

COLUMBUS STATE

COMMUNITY COLLEGE

BOARD OF TRUSTEES

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A G E N D A
BOARD OF TRUSTEES MEETING
Thursday, January 26, 2017
Center for Workforce Development
315 Cleveland Avenue
Second Floor Student Lobby
6:00 p.m.

- I. Call to Order
- II. Roll Call
- III. Certification of Conformity with Section §121.22(F) of the Ohio Revised Code
- IV. College's Mission and Vision Statements
- V. Opening Remarks from Chair Flowers
- VI. Opening Remarks from President Harrison
- VII. Approval of Minutes
- VIII. Annual Organization of the Board
 - A. Report from Nominating Committee
 - B. Election of Officers
 - C. Recommended Additional Positions
 - D. Oath of Office Administered to Newly-Elected Officers

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

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XXI.	Public Participation	
XXII.	Executive Session (<i>if needed</i>)	
XXIII.	Adjournment	

BOARD OF TRUSTEES AND COMMITTEE OF THE WHOLE
Meeting Dates – 2017

BOARD OF TRUSTEES MEETINGS

<u>Date</u>	<u>Time</u>	<u>Location</u>
Thursday, January 26, 2017	6:00 p.m.	Center for Workforce Development (WD) Second Floor Student Lobby
Thursday, March 23, 2017	6:00 p.m.	Dublin Regional Learning Center
Thursday, May 25, 2017	6:00 p.m.	Center for Technology and Learning, Room 213
Thursday, July 27, 2017	6:00 p.m.	TBD
Thursday, September 21, 2017*	6:00 p.m.	TBD
Thursday, November 16, 2017*	6:00 p.m.	TBD
Thursday, January 25, 2018	6:00 p.m.	TBD

(Fourth Thursday of odd-numbered months only. Other meetings may be called according to need.)

**Adjusted due to conflict.*

COMMITTEE OF THE WHOLE MEETINGS

<u>Date</u>	<u>Time</u>	<u>Location</u>
Thursday, January 19, 2017	12:00 noon	Franklin Hall
Thursday, March 16, 2017	12:00 noon	Davidson Hall, Room 300
Thursday, May 18, 2017	12:00 noon	Eibling Hall
Thursday, July 20, 2017	12:00 noon	TBD
Thursday, September 14, 2017*	12:00 noon	TBD
Thursday, November 9, 2017*	12:00 noon	TBD
Thursday, January 18, 2018	12:00 noon	TBD

(Third Thursday of odd-numbered months only. Other meetings may be called according to need).

**Adjusted due to conflict.*



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2016

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, 2016 was performed by Plattenburg & Associates, Inc., 8260 Northcreek Drive, Suite 330, Cincinnati, Ohio 45236. Two report packets 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 are 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 Columbus State Community College, as of June 30, 2016 and 2015, 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, 2016. The auditor further noted no deficiencies in internal control over compliance that were considered to be material weaknesses. The auditor stated that the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

- SCHEDULE OF FINDINGS AND QUESTIONED COSTS (page 8) 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, 2016, 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, 2016 and June 30, 2015, 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, 2016 and June 30, 2015, 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 and pension 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 13, 2016, 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.

Cincinnati, Ohio

October 13, 2016

**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, 2016, 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 13, 2016. 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.
Cincinnati, Ohio
October 13, 2016

**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, 2016. 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, 2016.

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, 2016, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 13, 2016, 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.
Cincinnati, Ohio
October 13, 2016

**COLUMBUS STATE COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016**

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?
- Significant Deficiency(s) identified?

No
None reported

Noncompliance material to financial statements noted?

No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?
- Significant Deficiency(s) identified?

No
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
Career and Technical Education – Basic Grants to States – CFDA 84.048

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 BOARD ACTION

DATE: _____

SUBJECT:

Revised Fiscal Year 2017 Operating Budget

BACKGROUND INFORMATION:

In May 2016, the Board of Trustees approved the FY 2017 Operating Budget. Each January, the Board of Trustees reviews the operating budget in the context of enrollment, final state subsidy allocations as approved by the Ohio Department of Higher Education, and other activities that may impact the budget. Revised FY 2017 operating budgets for the College's General Fund and Auxiliary Fund are attached.

General Fund (Exhibit A)

Revenues. The College's final FY 2017 state subsidy calculation from the Ohio Department of Higher Education is \$23,013 higher than originally budgeted.

Enrollment was budgeted for FY 2017 at flat to the prior year. Autumn 2016 enrollment is estimated to be 0.2% higher than last year but we are still waiting on final Autumn term figures from the Ohio Department of Higher Education. Spring 2017 is currently trending about 5% below last year. Summer 2017 enrollment, part of which is accounted for in this fiscal year, remains budgeted comparable to Summer 2016. Based on these actual and updated enrollment assumptions, tuition revenue in the revised FY 2017 budget is projected to be \$329,063 below the operating budget approved by the Board in May.

Coupling revised tuition revenue with adjustments to fees, partnership, and miscellaneous revenue as well as state subsidy, total revenues in the proposed revised FY 2017 budget total \$143,143,234 (line 1) or \$22,977 (0.0%) more than originally budgeted.

Expenses. FY 2017 expense priorities continue to include enhancing strategic enrollment recruitment and management; including activities designed to enroll high school students in *College Credit Plus* classes as full-time students upon high school graduation; increasing awareness of Columbus State as the high quality, affordable pathway in the region; and

strengthening advising services to assist students in planning their academic pathways from entry to completion, which includes updated systems that allow the College to more easily communicate with students. Compensation adjustments were also a priority in the FY 2017 budget and were implemented as planned.

FY 2017 budgeted expenses are reduced by \$6.3 million (or 4.5%) in Exhibit A due primarily to expected decreases in bad debt, savings realized and projected from vacant positions, and the pace of spending for multi-year projects. Underspending is difficult to project only half way through the fiscal year so \$1.3 million of this amount will be placed into a contingency within the Budget/Tuition Stabilization fund to allow costs to be addressed that were not anticipated.

Strategic Allocations: With revenue essentially flat to what was originally budgeted by the Board for FY17, the expected underspending outlined above will be used for the following:

Student Success and Innovation: \$4,300,000

- *Strategic Success Investments:* The Student Success and Innovation Fund was established by the Board to advance the College's goals through strategic investments in projects requiring start-up funds with potential to have large-scale impact. To that end, this allocation will be used to invest in opportunities for faculty to: develop curriculum; participate in professional development opportunities; participate in administrative leadership roles; and participate in the work of grants and other projects. The funds will also be used to progress students onto 2+2 and other affordable pathways with such supports as career counseling, transfer advising, and placement services as well as support professional development of staff to effectively deliver these student supports. This allocation will enable support for multi-year projects in these and other areas.
- *Diversity and Cultural Inclusion:* Columbus State is committed to cultivating a diverse and inclusive environment at the College and in our region as demonstrated by its facilitation of *Courageous Conversations*, a series of community conversations on diversity, and the Board's recent update to its Employment Policy to include proactive recruitment efforts to reach diverse candidates, ensure fair recruitment and selection practices, and retain and advance employees from underrepresented populations. This allocation will be used to further the College's student success mission by establishing dedicated leadership and professional development for employees, expanding recruitment and retention efforts, and cultivating deeper community engagement.

Campus Safety: \$700,000. Columbus State is entering its second year of a 911 project that will upgrade the College's telecommunications systems so that appropriate alerts and locations are sent to emergency responders as they address campus emergencies. This allocation will be used for the second phase of this project as well as other safety and emergency response training for staff, faculty and students.

Budget/Tuition Stabilization: \$1,318,956. A contingency will be established within this reserve fund to allow for flexibility to address unforeseen needs of the College. Any remaining contingency will be evaluated at year-end to either be reallocated to strategic purposes or left in the Budget/Tuition Stabilization fund to better position us should the State's FY18-19 biennial budget provide less resources for the College given the recent signals of a slowing economy or enrollment at the College declines.

Auxiliary Fund (Exhibit B)

Total revenues for auxiliary enterprises are projected to be \$219,943 or 7.7% lower than originally budgeted. This is the result of higher costs associated with the mix of new and used textbooks and numerous textbook affordability initiatives. Expenses are projected to decrease by \$28,634 or 1.4% compared to the original budget. The auxiliary fund is expected to balance within the revenues the enterprises are projected to generate.

RECOMMENDATION:

That the Board of Trustees approves the revised FY 2017 operating budgets for the College's general fund (Exhibit A) and the auxiliary fund (Exhibit B), and authorizes the President to allocate additional general fund operating and instructional expenses commensurate with enrollments and related revenues in excess of amounts included in the revised FY 2017 budget provided the operating budget remains balanced and to use the contingency within the Budget/Tuition Stabilization fund to meet unexpected needs of the College within the operational budget or other reserve allocations.

Columbus State Community College
District Operational Budget Comparison
Proposed FY17 Revised Budget Compared to FY17 Budget, FY14, FY15 and FY16 Audited

	(1) FY14 Audited	(2) FY15 Audited	(3) FY16 Audited	(4) FY17 Budget	(5) FY17 Revised	(6) Difference FY17/RFYE17	(7) Percent Inc./(Dec.)
Revenues							
Appropriations							
(a) Subsidy	\$60,429,174	\$61,204,273	\$63,651,910	\$67,016,575	\$67,039,588	\$23,013	0.0%
(b) Student Support Services	54,827	42,529	18,812	0	0	0	0.0%
(c)	60,484,001	61,246,802	63,670,722	67,016,575	67,039,588	23,013	0.0%
Student							
(d) Tuition	75,171,489	70,311,673	70,692,626	69,857,769	69,528,706	(329,063)	-0.5%
(e) Fees	4,134,013	3,841,854	4,331,709	4,203,960	4,286,267	82,307	2.0%
(f) Special Courses	1,271,839	1,370,449	1,340,392	1,172,651	1,419,371	246,720	21.0%
(g)	80,577,341	75,523,976	76,364,727	75,234,380	75,234,344	(36)	0.0%
Other							
(h) Partnership Revenue	294,248	269,733	0	6,960	6,960	0	100.0%
(i) Contract Services	215,016	478,940	562,370	364,124	364,124	0	0.0%
(j) Miscellaneous	243,929	553,984	563,232	498,218	498,218	0	0.0%
(k)	753,193	1,302,657	1,125,602	869,302	869,302	0	0.0%
(l) Total Revenues	141,814,535	138,073,435	141,161,051	143,120,257	143,143,234	22,977	0.0%
Expenditures							
(m) Educational & General (Instructional)	70,707,172	70,776,554	70,104,782	74,571,348	72,237,586	(2,333,762)	-3.1%
(n) Library	1,767,766	1,852,634	1,752,871	2,051,982	1,872,706	(179,276)	-8.7%
(o) General	10,614,191	9,470,691	9,954,107	11,149,472	11,012,428	(137,044)	-1.2%
(p) Information Technology	11,368,078	12,334,256	12,189,263	14,235,359	13,204,782	(1,030,577)	-7.2%
(q) Student Services Operation & Maintenance of	13,731,567	13,739,721	13,362,247	14,524,346	13,893,827	(630,519)	-4.3%
(r) Plant	13,231,453	13,815,511	14,676,342	16,049,282	14,770,498	(1,278,784)	-8.0%
(s) Administration	7,889,695	8,171,540	7,590,301	9,120,870	8,391,878	(728,992)	-8.0%
(t) Operational Expenditures	129,309,922	130,160,907	129,629,914	141,702,659	135,383,705	(6,318,954)	-4.5%
Transfer for:							
(u) Capital Equipment	2,000,000		1,100,000			0	0.0%
(v) Debt Service	1,388,906	1,376,385	1,423,739	1,417,598	1,417,598	0	0.0%
(w) Capital Improvements	1,850,000	2,100,000	4,300,000			0	100.0%
(x) One-Time Compensation	1,700,000	1,100,000				0	0.0%
(y) Scholarships	1,850,000					0	0.0%
(z) Innovation		1,100,000	1,000,000		4,300,000	4,300,000	100.0%
(aa) Technology Initiatives			1,800,000			0	0.0%
(ab) Campus Safety					700,000	700,000	0.0%
(ac) Budget/Tuition Stabilization					1,318,956	1,318,956	
(ad) Total Expenditures & Transfers	138,098,828	135,837,292	139,253,653	143,120,257	143,120,259	2	0.0%
(ae) Net Operational Revenues	3,715,707	2,236,143	1,907,398	0	22,975	22,975	100.0%
(af) Reserve Funding							
(ag) Transfer-In Delaware Campus	0	0	0	0	0	0	0.0%
(ah) Budget Tuition Stabilization	0	0	0	0	0	0	0.0%
(ai) Interest Income	346,842	688,848	1,128,321	0	0	0	100.0%
(aj) Net Revenues	\$4,062,549	\$2,924,991	\$3,035,719	\$0	\$22,975	\$ 22,975	100.0%

Notes

- (a,5) *Subsidy* as reported by the Ohio Department of Higher Education, December 23, 2016
- (d,5) *Tuition revenue* includes actual revenue for SU16 and AU16, SP17 revenue projected at 5.0% lower than last Spring and SU17 revenue projected flat to SU16.
- (e,5) *Fee revenue* includes application, records & ID fee, lab, parking and other fees.
- (m) *Education and General (Instructional)* includes the Schools of Arts & Sciences, Health & Human Services, and Business, Engineering & Technologies; Strategic Workforce; Digital Education; Dual Credit; Curriculum Management; Academic Affairs VP Offices; and the Delaware Campus and Regional Learning Centers.
- (o) *General* includes Facilities Design & Construction, Human Resources, Procurement & College Services, Marketing & Communication, Grants Office, Diversity & Inclusion and the Foundation Office.
- (q) *Student Services* includes Disability Services, Admissions, Student Assistance, Student Conduct, Career Services, Testing Center, Telephone Information, Registration, Financial Aid, Counseling, Advising, Athletics, Student Engagement, Veterans Office, TRIO/Special Projects and Dean/VP Offices.
- (s) *Administration* includes VP of Business Services, President's Office, Delaware Campus Admin, Accounting Services, Institutional Effectiveness, and an allocation for bad debt.
- (1,2,3) The net operational revenues on line (ae) were subsequently allocated after the fiscal year was closed when the audit was finalized.

Columbus State Community College
Auxiliary Services Budget Comparison
Proposed FY17 Revised Budget Compared to FY17 Budget, FY15 and FY16 Audited

	(1) FY15 Audited	(2) FY16 Audited	(3) FY17 Budget	(4) FY17 Revised	(5) Difference FY17/RFY17	(6) Percent Inc/(Dec)
Revenues						
(a) Bookstore	\$3,130,730	\$3,094,831	\$2,640,318	\$2,379,421	(\$260,897)	-9.9%
(b) Food Services	339,553	334,738	202,500	243,454	40,954	20.2%
(c) Total Revenues	3,470,283	3,429,569	2,842,818	2,622,875	(219,943)	-7.7%
Expenses						
(d) Bookstore	1,696,974	1,794,608	1,866,498	1,893,683	27,185	1.5%
(e) Food Services	120,065	191,070	200,140	144,321	(55,819)	-27.9%
(f) Total Expenses	1,817,039	1,985,678	2,066,638	2,038,004	(28,634)	-1.4%
Net Income/(Loss)						
(g) Bookstore	1,433,756	1,300,223	773,820	485,738	(288,082)	-37.2%
(h) Food Services	219,488	143,668	2,360	99,133	96,773	4100.0%
(i) Total Net Income/(Loss)	1,653,244	1,443,891	776,180	584,871	(191,309)	-24.6%
Miscellaneous						
(j) Administrative Office	495,835	498,101	607,351	482,193	(125,158)	-20.6%
(k) Marketing	32,146	26,029	32,000	72,000	40,000	125.0%
(l) College Strategic Priorities	162,892	97,473	135,000	30,000	(105,000)	-77.8%
(m) Total Miscellaneous	690,873	621,603	774,351	584,193	(190,158)	-24.6%
(n) Total Auxiliary Net Income	\$962,371	\$822,288	\$1,830	\$678	(\$1,152)	-62.9%
(o) Capital Equipment, One-Time Comp and College Credit Plus textbooks	\$ 47,210	\$ 757,057	\$ 1,000,000	\$ 537,103		

Notes

- (a,b) Bookstore and Food Services sales are budgeted at \$12,448,652 and \$269,325 respectively.
(j) Administrative Office includes expenses related to administrative expenses common to both enterprises.
(o) Capital Equipment, One-Time Comp, and College Credit Plus textbooks to be funded from Auxiliary's reserves.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the six months ended December 31, 2016

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, 2016 be accepted as presented.


COLUMBUS STATE

COMMUNITY COLLEGE

January 12, 2017

TO: Dr. David T. Harrison, President

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



SUBJECT: Financial Statements as of December 31, 2016

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, 2016.

1. General Fund (Exhibit B)

Revenues. State subsidy (column G, line 1) is updated to reflect Columbus State's final FY17 allocation from the Ohio Department of Higher Education, which is about \$23,000 higher than what was assumed by the Board in May for the FY17 budget.

Overall, revenues are projected relatively flat to what was budgeted by the Board in May. Spring 2017 enrollment is currently trending at about 5% below last Spring but this is offset by enrollment for Summer 2016 and Autumn 2016, while not completely finalized, being slightly higher than what was assumed for the budget as well as other revenues, particularly Special Courses, trending higher. The Board will be asked to consider the Revised FY17 budget based on these projected revenue assumptions.

Term	Original	Actual	Budget to	Prior Year	Current Year	%
	Budgeted		Actual			
Term	Credit Hours	Credit Hours*	Increase/ Decrease	FTEs	FTEs*	Variance
Summer 2016**	39,499	40,175	1.7%	5,939	5,822	-2.0%
Autumn 2016	217,855	218,213	0.2%	14,537	14,548	0.1%
Spring 2017	210,642					
Summer 2017**	46,368					

* Autumn 2016 credit hours and FTEs are projected by the Budget Office, not the preliminary Census day numbers used historically, due to better historical trend information on the deregistration process for non-payment and on deferred payment options, both of which help inform enrollment projections. Summer 2016 credit hours and FTE are now those reported by the Ohio Department of Higher Education.

** Summer semester 2016 straddles both FY16 and FY17, with 46% of the revenue attributed to FY17. Likewise, Summer semester 2017 straddles both FY17 and FY18, with 54% of the revenue attributed to FY17.

Expenses. Through December, expenditures are approximately 1.8% higher than the same period last year. Based on this trend and feedback from budget managers throughout the College, FY17 Projected Year-End spending (Column G, Row 22) is estimated to be \$6.3 million less than what was

budgeted by the Board in May. This is primarily due to expected decreases in bad debt, savings realized and projected from vacant positions, and the pace of spending for multi-year projects. This projected underspending will allow for strategic one-time allocations to be made, which are outlined in the proposed Revised FY17 Budget.

Projected Year-End Net Income. Year-End net income is projected to be \$6.3 million based on the revenue assumptions and due to the underspending outlined above. Because there are still six months to go in the fiscal year, net income could be more or less than this amount due to changes in spending patterns in departments, filling vacant positions sooner, and favorable or adverse changes in things such as enrollment, healthcare claims, utilities and bad debt.

2. Auxiliary Fund (Exhibit D)

The Bookstore revenues are 10% higher compared to the same period last year, while cost of goods sold, primarily textbooks, increased by 13.7%. The overall net income is lower because of ongoing affordability initiatives and an increase of 7% in operational expenses necessary to service the College Credit Plus program and increased costs for seasonal and temporary employees to support peak business periods. Food services revenues are down approximately 12.8% from the same point last year but above amounts anticipated and budgeted for FY17, reflecting terms of new contracts executed at the end of FY16 for both food services and for pouring rights. Expenses through December for food services are also down significantly from last year due to professional fees incurred last year that were one-time costs and the closing of the café in December.

3. President's Discretionary Fund (Exhibit F)

To-date disbursements of \$2,244 left a balance of \$17,756 through December in this fund.

4. Foundation (Exhibits G and H)

Foundation contributions through December are \$275,733 compared to \$194,521 for the same period last year. The Foundation received \$40,000 in pledges this year that were not received in the prior year, and additional contributions at the \$500 level and above are up about \$36,000 this year compared to last December. Net investment activity through December is \$29,926 compared \$(256,479) last year, an increase of \$286,405. Much of the losses incurred last year were due to US stock market swings and the beginning of the repositioning of the Foundation's investments by new investment advisors. Management and General expenses are higher due to payroll expenses funded through the Grant Admin Expense line item in FY17 that had not yet been recorded in FY16.

5. Investments

The College's portfolio is invested consistent with its investment policy, with 41.57% currently invested in STAR Ohio, STAR Plus, 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, 2016
With Comparative Figures at December 31, 2015**

EXHIBIT A

<u>Assets</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>	<u>Liabilities and Fund Balance</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
<u>Current Funds</u>			<u>Current Funds</u>		
<u>Unrestricted</u>			<u>Unrestricted</u>		
Educational and general			Educational and general		
Cash	7,865,714	7,990,529	Accounts payable	\$ 10,160,073	\$ 10,597,750
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1)			Deferred income		
Accounts receivable, net of allowance for doubtful accounts	107,754,956	110,878,559	Student tuition	25,596,250	27,120,296
Interest receivable	34,681,929	32,938,569	Lab fees and credit bank	-	-
Prepaid expense	877,090	857,436	Due to auxiliary funds	-	-
Due from agency funds	1,637,752	202,294	Due to restricted funds	-	-
Due from auxiliary funds	1,303,984	1,049,600	Due to plant funds	-	-
Total educational & general	\$ 154,121,426	\$ 153,916,987	Due to agency funds	33,635,856	26,798,714
<u>Auxiliary enterprise</u>			Fund balances (Exhibit C):		
Cash	2,609,563	2,517,075	Allocated	62,348,762	66,171,773
Investments	8,405,007	8,333,567	Unallocated	22,002,442	22,928,457
Accounts receivable	1,348,419	125,982	Total fund balances	84,351,205	89,100,230
Inventories, at cost as defined (note 2)	4,082,989	4,208,765	Total educational & general	\$ 154,121,426	\$ 153,916,987
Other Assets	59,274	78,253			
Due from general fund	-	-	<u>Auxiliary enterprise</u>		
Due from grant funds	-	-	Accounts payable	\$ 110,577	\$ 111,915
Total auxiliary enterprise	16,505,253	516,619	Due to educational & general fund	1,303,984	1,049,640
Total unrestricted	\$ 170,626,678	\$ 169,697,248	Due to Plant Fund	1,459,520	1,475,070
Total current funds	\$ 170,626,678	\$ 169,697,248	Fund balances (Exhibit D):		
	[A]	[B]	Allocated	237,103	-
			Unallocated	13,394,069	13,143,636
			Total fund balances	13,631,172	13,143,636
			Total auxiliary enterprise	16,505,253	15,780,261
			Total unrestricted	\$ 170,626,678	\$ 169,697,248
			Total current funds	\$ 170,626,678	\$ 169,697,248
				[C]	[D]

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT DECEMBER 31, 2016
With Comparative Figures at December 31, 2015**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>	<u>Liabilities and Fund Balance</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
<u>Plant funds</u>					
Unexpended			<u>Plant funds</u>		
State appropriations receivable	-	-	Unexpended		
Capital Improvement Fund	1,246,150	1,062,918	Fund balances	1,246,150	1,062,918
Total unexpended	<u>1,246,150</u>	<u>1,062,918</u>	Restricted	-	-
			Total unexpended	<u>1,246,150</u>	<u>1,062,918</u>
Cash from Bond Proceeds	-	-	Investment in plant:		
Deposit with trustees/Escrow	-	-	Interest payable	-	-
Due from general fund	33,635,856	26,798,715	Capital lease payable	-	-
Land	25,610,083	25,518,235	Accounts payable	-	-
Improvements other than buildings	13,304,974	12,433,778	Bonds payable	6,155,000	7,740,000
Buildings	169,493,823	168,151,168	Deferred Gift Annuity	-	-
Movable equipment, furniture and library books	47,427,609	44,398,816	Net investment in plant	182,430,267	176,293,664
Construction-in-progress	1,224,344	1,147,607			
Other Assets	1,211,055	1,293,450	Total investment in plant	<u>188,585,267</u>	<u>184,033,664</u>
Less: accumulated depreciation	<u>(103,322,477)</u>	<u>(95,708,105)</u>	Total plant funds	<u>189,831,418</u>	<u>185,096,582</u>
Total investment in plant	188,585,267	184,033,664			
Total plant funds	<u>\$ 189,831,418</u>	<u>\$ 185,096,582</u>	<u>Agency funds</u>		
			Cash	-	-
			Due from agencies	1,637,752	202,294
			Due from general fund	-	-
			Total agency funds	<u>1,637,752</u>	<u>202,294</u>
				[A]	[B]
				\$	\$
				1,637,752	202,294
				<u>1,637,752</u>	<u>202,294</u>
				[C]	[D]
				\$	\$
				1,637,752	202,294
				<u>1,637,752</u>	<u>202,294</u>
				[C]	[D]
				\$	\$
				1,637,752	202,294
				<u>1,637,752</u>	<u>202,294</u>
				[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, 2016
With Comparative Figures at December 31, 2015**

EXHIBIT B

	FY 17		FY 16		FY 17 Projected Year End		FY 16 Audited	
	Budget as approved May 2016	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2016	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 17 Projected Year End	FY 16 Audited
Revenues								
Appropriations								
Subsidy								
Student Support Services	\$ 67,016,575	\$ 33,508,290	50.00%	\$ 63,651,910	\$ 31,783,446	49.93%	\$ 67,039,588	\$ 63,651,910
Student								
Tuition	69,857,769	35,459,477	50.76%	69,775,325	35,546,548	50.94%	69,528,706	70,692,626
Fees	4,203,960	2,721,471	64.74%	3,810,117	2,760,729	72.46%	4,286,267	4,331,709
Special courses	1,172,651	622,127	53.05%	1,125,210	600,090	53.33%	1,419,371	1,340,392
Contracted Services	75,234,380	38,803,075	51.58%	74,710,652	38,907,367	52.08%	75,234,344	76,364,727
Net	364,124	166,140	45.63%	309,234	110,236	35.65%	364,124	562,370
Other								
Partnership Revenue	6,960	-	-	3,480	-	0.00%	6,960	-
Miscellaneous	498,218	191,234	38.38%	448,514	219,405	48.92%	498,218	563,232
Total revenues	505,178	191,234	37.85%	451,994	219,405	48.54%	505,178	563,232
Total revenues	143,120,257	72,668,739	50.77%	139,123,790	71,020,454	51.05%	143,143,234	141,161,051
Operating Expenditures								
Educational & general (Instructional)								
Library	74,571,348	35,393,036	47.46%	71,908,341	35,102,855	48.82%	72,237,586	70,104,782
General	2,051,982	927,626	45.21%	1,958,422	975,050	49.79%	1,872,706	1,752,871
Information Technology	11,149,472	4,819,157	43.22%	10,846,259	4,753,523	43.83%	11,012,428	9,954,107
Student Services	14,235,359	7,503,716	52.71%	12,833,001	7,269,803	56.65%	13,204,782	12,189,263
Operation and maintenance of plant	14,524,346	6,762,842	46.56%	13,827,151	6,528,721	47.22%	13,893,827	13,362,247
Administration	16,049,282	7,253,183	45.19%	15,035,149	6,838,989	45.48%	14,770,498	14,676,342
Transfer for debt service	9,120,870	4,441,951	48.70%	9,170,359	4,408,200	48.07%	8,391,878	7,590,601
Total expenditures	1,417,598	708,799	50.00%	1,423,739	711,870	50.00%	1,417,598	1,423,739
Total expenditures	143,120,257	67,810,310	47.38%	137,002,421	66,589,010	48.60%	136,801,303	131,053,953
Non-operating & Encumbered								
Transfer for Capital Equipment	-	-	-	-	-	-	-	-
Transfer for One-Time Compensation	-	-	-	-	-	-	-	-
Transfer for Capital Improvements	-	-	-	300,000	-	-	-	-
Transfer for Scholarships	-	-	-	-	-	-	-	-
Transfer for Budget/Tuition Stabilization	-	-	-	-	-	-	-	-
Transfer for Campus Safety	-	-	-	-	-	-	-	-
Transfer for Student Success and Innovation	-	-	-	-	-	-	-	-
Transfer for Technology Initiatives	-	-	-	-	-	-	-	-
Total expenditures and transfers	143,120,257	67,810,310	47.38%	139,102,421	66,589,010	47.87%	143,120,259	139,253,953
Operational revenues	-	4,858,429	N/A	21,369	4,431,444	N/A	22,975	1,907,098
Interest Income								
Net Operating revenues	\$ -	\$ (137,211)	0.00%	\$ -	\$ 43,662	-	\$ 22,975	\$ 1,128,321
Reserve expenditures from Exhibit C	-	4,721,218	-	21,369	4,475,106	-	-	3,035,419
Net Revenues/(Expenditures)	\$ -	\$ 6,864,763	[C]	\$ -	\$ 2,872,504	[F]	\$ 2,247,500	\$ 8,522,625
		\$ (2,143,546)	[B]	\$ (1,602,625)	\$ (5,487,206)	[H]	\$ (5,487,206)	\$ (5,487,206)
			[D]			[J]		
			[E]					
			[G]					
			[I]					

EXHIBIT C

**COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2016**

	Balance at June 30, 2016	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures		Balance at December 31, 2016	
Unrestricted								
Allocated								
Capital Improvements & Land Acquisition	\$ 15,866,021	\$ -	\$ -	\$ (304,590)	\$ (2,517,160)	\$ -	13,044,271	(1)
Carpet/Furniture Reupholstering	90,116	-	-	-	(6,961)	-	83,155	(2)
Madison Hall One Stop Center	86,517	-	-	-	(72,297)	-	14,220	(3)
Jefferson Ave/Grove Street Repaving	562,126	-	-	-	(50,314)	-	511,812	(4)
Space Efficiency Upgrades	604,121	-	-	-	(370,441)	-	233,680	(5)
Project Planning	21,503	-	-	-	-	-	21,503	(6)
Union Hall Renovation	297,264	-	-	(297,264)	-	-	-	(7)
Site Development Delaware Campus	1,172,279	-	-	-	-	-	1,172,279	(8)
Bookstore/DX Modifications	263,490	-	-	-	-	-	263,490	(9)
Facilities Infrastructure Improvements	88,553	-	-	-	(26,274)	-	62,279	(10)
Student Support Services	107,077	-	-	-	(55,791)	-	51,286	(11)
Massage Therapy Space	2,829	-	-	-	-	-	2,829	(12)
Creative Campus	-	-	-	300,000	-	-	300,000	(13)
School of Hospitality Management	-	-	-	208,900	(77,573)	-	131,327	(14)
Capital Equipment	8,394,863	-	-	-	(635,880)	-	7,758,983	(15)
Target 2002	333,088	-	-	-	-	-	333,088	(16)
Collective Bargaining	33,104	-	-	-	-	-	33,104	(17)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	-	20,756,987	(18)
Accumulated Lab Fees	1,692,142	-	-	-	(101,700)	-	1,590,442	(19)
Broadbanding	125,353	-	-	-	-	-	125,353	(20)
Think Again Scholarship	1,950,321	-	-	-	(396,157)	-	1,554,164	(21)
Student Success and Innovation	8,077,648	-	-	-	(628,740)	-	7,448,908	(22)
Strategic Growth Initiatives	696,178	-	-	-	(14,081)	-	682,097	(23)
Technology Initiatives	3,007,018	-	-	-	(1,575,262)	-	1,431,756	(24)
Human Capacity Development/Wellness	311,266	-	-	-	-	-	311,266	(25)
Campus Safety Initiatives	508,665	-	-	-	(151,190)	-	357,475	(26)
Energy Efficiency/Sustainability Initiatives	2,063,721	-	-	92,954	(180,835)	-	1,975,840	(27)
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	-	1,241,018	(28)
Health Care HSA Incentive	86,636	-	-	-	-	-	86,636	(29)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	-	152,500	(30)
One-Time Compensation	44,501	-	-	-	-	-	44,501	(31)
Partnerships for Student Success	17,903	-	-	-	(4,107)	-	13,796	(32)
Workforce Development	500,000	-	-	-	-	-	500,000	(33)
Tobacco Free Campus Implementation	57,219	-	-	-	-	-	57,219	(34)
PERFORMS	1,499	-	-	-	-	-	1,499	(35)
Unallocated	69,213,526	-	-	-	(6,864,763)	-	62,348,763	(36)
Total General Fund	\$ 85,954,150	\$ (1,602,946)	\$ -	\$ -	\$ 6,864,763	\$ -	\$ 84,351,205	(37)
	[A]	[B]	[C]	[D]	[E]	[F]	[F]	(38)

COLUMBUS STATE COMMUNITY COLLEGE
 OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2016
 With Comparative Figures at December 31, 2015

EXHIBIT D

	FY 17		FY 16		FY 17 Projected Year End		FY 16 Audited		
	Budget as approved May 2016	Actual to Date	% of Budget Expended to Date	Revised Budget as approved January 2016	Actual to Date	% of Budget Expended to Date	FY 17 Projected Year End	FY 16 Audited Year End	Projected % of Budget
Auxiliary									
Sales/Revenues									
Bookstore	\$ 12,134,788	\$ 6,590,365	54.31%	\$ 12,474,706	\$ 5,992,201	48.03%	\$ 12,414,766	12,938,442	103.72%
Food Services	235,000	145,318	61.84%	389,227	166,561	42.79%	259,325	390,721	100.38%
Total Revenues	12,369,788	6,735,683	54.45%	12,863,933	6,158,762	47.88%	12,684,091	13,329,163	103.62%
Cost of Goods Sold									
Bookstore	9,494,470	5,254,416	55.34%	9,712,295	4,620,028	47.57%	10,035,345	9,843,611	101.35%
Food Service	32,500	25,871	79.60%	65,000	30,043	46.22%	25,871	55,983	86.13%
Gross Margin	2,842,818	1,455,396	51.20%	3,086,638	1,508,691	48.88%	2,622,875	3,429,569	111.11%
Operating Expenses									
Bookstore	1,866,497	861,252	46.14%	1,856,351	805,086	43.37%	1,893,683	1,794,608	96.67%
Food Services	200,140	65,189	32.57%	250,745	84,824	33.83%	144,321	191,070	76.20%
Auxiliary Administration	774,351	293,508	37.90%	916,034	273,893	29.90%	584,193	621,603	67.86%
Total Expenses	2,840,988	1,219,949	42.94%	3,023,130	1,163,803	38.50%	2,622,197	2,607,281	86.24%
Auxiliary Net Operating Income/(Loss)	1,830	235,446	12865.93%	63,508	344,888	543.06%	678	822,288	1294.78%
Net Income/(Loss)									
Bookstore	773,821	474,697	61.34%	906,060	567,087	62.59%	485,738	1,300,223	143.50%
Food Services	2,360	54,258	2299.08%	73,482	51,694	70.35%	99,133	143,668	195.51%
Auxiliary Administration	(774,351)	(293,508)	37.90%	(916,034)	(273,893)	29.90%	(584,193)	(621,603)	67.86%
Net Auxiliary Income/(Loss)	1,830	235,446	12865.93%	63,508	344,888	543.06%	678	822,288	1294.78%
Auxiliary Fund Balance at June 30, 2016		13,401,641			13,336,320				
Non-operating Revenues/Expenditures	(756,981)	-		(250,000)	(48,017)		(300,000)	-	
College Credit Plus	(243,019)	(5,916)		(1,000,000)	(489,555)		(237,103)	(757,057)	
Food Services/Renovations	-	-		(250,000)	-		-	-	
Transfers	-	-		-	-		-	-	
Audit Entries	-	-		-	-		-	-	
Auxiliary Fund Balance at December 31, 2016	\$ 13,631,172	\$ 13,631,172		\$ 13,143,636	\$ 13,143,636		\$ (536,425)	\$ 65,231	

EXHIBIT E

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF DECEMBER 31, 2016**

	Actual July 2016	Actual August 2016	Actual September 2016	Actual October 2016	Actual November 2016	Actual December 2016	
Beginning Cash	\$ 5,652,285	4,608,661	24,860,244	13,237,155	8,741,096	2,675,449	(1)
Cash Receipts	7,122,369	20,101,899	6,536,896	3,902,683	5,718,189	8,275,818	(2)
Cash Disbursements	(12,450,308)	(13,541,984)	(13,122,418)	(12,285,952)	(11,962,065)	(11,355,467)	(3)
Financial Aid	(715,685)	8,691,668	4,962,433	3,887,210	178,229	(1,946,505)	(4)
Outflow for investments	-	-	(10,000,000)	-	-	-	(5)
Inflow from investments	5,000,000	5,000,000	-	-	-	10,000,000	(6)
Ending Cash	\$ 4,608,661	24,860,244	13,237,155	8,741,096	2,675,449	7,649,295	(7)

	Forecasted January 2017	Forecasted February 2017	Forecasted March 2017	Forecasted April 2017	Forecasted May 2017	Forecasted June 2017	
Beginning Cash	\$ 7,649,295	5,459,010	5,183,725	5,523,440	5,458,155	5,679,111	(8)
Cash Receipts	15,359,715	7,884,715	8,284,715	7,984,715	12,990,956	7,339,710	(9)
Cash Disbursements	(12,250,000)	(12,250,000)	(10,950,000)	(10,550,000)	(10,950,000)	(13,750,000)	(10)
Financial Aid	11,700,000	90,000	(2,995,000)	500,000	180,000	1,320,000	(11)
Outflow for investments	(17,000,000)	-	-	-	(2,000,000)	-	(12)
Inflow from investments	-	4,000,000	6,000,000	2,000,000	-	5,000,000	(13)
Ending Cash	\$ 5,459,010	5,183,725	5,523,440	5,458,155	5,679,111	5,588,821	(14)

COLUMBUS STATE COMMUNITY COLLEGE
 PRESIDENT'S DISCRETIONARY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2016

EXHIBIT F

Cash at Beginning of Period		\$ 17,175		(1)
				(2)
<u>Receipts:</u>				(3)
Deposit from General Fund	2,825	2,825		(4)
				(5)
				(6)
<u>Disbursements:</u>				(7)
Oberer's Flowers	1,162			(8)
Transfer to Staff Advisory Council	1,000			(9)
Columbus State Bookstore	82	2,244		(10)
		\$ 17,756		(11)
	[A]		[B]	(12)
			[C]	

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, 2016
 With Comparative Figures at December 31, 2015

<u>Assets</u>	<u>December 31,</u> <u>2016</u>	<u>December 31,</u> <u>2015</u>	
Cash	\$ 1,232,272	\$ 1,140,667	(1)
Investments at market value (see note)	7,365,418	7,025,033	(2)
Pledges Receivable	3,770,543	5,378,093	(3)
Accounts Receivable	4,146	34,485 *	(4)
Total Assets	<u>\$ 12,372,379</u>	<u>\$ 13,578,278</u>	(5)
<u>Liabilities</u>			
Due to general fund	\$ 7,390	\$ 515	(6)
Pledge Payable	-	-	(7)
Trade Payables	<u>536,833</u>	<u>634,802</u>	(8)
Total Liabilities	<u>544,223</u>	<u>635,317</u>	(9)
<u>Fund balance</u>			
Permanently Restricted	4,122,024	4,066,137	(10)
Temporarily Restricted	5,035,375	6,431,425	(11)
Unrestricted	<u>2,670,757</u>	<u>2,445,399</u>	(12)
			(13)
Total fund balance	<u>11,828,156</u>	<u>12,942,961</u>	(14)
			(15)
Total Liabilities and fund balance	<u>\$ 12,372,379</u>	<u>\$ 13,578,278</u>	(16)
	[A]	[B]	(17)
			(18)

* Has been restated as part of year end audit by \$57,591 over last year.

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:

	<u>Cost</u>	<u>Market</u>	<u>Percent of</u> <u>Portfolio</u>
Cash	\$ 223,678	223,678	3.04%
Equities	4,139,876	4,254,564	57.76%
Fixed Income	1,847,392	1,815,951	24.66%
Mutual Funds	<u>1,083,143</u>	<u>1,071,225</u>	<u>14.54%</u>
Total Investments	<u>\$ 7,294,089</u>	<u>\$ 7,365,418</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, 2016
 With Comparative Figures at December 31, 2015

	December 31, 2016			December 31, 2015	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds
Revenue					
Contributions - Scholarships and Programs	\$ 48,744	\$ 95,702	\$ 10,677	\$ 155,123	\$ 110,259
Contributions for Taste the Future	109,360	-	-	109,360	83,012
Contributions for Columbus State	-	11,250	-	11,250	1,250
Corporate Gift	-	-	-	-	-
Administration Fee Income	-	-	-	-	-
Interest Income	209	51	-	260	306
Investment Income					
Realized	28,647	51,592	-	80,239	284,412
Unrealized	(17,712)	(32,601)	-	(50,313)	(540,891)
Investment income-subtotal	10,935	18,991	-	29,926	(256,479)
Total revenues	169,248	125,994	10,677	305,919	(61,652)
Expenditures					
Scholarships and Projects	-	114,668	-	114,668	122,943 *
Contributions to Columbus State	-	45,400	-	45,400	-
Corporate Gift	-	500,000	-	500,000	-
Administrative Fee Expense	-	-	-	-	-
Management and general	150,288	-	-	150,288	125,669
Total expenditures	150,288	660,068	-	810,356	248,612
Excess (deficit) of revenues over expenditures	18,960	(534,074)	10,677	(504,436)	(310,264)
Transfers	-	(1,477)	1,477	-	-
Fund balance at beginning of period	2,651,797	5,670,926	4,109,870	12,332,593	13,253,225
Fund balance at end of period	\$ 2,670,757	\$ 5,035,375	\$ 4,122,024	\$ 11,828,156	\$ 12,942,961
	[A]	[B]	[C]	[D]	[F]

* Has been restated as part of year end audit. Reduced by \$57,591 over last year.

COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2016

1) Investments

Investment Fund	Cost	Market Value	Yield to Maturity*	Average Maturity (days)
STAR Ohio/Operating	\$ 23,343,451	\$ 23,343,451	0.77%	1
STAR Ohio/Plant	1,246,150	1,246,150	0.77%	1
STAR Ohio/Auxiliary	3,406,213	3,406,213	0.77%	1
STAR Plus	5,087,878	5,087,878	0.40%	1
CSCC Operating Fund 1	35,674,683	35,576,390	1.04%	336
CSCC Operating Fund 2	34,837,049	34,728,201	1.32%	818
Auxiliary Services	4,978,159	4,998,084	1.17%	234
Plant Fund	9,068,004	9,019,037	1.31%	860
	<u>\$ 117,641,588</u>	<u>\$ 117,405,404</u>		

* Weighted

Portfolio Composition	Type	% of Total
	STAR Ohio	28.18%
	Agencies	48.17% *
	Municipal Bonds	6.22%
	Treasury Notes	4.04%
	Cash & Equivalents	13.39%
		<u>100.00%</u>

* 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. At or near year-end a complete physical inventory is taken 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 \$920,000 with interest at rates varying from 1.65% to 4.25%, the final installment being due in 2023, 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:

Resolution to approve College Credit Plus Alternative Payment Structure

BACKGROUND INFORMATION:

The Ohio General Assembly established the College Credit Plus (CCP) program through House Bill 487 of the 130th General Assembly for the 2015-16 academic year. Ohio Revised Code (ORC) §3365.07 outlines a standard default payment structure for tuition, textbooks, and fees applicable to secondary schools and institutions of higher education. This default payment structure is determined from the “Formula Amount” outlined under ORC §3317.02, which is per-pupil amount provided by the State within the secondary school districts’ school funding allocations. The “Formula Amount” for the 2017-18 academic year will not be known until the State’s biennial budget is approved in June of 2017 so specific default amounts cannot be provided at this time.

ORC §3365.07 (B) and Ohio Administrative Rule 3333-1-65.6 outline the requirements for establishing an alternative payment structure for CCP payments. If an institution of higher education uses an alternative payment structure, its board of trustees must authorize the terms of the alternative payment structure prior to the first day of February preceding the academic year. For the 2017-18 academic year the proposed alternative payment structure is as follows:

	Default Payment Structure for 2017-18 School Year	Alternative Payment Structure
Participant enrolled in a college course delivered on the college campus, at another location operated by the college, or online	“Formula Amount” X 83% divided by 30 (In the 2016-17 school year this equated to an amount of \$166.00 per credit hour)	Columbus State’s tuition rate per credit for Ohio residents for each term (currently \$135.93 per credit hour)
Participant enrolled in a college course delivered at the participant's secondary school but taught by college faculty	50% of “Formula Amount” X 83% divided by 30 (In the 2016-17 school year this equated to an amount of \$83.00 per credit hour)	No change to default amount
Participant enrolled in a college course delivered at the participant's secondary school and taught by a high school teacher who has met the credential requirements established for purposes of the program	25% of “Formula Amount” X 83% divided by 30 (In the 2016-17 school year this equated to an amount of \$41.50 per credit hour)	No change to default amount

<i>Table continued from previous page</i>	Default Payment Structure for 2017-18 School Year	Alternative Payment Structure
Cost of Fees	Postsecondary institution waives	No change to default
Cost of Textbooks	Secondary school pays	Columbus State will determine whether funds remain from the 2015-16 textbook allocation. If funds do remain, Columbus State will pay textbook shipping costs for all partnering Districts and possibly provide additional discounts on textbook costs until that amount is exhausted.

RECOMMENDATION:

That the Board of Trustees approves the proposed Alternative Payment Structure for the College Credit Plus program for the 2017-18 school year, that begins with the Summer 2017 term.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Tuition Waiver for College Credit Plus Students Attending Nonpublic High Schools

BACKGROUND INFORMATION:

There are some students who attend nonpublic high schools who would otherwise be eligible to participate in College Credit Plus (CCP) but, due to State budget restraints, are not awarded State funds to subsidize all or some of the college course tuition costs under the program. The College’s costs for a course being offered at the high school are less than the standard rate charged by the College and, additionally, the Ohio Department of Higher Education Directive 2009-011 allows for tuition rates to be waived by an institution to keep college affordable and enhance the quality of the educational experience.

As a measure that advances Columbus State’s commitment to making college more affordable, the College seeks to provide the same rates of tuition for all courses taken by nonpublic school students not subsidized through CCP as those who are. The amount of the waiver is equal to the difference between the College’s in-state tuition rate per credit amount for the College and the CCP tuition rates outlined in statute, as outlined below:

	2017-2018 and 2018-2019 academic years
Students taking courses on their high school campus that are taught by Columbus State Community College faculty (Mid CCP rate scenario)	Mid CCP amount defined in statute (Waiver amount = Columbus State’s in-state rate minus Mid CCP amount defined in statute)
Students taking courses on their high school campus that are taught by a qualified teacher-adjunct (Floor CCP rate scenario)	CCP Floor amount defined in statute (Waiver amount = Columbus State’s in-state rate minus Floor CCP amount defined in statute)

Home school and nonpublic students, who are not awarded State funds for College Credit Plus courses taken on campus or on-line, are not in need of a waiver because they will be charged Columbus State’s standard in-state tuition rate of \$135.93 per credit hour.

RECOMMENDATION:

That the Board of Trustees approves for academic years 2017-18 and 2018-19 tuition rates as outlined above for all College Credit Plus students, and authorizes a tuition waiver necessary to implement this rate schedule for nonpublic school students, pending approval by the Chancellor of the Ohio Department of Higher Education and contingent upon this authority being granted to the Chancellor in the State’s FY18-FY19 budget bill.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Construction Contract: Culinary Building Project

BACKGROUND INFORMATION:

A new culinary building, currently in the program planning phase, will be constructed on the Columbus campus using a construction manager at risk (CMR) delivery method. The CMR construction method offers construction contractor input throughout the design process – the pre-construction phase – with the goal of minimizing unforeseen costs and circumstances to the extent possible once construction begins. This method also allows for faster project delivery and broader opportunities for engaging subcontractors.

A CMR is selected pursuant to a statutorily-mandated multi-phase “Best Value Selection” process. Evaluation and ranking of qualifications yields a short-list of firms who are invited to participate in the selection process that includes pre-proposal meetings, formal proposals, interviews and rankings that employ a weighted combination of qualifications and price. In addition to cost estimating the project, during the pre-construction phase, the CMR pre-qualifies contractors, bids the project, and retains sub-contractors. The CMR develops and negotiates a guaranteed maximum price (GMP) within which the project will be delivered. To accelerate aspects of the project’s construction, the CMR may propose more than one bid package for approval, each with a GMP. GMPs for the costs of construction will be amended into the original contract.

State law requires the Board of Trustees to authorize the award of construction contracts that exceed \$200,000. The planning budget for the culinary building is \$25-30 million, and will be funded with a combination of state capital, privately-raised, and local funds. After a thorough vetting process, the College has selected Gilbane Building Company, Inc. as its Best Value Construction Manager at Risk. The fee for pre-construction stage services is \$100,793.

RECOMMENDATION:

That the Board of Trustees authorizes the College to enter into the following contract with the company chosen as the Best Value Construction Manager at Risk:

Project

Company

Culinary Building

Gilbane Building Company



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Local Administration of Capital Facilities Projects

BACKGROUND INFORMATION:

Pursuant to Ohio Revised Code (ORC) §§3345.50 and 3345.51, a state community college may administer, without the supervision, control, or approval of the Ohio Facilities Construction Commission (OFCC), any capital facilities project that exceeds four million dollars, if the college satisfies all of the following requirements: (1) successful completion of the OFCC certification training program; (2) notification to the Ohio Department of Higher Education of the intent to locally administer capital facilities projects; (3) the board of trustees adopts a resolution stating its intent to comply with ORC §153.13 and the guidelines established in accordance with ORC §153.16; and (4) the college maintains adequate staffing levels and expertise consistent with the number of capital projects being administered.

In October 2016, the requisite number of members from Columbus State's facilities team completed all of the local administration certification training requirements. In October, the College notified the Ohio Department of Higher Education of its intent to locally administer capital facilities projects. In November, the College submitted to the OFCC its application for local administration certification, pending adoption of a resolution by the Board of Trustees.

RECOMMENDATION:

That the Board of Trustees adopts the attached Resolution endorsing the College's local administration of capital facilities projects and states its intent to comply with the requirements of Ohio Revised Code §153.13 and the guidelines established pursuant to Ohio Revised Code §153.16, and all laws that govern the selection of consultants, preparation and approval of contract documents, receipt of bids, and award of project contracts, without regard to the source of funding, effective January 26, 2017.

RESOLUTION

LOCAL ADMINISTRATION OF CAPITAL FACILITIES PROJECTS

WHEREAS, in accordance with Ohio Revised Code (ORC) §§3345.50 and 3345.51, Columbus State Community College has notified the Ohio Department of Higher Education of its intent to locally administer capital facilities projects that exceed \$4.0 million dollars; and

WHEREAS, the requisite number of Columbus State employees have successfully completed the Ohio Facilities Construction Commission's (OFCC) local administration certification training program; and

WHEREAS, Columbus State has submitted to the OFCC an application for local administration certification; and

WHEREAS, Columbus State agrees to submit to the OFCC, prior to June 30th of even-numbered years, renewed applications for local administration certification that provide updated employee information, as well as past, current and future project information;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees endorses the College's local administration of capital facilities projects; directs the College to select employees to participate in the certification program as necessary from time to time; and directs the College to conduct biennial audits of locally administered capital facilities projects in accordance with ORC §3345.51(C); and

BE IT FURTHER RESOLVED, that the Board of Trustees hereby declares its intent to comply with ORC §153.13 and the guidelines established pursuant to ORC §153.16, and all laws that govern the selection of consultants, preparation and approval of contract documents, receipt of bids, and award of contracts with respect to projects, without regard to the source of funding; and

BE IT FINALLY RESOLVED, that Columbus State Community College hereby agrees to indemnify and hold harmless the State of Ohio and the Department of Administrative Services for any claim of injury, loss, or damage that results from the College's administration of capital facilities projects.

Application for Local Administration Certification

State of Ohio Standard Forms and Documents

Institution Information

Institution Name	Columbus State Community College	Date of Application	11/29/2016
Address 1	550 East Spring Street	Sheet	1 of 13
Address 2		Federal Tax ID No.	31-0729591
City, State, Zip	Columbus, OH 43215	Phone	614-287-5849
Contact Name ¹	Martina Cora	Fax	

¹If different than Institutional Designee

Staff Summary²

Institutional Designee ³	Mark French	Fiscal Officer ³	Martina Cora
Certificate No.	Will Attend Next	Certificate No.	2016-480
Date Certified	Certification Training	Date Certified	11/10/2016
Job Title / Discipline	Director, Facilities Management		

Total Number of Project Managers	4	Total Number of Fiscal Staff	1
Number of Certified Project Managers	4	Number of Certified Fiscal Staff	1
% of Total Project Managers Certified	100.0%	% of Total Fiscal Staff Certified	100.0%

Total Number of Project Coordinators	2	Date Board of Trustees Resolution Passed (copy attached)	1/26/2017
Number of Certified Project Coordinators	2		
% of Total Project Coordinators Certified	100.0%		

²Provide a Staff Resume worksheet for each, and attach a current organization chart.

³See Section 3333.1-28(C)(3) of the Ohio Administrative Code for the definitions of "Institutional Designee" and "Fiscal Officer"

Institutional Designee's Declaration: By affixing my signature below, I make the following representations: 1) That all individuals responsible for, or involved in, the administration of facilities projects for this Institution are listed on this form; and 2) Are known by me to have the skills and credentials required to function in the capacities indicated; and 3) Represent sufficient staffing levels to successfully administer facilities projects; and 4) This Institution will follow all provisions of Chapters 9, 123 and 153 of the Ohio Revised Code and rules, directives, and policies adopted by the Ohio Department of Administrative Services and the Executive Director's Office regarding the planning, design, and construction of all of its facilities projects, without regard for the source of funding.

This Institution agrees to make application to the Ohio Board of Regents under Section 3345.51 of the Ohio Revised Code and make the following representations: 1) The Institution has met the criteria established in section 3333-1-28 of the Ohio Administrative Code; 2) The Board of Trustees of the Institution has passed a resolution stating its intent to comply with Section 153.13 of the Ohio Revised Code and the guidelines established pursuant to Section 153.16 of the Ohio Revised Code and all laws that govern the selection of consultants, preparation and approval of contract documents, receipt of bids, and award of contracts with respect to all of its facilities projects, without regard for the source of funding

Mark French

Name of Institutional Designee


Signature

11-30-16
Date

Ohio Facilities Construction Commission: By affixing my signature below, I make the following representations: 1) A sufficient number of the Institution's employees, representing a sufficient number of employee classifications, have completed the certification program; 2) I have accepted the representations of the Institutional Designee; 3) The Board of Trustees of the Institution has agreed in writing to send new employees to participate in the certification program; 4) The Board of Trustees of the Institution has agreed in writing to indemnify and hold harmless the State and the Department of Administrative Services for any claim of injury, loss, or damage that results from the Institution's administration of facilities projects; and 5) The prescribed fees have been received. On behalf of the Ohio Department of Administrative Services, this institution is accepted for local administration certification.

Name of Executive Director

Signature

Date

F070-02v0413

Application Form



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>
Ashley Abbott	Counselor	Counseling Services	09/16/16	\$48,375
Amy Brown	Career Counselor	Career Services	09/16/16	\$48,375
Cullen Daniel	Director	Accounting Services	11/01/16	\$91,000
Charles DePriest	Counselor	Counseling Services	10/12/16	\$48,375
Laura Diamond	Sergeant	Police Department	10/16/16	\$52,832
Ryan Hawthorne	Analyst	Resource Planning & Analysis	10/24/16	\$64,399
Leslie Hoffman	Office Associate	Facilities	11/01/16	\$28,662
Noah Jones	Security Specialist	Police Department	11/16/16	\$29,933
Lyna Kelley	Administrative Specialist	Grants	12/01/16	\$39,520
Joanna McRae	Office Associate	Facilities	11/01/16	\$31,720
Lawrence McWherter	Instructor	Computer Science	01/01/16	\$42,645
Justin Mulinex	Material Handler II	Mail Ship/Receiving Warehouse	12/01/16	\$28,662
Arthur Neuman	Instructor	Computer Sciences	01/01/16	\$41,065
Jennifer Patterson	Advisor	Disability Services	09/16/16	\$50,833
Stacey Peer	System Analyst	IT Enterprise Applications	09/16/16	\$55,000
Jamie Powell	Accountant	Grants Accounting & Reporting	09/16/16	\$37,856
Dayna Schlefstein	AV Technician	Conference Center	12/16/16	\$40,123
Tori Sims	Functional Analyst	Financial Aid	11/01/16	\$67,497
Taylor Slocum	Career Counselor	Career Services	10/17/16	\$48,375
Elgina Taylor	Specialist	Dual Credit	12/01/16	\$33,134

Tracy Thornton	Specialist	Purchasing & Accounts Payable	10/03/16	\$33,134
Ardell Trotter	Specialist	Grants Accounting & Reporting	11/01/16	\$33,134
Lisa Upperman	Specialist	Records	10/17/16	\$33,134
Don Vinyard	Office Associate	Career Services	09/16/16	\$28,662
Molly Ward	Director	Center for Advising, Support, and Exploration	10/17/16	\$71,953
Daniel Westover	Maintenance Repairperson II	Facilities	11/16/16	\$37,586
Diana Wisse	Director II	Advising & Student Support	11/16/16	\$86,537

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>
Kellen Durand	Groundskeeper	Grounds	11/04/16
Steven Eldridge	Supervisor	Business & College Services	12/31/16
Teresa Frazier	Accountant	Financial Accounting & Reporting	12/31/16
Regina Harper	Advisor	Financial Aid	12/31/16
Diane Higginbotham	Career Counselor	Career Services	09/26/16
Kendra Houser	Material Handler	Business & Administrative Services	11/30/16
Kasha Ingram	Account Clerk	Cashier/Student Accounting	11/14/16
Robert Justus	Programmer/Analyst	Information Technology	12/31/16
Meri Lynott	Instructional Designer	Instructional Design & Innovation	12/16/16
Callie McInturf	System Specialist	Admissions	10/13/16
Syreeta Mitchell	Specialist	Curriculum Management	09/20/16
Richard Penny	Programmer/Analyst	Information Technology	12/31/16
Mindy Raver	Specialist	Facilities	09/09/16
David Rivers	Representative	Small Business Development Center	12/31/16
Gilberto Serrano	Professor	Modern Languages	11/01/16
James Smithhisler	Technician	Information Technology	12/31/16
Susan Van Atta	Programmer/Analyst	Information Technology	12/31/16
Brent Waler	Police Officer	Patrol	08/07/16