discount rate was reduced from 3.96 percent to 3.16 percent.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

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*

Independent Auditor's Report

To Management and the Board of Trustees
Shawnee State University

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 Shawnee State University (the "University"), a component unit of the State of Ohio, and its discretely presented component unit as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 13, 2020.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University'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*.

Certified as True and Correct
November 18, 2020

A blue ink signature of the Secretary of the SSU Board of Trustees.

Secretary, SSU Board of Trustees

To Management and the Board of Trustees
Shawnee State University

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 University'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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 13, 2020

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

**Sunshine Law Star Rating System (StaRS)
(IPA Audit/AUP Engagements)**

Entity Name: _____

Project Number: _____

In order to determine each applicable entity's StaRS level per Section 2-23 of the current *Ohio Compliance Supplement*, the following form **MUST** be completed prior to submission of the audit report for release.

Instructions:

1. If a written citation (GAGAS level or management letter) regarding any of the 13 mandatory testing requirements has been approved by legal counsel, and was included in the audit report or management letter, click the "Noncompliance Reported" button in the StaRS Results section below and skip to step 4.

2. If noncompliance was **NOT** reported and **NO** best practices were implemented, click the "NO Noncompliance Reported and NO Best Practices Implemented" button in the StaRS Results section below and skip to step 4.

3. If noncompliance was **NOT** reported and best practices **WERE** implemented, click the checkbox next to each best practice that has been implemented by the entity at the time of audit, based on the testing performed and documentation maintained in the audit work papers. (Although compliance with the ORC statutes should be only tested for the audit period, the entity should be provided "credit" for implementation of any best practice that is in place at the time of audit, regardless of whether it was in place during the audit period.)

NOTE: If an entity, such as a county, has multiple public records processes, at least one process must have implemented the best practice to get "credit." (i. e. every process tested does **not** need to demonstrate implementation of the best practice in order for the entity to receive "credit" for implementation.)

4. Submit the completed form (with the entity name and project number listed) to the Center for Audit Excellence with the final audit/AUP report.

StaRS Results:

- Noncompliance Reported
- NO** Noncompliance Reported and **NO** Best Practices Implemented
- NO** Noncompliance Reported and the following Best Practices Implemented

(please click the box next to the description for each best practice implemented)

- 1. **Method to Track Public Records Requests**
- 2. **Standard Request Forms**
- 3. **Public Records Request Acknowledgement**
- 4. **Public Records Custodian Identified and Trained**
- 5. **Prompt Certified Public Records Training**
- 6. **Online Presence – Upcoming Events and Office Operations**
- 7. **Online Presence – Official Documents**

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University**Finance and Administration Committee of the Board of Trustees**

Report Related to Informational Item 3.2: Fiscal 2021 Operating Budget Update

November 13, 2020

Executive Summary

Following is an update of key variables affecting the general and auxiliary operating budgets for the university for fiscal 2021, primarily utilizing data available as of end of the first quarter (September 30). Where appropriate, the full year forecast has also been constructed using more recent information.

Enrollment

As mentioned in the September update, overall enrollment for degree-seeking students for the fall semester is slightly worse than initially budgeted, with the first-time freshmen and transfer student populations realizing the most significant unfavorable results as measured by all key metrics: headcount, registered hours and billable hours. It remains difficult to accurately project how Fall's result will translate into the full year projection given the possibility that some students could simply be deferring the start of their studies until the spring.

Further details on trends in the area will be provided by Enrollment Management in a separate report.

Revenues

As noted in the September report, all major categories of revenue remain under stress due to the ongoing pandemic and its direct and indirect impact on enrollments (and therefore tuition and fees) and the state's economic health (and its ability to fund services).

State funding is trending better than initially budgeted for 2021 as evidenced by the mid-October release of a revised subsidy distribution schedule by the Ohio Department of Higher Education (ODHE) in that depicts annual subsidy allocations to institutions as opposed to the initial version that showed only one quarter's worth of subsidy. This development and the generally positive report from the Office of Budget and Management (OBM) for the State of Ohio's financial performance for the month of September suggest that a slightly higher level of confidence may be warranted in projecting full year results in this area.

Assuming the mid-October allocations are realized, combined state subsidy from State Share of Instruction (SSI) and the supplement will be 7.8% higher (\$1.2 million) than the 2021 budget, although they will nonetheless fall 2.9% (\$0.5 million) short of 2020's actual. Still to be determined is the impact of Shawnee's outcomes in the performance-based funding (PBF) model for fiscal 2021. This effect will be driven by the university's *relative* performance in the model vis-à-vis the other schools in the system and should be known in late November or early December.

Student fees net of scholarships are projected to fall short of budget by 2.5% (0.8 million) due primarily to lower than expected consumption of student housing and meal plans. At this juncture it appears that the conservatism embedded in the 2021 original budget for instructional fees, reflected in a decline of

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Shawnee State University**Finance and Administration Committee of the Board of Trustees**

Report Related to Informational Item 3.2: Fiscal 2021 Operating Budget Update

November 13, 2020

3.4% or nearly \$1.0 million from 2020's actual, is both warranted and likely sufficient to capture the projected result for the full year. All categories of student fees will be carefully monitored for what is likely to be an unusual year for the relationship between fall and spring enrollment levels due to the pandemic.

Other revenues are expected to come in flat relative to budget with favorable variances in investment income offsetting shortfalls in sales and services such as those for performances at the Vern Riffe Center for the Arts.

Overall, revenues are projected at 1.1% (\$0.4 million) higher than budget for 2021, but are forecast to decline 7.0% (\$3.2 million) relative to 2020 actual.

It is important to recognize that the funding the university has received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act does not, with rare exception, operate as a general fund revenue replacement stream.

Expenses

As mentioned in the September update, expenses are being closely managed by way of heightened monitoring and oversight, with specific emphasis on position control (hiring freeze), renegotiation of existing contracts wherever possible and close scrutiny of all purchases. Following are some of the key drivers behind the full year forecast:

Personnel expenses are expected to exceed budget by 3.0% (\$0.9 million) due to the factors enumerated below. Notwithstanding this unfavorable variance, it is important to note that this category of expense is expected to decline 2.4% or \$0.8 million from 2020 actual levels.

1. Only approximately \$0.1 million of the \$1.2 million "task" assumed in the original budget has been realized, resulting in an additional \$1.1 million in expected spending for the full year.
2. Projected savings for faculty overload pay do not appear likely to be realized (\$0.3 million)
3. The foregoing unfavorable variances are expected to be offset by way of cost avoidance related to CARES Act funding of approximately \$0.5 million.

Note: The 2021 projection for personnel expenses assumes that the savings associated with a furlough in the spring of 2021 (similar to that of spring 2020) will be realized as budgeted.

Non-personnel expenses are forecast to fall short of budget by 4.7% (\$0.6 million) as the result of:

1. The elimination of the college-wide contingency (\$0.4 million)
2. A reduction in meal plan expenses commensurate with the revenue decline (\$0.2 million)

Shawnee State University**Finance and Administration Committee of the Board of Trustees**

Report Related to Informational Item 3.2: Fiscal 2021 Operating Budget Update

November 13, 2020

Total expenses for the general and auxiliary funds look to land slightly lower than budget (0.8% or \$0.4 million). It continues to appear that all extraordinary expenses associated with mitigating the effects of the pandemic (e.g., the purchase of personal protective equipment (PPE)) will be able to be met with funding from the CARES Act through the end of 2021.

Transfers

Total net transfers out of the general and auxiliary funds will likely be \$1.1 lower than budgeted due to the effects of CARES Act funding, and more precisely the unique accounting treatment required. Typically grants involve the direct charging of expenses to those grant allocations, but due to the timing differences in the award of certain CARES Act monies and their eligibility period, the benefit to the university manifests as a transfer “in”. For example, in July of 2020, Shawnee State received a \$1.8 million allocation through the State of Ohio from the Coronavirus Relief Fund (CRF), but the award eligibility period extended back to March 1, 2020. The \$1.1 million in “Other” transfers includes the impact of \$0.9 million in eligible CRF expenses that occurred prior to the award date; the residual \$0.2 million is the expected impact from a separate CARES Act pool of funds, the Strengthening Institution’s Program (SIP) grant.

Overall Result

The net of effect the foregoing is a reserve draw in the amount of \$0.5 million which is roughly equal to the decline in state subsidy expected to be realized from 2020 to 2021 based on the latest available information. This represents an improvement of \$1.2 million over the original budget.

Although having a complete quarter of activity from which to extrapolate full year results provides a slightly higher degree of confidence than was available for the September update, considerable uncertainty about the pandemic and its impact on Shawnee’s financial picture persists. Although external funding sources, primarily CARES Act funds, have helped to soften the blow for fiscal 2020 and fiscal 2021, the longer term impact on enrollment in particular is not clear. Prudence suggests that a continued focus on near-term and structural cost containment are still warranted.

Appendix A provides a history of recent results as well as a pro forma for 2021.

Shawnee State University
Finance and Administration Committee of the Board of Trustees
 Report Related to Informational Item 3.2: Fiscal 2021 Operating Budget Update
 November 13, 2020

Appendix A: Fiscal 2021 Projected Results for General and Auxiliary Funds Based on Q1 Data

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2021 Proj. vs. 2021 Budget Fav. / (Unfav.)	
						\$	%
Revenues							
SSI							
State Share of Instruction	\$ 13,244,283	\$ 13,172,530	\$ 13,156,077	\$ 11,840,469	\$ 12,823,162	\$ 982,693	8.3%
Supplement	2,547,069	2,537,456	3,884,033	3,495,630	3,716,882	221,252	6.3%
Other (Capital Component, Student Support Services)	20,445	3,924	-	2,700	-	(2,700)	-100.0%
Subtotal	15,811,797	15,713,910	17,040,110	15,338,799	16,540,044	1,201,245	7.8%
Tuition, Fees, & Other Student Charges							
Instructional	27,948,063	26,259,161	27,939,596	26,987,239	26,987,239	-	0.0%
Housing & Meals	3,902,025	3,586,503	3,424,953	3,640,297	2,873,241	(767,056)	-21.1%
Subtotal	31,850,088	29,845,664	31,364,549	30,627,536	29,860,480	(767,056)	-2.5%
Less: Institutional Scholarships	(4,095,223)	(4,309,227)	(5,117,528)	(5,380,353)	(5,380,353)	-	0.0%
Net Tuition and Fees	27,754,865	25,536,437	26,247,021	25,247,183	24,480,127	(767,056)	-3.0%
Other	2,975,399	2,686,577	2,066,871	1,156,430	1,165,078	8,648	0.7%
Total Revenue	46,542,061	43,936,924	45,354,002	41,742,412	42,185,249	442,837	1.1%
Expenses							
Personnel (Salaries, Wages & Benefits)	35,894,402	33,735,547	31,818,786	30,143,588	31,048,588	(905,000)	-3.0%
Non-personnel	13,404,045	12,163,520	13,007,249	11,738,409	11,183,429	554,980	4.7%
Total Operating Expenses	49,298,447	45,899,067	44,826,035	41,881,997	42,232,017	(350,020)	-0.8%
Gross Margin	\$ (2,756,386)	\$ (1,962,143)	\$ 527,967	\$ (139,585)	\$ (46,768)	92,817	
<i>as % of Revenues</i>	<i>-5.9%</i>	<i>-4.5%</i>	<i>1.2%</i>	<i>-0.3%</i>	<i>-0.1%</i>		
Transfers In / (Out)							
Capital Fund	(1,382,247)	(1,562,908)	(1,327,275)	(1,564,725)	(1,564,725)		
Other	-	-	393,190	-	1,111,484		
Net	(1,382,247)	(1,562,908)	(934,085)	(1,564,725)	(453,241)		
Net	\$ (4,138,633)	\$ (3,525,051)	\$ (406,118)	\$ (1,704,310)	\$ (500,009)	\$ 1,204,301	

Certified as True and Correct
 November 18, 2020



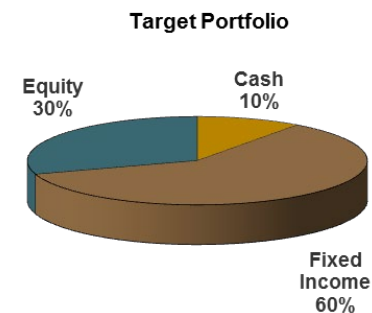
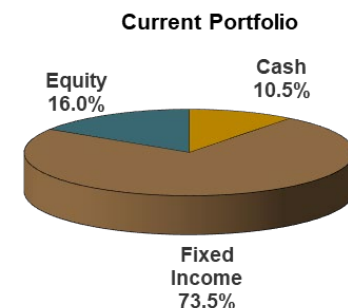
Secretary, SSU Board of Trustees

Shawnee State University

Asset Allocation – As of September 30, 2020



Asset Class	Market Value	% of Assets	Target %
Cash Equivalents			
TIAA Cash Deposit Account	\$732,850	10.5%	
Total Cash Equivalents	\$732,850	10.5%	10.0%
Fixed Income			
Fixed Income Separately Managed Account	\$3,384,563	48.4%	40.0%
Vanguard Short Term Bond Index Fund	\$871,834	12.5%	10.0%
DFA Inflation Protected SEC Fund	\$458,816	6.6%	5.0%
PIMCO 1-5 Year U.S. TIPS Index Fund	\$428,929	6.1%	5.0%
Total Fixed Income	\$5,144,142	73.5%	60.0%
Domestic Equity			
TIAA-CREF Large Cap Value Index Fund	\$313,086	4.5%	10.0%
TIAA-CREF Large Cap Growth Index Fund	\$419,877	6.0%	9.0%
iShares Russell Mid Cap Value ETF	\$57,801	0.8%	1.8%
Vanguard Mid Cap Growth Index Fund	\$69,095	1.0%	1.8%
Wasatch Small Cap Growth Fund	\$22,181	0.3%	0.5%
TIAA-CREF Small Cap Blend Index Fund	\$35,430	0.5%	1.0%
Cohen & Steers Real Estate Fund	\$16,792	0.2%	0.5%
Vanguard REIT Index Fund	\$16,470	0.2%	0.5%
Total Domestic Equity	\$950,732	13.6%	25.0%
International Equity			
iShares Core MSCI EAFE ETF	\$97,533	1.4%	3.0%
Harding Loevner Institutional Emerging Markets Fund	\$36,122	0.5%	1.0%
MFS International New Discovery Fund	\$18,453	0.3%	0.5%
DFA International Small Cap Value Fund	\$16,859	0.2%	0.5%
Total International Equity	\$168,967	2.4%	5.0%
Total Equity	\$1,119,699	16.0%	30.0%
Total Portfolio Market Value	\$6,996,691	100.0%	100.0%



Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

SHAWNEE STATE UNIVERSITY SENATE BILL 6 RATIOS FOR FY 2020

	WITH GASB 68 & 75 ADJUSTMENTS			WITHOUT GASB 68 & 75 ADJUSTMENTS		
<u>VIABILITY RATIO</u>						
<u>Expendable Net Assets</u>	=	<u>(\$37,966,499)</u>	=	-1.950	<u>\$6,174,645</u>	= 0.3171
Plant Debt		\$19,470,595			\$19,470,595	
<u>PRIMARY RESERVE RATIO</u>						
<u>Expendable Net Assets</u>	=	<u>(\$37,966,499)</u>	=	-0.641	<u>\$6,174,645</u>	= 0.1049
Operating Expenses		\$59,236,644			\$58,841,640	
<u>NET INCOME RATIO</u>						
<u>Change In Total Net Assets</u>	=	<u>(\$986,901)</u>	=	-0.017	<u>(\$591,897)</u>	= -0.0102
Total Revenues		\$58,249,743			\$58,249,743	

COMPOSITE SCORE (With GASB 68 & 75 Adjustments):

COMPOSITE SCORE (Without GASB 68 & 75 Adjustments):

		<u>SSU</u>	<u>MAXIMUM POSSIBLE</u>			<u>SSU</u>	<u>MAXIMUM POSSIBLE</u>
Viability Ratio Score (x) 30%	0 (x) 30%	0.0	1.5	Viability Ratio Score (x) 30%	2 (x) 30%	0.6	1.5
-1.950 = "0"				0.317 = "2"			
Primary Reserve Ratio Score (x) 50%	0 (x) 50%	0.0	2.5	Primary Reserve Ratio Score (x) 50%	3 (x) 50%	1.5	2.5
-0.641 = "0"				0.105 = "3"			
Net Income Ratio Score (x) 20%	1 (x) 20%	0.2	1.0	Net Income Ratio Score (x) 20%	1 (x) 20%	0.2	1.0
-0.017 = "1"				-0.010 = "1"			
		<u>0.2</u>	<u>5.0</u>			<u>2.3</u>	<u>5.0</u>

**Certified as True and Correct
November 18, 2020**



Secretary, SSU Board of Trustees

SB6 - 3 Year Comparison

NOVEMBER 13, 2020

Senate Bill 6 (SB6)

DESCRIPTION FISCAL YEAR END	Actual 2018	Actual 2019	Projected 2020
VIABILITY RATIO:			
Expendable/Unrestricted Net Pos.	\$10,030,266	\$6,580,960	\$6,174,645
Plant Debt	\$20,541,617	\$19,575,000	\$19,470,595
Ratio	0.488	0.336	0.317
Applicable Score	2	2	2
Weight	30%	30%	30%
Viability Weighted Score	0.6	0.6	0.6
PRIMARY RESERVE RATIO:			
Expendable/Unrestricted Net Pos.	\$10,030,266	\$6,580,960	\$6,174,645
Operating Expenses	\$61,556,442	\$57,393,656	\$58,841,640
Ratio	0.163	0.115	0.105
Applicable Score	3	3	3
Weight	50%	50%	50%
Primary Reserve Weighted Score	1.5	1.5	1.5
NET INCOME RATIO:			
Change In Total Net Position	(\$5,050,345)	(\$3,283,170)	(\$591,897)
Total Revenues	\$56,513,447	\$54,110,845	\$58,249,743
Ratio	(0.089)	(0.061)	(0.010)
Applicable Score	0	0	1
Weight	20%	20%	20%
Net Income Ratio Weighted Score	0	0	0.2
COMPOSITE SB6 SCORE	2.1	2.1	2.3

Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

PERSONNEL ACTIVITY REPORT - 1ST QUARTER FY21

NOVEMBER 13, 2020

New Hires

- Executive
 - Sunil Ahuja, Vice President for Academic and Student Affairs, effective July 1, 2020
- Administrative
 - Addison Poteet, CRM & Data Manager, Admissions, effective August 6, 2020
 - Jonathan Elrod, Coordinator, Marketing & Communications, effective August 10, 2020
 - Jordan Hileman, Classroom Teacher, CLC, effective August 17, 2020
 - Abigail Jenkins, Classroom Teacher, CLC, effective August 17, 2020
 - Shana Lawhorn, Coordinator, Human Resources, effective September 23, 2020
- Faculty
 - Timothy Nelson, Instructor, English & Humanities, effective August 24, 2020
 - Marie Richey, Assistant Professor, Dental Hygiene, effective August 24, 2020
 - Jennifer Perry, Assistant Professor, School of Education, effective August 24, 2020
 - Sandra Beam, Associate Professor, School of Education, effective August 27, 2020

Change of Status

- Executive
 - Chris Kacir, Associate Provost, effective July 1, 2020
- Administrative
 - Marla Beebe, Interim Director, Library Services, effective July 1, 2020
 - Catherine Bailey, Interim Chair, Nursing, effective August 3, 2020
- Faculty
 - Leeann Denning, Associate Professor, Allied Health Sciences, effective August 24, 2020

Faculty Promotions

- April Barnette, Associate Professor, Rehabilitation & Sports Professions, effective August 24, 2020
- Sarah Clausing, Associate Professor, Business Administration, effective August 24, 2020
- Jodi Dunham, Associate Professor, School of Education, effective August 24, 2020
- Erik Larson, Associate Professor, Natural Sciences, effective August 24, 2020
- Charles Davis, Professor, Fine, Digital & Performing Arts, effective August 24, 2020
- Darrell Rudmann, Professor, Social Sciences, effective August 24, 2020

Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

PERSONNEL ACTIVITY REPORT - 1ST QUARTER FY21

PAGE 2

Departures

- Faculty – Resignations
 - Neil Carpathios – Associate Professor, English & Humanities, effective August 18, 2020
 - Monica Orlando – Assistant Professor, English & Humanities, effective August 19, 2020

- Administrative – Resignations
 - Justin McMillan – Sr. Admissions Associate, effective August 10, 2020
 - Elisabeth Mapes – Classroom Teacher, effective August 15, 2020
 - Terry Noel – IT Software Engineer, effective September 18, 2020

- Administrative – Reduction in Force
 - Lindsey Redoutey – Career Services Advisor, effective August 9, 2020
 - Shana Lawhorn – HR Assistant, effective August 9, 2020
 - Mary Hanshaw – Legal Assistant, effective September 30, 2020

- Administrative - End of Employment
 - Astra Ng – Communications Coordinator, effective September 24, 2020

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

CAPITAL PROJECTS STATUS REPORT

NOVEMBER 13, 2020

Library/CFA HVAC Renovation - \$2.2M

- Includes replacement of all pneumatic and obsolete DDC controls in both buildings. A new generator will be installed in the CFA and will be sized to provide emergency power for both the CFA and Library.
- All new VAV boxes will be installed in the CFA.
- Multiple air handlers will be replaced in the Library.

Kricker Innovation Hub - \$3.4M (est.) - EDA Grant/Capital/Private

- Programming 50% complete.
- Abatement & Selective Demolition Package – estimate \$50,000

Remove all hazardous material in preparation for future renovation project.

Bids due November 9, 2020.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

**Academic and Student Affairs Report
Board of Trustees Meeting
November 13, 2020**

I am pleased to present the following Academic and Student Affairs Report to the Academic and Student Affairs Committee of the Board of Trustees and to the Board.

Provost Report

- The Fall 2020 semester has progressed relatively smoothly, in spite of all the added stresses of the pandemic environment. We are now looking forward to ending the fall semester as smoothly and successfully as possible.
- My office has been heavily engaged in new program development, accreditation and assessment activities, as well as strategic planning.
- We are planning for a limited face-to-face Fall 2020 graduation with all the health and safety precautions. These plans could change subject to local conditions.

College of Arts and Sciences

- Dr. Erik Larson has published a paper: Sumrall, J.B. and Larson, E.B. (2020). Outcrop and thin section scale descriptions of Silurian carbonates within the Hiawatha National Forest, Mackinac County, Upper Peninsula, Michigan, USA. Carbonates and Evaporites, vol. 35, article no. 105. doi: 10.1007/s13146-020-00640-2. This research was conducted during summers in the field in Michigan in 2015 and 2016.
- Erik has also presented a talk at the national Geological Society of America conference: Abstract: Larson, E.B. (2020). Times on the Hiawatha National Forest: From GeoCorps Participant to Academic. Geological Society of America Abstracts with Programs, vol. 52, no. 6, doi: 10.1130/abs/2020AM-351141.
- The SSU PreMed Club, The SSU Alumni Association, and Student Life worked together to host alum Dr. Cody Horn, Infectious Disease Fellow at the University of South Florida. The Zoom-meeting was attended by approximately 50 students, faculty, alumni, and community members. Dr. Horn presented information on how his time at SSU prepared him for medical school and sparked his interest in infectious disease. Dr. Horn also provided an insider's view of the current SARS-CoV2 pandemic as a frontline health professional. Students were given a chance to ask questions and benefited from his expertise. The meeting was recorded and is available at <https://www.youtube.com/watch?v=Bdr-vsR7BCE&t=4015s>.

College of Professional Studies

- **Choose Ohio First Scholars Program**
 - We currently have over 50 Choose Ohio First! Scholars receiving over \$300,000 in scholarships to study Digital Simulation and Gaming, Computer Engineering Technology, and Computer Aided Design. These students will also have access to

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

internships, research activities, and other programs to help them graduate and become successful in their chosen careers.

- **School of Education Summary**

- PreK-5 – we are revamping our curriculum for the new Ohio PreK-5 grade bands. We will now offer primary education and a primary intervention specialist-blended programs rather than early childhood and early childhood special education programs.
- We have determined that there is a significant need for the 4-5 endorsement. We will continue to offer these courses over the long term. Teachers with the “old” early childhood licenses are demonstrating the desire to add 4-5 in order to compete with teachers who will hold the new primary licenses. This will also provide our partner schools with opportunity to employ early childhood teachers with the endorsement (which translates to broader grade preparation) – since there is a shortage of middle childhood prepared individuals.
- We are in the process of developing a new Master’s degree in Teaching and Learning. This master’s degree will provide an alternative route to licensure for folks who are beginning a second career or nontraditional students looking for quicker router to licensure.
- We are revising our core reading courses with 2 grants funded by the Ohio Deans Compact on Exceptional Children. Both of these will strengthen our teachers’ foundation in the science of reading to better prepare them for elementary classrooms.

- **Department of Business**

- *Accounting*
- January 2021, BSBA Accounting program starts a totally online offering, developing courses for distance learning as well as the traditional in-classroom offerings.
- The Accounting program continues its internship relationship with the Ohio state auditor's office by placing its fourth intern for their offices.
- *Information Security*
- BS Information Security program has passed state review. Following a 10-day open hearing, the program will be sent for final signature of the Chancellor. We plan a soft launch in Spring 2021 and a full launch in the fall semester.
- The faculty in the Information Security program are currently preparing a grant to offer micro-credentials for students who complete the program.
- *Information Systems*
- 3 current BSBA Information Systems students are working in SOMC IT department.
- *Management*
- January 2021, BSBA Management program starts a totally online offering, developing courses for distance learning as well as the traditional in classroom offerings.
- *Ohio Export Internship Program*
- Katherine Shell has been selected to represent SSU as an intern in the 2021 Ohio Export Internship Program (OEIP). OEIP provides students with the opportunity to participate in the OSU course BUSMHR 4570 - Establishing Export Firms (online every Friday Spring semester), which enables students to work with small to mid-



sized Ohio companies to analyze export readiness and contribute to the development of a company's export strategy. The Spring course is followed by a 12-week paid summer internship with an Ohio company conducting international business. The internship allows students to apply their learning from the OEIP course to their matching company. Potential responsibilities include conducting in-depth market research, analyzing company's supply chain, identifying major global challenges faces, creating a compliance manual, among other major export functions.

- This is the third year for an SSU student to participate in OEIP. BUSMHR 4570 is linked with an SSU course (usually BUMG 3400 International Business) in the student's Spring semester schedule at SSU. The student's summer internship links with the BUBA 4985 Business Internship course.
- *Marketing*
- BSBA Marketing program continues development of course offerings for its totally online offering, giving students a choice of delivery method for the degree program.
- Marketing majors continue to build connections with internal and community-based “Agency Projects” with offices and programs on campus as well as businesses in the region. Students are assigned to a site and develop a full marketing proposal. A sample of projects from summer and fall include following sites:
 - *Summer 2020*
 - Vern Riffe Center for the Arts – Event Attendance Market Study Proposal (BUMK 3300 Consumer Behavior).
 - AutoStylz local automotive repair and enhancement business - Marketing Campaign Proposal (BUMK 4000 Marketing Management).
 - *Fall 2020*
 - Community Action Organization of Scioto County - Strategic Communications Plan proposals (one for area businesses, one targeting displaced workers) (BUMK 3400 – Marketing Communications).
 - Matt Setters, CPA – local private accounting firm – Marketing Campaign Proposal (BUMK 4000 Marketing Management).
 - Goodwill Industries – Customer Awareness and Consumer Behavior Study Proposal (BUMK 3300 Consumer Behavior).
 - Five interns creating content for web pages and media placement within the SSU Marketing & Communications Department.
 - Two marketing majors in practicums at local retail businesses.
- **Department of Rehabilitation Sciences**
- *Master of Occupational Therapy*
 - The Master of Occupational Therapy continues its relationship with the Area Agency on Aging and with the Alzheimer’s Association. These learning experiences are posted on the Cincinnati Facebook Live channel, and are recorded for repeat viewing. Both are getting many views (300-1000 average views per episode).
 - Area Agency on Aging (AAA7) had a press release about our partnership to provide “Fall Free” Friday program virtually through Dec. 4, in MOT 6652.
 - MOT 5560, provided weekly Virtual Memory Cafe sessions for care partners to learn more about how to engage their loved ones with dementia in daily activities.



This has been done in partnership with the Alzheimer's Association. We are providing 10 sessions (Sept. 18 through Nov. 20). (Dr. Raber).

- MOT students are participating in leading telehealth sessions for the pediatric population (MOT 6650) and groups in recovery through the Counseling Center this semester.
- The new OTD program has been launched with six students currently enrolled even with a shortened recruitment cycle. We've received five applicants thus far for the 2021-2022 cohort.
- BSOT is thriving with 12 students enrolled in the new freshman class and 14 in the sophomore class. According to the Program Director, Bobbi Massie is doing a great job getting people in and it is an amazing opportunity for all the students who get to be part of it. It brings highly skilled academic students to Shawnee State who stay and earn a bachelor's and a Master's degree benefiting both them and SSU.
- *Occupational Therapy Assistant*
 - OTA program located at Southern State Community College has its first on-site accreditation review by ACOTE for the SSCC site in November.

Student Affairs

- The Offices of Diversity & Inclusion, Women's and Gender Equity Center, and Student Life have been working diligently to provide students, faculty, and staff services amid COVID-19 restrictions.
- Approximately twenty-seven student organizations are active on campus. Organizations currently hold events through virtual avenues. The Office of Student Life and Student Government Association are working with eight more organizations to help them go virtual and receive approved status. Student Government Association continues to meet with organization leaders Tuesdays at 4 pm through Zoom.
- The Office of Student Life held our first virtual Homecoming Ceremony on the Alumni Green. Recognized for their student leadership, community service, and academic achievements, the court consisted of twelve juniors and seniors. The event was live-streamed through social media for families and friends to watch.
- During Homecoming Week, the Student Programming Board provided virtual events for over 400 students, the most popular the stay-at-home Homecoming Pajama Jam dance, Spirit Day, and SSU Shirts with Shawn.
- For Fraternity & Sorority Life, both men's fraternities and women's sororities had a successful recruitment season despite the pandemic. The women gained 15 new members among the two organizations, and the men's fraternities have yet to extend bids.
- The Office of Diversity and Inclusion provides oversight to AHANA, an organization designed to support and increase awareness of diversity and multi-cultural aspects of African, Hispanic, Asian, and Native American students. AHANA is transitioning its leadership and focusing on engaging new students at SSU. Upcoming events include #namestories and #notyouraveragebear stories.

- The Office of Diversity and Inclusion is working with other universities from the Tri-State Diversity and Inclusion Conference to secure speakers and panelists on Unconscious and implicit bias training for November.
- Family Connect comprises faculty, staff, and students who are a family support system for students without families. We celebrate birthdays, holidays, and accomplishments together. It is vital for students who feel out of place and helps retain students who do not have outside support. We met recently and have over 50 participants with eight international students. Family Connect Thanksgiving is November 19th in the Bear's Den at 5 pm.
- *Woke! with WGEC* is an educational conversation over Zoom with a special guest speaker and a topic to learn more about, with the foundation of an open forum for questions. The first speaker was from SOMC Breast Cancer Center, and participants had a meaningful conversation through Zoom. *Woke! With WGEC* is back on November 4th with a discussion about Domestic Violence Awareness and then again on November 19th, the topic is preparing to go home and navigate conversation post-election.
- Red Flag Week is a week set aside to prompt conversations about the red flags in relationships that often lead to intimate partner and domestic violence. Red flags were placed on campus, and 33 staff and faculty volunteered to promote the initiative in class or their offices to help spread the message to students that red flags in relationships are essential to watch out for and understand how to handle them.
- "Ask Sam" was launched on October 1st, and it is SSU's version of "Dear Abby." Questions from anyone on campus can be asked anonymously and can also be advice on any topic someone might be uncomfortable asking in person. Answers will be answered in the Shawnee State Chronicle and on social media, understanding that it may help many people and might be a question others would like to ask.
- *Kaleidoscope*, a journal of artwork and creative writings regarding LGBTQ+ life and allyship, receives submissions of creative work to publish online.
- *Upcoming Events:*
 - Due to the pandemic, SPB has held mostly virtual events, many become week-long, like our current fall photo challenge and next week's scavenger hunt partnering with Scioto Historical Society.
 - A panel discussion with faculty and students in the Gaming program about the additional obstacles women in gaming face occurs November 11th.
 - Coming Out: A conversation about being LGBTQ in 2020 and how the election will influence equality will happen on November 17th via Zoom.
 - Student Leaders graduating this fall will receive graduation cords or stoles from Student Life, Diversity & Inclusion, and the Women's & Gender Equity Center.
- National First Gen Day/Week (Nov. 2-6)
 - Social Media videos with first-gen students and staff.
 - Daily campus emails with statistics, tips, and first-gen student reflection.
- "I am First Gen" Mentor Program Fall Numbers:
 - 114 total Participants
 - 42 Returning Students
 - 73 New Students
 - Mentors are faculty, staff, and SSU alumni

- Thanks to the Success Coaches for assisting with the program
- Fall Information for our Veteran's Office:
 - Students served by the Veteran's Services Office
 - Veterans: 26
 - National Guard: 13
 - Dependents: 79
 - Total: 117
- Out of the 117, 58 students receive financial benefits from the Department of Veteran's Affairs:
 - Veterans: 20
 - National Guard: 12
 - Dependents: 26
 - Total: 58
- New Marketing Strategies:
 - We are working with the Office of Communications to add Geo-Fencing Ads across the state of Ohio to recruit more Veteran and Independent students. Targeted groups include VA Hospitals, Clinics, Veteran Service Organizations.

Clark Memorial Library

- While fewer patrons are using the library building, librarians and other library staff continue to provide library services – especially virtual – during the COVID restrictions. Our chat service continues to be available during hours the library is open. Librarians Suzanne Johnson-Varney and Marla Beebe delivered some in-person information literacy instruction sessions, but also taught using Blackboard Collaborate and Zoom. They provided virtual research consultations (using Zoom). MOT students and those in other Allied Health Sciences courses made heavy use of this service. Finally, because our reserve textbook collection was not open to physical use due to COVID restrictions, students could request brief portions be scanned and e-mailed to them.
- Although the physical building itself is less-frequented than typical semesters, students still use it for computer availability, quiet study, and some socially-distanced small group study. In addition, library staff members appreciate the opportunity to provide students with a friendly face during often isolating times.
- The library staff continues to provide a high level of services – even through this difficult time.

Respectfully submitted,

Sunil Ahuja, Ph.D.

Provost and Vice President for Academic and Student Affairs



**Division of Advancement & Enrollment Management Report
to the Meeting of the Board of Trustees
November 13, 2020**

Alumni and Community Events

The Shawnee State Alumni Association has continued their engagement through newsletters, social media and spotlights. The Shawnee State Fall Bear Run was held virtually in October and had over 30 participants. Stay at HOMEcoming ran from October 19 - 24 and held many virtual events for students, alumni, and the community. Stay at HOMEcoming events included Bears in Service Day, Craft Night, Trivia Night, Home Shopping Network Night, Kricker Innovation Hub Entrepreneurial Speaker Series, Development's Rubber Duck Derby, Spirit Day, and the Hall of Fame Selection Show announcing the 2021 Hall of Fame Inductees. The Home Shopping Network Night announced various deals and specials for the Alumni Shop. For the dates of the specials, October 21 - 28, the Spirit Shop has brought in over \$2,500 in sales for the week.

The **Golden Bear Program** has continued programming during COVID-19 with virtual events. The Golden Bear stretching class occurs three days a week and in the month of October we have held Zoom meetings with the men's and women's basketball teams, Shawnee State and Portsmouth Trivia and two Bingo events. Virtual events will continue through November.

Community events have been postponed on campus until January 2021 and all campus events are limited with COVID-19 restrictions.

Athletics

Nine sports have had successful season starts:

Men's Soccer defeated Midway and Ohio Christian by a combined 13-0 to start the season which is the first 2-0 start for program since 1996 and only second such start in school history. Kevin de Lange moved into second all-time in career goals scored, career points scored. **Women's Soccer** defeated Midway, Asbury and Ohio Christian by a combined 10-2 to start the season which is the first 3-0 start for program since 2013.

Men's Golf won three invitationals in Fall semester for second straight season and this is the first time SSU has won at least three invitationals in a single season in back-to-back years since the 1996-97 through 1998-99 teams. There were two individual medalists this fall (Elijah McCarty, SSU Invitational, 9/18; BJ Knox, MVNU Invitational, 10/3) and Knox finished inside top-10 overall in all six fall invitationals he competed in.

Men's Tennis defeated Ohio Christian 4-0 in lone match of fall and in **Women's Tennis**, Kierstin Hensley, SSU graduate student, defeated two NAIA Top 50 singles players in Lindsey Wilson's Alexandra Parra, Campbellsville's Brenda Aguilar.

Men's/Women's Swimming competed in the first meet ever at Warsaw Aquatic Center against nationally ranked Cumberlands (Ky.) and Women's swimming won first-ever meet with victory over West Virginia Tech.

Esports Overwatch, Smite, League of Legends, Rocket League have combined to defeat Cincinnati (twice in two different console games), Western Kentucky, Indiana-Purdue-Fort Wayne.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

**Division of Advancement & Enrollment Management Report
to the Meeting of the Board of Trustees
November 13, 2020**

Hall of Fame inducted Vernita Provitt (women's basketball, 1995-98), Jason Burcham (baseball, 1997-00), Tara Walker (women's basketball, women's soccer, softball) and Michael Owen (men's cross country/track) in 2021 Hall of Fame Class.

Players of the Week (Mid-South Conference-best 17 as of Oct. 27):

Sept. 21 – Elijah McCarty (men's golf), Holley Hart (women's golf)
Sept. 28 – Jonah Phillips (men's cross country), BJ Knox (men's golf), Kevin de Lange (men's soccer), Bas Markus (men's soccer), Paige Alford (women's soccer), Alex Raudier (women's soccer)
Oct. 5 – BJ Knox (men's golf), Bas Markus (men's soccer), Kevin de Lange (men's soccer)
Oct. 12 – Jonah Phillips (men's cross country)
Oct. 19 – Jonah Phillips (men's cross country)
Oct. 26 – Elijah McCarty (men's golf), Holley Hart (women's golf), Cody Borsini (men's swimming), Kenzie Pennington (women's swimming)

Men's and Women's Basketball seasons started with all games streamed live at portal.stretchinternet.com/shawneest. Upcoming home events for October and November:

Oct. 29 – WBB vs. Campbellsville University-Harrodsburg (6 p.m.)
Oct. 31 – WBB vs. Lourdes (2 p.m.)
Nov. 10 – MBB vs. Ohio Christian (7 p.m.)
Nov. 13 – WBB vs. Brescia (6 p.m.)
Nov. 19 – WBB vs. Life (6 p.m.), MBB vs. Life (8 p.m.)
Nov. 21 – WBB vs. Martin Methodist (6 p.m.), MBB vs. Martin Methodist (8 p.m.)
Nov. 24 – MBB vs. Rio Grande (7:30 p.m.)

Marketing and Communications

The Office of Marketing & Communications continues to support the SSU Health Team with **COVID-19 Communications** to campus with campus updates, weekly announcements, promotion of test availability, development and maintenance of an online covid-19 dashboard, and tech support for the Health Pass feature on the SSU App. The team is now shifting messaging to semester wrap-up, safety over the winter break, and a re-focus of messages for spring semester.

Marketing & Communications supported **recruitment of new students** with targeted email, paid search and social media campaigns aimed at Spring 2021 and Fall 2021 enrollment. The team has developed new printed materials, including a new viewbook, college guide for high school seniors, and guide for paying for college, that are now being printed and delivered on a more personalized schedule through SSU's CRM system. Marketing & Communications is assisting Enrollment Management with the transition to using this new system for print and mail delivery.

Marketing & Communications worked to garner news coverage with top stories that include **SSU Ranked Among US News & World Report's 2021 Best Colleges**, SSU's efforts to provide a safe and healthy campus, changes in college admissions during the pandemic, and student efforts to make a difference during this crisis.

The pandemic has created increased reliance and focus on the **SSU Website**. Marketing & Communications has been working with Academic departments to strengthen information provided to help students explore majors. The team is working with marketing interns to develop stories about current students and alumni from different programs. The team also worked with Admissions and Financial Aid to develop new scholarship pages, updated virtual visit pages, and enrollment "next steps" on the web to

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

**Division of Advancement & Enrollment Management Report
to the Meeting of the Board of Trustees
November 13, 2020**

help lead potential students along the college search process.

Marketing & Communications assisted Student Affairs with the first remote **Stay at HOMEcoming Week**, with promotion of virtual events and activities for current students. As part of our remote Homecoming, Marketing & Communications also assisted Sports Management in celebrating the program's 25th anniversary with video development, promotions and graphics for their online alumni event.

Pre-Collegiate Programs and Initiatives

The Children's Learning Center received official **grant funding from the Ohio Department of Education** last month. Leading this work are the CLC's new literacy team, Melissa Montavon, Literacy Coach and Sheila Bobst, Literacy Consultant. Through this grant, the literacy team will be able to work in various ways to meet the literacy needs of each student in our program. They have implemented classroom observations and coaching models so that educators can work towards reaching intended literacy goals. The literacy team will conduct observations to provide feedback on teaching methods, along with identifying areas that may need more focus. The literacy team has provided trainings that allow our educators to dive deeper into the various aspects of literacy, along with giving them new ideas to incorporate into their classrooms.

Project BEAR: Building Emerging and Achieving Readers is currently at 80% enrollment and for the 2020-2021 school year, one additional cohort will start December 5. Project BEAR was selected for additional funding, allowing the program to expand and enrolling an additional 6 minimum-time members that will serve for 10 weeks during the summer hosting a summer school readiness camp. The remaining funds will support member retention and program enhancement efforts. Project BEAR has selected Katherine Gray and Heather Payne as LeaderCorps members for 2020-2021. LeaderCorps members are eligible to participate in over 15 hours of additional training through ServeOhio as well as network with LeaderCorps members from all over the State. On October 9, Project BEAR members and partner teachers were able to attend the six-hour Language Essentials for Teachers of Reading and Spelling (LETRS) training with Lucy Hart Paulson along with the rest of the CLC staff for the annual Fall Fabulous Friday Training. This training was held via Zoom. Hayley Venturino attended ServeOhio's annual Conference on Service and Volunteerism that was held virtually this year. Sessions included Strengthening Relationships and Community in a Virtual World and Strategies to Overcome Implicit Bias. On October 23, BEAR members participated in Make A Difference Day. A day of service is a requirement for members to obtain their education award. Members worked in small, socially distanced groups on various projects including: an Imagination Library Sign-Up Drive at three different schools, school clean-up with the classroom students, and a ribbon cutting for the Little Free Library that they placed at the YMCA in Pike County. Another component of the Make A Difference Day was the Sit Together and Read Training that BEAR members attended facilitated by Beth Rice from Ohio Department of Education's Region 15's State Support Team. On November 4, Hayley Venturino will be participating in Hocking College's career fair recruiting for Project BEAR. Hocking College has a two-year education program. Students may be interested in the education award that accompanies Project BEAR service if they plan to pursue their bachelor's degree at a different institution.

Since their reopening on June 1, the **Children's Learning Center (CLC)** continues to fulfill a vital need in the area by providing care and education to children birth to age five. The Children's Learning Center is operating with children present in the building five days per week. School traditions are being adapted to protect the health and safety of the school community. The CLC teaching staff conducted this year's parent teacher conferences via Zoom the week of October 12. Teachers and families were able to complete goal-planning forms via DocuSign. Scholastic Book Fairs are taking place virtually this year.

Certified as True and Correct
November 18, 2020

**Division of Advancement & Enrollment Management Report
to the Meeting of the Board of Trustees
November 13, 2020**

Parents are able to shop online and have books delivered directly to their homes while still benefiting the Children's Learning Center. Each year, the CLC hosts a trike-a-thon to raise funds for St. Jude's Children's Research Hospital. Our school's annual philanthropic activity reinforces our school rule: take care of others. The children rode their bikes around a track and collected money from friends and family in support of their efforts. The children participated in the trike-a-thon on October 27 and 28. This year, bikes from home were not permitted and the children rode bikes one class at a time. On October 29, the children walked across campus dressed in costumes, collecting donations for St. Jude's Children's Research Hospital and treats for themselves. The children did not visit offices; instead, the children paraded down the center of campus and passed Massie Hall. SSU employees did not hand treats directly to children and staff, but placed donations and treats in wagons pulled by staff members. On October 29, families participated in a Pumpkin Decorating Contest. Winners received a certificate of recognition and a book.

Cub Camp is a summer academic enrichment program designed to spark the imagination and expand the knowledge of youth who have completed grades PreK-8. Cub Camp is planned for June 22-25, 2021.

Director, Amanda Hedrick attended the **NACCE conference** on Wednesday, October 14 - Friday, October 16. This virtual conference focused on entrepreneurship provided a platform for programs participating in the Verizon Innovative Learning camps an opportunity to network and plan for 2021.

Vern Riffe Center for the Arts

The VRCFA is still currently mandated for a **limited capacity** of 170 audience members and 40 on stage. However, the University as well as the City Health Department are reviewing any event that wants to use the space. Therefore, a decision is based on local conditions. As of now, the space is being used for SSU choir rehearsals. This academic class is part of the Musical Theater Program.

The **commencement committee** has met a few times to talk logistics of an in-person ceremony with the possibility of very limited guests. This plan is being formulated but will be fluid and adapt to the Covid-19 situation.

The VRCFA staff is currently working on **grants** that were intended for the 2020-2021 season. Narratives are being updated and we're communicating with the various entities regarding the possibility of no events and what that means. When Broadway announced they would be dark until May 2021, it caused us to reassess our Spring 2021 and whether it's realistic. We are remaining strong and steadfast in our mission to provide the arts to our community despite this pause in programming.

Development Foundation

In partnership with Shawnee State and Dr. Chris Kacir, the Shawnee State University Development Foundation was awarded a **Verizon Innovative Learning grant for \$50,000**. The funds are for the Bridge to Success program.

2020 Stay at HOMEcoming was a fundraising success. The inaugural Duck Derby raised \$1,775 – half of which goes to The Shawnee Fund and half going to an SSUDF fund of the winner's choice (TBD). The Spirit Shop also brought in over \$2,500 during the week's activities.

The 2020 Bear Club campaign is underway. Over \$16,000 has been raised so far through sponsorships, website advertisement, and direct appeals. Fundraising activities for varsity athletics will continue throughout the year as different sports begin their seasons.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

**Division of Advancement & Enrollment Management Report
to the Meeting of the Board of Trustees
November 13, 2020**

Kricker Innovation Hub & Entrepreneurship

The Kricker Innovation Hub hosted its first virtual **Entrepreneurial Journey Speaker Series** with 32 attendees on September 17th focusing on the Future of Remote Work in digital technology. Speakers included Keith Monihen, Senior DevOps Automation Engineer at Stelligent, and Sandy Barnabas, an Engineering Manager for Instagram Shopping. Mark Rembert, Head of the Rural Innovation Initiative at the Center on Rural Innovation joined as a guest moderator. We hosted our second Virtual Speaker Series on October 22nd, with 41 attendees titled the Future of Craft Beer in Southeastern Ohio. The event featured Seth Morton, head brewer at Jackie O's, Matt Brinker, General Manager for Sixth Sense, and Tyler Mault, head of operations at Portsmouth Brewing Company. Brandon Thompson, executive director of Ohio Brew Week, joined as a guest moderator.

Additional outreach events included a **Pub Hub trivia night** with Port City and **SSU themed trivia** night in partnership with the SSU Alumni Association as part of **Stay-at-Homecoming**.

The Kricker Innovation Hub completed our **Technical Assistance from the Rural Innovation Initiative** with presentations to Shawnee State Leadership and the Economic Development Administration. Next steps include creation of a strategy document for public release and preparation for release of the 2021 Notice of Funding Opportunity for the EDA Build to Scale program.

The Kricker Innovation Hub has been hard at work to keep the **EDA renovation** timeline on target. We anticipate receiving a notice to proceed with hazardous material abatement work by December 31st 2020. Architectural design work with A359 is moving forward as planned.

The Hub hired Josh Lawson as **Program Coordinator, Recovery**, for our work funded by an Appalachian Regional Commission POWER grant. Broadly, this position will build bridges between a regional entrepreneurship ecosystem and the recovery community.

Auxiliary and Business Operations

Fall 15-day **Housing** was down 13.6% from fall 2019. Budgets were adjusted appropriately and we have been able to maintain a quality student experience in our residential units. We have multiple units set aside for isolation/quarantine purposes. We are now preparing to house and feed a larger than normal number of residents wishing to stay on campus during the holiday break due to Covid-19 concerns.

Construction of the new **Chilaca's and Market Place** space is complete and will be opening soon. A "preview day" was held in the Bear's Den on October 28 and was met with great enthusiasm. The food service staff has served more than 4500 meals to students, both on campus and off, who have been in some form of isolation/quarantine due to Covid-19.

Financial Aid Office

The Financial Aid Office implemented the first module in the new student information system – **Jenzabar One** – the week of October 5th. Students will have more access to their aid information and the office will see efficiencies in processing and communicating with our potential and current students.

The 2021-2022 academic year kicked off on October 1 with release of the **2021-2022 Free Application for Federal Student Aid (FAFSA)**. As of October 29, we have received 789 FAFSA results. This is a 20.5% increase from last year at this time.

**Division of Advancement & Enrollment Management Report
to the Meeting of the Board of Trustees
November 13, 2020**

Vice President's Report

Shawnee State has taken a proactive approach to operating throughout the pandemic: the President committed to opening campus for on-ground classes early in the spring, the Health Team developed and enforced measures that have provided for a living and learning environment with very few reported cases, and faculty are delivering a wide-range of programs across a number of formats to accommodate health standards and student needs. The same nimble, small school characteristics that make SSU attractive to students have also made it particularly responsive to the public health crisis. As students prepare to head home for the holidays, we can take some comfort in a relatively successful the fall semester.

As we look ahead, however, we are preparing for many significant challenges. Uncertainty remains about our ability to engage high schools and prospective students for the summer and fall semesters next year. Auxiliary revenues generated largely by group activities are likely to remain greatly constrained or even non-existent through the end of the fiscal year. Scholarship and annual fund donations will continue to suffer as household economic security waivers.

That preparation includes a major project in Financial Aid and Admissions to streamline processes, better align scholarships to increase access, and to improve the new student experience. Our nationally-ranked academic and athletic programs continue to raise our profile across the region and the country. While our new freshman applications for fall 2021 are down from last fall, the number of students who have inquired about Shawnee State are at a record high and the number of students who have completed their applications for fall 2021 and been admitted are actually up from this point of the year in 2018 and 2019. The recruitment of new students and retention of existing students remains the primary focus of the Advancement & Enrollment Management Division through this challenging time.

*Respectfully Submitted,
Eric Andrew Braun, JD
VP for Advancement & Enrollment Management*

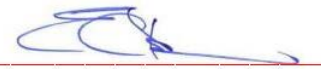
Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

Recruiting & Admissions Fall 21 Mid-Term Report

November 13, 2020 Board of Trustees Meeting

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Fall 2021 First Time Freshman Applications Down 50% from Fall 2020

Fall 2021 First Time Freshman Admitted Students Down 19.9%

Fall 2021 Admissions Weekly Report - FTIAC

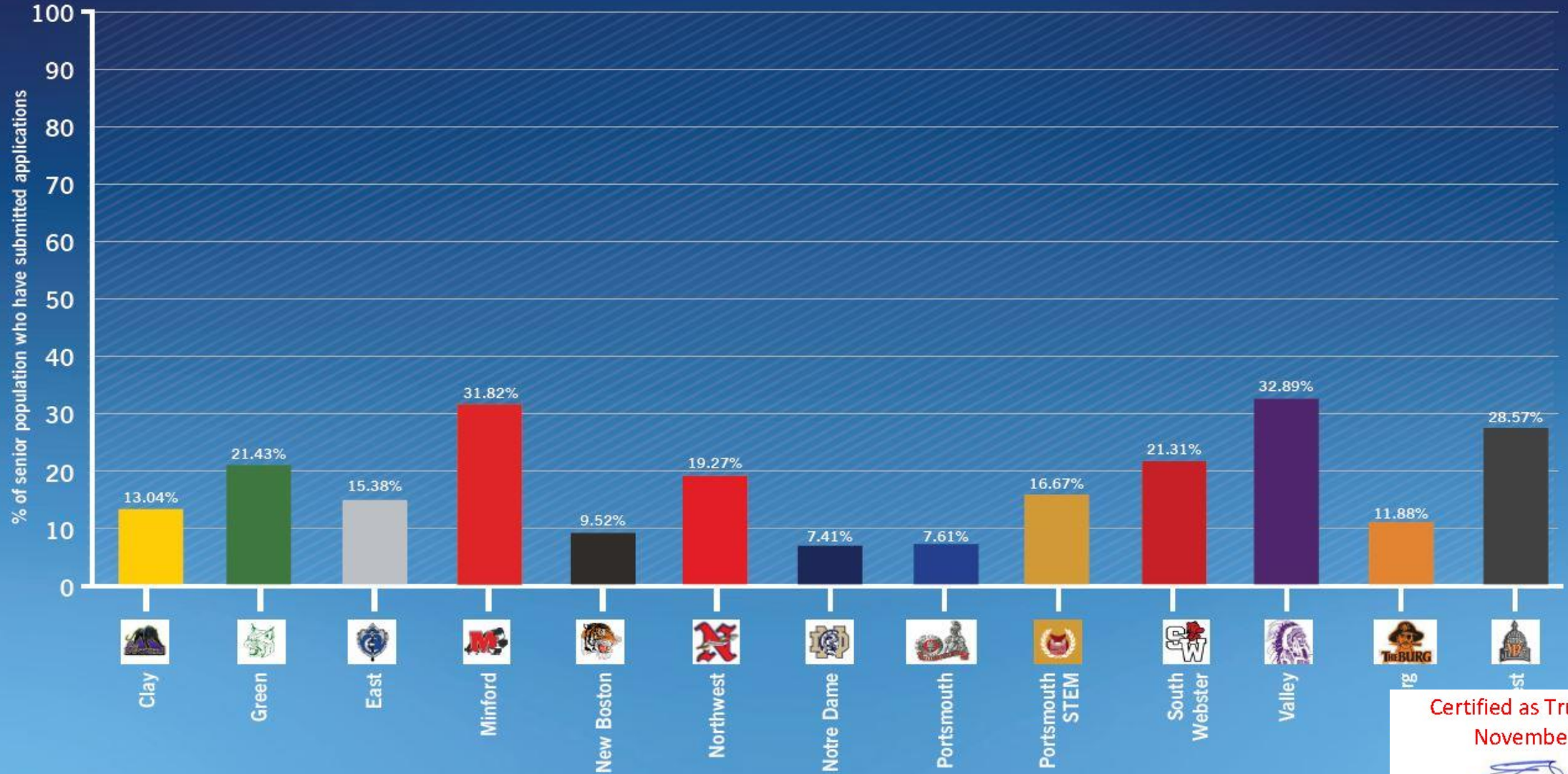
11/9/2020	Fall 2021			Comp to LY	Fall 2020			Comp to 19	Fall 2019			Comp to 18	Fall 2018
Inquiries	5205			26%	4143			9%	4795			128%	2284
Total Apps Received	1022			-50%	2042			-30%	1461			-35%	1577
Common Apps	289				380								
Honors Applicants					0								
SSU Apps (No CA)	733			-56%	1662			-50%	1461			-54%	1577
Complete Applications (decision ready files)	782			-19%	962			11%	704			15%	678
% apps complete	CA: 81% (233) No CA: 75% (549) Total: 77% (658)				40%				48%				43%
Cancellations	2				0				0				0
Active applications	1020				1662				1461				1577
Registered for Classes	0				0				0				0
Pathways	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	
Admits (% of all admits)	400 (51%)	326 (42%)	56 (7%)	463 (48%)	270 (28%)	234 (24%)	362 (52%)	185 (26%)	157 (22%)	336 (50%)	117 (17%)	225 (33%)	
Based on LY Yield:	Coll Ready (44% Yield)	Univ Coll (21% Yield)	Bridge (5% Yield)	Total	% to 1000	% to LY	% to 2019	% to 2018					
Estimated Funnel Yield for 2021	176	68	3	247	25%	38%	31%	40%					

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

APPLICATION KICKOFF 2020



Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

Fall 2021 Tier1 Region Recruiting

11/9/2020														
Scioto county	Fall 2021			Fall 2020 (1/27/20)			Fall 2019 (5/1/18)			Fall 2018 (5/1/18)			% to LY	% to 2018
Apps Received	217			364			466			396			-40%	-115%
Complete Applications (decision ready files)	204			316			424			338			-55%	-108%
% apps complete	94%			87%			91%			85%				
Pathways	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program		
Admits	114	80	10	165	80	71	182	51	105	182	51	105		
Pike County	Fall 2021			Fall 2020 (1/27/20)			Fall 2019 (5/1/18)			Fall 2018 (5/1/18)			% to LY	% to 2018
Apps Received	115			142			160			137			-19%	-28%
Complete Applications (decision ready files)	101			129			122			96			-22%	-17%
% apps complete	88%			91%			76%			70%				
Pathways	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program		
Admits	42	48	11	60	29	41	51	31	40	43	22	31		
Lawrence County	Fall 2021			Fall 2020 (1/27/20)			Fall 2019 (5/1/18)			Fall 2018 (5/1/18)			% to LY	% to 2018
Apps Received	39			136			156			127			-71%	-75%
Complete Applications (decision ready files)	32			113			139			112			-72%	-77%
% apps complete	82%			83%			89%			88%				
Pathways	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program		
Admits	22	8	2	49	36	28	69	39	32	84	16	12		

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Fall 2021 Tier1 Region Recruiting

Adams County	Fall 2021			Fall 2020 (1/27/20)			Fall 2019 (5/1/18)			Fall 2018 (5/1/18)			% to LY	% to 2018
Apps Received	31			65			65			88			-52%	-52%
Complete Applications (decision ready files)	26			55			58			73			-53%	-55%
% apps complete	84%			85%			89%			83%				
Pathways	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program		
Admits	10	13	3	27	18	13	26	16	12	35	14	24		
Jackson County														
	Fall 2021			Fall 2020 (1/27/20)			Fall 2019 (5/1/18)			Fall 2018 (5/1/18)			% to LY	% to 2018
Apps Received	46			69			92			96			-33%	-50%
Complete Applications (decision ready files)	41			64			72			75			-36%	-43%
% apps complete	89%			93%			78%			78%				
Pathways	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program		
Admits	24	16	1	37	17	11	24	37	11	36	14	25		
Ross County														
	Fall 2021			Fall 2020 (1/27/20)			Fall 2019 (5/1/18)			Fall 2018 (5/1/18)			% to LY	% to 2018
Apps Received	56			136			124			107			-59%	-55%
Complete Applications (decision ready files)	47			113			96			82			-58%	-51%
% apps complete	84%			83%			77%			77%				
Pathways	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program	College Ready	University College	Bridge Program		
Admits	24	19	4	52	30	31	38	35	23	41	19	22		

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Fall 2021 Freshmen Recruiting: Comparison to Ohio Publics

	Freshmen							Freshmen						
	Fall Applications			19-21 Difference		20-21 Difference		Fall Admits			19-21 Difference		20-21 Difference	
	2019	2020	2021	#	%	#	%	2019	2020	2021	#	%	#	%
Akron (Main Only)	8162	7416	5058	-3104	-38.0%	-2358	-31.8%	4268	4862	2872	-1396	-32.7%	-1990	-40.9%
BGSU	9750	9721	8627	-1123	-11.5%	-1094	-11.3%	5690	5598	4927	-763	-13.4%	-671	-12.0%
Central State				0	-	0	-				0	-	0	-
Cincinnati (Nov 19)	10369	12339	6501	-3868	-37.3%	-5838	-47.3%	22	0	54	32	145.5%	54	-
Cleveland State	5144	3088	2628	-2516	-48.9%	-460	-14.9%	1949	1622	1964	15	0.8%	342	21.1%
Kent State	8313	8179	7338	-975	-11.7%	-841	-10.3%	3697	4249	3214	-483	-13.1%	-1035	-24.4%
Miami	19358	20384	12220	-7138	-36.9%	-8164	-40.1%	0	0	0	0	-	0	-
NEOMED				0	-	0	-				0	-	0	-
Ohio State	35971	31753	16269	-19702	-54.8%	-15484	-48.8%	0	0	42	42	-	42	-
Ohio	10539	9141		-10539	-100.0%	-9141	-100.0%	3,771	3,177		-3771	-100.0%	-3177	-100.0%
Shawnee	1461	1789	906	-555	-38.0%	-883	-49.4%	704	821	658	-46	-6.5%	-163	-19.9%
Toledo	5301	4848	3779	-1522	-28.7%	-1069	-22.1%	2301	2467	1370	-931	-40.5%	-1097	-44.5%
Wright State	2359	1811	2375	16	0.7%	564	31.1%	1425	1111	372	-1053	-73.9%	-739	-66.5%
Youngstown State	4339	4256	3047	-1292	-29.8%	-1209	-28.4%	2184	2270	1994	-190	-8.7%	-276	-12.2%
Total	121,066	114,725	68,748	-52318	-434.9%	-45977	-40.1%	26,011	26,177	17,467	-8,544	-32.85%	-8,710	-33.27%

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Ohio Public Universities & Colleges, November 2, 2020



Recruiting & Admissions Fall 21 Mid-Term Report

November 13, 2020 Board of Trustees Meeting



Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees



Fall 2020 Term End Plan *Goals*

To enable students to safely complete academic requirements for fall 2020 semester.

To de-densify campus while providing essential services.

To protect campus and community from COVID-19 spread during the holidays and winter break.



Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...'.

Secretary, SSU Board of Trustees

Fall 2020 – Summary Key Dates

November 2:	Begin transitioning staff to remote assignments where feasible
Nov 20 - 24:	Residential students exit campus, voluntary COVID-19 testing, quarantining if necessary
Nov. 25 -27:	Holidays, <i>University closed</i>
Nov. 28 – Dec. 11:	<i>University open</i> , complete instruction online with very limited in-person presence, finals online, fall semester ends; most buildings closed Dec. 11 at 5:00 p.m.
Dec. 12:	Fall commencement
Dec. 12 -23:	Most staff working remote
Dec. 24 – Jan. 1, 2021:	Holidays and Winter Break, <i>University closed</i> ,



Certified as True and Correct
November 18, 2020

A blue ink signature of the Secretary of the SSU Board of Trustees.

Secretary, SSU Board of Trustees

Completion of Academic Requirements Fall 2020

- Every effort to fulfill in-person class instruction, practicums, and on-ground clinical/lab requirements by November 24.
- In-person clinicals/labs not possible to complete by November 24 may be delivered as scheduled.
- Remaining instruction may resume online November 28 – 29, 2020.
- Finals scheduled December 2 – 11, 2020 should be online with accommodations for very limited in-person testing, spring semester ends
- December 12 – fall commencement



Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...', written over a horizontal line.

Secretary, SSU Board of Trustees

Residential Students Fall 2020

- November 20-24 exit campus (voluntary Covid-19 rapid testing)
- On exception basis, some residential students may remain on campus through December 11, 2020, for example:
 - Students who cannot return home
 - Some student athletes
 - International students
 - Students working on campus and locally
 - Extreme extenuating circumstances



Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. ...'.

Secretary, SSU Board of Trustees

Spring 2021 Return Plan *GOALS*

To phase-in return (students and employees) that minimizes COVID-19 cases on campus.

To conduct rapid entry screening & PCR testing to contain COVID-19 cases on campus.

To reinforce health & safety guidelines throughout spring semester.



Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink.

Secretary, SSU Board of Trustees

Spring 2021 – Summary Key Dates

January 2-3, 2021:	University open, early residential students return (rapid COVID-19 testing)
January 4:	Phase in return staff onsite (public-facing and essential to prepare campus for students to return)
January 5 – 9:	Phase-in return residential students, rapid COVID-19 screening testing for priority groups (includes residential students, athletes, public-facing staff)
January 11:	Spring term begins
*Through May 4, 2021:	Ongoing COVID-19 screening testing, health & safety measures

*Spring schedule dependent on risk level status of county, health advisories, state requirements.



Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink.

Secretary, SSU Board of Trustees

Expected Class Format Spring 2021

- Mixture of in-person, hybrid, and remote classes offered
- Online offerings will be both asynchronous and synchronous
 - Dependent upon instructor and subject
 - Students may choose between these modes
 - Consultation with advisors encouraged
- All campus classes continue to follow the University's health and safety plans
- Off-site lab or clinical experiences, practica, and internships as scheduled as long as sites accept students
- Students in clinical settings will follow the site's approved health and safety plans
 - May differ from the University's approved plans



Certified as True and Correct
November 18, 2020

A handwritten signature in blue ink, appearing to be 'C. J. ...'.

Secretary, SSU Board of Trustees



Fall and spring calendars and plans are subject to the county's risk level and restrictions imposed by state and/or local health officials.



Certified as True and Correct
November 18, 2020

Secretary, SSU Board of Trustees

FALL 2020 EXIT & SPRING 2021 RETURN

FALL 2020 SEMESTER EXIT PLAN

November 2, 2020

- Begin transitioning staff to remote assignments and staggered work schedules where feasible to reduce campus density (staff currently working onsite will complete a new Telework Agreement)

November 20 – 24, 2020

- Residential students who have completed assignments and formal check-out with RAs are authorized to leave campus (see Residence Life Plan below)
 - Voluntary COVID-19 rapid testing available to those exiting campus by appointment with SSU Health Clinic

November 25 – 27, 2020

- Veterans Day (substituted on Nov. 25) and Thanksgiving Holiday (Nov. 26 - 27) – University closed

Nov 28 – December 11, 2020

- November 28 - University open
- Most staff working remote (except those whose duties require onsite to perform duties)
- Campus buildings closed (University remains open) December 11 at 5:00 p.m. except:
 - **MUC** (*regular hours Nov. 28 through Dec. 23*)
 - Pantry open (posted times)
 - Bookstore open through Dec. 23, reopen Jan. 4th, (hours posted)
 - Bear's Den (posted hours)
 - **Library**
 - OPEN Nov. 30 – Dec. 4, 10 a.m.- 5:00 p.m.
 - CLOSED Dec. 5-6,
 - OPEN Dec. 7 – 11 ,10 a.m. – 5 p.m.
 - CLOSED Dec. 12 – Jan. 3, 2021
 - **Bear Cave**
 - OPEN 24/7 through Nov. 24, 5:00 p.m.
 - CLOSED Nov. 25-29
 - REOPEN Nov. 20, 8:00 a.m. and remain open 24/7 to Dec. 11, 5:00 p.m.
 - CLOSED Dec. 12 – Jan. 3, 2021
 - **Massie Hall** (*limited hours*)
 - **Hatcher Hall** (*SSU Health Clinic – limited hours*)
 - **JARAC** (*select varsity athletics; restricted/limited hours throughout break*)
- December 11 – fall semester ends

Certified as True and Correct
November 18, 2020


Secretary, SSU Board of Trustees

December 12 – 23, 2020

- December 12 - fall commencement
- December 18 (5:30 p.m.) – Children’s Learning Center closed
- Regular mail services available through December 23; limited service through break
- Staff continue remote assignments per schedules

December 24 – January 1, 2021

- Holidays and Winter Break – University closed; staff working during holidays and winter break (University officially closed) whether remote or onsite requires prior authorization by the appropriate supervisor/director

Academic Completion – Fall 2020 Exit

- Every effort should be made to meet all in-person class instruction, practicums, and on-ground clinical/lab requirements by November 24. Prior approval of the applicable dean is necessary for in-person clinicals/labs that cannot be completed by this date.
- Any remaining instruction may resume online November 28 – Dec. 1, 2020.
- Finals scheduled December 2 – 11, 2020 should be online with accommodations for very limited in-person testing.

Residence Life Plan – Fall 2020 Exit

- Move out:
 - Upon authorization by the respective RA, students may move-out of campus housing November 20–24 for the remainder of the fall 2020 term.
 - Exceptions to move-out may be permitted for students who cannot return home, student-athletes, international students, student employees, students who work locally, Bridgeview North students. Requests will be considered for students with extreme extenuating circumstances.
 - A closing letter with detailed instructions and a request-to-stay form will be distributed on Monday, November 2
- A detailed schedule of Bear’s Den availability will be distributed the week of November 16, 2020
- On Tuesday, November 24, the Student Life Staff will set up a grab-and-go pantry in the MUC for food and supplies for Thanksgiving Weekend (Nov. 28-29)
- Grab and Go meals available during finals week (Dec. 2 – 11)

Covid-19 Testing Fall 2020 Exit

- November 20 – 24 (10 a.m.-5 p.m.)- Voluntary rapid (Binax) exit testing for residential students. Positive Binax tests require PCR test and possible quarantine. Students encouraged to schedule a test 24-hours prior to planned exit
- Group testing by invitation November 28-29, 2020; pre-arranged self-referrals and symptomatic PCR testing available through the end of fall term.

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

2021 SPRING SEMESTER RETURN PLAN

January 2-3, 2021

- January 2 - University open (staff who work weekend shifts report to work whether remote or onsite); reopen closed buildings
- January 2 - Children's Learning Center staff report to work
- January 3 – RAs and early residential students return
 - Required entry testing with Binax rapid tests. Positive rapid test will require PCR test. PCR test requires quarantine awaiting results. Positive PCR requires isolation

January 4, 2021

- Staff who work Monday through Friday shifts report to work (some will continue remote work and some will return onsite to prepare for the spring term opening as determined by the department supervisor)
- Children's Learning Center opens at 7:30 a.m.

January 5 – 9, 2021

- Residential students will follow staggered schedule to return to campus
 - Required entry testing with Binax rapid tests. Positive rapid test will require PCR test. PCR test requires quarantine awaiting results. Positive PCR requires isolation

January 11, 2021

- Spring semester classes begin (full and first half session)
- Remaining staff not scheduled to work remotely by his/her supervisor will return to onsite work
- Reinforcement of health & safety guidelines (modified if required per advisories)
 - Required: Facial coverings, physical distancing, encouragement of personal hygiene
 - New students and new employees – complete safety pledge and training as necessary
- **Spring 2021 academic calendar continues as approved through May 4, 2021***

Spring 2021 Entrance COVID-19 Testing

- Entrance Binax rapid screening testing required for at-risk populations:
 - Residential and student athletes including commuter student athletes
 - At-risk employees returning from remote assignments (based on nature of duties)
 - Positive results will be referred for PCR test; those with positive results will be subject to quarantining per health department guidelines
 - Group screening testing scheduled by invitation for commuter students, faculty, and other employees returning for first time from remote assignments
- Spring Testing Schedule (tentative)
 - *January 3, 2021*: Resident Advisors and early-arriving students
 - *January 5 – 9*: Move-In of residential students per staggered schedule
 - *January 12*: Begin group screening invitations
 - Pre-arranged self-referrals and symptomatic testing available through spring term

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

Expected Spring 2021 Class Format

- Mixture of in-person, hybrid, and remote classes offered
- Online offerings will be both asynchronous and synchronous
 - Dependent upon instructor and subject
 - Many students choose between these modes
 - Consultation with advisors encouraged
- All campus classes continue to follow the University's health and safety plans
- Off-site lab or clinical experiences, practicum and internships as scheduled as long as sites accept students
- Students in clinical settings will follow the site's approved health and safety plans
 - May differ from the University's approved plans

Spring 2021 Travel Guidelines

- Academic (clinicals, field trips, etc.)
 - When a program requires physical presence for students to fulfill academic standards, same-day travel for that purpose will be permitted with approval by the Academic Travel Evaluation Group composed of the Provost and Deans
 - Travel requirements will include: maximum allowable numbers of participants, masking requirements, and physical distancing
 - Scheduled travel may be altered or cancelled subject to COVID-19 conditions as determined by the local health department or University guidelines
- Recruitment
 - Same-day travel must conform with University protocols for health & safety and travel plans must be approved by the local health department
- Other Travel
 - Extended out-of-state/country group travel and overnight travel, including study abroad, remains prohibited until further notice
 - Travel for conferences or other business-related events that cannot be attended virtually remains prohibited unless expressly approved by the division vice president

**Spring academic calendar, plans, and timelines as noted above are subject to the county's risk level and restrictions imposed by the state of Ohio, local health department, and/or SSU President.*

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

2020-2021 ACADEMIC CALENDAR

Fall Semester 2020-2021

August 24	Fall semester classes begin (full and first half session)
September 7	Labor Day (<i>University Closed</i>)
October 16	Last day of first half session (final exams during last scheduled class period)
October 19	First day of second half session
October 20	Grades due in Office of the Registrar by noon (first half session)
November 25	No Classes (<i>University Closed</i>)
November 26	Thanksgiving Day (<i>University Closed</i>)
November 27	Thanksgiving Holiday (<i>University Closed</i>)
November 28	Classes resume
December 1	Last day of classes (full session and second half session)
Dec 2-11	Final Exams (full session classes)
December 12	Fall Commencement – semester ends
December 15	Grades due in Office of the Registrar by noon (full and second half session for on-campus and online classes)
December 24	Christmas Holiday (<i>University Closed</i>)
December 25	Christmas Holiday (<i>University Closed</i>)
December 26-31	Winter Break (<i>University Closed</i>)
January 1	New Year's Holiday (<i>University Closed</i>)

Spring Semester 2020-2021

January 11	Spring semester classes begin (full and first half session)
January 18	Martin Luther King, Jr. Day (<i>University Closed</i>)
February 28	Last day of first half session (final exams during last scheduled class period)
March 1-7	Spring Break
March 3	Grades due in Office of the Registrar by noon (first half session)
March 8	First day of second half- week session
	Spring full session classes resume
April 23	Last day of classes (full session and second half session)
April 24-30	Final Exams (full session classes)
May 1	Commencement
May 4	Grades due in Office of the Registrar by noon (full and second half session)

Summer Semester 2020-2021

May 10	First day of first seven-week sessions
May 24	First day of full session (ten week)
May 31	Memorial Day (<i>University Closed</i>)
June 25	Last day of first seven-week session
June 28	Second seven-week session – classes begin
June 29	Grades due in Office of the Registrar by noon (first seven-week session)
July 5	Independence Day Observed (<i>University Closed</i>)
July 30	Last day of full session
August 3	Grades due in Office of the Registrar by noon (full session)
August 13	Last day of second seven-week session
August 17	Grades due in Office of the Registrar by noon (second seven-week session)

** All half-session summer courses not included within the E-campus programs may continue to be delivered within a 5-week schedule, provided they follow the Ohio Department of Higher Education's requirements: "One semester credit hour will be awarded for a minimum of 750 minutes of formalized instruction that typically requires students to work at out-of-class assignments an average of twice the amount of time as the amount of formalized instruction (1,500 minutes)."

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

President's Report

Board of Trustees Meeting
November 13, 2020

Thank you Chairman Watson.

Eight months and counting since we entered into COVID-related changes to our University's scheduling, planning, and the campus environment. Back in March, I never once thought it would be like this in November, let alone looking at remaining in this mode into the next calendar year. But here we are. And although this has been one of the most challenging and difficult times for this institution, ... our students, faculty, and staff continue to do an amazing job of adapting and moving forward.

It should come as no shock to anyone that the number of COVID cases are skyrocketing in the region, state, county, and to a much lesser degree here on campus. With K-12 in session, events moving indoors with cooler weather, and with many still not adhering to some very simple strategies to protect themselves and those around them, we knew that cases would rise in the late fall. It is an understatement, however, to say that our current trajectory is concerning. We are just beginning to see the mortality numbers going up and hospitalizations are moving up at an alarming rate. The Governor's message on Wednesday sounded an alarm that most of us have been hearing for several weeks.

For these reasons, we are moving up our date of closing residential units and, once again, moving most of our operations including classes to online and remote beginning the Wednesday before Thanksgiving. This is disappointing since we had done so well for over two-thirds of the semester but it seems prudent at this point to reduce the opportunities for transmission of disease. In our planning last summer, we anticipated the current scenario so we eliminated fall break and made Veterans Day a class day. This allowed us to add a few days to the schedule prior to Thanksgiving but, nonetheless, it will still be another disruption to teaching, learning, and our educational mission.

COVID has had a significant impact on enrollment although not as much as we anticipated last June. As reported in the September Board meeting, we were down around 5% this semester. My growing concern is about the mental health of our students and employees along with student retention as we move on to spring semester. The freshmen class was already down and these students were not given the college experience and service that they need and we can provide under normal conditions. We were not given a reasonable opportunity to connect students with Shawnee State. Early registration numbers for spring provide us with some ominous statistics for our freshman class. It's still early and we are hopeful through some of the steps we've taken that we can minimize the exodus of underclassmen but the Board should be aware of the potential for some significant enrollment declines from fall to spring. We hired

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees

success coaches to reach out to our most vulnerable group of students and we will await results to see if that has been effective. I can tell you that our entire staff has been working tirelessly, and most often remotely, to make those important connections with our students.

The financial state of the university is stable and that's great news considering all the changes we've made in the last eight months. Looking back, we finished FY 20 in much better shape than our preliminary assessment suggested. We continue to benefit from federal funding which is helping us offset costs of COVID and also helping us with operational costs to a lesser degree. We may receive further assistance and I believe that this will help us successfully navigate through the remainder of FY 21. And we may even sell a house before the end of the year. Imagine that.

Vice President Braun provided you with a report on fall recruitment and it is very clear now that everything surrounding enrollment and admissions is unclear. He and his staff are doing a remarkable job of reaching out to next year's class with very limited in-person engagement and bringing them into the fold. Our message to prospects is not to choose SSU over other universities but to choose SSU rather than no college at all. I am convinced that this institution will get back on the strong growth trajectory we established last fall as soon as we can get back to more normal operational conditions. Until then, we will continue to closely watch our expenses and weigh our investments while we stay within our means.

We started up campus discussions on Diversity, Equity, and Inclusion recently through meetings with and soliciting responses from our faculty and staff. I am hopeful that we will have a set of substantive recommendations and goals identified by early December. Those recommendations and goals will be incorporated into our strategic plan and, most importantly, will help us make major improvements to our institution.

The last note I want to leave everyone with is my most sincere thank you to our faculty, administration, and staff for everything they are doing to keep this institution going and advancing our mission. We're going on nine long months and closing in on a full year of the pandemic. It certainly has been a severe test of our mettle and Shawnee's employees continue to show outstanding determination and dedication to their work and our students.

As we move into the holiday season, this will be the last Board meeting until the new year. I want to thank all of our Board members for "hanging" with us during these crazy times and providing us with your wisdom and support. We wish all of you a safe and healthy end to 2020 so that we can turn the page to a bright new year of promise in 2021. I look forward to seeing you all, maybe even in person, in January.

And Chairman Watson, that concludes my report.

Jeffrey A. Bauer
President

Certified as True and Correct
November 18, 2020



Secretary, SSU Board of Trustees