



President's Office

David T. Harrison, Ph.D.
PRESIDENT



COPY TO ALL BOARD MEMBERS
Susan Thomas, Ex Officio Staff Member
Darrell Minor, Ex Officio Faculty Member
Jillian Woltz, Ex Officio Student Member

**BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE**

Thursday, January 19, 2012
12:00 p.m.
Pete Grimes Board Room, Franklin Hall

AGENDA

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Iss



Columbus State Community College Board Action

Date _____

SUBJECT:

Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2011

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, 2011 was performed by Parns & Company, LLC, 585 South Front Street, Suite 220, Columbus, Ohio 43215. 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 Independent Auditors' Report:

- INDEPENDENT AUDITORS' REPORT (pages 1-2) of the college which renders an unqualified opinion which states that in their opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the Columbus State Community College as of June 30, 2011 and 2010, and the respective changes in financial position and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.
- SCHEDULE OF FINDINGS AND QUESTIONED COSTS (pages 49-50) in which there were no findings (pages 50, Section II), and no questioned costs (page 50, Section III).

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 45-46) in which the auditor disclosed no instances of noncompliance or significant deficiency in internal control that are required to be reported under *Government Auditing Standards*.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 (pages 47-48) in which they state Columbus State Community College complied, in all material respects, with the 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, 2011. The auditor further noted no deficiencies in internal control over compliance that were considered to be material weaknesses.

The auditors are submitting a management letter to the Board of Trustees that includes items for consideration. They do not believe that any of the items are material instances of noncompliance or reportable conditions, but believe that they represent opportunities for strengthening internal control and operating efficiency. Their comments and the college's responses are included in this letter.

RECOMMENDATION:

That the Board of Trustees accept, as presented, the Reports of the Independent Auditors as of June 30, 2011, for the College and the Foundation as prepared by Parms & Company, LLC.

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Columbus State Community College
Columbus, Ohio

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 and for the years ended June 30, 2011 and 2010, which collectively comprise the College's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the Columbus State Community College as of June 30, 2011 and 2010, and the respective changes in financial position and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* we have also issued our report dated October 12, 2011, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis presented on pages 3 through 16 is not a required part of the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2011, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of Columbus State Community College. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Farms & Company, LLC

October 12, 2011
Columbus, Ohio

**COLUMBUS STATE COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2011**

Section I. Summary of Auditor's Results

A. Financial Statements:

- | | | |
|----|--|---------------------|
| 1. | Type of auditor's report issued: | <u>UNQUALIFIED</u> |
| 2. | Internal control over financial reporting: | |
| | a. Material weakness(es) identified? | ___ Yes <u>X</u> No |
| | b. Significant deficiency(ies) identified that are not considered to be material weakness(es)? | ___ Yes <u>X</u> No |
| 3. | Noncompliance material to financial statements noted? | ___ Yes <u>X</u> No |

B. Federal Awards:

- | | | |
|----|--|---------------------|
| 1. | Internal control over major programs: | |
| | a. Material weakness(es) identified? | ___ Yes <u>X</u> No |
| | b. Significant deficiency(ies) identified that are Not considered to be material weakness(es)? | ___ Yes <u>X</u> No |
| 2. | Type of auditor's report issued on compliance for major programs: | <u>UNQUALIFIED</u> |
| 3. | Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? | ___ Yes <u>X</u> No |
| 4. | Identification of major programs by program name (CFDA Number(s)): | |
| | • Student Financial Assistance Cluster
(84.007, 84.032, 84.033, 84.063, 84.268 and 84.375) | |
| | • ARRA State Fiscal Stabilization – Education State Grants, Recovery Act
(84.394) | |
| 5. | Dollar threshold used to distinguish between Type A and Type B programs: | \$ <u>2,503,789</u> |
| 6. | Auditee qualified as low-risk auditee? | <u>X</u> Yes ___ No |

COLUMBUS STATE COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(continued)
For the Year Ended June 30, 2011

Section II. Financial Statement Findings

No Findings

Section III. Federal Award Findings and Questioned Costs

No findings.

Section IV. Summary of Prior Audit Findings

Finding 2010-01 – IT Change Management System

This finding has been corrected.

**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 the financial statements of Columbus State Community College (the College), a component unit of the State of Ohio, as of and for the year ended June 30, 2011, and have issued our report thereon dated October 12, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free of 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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters which we reported to management of the College in a separate letter dated October 12, 2011.

This report is intended solely for the information and use of management, others within the entity, federal awarding agencies and pass-through entities and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

Farms & Company, LLC

October 12, 2011
Columbus, Ohio

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Trustees
Columbus State Community College

Compliance

We have audited Columbus State Community College's (the College) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2011. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the College's management. Our responsibility is to express an opinion on The College's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the College's compliance with those requirements.

In our opinion, the College complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the College's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the entity, federal awarding agencies and pass-through entities and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

Farms & Company, LLC

October 12, 2011
Columbus, Ohio

MANAGEMENT LETTER

October 12, 2011

Board of Trustees
Columbus State Community College
Columbus, Ohio

We have audited the financial statements of Columbus State Community College (the College) for the year ended June 30, 2011, and have issued our report thereon dated October 12, 2011.

In planning and performing our audit of the financial statements of the College for the year ended June 30, 2011, we considered its internal control and compliance with certain provisions of laws, regulations, contracts and grant agreements in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

During our audit, we became aware of matters about which we would like to bring to your attention. Our comments are made to assist the management of the College in performing its oversight responsibility and represent opportunities for strengthening internal control and operating efficiency. Accordingly, our comments should not be considered a reflection on the integrity or abilities of any employee of the College. We welcome the opportunity to submit these comments to the Board of Trustees for your consideration. If desired, our engagement team is available to discuss these matters in further detail.

Sincerely,

Parms & Company, LLC

MEDICARE PAYROLL WITHHOLDING

Comment

Generally, College employees hired after April 1, 1986 are subject to Medicare withholding. As the employer, the College is responsible for withholding, matching and remitting Medicare taxes to the proper taxing authority. We noted for one of five sample items selected during our information technology review of the College's payroll processing system, Medicare withholdings were not being withheld for an employee who was hired in 1991.

A design flaw was identified in the payroll system. The system was not calculating Medicare withholding for some employees hired between 1986 and 2004. The College is liable for the Medicare taxes that should have been withheld as well as the employer match. Management has not fully assessed the actual liability as of June 30, 2011, but has estimated the liability to not exceed \$200,000. An accrual adjustment was made to the financial statements to record this estimated liability as of June 30, 2011.

Recommendation

We recommend management complete its assessment of the liability for Medicare tax withholdings. Additionally, those employees who are subject to Medicare withholding should be notified of this error. Going forward, the payroll system should be corrected to properly withhold from all applicable employees the Medicare taxes.

Management's Response

We completed a system-wide assessment of the payroll system and determined that 37 employees were impacted by the withholding omission noted by the auditors. All full-time, current employees were personally contacted by the Human Resources staff to explain the issue discovered and corrective action necessary. All other current employees were called or notified by multiple methods. All affected employees' withholdings were corrected effective as of the November 15, 2011 payroll. With the advice of special counsel from the Attorney General's Office, the college has ascertained the liability for both current and prior employees' share and the college portion to be \$184,813, which will be paid by the end of the tax quarter so that there will be no interest or penalties incurred.

The actual timelines for the affected group were between April 1, 1986 and the date of implementation of the Datatel payroll module in 2004. The Medicare payroll tax implemented in April, 1986 had built in provisions which excluded all current employees at the time of implementation from the tax, but it affected all employees hired after April 1, 1986, which seems rather simple. We found that there were three sets of employees that were identified in this error:

1. Those employees who were adjuncts or seasonal employees and had paperwork on file prior to the effective date but did not complete new paperwork when rehired after the effective date of the law.

2. Those employees hired between 1986 and 2004 who were not manually processed correctly. At that time (pre-Datatel), there were no reports or automated position set-ups that would catch or prevent those types of errors.
3. Those employees who were first paid by federal financial aid programs. Once their aid was used up, many students were then transferred to part-time employee status, but paperwork was not completed in that transition.

All of the above situations were corrected with the implementation and required set-up of new employees in the Datatel system. The design flaw reported by the auditors was actually a flaw in the system that existed prior to 2004. All individuals employed at or before the time of the Datatel Colleague system implementation in 2004 were set-up in the Datatel Colleague system based upon their pre-Datatel set-up for withholdings. We also have established a report that is run and reviewed each pay period to catch any future problem of this nature should any occur.

CALCULATION OF LEASEHOLD IMPROVEMENTS

Comment

Leasehold improvements should be capitalized to the extent they exceed the College's capitalization threshold. The College has leased property for which they incurred leasehold improvements costs exceeding the capitalization threshold during fiscal year 2011. We noted the College did not have a process in place for reviewing and considering for capitalization improvement costs incurred in association with leased property.

During fiscal year 2011, there were costs expensed as period costs which properly should be capitalized and allocated to the periods associated with the lease term of the property. We noted during fiscal year 2011, costs of approximately \$190,000 which were initially expensed which properly should have been capitalized. Management recorded an adjustment to their June 30, 2011, capital assets to capitalize the leasehold improvements.

Recommendation

We recommend the College institute a process for reviewing costs incurred with leased property for possible capitalization if it meets its capitalization policy.

Management's Response

Prior to this year, the majority of the College's leased property had not required significant improvement costs that were borne by the College or lease agreements had been in place since the 1990's. Therefore, most leasehold improvements would have preceded the College's requirement to capitalize assets in accordance with GASB Statement No. 35 or would have been fully depreciated several years ago. There were two new properties, for which the College incurred costs for improvements in FY2011, but the leases were not effective and the properties occupied until FY2012. Appropriate object codes have been established to capture spending for leasehold improvements, both above and below the capitalization threshold, for FY2012 and

beyond. Budgeting for leasehold improvements, the establishment of necessary cost centers and accounts, and the review of such expenditures for capitalization will be incorporated into our existing processes for review and capitalization of costs for other capital assets effective immediately.

COMPLIANCE

As part of our review of the College's compliance with certain provisions of laws, regulations, contracts and grant agreements, we performed tests of compliance with those provisions. We are providing non-material noncompliance comments for which management should consider corrective actions be implemented.

Direct Loan Reconciliation

Comment

The Federal Direct Lending Program requires institutions to perform monthly reconciliations of loan disbursements. We previously cited in our 2010 management letter that the College was not performing the required reconciliation procedures for direct loans disbursed. We understand that the College was unable to implement the reconciliation process until previously issued loans had been manually reconciled with the Department of Education. The College has informed us that this reconciliation process was time consuming and was not completed until the end of the fiscal year. Consequently, the College was still not in compliance during 2011.

It is our understanding that the manual reconciliation process has been completed and the College is now currently performing the electronic reconciliation process required by the Department of Education.

Management Response

Columbus State Community College began participating in the Federal Direct Loan program on a trial basis during spring quarter of 2010 in March of that year. As stated in the auditor's comments, reconciliations for March, April, May and June of 2010 were not completed. However the annual reconciliation for that year was completed in September of 2010.

As of summer quarter 2010, all federal student loans processed by the institution have been through the Federal Direct Loan program. The first required monthly reconciliation of the 2010-2011 year was July of 2010. The reconciliation was scheduled to take place in Mid-August of 2010. When the reconciliation process was initiated it came to our attention that a large number of loans had been rejected by the Central Origination and Disbursement (COD) System at the U.S. Department of Education. A change in the interest discount rate took effect on July 1, 2010, and all loans that were originated by CSCC prior to July 1, 2010, but disbursed after June 30, 2010 were rejected. It is of note that while planning loan originations and disbursements for the 2010-2011 year CSCC had been informed by a representative of the Department of Education that originating loans prior to July 1, 2010, to be disbursed after June 30, 2010 would not result in loans being rejected. This information was incorrect and resulted in the large number of rejected loans. This issue affected many schools, but CSCC's situation was exacerbated by the extremely large number of student loans processed by the institution. Upon recognition of the

issue the financial aid department began seeking a solution. Several automated solutions were explored, but it was determined that manual corrections both in CSCC's Student Information System and on-the COD web site were necessary. The correction process was time and labor intensive and was required for in excess of \$8M in loan funding, causing the process to take place throughout the year. While corrections were being made it was impossible to reconcile any individual month and the college was essentially conducting the reconciliation process throughout the year. At this time that process has been completed.

Reconciliations for the 2011-2012 academic year are current and are now completed on a monthly basis as required by federal regulations.



Columbus State Community College Board Action

Date _____

SUBJECT:

Revised Fiscal Year 2012 Operating Budget

BACKGROUND INFORMATION:

In May 2011, the Board of Trustees approved the FY 2012 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 Board of Regents and the State's Controlling Board, and other activities that may impact the budget. A revised FY12 Operating Budget is attached.

As the State of Ohio's FY12-13 budget was being deliberated during the Spring of 2011, the College was preparing its FY12 operating budget. For planning purposes, the College assumed that its State subsidy would be reduced by at least \$9.3 million or 14.6%, the portion of the subsidy in FY10 and FY11 that was funded with one-time federal stimulus monies. The impact of this reduction was curbed because the College's enrollment continued to grow, and because the Governor and legislature maintained higher education as a policy priority in the State's FY12-13 biennial budget. The College's FY12 state subsidy allocation is 9% less than the subsidy received in FY11.

Additionally, the original FY12 budget was built on reallocations resulting from tighter budgeting and efficiency savings which allowed the College to hold tuition at \$79/credit hour for the sixth consecutive year, while allowing for the hiring of additional faculty, additional staff to enhance student support services and public safety, and for strategic initiatives to position the College to meet the region's higher education and workforce development needs.

General Fund (Exhibit A)

Revenue. Total revised general fund revenues are projected to be \$155.3 million, approximately \$0.8 million or 1% higher than projected in the budget adopted by the Board of Trustees in May 2011. Tuition revenue has been adjusted to reflect growth beyond that built into the original budget which assumed growth at the Delaware campus, and state subsidy was adjusted to reflect final allocations as approved by the States' Controlling

Board in mid-December 2011. Compared to state subsidy projected by the Ohio Board of Regents for Columbus State last Spring, final state subsidy is approximately \$0.5 million or 1% lower than the subsidy on which the budget was originally balanced. Finally, the Delaware Campus is exceeding enrollment expectations built into the original budget. Funds are included in the revised budget to allow for continued program development at the Delaware Campus.

Expenses. Revised Operational Expenses are \$150.13 million or 1% higher than budgeted in May 2011 (line v on Exhibit A). The most notable adjustments were made to fund additional instructional costs (\$1.2 million) to accommodate increased enrollment and costs associated with Annual Contract Faculty (\$.4 million) that were negotiated shortly after the FY12 budget was authorized by the Board, and an adjustment to bad debt expense (\$1.15 million) to reflect an amount comparable to FY11 actual. Savings related to voluntary separations that occurred early in the fiscal year have been realized and reallocated within the proposed revised budget.

Auxiliary Fund (Exhibit B)

Total revenues for auxiliary enterprises are projected to be \$4.66 million or 5.0% lower than originally budgeted. Expenses remain comparable to those projected in the original budget. The decreases in revenue are primarily due to an enrollment decline at the Child Development Center and lower than expected revenues at Bridgeview Golf Course. The sluggish economy and increases in Title XX income eligibility have impacted child center enrollments, and historic rainfalls in 2011 impacted league and leisure play at the golf course. The auxiliary fund is expected to balance within the revenues the enterprises are projected to generate.

Switch to Semester Budget Impact. Summer term under the current quarter system starts on or around June 27th while summer terms under the semester system will begin earlier. Summer 2012 begins June 18th and Summer 2013 begins May 20th with subsequent years beginning on or around May 20th.

As the term start dates reposition, the FY12 and FY13 budgets will include additional instructional costs and tuition revenue associated with additional days of Summer quarter occurring in this fiscal year. By FY2014, a repetitive pattern for a semester calendar will be established with consistent summer start dates, and revenues and expenses will be consistently aligned on an annual basis thereafter.

Revisions necessary to the FY12 budget to accommodate this budget impact will be presented to the Board of Trustees in May with other adjustments that may be necessary to accommodate the switch to semesters.

RECOMMENDATION:

That the Board of Trustees approves the Revised FY 2012 operating budgets for the College's general fund programs (Exhibit A) and the auxiliary fund programs (Exhibit B).

**Columbus State Community College
District Operational Budget Comparison
Proposed RFY12 Budget Compared to FY12 Budget & FY11 Year-End**

	(1) FY11 Actual	(2) RFY12 Proposed	(3) Difference FY11 vs. RFY12	(4) Percent Inc./(Dec.)	(5) FY12 Budget	(6) RFY12 Proposed	(7) Difference FY12 vs. RFY12	(8) Percent Inc./(Dec.)
Revenues								
Appropriations								
(a) Subsidy (1)	\$ 54,375,267	\$ 58,179,006	\$ 3,803,739	7%	\$ 58,710,089	\$ 58,179,006	\$ (531,083)	-1%
(b) SSI-Stimulus	9,277,688	-	(9,277,688)	-100%	-	-	-	0%
(c) Access Challenge	-	-	-	0%	-	-	-	0%
(d) Jobs Challenge	-	-	-	0%	-	-	-	0%
	<u>63,652,955</u>	<u>58,179,006</u>	<u>(5,473,949)</u>	<u>-9%</u>	<u>58,710,089</u>	<u>58,179,006</u>	<u>(531,083)</u>	<u>-1%</u>
Student								
(e) Tuition (2)	84,625,053	87,194,616	2,569,563	3%	85,982,450	87,194,616	1,212,166	1%
(f) Fees (3)	4,929,390	5,003,465	74,075	2%	5,003,465	5,003,465	-	0%
(g) Special courses	1,378,851	1,551,758	172,907	13%	1,551,758	1,551,758	-	0%
	<u>90,933,294</u>	<u>93,749,839</u>	<u>2,816,545</u>	<u>3%</u>	<u>92,537,673</u>	<u>93,749,839</u>	<u>1,212,166</u>	<u>1%</u>
Contracted Services								
(h) Net	644,563	644,563	-	0%	526,335	644,563	118,228	22%
	<u>644,563</u>	<u>644,563</u>	<u>-</u>	<u>0%</u>	<u>526,335</u>	<u>644,563</u>	<u>118,228</u>	<u>22%</u>
Other								
(i) Transfer-In Delaware Campus	2,297,868	2,038,216	(259,652)	-11%	2,038,216	2,038,216	-	0%
(j) Partnership Revenue	-	430,000	430,000	100%	430,000	430,000	-	0%
(k) Miscellaneous	75,000	250,000	175,000	233%	250,000	250,000	-	0%
(l)	<u>2,372,868</u>	<u>2,718,216</u>	<u>345,348</u>	<u>15%</u>	<u>2,718,216</u>	<u>2,718,216</u>	<u>-</u>	<u>0%</u>
(m) Total Revenues	<u>157,603,680</u>	<u>155,291,624</u>	<u>(2,312,056)</u>	<u>-1%</u>	<u>154,492,313</u>	<u>155,291,624</u>	<u>799,311</u>	<u>1%</u>
Expenditures								
(n) Educational & General (Instructional)	82,627,969	86,121,259	3,493,290	4%	85,078,713	86,121,259	1,042,546	1%
(o) Library	2,082,580	2,202,714	120,134	6%	2,667,063	2,202,714	(464,349)	-17%
(p) General (4)	11,386,343	12,090,113	703,770	6%	11,720,458	12,090,113	369,655	3%
(q) Information Technology	11,983,933	12,859,333	875,400	7%	12,719,796	12,859,333	139,537	1%
(r) Student Services	11,319,934	12,558,066	1,238,132	11%	13,022,492	12,558,066	(464,426)	-4%
(s) Operation & Maintenance of Plan	13,215,486	14,356,773	1,141,287	9%	14,350,197	14,356,773	6,576	0%
(t) Administration (5)	7,808,544	9,846,099	2,037,555	26%	8,746,733	9,846,099	1,099,366	13%
(u) Delaware Contingency	-	100,000	100,000	-	100,000	100,000	-	-
(v) Operational Expenses	<u>140,424,789</u>	<u>150,134,357</u>	<u>9,709,568</u>	<u>7%</u>	<u>148,405,452</u>	<u>150,134,357</u>	<u>1,728,906</u>	<u>1%</u>
(w) Transfer for equip. & replacemen	4,158,000	3,000,000	(1,158,000)	-28%	3,000,000	3,000,000	-	0%
(x) Transfer for debt service	1,548,819	1,548,819	-	0%	1,548,819	1,548,819	-	0%
(y) Transfer Semester Conversion	4,000,000	-	(4,000,000)	-100%	-	-	-	-
(z) Total expenditures & transfers	<u>150,131,608</u>	<u>154,683,176</u>	<u>4,551,568</u>	<u>3%</u>	<u>152,954,271</u>	<u>154,683,176</u>	<u>1,728,906</u>	<u>1%</u>
(aa) Net Operational Revenues	<u>\$ 7,472,072</u>	<u>\$ 608,448</u>	<u>\$ (6,863,624)</u>	<u>-92%</u>	<u>\$ 1,538,042</u>	<u>\$ 608,448</u>	<u>\$ (929,595)</u>	<u>-60%</u>

Notes

- (1) RFY12 Subsidy projection provided by Ohio Board of Regents.
- (2) Tuition revenue assumes tuition at \$79 per credit hour, Summer & Autumn actuals, a 2.7% increase for Winter, & 2.0% Spring. plus growth at the Delaware Campus reflecting the OSU-Marion partnership.
- (3) Fee revenue includes matriculation, lab, parking, and other fees.
- (4) General includes Planning & Construction, Human Resources, Print Shop, Office Services, Institutional Adv., KRP, Diversity & Inclusion, & Development Office.
- (5) Administration includes Sr VP BAS, President's Office, Delaware Campus Administration & Business Services and an allocation for bad debt.
- (6) FY11 numbers from internal financial statements (unaudited) and Colleague.

**Columbus State Community College
Columbus Campus Operational Budget Comparison
Proposed RFY12 Budget Compared to FY12 Budget & FY11 Year-End**

	(1) FY11 Actual	(2) RFY12 Proposed	(3) Difference FY11 vs. RFY12	(4) Percent Inc./Dec.	(5) FY12 Budget	(6) RFY12 Proposed	(7) Difference FY12 vs. RFY12	(8) Percent Inc./Dec.	
Revenues									
Appropriations									
(a)	Subsidy (1)	\$ 54,375,267	\$ 57,664,522	\$ 3,289,255	6%	\$ 58,190,909	\$ 57,664,522	\$ (526,387)	-0.9%
(b)	Subsidy (Federal Stimulus)	9,277,688	-	(9,277,688)	-100%	-	-	-	0.0%
(c)	Access Challenge	-	-	-	0%	-	-	-	0.0%
(d)	Jobs Challenge	-	-	-	0%	-	-	-	0.0%
		<u>63,652,955</u>	<u>57,664,522</u>	<u>(5,988,433)</u>	<u>-9%</u>	<u>58,190,909</u>	<u>57,664,522</u>	<u>(526,387)</u>	<u>-0.9%</u>
Student									
(e)	Tuition (2)	83,145,272	84,820,938	1,675,667	2%	83,687,017	84,820,938	1,133,921	1.4%
(f)	Fees (3)	4,908,537	4,933,825	25,288	1%	4,933,825	4,933,825	-	0.0%
(g)	Special courses	1,378,851	1,551,758	172,907	13%	1,551,758	1,551,758	-	0.0%
		<u>89,432,659</u>	<u>91,306,521</u>	<u>1,873,862</u>	<u>2%</u>	<u>90,172,600</u>	<u>91,306,521</u>	<u>1,133,921</u>	<u>1.3%</u>
Contracted Services									
(h)	Net	644,563	644,563	-	0%	526,335	644,563	118,228	22.5%
		<u>644,563</u>	<u>644,563</u>	<u>-</u>	<u>0%</u>	<u>526,335</u>	<u>644,563</u>	<u>118,228</u>	<u>22.5%</u>
Other									
(i)	Miscellaneous	75,000	250,000	175,000	233%	250,000	250,000	-	0.0%
		<u>75,000</u>	<u>250,000</u>	<u>175,000</u>	<u>233%</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>0.0%</u>
(j)	Total Revenues	<u>153,805,177</u>	<u>149,865,606</u>	<u>(3,939,570)</u>	<u>-3%</u>	<u>149,139,844</u>	<u>149,865,606</u>	<u>725,762</u>	<u>0.5%</u>
Expenditures									
Educational & General									
(k)	(Instructional)	81,015,758	83,913,049	2,897,292	4%	82,972,198	83,913,049	940,851	1.1%
(l)	Library	1,912,827	1,971,379	58,552	3%	2,426,720	1,971,379	(455,340)	-18.8%
(m)	General (4)	11,303,025	11,918,976	615,951	5%	11,549,321	11,918,976	369,655	3.2%
(n)	Information Technology	11,479,175	12,193,458	714,282	6%	12,051,941	12,193,458	141,517	1.2%
(o)	Student Services	11,016,183	12,280,301	1,264,117	11%	12,719,626	12,280,301	(439,325)	-3.5%
(p)	Operation & Maintenance of Plant	12,410,250	13,213,126	802,876	6%	13,181,261	13,213,126	31,865	0.2%
(q)	Administration (5)	7,489,067	9,218,051	1,728,983	23%	8,151,916	9,218,051	1,066,135	13.1%
(r)	Operational Expenses	<u>136,626,286</u>	<u>144,708,339</u>	<u>8,082,054</u>	<u>6%</u>	<u>143,052,983</u>	<u>144,708,339</u>	<u>1,655,357</u>	<u>1.2%</u>
(s)	Transfer for equip. & replacement	4,158,000	3,000,000	(1,158,000)	-28%	3,000,000	3,000,000	-	0.0%
(t)	Transfer for debt service	1,548,819	1,548,819	-	0%	1,548,819	1,548,819	-	0.0%
(u)	Transfer Semester Conversion	4,000,000	-	(4,000,000)	-100%	-	-	-	0.0%
(v)	Total expenditures & transfers	<u>146,333,105</u>	<u>149,257,158</u>	<u>2,924,054</u>	<u>2%</u>	<u>147,601,802</u>	<u>149,257,158</u>	<u>1,655,357</u>	<u>1.1%</u>
(w)	Net Operational Revenues	<u>\$ 7,472,072</u>	<u>\$ 608,448</u>	<u>\$ (6,863,625)</u>	<u>-92%</u>	<u>\$ 1,538,042</u>	<u>\$ 608,448</u>	<u>\$ (929,595)</u>	<u>-60.4%</u>

Notes

- (1) RFY12 Subsidy projection provided by Ohio Board of Regents.
- (2) Tuition revenue assumes Summer & Autumn actuals, a 2.7% increase in Winter & 2.0% in Spring.
- (3) Fee revenue includes Lab Fee Income and other student based fees.
- (4) General includes Planning & Construction, Human Resources, Print Shop, Office Services, Institutional Adv., KRP, Diversity & Inclusion, and Development Office.
- (5) Administration includes Sr VP BAS, President's Office, Delaware Campus Administration & Business Services and an allocation for bad debt.
- (6) FY11 numbers from internal financial statements (unaudited) and Colleague.

Columbus State Community College
Delaware Campus Operational Budget Comparison
Proposed RFY12 Budget Compared to FY12 Budget & FY11 Year-End

	(1) FY11 Actual	(2) RFY12 Proposed	(3) Difference FY11 vs. RFY12	(4) Percent Inc./(Dec.)	(5) FY12 Budget	(6) RFY12 Proposed	(7) Difference FY12 vs. RFY12	(8) Percent Inc./(Dec.)	
Revenues									
Appropriations									
(a)	Subsidy (1)	\$ -	\$ 514,484	\$ 514,484	100%	\$ 519,180	\$ 514,484	(4,696)	-0.9%
		-	514,484	514,484	100%	519,180	514,484	(4,696)	-0.9%
Student									
(b)	Tuition (2)	1,479,782	2,373,678	893,897	60%	2,295,433	2,373,678	78,245	3.4%
(c)	Fees (3)	20,853	69,640	48,787	234%	69,640	69,640	-	0.0%
(d)	Special courses								
		1,500,635	2,443,318	942,683	63%	2,365,073	2,443,318	78,245	3.3%
Other									
(e)	Transfer-In Delaware Campus	2,297,868	2,038,216	(259,652)	-11%	2,038,216	2,038,216	-	0.0%
(f)	Partnership Revenue	-	430,000	430,000	100%	430,000	430,000	-	0.0%
		2,297,868	2,468,216	170,348	7%	2,468,216	2,468,216	-	0.0%
(g)	Total Revenues	3,798,503	5,426,018	1,627,515	43%	5,352,469	5,426,018	73,549	1.4%
Expenditures									
(h)	Educational & General (Instructional)	1,612,211	2,208,210	595,999	37%	2,106,515	2,208,210	101,695	4.8%
(i)	Library	169,753	231,335	61,582	36%	240,343	231,335	(9,008)	-3.7%
(j)	General (4)	83,318	171,137	87,819	105%	171,137	171,137	-	0.0%
(k)	Information Technology	504,758	665,875	161,117	32%	667,855	665,875	(1,980)	-0.3%
(l)	Student Services	303,751	277,765	(25,986)	-9%	302,866	277,765	(25,101)	-8.3%
(m)	Operation & Maintenance of Plant	805,236	1,143,648	338,411	42%	1,168,936	1,143,648	(25,288)	-2.2%
(n)	Administration (5)	319,477	628,048	308,572	97%	594,817	628,048	33,231	5.6%
(o)	Delaware Contingency		100,000			100,000	100,000		
(p)	Operational Expenses	3,798,503	5,426,018	1,627,515	43%	5,352,469	5,426,018	73,549	1.4%
(q)	Transfer for equip. & replacement								
(r)	Transfer for debt service								
(s)	Transfer for capital improvements								
(t)	Total expenditures & transfers	3,798,503	5,426,018	1,627,515	43%	5,352,469	5,426,018	73,549	1.4%
(u)	Net Operational Revenues	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0.0%

Notes

- (1) State subsidy is calculated based on 2 yr average and paid in arrears.
- (2) Tuition revenue for FY12 reflects Summer & Autumn actuals, a 2.7% increase in Winter & 2.0% in Spring, and OSU-Marion partnership.
- (3) Fee revenue includes Lab Fee Income.
- (4) General includes Office Services and Institutional Advancement.
- (5) Administration includes Campus Administration and Business Services.
- (6) FY11 numbers from internal financial statements (unaudited) and Colleague.

Columbus State Community College
Auxiliary Services Budget Comparison
Revised FY12 Budget Compared to Original FY12 Budget & FY11 Year-End

	FY11	FY12	Difference	Percent	FY12	FY12	Difference	Percent
	Actual ³	Revised Budget	FY11 vs RFY12	Inc/(Dec)	Original Budget	Revised Budget	FY12 vs RFY12	Inc/(Dec)
Revenues								
Bookstore	\$ 3,270,608	\$ 3,150,010	\$ (120,598)	-4%	\$ 3,175,337 ¹	\$ 3,150,010	\$ (25,327)	-0.8%
Child Development Center	807,138	733,342	(73,796)	-9%	912,740	733,342	(179,398)	-19.7%
Food Services	331,606	358,000	26,394	8%	358,000	358,000	-	0.0%
Bridgeview	374,688	415,717	41,029	11%	454,997 ¹	415,717	(39,280)	-8.6%
Total	4,784,040	4,657,069	(126,971)	-3%	4,901,074	4,657,069	(244,005)	-5.0%
Expenses								
Bookstore	1,916,458	2,320,830	404,372	21%	2,322,578	2,320,830	(1,748)	-0.1%
Child Development Center	1,118,031	1,102,430	(15,601)	-1%	1,134,868	1,102,430	(32,438)	-2.9%
Food Services	84,006	93,076	9,070	11%	93,753	93,076	(677)	-0.7%
Bridgeview	457,799	509,128	51,329	11%	473,937	509,128	35,191	7.4%
Total	3,576,294	4,025,464	449,170	13%	4,025,136	4,025,464	328	0.0%
Net Income/(Loss)								
Bookstore	1,354,150	829,180	(524,970)	-39%	852,759	829,180	(23,579)	-2.8%
Child Development Center	(310,893)	(369,088)	(58,195)	19%	(222,128)	(369,088)	(146,960)	66.2%
Food Services	247,600	264,924	17,324	7%	264,247	264,924	677	0.3%
Bridgeview	(83,111)	(93,411)	(10,300)	12%	(18,940)	(93,411)	(74,471)	393.2%
Total	1,207,746	631,605	(576,141)	-48%	875,938	631,605	(244,333)	-27.9%
Miscellaneous								
Administrative Office	503,622	631,605	127,983	25%	631,532 ²	631,605	73	0.0%
Marketing	-	-	-	-	77,430	-	(77,430)	-
Add'l Payroll Items	-	-	-	-	-	-	-	-
	<u>503,622</u>	<u>631,605</u>	<u>127,983</u>	<u>25%</u>	<u>708,962</u>	<u>631,605</u>	<u>(77,357)</u>	<u>-10.9%</u>
Total Auxiliary Net Income	\$ - 704,124	\$ 0	\$ (704,124)	-100%	\$ 166,976	\$ 0	\$ (166,976)	-100.0%

¹ Bookstore sales are budgeted at \$13,534,748 and Bridgeview sales are budgeted at \$440,200.

² Administrative Office contains expenses related to overseeing all Auxiliary as well as \$75k for Parking Capacity Program and \$75k for Strategic Goals.

³ Actual for FY2011 reflects unaudited numbers.



Columbus State Community College Board Action

Date _____

SUBJECT:

Awarding of Emeritus Status: Steve Abbott
 Lou Ann Carman
 Nancy Kephart
 Edward Martin

BACKGROUND INFORMATION:

Board of Trustees Policy 3-23 enables the conferral of emeritus status upon the retirement of an employee in recognition of outstanding service to the college. Requirements for consideration of emeritus status include at least fifteen years' employment by the college and favorable recommendations by the administrators in the employee's chain of authority.

RECOMMENDATION:

That the Board of Trustees grant emeritus status to Steve Abbott, Lou Ann Carman, Nancy Kephart, and Edward Martin.

Emeritus Status: Steve Abbott

The emeritus title is an honorary title granted in recognition for outstanding service.

Steve Abbott retired in December 2011 from Columbus State Community College after teaching fulltime for the English (Communication Skills) Department since 1993 and serving as an adjunct since 1979. He is deserving of emeritus status for his commitment to teaching as well as his contributions to the Columbus State faculty and the world of poetry.

Even though Steve's first love is poetry—writing it, reading it, teaching it, promoting it-- he has taught ENGL 100, our pre-college composition course, hundreds of times. It takes enthusiasm as well as patience to teach this course. Never a Lead Teacher for ENGL 100, Steve has lent his expertise and lesson plans to any new instructor who has ever needed guidance in teaching this course. He has not only taught thousands of composition students but he has inspired hundreds of creative writing students in teaching them to study and write poetry while he coordinated the department's twice a quarter literary readings. Steve has also made a long-time commitment of 15 years to *Spring Street*, our arts magazine, as professor and advisor by faithfully guiding students through the two courses that combine to create the prize-winning publication. It is no wonder that Steve was awarded Distinguished Professor this past year.

Another of Steve's passions has been the establishment, leadership, and maintenance of CSEA, the faculty union. Prior to that, he also served on the Faculty Senate, always bringing professors' and students' needs to the administration's notice. His involvement and communication will be sorely missed.

Professor Abbott is the ambassador of poetry not only for Columbus State but the city as well. He has long been the coordinator of the Poetry Forum; judge and reader for the Columbus Arts Festival; and champion of Pudding House Publishing. He has had numerous poems published in well-known literary journals and gives readings around the region. The college and Columbus have been very fortunate to have Steve Abbott in our midst, and we thank him for his heart and wish him well as he composes his next canto.

This recommendation has the support of Lisa Schneider, Chairperson, English; Dr. Karen Muir, Interim Dean of Arts & Sciences; Dr. Jack Cooley, Senior Vice President for Academic Affairs; and Dr. David T. Harrison, President.

Emeritus Status: Lou Ann Carman

The emeritus title is an honorary title granted in recognition for outstanding service.

Lou Ann served the college in many different capacities for thirty-two years. She served as one of the founding members of the staff advisory council which started the Christmas for Kids program, was the staff employee of the month on two occasions and in 1992 staff employee of the year. As a supervisor, she had a greater impact as she lead the payroll team into the electronic world by initiating direct deposits, electronic W-2's and timekeeping. She was an instrumental member of the Healthcare Committee and one of the initiators of the Wellness program at the college.

This recommendation has the support of Mr. Tim Wagner, Vice President of Human Resources and Dr. David T. Harrison, President.

Emeritus Status: Nancy Kephart

The emeritus title is an honorary title granted in recognition for outstanding service.

Professor Kephart was hired as an adjunct into Communication Skills Department in 1989, and as a full-time Instructor in 1996. She received tenure and was eventually promoted to Full Professor

During her years at this college, she quite literally taught thousands of students over the years in English composition, Communication (105, 115, 200, 220, 250, 251), and Theatre (100, 180, 205, 210, 215, 283, and Special Topics courses). While she excelled in a variety of fields, her achievements in Theatre were most outstanding.

Theatre Columbus State

Professor Kephart worked tirelessly to build recognition for the CSCC Theatre program. She served as Lead Instructor for Theatre for many years, and directed as many as three productions a year, including:

- *Equus*
- *Incredible Sex*
- *Interrogations*
- *HellCab*
- *Top Girls*
- *Mere Mortals*
- *No Exit*
- *Bad Girl Barbie*
- *Dysfunct*
- *Recent Tragic Events*
- *How I Learned to Drive*
- *The Day They Shot John Lennon*
- *Deadman's Cell Phone*

For each production, she worked tirelessly 7 days a week during production seasons. Among other noteworthy accomplishments, she brought in a theatre professional from New York who taught Theatre courses for two quarters and was a guest director for a highly successful Cabaret fund raising collaboration with the Hospitality program that Nancy orchestrated

Community Service

Professor Kephart shared her talents as a teacher, director, and theatre professional generously with the local community. The Central Ohio Theatre Roundtable will soon recognize her contributions by awarding her the 2011 Harold Award for Lifetime Achievement.

She has served as both President and Vice President of the Central Ohio Theatre Roundtable for many years, and has overseen their annual spring conferences, which attract a large number of theatre professionals to campus each year. She has written several original plays and collaborated on the scripts for other plays. She has presented a number of local readings, and one Off-Broadway reading.

Professor Kephart has served as adjudicator for 2004 and 2006 National Gay and Lesbian Theatre Festival, and created and directed "First Sundays, Second Looks" series of play readings.

Awards

In addition to the 2011 Harold Award for Lifetime Achievement, from Central Ohio Theatre Roundtable, she received the Best Director Award for her 2005 production of *Hell Cab*.

College Service

Professor Kephart served as a major contributor to the 2000 College reaccreditation process. She has served on or chaired a wide variety of committees and special projects, including (recently):

- Employee Recognition Committee
- Instructional Support Council
- Fiscal Resources Council
- Fiscal Resources and Facilities Committee (chair)
- Arts & Science Reorganization Committee (chair)
- HASOBE Committee
- Social and Behavioral Science Tenure & Promotion Committee (chair)
- Fine and Performing Arts Committee
- Career Committee
- Governance
- In-Service Day

She has also been instrumental to the department in developing TAG and other Theatre courses, converting classes to semesters, and THEA 215 AND 205, and assisting with curriculum development.

For these contributions and others, Professor Nancy Kephart deserves to be recognized by receiving Emeritus status.

This recommendation has the support of Dr. Douglas Gray, Chairperson, Communication; Dr. Karen Muir, Interim Dean of Arts & Sciences; Dr. Jack Cooley, Senior Vice President for Academic Affairs; and Dr. David T. Harrison, President.

Emeritus Status: Edward Martin

The emeritus title is an honorary title granted in recognition for outstanding service.

Edward J. Martin retired in September 2011 from Columbus State Community College after teaching fulltime for the English (Communication Skills) Department since 1976. He is deserving of emeritus status not only for his devotion to teaching but also for his contributions to the department and the college.

Professor Martin is a modest man who has taught countless composition courses for the past 35 years. Because the department couldn't find an appropriate handbook for ENGL 102, Edward composed the *Martin Guide to Writing Papers*, which we used for years. In my memory he has also taught speech, but his greatest joy was in teaching the second level writing courses, the 250's and the literature based 220. His courses take students through the writing process. He engages the students by using as much media as he is able, and he does keep up on and use current events and references. A recent set of student evaluations makes note of his ability to get students to read and analyze more deeply than they ever have before. Professor Martin has also kept up with technology eager to teach his classes in smart rooms or computer labs. In fact, he was the person that installed the first internet application on all of the department's computers.

Edward served the department in many ways, but as someone with his breadth of literary knowledge, he had been an all-around good Lead Teacher for Literature. He maintained the desk copies and made sure people got the materials they needed to teach the class. Because of his interest in literature, he forged and maintained good relationships with the book reps and the ever-changing library staff. He did all the ordering of library materials for Communication Skills, including the film classes when we still housed them.

Although retirement was on his mind Edward continued to serve the college. For example, Developmental Education needed an outside chair for a promotion portfolio, and Professor Martin stepped in. The college needed someone to review the S2S advisors' guide and Edward edited the document. Over the years and for no pay, he has helped any number of folks from the registrar's office to dissertation writers with their proofreading and editing needs from finding just the right word to reorganizing entire chapters.

Yet another vital role that Edward plays is that of historian. His knowledge of and experience with prior systems, people, and programs make him a great sounding board not only for me but for the entire department. If only there were some way to preserve all of Professor Martin's experience for archival purposes.

Professor Martin's greatest contribution to the college and the department is his ability to mentor new talent and offer advice. He offers not only a promotion binder full of regulations and helpful tips but actual practical advice, including words about investing, retirement, and health care. When a new adjunct enters the office, he introduces himself and asks, "How can I be of help?" Ed's congeniality and collegiality have been a highlight of the department for years, and such skills, as is the man, are irreplaceable. He is truly deserving of *Professor Emeritus*.

This recommendation has the support of Lisa Schneider, Chairperson, English; Dr. Karen Muir, Interim Dean of Arts & Sciences; Dr. Jack Cooley, Senior Vice President for Academic Affairs; and Dr. David T. Harrison, President.



Columbus State Community College Board Action

Date _____

SUBJECT:

Revision of Policies: No. 3-05 Vacation
 No. 3-06 Overtime
 No. 3-08 Fringe Benefits
 No. 3-10 Sick Leave
 No. 3-16 Interruption of Campus Operations
 No. 5-03 Sabbatical Leave
 No. 5-08 Graduation Requirements

BACKGROUND INFORMATION:

These policies were reviewed for content changes needed to convert to semesters, Ohio Board of Regents (OBOR) requirements, to align with the new CSEA collective bargaining agreement and to reflect clean-up and/or alignment with Board policy.

Procedure revisions to properly implement the Policies will be established and administered by the President.

RECOMMENDATION:

That the Board of Trustees approve the revisions to Policy Numbers 3-05, 3-06, 3-08, 3-10, 3-16 and 5-03 effective February 1, 2012, and the revision to Policy Number 5-08 Graduation Requirements effective Autumn Semester 2012.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

VACATION
Policy No. 3-05
Page 1 of 2

Effective: August 1, 2007

REVISED

- (A) It is the policy of the college to provide employees with the opportunity to have some time away from work in order to ensure their physical and mental well-being. This vacation time is accrued monthly from the date of hire, based upon length of service, except where specified below.
- (B) Length of vacation for the President and ~~Employees in Pay Ranges AA and A,~~ shall be determined by the Board of Trustees. **THE LENGTH OF VACATION FOR CLASSIFICATIONS IN THE ADMINISTRATIVE AND EXECUTIVE PAY BANDS ARE SET BY THE PRESIDENT.** ~~Length of vacation for administrators at Pay Range B and below shall be determined by the President.~~
- (C) Length of vacation for ALL OTHER FULL-TIME staff (~~other than those employed on a quarterly basis~~) shall be in accordance with the following schedule:
- (1) Employees from hire through five years of employment are eligible for ten (10) days per year.
 - (2) Employees with six through ten years of employment are eligible for fifteen (15) days per year.
 - (3) Employees with eleven through twenty-four years of employment are twenty (20) days per year.
 - (4) Employees with twenty-five years of employment or more are eligible for twenty-five (25) days per year.
- (D) Faculty members, ADJUNCTS, AND ANNUALLY CONTRACTED FACULTY do not accrue vacation.
- (E) The adoption of this policy will not reduce the length of vacation or vacation time already accrued of persons employed by the college at the time of adoption of this policy.
- (F) Staff employed on a ~~quarterly~~ SEMESTER basis do not accrue vacation. ~~but receive a vacation pro-ratio in their salary.~~
- (G) Pursuant to ORC SECTION 9:44, employees who were previously employed by the state or any political subdivision of the state, currently earning vacation credits, are entitled to have their prior service with any of these employers counted as service with the college for the purpose of computing the employee's vacation accrual rate.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

VACATION
Policy No. 3-05
Page 2 of 2

Effective August 1, 2007

- (H) Full-time employees (as defined in Policy No. 3-01 and Procedure No. 3-01(F)) who work less than a 100 percent schedule will receive ACCRUE vacation on a prorated basis in accordance with their length of employment and percent of annual time worked. Part-time employees (as defined in Policy No. 3-01(C)) do not earn vacation.
- (I) Employees may accrue unused vacation up to a maximum of sixty (60) days or the vacation hours accrued in the last three years, whichever is less.
- (J) Pay in lieu of vacation: Employees who have completed three (3) years of service may request pay in lieu of vacation. Employees must first take two (2) weeks (eighty hours) of vacation in a calendar year prior to submitting such a request. Employees may receive payment once per calendar year for up to forty (40) hours of their accumulated balances by submitting a written request for such payment to their supervisor. Such payment shall be issued with the next regular payroll following submission of the employee's request.
- (K) Unused accrued vacation will be paid to employees on separation of employment or retirement at their current rate of pay.
- (L) No vacation time can be taken on the employee's last day of employment.
- (M) The President will establish procedures for administering this policy.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

OVERTIME
Policy No. 3-06
Page 1

Effective

REVISED

- (A) Staff EMPLOYEES who are defined as non-exempt in current wage-hour regulations as they apply to the college are eligible for overtime compensation.
- (B) Overtime is defined as time worked in excess of FORTY (40) HOURS ~~thirty-seven and one-half hours~~ in any work week beginning at 12:01 a.m. on Sunday and ending at 11:59 p.m. on the following Saturday. Accrued vacation, SICK, ~~disability-absence~~, personal business absence LEAVE, court service and holidays will be credited to the FORTY (40) HOURS FOR THE PURPOSE OF OVERTIME. ~~thirty-seven and one-half hours~~.
- (C) The rate of overtime compensation will be one and one-half times the employee's regular rate of pay, calculated on an hourly basis for every hour ~~wanted~~ WORKED over forty hours, WITHIN THE WORK WEEK.
- (D) ~~Budgeted~~ Overtime must be approved in advance by the appropriate SUPERVISOR manager. ~~Non-budgeted overtime must be approved by the President or a vice-president.~~ SUPERVISORS SHOULD MAINTAIN A REGULAR WORK AND LUNCH BREAK SCHEDULE FOR ALL EMPLOYEES. GENERALLY, AN EMPLOYEE SHOULD NOT BE ALLOWED TO WORK THROUGH HIS/HER LUNCH PERIOD, COME IN EARLY OR WORK LATE UNLESS AUTHORIZED BY THE SUPERVISOR.
- (E) Employees MAY BE are expected to work overtime when requested by their managers, especially during an emergency situation.
- (F) THE PRESIDENT WILL ESTABLISH PROCEDURES TO ADMINISTER THIS POLICY. ~~Assignment and payment for overtime shall be in accordance with procedures adopted by the Vice-President for Business and Administrative Services~~

Revised: December 23, 2011

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

FRINGE BENEFITS

Effective: _____

Policy No. 3-08

Page 1 of 2

REVISED

- (A) Full-time and percentage of full-time employees, AND ANNUALLY CONTRACTED FACULTY (ACF'S) are eligible to participate in the college's fringe benefits program provided in this section. ACF'S, Part-time and temporary employees, adjunct instructors, and guest lecturers are not eligible to participate in the program, except as required by federal and state regulations or as may be specifically defined in this section. However, temporary employees, whose appointment has WILL exceeded two academic quarters SEMESTERS or ~~six~~—EIGHT calendar months, are eligible to begin receiving benefits.
- (B) All eligible employees participate in the State Teachers Retirement System, the School Employees Retirement System, or an Alternative Retirement Plan, if applicable. Eligibility for participation in these systems is governed by Chapters 3307 and 3309 of the Ohio Revised Code.
- (C) Medical health insurance coverage is available to full-time and percentage of full-time employees, ACF'S and their dependents within the salary and benefit program approved by the Board of Trustees.
- (D) Dental health insurance coverage is available to full-time and percentage of full-time employees, AND ACF'S within the salary and benefit program approved by the Board of Trustees.
- (E) A life insurance program is available to full-time and percentage of full-time employees AND ACF'S within the salary and benefit program approved by the Board of Trustees.
- (F) Long-term disability insurance coverage is provided to full-time and percentage of full-time employees AND ACF'S within the salary and benefit program approved by the Board of Trustees.
- (G) **Fee Waiver/Tuition Reimbursement**

Columbus State Community College encourages employees to become avid learners and to continually develop their knowledge, skills, and abilities. To that end, the college provides both a Fee Waiver Program (FWP) and a Tuition Reimbursement Program (TRP).

The Fee Waiver Program provides full-time, percentage of full-time, adjunct instructors,

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

FRINGE BENEFITS

Effective: _____

Policy No. 3-08

Page 2 of 2

ACF'S and part-time employees the opportunity to take credit courses at Columbus State Community College.

The college will waive 100 percent of the appropriate instructional fees for all full-time employees who take degree-credit classes at Columbus State Community College.

Employees who are a percentage of full-time will receive a waiver of their appropriate instructional fees at a percentage paid in proportion to the degree of their full-time employment. Adjunct employees' instructional fees will be waived on a prorated basis based on the number of contact hours taught in the previous quarter. In addition, the college will waive instructional fees for part-time employees at one-half of one class after six months of employment, and one-half of two classes after one year of employment with the college. It also provides for 75 percent tuition waiver for spouses and dependent children of full-time employees, AND ACF'S. Textbook expenses will be paid by the employee.

The Tuition Reimbursement Program provides full-time and percentage of full-time employees the opportunity to obtain skills, knowledge, and abilities that may improve the effectiveness of their performance in their current positions and/or for career-related opportunities within the college through participation in credit courses at accredited colleges and universities. The tuition reimbursement rates shall be \$6,000 per year for undergraduate and \$8,000 per year for graduate degree programs. Approval to enroll in degree-credit courses will be granted at the discretion of the employee's supervisor.

- (H) The President will establish procedures to administer this policy in accordance with Internal Revenue Code Section 117(d) and all provisions thereunder.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SICK LEAVE
Policy No. 3-10
Page 1 of 3

Effective December 1, 2008

REVISED

- (A) The college recognizes that employees may need to take sick leave. Paid sick leave will be used only for personal illness, adoption, injury, pregnancy, exposure to a contagious disease which could be communicated to others, or for BEREAVEMENT death, illness, or injury to a member of the employee's immediate family, OR OTHER PERSONS RESIDING IN THE HOME OF THE EMPLOYEE, OR A DOMESTIC PARTNER.

[See also benefits available under college's Family and Medical Leave Policy No. 3-36.]

- (B) Full-time employees who work a 100 percent schedule are credited with time for sick leave at a rate of 10.0 hours per calendar month of completed service. Other full-time employees working reduced work schedules shall have their time for sick leave credited and deducted at a rate in proportion to their appointment. FULL TIME FACULTY WILL BE CREDITED AT A RATE OF 15 DAYS PER ACADEMIC YEAR (AUTUMN AND SPRING SEMESTER). ANNUALLY CONTRACTED FACULTY WILL ACCRUE AT A RATE OF 12 SICK DAYS PER ACADEMIC YEAR (AUTUMN & SPRING SEMESTERS) NO SICK LEAVE IS ACCRUED DURING SUMMER SEMESTER. ~~Full-time faculty members, regardless of whether they are employed three or four quarters during a fiscal year, will be credited with time for sick leave at a rate of fifteen days per year.~~ Time for sick leave may be accumulated without limit. ACF'S DO NOT CARRY OVER OR CASH OUT SICK LEAVE FROM ONE ACADEMIC YEAR TO ANOTHER.

- (C) Adjunct instructors are credited with time for sick leave at a rate equal to the total number of contact hours for that quarter SEMESTER times ~~1.0~~ 0.665, rounded to the nearest half hour. Adjunct instructors do not accumulate sick leave credit from quarter to quarter. ~~A fulltime faculty member who is employed as an adjunct faculty member under a supplemental contract is eligible to be credited with sick leave in accordance with the above. Sick leave credit earned as a full-time faculty member and sick leave credit earned as an adjunct faculty member are not interchangeable.~~

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SICK LEAVE
Policy No. 3-10
Page 2 of 3

Effective December 1, 2008

- (D) If an employee is absent from work due to a work-related injury and receives lost-time compensation from the Bureau of Workers Compensation, that employee is not eligible to utilize sick leave or receive pay from the college for that absence or any subsequent related absence for which he/she receives lost-time compensation.

(Such leave shall be counted as Family and Medical Leave under Policy No. 3-36.)

- (E) Sick leave accumulated by an employee while previously employed by another Public agency is transferable in accordance with the provisions of the Ohio Revised Code and related regulations. THE LEAVE IS CODED AS TRANSFERRED SICK LEAVE.
- (F) College employees who, at the time of their disability or service retirement, have ten or more years of service with the college or any agency of the state or any of its political sub-divisions, may convert only their accrued but unused time for sick leave with Columbus State Community College to monetary compensation. Sick leave balances transferred from another public agency employer shall not be paid out upon separation to employees hired after DECEMBER 1, 2008. ~~the effective date of this policy.~~

Unless otherwise addressed by the terms of an applicable collective bargaining agreement, employees, participating in a state retirement system or an alternative retirement program, who retire from the college after the effective date DECEMBER 1, 2008 ~~of this policy~~, may convert one-fourth of their accumulated sick leave earned as an employee of the college to a maximum of forty-five (45) days to a cash payment at the time of retirement. The conversion rate will be based upon the employee's rate of compensation at the time of retirement. Converting sick leave to Cash payment will reduce the employee's sick leave balance to zero (0), regardless of the number of hours accumulated from employment by the college or another employer.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SICK LEAVE
Policy No. 3-10
Page 3 of 3

Effective December 1, 2008

(G) **BEREAVEMENT LEAVE**

FULL-TIME EMPLOYEES MAY USE UP TO FIVE (5) PAID SICK LEAVE DAYS FOR THE DEATH OF AN IMMEDIATE FAMILY MEMBER, OR OTHER PERSONS RESIDING IN THE HOME OF THE EMPLOYEE, OR A DOMESTIC PARTNER. To use sick leave for the death, illness, or injury of a domestic partner, a completed and notarized Affidavit of Domestic Partnership form must be on file with the Human Resources Department.

~~IMMEDIATE FAMILY IS DEFINED IN SECTION 3-10 (H).~~ IMMEDIATE FAMILY FOR THE PURPOSE OF THIS POLICY INCLUDES: PARENT, SIBLING, GRANDPARENT, CHILD, SPOUSE, PARENTS-IN-LAW, CHILDREN-IN-LAW, SIBLING-IN-LAW, GRANDCHILD, STEPPARENTS, STEPCHILDREN, A LEGAL GUARDIAN OR OTHER PERSON WHO STANDS IN THE PLACE OF A PARENT, OTHER PERSONS RESIDING IN THE HOME OF THE EMPLOYEE, OR A DOMESTIC PARTNER.

(H) The President will establish procedures to administer this policy.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

INTERRUPTION OF CAMPUS OPERATIONS

Effective October 1, 2007

Policy No. 3-16

Page 1 of 1

REVISED

- (A) The President has responsibility and authority to interrupt all or a specific part of the operations of the college due to weather conditions, natural calamity, at the direction of state or federal offices, or if in his/her judgment the health, safety, or well-being of employees and students is jeopardized.
- (B) In the event of the college's operations being interrupted for not more than ~~two~~ THREE days per ~~quarter~~ SEMESTER, all employees will be compensated at their normal rate of pay for the interrupted period. Non-exempt staff employees required to work during this period will be compensated at time and one-half for hours worked over the forty hour normal work week.
- (C) In the event the operation of the college is interrupted for more than ~~two~~-THREE days per ~~quarter~~ SEMESTER, the Board of Trustees will decide if the interrupted days will be rescheduled and, if so, the nature of that schedule. Employees may elect to use vacation in lieu of work for the rescheduled days.
- (D) The President will determine when an emergency is declared.
- (E) The President will establish procedures to administer this policy.

Last Effective Date: ~~October 15, 1985~~ 1, 2007

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 1 of 5

Effective April 15, 1998

REVISED

In keeping with Columbus State Community College's goal of encouraging lifelong learning, the college has developed a sabbatical leave policy for faculty, full-time staff, and administrators. This policy is intended to give employees the opportunity to pursue professional development and growth while improving the quality of education and services provided to students. Section (A) of the policy applies to faculty members. Section (B) of the policy applies to staff and administrators.

(A) FACULTY

(1) ELIGIBILITY: TRADITIONAL ACADEMIC SEMESTER SABBATICAL:

Sabbatical leave may be granted to tenured full-time faculty who have completed a minimum of seven years of full-time service to the college. Subsequent sabbaticals may be granted after a minimum of seven SIX years of additional service after the satisfactory completion of a previously granted sabbatical. Candidates for sabbatical must meet all other deadlines and requirements for sabbatical leave as noted in this policy and in Procedure No. 5-03 (A). Faculty in any phase of the college's employee disciplinary process are not eligible to apply for sabbatical leave.

(2) GENERAL GUIDELINES:

NON-TRADITIONAL SABBATICALS ARE GOVERNED BY THE CSEA COLLECTIVE BARGAINING AGREEMENT

Sabbatical leave will generally be granted for a period of one ~~quarter~~ SEMESTER for faculty. Special circumstances and opportunities, however, may merit the granting of an extended sabbatical not to exceed three TWO ~~quarters~~ SEMESTERS.

Each faculty member granted sabbatical leave shall receive compensation during his/her leave as follows:

- (a) First ~~quarter~~ SEMESTER of leave: one hundred percent (100%) of salary and benefits.
- (b) Second ~~quarter~~ SEMESTER of leave: one hundred percent (100%) of salary and benefits.
- (c) ~~Third SEMESTER quarter of leave: benefits only.~~

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 2 of 5

Effective April 15, 1998

Monies received by an individual EMPLOYEE on a sabbatical leave cannot exceed the amount he/she would normally receive in salary from the college. Fellowships, grants-in-aid, or earned income to assist the purpose of the sabbatical may be permissible with prior approval. Policy No. 13-05 (Copyright & Royalty) will apply to any income earned during the sabbatical related to the creation of original works of authorship. Compensation from the college will be adjusted so that total compensation monies will not exceed one hundred percent (100%) of full salary.

(3) RESPONSIBILITIES

It is critical that the quality and continuity of instruction be maintained during a faculty member's sabbatical leave. All parties in the sabbatical approval process are encouraged to work together to ensure a positive experience for all concerned.

Upon approval of a requested sabbatical, the college agrees to:

- (a) Ensure program continuity as needed during the faculty member's absence; and
- (b) Continue all employee benefits such as life insurance, health and dental insurance, disability insurance, retirement contributions, and to give retirement credit for service during the sabbatical period.

Upon approval of a requested sabbatical, the faculty member agrees to:

- (a) Provide assistance to his/her department chairperson in making arrangements for instructional/administrative coverage of the faculty member's job responsibilities; and
- (b) Complete and/or conduct all appropriate sabbatical-related products--reports, instructional materials, department/division/college presentations, etc.--by the date(s) provided in the sabbatical application.

(4) CONDITIONS

- (a) All candidates for sabbatical must meet all deadlines and requirements as set forth in Procedure No. 5-03 (A).

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE

Effective April 15, 1998

Policy No. 5-03

Page 3 of 5

- (b) Faculty members granted sabbatical leave must take the leave the SEMESTER ~~quarter~~ and year for which it is granted. The college reserves the right, however, to grant the requested sabbatical at a time more convenient to the college in light of department/division priorities.
- (c) Pre-agreed-upon products of the sabbatical experience--written reports, department/division/college presentations, instructional materials, etc.--must be completed by the date agreed to on the employee's sabbatical application.
- (d) The number of sabbatical leaves granted each year will be determined annually by the President as approved by the Board of Trustees.

(5) CONTINUATION OF SERVICE

Full-time faculty members receiving sabbatical leave are required to return to Columbus State Community College for a period of one contract year following the sabbatical leave. Failure to do so shall require that the faculty member reimburse the college for salary paid to the employee, as well as fringe benefits paid on the employee's behalf.

(B) STAFF AND ADMINISTRATORS

- (1) Sabbatical leave may be granted to full-time staff/administrators who have completed a minimum of seven years of full-time service to the college. Subsequent sabbaticals may be granted after a minimum of ~~seven~~ SIX years of additional service after the satisfactory completion of a previously granted sabbatical. Candidates for sabbatical must meet all other deadlines and requirements for sabbatical leave as noted in this Policy and Procedure No. 5-03 (A). Staff/administrators in any phase of the college's employee disciplinary process are not eligible to apply for sabbatical leave.
- (2) Sabbatical leave will be granted in flexible time periods not to exceed ~~three~~ FOUR months within a one-year period. Each staff/administrator granted sabbatical leave shall receive one hundred percent (100%) of salary and benefits during his/her leave for up to ~~three~~-FOUR months. Special circumstances may merit the granting of an extended sabbatical ~~at reduced compensation as follows:~~ AS APPROVED BY THE VICE PRESIDENT OF THE AREA.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 4 of 5

Effective April 15, 1998

SABBATICALS WILL BE COMPENSATED AS FOLLOWS:

- (a) Up to ~~three~~ FOUR months: one hundred percent (100%) salary and benefits.
- (b) ~~Three to six months: fifty percent (50%) salary and benefits.~~
- (c) ~~Six to nine months: benefits only.~~

Money received by an individual EMPLOYEE on a sabbatical leave cannot exceed the amount he/she would normally receive in salary from the college. Fellowships, grants-in-aid, or earned income to assist the purpose of the sabbatical may be permissible with prior approval.

Policy No. 13-05 (Copyright & Royalty) will apply to any income earned during the sabbatical related to the creation of original works of authorship.

Compensation from the college will be adjusted so that total compensation money will not exceed one hundred percent (100%) of full salary plus benefits.

(3) RESPONSIBILITIES

It is critical that the quality and continuity of instruction and services available to students at the college be maintained during a staff/administrator sabbatical leave. All parties in the sabbatical approval process are encouraged to work together to ensure a smooth transition of duties.

Upon approval of a requested sabbatical, the college agrees to:

- (a) Ensure work continuity as needed during the staff/administrator's absence; and
- (b) Continue all employee benefits such as life insurance, health and dental insurance, disability insurance, retirement contributions, and retirement credit for service during the sabbatical period.

Upon approval of a requested sabbatical, the staff/administrator agrees to:

- (a) Provide assistance to his/her administrator in making arrangements for

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE

Effective April 15, 1998

Policy No. 5-03

Page 5 of 5

- (b) coverage of the job responsibilities; and
Complete and/or conduct all appropriate sabbatical-related reports, materials, presentations, etc., by the date provided in the sabbatical application.

(4) CONDITIONS

- (a) All candidates for sabbatical leave must meet all deadlines and requirements as set forth in Procedure No. 5-03 (A).
- (b) Staff/administrators granted sabbatical leave must take the leave during the year in which it is granted. The college reserves the right, however, to grant the requested sabbatical at a time more convenient to the college when department priorities intervene.
- (c) Pre-agreed-upon sabbatical reports, presentations, or materials must be completed by the date agreed to on the employee's sabbatical application.
- (d) The total number of sabbatical leaves granted each year to staff/administrators will be determined annually by the President as approved by the Board of Trustees.

(5) CONTINUATION OF SERVICE

Full-time staff/administrators receiving sabbatical leave are required to return to Columbus State Community College for a period of one full year following the sabbatical leave. Failure to do so shall require that the full-time staff/administrator reimburse the college for one hundred percent (100%) of the salary paid to the employee during the sabbatical, as well as benefits paid on the employee's behalf during that period.

(C) THE PRESIDENT WILL ESTABLISH PROCEDURES TO ADMINISTER THIS POLICY.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

GRADUATION REQUIREMENTS

Effective June 26, 2000

Policy No. 5-08

Page 1 of 1

REVISED

- (A) In order for a student to be considered a candidate for an associate degree, he/she must have completed all the requirements for that degree as described in the college Catalog in effect at the time the student enrolled in the program leading to that degree. If the requirements for the degree change while the student is enrolled in a degree program, the original requirements will apply to the student until he/she earns the degree or for a period of ~~twelve quarters~~ THREE YEARS from the time the student initially enrolled in the degree. If the student does not receive a degree within ~~twelve quarters~~ THREE YEARS of initial enrollment, and there is a change in the degree requirements, the ~~provost~~ SENIOR VICE PRESIDENT OF ACADEMIC AFFAIRS shall decide what requirements the student shall meet in order to be awarded a degree.
- (B) In order for a student to be considered a candidate for an associate of applied science or associate of technical studies degree, he/she must have earned a 2.000 grade point average in all technical study courses required and a 2.000 grade point average in all general and basic study courses required. In order for a student to be considered a candidate for an associate of arts or an associate of science degree, he/she must have earned a 2.000 grade point average for all courses used to meet degree requirements. Only courses completed at Columbus State Community College will be used to calculate these averages.
- (C) In order for a student to be considered a candidate for an associate degree, he/she must file a petition in accordance with procedures established by the college.
- (D) The college shall verify eligibility of individual students to receive degrees in accordance with established procedures.
- (E) Individuals may earn more than one associate degree from Columbus State Community College, provided they meet all requirements stated in this policy and in the Catalog.
- (F) In order for a student to be awarded an associate degree from the Columbus State Community College, the student must earn at least ~~thirty-five (35)~~ twenty-three (23) credit hours through enrollment in courses offered by the Columbus State Community College, as approved by the college.

Accepted by the Shared Governance Instructional Council: 8/14/11

Accepted by the Shared Governance Instructional Support Council: 9/30/11



Columbus State Community College Board Action

Date _____

SUBJECT:

Financial Statements as of and for the Six Months Ended, December 31, 2011

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, 2011, be accepted as presented.



550 East Spring Street
P.O. Box 1609
Columbus, Ohio 43216-1609
614/287-2400

TO: Board of Trustees
FROM: Dr. David T. Harrison, President
DATE: January 11, 2012
SUBJECT: Financial Statements as of December 31, 2011

Attached are the financial statements of Columbus State Community College District, the Foundation, and the President’s Discretionary Fund for the period ended December 31, 2011.

1. General Fund

These financial statements include comparisons of actual-to-date compared to the FY 12 Budget approved by the Board in May.

- **Enrollment**

Quarter	Budgeted Headcount	Headcount	Actual Increase/ Decrease	Actual FY 11 FTEs	FY 12 FTEs	% Variance
Summer 2011	19,263	20,001	3.8%	10,781	11,590	7.5%
Autumn 2011*	30,756	30,839	0.3%	20,313	20,558	1.2%
Winter 2012						
Spring 2012						

*Preliminary headcounts and FTEs

- **Revenues** (Exhibit B)

Total operating revenues through December are \$73,596,188, just 1.2% lower than the same period last year. While subsidy is down 8.5%, tuition revenue is up 4% compared to the same period last year, directly related to the FTE increase for Summer and Autumn Quarters. Additionally, while headcount is generally budgeted flat to the prior year, FY12 headcounts were budgeted higher for expected growth at the Delaware Campus.

- **Expenditures** (Exhibit B)

Total operating expenditures (before transfers) are \$69,174,429 for the period, or 4.7% higher than the same period last year, reflecting higher expenditures planned in the FY12 budget.

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

For the period ending December 31, the Auxiliary Fund's revenues are down 2% compared to the same period last year. The decreases in revenue are primarily due to an enrollment decline at the Child Development Center and lower than expected revenues at Bridgeview Golf Center. The sluggish economy and increases in Title XX income eligibility have impacted child center enrollments, and historic rainfalls in 2011 impacted league and leisure play at the golf course. The auxiliary fund is expected to balance within the revenues the enterprises are projected to generate. While textbook sales are down for the Bookstore, gross margin is only \$2,014 lower than last year. Overall expenditures for the Auxiliary Fund are down 5% compared to last year.

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

The President's Discretionary Fund has a cash balance of \$13,998 at December 31, after disbursements of \$6,002.

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

Foundation contributions through December are \$313,499 compared to \$465,856 through December of last year. For appropriate comparison, last year's contribution amount through December includes \$163,221 that should have been deposited to the general fund and paid as royalties to book authors. The adjustment was made in June 2011. Investment income was up \$15,103 for the month. Management and general expenditures are \$90,867 or 60.70% of their budget. Expenditures are incurred at a faster rate through the first half of the year because of the costs associated with Taste the Future. Through the month of December, the College has supported the operations of the Foundation in the amount of \$192,455 or 48.25% of their approved budget.

5. **Investments**

The College's portfolio is invested consistent with its investment policy, with 13.1 % currently invested in STAROhio and other money markets, with the balance in federal agencies.

COLUMBUS STATE COMMUNITY COLLEGE
EXHIBIT A
BALANCE SHEET AT DECEMBER 31, 2011
With Comparative Figures at December 31, 2010

Assets	<u>December, 31 2011</u>	<u>December, 31 2010</u>	Liabilities and Fund Balance	<u>December, 31 2011</u>	<u>December, 31 2010</u>
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 47,406,714	\$ 64,267,973	Accounts payable	\$ 30,357,259	\$ 24,035,657
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	113,351,799	99,068,484	Student tuition	25,249,546	24,307,042
Interest receivable	10,307,776	9,710,099	Lab fees and credit bank	716,915	920,660
Prepaid expense	326,479	392,178	Due to auxiliary funds	-	-
Net Investment in Golf Course			Due to restricted funds	-	-
Due from agency funds	4,414,317	3,022,589	Due to plant funds	12,288,296	8,725,102
Due from auxiliary funds	847,065	384,570	Due to agency funds		
Total educational & general	<u>\$ 176,654,151</u>	<u>\$ 176,845,893</u>	Fund balances (Exhibit C):		
			Allocated	84,902,548	77,057,452
			Unallocated	23,139,586	41,799,980
			Total fund balances	<u>108,042,134</u>	<u>118,857,432</u>
			Total educational & general	<u>\$ 176,654,151</u>	<u>\$ 176,845,893</u>
Auxiliary enterprise			Auxiliary enterprise		
Cash	\$ 1,259,872	\$ 1,209,245	Accounts payable	\$ 881,066	\$ 1,363,342
Investments	6,085,573	5,737,821	Due to educational & general fund	847,065	378,370
Accounts receivable	1,001,943	772,594			
Inventories, at cost as defined (note 2)	3,617,332	3,643,260	Fund balances (Exhibit D):		
Other Assets	417,587	365,248	Allocated	350,000	250,000
Due from general fund			Unallocated	10,307,355	9,719,579
Due from grant funds	3,179	3,123	Total fund balances	<u>10,657,355</u>	<u>9,969,579</u>
Total auxiliary enterprise	<u>12,385,486</u>	<u>11,731,291</u>	Total auxiliary enterprise	<u>12,385,486</u>	<u>11,731,291</u>
Total unrestricted	<u>\$ 189,039,637</u>	<u>\$ 188,577,184</u>	Total unrestricted	<u>\$ 189,039,637</u>	<u>\$ 188,577,184</u>
Restricted			Restricted		
Cash	\$ -	\$ -	Due to general fund	\$ -	\$ -
Due from educational & general fund	-	-	Fund balances		
			Unallocated	-	-
Total restricted	<u>-</u>	<u>-</u>	Total restricted	<u>-</u>	<u>-</u>
Total current funds	<u>\$ 189,039,637</u>	<u>\$ 188,577,184</u>	Total current funds	<u>\$ 189,039,637</u>	<u>\$ 188,577,184</u>
	[A]	[B]		[C]	[D]

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

EXHIBIT B

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE SIX MONTHS ENDED DECEMBER 31, 2011
With Comparative Figures at December 31, 2010**

	FY 12		FY 11		FY 12 Projected Year End			
	Budget as approved May 2011	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2011	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Projected FY 12 Year End Budget	Projected % of Budget
Revenues								
Appropriations								
Subsidy	\$ 58,710,089	\$ 29,355,042	50.00%	\$ 59,591,744	\$ 27,068,634	45.42%	\$ 58,179,006	99.10%
SSI - Stimulus	-	-	-	-	5,018,010	-	-	0.00%
Access Challenge	-	-	-	-	-	-	-	-
Jobs Challenge	-	-	-	-	-	-	-	-
Delaware - Transfer In	2,038,216	1,086,011	53.28%	2,647,157	1,064,795	40.22%	2,038,216	100.00%
	60,748,305	30,441,053	50.11%	62,238,901	33,151,439	53.26%	60,217,222	99.13%
Student								
Tuition	85,982,450	39,583,453	46.04%	86,601,524	38,097,659	43.99%	87,194,616	101.41%
Fees	5,003,465	2,937,983	50.72%	5,741,427	2,881,800	46.71%	5,003,465	100.00%
Special courses	1,551,758	668,502	43.08%	1,551,758	368,003	23.72%	1,551,758	100.00%
	92,537,673	42,789,937	46.24%	93,894,709	41,147,462	43.82%	93,749,839	101.31%
Contracted Services								
Net	526,335	202,655	38.50%	255,585	160,616	62.84%	644,563	122.46%
	526,335	202,655	38.50%	255,585	160,616	62.84%	644,563	122.46%
Other								
Partnership Revenue	430,000	135,515	31.52%	-	36,422	-	430,000	100.00%
Miscellaneous	250,000	27,027	10.81%	250,000	36,422	14.57%	250,000	100.00%
	680,000	162,542	23.90%	250,000	36,422	14.57%	680,000	100.00%
Total revenues	154,492,313	73,596,188	47.64%	156,639,195	74,495,939	47.56%	155,291,624	100.52%
Operating Expenditures								
Educational & general (Instructional)	85,178,713	38,424,801	45.11%	84,282,272	37,021,055	43.93%	86,221,259	101.22%
ERC	2,667,062	1,050,356	39.38%	2,082,980	1,080,429	51.88%	2,202,714	82.99%
General	11,720,458	5,508,876	47.00%	12,161,068	5,212,166	42.86%	12,090,113	103.15%
Information Technology	12,719,795	7,086,525	55.71%	12,501,262	7,167,834	57.50%	12,859,333	101.10%
Student Services	13,022,492	6,053,493	46.48%	11,694,596	5,272,024	45.08%	12,558,066	96.43%
Operation and maintenance of plant	14,350,198	6,805,830	47.43%	14,321,439	6,161,584	43.02%	14,356,773	100.05%
Administration	8,746,733	3,470,137	39.67%	8,322,746	3,373,099	40.53%	9,846,099	112.57%
Transfer for debt service	1,548,819	774,410	50.00%	1,548,819	774,410	50.00%	1,548,819	100.00%
Total expenditures	149,954,270	69,174,429	46.13%	146,914,802	66,082,601	44.99%	151,683,176	101.15%
Non-operating & Encumbered								
Transfer for equipment and replacement	3,000,000	See Exhibit C		4,158,000	See Exhibit C		3,000,000	100.00%
Transfer for Semester Conversion	-	-		4,000,000	-		-	N/A
Transfer for scholarships	-	-		-	66,082,601	42.61%	154,683,176	101.13%
Total expenditures and transfers	152,954,270	69,174,429	45.23%	155,072,802	66,082,601	42.61%	154,683,176	101.13%
Operational revenues	1,538,042	4,421,759	N/A	1,566,392	8,413,338	N/A	608,448	N/A
Interest Income								
Net Operating revenues	\$ 1,538,042	\$ 4,852,401	315.49%	\$ 1,566,392	\$ 8,534,415	544.85%	\$ 600,000	N/A
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]

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, 2011

	Balance at June 30, 2011	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at December 31 2011
Unrestricted						
Allocated						
Capital Improvements & Land Acquisition	\$ 4,857,207	\$ -	\$ 1,800,000	\$ 631,648	\$ -	\$ 7,288,855
Carpet/Furniture Reupholstering	60,394	-	-	225,000	(67,589)	217,805
Bolton Field Site Analysis	33,883	-	-	-	-	33,883
Eibling Hall Renovations (CCPC) and Lobby	23,082	-	-	-	-	23,082
Space Efficiency Upgrades	3,819,045	-	-	-	(1,227,181)	2,591,864
Project Planning	139,339	-	-	-	(57,442)	81,897
Union Hall Renovation	14,728,638	-	-	-	(168,903)	14,559,735
Site Development Delaware Campus	2,509,487	-	-	(1,200,000)	(126,031)	1,183,456
Bookstore/DX Modifications	289,024	-	-	-	(14,200)	274,824
Facilities Infrastructure Improvements	37,443	-	-	-	-	37,443
Delaware Hall Renovation	3,099	-	-	-	-	3,099
Parking Capacity	23,072	-	-	-	-	23,072
145-149 Cleveland Avenue Purchase	12,619	-	-	-	-	12,619
Capital Equipment	5,008,606	-	3,000,000	806,993	(2,224,053)	6,591,546
Target 2002	333,088	-	-	-	-	333,088
Collective Bargaining	63,252	-	-	-	-	63,252
Budget/Tuition Stabilization	22,756,987	-	-	-	-	22,756,987
Accumulated Lab Fees	1,622,651	-	-	210,205	(4,000)	1,828,856
Broadbanding	222,780	-	-	-	(894)	221,886
Think Again Scholarship	5,570,160	-	-	-	(1,171,687)	4,398,473
Teaching and Learning Initiatives	8,613,905	-	-	-	(1,167,267)	7,446,638
Strategic Growth Initiatives	2,500,000	-	-	-	-	2,500,000
Technology Initiatives	2,485,640	-	-	-	(37,382)	2,448,258
Human Capacity Development/Wellness	372,493	-	-	-	-	372,493
Campus Safety Initiatives	1,457,956	-	-	-	-	1,457,956
Energy Efficiency/Sustainability Initiatives	3,125,637	-	-	25,000	(172,140)	2,978,497
Delaware Campus Operations	2,966,619	-	-	(1,086,011)	-	1,880,608
Health Care Self-Insurance Escrow	1,023,018	-	-	-	-	1,023,018
Health Care HSA Incentive	680,441	-	-	-	(157,267)	523,174
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500
Voluntary Separation Incentive Plan	2,000,000	-	-	-	(654,133)	1,345,867
One-Time Compensation	-	-	2,300,000	-	(2,560,549)	(260,549)
Partnerships for Student Success	500,000	-	-	-	-	500,000
PERFORMS	272,991	-	-	-	(264,625)	8,366
Unallocated	\$ 88,265,056	-	\$ 7,100,000	\$ (387,165)	\$ (10,075,343)	\$ 84,902,548
Total General Fund	\$ 26,261,333	(6,484,255)	(7,100,000)	387,165	10,075,343	23,139,586
	\$ 114,526,389	(6,484,255)	-	-	-	\$ 108,042,134
	[A]	[B]	[C]	[D]	[E]	[F]

EXHIBIT C-1

COLUMBUS STATE COMMUNITY COLLEGE
BOND FUNDED PROJECTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2011

	Bond Proceed Allocation	Proceeds Budget	Prior Budget Reallocations	Budget Reallocation 2011	Proceeds Expended to Date	Bond Proceeds Encumbered	Available to Spend	
	\$	\$	\$	\$	\$	\$	\$	(1) through (26)
Refunding 1993 Bonds	3,445,000	3,445,000	706,227	3,408	3,445,000	-	-	(1)
Bookstore	7,000,000	7,000,000	-	-	7,709,635	-	-	(2)
Facilities	3,400,000	-	-	-	-	-	-	(3)
Aquinas Hall*	-	1,631,673	(88,521)	588	1,538,816	-	-	(4)
366/370 N. Grant*	-	1,760,304	(51,066)	-	1,709,238	-	-	(5)
Unallocated	-	8,022	(8,022)	-	-	-	-	(6)
Child Development Center	3,000,000	3,000,000	(891,666)	(108,124)	1,999,698	-	-	(7)
Columbus Campus Facility Projects	-	-	-	-	-	-	-	(8)
356 N. Grant	-	-	158,931	(8,953)	155,445	-	-	(9)
Madison Hall	-	-	62,913	6,076	68,989	-	-	(10)
Rhodes Hall	-	-	27,979	-	27,979	-	-	(11)
Franklin Hall Suite Efficiencies	-	-	80,950	2,800	83,750	-	-	(12)
Planning	-	-	100,000	409	100,409	-	-	(13)
TRIO	-	-	67,500	432	67,932	-	-	(14)
Student Life/Judicial	-	-	48,000	(3,284)	44,716	-	-	(15)
K-12 Move	-	-	20,000	(20,000)	-	-	-	(16)
Cisco Lab	-	-	65,000	(16,289)	48,711	-	-	(17)
339 Cleveland Avenue	-	-	32,985	-	32,985	-	-	(18)
Automotive Flooring	-	-	137,832	-	137,832	-	-	(19)
Bolton Field Upgrades	-	-	75,000	(11,156)	63,844	-	-	(20)
CWD Space Adjustments	-	-	16,000	6,000	-	-	22,000	(21)
Rhodes Hall Space Efficiencies	-	-	98,000	-	97,855	-	145	(22)
Bridgeview Signage	-	-	-	6,000	5,870	-	130	(23)
Issuance Costs	315,000	315,000	(55,630)	27,797	286,967	-	-	(24)
Interest Income	-	-	(297,395)	(190,177)	-	-	579	(25)
Total	\$ 17,160,000	\$ 17,160,000	\$ 304,817	\$ -	\$ 17,625,672	\$ -	\$ 22,853	(26)

* These two projects were funded from both the General Fund and the Bond Proceeds.
 ** As approved by the Board of Trustees on January 26, 2006, available balances in projects funded by the 2003 bond proceeds were reallocated to the Bookstore/Retail Complex.
 ***As approved by the Board of Trustees on September 28, 2006, certain Columbus Campus Facility Projects may be funded by unspent balances from 2003 bond proceeds.

EXHIBIT D

COLUMBUS STATE COMMUNITY COLLEGE
 OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2011
 With Comparative Figures at December 31, 2010

	FY 12		FY 11		Projected FY 12 Year End Budget	Projected % of Budget
	Budget as approved May 2011	Actual to Date	% of Budget Expended to Date	Revised Budget as approved January 2011		
Sales/Revenues						
Bookstore	\$ 13,528,347	\$ 6,092,187	45.03%	\$ 13,975,969	\$ 6,187,053	44.27%
Child Development Center	912,740	351,108	38.47%	907,493	401,947	44.29%
Food Services	358,000	176,048	49.73%	347,071	189,955	54.44%
Bridgeview	479,507	197,581	41.21%	474,310	213,933	45.10%
Total Revenues before Grant Activity	15,278,594	6,818,924	44.63%	15,704,843	6,991,888	44.52%
Cost of Goods Sold						
Bookstore	10,353,010	4,633,796	44.76%	10,524,161	4,730,676	44.95%
Bridgeview	24,510	10,668	43.53%	24,510	10,383	42.36%
Gross Margin	4,901,074	2,174,460	44.37%	5,156,172	2,250,829	43.65%
Operating Expenses						
Bookstore	2,359,318	921,906	39.08%	2,290,577	917,334	40.05%
Child Development Center	1,144,193	507,099	44.32%	1,176,681	538,661	45.78%
Food Services	95,118	38,038	39.99%	84,695	38,510	45.47%
Bridgeview	503,937	225,451	44.74%	561,680	239,723	42.68%
Auxiliary Administration	631,532	219,472	34.75%	625,248	281,528	45.03%
Total Expenses before Grant Activity	4,734,098	1,911,966	40.39%	4,738,881	2,015,756	42.54%
Auxiliary Net Operating Income/(Loss)	166,976	262,494		417,291	235,073	56.33%
Grant Income	-	-	0.00%	-	9,365	-
Grant Expense	-	-	0.00%	-	9,365	-
Net Grant Income/(Loss)	-	-		-	-	-
Net Income/(Loss)						
Bookstore	816,019	536,485	65.74%	1,161,231	539,043	46.42%
CDC	(231,453)	(155,991)	67.40%	(269,188)	(136,714)	50.79%
Food Services	262,882	140,010	53.26%	262,376	150,445	57.34%
Bridgeview	(48,940)	(38,538)	-78.75%	(111,880)	(36,173)	-32.33%
Auxiliary Administration	(631,532)	(219,472)	34.75%	(625,248)	(281,528)	45.03%
Net Auxiliary Income/(Loss)	166,976	262,494	157.20%	417,291	235,073	56.33%
Auxiliary Fund Balance at June 30, 2011		10,427,062			9,734,506	
Board Approved Improvements		(32,201)			-	
Transfers		-			-	
Auxiliary Fund Balance at December 31, 2011	\$	10,657,355	[A]	\$	9,969,579	[B]
			[C]			[D]
			[E]			[F]
			[G]			[H]

NOTES: Grant income is separately identified for a holistic view of CDC's financial picture. It is accounted for as a project account and not part of the Auxiliary Fund.

EXHIBIT E

COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF DECEMBER 31, 2011

	Actual July 2011	Actual August 2011	Actual September 2011	Actual October 2011	Actual November, 2011	Actual December 2011	
Beginning Cash	\$ 14,075,343	12,711,611	13,898,144	13,931,724	11,101,554	9,776,117	(1)
Cash Receipts	6,833,830	7,799,994	13,558,551	6,309,883	6,320,526	11,944,481	(2)
Cash Disbursements	(11,650,954)	(16,632,668)	(13,488,373)	(14,838,806)	(14,418,334)	(13,135,087)	(3)
Financial Aid	(11,546,608)	19,207	14,963,402	698,753	(1,227,629)	34,856,985	(4)
Outflow for investments	(15,000,000)	-	(30,000,000)	-	-	-	(5)
Inflow from investments	30,000,000	10,000,000	15,000,000	5,000,000	8,000,000	3,000,000	(6)
Ending Cash	\$ 12,711,611	13,898,144	13,931,724	11,101,554	9,776,117	46,442,496	(7)

	Forecasted January 2012	Forecasted February 2012	Forecasted March 2012	Forecasted April 2012	Forecasted May 2012	Forecasted June 2012	
Beginning Cash	\$ 46,442,496	11,607,053	10,511,047	10,053,996	9,369,993	8,607,336	(8)
Cash Receipts	6,803,994	5,803,994	13,303,994	6,303,994	5,803,994	10,803,994	(9)
Cash Disbursements	(14,739,437)	(13,000,000)	(14,161,045)	(14,087,997)	(13,576,651)	(13,668,427)	(10)
Financial Aid	(17,900,000)	1,100,000	24,400,000	(12,900,000)	(990,000)	14,010,000	(11)
Outflow for investments	(14,000,000)	-	(24,000,000)	-	-	(10,000,000)	(12)
Inflow from investments	5,000,000	5,000,000	-	20,000,000	8,000,000	-	(13)
Ending Cash	\$ 11,607,053	10,511,047	10,053,996	9,369,993	8,607,336	9,752,903	(14)

COLUMBUS STATE COMMUNITY COLLEGE
 PRESIDENT'S DISCRETIONARY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2011

EXHIBIT F

Cash at Beginning of Period		\$ 18,842	(1)
			(2)
<u>Receipts:</u>			(3)
			(4)
Deposit	-	1,158	(5)
			(6)
			(7)
<u>Disbursements:</u>			(8)
Oberer's Flowers	552		(9)
Dress for Success	5,000		(10)
Jazz Arts Group	250		(11)
Columbus Metropolitan Library	200		(12)
		6,002	(13)
		\$ 13,998	(14)
	[A]	[B]	[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, INC.
BALANCE SHEET AT DECEMBER 31, 2011
With Comparative Figures at December 31, 2010

<u>Assets</u>	<u>December, 31 2011</u>	<u>December, 31 2010</u>	
Cash	\$ 275,258	\$ 599,336	(1)
Investments at market value (see note)	5,302,326	5,308,449	(2)
Pledges Receivable	59,596	77,153	(3)
Student Emergency Loans restricted - Net	<u>-</u>	<u>1,297</u>	(4)
Total Assets	<u>\$ 5,637,180</u>	<u>\$ 5,986,235</u>	(5) (6)
<u>Liabilities</u>			
Due to general fund	\$ 154,997	\$ 139,809	(7)
Pledge Payable	-	-	(8)
Trade Payables	<u>-</u>	<u>-</u>	(9)
Total Liabilities	<u>154,997</u>	<u>139,809</u>	(10)
<u>Fund balance</u>			
Permanently Restricted	3,578,421	3,529,083	(11)
Temporarily Restricted	1,620,295	2,068,996	(12)
Unrestricted	<u>283,467</u>	<u>248,347</u>	(13) (14)
Total fund balance	<u>5,482,183</u>	<u>5,846,426</u>	(15) (16)
Total Liabilities and fund balance	<u>\$ 5,637,180</u>	<u>\$ 5,986,235</u>	(17) (18) (19)
	[A]	[B]	

Note: Investments

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

	<u>Cost</u>	<u>Market</u>	<u>Percent of Portfolio</u>
Cash	\$ 136,852	136,852	2.58%
Equities	2,472,595	2,701,550	50.95%
Fixed Income	542,965	592,171	11.17%
Mutual Funds	<u>1,820,878</u>	<u>1,871,753</u>	<u>35.30%</u>
Total Investments	<u>\$ 4,973,290</u>	<u>\$ 5,302,326</u>	<u>100.00%</u>

EXHIBIT H

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION, INC
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2011
 With Comparative Figures at December 31, 2010

	December 31, 2011			Total All Funds
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Revenue				
Contributions	\$ 122,782	\$ 65,192	\$ 16,540	\$ 204,514
Contributions for Columbus State Administration Fee Income	-	108,985	-	108,985
Interest Income	-	-	-	-
Investment Income	9	-	-	9
Realized	65,524	17,699	-	83,223
Unrealized	(249,000)	(69,677)	-	(318,677)
Investment income-subtotal	(183,476)	(51,978)	-	(235,454)
Total revenues	(60,685)	122,199	16,540	78,054
Expenditures				
Scholarships	-	145,836	-	145,836
Contributions to Columbus State Administrative Fee Expense	-	131,485	-	131,485
Management and general	90,867	-	-	90,867
Total expenditures	90,867	277,321	-	368,188
Excess (deficit) of revenues over expenditures	(151,552)	(155,122)	16,540	(290,134)
Transfers	(2,000)	-	2,000	-
Fund balance at beginning of period	437,019	1,775,417	3,559,881	5,772,317
Fund balance at end of period	\$ 283,467 [A]	\$ 1,620,295 [B]	\$ 3,578,421 [C]	\$ 5,482,183 [D]
				\$ 5,846,426 [F]

(1)
(2)
(3)
(4)
(5)
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**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2011**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 9,645,217	\$ 9,645,217	0.04%	1
STAR Ohio/Plant	3,404,621	3,404,621	0.04%	1
STAR Ohio/Auxiliary	284,990	284,990	0.04%	1
CSCC Operating Fund 1	49,437,019	49,439,084	0.20%	190.8
CSCC Operating Fund 2	49,372,998	49,452,566	0.87%	823
Auxiliary Services	5,785,421	5,814,958	1.01%	956
Plant Fund	4,797,389	4,814,932	1.10%	935
	<u>\$ 122,727,655</u>	<u>\$ 122,856,368</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	10.85%
	Agencies	86.88%
	Cash & Equivalents	2.27%
		<u>100.00%</u>

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**

Long-term debt consists of bonds payable in annual installments varying from \$545,000 to \$1,120,000 with interest at rates varying from 2.00% to 4.50%, 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:

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.

The attached Personnel Information actions took place during the months of October, November and December 2011 and January and February 2012.

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 and/or reclassified**.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Jessica Allen (Repl. R. Weilbacher)	Representative	Telephone Information Center	11/01/11	\$33,129
Nathanael Boyer (Repl. K. Williams)	Police Officer	Public Safety	11/16/11	\$30,696
Marcia Brandt (Repl. B. Allen)	Instructor	Business Programs	01/02/11	\$39,486
Lori Brown (Repl. L. Eberhard)	Counselor	Transitional Workforce	12/01/11	\$50,000
Robin Buser (Repl. J. Breitmeier)	Supervisor I	Educational Resources Center	11/01/11	\$57,000
Steven Eldridge (Repl. D. Albaugh)	Supervisor I	Business and Administrative Services	11/16/11	\$55,262
Daniel Foor (Repl. W. Mossgrove)	Instructor	Automotive & Applied Tech	01/03/12	\$41,065
Mabel Freeman (New-B/A)	Administrator	President's Office	04/02/12	\$72,500
Mark French (Repl. P. Goggin)	Director II	Facilities Services	02/01/12	\$96,000
Bree Frick (Repl. K. Fernandez)	Instructor	Psychology	01/01/12	\$42,645
Angelo Frole (Repl. J. Rogers)	Dean	Delaware Campus	12/01/11	\$115,000
Doug Gray (Repl. S. Britten)	Chairperson	Communication	12/01/11	\$87,300
Karen Gray (Repl. L. Johns)	Administrator	Dual Enrollment – Academic Affairs	01/03/12	\$80,000
Daniel Hare (Repl. L. Stephens)	Instructor	Justice & Safety	01/16/11	\$42,644

Steve Levin (Repl. J. Warner)	Instructor	Automotive & Applied Tech	01/01/12	\$42,644
Monalisa Mawaker (Repl. S. Wolfinger)	Supervisor I	Data Center	01/03/12	\$55,262
Amy Ng (New B/A)	Instructor	Justice & Safety	01/03/12	\$41,065
Polly Owen (New – B/A)	Associate Vice President	Academic Affairs	12/01/11	\$148,742
Leslie Rose (Repl. T. Combs)	Maintenance Repairperson I	Physical Plant	12/01/11	\$31,623
John Schultz (Repl. J. DiCecco)	Instructor	Integrated Media & Technology	01/03/12	\$42,644
Susan Ward (Repl. D. Robinson)	Office Associate	Modern Languages	01/16/12	\$28,652

RECLASSIFICATIONS

Chandra Bell (Reclassification of Counselor position)	Director I	Student Life	12/01/11	\$71,953
Kimberly Brazwell (Reclassification of Program Coordinator position)	Supervisor II	Diversity, Study Abroad, TRIO	12/16/11	\$63,137
Kellie Brennan (Reclassification of Program Coordinator)	Director I	Student Life	11/16/11	\$71,953
Tina Davis (Reclassification of Project Specialist position)	Coordinator	Business & Campus Services	12/01/11	\$53,196
Kim Leggett (Reclassification of her Supervisor II position)	Assistant Director	Educational Resources Center	12/01/11	\$76,010
Jon Lipscomb (Reclassification of Clerk position in Office Services)	Supervisor I	Business and Campus Services	12/01/11	\$55,262
Scott Nichols (Reclassification of Supervisor I position)	Supervisor II	Athletics and Recreation	12/16/11	\$63,137
Becky Ribble (Reclassification of Coordinator position)	Supervisor I	Business & Campus Services	12/01/11	\$58,887
Twila Wiley (Reclassification from Specialist position)	Program Coordinator	Human Resources	12/01/11	\$48,375

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/terminations/retirements have been accepted.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Steve Abbott (Retirement Incentive)	Professor	English	12/30/11
Linda Boggioni (Retirement Incentive)	Teaching Assistant	Hospitality, Massage Therapy, Sport & Exercise Studies	12/30/11
Ellen Brooks (Retirement Incentive)	Program Coordinator	Curriculum Management	12/30/11
Louann Carman (Retirement Incentive)	Supervisor II	Human Resources-Payroll	12/15/11
Donald Carmell (Retirement Incentive)	Professor	Business Programs-Accounting	12/30/11
Richard Comar (Retirement Incentive)	System Administrator	Communication Technology & PC Services	12/30/11
Terri Cowan (Retirement Incentive)	Coordinator-Southeast Center	Off-Campus Programs	12/30/11
Marla Crouch (Retirement Incentive)	Interpreter	Disability Services	12/30/11
Kimberly Dybiec (Resignation)	Teaching Assistant	Health, Dental & Vet Tech.	12/15/11
Maureen Erney (Retirement Incentive)	Program Coordinator	Curriculum Management	12/30/11
Gil Feiertag (Retirement Incentive)	Associate Professor	Business Programs	12/30/11
William Fergusson (Retirement Incentive)	Associate Professor	Mathematics	12/30/11
Elle Feth (Retirement Incentive)	Professor	Physical Sciences	12/30/11
Carla Gantz (Termination)	Representative	Business & Industry	11/04/11
Margaret Hawkins (Retirement Incentive)	Assistant Director	Records & Registration	12/15/11

January 5, 2012

Rebecca Johnson (Resignation)	~	Police Officer	Public Safety	12/14/11
Kristen Krause (Resignation)		Associate Teacher	Child Development Center	11/28/11
Nancy Kephart (Retirement Incentive)		Professor	Communication	12/30/11
Victoria Lackey (Retirement Incentive)		Assistant Professor	Mathematics	12/30/11
Barbara Meyer (Retirement Incentive)		Advisor	Advising Services	12/30/11
Brooke Mossgrove (Retirement Incentive)		Associate Professor	Automotive & Applied Technology	12/30/11
Asa Myers (Resignation)		Technician	Public Safety	10/30/11
Kelly Paulin (Resignation)	~	Instructor	Developmental Education	12/02/11
Ann Signet (Retirement Incentive)		Supervisor I	Continuing Professional Education	12/30/11
James Warner (Retirement Incentive)		Professor	Automotive & Applied Technology	12/30/11
Tim Wagner (Retirement Incentive)		Vice President	Human Resources	01/31/12
Carleton Williams (Resignation)		Coordinator	Off-Campus (Prison Programs)	11/30/11