



COLUMBUS STATE

COMMUNITY COLLEGE

COPY TO ALL BOARD MEMBERS
Devin Dags, Ex-Officio Student Member
Aloysius Kienee, Ex-Officio Staff Member
Thomas Shanahan, Ex-Officio Faculty Member

BOARD OF TRUSTEES COMMITTEE OF THE WHOLE

Friday, January 17, 2020
Pete Grimes Board Room, Franklin Hall
7:30 AM

AGENDA

- (1) Call to Order
- (2) Roll Call
- (3) Certification of Conformity with Section §121.22(F) of the Ohio Revised Code
- (4) Swearing-In of Officers
- (5) Opening Remarks from President Harrison
- (6) Approval of Minutes
- (7) Report of the Independent Auditors on the Financial Statements for the Year Ended June 30, 20191
- (8) Revised Fiscal Year 2020 Operating Budget.....11
- (9) Construction Contract Approvals: Aquinas Building Envelope Repair & WD 1st and 3rd Floor Renovations..... 17
- (10) Financial Statements as of and for the Six Months Ended December 31, 2019.....19
- (11) Personnel Information Items (Information Only).....32
- (12) Discussion of Current Issues
- (13) Executive Session (*if needed*)
- (14) Adjournment

DAVID T. HARRISON Ph.D. **PRESIDENT**



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2019.

BACKGROUND INFORMATION:

The college is required by law to have its financial statements audited by the State Auditor or his/her designee. The audit for the year ended June 30, 2019 was performed by Plattenburg & Associates, Inc., 8260 Northcreek Drive, Suite 330, Cincinnati, Ohio 45236. Two report groups were issued: Basic Financial Statements and Single Audit Reports. Copies of the auditor's reports have been distributed to the Board of Trustees, and copies of selected pages, as referenced below, are attached.

The following is included in the Basic Financial Statements:

INDEPENDENT AUDITOR'S REPORT (pages 1-2) of the college which renders an unmodified opinion stating that the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the Columbus State Community College, as of June 30, 2019 and 2018 and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

The following are included in the Single Audit Reports:

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (pages 4-5) in which the auditor disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or deficiencies in internal control that were considered to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE (pages 6-7) in which they state Columbus State Community College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The auditor further noted no deficiencies in internal control over compliance that were considered to be material weaknesses.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (pages 8-9) in which there were no findings and no questioned costs.

RECOMMENDATION:

That the Board of Trustees accept the Reports of the Independent Auditors as of June 30, 2019, for the College and the discretely presented component unit (the Foundation) as presented by Plattenburg & Associates, Inc.

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Columbus State Community College

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of Columbus State Community College (the College), a component unit of the State of Ohio, as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

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 audit. We did not audit the financial statements of the Columbus State Community College Development Foundation, Inc. (the Foundation) which represents 100 percent of the assets, net position and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditors. We conducted our audit 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 audit 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College, as of June 30, 2019 and 2018 and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information and other postemployment benefit information 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 who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2019, on our consideration of the College's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Plattenburg & Associates, Inc.
Plattenburg & Associates, Inc.
Columbus, Ohio
October 11, 2019

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Columbus State Community College

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component unit of Columbus State Community College (the College), a component unit of the State of Ohio, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 11, 2019. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the College's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
Columbus, Ohio
October 11, 2019

PLATTENBURG

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE**

Board of Trustees
Columbus State Community College

Report on Compliance for Each Major Federal Program

We have audited the Columbus State Community College's (the College) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2019. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

Opinion on Each Major Federal Program

In our opinion, the College, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and discretely presented component unit of the College as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 11, 2019, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the College's basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
Columbus, Ohio
October 11, 2019

**COLUMBUS STATE COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019**

Section I – Summary of Auditor’s Results

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant Deficiency(s) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant Deficiency(s) identified? None reported

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

Student Financial Assistance Cluster
TRIO Cluster

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000

Auditee qualified as low-risk auditee? Yes

Section II – Findings Related to the Financial Statements Required to be reported in Accordance with GAGAS

None

Section III – Federal Award Findings and Questioned Costs

None

**COLUMBUS STATE COMMUNITY COLLEGE
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
June 30, 2019**

Columbus State Community College had no prior audit findings or questioned costs.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Revised Fiscal Year 2020 Operating Budget.

BACKGROUND INFORMATION:

In May 2019, the Board of Trustees approved the FY 2020 Operating Budget. Each January, the Board of Trustees reviews the operating budget in the context of enrollment, final State Share of Instruction (SSI) subsidy allocations as approved by the Ohio Department of Higher Education, and other activities that may impact the budget. Revised FY 2020 operating budgets for the College's General Fund and Auxiliary Fund are attached.

General Fund (Exhibit A)

Revenues. The College's final FY 2020 SSI subsidy calculation from the Ohio Department of Higher Education is almost \$2.3 million higher than originally budgeted. The original FY 2020 budget was assumed to be flat to prior year because the State's FY 2020 - FY 2021 Budget (HB 166) was not yet finalized at the time the Board approved the College's budget.

Tuition rates were also assumed to be flat within the College's original FY 2020 budget due to the uncertainty of what would be allowed within the State Budget. The State's Budget ultimately allowed for a \$5 per credit hour increase for community colleges. A \$5 tuition increase became effective starting with the Autumn 2019 term because the Board approved at its May meeting allowing the College to increase its tuition rates by the amount the State Budget allowed.

Enrollment for the College's FY 2020 budget was assumed at 0.1% down to the prior year. Autumn 2019 enrollment is currently estimated to be 0.5% higher than the prior year but we are still waiting on final Autumn term figures from the Ohio Department of Higher Education. Spring 2020 has fluctuated as the Revised Budget was being finalized and is currently trending about 2.0% below last year due largely to fewer new students and stop-in students than last year. (Stop-in students are those who have been gone at least one semester, excluding Summer semester.) Summer 2020 enrollment, part of which is accounted for in this fiscal year, is budgeted comparable to Summer 2019, which is projected to end up 2.9% below the prior year.

Based on these actual and updated enrollment assumptions and the \$5 tuition rate increase, tuition revenue in the FY 2020 Revised Budget is projected to be about \$446K (or 0.6%) above the operating budget approved by the Board in May.

Other revenue streams that are expected to end the year differently than what was assumed in the budget approved by the Board in May include:

- Revenue associated with new Mitchell Hall operations is expected to be almost \$208K below what was budgeted due mostly to the delayed or slower start-up of new retail operations. Revenues for the new bakery, *Blend*, and the new restaurant, *Degrees*, are both reflected within Miscellaneous Revenue on Exhibit A and revenues for the *Event Center* and *The Mix* recreational cooking classes are both shown within the Special Courses revenue category. Mitchell Hall expenditures are also reduced by a net \$151K from the budget the Board approved in May.
- The College has been working to re-position its workforce operations (both credit and non-credit) to best serve students and employers through innovative programming that allows, for example, incumbent workers to up-skill or transition to a new career path altogether. This has led to the creation of the Office of Talent Strategy. In the process of scaling workforce programming aligned to in-demand jobs, it has been more challenging to project revenues and expenditures. While overall revenue is expected to be less than originally planned, reduced expenditures more than offset the reduction to revenue by about \$17,700.
- Other budget adjustments to note include revenue from printing (\$127K or 36.7% down), parking (\$117K or 15.0% down), and payment deferral fees (\$39K or 5.3% down).

Overall adjustments to tuition revenue, SSI subsidy, and fees, special courses, and other revenue result in a revised FY 2020 budget that is almost \$1.9 million (1.2%) more than originally budgeted.

Expenses. FY 2020 budgeted expenses include the support of student success priorities that address both the academic and non-academic needs of students. Examples include continued scaling of “co-requisite” models for math and English, continued implementation of a comprehensive completion model that provides the supports and structure needed for students to successfully complete a meaningful credential, increased supports that more directly address the needs of adult students, implementation of initiatives aligned to the College’s financial stability framework, and continued support of academic pathways and textbook options that are affordable for students.

Instructional budgets are increased in the revised budget by almost \$1.7 million due to scheduling adjustments needed to make courses more accessible to students and to enhance the work of strategic student success initiatives. Other significant additions include \$1.0 million for employment-related benefits mostly in the area of vacation and sick leave and the addition of \$200K for a one-time write-off of accounts receivable from a change made in FY18 to one of the College Credit Plus rates that the Ohio Department of Education did not clarify to community colleges until this fiscal year. Additions are largely offset by reductions to expenditures mostly due to projected savings resulting from positions that were budgeted but left vacant over some portion of the year. Overall, FY 2020 budgeted operational expenses (excluding transfers) are increased by an estimated net \$652K (or 0.4%).

Net Income – Operating. Final audited numbers determined that FY19 net operational income plus interest was \$2.5 million. The Board approved pre-allocating \$1.5 million of this FY19 net income in May, which leaves \$1.0 million left to allocate. It is recommended that this \$1.0 million be placed in a contingency within reserves.

Currently it is estimated that the College may end FY 2020 with operational net income totaling \$1.2 million, which does not include projected interest earnings that can swing dramatically as a result of shifts in the market. It is proposed that this operational net income be placed into the Student Success and Innovation Fund (SSIF) to emphasize that the priority for the use of these funds will be student success. Possible expected uses of these funds include student scholarships, workforce programming, capital planning, and advancement of marketing and resource development efforts related to enrollment growth. It is proposed that these funds be re-allocated from SSIF to other existing allocations within reserves that best reflect their ultimate proposed use, if necessary.

Mitchell Hall Construction. The Board initially approved a budget of \$33.6 million for the construction of Mitchell Hall at its March 2018 meeting. At its May 2019 meeting the Board approved the construction budget be increased by \$600K. It is currently estimated that an additional \$200K may be needed to pay for additional identified construction costs but to ensure that enough is available for any other unexpected needs, up to \$500K is requested. It is proposed that unused allocations from prior year reserve balances within the Capital Equipment allocation be used for these remaining costs and that such funds be reallocated from the Capital Equipment allocation to the Capital Improvement allocation, as appropriate.

Auxiliary Fund (Exhibit B)

Total net revenues for auxiliary enterprises are projected to be \$59K (or 2.8%) lower than originally budgeted. This is the result of lower sales of computers and carrying cases, and higher cost of sales in several revenue categories. Expenses (including Total Miscellaneous) are projected to decrease by \$130K, or 6.7%, compared to the original budget. The auxiliary fund is expected to balance within the revenues the enterprises are projected to generate. The most significant non-operating expense is Debt Service, \$323K, which is funded from an allocation of the prior year's net income versus being budgeted within the declining current operating budget.

FY 2019 Net Income - Auxiliary. Final audited numbers resulted in \$784K net income for FY 2019. It is recommended that an additional allocation of \$650K be made from this net income for debt service. The auxiliary fund is responsible for a portion of the annual debt service related to bonds issued in 2003 for the Discovery Exchange building (currently the Series 2012 outstanding debt). As auxiliary revenues continue to decline, particularly for the Bookstore in the rapidly changing textbook environment, this allocation serves to increase the debt service reserve established last year to fund debt service requirements until the debt maturity in FY 2023.

Please note that no changes are recommended to the Plant Fund.

RECOMMENDATION:

That the Board of Trustees approves the revised FY 2020 operating budget and proposed allocation of projected operational net income to the SSIF (Exhibit A) and the Auxiliary Fund (Exhibit B), and authorizes the following:

- Final audited, unallocated FY19 operational net income be allocated to Contingency and \$650,000 from final audited Auxiliary net income be allocated to debt service;
- Up to \$500,000 be re-allocated from unobligated funding within the Capital Equipment allocation to the Capital Improvements allocation for remaining Mitchell Hall construction costs;
- The President to allocate additional general and auxiliary fund operating and

instructional expenses commensurate with enrollments and related revenues in excess of amounts included in the revised FY 2020 budget provided the operating budget remains balanced; and

- The President to re-allocate funds between existing operational reserve allocations, if necessary, that best reflect their ultimate proposed use.

**Columbus State Community College
District Operational Budget Comparison
Proposed FY20 Revised Budget Compared to FY20 Original Budget, FY17, FY18 and FY19 Audited**

	(1) FY17 Audited	(2) FY18 Audited	(3) FY19 Audited	(4) FY20 Original	(5) FY20 Revised	(6) Difference FY20 Rev/Orig	(7) Percent Inc./(Dec.)
Revenues							
Appropriations							
(a) Subsidy	\$67,039,588	\$67,363,495	\$67,507,998	\$67,507,998	\$69,790,276	\$ 2,282,278	3.4%
(b) Student Support Services	42,836	69,889	66,587	-	-	-	0.0%
(c)	67,082,424	67,433,384	67,574,585	67,507,998	69,790,276	2,282,278	3.4%
Student							
(d) Tuition	69,378,740	69,982,534	73,868,656	74,420,551	74,866,040	\$ 445,489	0.6%
(e) Fees	4,197,229	3,731,366	3,681,913	4,192,462	4,032,253	\$ (160,209)	-3.8%
(f) Special Courses	1,324,901	1,644,073	1,844,365	2,631,461	2,151,760	(479,701)	-18.2%
(g)	74,900,870	75,357,973	79,394,934	81,244,474	81,050,053	(194,421)	-0.2%
Other							
(h) Partnership Revenue	6,983	19,442	6,228	17,800	41,800	\$ 24,000	134.8%
(i) Contract Services	722,132	793,974	598,781	676,865	676,865	\$ -	0.0%
(j) Miscellaneous	512,238	550,981	610,923	1,247,858	1,018,634	\$ (229,224)	-18.4%
(k) Mitchell Hall Transfer-In	-	-	-	869,394	869,394	\$ -	0.0%
(l) Transfer-in for Debt Service	-	-	-	1,286,891	1,286,891	-	0.0%
(m)	1,241,353	1,364,397	1,215,932	4,098,808	3,893,584	(205,224)	-5.0%
(n) Total Revenues	143,224,647	144,155,754	148,185,451	152,851,280	154,733,913	1,882,633	1.2%
Expenditures							
(o) Educational & General (Instructional)	72,375,890	75,606,567	79,235,986	80,784,438	81,206,669	422,231	0.5%
(p) Library	1,820,687	1,950,305	1,958,067	1,973,955	1,944,305	(29,650)	-1.5%
(q) General	11,174,695	10,889,411	11,596,412	11,036,535	11,208,498	171,963	1.6%
(r) Information Technology	12,805,023	12,728,786	12,861,534	13,432,262	13,279,035	(153,227)	-1.1%
(s) Student Services	13,484,282	14,059,843	14,819,312	15,576,802	15,261,698	(315,104)	-2.0%
(t) Operation & Maint, of Plant	15,395,413	14,573,196	15,788,471	16,218,438	16,157,291	(61,147)	-0.4%
(u) Administration	8,200,547	8,879,241	8,972,041	9,839,188	10,456,064	616,876	6.3%
(v) Operational Expenditures	135,256,537	138,687,349	145,231,823	148,861,618	149,513,560	651,942	0.4%
Transfer for:							
(w) Capital Equipment		550,000	750,000	500,000	500,000	-	0.0%
(x) Debt Service	1,417,598	636,994	1,437,967	2,669,662	2,669,662	-	0.0%
(y) Capital Improvements				-	-	-	0.0%
(z) One-Time Compensation	1,700,000			-	-	-	0.0%
(aa) Scholarships			1,000,000	-	-	-	0.0%
(ab) Student Success & Innovation	4,300,000	361,834			1,230,691	1,230,691	100.0%
(ac) Technology Initiatives		400,000	818,850	820,000	820,000	-	0.0%
(ad) Campus Safety Initiatives	700,000			-	-	-	0.0%
(ae) Budget/Tuition Stabilization				-	-	-	0.0%
(af) Workforce Development		400,000		-	-	-	0.0%
(ag) Advancement		780,604		-	-	-	0.0%
(ah) Mitchell Hall		800,000		-	-	-	0.0%
(ai) Total Expenditures & Transfers	143,374,135	142,616,781	149,238,640	152,851,280	154,733,913	1,882,633	1.2%
(aj) Net Operational Revenues	(149,488)	1,538,973	(1,053,189)	-	-		
(ak) Interest Income	570,553	766,809	3,562,931	-	-		
(al) Net Revenues	\$ 421,065	\$ 2,305,782	\$ 2,509,742	\$ -	\$ -		

Notes

- (a,5) Subsidy as reported by the Ohio Department of Higher Education, December 3, 2019.
- (d,5) Tuition revenue includes actual revenue estimates for SU19 and AU19, and SP20 and SU20 are based on projected enrollment.
- (f,5) Special Courses includes revenue assumed for recreational community cooking classes and conference and events functions provided through Mitchell Hall and WD as well as workforce revenue expected to be generated through our employer partnerships.
- (j,5) Miscellaneous includes revenue from Mitchell Hall retail operations (restaurant and bakery).
- (k,5) Mitchell Hall Transfer-In revenue represents a portion of funds set aside by the Board in May of 2018 and January 2019 for the start-up of Mitchell Hall over a three-year phase-in period.
- (l,5) Transfer-In for Debt Service reflects fundraising by the Foundation for Mitchell Hall, which is also reflected in Debt Service expenditures (x,5).
- (o) Education and General (Instructional) includes the Schools of Arts & Sciences, Health & Human Services, and Business, Engineering & Technologies; Workforce Innovation; Digital Education; College Credit Plus Curriculum Office; Curriculum Management; Academic Affairs VP Office; and the Delaware Campus and Regional Learning Centers.
- (q) General includes VP Administration, Facilities Design & Construction, Human Resources, Procurement & College Services, Marketing & Communication, Grants Office, Diversity & Inclusion and the Foundation Office.
- (s) Student Services includes Disability Services, Admissions, Student Conduct, Career Services, Testing Center, Telephone Information, Registrar, Financial Aid, Counseling, Advising, Athletics, Student Advocacy, Student Central, Student Engagement, Veterans Office, College Credit Plus Services, Orientation, TRIO/Special Projects and Dean/VP Offices.
- (u) Administration includes VP Business Services, Resource Planning, President's Office, Delaware Campus Admin, Accounting Services, Institutional Effectiveness, General Counsel and an allocation for bad debt. A larger central contingency is assumed for FY20 (u,5) as expenditures for Mitchell Hall are solidified.

Columbus State Community College
Auxiliary Services Budget Comparison
Proposed FY20 Revised Budget Compared to FY20 Budget, FY17, FY18 and FY19 Audited

	(1) FY17 Audited	(2) FY18 Audited	(3) FY19 Audited	(4) FY20 Original	(5) FY20 Revised	(6) Difference FY20 Rev/Orig	(7) Percent Inc/(Dec)
Revenues							
(a) Bookstore	\$2,752,928	\$2,587,387	\$2,539,321	\$1,895,246	\$1,835,295	(\$59,951)	-3.2%
(b) Food Services	264,064	257,148	233,504	219,000	219,500	\$500	0.2%
(c) Total Revenues	3,016,992	2,844,535	2,772,825	2,114,246	2,054,795	(59,451)	-2.8%
Expenses							
(d) Bookstore	1,845,150	1,771,231	1,723,829	1,438,768	1,374,421	(\$64,347)	-4.5%
(e) Food Services	109,892	88,085	82,087	93,765	92,823	(\$942)	-1.0%
(f) Total Expenses	1,955,042	1,859,316	1,805,916	1,532,533	1,467,244	(65,289)	-4.3%
Net Income/(Loss)							
(g) Bookstore	907,778	816,156	815,492	456,478	460,874	\$4,396	1.0%
(h) Food Services	154,172	169,063	151,417	125,235	126,677	\$1,442	1.2%
(i) Total Net Income/(Loss)	1,061,950	985,219	966,909	581,713	587,551	5,838	1.0%
Miscellaneous							
(j) Administrative Office	484,365	232,928	157,603	236,892	172,171	(\$64,721)	-27.3%
(k) Marketing	27,966	36,000	25,317	25,500	25,500	-	0.0%
(l) College Strategic Priorities	-	-	-	136,000	136,000	-	0.0%
(m) Total Miscellaneous	512,331	268,928	182,920	398,392	333,671	(64,721)	-16.2%
(n) Total Auxiliary Net Income	\$549,619	\$716,291	\$783,989	\$183,321	\$253,880	70,559	38.5%
(o) Capital Equipment & Improvement, One-Time Comp, College Credit Plus textbooks, Food Services/Renovations	\$ (56,481)	\$ 889,176	\$ 1,209,702	\$ 50,000	\$ 50,000	-	0.0%
(p) College Strategic Priorities	-	64,000	61,000	-	-	-	-
(q) Debt Service	-	-	-	323,015	323,015	-	0.0%

Notes

- (a) Bookstore sales are budgeted at \$9,309,487.
(j) Administrative Office includes expenses related to administrative expenses common to both enterprises.
(o) Capital Equipment & Improvement, One-Time Comp, and College Credit Plus textbooks to be funded from Auxiliary's reserves.
(q) Debt Service was allocated from FY19 net income as part of FY19 Revised Budget



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Construction Contract Approvals: Aquinas Building Envelope Repair & WD 1st and 3rd Floor Renovations.

BACKGROUND INFORMATION:

State law requires the Board of Trustees to authorize the award of construction contracts for any project that exceeds \$200,000.

I. Aquinas Building Envelope Repair

The Columbus State Facility Conditions Assessment completed in 2017 identified the Aquinas building envelope to be in critical condition and in need of immediate repair. The Aquinas Building Envelope Repair Project provides for a detailed building envelope assessment, design, and construction/repairs of the exterior building components for Aquinas Hall, built at its current location on the Columbus Campus in 1925. The project scope includes a detailed assessment of the building envelope, structural and masonry repairs, tuck-pointing, and installation of waterproofing systems.

The earlier Board approved Design-Build contract for design and pre-construction services, for Regency Construction Services, Inc., was \$199,627.00. The final construction cost included in this GMP Amendment is \$3,611,258.00, with a total project budget of \$3,999,999.00, which includes design and construction costs and project contingencies, and is funded entirely from the FY19/20 State capital allocation. With approval of this GMP, construction is scheduled to commence in Spring of 2020 and complete in Summer of 2020.

II. WD 1st and 3rd Floor Renovations

The Workforce Development (WD) Building is the home to multiple programs and departments including Workforce Innovation, Experiential Learning and College-Credit Plus. As these programs expand and evolve and require collaboration with other programs such as the Grants Office, it has become necessary to renovate the space on the 1st and 3rd floors of the WD building to accommodate these programs. In addition, other programs such as the new Advocacy Resource Center, are being developed on the 1st floor of WD.

The architect and engineering (AE) design services contract for this project is \$47,600.00 with a total project budget estimated to be \$500,000.00, funded from both the FY19/20 State capital allocation and local College funding. The final construction costs will be identified during the design and bidding phase, which is anticipated to be complete in early 2020. Using the statutorily-required qualification-based AE design selection process, the AE firm selected for this project is BHDP Architecture. With approval of this contract, design is anticipated to commence in January 2020 and be complete in March 2020. Bidding and construction will commence thereafter.

RECOMMENDATION:

That the Board of Trustees authorize the College to enter into the following contract with the awarded best value firm, and the most qualified firm, respectively:

<u>Project</u>	<u>Company</u>	<u>Amount</u>
Aquinas Building Envelope Repair	Regency Construction Services, Inc.	\$3,611,258.00
WD 1 st and 3 rd Floor Renovations	BHDP Architecture	\$47,600.00



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE _____

SUBJECT:

Financial Statements as of and for the Six Months Ended December 31, 2019.

BACKGROUND INFORMATION:

Columbus State Community College policy requires that monthly the President provide each Board of Trustees member a copy of the college's financial statements.

RECOMMENDATION:

That the financial statements as of and for the six months ended December 31, 2019, be accepted as presented.

COLUMBUS STATE

COMMUNITY COLLEGE

January 10, 2020

TO: Dr. David T. Harrison, President

FROM: Aletha M. Shipley, Vice President | Chief Financial Officer | Treasurer

SUBJECT: Financial Statements as of December 31, 2019

Attached are the financial statements of the Columbus State Community College District, the Foundation, and the President's Discretionary Fund for the period ended December 31, 2019.

1. General Fund (Exhibit B)

Revenues. Total revenues reported through December are 3.8% (\$2.8 million) above last year with State Share of Instruction (SSI or subsidy) and tuition each accounting for about \$1.1 million of the increase. FY20 tuition is up because of a tuition increase of \$5 per credit hour implemented in Autumn 2019. Summer 2019 enrollment is estimated to be about 2.9% down from Summer 2018, and Autumn 2019 is estimated to be about 0.5% up from Autumn 2018.

The FY20 budget for SSI approved by the Board in May was assumed to be flat to FY19 because State biennial budget deliberations were not yet final. The State Budget, HB 166, ended up providing community colleges an increase. Year-to-date SSI funding is based on ODHE's final FY20 calculation for Columbus State, resulting in 3.4% more SSI than what was received through December. Details about the FY20 year-end revenue projections are outlined in the FY20 Revised Budget board action.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2019**	38,338	36,993	-3.5%	5,521	5,361	-2.9%
Autumn 2019	216,248	217,131	0.4%	14,407	14,475	0.5%
Spring 2020	203,574					
Summer 2020**	43,655					

* Summer 2019 credit hours and FTE are preliminary Census day numbers provided by the Institutional Effectiveness (IE) Office.

** Summer semester 2019 straddles both FY19 and FY20, with 46% of the revenue attributed to FY20. Likewise, Summer semester 2020 straddles both FY20 and FY21, with 54% of the revenue attributed to FY20.

Expenses. Total expenses reported through December are 3.7% (\$2.7 million) higher than the same period last year. Much of the increased spending through December occurred within *Education & General* (\$1.4 million or 3.6% above last year) and *Information Technology* (\$581K or 7.5% above last year). In *Information Technology* the increase appears to be timing of payments and in

Education and General the increase is due in part to additional faculty positions. Details about the FY20 year-end expenditure projections are outlined in the FY20 Revised Budget board action.

2. **Auxiliary Fund** (Exhibit D)

Bookstore revenues through December are down \$464K or 8.8% from last year. This is a result of textbook affordability initiatives which include Instant Access, iBooks, Cengage Unlimited, and Open Educational Resources. These delivery methods for course materials continue to expand which directly impacts traditional textbook sales. For Autumn, uniform clothing sales for academic programs increased 21.9% as a result of the opening of Mitchell Hall. Overall, Bookstore operating expense is down 26.1% as a result of tight control of expenses, vacant positions that have not been replaced and budgeting the remaining debt service on the 2012 bonds from reserves rather than operating funds. Food Service revenues are up 8.7% compared to the same time last year due to more catering revenue with the Conference Center at WD being fully operational this year (under renovation last year) and to increasing events with catering in the Mitchell Hall Event Center.

3. **President's Discretionary Fund** (Exhibit F)

To-date disbursements of \$1,124 left a balance of \$18,876 for December in this fund.

4. **Foundation** (Exhibits G and H)

Foundation contributions through December are \$2.2 million, compared to \$5.0 million for the same period last year. Backing out \$3.3 million in FY19 pledged for the Weiler Family Scholars program, and \$1.0 million in FY20 recognized for the JPMorgan Chase commitment in support of the College's initiatives in workforce development in the Central Ohio region, all other contributions in FY20 are down over \$500K compared with last December primarily due to fewer contributions for Mitchell Hall. Net investment activity through December is \$643K compared with \$(398K) last year, an increase of about \$1.0 million. Other Assets are reported at \$377K, which primarily represents the February 2019 closing on a purchase of real property.

5. **Investments**

The College's portfolio is invested consistent with its investment policy, with 31.47% currently invested in STAR Ohio, and other money markets, with the balance in various federal agencies, municipal bonds, and treasury notes.

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT DECEMBER 31, 2019
With Comparative Figures at December 31, 2018**

EXHIBIT A

<u>Assets</u>	<u>December 31, 2019</u>	<u>December 31, 2018</u>		<u>Liabilities and Fund Balance</u>	<u>December 31, 2019</u>	<u>December 31, 2018</u>	
Current Funds			(1)	Current Funds			(1)
Unrestricted			(2)	Unrestricted			(2)
Educational and general			(3)	Educational and general			(3)
Cash	\$ 4,994,007	\$ 5,723,086	(4)	Accounts payable	\$ 12,266,109	\$ 10,776,946	(4)
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1)	110,423,908	106,612,066	(5) (6) (7)	Deferred income			(5)
Accounts receivable, net of allowance for doubtful accounts	38,688,651	38,207,152	(8) (9)	Student tuition	28,986,837	28,784,856	(6)
Interest receivable	-	-	(10)	Lab fees and credit bank	346,117	423,481	(7)
Prepaid expense	900,807	884,145	(11)	Due to auxiliary funds	-	-	(8)
Other Assets	59,659	-	(12)	Due to restricted funds	-	-	(9)
Due from agency funds	3,528,446	3,370,815	(13)	Due to plant funds	49,907,928	41,316,272	(10)
Due from auxiliary funds	351,983	349,680	(14)	Due to agency funds	-	-	(11)
			(15)	Fund balances (Exhibit C):			(12)
Total educational & general	<u>\$ 158,947,460</u>	<u>\$ 155,146,944</u>	(16)	Allocated	60,119,815	60,350,594	(13)
				Unallocated	7,320,653	13,494,795	(14)
				Total fund balances	<u>67,440,468</u>	<u>73,845,389</u>	(15)
				Total educational & general	<u>\$ 158,947,460</u>	<u>\$ 155,146,944</u>	(16)
Auxiliary enterprise				Auxiliary enterprise			
Cash	\$ 935,766	\$ 776,424	(17)	Accounts payable	\$ 116,031	\$ 12,704	(17)
Investments	10,983,560	10,685,538	(18)	Due to educational & general fund	351,983	349,680	(18)
Accounts receivable	1,458,851	999,066	(19)	Due to Plant Fund	390,738	1,463,873	(19)
Inventories, at cost as defined (note 2)	2,961,045	3,514,605	(20)	Fund balances (Exhibit D):			(20)
Other Assets	70,178	70,178	(21)	Allocated	370,271	268,776	(21)
Due from general fund	-	-	(22)	Unallocated	15,180,376	13,950,778	(22)
Due from grant funds	-	-	(23)	Total fund balances	<u>15,550,647</u>	<u>14,219,554</u>	(23)
Total auxiliary enterprise	<u>16,409,399</u>	<u>16,045,811</u>	(24)	Total auxiliary enterprise	<u>16,409,399</u>	<u>16,045,811</u>	(24)
Total unrestricted	<u>\$ 175,356,859</u>	<u>\$ 171,192,755</u>	(25)	Total unrestricted	<u>\$ 175,356,859</u>	<u>\$ 171,192,755</u>	(25)
Total current funds	<u>\$ 175,356,859</u>	<u>\$ 171,192,755</u>	(31)	Total current funds	<u>\$ 175,356,859</u>	<u>\$ 171,192,755</u>	(31)
	[A]	[B]			[C]	[D]	

(See accompanying summary of significant accounting policies and notes to financial statements)

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT DECEMBER 31, 2019
With Comparative Figures at December 31, 2018**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>December 31, 2019</u>	<u>December 31, 2018</u>		<u>Liabilities and Fund Balance</u>	<u>December 31, 2019</u>	<u>December 31, 2018</u>	
Plant funds			(1)	Plant funds			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	\$ -	\$ -	(3)	Fund balances			(3)
Capital Improvement Fund	<u>1,530,064</u>	<u>1,495,022</u>	(4)	Restricted	\$ <u>1,530,064</u>	\$ <u>1,495,022</u>	(4)
Total unexpended	<u>1,530,064</u>	<u>1,495,022</u>	(5)	Total unexpended	<u>1,530,064</u>	<u>1,495,022</u>	(5)
Cash from Bond Proceeds	793,055	-	(6)				(6)
Investments	-	13,150,045	(7)				(7)
Deposit with trustees/Escrow	902,283	2,110,837	(8)	Investment in plant:			(8)
Due from general fund	49,907,928	41,316,272	(9)	Interest payable	-	-	(9)
Due from Auxiliary	390,738	1,463,873	(10)	Capital lease payable	569,244	569,244	(10)
Land	27,719,338	27,719,338	(11)	Accounts payable	79,054	-	(11)
Improvements other than buildings	14,678,305	13,929,244	(12)	Bonds payable	22,361,216	19,112,951	(12)
Buildings	176,097,293	172,024,042	(13)	Deferred Gift Annuity	-	-	(13)
Movable equipment, furniture and library books	55,343,253	52,754,280	(14)	Due from Grant Funds	232,000	240,000	(14)
Construction-in-progress	31,260,386	5,668,804	(15)	Net investment in plant	206,881,260	191,584,302	(15)
Other Assets	95,665	141,391	(16)				(16)
Less: accumulated depreciation	<u>(127,065,470)</u>	<u>(118,771,629)</u>	(17)				(17)
Total investment in plant	<u>230,122,775</u>	<u>211,506,497</u>	(18)	Total investment in plant	<u>230,122,775</u>	<u>211,506,497</u>	(18)
Total plant funds	<u>\$ 231,652,839</u>	<u>\$ 213,001,519</u>	(19)	Total plant funds	<u>\$ 231,652,839</u>	<u>\$ 213,001,519</u>	(19)
			(20)				(20)
Agency funds			(21)	Agency funds			(21)
Cash	\$ -	\$ -	(22)	Deposits held in custody for others	\$ -	\$ -	(22)
Due from agencies	3,528,445	3,370,815	(23)	Due to educational and general fund	3,528,446	3,370,815	(23)
Due from general fund	-	-	(24)				(24)
Total agency funds	<u>3,528,445</u>	<u>3,370,815</u>	(25)	Total agency funds	<u>\$ 3,528,446</u>	<u>\$ 3,370,815</u>	(25)
	[A]	[B]			[C]	[D]	

(See accompanying summary of significant accounting policies and notes to financial statements)

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE SIX MONTHS ENDED DECEMBER 31, 2019
With Comparative Figures at December 31, 2018**

EXHIBIT B

	FY 20			FY 19			FY 20 Projected Year End		FY 19 Audited		
	Budget as approved May 2019	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2019	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 20 Projected Year End	Projected % of Budget	FY 19 Audited Year End	Projected % of Budget	
Revenues											
Appropriations											
Subsidy	\$ 67,507,998	\$ 34,862,957	51.64%	\$ 67,507,998	\$ 33,714,370	49.94%	\$ 69,790,276	103.38%	\$ 67,507,998	100.00%	(1)
Student Support Services	-	-	-	-	-	-	-	-	66,587	-	(2)
	<u>67,507,998</u>	<u>34,862,957</u>	<u>51.64%</u>	<u>67,507,998</u>	<u>33,714,370</u>	<u>49.94%</u>	<u>69,790,276</u>	<u>103.38%</u>	<u>67,574,585</u>	<u>100.10%</u>	(3)
Student											
Tuition	74,420,551	38,777,244	52.11%	74,089,143	37,646,825	50.81%	74,866,040	100.60%	73,868,656	99.70%	(4)
Fees	4,192,462	2,598,785	61.99%	4,066,328	2,662,144	65.47%	4,032,253	96.18%	3,681,913	90.55%	(5)
Special Courses	2,631,461	963,853	36.63%	1,836,213	701,975	38.23%	2,151,760	81.77%	1,844,365	100.44%	(6)
	<u>81,244,474</u>	<u>42,339,882</u>	<u>52.11%</u>	<u>79,991,684</u>	<u>41,010,944</u>	<u>51.27%</u>	<u>81,050,053</u>	<u>99.76%</u>	<u>79,394,934</u>	<u>99.25%</u>	(7)
Contracted Services											
Net	676,865	141,468	20.90%	792,440	178,731	22.55%	676,865	100.00%	598,781	75.56%	(8)
	<u>676,865</u>	<u>141,468</u>	<u>20.90%</u>	<u>792,440</u>	<u>178,731</u>	<u>22.55%</u>	<u>676,865</u>	<u>100.00%</u>	<u>598,781</u>	<u>75.56%</u>	(9)
Other											
Partnership Revenue	17,800	11,215	63.01%	14,240	9,802	68.83%	41,800	234.83%	6,228	43.74%	(10)
Miscellaneous	1,247,858	189,289	15.17%	609,637	239,611	39.30%	1,018,634	81.63%	610,923	100.21%	(11)
Mitchell Hall Transfer In	869,394	434,697	50.00%	-	-	-	869,394	100.00%	-	-	(12)
Transfer In for Debt Service	1,286,891	-	-	-	-	-	1,286,891	100.00%	-	-	(13)
	<u>3,421,943</u>	<u>635,201</u>	<u>18.56%</u>	<u>623,877</u>	<u>249,413</u>	<u>39.98%</u>	<u>3,216,719</u>	<u>94.00%</u>	<u>617,151</u>	<u>98.92%</u>	(14)
Total Revenues	<u>152,851,280</u>	<u>77,979,508</u>	<u>51.02%</u>	<u>148,915,999</u>	<u>75,153,458</u>	<u>50.47%</u>	<u>154,733,913</u>	<u>101.23%</u>	<u>148,185,451</u>	<u>99.51%</u>	(15)
Operating Expenditures											
Educational & general (Instructional)	80,784,438	39,809,319	49.28%	77,570,716	38,415,814	49.52%	81,206,669	100.52%	79,235,986	102.15%	(16)
Library	1,973,955	968,067	49.04%	1,918,616	983,410	51.26%	1,944,305	98.50%	1,958,067	102.06%	(17)
General	11,036,535	4,959,310	44.94%	11,359,536	5,119,967	45.07%	11,208,498	101.56%	11,596,412	102.09%	(18)
Information Technology	13,432,262	8,326,089	61.99%	12,963,709	7,745,527	59.75%	13,279,035	98.86%	12,861,534	99.21%	(19)
Student Services	15,576,802	7,369,095	47.31%	15,424,322	7,221,199	46.82%	15,261,698	97.98%	14,819,312	96.08%	(20)
Operation and maintenance of plant	16,218,438	7,783,238	47.99%	16,006,381	7,587,017	47.40%	16,157,291	99.62%	15,788,471	98.64%	(21)
Administration	9,839,188	4,438,612	45.11%	9,416,271	4,407,878	46.81%	10,456,064	106.27%	8,972,041	95.28%	(22)
Transfer for debt service	2,669,662	1,334,831	50.00%	1,687,598	843,799	50.00%	2,669,662	100.00%	1,437,967	85.21%	(23)
Total Expenditures	<u>151,531,280</u>	<u>74,988,561</u>	<u>49.49%</u>	<u>146,347,149</u>	<u>72,324,611</u>	<u>49.42%</u>	<u>152,183,222</u>	<u>100.43%</u>	<u>146,669,790</u>	<u>100.22%</u>	(24)
Non-operating & Encumbered											
Transfer for Capital Equipment	500,000	See Exhibit C	-	750,000	See Exhibit C	-	500,000	N/A	750,000	N/A	(25)
Transfer for Student Success & Innovation	-	-	-	-	-	-	1,230,691	-	-	-	(26)
Transfer for Scholarships	-	-	-	1,000,000	-	-	-	N/A	1,000,000	N/A	(27)
Transfer for Technology Initiatives	820,000	-	-	818,850	-	-	820,000	N/A	818,850	N/A	(28)
Total expenditures and transfers	<u>152,851,280</u>	<u>74,988,561</u>	<u>49.06%</u>	<u>148,915,999</u>	<u>72,324,611</u>	<u>48.57%</u>	<u>154,733,913</u>	<u>101.23%</u>	<u>149,238,640</u>	<u>100.22%</u>	(29)
Operational Revenues	-	2,990,947	N/A	-	2,828,847	N/A	-	N/A	(1,053,189)	N/A	(30)
Interest Income											
Net Operating Revenues	\$ -	\$ 1,265,627	-	\$ -	\$ 1,478,067	-	\$ 1,265,627	-	\$ 3,562,931	-	(31)
	<u>-</u>	<u>4,256,574</u>	<u>-</u>	<u>-</u>	<u>4,306,914</u>	<u>-</u>	<u>1,265,627</u>	<u>-</u>	<u>2,509,742</u>	<u>-</u>	(32)
Reserve expenditures from Exhibit C											
Net Revenues/(Expenditures)	-	2,661,494	-	-	2,338,578	-	5,885,294 *	-	5,286,430	-	(33)
	<u>-</u>	<u>1,995,080</u>	<u>-</u>	<u>-</u>	<u>1,968,336</u>	<u>-</u>	<u>(4,619,667)</u>	<u>-</u>	<u>(2,776,688)</u>	<u>-</u>	(34)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

*Reserve expenditures from Exhibit C also include estimated year-end audit adjustments such as State capital appropriations, capitalization of assets, depreciation expense and other required adjustments.

**COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2019**

EXHIBIT C

	Balance at June 30, 2019	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at December 31, 2019	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 8,030,399	\$ -	\$ -	\$ -	\$ (82,254)	\$ 7,948,145	(1)
Carpet/Furniture Reupholstering	23,812	-	-	-	-	23,812	(2)
Jefferson Ave/Grove Street Repaving	22,222	-	-	-	-	22,222	(3)
Space Efficiency Upgrades	187,257	-	-	-	-	187,257	(4)
Site Development Delaware Campus	1,172,279	-	-	-	-	1,172,279	(5)
Bookstore/DX Modifications	263,490	-	-	-	-	263,490	(6)
Facilities Infrastructure Improvements	70,741	-	-	-	-	70,741	(7)
Student Support Services	199,785	-	-	-	-	199,785	(8)
School of Hospitality Management	75,705	-	-	-	(83,363)	(7,658)	(9)
Advancement	1,703,492	-	-	-	(199,922)	1,503,570	(10)
COTA	75,000	-	-	-	-	75,000	(11)
EB 302 Renovation	10,057	-	-	-	-	10,057	(12)
Vet Tech Upgrade	23,055	-	-	-	-	23,055	(13)
Fire Science	342,922	-	-	-	(3,370)	339,552	(14)
Ongoing Maintenance	16,140	-	-	-	-	16,140	(15)
Mitchell Hall Start-Up Costs	2,471,953	-	-	-	(836,323)	1,635,630	(16)
Capital Equipment	5,846,044	-	500,000	-	(441,255)	5,904,789	(17)
Target 2002	333,088	-	-	-	-	333,088	(18)
Collective Bargaining	33,104	-	-	-	-	33,104	(19)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(20)
Accumulated Lab Fees	1,803,457	-	-	-	(50,990)	1,752,467	(21)
Broadbanding	103,337	-	-	-	-	103,337	(22)
Scholarships	1,174,665	-	-	-	(417,958)	756,707	(23)
Student Success and Innovation	9,630,523	-	-	-	(505,479)	9,125,044	(24)
Strategic Growth Initiatives	689,107	-	-	-	-	689,107	(25)
Technology Initiatives	2,348,508	-	820,000	-	-	3,168,508	(26)
Human Capacity Development/Wellness	311,266	-	-	-	-	311,266	(27)
Campus Safety Initiatives	176,134	-	-	-	-	176,134	(28)
Energy Efficiency/Sustainability Initiatives	1,570,416	-	-	-	-	1,570,416	(29)
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	1,241,018	(30)
Health Care HSA Incentive	86,636	-	-	-	-	86,636	(31)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(32)
One-Time Compensation	226,657	-	-	-	-	226,657	(33)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(34)
Workforce Development	210,305	-	-	-	(40,580)	169,725	(35)
Tobacco Free Campus Implementation	57,219	-	-	-	-	57,219	(36)
PERFORMS	1,499	-	-	-	-	1,499	(37)
	61,461,309	-	1,320,000	-	(2,661,494)	60,119,815	(38)
Unallocated	3,843,479	2,135,680	(1,320,000)	-	2,661,494	7,320,653	(39)
Total General Fund	\$ 65,304,788	\$ 2,135,680	\$ -	\$ -	\$ -	\$ 67,440,468	(40)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE SIX MONTHS ENDED DECEMBER 31, 2019
With Comparative Figures at December 31, 2018**

EXHIBIT D

	FY 20			FY 19			FY 20 Projected Year End		FY 19 Audited		
	Budget as approved May 2019	Actual to Date	% of Budget Expended to Date	Budget as approved January 2019	Actual to Date	% of Budget Expended to Date	FY 20 Projected Year End	Projected % of Budget	FY 19 Audited Year End	Projected % of Budget	
Auxiliary											
Sales/Revenues											
Bookstore	\$ 8,859,976	\$ 4,807,152	54.26%	\$ 10,059,774	\$ 5,270,810	52.39%	\$ 8,859,976	100.00%	\$ 10,688,677	106.25%	(1)
Food Services	220,000	166,350	75.61%	219,930	153,059	69.59%	220,000	100.00%	233,574	106.20%	(2)
Total Revenues	9,079,976	4,973,502	54.77%	10,279,704	5,423,869	52.76%	9,079,976	100.00%	10,922,251	106.25%	(3)
Cost of Goods Sold											
Bookstore	6,964,730	3,776,261	54.22%	7,975,195	4,057,227	50.87%	6,964,730	100.00%	8,149,356	102.18%	(4)
Food Service	1,000	-	0.00%	-	70	0.00%	1,000	100.00%	70	0.00%	(5)
Gross Margin	2,114,246	1,197,241	56.63%	2,304,509	1,366,572	59.30%	2,114,246	100.00%	2,772,825	120.32%	(6)
Operating Expenses											
Bookstore	1,438,768	633,559	44.03%	1,831,878	857,458	46.81%	1,438,768	100.00%	1,723,829	94.10%	(7)
Food Services	93,765	38,142	40.68%	89,124	41,796	46.90%	93,765	100.00%	82,087	92.10%	(8)
Auxiliary Administration	362,392	83,767	23.12%	223,595	100,084	44.76%	362,392	100.00%	182,920	81.81%	(9)
Total Expenses	1,894,925	755,468	39.87%	2,144,597	999,338	46.60%	1,894,925	100.00%	1,988,836	92.74%	(10)
Auxiliary Net Operating Income/(Loss)	219,321	441,772	201.43%	159,912	367,234	229.65%	219,321	100.00%	783,989	490.26%	(11)
Net Income/(Loss)											
Bookstore	456,478	397,332	87.04%	252,701	356,125	140.93%	456,478	100.00%	815,492	322.71%	(12)
Food Services	125,235	128,208	102.37%	130,806	111,193	85.01%	125,235	100.00%	151,417	115.76%	(13)
Auxiliary Administration	(362,392)	(83,767)	23.12%	(223,595)	(100,084)	44.76%	(362,392)	100.00%	(182,920)	81.81%	(14)
Net Auxiliary Income/(Loss)	219,321	441,772	201.43%	159,912	367,234	229.65%	219,321	100.00%	783,989	490.26%	(15)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(50,000)	(12,744)		(100,000)	5,000		(50,000)		(46,786)		(16)
College Credit Plus	-	-		(86,620)	(71,579)		-		(86,620)		(17)
College Strategic Priorities	(36,000)	(26,000)		(136,000)	(43,000)		(36,000)		(61,000)		(18)
Food Services/Renovations	-	-		(900,000)	(757,645)		-		(1,076,296)		(19)
Transfer for Debt Service	(323,015)	(161,507)		-	-		(323,015)		-		(20)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF DECEMBER 31, 2019**

EXHIBIT E

	Actual July 2019	Actual August 2019	Actual September 2019	Actual October 2019	Actual November 2019	Actual December 2019	
Beginning Cash	\$ 5,136,969	2,883,888	4,688,752	3,871,069	5,087,289	4,111,545	(1)
Cash Receipts	8,668,940	23,065,156	8,767,330	9,472,519	7,441,507	9,788,296	(2)
Cash Disbursements	(14,100,514)	(14,055,124)	(13,603,138)	(14,629,156)	(13,417,956)	(13,401,168)	(3)
Financial Aid	(821,507)	10,794,832	3,018,125	372,857	705	337,655	(4)
Outflow for investments	-	(20,000,000)	-	-	-	-	(5)
Inflow from investments	4,000,000	2,000,000	1,000,000	6,000,000	5,000,000	4,000,000	(6)
Ending Cash	<u>\$ 2,883,888</u>	<u>4,688,752</u>	<u>3,871,069</u>	<u>5,087,289</u>	<u>4,111,545</u>	<u>4,836,328</u>	(7)

	Forecasted January 2020	Forecasted February 2020	Forecasted March 2020	Forecasted April 2020	Forecasted May 2020	Forecasted June 2020	
Beginning Cash	\$ 4,836,328	3,861,328	3,196,328	3,461,328	3,461,328	3,151,628	(8)
Cash Receipts	17,275,000	7,735,000	9,250,000	8,500,000	13,870,000	8,700,000	(9)
Cash Disbursements	(14,000,000)	(13,500,000)	(14,500,000)	(13,500,000)	(13,609,700)	(17,500,000)	(10)
Financial Aid	13,750,000	100,000	(485,000)	-	3,430,000	1,370,000	(11)
Outflow for investments	(18,000,000)	-	-	-	(4,000,000)	-	(12)
Inflow from investments	-	5,000,000	6,000,000	5,000,000	-	8,000,000	(13)
Ending Cash	<u>\$ 3,861,328</u>	<u>3,196,328</u>	<u>3,461,328</u>	<u>3,461,328</u>	<u>3,151,628</u>	<u>3,721,628</u>	(14)

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2019**

EXHIBIT F

Cash at Beginning of Period		\$ <u>18,215</u>	(1)
<u>Receipts:</u>			
Deposit from General Fund	1,785	1,785	(2)
<u>Disbursements:</u>			
Oberer's Flowers	1,062		(3)
General Fund Reimbursement	61		(4)
		1,124	(5)
		<u>\$ 18,876</u>	(6)
	[A]	[B]	(7)
		<u>[C]</u>	

NOTE:

The President's Discretionary fund is a separate fund from the operating and capital funds of the college. The source of funds is from other-than-public (governmental) monies or student fees, as specified by the Board of Trustees.

The purpose of the fund is to enhance the mission of the college. Expenditures are to promote or enhance the image of the college, the college educational programs, operations, entertainment, contributions, and other appropriate expenditures not provided for in the college operating budget.

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
BALANCE SHEET AT DECEMBER 31, 2019
With Comparative Figures at December 31, 2018**

<u>Assets</u>	<u>December 31, 2019</u>	<u>December 31, 2018</u>	
Cash	\$ 4,601,436	\$ 3,701,635	(1)
Investments at market value (see note)	11,018,096	8,350,974	(2)
Pledges Receivable - Mitchell Hall	2,461,526	3,168,771	(3)
Pledges Receivable - Other	4,514,823	5,790,572	(4)
Accounts Receivable	7,438	19,021	(5)
Other Assets	377,123	18,138	(6)
Total Assets	<u>\$ 22,980,442</u>	<u>\$ 21,049,111</u>	(7)
<u>Liabilities</u>			
Due to general fund	\$ 1,126	\$ -	(8)
Pledge Payable	-	-	(9)
Trade Payables	463,818	224,292	(10)
Total Liabilities	<u>464,944</u>	<u>224,292</u>	(11)
<u>Fund balance</u>			
Permanently Restricted	4,781,188	4,448,752	(12)
Temporarily Restricted	13,742,830	13,037,568	(13)
Unrestricted			
Allocated	150,272	-	(14)
Unallocated	<u>3,841,208</u>	<u>3,338,499</u>	(15)
Total fund balance	<u>22,515,498</u>	<u>20,824,819</u>	(16)
Total Liabilities and fund balance	<u>\$ 22,980,442</u>	<u>\$ 21,049,111</u>	(17)
	[A]	[B]	

Note: Investments

Investments are valued at market, which is generally determined by use of published market quotations. Realized gains and losses from sale or redemption of investments are based upon the cost of the specific investment sold or redeemed. Purchases and sales of investments are reflected on a trade-date basis. A summary of investments is as follows:

	Cost	Market	Percent of Portfolio
Cash & Equivalents	\$ 339,515	341,221	3.10%
Equities	4,248,809	5,497,099	49.89%
Fixed Income	3,740,764	3,756,676	34.10%
Mutual Funds	<u>1,385,670</u>	<u>1,423,100</u>	<u>12.91%</u>
Total Investments	<u>\$ 9,714,758</u>	<u>\$ 11,018,096</u>	<u>100.00%</u>

EXHIBIT H

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED DECEMBER 31, 2019
With Comparative Figures at December 31, 2018**

	December 31, 2019					December 31, 2018		
	Unrestricted		Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds		
	Allocated	Unallocated						
Revenue								
Contributions								
Scholarships and Programs	\$ -	\$ 24,558	\$ 441,788	\$ 51,340	\$ 517,686	\$ 3,770,464		(1)
Taste the Future	-	172,024	-	-	172,024	119,707		(2)
Contributions for Columbus State	-	-	1,377,180	-	1,377,180	10,342		(3)
Creative Campus	-	-	-	-	-	85,000		(4)
Mitchell Hall	-	-	107,815	-	107,815	1,032,815		(5)
Administration Fee Income	-	-	-	-	-	-		(6)
Rental Income	-	-	-	-	-	-		(7)
Interest Income	-	772	-	-	772	692		(8)
Investment Income								
Realized	-	143,967	299,883	-	443,850	99,538		(9)
Unrealized	-	68,201	130,650	-	198,851	(497,894)		(10)
Investment income-subtotal	-	212,168	430,533	-	642,701	(398,356)		(11)
Total revenues	-	409,522	2,357,316	51,340	2,818,178	4,620,664		(12)
Expenditures								
Scholarships and Programs	-	-	316,146	-	316,146	190,517		(13)
Contributions to Columbus State	-	-	378,180	-	378,180	30,179		(14)
Corporate Gift	-	-	500,000	-	500,000	242,500		(15)
Creative Campus	-	-	49,461	-	49,461	279,141		(16)
Mitchell Hall	-	-	-	-	-	-		(17)
Administrative Fee Expense	-	-	-	-	-	-		(18)
Management and general	15,512	154,454	-	-	169,966	152,508		(19)
Total expenditures	15,512	154,454	1,243,787	-	1,413,753	894,845		(20)
Excess (deficit) of revenues over expenditures	(15,512)	255,068	1,113,529	51,340	1,404,425	3,725,819		(21)
Transfers	110,912	(110,912)	-	-	-	-		(22)
Fund balance at beginning of period	54,872	3,697,052	12,629,301	4,729,848	21,111,073	17,099,000		(23)
Fund balance at end of period	\$ 150,272	\$ 3,841,208	\$ 13,742,830	\$ 4,781,188	\$ 22,515,498	\$ 20,824,819		(24)
	[A]	[B]	[C]	[D]	[E]	[F]		

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2019**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 15,919,198	\$ 15,919,198	1.86%	1
STAR Ohio/Plant	1,530,064	1,530,064	1.86%	1
STAR Ohio/Auxiliary	5,685,901	5,685,901	1.86%	1
STAR Plus	2,606,276	2,606,276	1.73%	1
CSCC Operating Fund	81,926,047	82,329,641	1.95%	834
Auxiliary Services	5,241,407	5,297,658	2.20%	867
Bond Fund	-	-	2.43%	1
Plant Fund	9,530,691	9,568,793	1.89%	854
	<u>\$ 122,439,584</u>	<u>\$ 122,937,532</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	20.94%
	Agencies	51.54% *
	Municipal Bonds	1.02%
	Corporate Issues	11.46%
	Treasury Notes	4.51%
	Stocks	0.00%
	Cash & Equivalents	<u>10.53%</u>
		100.00%

* This includes discount notes, callable, non-callable, securitized, and step-up agency investments.

2) **Inventories**

Bookstore inventories at year-end are stated at actual cost. A complete physical inventory is taken annually and adjustments, if any, are recorded.

3) **Plant Funds**

Physical plant and equipment are stated at cost at date of acquisition or fair value at date of donation in case of gifts. Depreciation of physical plant and equipment is recorded.

4) **Long-term debt**

Outstanding long-term debt consists of bonds payable in annual installments varying from \$800,000 to \$1,285,000 with interest rates of 1.65% to 5%, the final installment being due in 2038, collateralized by a gross pledge basis, of the general receipts of the college, which include the full of every type and character of receipts, excepting only those specifically excluded which are primarily those that are appropriated from the State of Ohio.

Debt service for this long-term debt is paid from an annual allocation in the College's Operating fund, the Auxiliary Services fund, and from the State's Capital Component Program.

5) **Interfund Accounts**

All interfund borrowings have been made from current funds and amounts are due currently without interest.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Personnel Information Items.

BACKGROUND INFORMATION:

In accordance with a Board of Trustees resolution approved and adopted at their regular meeting held on October 18, 1978, the President has the authority to make staff appointments to positions which have already been approved by the Board and included in the current budget and to accept faculty and staff resignations.

FOR INFORMATION ONLY

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

In accordance with a Board Resolution approved and adopted at a regular meeting held on October 18, 1978, which enables the President to make employee appointments to positions which have already been approved by the Board and included in the current budget, the following persons have been **appointed**.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Emma Clark	Program Coordinator	Admissions	11/18/2019	\$50,000
Jessica Eberly	Program Coordinator	Admissions	11/11/2019	\$48,375
Don Fisher	System Administrator	IT Support Services	11/04/2019	\$68,754
Kathryn Howe	Specialist	Admissions	12/16/2019	\$35,360
Alysia Maxwell	Specialist	Center for Advising Support & Exploration	12/02/2019	\$40,456
RoseMary Mayberry	Executive Assistant	Enrollment Management & Student Services	12/02/2019	\$55,866
Jennifer Schleppe	Specialist	Enrollment Management & Student Services	12/02/2019	\$40,227
George Simon	Specialist	Enrollment Management & Student Services	12/02/2019	\$35,131

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

In accordance with a Board Resolution approved and adopted at a regular meeting held on October 18, 1978, which enables the President to make employee appointments to positions which have already been approved by the Board and included in the current budget, the following resignations/voluntary cash separation incentives/reductions in force/terminations/retirements have been accepted.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Lorraine Astrop	Office Associate	Psychology & Education	11/15/2019
Ryan Fissel	Program Coordinator	Student Academic Success	11/26/2019
Angelo Frole	Dean	Business, Engineering & Technology	12/31/2019
Megan Hatton	Advisor	College Credit Plus Services	12/10/2019
Emmett McCoy	Facilities Worker	Building Services	12/31/2019
Todd McCoy	Maintenance Technician	Maintenance	01/03/2020
Alison Paley	Executive Assistant	Academic Affairs	01/01/2020
Mark Pelphrey	Site Specialist	Southwest Center at Bolton	01/30/2020
Dedrick Reid	Facilities Worker	Facilities Management	10/31/2019
Amaal Shehabi	Specialist	Student Engagement & Leadership	11/13/2019
Susan Ward	Specialist	Payroll	12/31/2019