



West Shore Community College
Special Board of Trustees Meeting to Certify the 2020 Tax Levy
Monday, June 1, 2020 4:00 PM (EDT)
3000 N. Stiles Rd. Scottville Michigan 49454
Via Zoom

- I. General Function
 - A. Call to Order - Smith
 - B. Roll Call and Pledge of Allegiance - Smith
 - C. Welcome - Smith
 - D. Approval of May 18, 2020 Board of Trustees Meeting Minutes - Smith
 - E. Approval of June 1, 2020 Special Board of Trustees Meeting Agenda - Smith
 - F. Michigan Community College Association Report - Ward
- II. Student/Community Issues - Smith
- III. Public Comments - Smith
- IV. Board Calendar Requested Report
 - A. Quarterly Investment Report - Jensen
- V. New Business
 - A. March Financial Report - Jensen
 - B. April Financial Report - Jensen
 - C. Review the Certification of the 2020 Tax Levy - Jensen
 - D. Manistee Project Network Infrastructure Bid - Jensen
 - E. Audit Dates FY20 - Jensen
- VI. Closed Session, Open Meetings Act 15.268, Section 8(c) Collective Bargaining Strategy - Smith
- VII. Board Member Comments - Smith
- VIII. Adjournment - Smith
- IX. Budget Work Session - Ward

**West Shore Community College
Board of Trustees Meeting
Via Zoom
Monday, May 18, 2020
4:00 p.m.**

The May 18, 2020, Board of Trustees Meeting was called to order at 4:00 p.m. by Mr. Bruce Smith, Chairman. Mr. Smith welcomed everyone.

**Call to Order
and Roll Call**

Board Members Present: Mr. James Barker, Dr. Anthony Fabaz, Mr. James Jensen, Mr. Randy Tomaszewski, Mr. Richard Wilson, Mrs. Sherry Wyman, and Mr. Bruce Smith, Chairman

Others Present: Tom Alway, David Bossick (Ludington Daily News), Ken Grabowski (Manistee News Advocate), Thom Hawley, Seán Henne, Debbie Hintz, Cheryl Hogan, Mark Kinney, Gail Kowalski, Mike Moore, Mike Nagle, Amy Pepper, Lisa Stankowski, and Scott Ward

The meeting minutes of the March 16, 2020, Board of Trustees Meeting were distributed to the members of the Board prior to the meeting.

**Approval of
Board Meeting
Minutes**

MOTION: A motion was made by Mr. Richard Wilson and seconded by Dr. Anthony Fabaz to approve the March 16, 2020, regular Board of Trustees Meeting Minutes. Roll call vote: Barker – aye, Fabaz – aye, Jensen – aye, Tomaszewski - aye, Wilson – aye, Wyman – aye, and Smith – aye. Motion carried: 7 – ayes and 0 - no.

The agenda of the May 18, 2020 regular Board of Trustees meeting was provided to the members of the Board prior to the meeting.

**Approval of
Board Agenda**

MOTION: A motion was made by Mrs. Sherry Wyman and seconded by Mr. Richard Wilson to approve the May 18, 2020, regular Board of Trustees meeting agenda. Roll call vote: Barker – aye, Fabaz – aye, Jensen – aye, Tomaszewski - aye, Wilson – aye, Wyman – aye, and Smith – aye. Motion carried: 7 – ayes and 0 - no.

President Scott Ward provided the Michigan Community College Association (MCCA) update. The community college presidents have been talking on a weekly basis discussing the best practices to address the challenges brought on by COVID-19.

**Michigan Community
College Association
and President's
Association Report**

Dr. Mark Kinney presented the winter 2020 Graduate List, which included 136 individuals who have completed their studies and presented for approval for graduation. There are a total of 145 degrees/certificates that are recommended with 6 students earning two degrees, 2 earning two degrees and one certificate, and 1 student earning one degree and two certificates.

Winter Graduation List

MOTION: A motion was made by Mr. James Jensen and seconded by Mr. Randy Tomaszewski to approve the graduate list for the winter of 2020 as distributed as well as any late additions who have met the requirements. Roll call vote: Barker – aye, Fabaz – aye, Jensen – aye, Tomaszewski - aye, Wilson – aye, Wyman – aye, and Smith – aye. Motion carried: 7 – ayes and 0 - no.

Chairman Bruce Smith invited anyone from the public to address the Board of Trustees at this time. There were no public comments.

Public Comments

President Scott Ward provided an update regarding COVID-19. The task force is meeting on a daily basis to consider direction and the college’s response to the COVID-19.

COVID-19 Update and Discussion

Chairman Bruce Smith stated the Board needs to set a special meeting to certify the 2020 property tax levy figures. The recommendation is to hold a Special Board of Trustees Meeting on Monday, June 1, 2020 at 4:00 p.m. in the North Lounge of the Administrative and Conference Building and also via Zoom to certify the 2020 property tax levy and other Board business.

Resolution to Set Special Meeting to Certify the 2020 Tax Levy

MOTION: A motion was made by Mrs. Sherry Wyman and seconded by Mr. Richard Wilson to approve to hold a Special Board of Trustees Meeting on Monday, June 1, 2020 at 4:00 p.m. in the North Lounge of the Administrative and Conference Building and also via Zoom to certify the 2020 property tax levy and other Board business. Roll call vote: Barker – aye, Fabaz – aye, Jensen – aye, Tomaszewski - aye, Wilson – aye, Wyman – aye, and Smith – aye. Motion carried: 7 – ayes and 0 - no.

President Ward stated at the Board of Trustees Meeting held on December 16, 2019, the Board approved the Board of Trustees meeting dates for 2020. Since that time a lot has changed in the world due to COVID-19.

Recommendation To change Date of June Board Meeting

He stated with the Governor’s “Stay at Home” order extended until May 28th, the administrative staff will need additional time to get items ready for the June Board of Trustees Meeting. Therefore, he is recommending the June 15, 2020 Board of Trustees Meeting be rescheduled to Monday, June 22, 2020.

MOTION: A motion was made by Mr. Richard Wilson and seconded by Mr. James Jensen to approve rescheduling the Board of Trustees Meeting Date originally scheduled for June 15 to

Monday June 22, at 4:00 p.m. in the North Lounge of the Administrative and Conference Building and also via Zoom. Roll call vote: Barker – aye, Fabaz – aye, Jensen – aye, Tomaszewski - aye, Wilson – aye, Wyman – aye, and Smith – aye. Motion carried: 7 – ayes and 0 - no.

The Board is required by Michigan law to hold a Budget Hearing each year. We need to set a date and time for that Budget Hearing on the FY20-21 budget.

Resolution to Set Budget Hearing Date

Generally, this meeting is held on the same day and just prior to the June Board meeting, which has been rescheduled for Monday, June 22, 2020.

MOTION: A motion was made by Mrs. Sherry Wyman and seconded by Mr. James Barker to set the budget hearing for Monday, June 22, 2020 at 3:45 p.m. in the North Lounge of the Administrative and Conference Building and also via Zoom and authorize the administration to publish the notice to the media of this hearing as required by law. Roll call vote: Barker – aye, Fabaz – aye, Jensen – aye, Tomaszewski - aye, Wilson – aye, Wyman – aye, and Smith – aye. Motion carried: 7 – ayes and 0 - no.

There being no more business before the Board of Trustees, the meeting was adjourned by motion at 5:45 p.m.

Adjournment

MOTION: A motion was made by Dr. Anthony Fabaz and seconded by Mr. Richard Wilson to adjourn the meeting at 5:45 p.m. Motion carried. Roll call vote: Barker – aye, Fabaz – aye, Jensen – aye, Tomaszewski - aye, Wilson – aye, Wyman – aye, and Smith – aye. Motion carried: 7 – ayes and 0 - no.

Respectfully submitted,
Anthony Fabaz, Secretary

Recorded by: Lisa M. Stankowski
Approved: _____

**West Shore Community College
Scottville, Michigan**

MEMORANDUM

TO: Board of Trustees

FROM: Scott C. Ward, President

DATE: June 1, 2020

SUBJECT: March 31, 2020, Quarterly Investment Report

The Quarterly Investment Report for March 31, 2020, is attached to this memorandum which is required by Board Policy number 6022.

This Quarterly Investment Report was favorably reviewed by the Board Administrative Committee at their meeting held on May 27, 2020.

Investment Report by Bank
For Quarters Ended March 31, 2020 and December 31, 2019

| Bank | Type | Account No. | Term | Maturity | 3/31/2020 Balance | 3/31/2020 Rate | 12/31/2019 Balance | 12/31/2019 Rate |
|--|---------------------------------|--------------------|-------------|-----------------|------------------------------|---------------------------|-------------------------------|----------------------------|
| West Shore Bank | Checking & Overnight Investment | 703001 | Liquid | NA | 865,598 | 0.25% | 523,227 | 0.25% |
| West Shore Bank Operating Account | | | | | 865,598 | | 523,227 | |
| West Shore Bank | Insured Municipal Savings | 351817 | NA | NA | 4,042,761 | 1.50% | 1,903,915 | 2.00% |
| West Shore Bank | Certificate of Deposit | 94045 | 48 months | 1/1/2020 | CLOSED | | 528,768 | 1.40% |
| West Shore Bank | Certificate of Deposit | 102970 | 24 months | 1/1/2020 | CLOSED | | 622,424 | 2.25% |
| West Shore Bank | Certificate of Deposit | 103440 | 15 months | 2/1/2020 | CLOSED | | 732,911 | 2.25% |
| West Shore Bank | Certificate of Deposit | 91173 | 24 months | 3/22/2020 | CLOSED | | 289,630 | 1.75% |
| West Shore Bank | Certificate of Deposit | 86625 | 36 months | 3/25/2020 | CLOSED | | 319,679 | 1.20% |
| West Shore Bank | Certificate of Deposit | 92297 | 48 months | 3/29/2020 | CLOSED | | 279,946 | 1.20% |
| West Shore Bank | Certificate of Deposit | 97246 | 36 months | 6/19/2020 | 518,188 | 1.30% | 516,518 | 1.30% |
| West Shore Bank | Certificate of Deposit | 101790 | 24 months | 6/28/2020 | 191,459 | 2.50% | 190,276 | 2.50% |
| West Shore Bank | Certificate of Deposit | 102632 | 24 months | 8/24/2020 | 158,526 | 2.50% | 156,452 | 2.50% |
| West Shore Bank | Certificate of Deposit | 92454 | 36 months | 9/3/2020 | 421,960 | 1.00% | 420,912 | 1.00% |
| West Shore Bank | Certificate of Deposit | 92334 | 48 months | 9/25/2020 | 279,643 | 1.15% | 278,846 | 1.15% |
| West Shore Bank | Certificate of Deposit | 92335 | 48 months | 9/28/2020 | 279,643 | 1.15% | 278,846 | 1.15% |
| West Shore Bank | Certificate of Deposit | 103036 | 24 months | 10/1/2020 | 626,318 | 2.50% | 622,396 | 2.50% |
| West Shore Bank | Certificate of Deposit | 96081 | 48 months | 10/13/2020 | 222,785 | 1.15% | 222,141 | 1.15% |
| West Shore Bank | Certificate of Deposit | 103291 | 24 months | 10/22/2020 | 627,742 | 2.50% | 623,813 | 2.50% |
| West Shore Bank | Certificate of Deposit | 96412 | 48 months | 12/22/2020 | 519,022 | 1.15% | 517,542 | 1.15% |
| West Shore Bank | Certificate of Deposit | 92388 | 48 months | 3/27/2021 | 549,636 | 1.40% | 547,729 | 1.40% |
| West Shore Bank | Certificate of Deposit | 97253 | 48 months | 6/19/2021 | 521,039 | 1.50% | 519,102 | 1.50% |
| West Shore Bank | Certificate of Deposit | 108183 | 24 months | 12/23/2021 | 602,565 | 1.70% | 600,000 | 1.85% |
| West Shore Bank | Certificate of Deposit | 108290 | 24 months | 1/7/2022 | 600,000 | 1.70% | | |
| West Shore Bank | Certificate of Deposit | 108191 | 36 months | 12/23/2022 | 602,791 | 1.85% | 600,000 | 1.70% |
| West Shore Bank | Certificate of Deposit | 108316 | 36 months | 1/7/2023 | 600,000 | 1.85% | | |
| West Shore Bank Investments | | | | | 11,364,078 | | 10,771,846 | |
| PNC Bank | Certificate of Deposit | 31400387189 | 6 months | 7/13/2020 | 250,208 | 1.60% | | |
| Total PNC Bank | | | | | 250,208 | | 0 | |
| Chemical Bank | Certificate of Deposit | 6554118286 | 24 months | 12/11/2020 | 300,000 | 2.60% | 300,000 | 2.60% |
| Total Chemical Bank | | | | | 300,000 | | 300,000 | |
| Fifth Third Bank | Certificate of Deposit | 112-0607282905 | 18 months | 6/17/2020 | 250,000 | 2.50% | 250,000 | 2.50% |
| Total Fifth Third Bank | | | | | 250,000 | | 250,000 | |

Page 2 Continued (Investment Report by Bank)

| | | | | | | | | |
|---------------------------------------|------------------------|-------------|-----------|------------|-------------------|--------------|-------------------|--------------|
| Huntington Bank | Certificate of Deposit | 7154611872 | 19 months | 7/6/2020 | 300,000 | 2.50% | 300,000 | 2.50% |
| Total Huntington Bank | | | | | 300,000 | | 300,000 | |
| Honor Bank | Certificate of Deposit | 3006000150 | 15 months | 3/12/2020 | 300,000 | 2.45% | 300,000 | 2.45% |
| Total Honor Bank | | | | | 300,000 | | 300,000 | |
| Shelby State Bank | Certificate of Deposit | 200091568 | 24 months | 12/18/2020 | 250,000 | 2.60% | 250,000 | 2.60% |
| Shelby State Bank | Certificate of Deposit | 200091818 | 24 months | 4/17/2021 | 150,000 | 2.60% | 150,000 | 2.60% |
| Total Shelby State Bank | | | | | 400,000 | | 400,000 | |
| 4Front Credit Union | Savings | 4104238 100 | N/A | NA | 98 | 0.12% | 98 | 0.12% |
| 4Front Credit Union | Certificate of Deposit | 4104238 100 | 60 months | 1/5/2021 | 284,122 | 1.31% | 283,202 | 1.31% |
| Total 4Front Credit Union | | | | | 284,220 | | 283,300 | |
| Filer Credit Union | Savings | 99608-000 | N/A | NA | 393 | 0.30% | 45 | 0.30% |
| Filer Credit Union | CD | 99608-026 | 24 months | 12/21/2020 | 27,171 | 2.45% | 279,071 | 2.45% |
| Filer Credit Union | CD | 99608-025 | 48 months | 8/1/2022 | 280,609 | 2.50% | 26,833 | 2.50% |
| Total Filer Credit Union | | | | | 308,173 | | 305,949 | |
| Preferred Credit Union | Savings | 147583-9-0 | NA | NA | 5 | 0.15% | 5 | 0.15% |
| Preferred Credit Union | Certificate of Deposit | 147583-9-0 | 60 months | 7/2/2019 | 290,269 | 2.67% | 288,345 | 2.67% |
| Total Preferred Credit Union | | | | | 290,274 | | 288,350 | |
| Safe Harbor Credit Union | Savings | 50608-330 | N/A | NA | 101 | 0.05% | 101 | 0.05% |
| Safe Harbor Credit Union | Certificate of Deposit | 50608-332 | 48 months | 1/6/2020 | 152,379 | 1.19% | 146,594 | 1.19% |
| Safe Harbor Credit Union | Certificate of Deposit | 50608-331 | 60 months | 1/6/2022 | 146,593 | 1.80% | 152,379 | 1.80% |
| Total Safe Harbor Credit Union | | | | | 299,073 | | 299,074 | |
| Lake Osceola State Bank | Certificate of Deposit | 9714833 | 36 months | 12/27/2020 | 213,315 | 1.10% | 213,315 | 1.10% |
| Total Lake Osceola State Bank | | | | | 213,315 | | 213,315 | |
| TOTAL INVESTMENTS | | | | | 14,559,342 | | 13,711,834 | |
| WEIGHTED AVERAGE | | | | | | 1.75% | | 1.86% |

**West Shore Community College
Scottville, Michigan**

MEMORANDUM

TO: Board of Trustees
FROM: Scott C. Ward, President
DATE: June 1, 2020
SUBJECT: March 31, 2020, Financial Statement

I have attached the March 2020 Financial Statement of General Fund Expenditures of \$1,156,931 and Auxiliary Fund Expenditures of \$62,673 for your review and approval.

The financials were favorably reviewed by the Board Administrative Committee at their meeting held on May 27, 2020.

Recommended Motion:

Approve the General Fund Expenditures of \$1,156,931 and Auxiliary Fund Expenditures of \$62,673.

**West Shore Community College
Scottville, MI**

**Variance Report & Forecast
Analysis of March 2020 Revenues and Expenditures**

General Fund

Revenue

| | |
|----------------|---|
| Tuition & Fees | Year to date Tuition and Fee revenue for Fall and Winter semesters is complete and is at 101% of budget. Summer registrations are expected to add another \$100K in revenue. |
| Property Taxes | Property Tax revenue is being accrued each month per the total annual budget. |
| Miscellaneous | Year to date Miscellaneous revenue is \$164K higher than prior year due primarily to an increase in business and community education classes revenue, performing arts ticket sales, director circle membership, and interest income. In prior years, much of this revenue was netted against department expenditures. |

Expenditures

| | |
|------------------------|---|
| Instruction | Overall, year to date Instruction expenditures are higher than prior year by \$339K, but are on track with the budget. Overall, monthly expenditures for Instruction are higher than prior year by \$66K due to faculty overload payments this month. |
| Information Technology | Monthly expenditures are lower than prior year by \$10K due to a timing difference of \$9K in annual licensing fees in prior year. |
| Public Service | Year to date expenditures for Public Service are \$126K higher than prior due primarily to performing arts shows. In prior years, the ticket sales revenue was netted with these expenditures which showed expenditures were lower than actual. |
| Student Services | Year to date Student Services expenditures are lower than prior year due to a vacant administrative position. This position was filled on February 3, 2020. |
| Financial Aid | Year to date expenditures for Financial Aid are higher than prior year due to an increase in the amount of student scholarships. This increase in scholarships was budgeted for and year to date expenditures are on track with the annual budget. |

Institutional Administration Year to date Institutional Administration expenditures are \$297K higher than the previous year due primarily to increased medical costs of \$82K and insurance of \$17K. Also, several annual expenditures have been recorded already and total costs are expected to be in line with the current year budget by year end.

Physical Plant Operations Year to date expenditures are \$298K higher than prior year due primarily to \$203K in equipment repairs and maintenance over the budgeted amount. Air handling units and temperature controls in nearly every building have been repaired or replaced this year.

Auxiliary Fund

Bookstore/Café Revenue for the month consists primarily of food and beverage sales of \$3K and merchandise sales of \$1K. Year to date expenditures are tracking higher than budget due to personnel costs (EduStaff) higher than originally budgeted for.

Food Service Food Service revenue is down \$56K compare to prior year, due to the closing of the campus Beans and Bread café. Year to date expenditures are down \$101K compared to prior year due to lower food inventory and personnel costs and are on track with the budget.

Ice Arena Monthly revenues are down compared to prior year due to the closure of the campus in mid-March. Prior year's monthly revenue also included ice rental for the entire season of \$38K which was recorded in February this year.

Recreation Center Monthly revenue is down \$8K compared to prior year due to the closure of the campus in mid-March. Year to date revenues and expenditures are tracking similar to prior year and are on target with the annual budget.

Overall, the Auxiliary fund year to date position is a positive \$31,467 compared to \$56,188 in the prior year. Excluding transfers in from the General Fund, the Auxiliary Fund net position is at (\$33) compared to (\$49,562) in prior year.

**West Shore Community College
Financial Statements
Nine Months Ended March 31, 2020 and March 31, 2019**

| | FY2020 | | | | FY2019 | | | |
|-------------------------------------|---------------------------|---|-------------------|------------|---------------------------|---|-------------------------|------------|
| | Month <u>3/31/2020</u> | Year to Date <u>7/1/19 - 3/31/2020</u> | <u>Budget</u> | <u>%</u> | Month <u>3/31/2019</u> | Year to Date <u>7/1/18 - 3/31/2019</u> | <u>Final Budget</u> | <u>%</u> |
| GENERAL FUND | | | | | | | | |
| REVENUES | | | | | | | | |
| Tuition & Fees | 13,570 | 3,077,339 | 3,033,700 | 101% | 21,205 | 2,643,371 | 2,800,362 | 94% |
| Property Taxes | 564,828 | 5,138,591 | 6,889,920 | 75% | 693,573 | 4,587,747 | 6,542,133 | 70% |
| State Appropriations | 244,450 | 1,495,706 | 2,612,000 | 57% | 238,086 | 1,463,281 | 2,573,400 | 57% |
| Prop Tax-Local Comm Stabilization | - | 395,257 | 394,000 | 100% | - | 394,383 | 554,000 | 71% |
| Miscellaneous | 66,608 | 317,429 | 360,000 | 88% | (47,957) | 153,034 | 234,000 | 65% |
| Total Revenues | 889,456 | 10,424,322 | 13,289,620 | 78% | 904,907 | 9,241,816 | 12,703,895 | 73% |
| EXPENDITURES | | | | | | | | |
| Instruction | | | | | | | | |
| General Education | 245,809 | 1,625,643 | 2,241,175 | 73% | 227,427 | 1,477,939 | 2,014,306 | 73% |
| Business & Human Services | 128,765 | 687,337 | 788,633 | 87% | 89,004 | 557,168 | 667,692 | 83% |
| Tech & Indust Occupations | 41,918 | 263,745 | 392,080 | 67% | 35,275 | 216,789 | 420,256 | 52% |
| Health Occupations | 92,046 | 561,740 | 762,099 | 74% | 78,540 | 513,047 | 782,276 | 66% |
| Developmental Education | 33,714 | 269,486 | 336,212 | 80% | 42,227 | 313,210 | 451,288 | 69% |
| Personal Interest & Human Dev. | 1,861 | 24,557 | 62,350 | 39% | 5,586 | 15,005 | 58,350 | 26% |
| Total Instruction | 544,113 | 3,432,508 | 4,582,549 | 75% | 478,059 | 3,093,158 | 4,394,168 | 70% |
| Information Technology | 48,774 | 529,079 | 798,466 | 66% | 59,216 | 527,129 | 619,502 | 85% |
| Public Service | 49,013 | 506,752 | 540,948 | 94% | 39,515 | 380,256 | 401,062 | 95% |
| Instructional Support | 115,065 | 1,010,125 | 1,514,626 | 67% | 103,162 | 1,057,385 | 1,714,716 | 62% |
| Student Services | | | | | | | | |
| Student Services | 58,592 | 517,356 | 806,557 | 64% | 60,478 | 547,824 | 768,940 | 71% |
| Financial Aid | 37,809 | 354,017 | 443,389 | 80% | 49,208 | 302,196 | 400,894 | 75% |
| Total Student Services | 96,401 | 871,373 | 1,249,946 | 70% | 109,686 | 850,020 | 1,169,834 | 73% |
| Institutional Administration | 142,333 | 1,779,969 | 2,390,269 | 74% | 124,409 | 1,482,968 | 2,270,933 | 65% |
| Physical Plant | | | | | | | | |
| Physical Plant Operations | 106,932 | 1,119,742 | 1,402,216 | 80% | 99,234 | 868,157 | 1,256,538 | 69% |
| Energy Services | 54,300 | 488,700 | 651,600 | 75% | 52,967 | 442,274 | 582,000 | 76% |
| Total Physical Plant | 161,232 | 1,608,442 | 2,053,816 | 78% | 152,201 | 1,310,431 | 1,838,538 | 71% |
| Total Expenditures | 1,156,931 | 9,738,248 | 13,130,620 | 74% | 1,066,248 | 8,701,347 | 12,408,753 | 70% |
| Transfers Out | (3,500) | (31,500) | (42,000) | 75% | (11,750) | (105,750) | (141,000) | 75% |
| Operating Balance (Deficit) | (270,975) | 654,574 | 117,000 | | (173,091) | 434,719 | 154,142 | |

West Shore Community College
Financial Statements
Nine Months Ended March 31, 2020 and March 31, 2019

| | FY2020 | | | | FY2019 | | | |
|---|---------------------------|---|-----------------|----------|---------------------------|---|---------------------|----------|
| | Month <u>3/31/2020</u> | Year to Date <u>7/1/19 - 3/31/2020</u> | <u>Budget</u> | <u>%</u> | Month <u>3/31/2019</u> | Year to Date <u>7/1/18 - 3/31/2019</u> | <u>Final Budget</u> | <u>%</u> |
| AUXILIARY FUND | | | | | | | | |
| Bookstore/Café | | | | | | | | |
| Revenue | 4,282 | 106,676 | 122,250 | 87% | 3,593 | 376,943 | 393,300 | 96% |
| Expenditures | 13,328 | 149,356 | 145,850 | 102% | 17,372 | 376,999 | 428,419 | 88% |
| Transfers In | - | - | - | | - | - | - | |
| Net Income (Loss) | (9,046) | (42,680) | (23,600) | | (13,779) | (56) | (35,119) | |
| Food Service | | | | | | | | |
| Revenue | 10,654 | 70,076 | 103,500 | 68% | 10,679 | 126,286 | 158,060 | 80% |
| Expenditures | 10,173 | 64,011 | 80,600 | 79% | 16,049 | 165,442 | 181,179 | 91% |
| Transfers In | - | - | - | | 2,000 | 18,000 | 24,000 | 75% |
| Net Income (Loss) | 481 | 6,065 | 22,900 | | (3,370) | (21,156) | 881 | |
| Ice Arena | | | | | | | | |
| Revenue | 12,603 | 186,354 | 176,500 | 106% | 47,733 | 182,454 | 167,200 | 109% |
| Expenditures | 15,735 | 144,049 | 176,515 | 82% | 18,718 | 162,980 | 209,729 | 78% |
| Transfers In | - | - | - | | 3,750 | 33,750 | 45,000 | 75% |
| Net Income (Loss) | (3,132) | 42,305 | (15) | | 32,765 | 53,224 | 2,471 | |
| Recreation Services | | | | | | | | |
| Revenue | 12,960 | 213,100 | 265,300 | 80% | 21,584 | 221,335 | 274,800 | 81% |
| Expenditures | 23,437 | 218,823 | 306,300 | 71% | 31,116 | 251,159 | 346,865 | 72% |
| Transfers In | 3,500 | 31,500 | 42,000 | 75% | 6,000 | 54,000 | 72,000 | 75% |
| Net Income (Loss) | (6,977) | 25,777 | 1,000 | | (3,532) | 24,176 | (65) | |
| Total Revenue | 40,499 | 576,206 | 667,550 | | 83,589 | 907,018 | 993,360 | |
| Total Expenses | 62,673 | 576,239 | 709,265 | | 83,255 | 956,580 | 1,166,192 | |
| Total Transfers In | 3,500 | 31,500 | 42,000 | | 11,750 | 105,750 | 141,000 | |
| Auxiliary Fund Net Income (Loss) | (18,674) | 31,467 | 285 | | 12,084 | 56,188 | (31,832) | |

**West Shore Community College
Scottville, Michigan**

MEMORANDUM

TO: Board of Trustees
FROM: Scott C. Ward, President
DATE: June 1, 2020
SUBJECT: April 30, 2020, Financial Statement

I have attached the April 2020 Financial Statement of General Fund Expenditures of \$961,783 and Auxiliary Fund Expenditures of \$43,438 for your review and approval.

The financials were favorably reviewed by the Board Administrative Committee at their meeting held on May 27, 2020.

Recommended Motion:

Approve the General Fund Expenditures of \$961,783 and Auxiliary Fund Expenditures of \$43,438.

**West Shore Community College
Scottville, MI**

**Variance Report & Forecast
Analysis of April 2020 Revenues and Expenditures**

General Fund

Revenue

| | |
|----------------|---|
| Tuition & Fees | Year to date Tuition and Fee revenue is at 107% of budget, however approximately \$100K of Tuition and Fees will be deferred to FY2021 for half of the summer semester. This will put us at around 103% of budget for the current fiscal year. |
| Property Taxes | Property Tax revenue is being accrued each month per the total annual budget. |
| Miscellaneous | Year to date Miscellaneous revenue is \$180K higher than prior year due primarily to an increase in business and community education classes revenue, performing arts ticket sales, director circle membership, and interest income. In prior years, much of this revenue was netted against department expenditures. |

Expenditures

| | |
|------------------|---|
| Instruction | Overall, Instruction expenditures are consistent with prior year and are on track with the budget. Year to date expenditures for Business and Human Services are higher than prior year by \$126K due primarily to a new faculty position and the purchase of office equipment, which was accounted for in the current year budget. |
| Public Service | Year to date expenditures for Public Service are \$121K higher than prior due primarily to performing arts shows. In prior years the ticket sales revenue was netted with these expenditures which showed expenditures were lower than actual. |
| Student Services | Year to date Student Services expenditures are lower than prior year due to a vacant administrative position. This position was filled on February 3, 2020. |
| Financial Aid | Monthly and year to date expenditures for Financial Aid are higher than prior year due to an increase in the amount of student scholarships. This increase in scholarships was budgeted for and year to date expenditures are on track with the annual budget. |

Institutional Administration Year to date Institutional Administration expenditures are \$242K higher than the previous year due primarily to increased medical costs of \$46K and insurance of \$17K. Several annual expenditures have been recorded already and total costs are expected to be in line with the current year budget by year end.

Physical Plant Operations Year to date expenditures are \$276K higher than prior year due primarily to \$215K in equipment repairs and maintenance over the budgeted amount. Air handling units and temperature controls in nearly every building have been repaired or replaced this year.

Auxiliary Fund

Bookstore/Café Revenue for the month consists solely of textbook sales commission. Monthly expenditures are lower than prior year due to staffing changes as well as no inventory purchases this month.

Food Service Revenue for the month consists solely of vending sales commission. Food Service revenue is down \$80K compared to prior year, due to the closing of the campus café Beans and Bread. Accordingly, year to date expenditures are down \$124K compared to prior year due to lower food inventory and personnel costs.

Ice Arena No monthly revenue due to the statewide stay at home order. Monthly and year to date expenditures are lower than prior year due to staffing changes, as well as the closure of the Ice Arena during the month of April.

Recreation Center Monthly revenue is down \$18K due to the building being closed for the month of April. Expenditures are tracking similar to prior year and are on target with the annual budget.

Overall, the Auxiliary fund year to date position is a positive \$1 compared to \$42,554 in the prior year. Excluding transfers in from the General Fund, the Auxiliary Fund net position is at (\$34,999) compared to (\$74,946) in prior year.

**West Shore Community College
Financial Statements
Ten Months Ended April 30, 2020 and April 30, 2019**

| | FY2020 | | | | FY2019 | | | |
|-------------------------------------|---------------------------|---|-------------------|-------------|---------------------------|---|---------------------|-------------|
| | Month <u>4/30/2020</u> | Year to Date <u>7/1/19 - 4/30/2020</u> | <u>Budget</u> | <u>%</u> | Month <u>4/30/2019</u> | Year to Date <u>7/1/18 - 4/30/2019</u> | <u>Final Budget</u> | <u>%</u> |
| GENERAL FUND | | | | | | | | |
| REVENUES | | | | | | | | |
| Tuition & Fees | 164,516 | 3,241,855 | 3,033,700 | 107% | 179,157 | 2,822,528 | 2,800,362 | 101% |
| Property Taxes | 564,494 | 5,703,085 | 6,889,920 | 83% | 692,806 | 5,280,553 | 6,542,133 | 81% |
| State Appropriations | 244,450 | 1,740,156 | 2,612,000 | 67% | 238,085 | 1,701,366 | 2,573,400 | 66% |
| Prop Tax-Local Comm Stabilization | - | 395,257 | 394,000 | 100% | - | 394,383 | 554,000 | 71% |
| Miscellaneous | 53,408 | 370,837 | 360,000 | 103% | 37,205 | 190,239 | 234,000 | 81% |
| Total Revenues | 1,026,868 | 11,451,190 | 13,289,620 | 86% | 1,147,253 | 10,389,069 | 12,703,895 | 82% |
| EXPENDITURES | | | | | | | | |
| Instruction | | | | | | | | |
| General Education | 193,338 | 1,818,981 | 2,241,175 | 81% | 185,308 | 1,663,247 | 2,014,306 | 83% |
| Business & Human Services | 86,471 | 773,808 | 788,633 | 98% | 90,525 | 647,693 | 667,692 | 97% |
| Tech & Indust Occupations | 22,926 | 286,671 | 392,080 | 73% | 24,144 | 240,933 | 420,256 | 57% |
| Health Occupations | 80,488 | 642,228 | 762,099 | 84% | 66,653 | 579,700 | 782,276 | 74% |
| Developmental Education | 32,865 | 302,351 | 336,212 | 90% | 40,165 | 353,375 | 451,288 | 78% |
| Personal Interest & Human Dev. | 1,783 | 26,340 | 62,350 | 42% | 1,405 | 16,410 | 58,350 | 28% |
| Total Instruction | 417,871 | 3,850,379 | 4,582,549 | 84% | 408,200 | 3,501,358 | 4,394,168 | 80% |
| Information Technology | 57,160 | 586,239 | 798,466 | 73% | 53,631 | 580,760 | 619,502 | 94% |
| Public Service | 43,195 | 549,947 | 540,948 | 102% | 48,601 | 428,857 | 401,062 | 107% |
| Instructional Support | 90,267 | 1,100,392 | 1,514,626 | 73% | 102,170 | 1,159,555 | 1,714,716 | 68% |
| Student Services | | | | | | | | |
| Student Services | 55,009 | 572,365 | 806,557 | 71% | 64,214 | 612,038 | 768,940 | 80% |
| Financial Aid | 20,696 | 355,919 | 443,389 | 80% | 32,268 | 334,464 | 400,894 | 83% |
| Total Student Services | 75,705 | 928,284 | 1,249,946 | 74% | 96,482 | 946,502 | 1,169,834 | 81% |
| Institutional Administration | 135,744 | 1,915,713 | 2,390,269 | 80% | 190,575 | 1,673,543 | 2,270,933 | 74% |
| Physical Plant | | | | | | | | |
| Physical Plant Operations | 87,541 | 1,207,283 | 1,402,216 | 86% | 114,082 | 982,239 | 1,256,538 | 78% |
| Energy Services | 54,300 | 543,000 | 651,600 | 83% | 49,391 | 491,665 | 582,000 | 84% |
| Total Physical Plant | 141,841 | 1,750,283 | 2,053,816 | 85% | 163,473 | 1,473,904 | 1,838,538 | 80% |
| Total Expenditures | 961,783 | 10,681,237 | 13,130,620 | 81% | 1,063,132 | 9,764,479 | 12,408,753 | 79% |
| Transfers Out | (3,500) | (35,000) | (42,000) | 83% | (11,750) | (117,500) | (141,000) | 83% |
| Operating Balance (Deficit) | 61,585 | 734,953 | 117,000 | | 72,371 | 507,090 | 154,142 | |

West Shore Community College
Financial Statements
Ten Months Ended April 30, 2020 and April 30, 2019

| | FY2020 | | | | FY2019 | | | |
|---|--------------------|------------------------------------|-----------------|------|--------------------|------------------------------------|------------------|------|
| | Month 4/30/2020 | Year to Date 7/1/19 - 4/30/2020 | Budget | % | Month 4/30/2019 | Year to Date 7/1/18 - 4/30/2019 | Final Budget | % |
| AUXILIARY FUND | | | | | | | | |
| Bookstore/Café | | | | | | | | |
| Revenue | 5,653 | 112,329 | 122,250 | 92% | 8,192 | 385,135 | 393,300 | 98% |
| Expenditures | 7,698 | 157,054 | 145,850 | 108% | 13,979 | 390,978 | 428,419 | 91% |
| Transfers In | - | - | - | | - | - | - | |
| Net Income (Loss) | (2,045) | (44,725) | (23,600) | | (5,787) | (5,843) | (35,119) | |
| Food Service | | | | | | | | |
| Revenue | 363 | 70,439 | 103,500 | 68% | 24,297 | 150,583 | 158,060 | 95% |
| Expenditures | 3,738 | 67,749 | 80,600 | 84% | 26,328 | 191,770 | 181,179 | 106% |
| Transfers In | - | - | - | | 2,000 | 20,000 | 24,000 | 83% |
| Net Income (Loss) | (3,375) | 2,690 | 22,900 | | (31) | (21,187) | 881 | |
| Ice Arena | | | | | | | | |
| Revenue | - | 186,354 | 176,500 | 106% | 4,095 | 186,549 | 167,200 | 112% |
| Expenditures | 10,374 | 154,423 | 176,515 | 87% | 12,708 | 175,688 | 209,729 | 84% |
| Transfers In | - | - | - | | 3,750 | 37,500 | 45,000 | 83% |
| Net Income (Loss) | (10,374) | 31,931 | (15) | | (4,863) | 48,361 | 2,471 | |
| Recreation Services | | | | | | | | |
| Revenue | 2,456 | 215,556 | 265,300 | 81% | 20,227 | 241,562 | 274,800 | 88% |
| Expenditures | 21,628 | 240,451 | 306,300 | 79% | 29,180 | 280,339 | 346,865 | 81% |
| Transfers In | 3,500 | 35,000 | 42,000 | 83% | 6,000 | 60,000 | 72,000 | 83% |
| Net Income (Loss) | (15,672) | 10,105 | 1,000 | | (2,953) | 21,223 | (65) | |
| Total Revenue | 8,472 | 584,678 | 667,550 | | 56,811 | 963,829 | 993,360 | |
| Total Expenses | 43,438 | 619,677 | 709,265 | | 82,195 | 1,038,775 | 1,166,192 | |
| Total Transfers In | 3,500 | 35,000 | 42,000 | | 11,750 | 117,500 | 141,000 | |
| Auxiliary Fund Net Income (Loss) | (31,466) | 1 | 285 | | (13,634) | 42,554 | (31,832) | |

**West Shore Community College
Scottville, Michigan**

MEMORANDUM

TO: Board of Trustees
FROM: Scott C. Ward, President
DATE: June 1, 2020
SUBJECT: Resolution to Certify 2020 Tax Levy

This resolution incorporates the change adopted by the Board whereby we will levy 100% of the tax in the summer in those school districts that levy a summer tax (Bear Lake School District, Onekama Consolidated Schools, Ludington Area School District, and Manistee Public Schools – City of Manistee) and 100% in the winter to the remainder of the College district. This resolution is necessary to levy any property taxes.

This resolution proposes to levy one-hundred percent (100%) of the authorized millage rate of 2.1175 mills for operations and sixty-five percent (65%) of the authorized millage rate of .9732 mills for capital improvements. There is no Headlee Amendment rollback for this year.

Recommendation:

Approve the attached resolution to certify the 2020 property tax levy.

**West Shore Community College
Scottville, Michigan**

Resolution to Certify the 2020 Property Tax Levy

WHEREAS, West Shore Community College will be levying summer property taxes in a portion of the College district in 2020;

WHEREAS, West Shore Community College will be levying 2020 property taxes in the remainder of the College district by the winter (December) levy only;

WHEREAS, under the laws of the State of Michigan, the Board of Trustees of West Shore Community College is required to certify the taxes to be levied on the taxable property within the College district prior to the levy of summer property taxes and not later than October 1 with respect to the winter property taxes;

WHEREAS, the authorized millage rate for 2020 for West Shore Community College is 2.1175 mills for operating purposes and .9732 mills for capital improvements; and

WHEREAS, pursuant to Section 16 of the Uniform Budgeting and Accounting Act as amended, the Board of Trustees may now authorize a maximum total of 2.1175 mills for operating purposes and .9732 mills for capital improvements within its present authorized millage rate.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Trustees of West Shore Community College hereby certifies that one hundred percent (100%) of the authorized millage rate of 2.1175 mills for operations and sixty-five percent (65%) of the authorized millage rate of .9732 mills for capital improvements shall be levied in the 2020 summer (July) tax levy upon taxable property located both within the College district and within the governmental units of:

Manistee County

Arcadia Township, Bear Lake Township in the Bear Lake School District, Bear Lake Township in the Onekama Consolidated School District, Brown Township in the Onekama Consolidated School District, Manistee Township in the Onekama Consolidated School District, Onekama Township, Pleasanton Township in the Bear Lake School District, Pleasanton Township in the Onekama Consolidated School District, and the City of Manistee.

Mason County

Amber Township in the Ludington School District, Hamlin Township, Pere Marquette Township, Riverton Township in the Ludington School District, Summit Township in the Ludington School District, and the City of Ludington.

2. The Board of Trustees of West Shore Community College hereby certifies that one hundred percent (100%) of the authorized millage rate of 2.1175 mills for operations and sixty-five percent (65%) of the authorized millage rate of .9732 mills for capital improvements shall be levied in the 2020 winter (December) tax levy upon taxable property located both within the College district and within the governmental units of:

Lake County

Elk Township, Lake Township, Sauble Township, and Sweetwater Township.

Manistee County

Bear Lake Township in Kaleva-Norman-Dickson School District, Brown Township in the Kaleva-Norman-Dickson School District, Dickson Township, Filer Township, Manistee Township in the Manistee Public School District, Maple Grove Township, Marilla Township in the Kaleva-Norman Dickson School District, Norman Township, Pleasanton Township in the Kaleva-Norman-Dickson School District, Springdale Township in the Kaleva-Norman-Dickson School District, and Stronach Township.

Mason County

Amber Township in the Mason County Central School District, Branch Township, Custer Township, Eden Township, Free Soil Township, Grant Township, Logan Township, Meade Township, Riverton Township in the Mason County Central School District, Sheridan Township, Sherman Township, Victory Township, and the City of Scottville.

Newaygo County

Beaver Township, Merrill Township, and Troy Township.

Oceana County

Colfax Township, Crystal Township, Leavitt Township, Elbridge Township, and Weare Township.

3. All resolutions and parts of resolutions in conflict with this resolution are hereby rescinded.

Anthony Fabaz
Secretary Board of Trustees
West Shore Community College

**West Shore Community College
Scottville, Michigan**

**Certification of True and Complete Copy
of the Resolution adopted by the Board of Trustees**

I, the undersigned, Secretary of the Board of Trustees of West Shore Community College, Scottville, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Trustees of West Shore Community College, Scottville, Michigan, at a Special Board Meeting duly held on June 1, 2020, the original of which is part of the board meeting minutes.

Anthony Fabaz, Secretary
West Shore Community College

**West Shore Community College
Scottville, MI 49454**

MEMORANDUM

TO: Board of Trustees

FROM: Scott C. Ward, President

DATE: June 1, 2020

SUBJECT: Contractor Recommendation for Network Infrastructure Installation Manistee Downtown Building Project

The renovations to the College's Manistee Downtown Building are underway. The start of this project brings us closer to our goal of increasing services to our local community, while having a positive and lasting impact on economic development in Manistee County.

While the work on the Manistee building located downtown was delayed due to the current COVID-19 pandemic, College staff were working on the request for proposal (RFP) for the installation of the building's network infrastructure. Such proposals are not an exact science and lack for a standard bid format as the special and preferred needs can make for a complicated scope. With this understanding in mind, a College team, including IT staff and Kendra C. Thompson Architects, P.C. collaborated on authoring the RFP and evaluation of all responses received.

Advertisements and postings of the RFP were placed in local newspapers, posted to the Builder's Exchanges of Grand Rapids and Northwest Michigan and provided to four known contractors.

RFP number 20-001 was issued on May 4 with responses due May 22. Seven (7) proposals were received from interested contractors. The result of these proposals are as follows:

| | |
|---|--------------------|
| C&I Electric, Scottville: | \$69,049.00 |
| ElectroMedia, Grand Haven: | \$58,500.00 |
| Feyen Zylstra, Traverse City: | \$24,746.00 |
| Parkway Electric, Holland: | \$48,706.05 |
| Shoreline Power, Grand Rapids: | \$28,950.00 |
| Syncwave, Scottville: | \$39,450.00 |
| Topline Electric, Traverse City: | \$47,185.00 |

Initial evaluation of each proposal lead to post bid interviews with Shoreline Power, Feyen Zylstra and Syncwave, Inc. The result of the post bid questions increased Shoreline Power's proposal by \$19,576.00 and Feyen Zylstra's proposal by \$11,800. The increases are due to a change in materials from the original proposals. After the post bid changes the proposals are:

| | |
|---------------------------------------|--------------------|
| Feyen Zylstra, Traverse City: | \$36,546.00 |
| Syncwave, Scottville: | \$39,450.00 |
| Shoreline Power, Grand Rapids: | \$48,526.00 |

After the post bid interview the team found all three proposers responsive and responsible. Feyen Zylstra, at a cost of \$36,546.00, is the lowest proposer. Feyen Zylstra has performed similar work for the College during previous projects.

I recommend the College award the contract for Network Infrastructure Installation to Feyen Zystra. This recommendation was favorably reviewed by the Board Administrative Committee at their meeting held on May 27, 2020.

Recommended Motion:

Accept the proposal in the amount of \$36,546.00 from Feyen Zylstra.

**West Shore Community College
Scottville, Michigan 49454**

MEMORANDUM

TO: Board of Trustees
FROM: Scott C. Ward, President
DATE: June 1, 2020
SUBJECT: FY 2020 Audit Schedule

Following is the audit schedule for the fiscal year ending June 30, 2020:

| | |
|-------------|--|
| 5/18 | Rehmann Robson auditors meet via Zoom with Business Office staff; |
| 5/27 | Rehmann Robson auditors meet via Zoom with Board Administrative Committee; |
| 6/23 – 6/26 | Bookstore, Food Service, and Ice Arena Inventory dates; |
| 7/1 | Begin new fiscal year – FY 2021; |
| 7/1 – 7/19 | Director of Finance prepares supporting workpapers/financial statements and makes final corrections for Foundation accounts; |
| 7/1 – 8/7 | WSCC staff prepares supporting workpapers and makes final corrections for WSCC accounts; |
| 7/20 – 7/24 | Rehmann Robson auditors perform financial aid testing, single audit act compliance, WSCC interim planning and WSCC Foundation audit fieldwork; |
| 9/8 – 9/18 | Director of Finance prepares College financial statements and Management’s discussion and analysis; |
| 9/21 – 9/25 | Rehmann Robson auditors will be on campus performing yearend fieldwork, reviewing financial records, workpapers, financial statements and Management’s discussion and analysis for College and Foundation accounts |
| 10/12 | Rehmann Robson printed audit reports are available; |
| 10/14 | Audit review meeting with Board Administrative Committee; |
| 10/15 | FY20 Foundation audit report will be presented by Rehmann Robson at the quarterly Foundation Board meeting; |
| 10/19 | FY20 College audit report and Single Audit Act Compliance report will be presented by Rehmann Robson at the WSCC Board meeting; and |
| 11/16 | WSCC Board of Trustees action on FY20 College audit report and Single Audit Act Compliance report. |