

COLUMBUS STATE

COMMUNITY COLLEGE



COPY TO ALL BOARD MEMBERS

Aissatou Bah, Ex Officio Student Member
Michael Hicks, Interim Ex Officio Staff Member
Thomas Shanahan, Ex Officio Faculty Member

**BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE**

Thursday, March 16, 2017

12:00 p.m.

**Columbus State
Davidson Hall, Room 300**

AGENDA

- (1) Call to Order
- (2) Roll Call
- (3) Certification of Conformity with Section §121.22(F) of the Ohio Revised Code
- (4) College's Mission and Vision Statements
- (5) Opening Remarks from Chair Radigan
- (6) Opening Remarks from President Harrison
- (7) Approval of Minutes
- (8) Financial Statements as of, and for the Eight Months Ended February 28, 2017 1
- (9) Revise Current Policy No. 3-45, Workplace/College Violence 14
- (10) Personnel Information Items (Information Only)..... 19
- (11) Discussion of Current Issues
- (12) Executive Session (*if needed*)

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



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the eight months ended, February 28, 2017.

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 eight months ended, February 28, 2017, be accepted as presented.

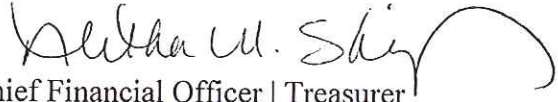
COLUMBUS STATE

COMMUNITY COLLEGE

March 10, 2017

TO: Dr. David T. Harrison, President

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



SUBJECT: Financial Statements as of February 28, 2017

Attached are the financial statements of the Columbus State Community College District, the Foundation, and the President's Discretionary Fund for the period ended February 28, 2017.

1. General Fund (Exhibit B)

Revenues. In the Revised Budget, authorized by the Board at its January meeting, State subsidy (column G, line 1) was updated to reflect Columbus State's final FY17 allocation from the Ohio Department of Higher Education.

The updated figures in the table below show the latest enrollment projections compared to the FY17 Revised Budget. Enrollment for Spring 2017 is projected to be 2.1% down from last Spring rather than 5% down, the latter of which was the trend when the Board approved its FY17 Revised Budget. Summer 2017 is still assumed to be flat to Summer 2016 as it is still too early to project Summer 2017 registrations. Based on these enrollment assumptions, FY17 Projected Year-End tuition revenue (column G, line 4) has been adjusted up by \$565K. All other revenue categories were adjusted up by \$76K over the FY17 Revised Budget, mostly represented in Contracted Services.

Term	Revised Budgeted Credit Hours	Actual Credit Hours*	Budget to	Prior Year FTEs	Current Year FTEs*	%
			Actual Increase/ Decrease			
Summer 2016**	40,175	40,175	0.0%	5,939	5,822	-2.0%
Autumn 2016	218,213	218,261	0.0%	14,537	14,551	0.1%
Spring 2017	198,976	204,981	3.0%	13,963	13,665	-2.1%
Summer 2017**	47,162					

* Spring 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 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 February, expenditures are approximately 2.9% higher than the same period last year, as compared to 1.8% and 2.6% higher through December and January, respectively. FY17 Projected Year-End overall expenditures have been adjusted down by a little more than \$500K from the Revised Budget. Spending for adjunct faculty is trending above what was budgeted due mostly to the higher than expected enrollment for Spring. Higher adjunct spending is almost entirely offset by payroll spending, which is trending below the Revised Budget due mostly to

hiring taking longer than expected. General operating expenses are also trending about \$665K below the Revised Budget due mostly to spending trends for contracted services.

FY17 Projected Net Operating Income. Net operating revenues (column G, row 34) is projected to be \$1.3 million based on the revenue and expenditure assumptions outlined above. This could change, however, because with four months remaining, spending trends could still change; expenditures and revenues related to Summer term are still too early to project and other large expenditure categories, like group health insurance, can swing significantly before year end.

2. Auxiliary Fund (Exhibit D)

Bookstore revenues are 2.4% higher compared to the same period last year, while cost of goods sold, primarily textbooks, increased by 5.8%. The overall net income is lower than last year as a result of lower Bookstore gross margin, primarily due to discounts offered for textbooks for the College Credit Plus program, in addition to ongoing affordability initiatives, and increases in operational expenses necessary to service the College Credit Plus program, and costs for seasonal and temporary employees to support peak business periods. Food services revenues are down approximately 18% 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 pouring rights. Through February, food services expenses are also down significantly from last year due to one-time professional fees incurred last year and the closing of the café in December.

3. President's Discretionary Fund (Exhibit F)

To-date disbursements of \$2,992 left a balance of \$17,008 through February in this fund.

4. Foundation (Exhibits G and H)

Foundation contributions through February are \$792,668 compared to \$243,089 for the same period last year. The Foundation received \$90,000 in one-time gifts this year that were not received in the prior year, as well as \$435,000 for larger initiatives (Creative Campus, School of Hospitality Management & Culinary Arts). Net investment activity through February is \$505,085 compared \$(354,642) last year, an increase of \$859,727. 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 while more favorable swings in the stock market for this January and February generated healthy gains for the investment portfolio of approximately \$475,000 since December. Management and General expenses are higher due to payroll expenses funded through the Grant Admin Expense line item in FY17 that did not get recorded until April in FY16.

5. Investments

The College's portfolio is invested consistent with its investment policy, with 48.5% 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 FEBRUARY 28, 2017
With Comparative Figures at February 29, 2016

EXHIBIT A

<u>Assets</u>	February 28, 2017	February 29, 2016	<u>Liabilities and Fund Balance</u>	February 28, 2017	February 29, 2016
<u>Current Funds</u>			<u>Current Funds</u>		
<u>Unrestricted</u>			<u>Unrestricted</u>		
Educational and general			Educational and general		
Cash	\$ 7,283,108	\$ 13,159,663	Accounts payable	\$ 13,980,095	\$ 13,086,213
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	123,508,005	119,872,104	Student tuition	18,112,113	19,027,226
Interest receivable	15,831,301	13,932,875	Lab fees and credit bank	378,042	299,996
Prepaid expense	776,542	-	Due to auxiliary funds	-	-
			Due to restricted funds	-	-
			Due to plant funds	34,053,192	27,085,084
Due from agency funds	3,231,596	786,823	Due to agency funds	-	-
Due from auxiliary funds	1,293,294	3,461,614	Fund balances (Exhibit C):		
			Allocated	65,548,928	66,755,096
Total educational & general	\$ 151,923,846	\$ 152,198,365	Unallocated	19,851,476	25,944,749
			Total fund balances	85,400,404	92,699,845
			Total educational & general	\$ 151,923,846	\$ 152,198,365
<u>Auxiliary enterprise</u>			<u>Auxiliary enterprise</u>		
Cash	\$ 2,191,008	\$ 1,977,902	Accounts payable	\$ 15,786	\$ 174,211
Investments	8,415,659	8,353,631	Due to educational & general fund	1,293,294	985,287
Accounts receivable	3,812,303	3,352,481	Due to Plant Fund	1,459,520	1,475,070
Inventories, at cost as defined (note 2)	2,645,633	2,170,374	Fund balances (Exhibit D):		
Other Assets	59,274	78,253	Allocated	229,395	-
Due from general fund	-	-	Unallocated	14,125,882	13,814,677
Due from grant funds	-	516,604	Total fund balances	14,355,277	13,814,677
Total auxiliary enterprise	17,123,878	16,449,245	Total auxiliary enterprise	17,123,878	16,449,245
Total unrestricted	\$ 169,047,723	\$ 168,647,610	Total unrestricted	\$ 169,047,724	\$ 168,647,610
Total current funds	\$ 169,047,723	\$ 168,647,610	Total current funds	\$ 169,047,724	\$ 168,647,610
	[A]	[B]		[C]	[D]

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT FEBRUARY 28, 2017
With Comparative Figures at February 29, 2016**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>February 28, 2017</u>	<u>February 29, 2016</u>	<u>Liabilities and Fund Balance</u>	<u>February 28, 2017</u>	<u>February 29, 2016</u>
Plant funds			Plant funds		
Unexpended			Unexpended		
State appropriations receivable	-	-	Fund balances	1,289,005	1,110,808
Capital Improvement Fund	1,289,005	1,110,808	Restricted	-	-
Total unexpended	1,289,005	1,110,808	Total unexpended	1,289,005	1,110,808
Cash from Bond Proceeds	-	-	Investment in plant:		
Deposit with trustees/Escrow	-	-	Interest payable	-	-
Due from general fund	34,053,192	27,085,084	Capital lease payable	-	-
Due from Auxiliary	1,459,520	1,475,070	Accounts payable	-	-
Land	25,518,235	25,518,235	Bonds payable	6,155,000	7,740,000
Improvements other than buildings	13,304,974	12,433,778	Deferred Gift, Annuity	-	-
Buildings	169,493,823	168,151,168	Due from Grant Funds	240,000	-
Movable equipment, furniture and library books	47,427,609	44,398,816	Net investment in plant	182,995,755	176,580,033
Construction-in-progress	1,224,344	1,147,607	Total investment in plant	189,390,755	184,320,033
Other Assets	231,535	(181,620)	Total plant funds	190,679,760	185,430,841
Less: accumulated depreciation	(103,322,477)	(95,708,105)	Agency funds		
Total investment in plant	189,390,755	184,320,033	Deposits held in custody for others	-	-
Total plant funds	\$ 190,679,760	\$ 185,430,841	Due to educational and general fund	3,231,596	3,461,614
			Total agency funds	3,231,596	3,461,614
Agency funds				[C]	[D]
Cash	-	-			
Due from agencies	3,231,596	3,461,614		-	-
Due from general fund	-	-		3,231,596	3,461,614
Total agency funds	\$ 3,231,596	\$ 3,461,614		3,231,596	3,461,614
	[A]	[B]			

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2017
With Comparative Figures at February 29, 2016**

EXHIBIT B

	FY 17		FY 16		FY 17 Projected Year End		FY 16 Audited		
	Revised Budget as approved January 2017	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 Year End	Projected % of Budget
Revenues									
Appropriations									
Subsidy	\$ 67,039,588	\$ 44,685,390	66.66%	\$ 63,651,910	\$ 42,406,268	66.62%	\$ 67,039,588	\$ 63,651,910	100.00%
Student Support Services	-	-	-	-	-	-	-	18,812	-
	\$ 67,039,588	\$ 44,685,390	66.66%	\$ 63,651,910	\$ 42,406,268	66.62%	\$ 67,039,588	\$ 63,651,910	100.00%
Student									
Tuition	69,528,706	48,653,703	69.98%	69,775,325	49,997,345	71.65%	70,093,706	70,892,626	101.31%
Fees	4,286,267	3,474,800	81.07%	3,810,117	3,572,654	93.77%	4,286,267	4,331,709	113.69%
Special courses	1,419,371	854,634	60.21%	1,125,210	808,972	71.72%	1,429,371	1,340,392	119.12%
	75,234,344	52,983,137	70.42%	74,710,652	54,376,971	72.78%	75,809,344	76,364,727	102.21%
Contracted Services									
Net	364,124	254,778	69.97%	309,234	144,223	46.64%	435,124	562,370	181.86%
	364,124	254,778	69.97%	309,234	144,223	46.64%	435,124	562,370	181.86%
Other									
Partnership Revenue	6,960	-	-	3,480	-	0.00%	6,960	-	0.00%
Miscellaneous	498,218	269,869	54.17%	448,514	287,616	64.13%	503,218	563,232	125.99%
	505,178	269,869	53.42%	451,994	287,616	63.63%	510,178	563,232	124.61%
Total revenues	143,143,234	98,193,175	68.60%	139,123,730	97,215,077	69.88%	143,794,234	141,161,051	101.46%
Operating Expenditures:									
Educational & general (Instructional)	72,237,586	47,636,753	65.94%	71,908,341	46,780,801	65.06%	72,758,508	70,104,782	97.49%
Library	1,872,706	1,225,299	65.43%	1,956,422	1,255,752	64.12%	1,791,900	1,752,871	89.50%
General	11,012,428	7,050,554	64.02%	10,846,259	6,423,415	59.22%	10,985,969	9,954,107	91.77%
Information Technology	13,204,782	9,138,936	69.21%	12,833,001	9,005,721	70.18%	12,423,317	12,189,263	94.98%
Student Services	13,893,827	9,069,194	65.27%	13,827,151	8,170,129	62.99%	13,717,702	13,362,247	96.64%
Operation and maintenance of plant	14,770,498	9,952,035	67.38%	15,035,149	9,272,931	61.68%	15,138,063	14,676,342	97.61%
Administration	8,391,878	5,732,055	68.31%	9,170,359	5,776,873	63.00%	8,062,462	7,590,601	92.77%
Transfer for debt service	1,417,598	945,065	66.67%	1,423,739	949,159	66.67%	1,417,598	1,423,739	100.00%
Total expenditures	136,801,303	90,750,340	66.34%	137,002,421	88,174,781	64.36%	136,295,519	131,053,953	95.66%
Non-operating & Encumbered									
Transfer for Capital Equipment	-	-	-	-	-	-	-	1,100,000	0.00%
Transfer for One-Time Compensation	-	-	-	-	-	-	-	-	0.00%
Transfer for Capital Improvements	-	-	-	300,000	-	-	-	4,300,000	0.00%
Transfer for Scholarships	-	-	-	-	-	-	-	-	0.00%
Transfer for Budget/Tuition Stabilization	1,318,956	-	-	1,800,000	-	-	1,318,956	1,000,000	0.00%
Transfer for Campus Safety	700,000	-	-	-	-	-	700,000	1,800,000	0.00%
Transfer for Student Success and Innovation	4,300,000	-	-	-	-	-	4,300,000	-	0.00%
Transfer for Technology Initiatives	-	-	-	-	-	-	-	-	-
Total expenditures and transfers	143,120,259	90,750,340	63.41%	139,102,421	88,174,781	63.39%	142,614,475	139,253,953	100.11%
Operational revenues	22,975	7,442,835	N/A	21,369	9,040,296	N/A	1,179,759	1,907,098	N/A
Interest Income									
Net Operating revenues	\$ 22,975	\$ 127,417	0.00%	\$ 21,369	\$ 551,101	-	\$ 127,417	\$ 1,128,321	-
Reserve expenditures from Exhibit C	-	7,570,252	-	-	9,591,397	-	1,307,176	3,035,419	-
Net Revenues/(Expenditures)	(A) \$ -	(B) \$ 8,664,597	(C) -	(D) \$ -	(E) \$ 4,389,180	(F) -	(G) \$ (1,307,824)	(H) \$ 8,522,625	(I) \$ (5,487,206)
									(J)

COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2017

EXHIBIT C

	Balance at June 30, 2016	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at February 28, 2017
Unrestricted						
Allocated						
Capital Improvements & Land Acquisition	\$ 15,866,021	\$ -	\$ -	(962,100)	(2,855,508)	\$ 12,048,413
Carpet/Furniture Reupholstering	90,116	-	-	-	(16,914)	73,202
Jefferson Ave/Grove Street Repaving	562,126	-	-	-	(513,167)	48,959
Space Efficiency Upgrades	604,121	-	-	-	(379,313)	224,808
Site Development Delaware Campus	1,172,279	-	-	-	-	1,172,279
Bookstore/DX Modifications	263,490	-	-	(297,264)	(98,571)	263,490
Facilities Infrastructure Improvements	496,666	-	-	-	(77,896)	100,831
Student Support Services	107,077	-	-	-	(77,896)	29,181
Creative Campus	-	-	-	300,000	(100,000)	200,000
School of Hospitality Management	-	-	-	530,600	(162,860)	367,740
COTA	-	-	-	125,000	(50,000)	75,000
EB 302 Renovation	-	-	-	110,810	-	110,810
Vet Tech Upgrade	-	-	-	100,000	-	100,000
Capital Equipment	8,394,863	-	-	-	(773,901)	7,620,962
Target 2002	333,088	-	-	-	-	333,088
Collective Bargaining	33,104	-	-	-	-	33,104
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987
Accumulated Lab Fees	1,692,142	-	-	-	(133,607)	1,558,534
Broadbanding	125,353	-	-	-	-	125,353
Think Again Scholarship	1,950,321	-	-	-	(463,559)	1,486,762
Student Success and Innovation	8,077,648	-	4,300,000	-	(865,890)	11,511,758
Strategic Growth Initiatives	696,178	-	-	-	(14,578)	681,600
Technology Initiatives	3,007,018	-	-	-	(1,605,336)	1,401,682
Human Capacity Development/Wellness	311,266	-	-	-	-	311,266
Campus Safety Initiatives	508,665	-	700,000	-	(215,177)	993,488
Energy Efficiency/Sustainability Initiatives	2,063,721	-	-	92,954	(334,213)	1,822,462
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	1,241,018
Health Care HSA Incentive	86,636	-	-	-	-	86,636
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500
One-Time Compensation	44,501	-	-	-	-	44,501
Partnerships for Student Success	17,903	-	-	-	(4,107)	13,796
Workforce Development	500,000	-	-	-	-	500,000
Tobacco Free Campus Implementation	57,219	-	-	-	-	57,219
PERFORMS	1,499	-	-	-	-	1,499
Unallocated	69,213,526	-	5,000,000	-	(8,664,597)	65,548,928
Total General Fund	16,740,625	(553,746)	(5,000,000)	-	8,664,597	19,851,476
	\$ 85,954,150	\$ (553,746)	\$ -	\$ -	\$ -	\$ 85,400,404
	[A]	[B]	[C]	[D]	[E]	[F]

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2017
With Comparative Figures at February 29, 2016**

EXHIBIT D

Auxiliary	FY 17		FY 16		FY 17 Projected Year End		FY 16 Audited	
	Revised Budget as approved January 2017	% of Budget Expended to Date	Revised Budget as approved January 2016	% of Budget Expended to Date	FY 17 Projected Year End	Projected % of Budget	FY 16 Audited Year End	Projected % of Budget
Sales/Revenues								
Bookstore	\$ 12,448,652	88.64%	\$ 12,474,706	86.36%	\$ 12,414,766	99.73%	\$ 12,938,442	103.72%
Food Services	269,325	87.83%	389,227	74.13%	269,325	100.00%	350,721	100.38%
Total Revenues	12,717,977	88.62%	12,863,933	85.99%	12,684,091	99.73%	13,329,163	103.62%
Cost of Goods Sold								
Bookstore	10,069,231	86.38%	9,712,295	84.67%	10,035,345	99.66%	9,843,611	101.35%
Food Service	25,871	100.00%	65,000	59.60%	25,871	100.00%	55,983	86.13%
Gross Margin	2,622,875	97.12%	3,086,638	90.72%	2,622,875	100.00%	3,429,569	111.11%
Operating Expenses								
Bookstore	1,893,683	61.08%	1,856,351	58.51%	1,893,683	100.00%	1,794,608	96.67%
Food Services	144,321	55.55%	250,745	45.55%	144,321	100.00%	191,070	76.20%
Auxiliary Administration	584,193	59.76%	916,034	40.33%	584,193	100.00%	621,603	67.86%
Total Expenses	2,622,197	60.48%	3,023,130	51.93%	2,622,197	100.00%	2,607,281	86.24%
Auxiliary Net Operating Income/(Loss)	678	141791.11%	63,508	1937.50%	678	100.00%	822,288	1294.78%
Net Income/(Loss)								
Bookstore	485,738	242.92%	906,060	161.62%	485,738	100.00%	1,300,223	143.50%
Food Services	99,133	131.66%	73,482	184.50%	99,133	100.00%	143,668	195.51%
Auxiliary Administration	(584,193)	59.76%	(916,034)	40.33%	(584,193)	100.00%	(621,603)	67.86%
Net Auxiliary Income/(Loss)	678	141791.11%	63,508	1937.50%	678	100.00%	822,288	1294.78%
Auxiliary Fund Balance at June 30, 2016	13,401,641		13,336,320					
Non-operating Revenues/Expenditures	(300,000)		(250,000)		(300,000)		-	
College Credit Plus	(237,103)		(1,000,000)		(237,103)		(757,057)	
Food Services/Renovations	-		(250,000)		-		-	
Transfers	-		-		-		-	
Audit Entries	-		-		-		-	
Auxiliary Fund Balance at January 31, 2017	\$ 14,355,277	[B]	\$ 13,814,677	[E]	\$ (536,425)	[G]	\$ 65,231	[I]
		[A]		[D]		[H]		[J]

EXHIBIT E

COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF FEBRUARY 28, 2017

	Actual September 2016	Actual October 2016	Actual November 2016	Actual December 2016	Actual January 2017	Actual February 2017	
Beginning Cash	\$ 24,860,244	13,237,155	8,741,096	2,675,449	7,649,295	7,859,164	(1)
Cash Receipts	6,536,896	3,902,683	5,718,189	8,275,818	16,778,578	6,979,305	(2)
Cash Disbursements	(13,122,418)	(12,285,952)	(11,962,065)	(11,355,467)	(11,564,865)	(11,611,857)	(3)
Financial Aid	4,962,433	3,887,210	178,229	(1,946,505)	13,996,156	(488,681)	(4)
Outflow for investments	(10,000,000)	-	-	-	(19,000,000)	-	(5)
Inflow from investments	-	-	-	10,000,000	-	3,500,000	(6)
Ending Cash	\$ 13,237,155	8,741,096	2,675,449	7,649,295	7,859,164	6,237,931	(7)

	Forecasted March 2017	Forecasted April 2017	Forecasted May 2017	Forecasted June 2017	Forecasted July 2017	Forecasted August 2017	
Beginning Cash	\$ 6,237,931	5,577,646	5,512,361	5,733,317	5,643,027	5,296,027	(8)
Cash Receipts	8,284,715	7,984,715	12,990,956	7,339,710	8,095,000	17,850,000	(9)
Cash Disbursements	(10,950,000)	(10,550,000)	(10,950,000)	(13,750,000)	(12,950,000)	(11,750,000)	(10)
Financial Aid	(2,995,000)	500,000	180,000	1,320,000	(992,000)	8,690,000	(11)
Outflow for investments	-	-	(2,000,000)	-	-	(14,500,000)	(12)
Inflow from investments	5,000,000	2,000,000	-	5,000,000	5,500,000	-	(13)
Ending Cash	\$ 5,577,646	5,512,361	5,733,317	5,643,027	5,296,027	5,586,027	(14)

COLUMBUS STATE COMMUNITY COLLEGE
 PRESIDENT'S DISCRETIONARY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2017

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	1,595			(8)
Transfer to Staff Advisory Council	1,000			(9)
Columbus State Bookstore	397	2,992		(10)
		\$ 17,008		(11)
	[A]	[B]	[C]	(12)

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 FEBRUARY 28, 2017
With Comparative Figures at February 29, 2016

<u>Assets</u>	<u>February 28, 2017</u>	<u>February 29, 2016</u>	
Cash	\$ 1,463,000	\$ 919,071	(1)
Investments at market value (see note)	7,816,394	6,926,716	(2)
Pledges Receivable	3,802,504	5,365,553	(3)
Accounts Receivable	3,699	55,545 *	(4)
Total Assets	<u>\$ 13,085,597</u>	<u>\$ 13,266,885</u>	(5)
<u>Liabilities</u>			
Due to general fund	\$ 7,391	\$ -	(6)
Pledge Payable	-	-	(7)
Trade Payables	447,747	504,555	(8)
Total Liabilities	<u>455,138</u>	<u>504,555</u>	(9)
<u>Fund balance</u>			
Permanently Restricted	4,129,493	4,079,399	(10)
Temporarily Restricted	5,633,107	6,306,042	(11)
Unrestricted	2,867,859	2,376,889	(12)
			(13)
Total fund balance	<u>12,630,459</u>	<u>12,762,330</u>	(14)
			(15)
Total Liabilities and fund balance	<u>\$ 13,085,597</u>	<u>\$ 13,266,885</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 Portfolio</u>
Cash	\$ 152,989	152,989	1.96%
Equities	3,790,554	4,207,901	53.83%
Fixed Income	2,398,975	2,374,096	30.37%
Mutual Funds	<u>1,083,143</u>	<u>1,081,408</u>	<u>13.84%</u>
Total Investments	<u>\$ 7,425,661</u>	<u>\$ 7,816,394</u>	<u>100.00%</u>

EXHIBIT H

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2017
 With Comparative Figures at February 29, 2016

	February 28, 2017			February 29, 2016
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Revenue				Total All Funds
Contributions - Scholarships and Programs	\$ 88,789	\$ 315,173	\$ 17,896	\$ 421,858
Contributions for Taste the Future	109,560	-	-	109,560
Contributions for Columbus State	-	26,250	-	26,250
Corporate Gift	-	235,000	-	235,000
Administration Fee Income	38,115	-	-	38,115
Interest Income	311	65	-	376
Investment Income				
Realized	95,736	172,560	-	268,296
Unrealized	84,559	152,230	-	236,789
Investment income-subtotal	180,295	324,790	-	505,085
Total revenues	417,070	901,278	17,896	1,336,244
Expenditures				
Scholarships and Projects	-	207,449	-	207,449
Contributions to Columbus State	-	70,400	-	70,400
Corporate Gift	-	521,406	-	521,406
Administrative Fee Expense	-	38,115	-	38,115
Management and general	201,008	-	-	201,008
Total expenditures	201,008	837,370	-	1,038,378
Excess (deficit) of revenues over expenditures	216,062	63,908	17,896	297,866
Transfers	-	(1,727)	1,727	-
Fund balance at beginning of period	2,651,797	5,570,926	4,109,870	12,332,593
Fund balance at end of period	\$ 2,867,859	\$ 5,633,107	\$ 4,129,493	\$ 12,630,459
	[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 FEBRUARY 28, 2017

1) Investments

Investment Fund	Cost	Market Value	Yield to Maturity*	Average Maturity (days)
STAR Ohio/Operating	\$ 38,886,293	\$ 38,886,293	0.79%	1
STAR Ohio/Plant	1,289,005	1,289,005	0.79%	1
STAR Ohio/Auxiliary	3,412,746	3,412,746	0.79%	1
STAR Plus	5,091,991	5,091,991	0.50%	1
CSCC Operating Fund 1	35,705,663	35,646,186	1.17%	451
CSCC Operating Fund 2	34,887,308	34,825,826	1.36%	798
Auxiliary Services	4,979,991	5,004,408	1.22%	259
Plant Fund	9,095,671	9,057,709	1.33%	847
	<u>\$ 133,348,669</u>	<u>\$ 133,214,164</u>		

* Weighted

<u>Portfolio Composition</u>	Type	% of Total
	STAR Ohio	36.54%
	Agencies	43.31% *
	Municipal Bonds	4.17%
	Treasury Notes	4.00%
	Cash & Equivalents	11.98%
		<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:

Revise Current Policy No. 3-45, Workplace/College Violence

BACKGROUND INFORMATION:

In 2015, the Columbus State Community College Board of Trustees promulgated Policy No. 3-45, as a reflection of its commitment to maintaining an environment that is secure, safe and free from threats, intimidation and violence for all faculty, staff, and students. Violence of any kind is neither tolerated nor excused in the College workplace and educational environment.

Prohibited conduct under the Policy includes unauthorized possession or inappropriate use of deadly weapons on college-owned and/or leased property or where a college or work program or activity takes place. The current version of the Policy prohibits storing deadly weapons on campus, including in personal vehicles parked on College-owned and/or leased property.

The recent enactment of Senate Bill 199 (131st Gen. Assembly, eff. 3/21/17), necessitates an amendment to Policy No. 3-45 with regard to the storage of firearms on campus. Specifically, the law states:

A business entity, property owner, or public or private employer may not establish, maintain, or enforce a policy or rule that prohibits or has the effect of prohibiting a person who has been issued a valid concealed handgun license from transporting or storing a firearm or ammunition when both of the following conditions are met:

- (1) Each firearm and all of the ammunition remains inside the person's privately owned motor vehicle while the person is physically present inside the motor vehicle, or each firearm and all of the ammunition is locked within the trunk, glove box, or other enclosed compartment or container within or on the person's privately owned motor vehicle;
- (2) The vehicle is in a location where it is otherwise permitted to be.

Accordingly, the proposed amendment to Policy No. 3-45 states that an individual with a valid concealed handgun license may store a firearm and ammunition in the trunk, glove box, or other enclosed compartment, or container in the individual's privately owned vehicle parked in a Columbus State parking lot. The proposed amendment also states that firearms are not permitted outside of any such vehicle while on Columbus State property.

RECOMMENDATION:

That the Board of Trustees revises Policy No. 3-45, Workplace/College Violence, effective March 23, 2017.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY & PROCEDURE MANUAL

WORKPLACE/COLLEGE VIOLENCE

Effective XXXXX

Policy 3-45

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PROPOSED REVISIONS

(A) **PURPOSE**

Columbus State Community College is committed to maintaining an environment that is safe, secure and free from threats, intimidation and violence for all faculty, staff, and students. This includes providing a supportive workplace and educational environment in which to discuss workplace/college violence and seek assistance with those concerns. It is the goal of Columbus State Community College to provide a workplace and educational environment in which violence of any kind is neither tolerated nor excused.

(B) **DEFINITIONS**

As used in this policy, the following terms are defined and will be adhered to as follows:

Workplace/College Violence – any act or conduct against a person or property that is sufficiently severe and objectively offensive and/or intimidating to cause actual harm or to create an abusive or intimidating workplace or educational environment. This includes, but is not limited to: assault; psychological intimidation or bullying; threats; isolation; name-calling or verbal, physical or emotional abuse.

Deadly Weapon - any instrument, device or thing capable of inflicting death and designed or specially adapted for use as a weapon, or possessed, carried or used as a weapon, including, but not limited to: a firearm (and includes an unloaded, inoperable or sawed-off firearm, starter pistol, zip gun, stun gun, Taser, etc.); knife; club; brass knuckles; martial arts weapon or an improvised weapon (e.g. an item not intended to be a weapon that is used as a weapon).

BULLYING – a type of workplace or college violence that consists of repeated, abusive verbal or physical conduct directed against a person or persons in the course of employment or in the educational environment that would cause a reasonable person to feel threatened, humiliated or intimidated, or to experience interference in the work or educational environment.

(C) **PROHIBITED CONDUCT OR BEHAVIOR INCLUDES, BUT IS NOT LIMITED TO THE FOLLOWING:**

1. Threatening to harm an individual or his/her family, friends, associates or property, including pets;
2. Hitting or shoving an individual or other intentional physical contact that results in harm;

COLUMBUS STATE COMMUNITY COLLEGE
POLICY & PROCEDURE MANUAL

WORKPLACE/COLLEGE VIOLENCE

Effective XXXXX

Policy 3-45

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3. Unauthorized possession or inappropriate use of deadly weapons on college-owned and/or leased property or where a college or work program or activity takes place;
4. Storing deadly weapons on campus, including in personal vehicles parked on College-owned and/or leased property, WITH THE EXCEPTION THAT A PERSON WITH A VALID CONCEALED HANDGUN LICENSE MAY STORE A FIREARM AND AMMUNITION IN THE TRUNK, GLOVE BOX, OR OTHER ENCLOSED COMPARTMENT, OR CONTAINER IN THE PERSON'S PRIVATELY OWNED VEHICLE PARKED IN A COLUMBUS STATE PARKING LOT. FIREARMS ARE NOT PERMITTED OUTSIDE OF THE VEHICLE WHILE ON COLUMBUS STATE PROPERTY.
5. Intimidating conduct or harassment that disrupts the work or educational environment or causes a reasonable person to fear for personal safety;
6. Making harassing or threatening telephone calls or sending threatening communication in any form (verbal, written or electronic), including through the use of social media.

(D) RISK ASSESSMENT PROTOCOLS FOR EMPLOYEES AND STUDENTS

1. Behavioral Intervention Teams (BIT) consist of a cross-section of trained personnel whose task is to identify and assess low-risk behaviors before they escalate and recommend appropriate intervention strategies.
2. Threat Assessment Teams (TAT) consist of a cross-section of trained personnel whose task is to evaluate and manage imminent threats or violence and coordinate an appropriate plan of action.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY & PROCEDURE MANUAL

WORKPLACE/COLLEGE VIOLENCE

Effective XXXXX

Policy 3-45

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(E) CONSEQUENCES OF POLICY VIOLATIONS

Individuals found to engage in behavior in violation of this policy will be subject to corrective action, up to and including termination of employment, or sanctions through the Office of Student Conduct. Criminal charges also may be filed, as appropriate.

1. Employees who are perpetrators of workplace/college violence may be required to seek and successfully complete training, counseling, treatment and/or disciplinary action, as determined by Human Resources and/or the employee Behavioral Intervention Team (BIT).
2. Students who are perpetrators of workplace/college violence occurring in the learning environment may be required to seek and successfully complete training, counseling, treatment and/or sanctions as determined by the Office of Student Conduct and/or the student Behavioral Intervention Team (BIT).
3. Non-employees who are perpetrators of workplace/college violence will have their consequences determined by the Police Department or the appropriate entity, including being transferred to the Columbus Police Department or other appropriate criminal justice facility.

(F) RESOURCES FOR CONSULTATION AND SUPPORT AT COLUMBUS STATE:

1. Human Resources Department
2. EEO/Title IX Coordinator/Deputy Title IX Coordinators
3. Police Department
4. Student Conduct Director/Program Coordinator
5. The College provides resources to students and full-time employees to help manage stress and prevent occurrences of violence.
 - a. Full-time employees may seek support and assistance with personal concerns affecting their work or home lives through the Employee Assistance Program (EAP).

COLUMBUS STATE COMMUNITY COLLEGE
POLICY & PROCEDURE MANUAL

WORKPLACE/COLLEGE VIOLENCE

Effective XXXXX

Policy 3-45

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- b. Students may seek support and assistance with personal concerns affecting their education or home lives through Student Counseling Services.

(G) COMMUNITY REOURCES FOR CONSULTATION AND SUPPORT INCLUDE:

- 1. Choices 24-hour Crisis/Shelter
- 2. The Center for Family Safety and Healing
- 3. Ohio Domestic Violence Network
- 4. Mental Health America of Franklin County
- 5. Community resource information also can be found at:
<http://www.csc.edu/services/title-ix/resources.shtml>

(H) CONFIDENTIALITY

To the extent possible, all information received in connection with the reporting, investigation and resolution of workplace/college violence allegations will be treated as confidential, except to the extent it is necessary to disclose information about the investigation or when compelled to do so by law. Appropriate College officials will determine if information will be disclosed based on the circumstances of each case. All individuals involved in the process should observe the same standard of discretion and respect for the reputation of everyone involved in the process.

(I) REPORTING

- 1. Any employee who knowingly or maliciously makes a false or frivolous allegation of workplace/college violence will be subject to disciplinary action, up to and including termination of employment.
- 2. Any student who knowingly or maliciously makes a false or frivolous allegation of workplace/college violence will be subject to the process outlined by the Student Code of Conduct Policy 7-10.

(J) This policy is not meant to address personality or communication conflicts.

(K) The President shall establish procedures to administer this policy.

Last Effective Date: March 26, 2015



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>
Brittany Barrett	Supervisor	Center for Advising Support & Exp.	02/01/17	\$55,262
Anessa Becton-Howard	Supervisor	Center for Advising Support	02/16/17	\$55,262
John Bowler	Supervisor	Mail Services/Shipping/Receiving/Warehouse	01/03/17	\$55,262
Pamela Bullock	System Specialist	Admissions	01/03/17	\$37,856
Tamara Ervin	Specialist	Cashiers & Student Accounting	01/09/17	\$33,134
Nathan Gjerstad	Technician II	Multimedia	01/17/17	\$44,034
Dale Gresson	Chairperson	Justice, Safety & Legal Studies	01/03/17	\$87,000
Nicholas Hammond	Groundskeeper I	Grounds	01/03/17	\$25,771
David Hill	Technician	Computer Science	01/30/17	\$40,061
Lucas Hissong	Director	Enterprise Applications	01/03/17	\$110,000
Travis Lynch	Groundskeeper I	Grounds	03/01/17	\$25,771
Joel Mathias	Supervisor	Enterprise Applications	02/01/17	\$86,536
Mary Olinski	Specialist	Financial Aid	02/01/17	\$38,854
Robert Platt	Instructor	Computer Science	01/01/17	\$42,645
Jon Powers	Groundskeeper I	Grounds	01/03/17	\$25,771
Victoria Rehr	Specialist	Counseling Services	01/03/17	\$33,134
Laura Ziegler	Advisor	Financial Aid	01/03/17	\$44,034

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>
Constance Clark	Associate Professor	Allied Health	05/13/17
Bradyn Dronsfield	Groundskeeper	Grounds	01/18/17
Yaizmen Fayne	Coordinator	Regional Learning Centers	03/01/17
Cathy Hatfield	Program Coordinator	Human Resources	01/31/17
Gina Hiser	Director	Admissions	02/03/17
Mary Hooker-Myers	Instructional Designer	Instructional Technology & Innovation	03/31/17
Landry Kouajiep	System Administrator	Information Technology	01/18/17
Sarah Lathrop	Project Specialist	Arts & Sciences Division	01/13/17
Amanda Llewellyn	Office Associate	Sport & Exercise Studies & Hospitality Programs	12/31/16
Travis Russell	Groundskeeper	Grounds	12/15/16
Elgina Taylor	Specialist	Dual Enrollment	01/24/17