



**COPY TO ALL BOARD MEMBERS**  
*Susan Thomas, Ex Officio Staff Member*  
*Kevin James, Ex Officio Faculty Member*  
*Amber Bauman, Ex Officio Student Member*

**BOARD OF TRUSTEES  
COMMITTEE OF THE WHOLE**

Thursday, January 17, 2013  
12:00 p.m.  
Pete Grimes Board Room, Franklin Hall

**AGENDA**

	<u>Page</u>
(1) Call to Order	
(2) Roll Call	
(3) Certification of Conformity with Section 12.22(F) of the Ohio Revised Code	
(4) Approval of Minutes	
(5) Audited Financial Statements for the Year Ended June 30, 2012 .....	1
(6) Revised Fiscal Year 2013 Operating Budget .....	16
(7) Revision of Policies .....	20
No. 1-02 Vision, Mission and Values	
No. 5-02 Faculty Tenure	
No. 13-11 Campus Safety	
(8) Adoption of Remediation – Free Standards.....	30
(9) Financial Statements as of, and for the Six Months Ended December 31, 2012 .....	40
(10) Personnel Information Items (Information Only) .....	54
(11) Executive Session ( <i>if needed</i> )	

*lss*



## Columbus State Community College Board Action Sheet

Date \_\_\_\_\_

### **SUBJECT:**

Report of Independent Auditors on the financial statements for the year ended June 30, 2012.

### **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, 2012 was performed by Parms & Company, LLC, 585 South Front Street, Suite 220, Columbus, Ohio 43215. Copies of the auditors' 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 stating that the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the Columbus State Community College, as of June 30, 2012 and 2011, 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 46-47), in which there were no findings (pages 47, Section II), and no questioned costs (page 47, 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 42-43), in which the auditor disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* or deficiencies in internal control over financial reporting that were considered to be material weaknesses.
- 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 44-45), 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, 2012. 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, 2012, for the College and the Foundation, as prepared by Parns & 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 of and for the years ended June 30, 2012 and 2011, 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, 2012 and 2011, 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, 2012, 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, 2012, 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, 2012  
Columbus, Ohio

**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, 2012, and have issued our report thereon dated October 12, 2012. 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, 2012.

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, 2012  
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, 2012. 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, 2012.

**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, 2012  
Columbus, Ohio

**COLUMBUS STATE COMMUNITY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2012**

**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)):  |                     |
|    | <ul style="list-style-type: none"> <li>• Student Financial Assistance Cluster (84.007, 84.032, 84.033, 84.063, 84.268 and 84.375)</li> <li>• ARRA Competitive Grant – Department of Labor (17.275)</li> </ul> |                     |
| 5. | Dollar threshold used to distinguish between Type A and Type B programs:  | \$ <u>2,033,764</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, 2012

**Section II. Financial Statement Findings**

No Findings

**Section III. Federal Award Findings and Questioned Costs**

No findings.

**Section IV. Summary of Prior Audit Findings**

No findings.

MANAGEMENT LETTER

October 12, 2012

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, 2012, and have issued our report thereon dated October 12, 2012.

In planning and performing our audit of the financial statements of the College for the year ended June 30, 2012, 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*

## STUDENT ACCOUNTS RECEIVABLE RECONCILIATION PROCESS

### Comment

During our audit procedures Student Accounts Receivable, we determined the account on the general ledger was overstated by \$377,672. Our procedures determined that the accounts receivable aging report was lower than the general ledger balance by the difference noted. As a consequence, the College recorded an audit adjustment which reduced receivables and decreased net assets by \$377,672. The College has been reconciling this account for the past several years but failed to reconcile the account in year 2012.

### Recommendation

We recommend the accounts receivable aging report be regularly reconciled to the general ledger with any reconciling items investigated and resolved on a timely basis.

### Management's Response

Management understands the importance of accurate and timely account reconciliations. Processes have been put in place; responsibilities have been adjusted, to ensure that account reconciliations will happen timely. Given the number of transactions that occur, an out of balance entry happens very infrequently. This will be reviewed at least quarterly, as the Accounts Receivable aging is prepared and reviewed.

## **INFORMATION TECHNOLOGY SYSTEM COMMENTS**

### 1. Project Management System

Our testing of the College's Project Management System revealed that for five Projects selected for review, procedures had not been documented showing the actual test procedures performed, results of testing, and follow-up procedures. Additionally, we noted two of the five charters lacked signatures from the project sponsor. Lastly, all five lacked final approvals prior to implementation. We recommend management ensure the "Test Plan Template" be complete prior to migrating changes into production.

### Management's Response

CSCC's Project Management Office is continuously working with business units across campus to show the benefits of having a project management program. Its implementation is maturing which is evident when compared to last year.

Information technology requests (technology requests only) are submitted to IT Directors and reviewed with the CIO. If the request aligns with the current goals of the information technology department, the project will be approved, entered into Team Dynamix, and resources assigned.

Technology requests that require an integrated approach are reviewed by executive level staff for alignment with college strategic priorities. Requests are either approved or disapproved.

A testing template is in place, as is a detailed document of required test procedures. The project manager is responsible to ensure the template has been appropriately populated. The requestor is responsible for performing the test work.

The project team is responsible for testing all new interfaces and changes to existing interfaces. These changes go through the standard change management process.

We did note that one of the selected projects was not actually a project. The Banking project was set up so I.T. could track operational time spent verifying existing processes as the College changed banks.

Regarding missing charter signatures, until recently, signatures weren't required before beginning work. This would explain why some had signatures and others didn't.

Moving forward, all projects and corresponding documentation will receive proper reviews for accuracy and completeness.

## 2. Change Management System

Of the 25 change management requests selected for review and testing, we noted 3 lacked evidence of testing, while an additional 13 included a testing description that was extremely vague. In these instances, it would not be possible to replicate the procedures as noted. Additionally, the results of test procedures were not documented. Lastly, we noted 3 of the 25 changes lacked evidence of final approval.

### Management's Response

2012 CSCC Feedback: Over the past year, we've had new people join the I.T. change management program. As part of continuous process review, we will review the change management process as a team on 6/19/12. Review items will address roles and responsibilities, planning, timelines (determines if a change is "normal," "expedited," or "emergency"), the level of detail required for each submitted change control (to include testing & back out plans), and post implementation analysis. Roles and responsibilities will explain approvals and which changes can move forward in the absence of final approval ("emergency" changes being the only category).

## 3. Password Protection

The Active Directory's password parameters are not set properly. Currently the password parameters are set as follows: account lock "0 invalid attempts." If the lockout threshold is set to zero, accounts will not be locked out due to invalid logon attempts.

### Management's Response

2012 CSCC Feedback: Our approach was to eliminate a password management conflict between Novell and Active Directory. We will soon arrive at a point where we move primarily to Active Directory which will eliminate the password management conflict.

4. Colleague Training Requirement

Six of the 15 new hires and/or promoted individuals selected for testing did not complete the required Colleague training.

Management's Response

2012 CSCC Feedback: Columbus State's Human Capacity Development team within Human Resources is working to mature the existing Colleague onboarding training program.

5. Review of Colleague Access Rights

We noted Colleague access rights were not reviewed in full during the current year; however the review is still in progress. We were unable to obtain documentation supporting a Novell/AD review.

Management's Response

With Cabinet level support, starting in June 2012, all campus departments will participate in an annual Colleague access rights review. In conjunction with the academic calendar, the reviews will be spread out during FY13.

Regarding IAM for Novell & Active Directory, Communication Technologies & PC Services will perform an analysis on third party products to identify a solution to implement a formal IAM process.

6. Limiting Access to Data Center Cage

We noted a number of "security" personnel accessing the cage. Non-IT employees should not be accessing the cage unless of an emergency or with IT approval. IT employees should only be accessing the cage for valid business purposes. We recommend access logs be monitored.

Management's Response

I.T. is creating a report which will be sent to Information Security for daily review. The report will indicate which individuals entered I.T. spaces and at what times. This is a proactive approach to ensure a timely response to questionable activity. The report will be active by the middle of July 2012.

7. Back-Up Log

We noted the back-up log contained a number of missed files and some failed jobs. A number of the failures appear to be repetitive in nature. We recommend any failed jobs be properly monitored and corrective action taken as needed to ensure back-up routines are completed properly.

Management's Response

Communication Technologies & PC Services is currently doing two things to resolve this issue: 1. Removing the backup agent from the scheduled jobs list if the server it is tied to is no longer in production, 2. Determining if the daily backup report is reaching the individuals responsible for monitoring the backup status on their servers.

8. Documentation Retention Policy

We have reviewed the current documentation retention policies and procedures. We recommend the college continue to define area by area the specific retention plans. These plans should include information regarding the type of document and length of retention.

Management's Response

CSCC already has a records retention and disposal policy and procedure (11-04 & 11-04(B)). The President of CSCC has requested the Document Retention and Disposal committee reconvene and review the implementation status.

**STUDENT FINANCIAL AID**

During our student financial aid testing, we found one student out of 1,382, who received FSEOG awards of less than \$100 for the 2011-2012 academic year, which is below allowable (eligible) limit set by FSEOG regulations. Per discussion with the College's Financial Aid Director, there was no apparent reason for the award amount and the Financial Aid Director has since credited the student an additional \$50 for Summer Quarter. The award amount represents a compliance issue however it appears student was the only once awarded below limit.

In addition, we noted one instance where the student was over awarded on need based aid. Per discussion with the Financial Aid Director, the amount represents an incorrect over awarding of need based aid. It was noted in total that financial aid was not over awarded. The amount of unsubsidized loan should have been \$442 based on total need. With the assistance of Financial Director, we noted that award package was updated for individual to correctly reflect subsidized loan of \$442.

Finally, we found one student the College was unable to provide student verification file. Per the College's Financial Aid Director, the documents for the student are missing however the verification process occurred on September 19, 2011.

Recommendation

The College should review the cause of these exceptions and determine what corrective actions are required to prevent future instances from occurring.

Management's Response

As noted, the student that was awarded less than \$100 in FSEOG funding was corrected. The requirement that FSEOG awards be a minimum of \$100 has again been addressed with the Financial Aid staff as a training issue. In addition, we are working with IT to determine if a systems solution can be implemented that will prevent the awarding and/or disbursement of FSEOG awards for less than \$100.

Similarly, the student that was over awarded in subsidized loans in the amount of \$442 was corrected and training with the staff member responsible for the award has occurred. A concerted effort to locate the verification paperwork for the student was made. That effort was hampered by the fact that the employee responsible for having completed that process is no longer with the college.





## Columbus State Community College Board Action Sheet

Date \_\_\_\_\_

### **SUBJECT:**

Revised Fiscal Year 2013 Operating Budget

### **BACKGROUND INFORMATION:**

In May 2012, the Board of Trustees approved the FY 2013 Operating Budget. College Policy 9-01 calls for the Board to review the operating budget at least once by January 31 to consider its amendment. Enrollment projections, final state subsidy allocations, and expense adjustments are updated in the revised budget.

Because enrollment is considerably lower than the projections on which the FY13 budget was balanced, tuition revenue and expense adjustments have been made to align the expense budget to actual and anticipated revenues. Additionally, a modest reduction of approximately \$64,500 in the college's state subsidy allocation is included in the revised budget. While the initial budget assumed a 5% decline in full-time equivalent (FTE) enrollment for FY13, Summer was down 14.3% compared to the prior year, and Autumn was down 24.5%. The budget is balanced on the \$3.1 million in Budget Tuition Stabilization Funds included in the budget as authorized by the Board in May 2012.

The Revised FY13 Budget also assumes a 5.4% tuition increase approved by the Board in November 2012 that will become effective Summer Semester 2013, which begins in May 2013.

### *General Fund (Exhibit A)*

**Revenues.** Total revised general fund revenues are projected to be \$141.1 million, approximately \$17 million or 10.7% lower than projected in the budget adopted by the Board of Trustees in May 2012. Tuition revenue has been adjusted to reflect actual Summer 2012 and Autumn 2012, and an additional 5% FTE reduction in Spring 2013. The college's final subsidy allocation as approved by the State's Controlling Board in December 2012 is just under \$64,500 less than the original projection included in the FY13 budget.

**Expenses.** Revised Total Expenses and Transfers are \$145.0 million, approximately \$14.9 million or 9.3% lower than budgeted in May 2012. Expense adjustments in the revised FY13 budget include holding positions vacant, streamlining operations to a semester-based calendar, deferring equipment purchases, and limiting various operating expenses including travel, conferences, and other discretionary spending. The most notable adjustment reduced "Educational and General" by \$9.5 million compared to the authorized budget in May 2012, which included a reduction of \$6.5 million in adjunct payroll, the expense that varies as enrollment rises and declines. Savings related to voluntary separation are included in the proposed revised budget.

*Net Revenue.* In May 2012 the Board authorized the use of up to \$3.1 million from the Budget Tuition Stabilization Fund to balance the budget, only \$1.0 million was used in the initial budget as authorized by the Board, yielding a net income of \$2.1 million. With lower than anticipated enrollments, expense reductions coupled with the additional \$2.1 million in Budget Tuition Stabilization funds are necessary to maintain service levels while balancing the Revised FY13 Budget.

*Auxiliary Fund (Exhibit B)*

*Revenues and Expenses.* Total revenues for auxiliary enterprises are projected to be \$4.6 million or 3.1% higher than originally budgeted, while operating expenses are projected to be \$3.6 million or 3.3% lower than the projection in the original budget. The increased revenue is a result of timing on term starts related to the semester-based calendar and increased sales activity resulting from changes to student financial aid disbursements. Favorable weather conditions resulted in higher than projected sales at Bridgeview Golf Course. Auxiliary expense reductions are the result of projecting similar expense patterns for Spring semester as were experienced in Autumn semester and include holding positions vacant.

**RECOMMENDATION:**

That the Board of Trustees approve the Revised FY 2013 operating budgets for the College's general fund (Exhibit A) and the auxiliary fund (Exhibit B), and authorize the President to allocate additional general fund operating and instructional expenses commensurate with enrollments and related revenues in excess of projections included in the Revised FY 2013 budget, provided the operating budget remains balanced.

**Columbus State Community College**  
**District Operational Budget Comparison**  
**Proposed RFY13 Budget Compared to FY13 Budget & FY12 Unaudited Y/E**

	(1) FY12 Unaudited Y/E	(2) FY13 Original	(3) RFY13 Proposed	(4) Difference (2) vs. (3)	(5) Percent Inc./Dec.
<b>Revenues</b>					
<b>Appropriations</b>					
(a) Subsidy	\$ 58,179,006	\$ 60,368,520	\$ 60,304,059	\$ (64,461)	-0.1%
(b) SSI-Stimulus	-	-	-	-	0.0%
(c) Access Challenge	-	-	-	-	0.0%
(d) Student Support Services	36,578	-	-	-	0.0%
	-	-	-	-	0.0%
	58,215,584	60,368,520	60,304,059	(64,461)	-0.1%
<b>Student</b>					
(e) Tuition	86,765,663	89,729,170	89,729,170	-	0.0%
(f) Decrease Tuition-enroll. decr.	-	(4,359,730)	(20,583,981)	(16,224,251)	372.1%
(g) Add'l Tuition-calendar alignment	2,824,628	4,718,861	4,011,032	(707,829)	-15.0%
(h) Fees	5,162,992	4,973,724	4,973,724	-	0.0%
(i) Special courses	1,365,494	1,399,467	1,399,467	-	0.0%
	96,118,777	96,461,492	79,529,412	(16,932,080)	-17.6%
<b>Contracted Services</b>					
(j) Net	600,000	600,000	600,000	-	0.0%
	600,000	600,000	600,000	-	0.0%
<b>Other</b>					
(k) Partnership Revenue	430,000	430,000	430,000	-	0.0%
(l) Miscellaneous	471,184	250,000	250,000	-	0.0%
	901,184	680,000	680,000	-	0.0%
(m) Total Revenues	155,835,545	158,110,012	141,113,471	(16,996,541)	-10.7%
<b>Expenditures</b>					
<b>Educational &amp; General</b>					
(n) (Instructional)	85,390,839	85,944,156	82,897,571	(3,046,585)	-3.5%
(o) Decrease Adjunct exp.-enroll. decr.	-	(1,283,185)	(7,313,029)	(6,029,844)	469.9%
(p) Add'l Expenses-calendar alignment	981,750	2,942,700	2,501,295	(441,405)	-15.0%
(q) Library	2,202,714	2,170,555	2,164,804	(5,751)	-0.3%
(r) General	11,605,834	12,391,871	12,012,036	(379,835)	-3.1%
(s) Information Technology	12,413,591	13,360,772	12,491,343	(869,429)	-6.5%
(t) Student Affairs	13,026,993	14,469,534	13,874,365	(595,169)	-4.1%
(u) Operation & Maintenance of Plant	14,056,351	14,616,032	14,577,304	(38,728)	-0.3%
(v) Administration	9,846,099	10,790,761	9,847,089	(943,672)	-8.7%
(x) Operational Expenses	149,524,171	155,403,197	143,052,778	(12,350,419)	-7.9%
(y) Transfer for equip. & replacement	3,000,000	3,000,000	500,000	(2,500,000)	-83.3%
(z) Transfer for debt service	1,463,756	1,460,906	1,460,906	-	0.0%
(aa) Transfer Semester Conversion	-	-	-	-	-
(bb) Transfer One-Time Compensation	2,600,000	-	-	-	-
(cc) Total expenditures & transfers	156,587,927	159,864,103	145,013,684	(14,850,418)	-9.3%
(dd) Net Operational Revenues	(752,382)	(1,754,090)	(3,900,213)	(2,146,123)	122.3%
<b>Reserve Funding</b>					
(ee) Transfer-In Delaware Campus	2,058,380	823,668	823,668	-	0.0%
(ff) Reserve Funding for 5% Enroll. Dec	-	3,076,545	3,076,545	-	0.0%
(gg) Net Revenues	\$ 1,305,998	\$ 2,146,123	\$ 0	(2,146,123)	-100.0%

**Notes**

- (1) FY12 numbers from June 2012 internal financial statements (unaudited).
- (a) Subsidy projections and finals provided by Ohio Board of Regents.
- (e) Tuition revenue assumes tuition at \$122.62 per semester credit hour; RFY13 actual revenue from SU12 & AU12, SP13 projected down -5%.
- (f) Tuition revenue reduction related to enrollment decline.
- (g) During FY12 and FY13, the academic calendar and the fiscal year will align in a two stage process as the start of Summers in 2012 and 2013 moves from the last week of June in a quarter-based academic calendar into an early May start in a semester-based academic calendar.
- (h) Fee revenue includes application, records & ID fee, lab, parking, and other fees.
- (n) *Education and General Instruction* includes the Divisions of Arts & Sciences, CEWD, Instructional Services, Career & Technical Programs, Academic Affairs, and Regional Learning Centers; includes additional adjunct expenses (p) in FY12 and FY13 necessary to meet additional instructional expenses for Summer term.
- (o) Adjunct faculty expense reduction related to enrollment decline.
- (r) *General* includes Planning & Construction, Human Resources, Campus Services, Marketing & Communication, Institutional Effectiveness, Diversity & Inclusion, & Foundation Office.
- (t) *Student Affairs* includes Disability Services, Admissions, Student Assistance, Student Conduct, Career Services, Testing, Telephone Information, Registration, Financial Aid, Counseling, Advising, Athletics, Student Activities, Veterans Office, Student Life, TRIO/Special Projects and Dean/VP Offices.
- (v) *Administration* includes Sr. VP BAS, President's Office, Delaware Campus Admin, Business Services, Chief of Staff, Grants Admin, and an allocation for bad debt.

**Columbus State Community College**  
**Auxiliary Services Budget Comparison**  
**Proposed RFY13 Budget Compared to FY13 Budget & FY12 Unaudited Y/E**

	(1) FY12 Unaudited Y/E	(2) FY13 Original	(3) RFY13 Proposed	(4) Difference RFY13 vs FY13	(5) Percent Inc/(Dec)
<b>Revenues</b>					
(a) Bookstore	\$ 3,349,018	\$ 3,104,479	\$ 3,153,034	\$ 48,555	1.6%
(b) Child Development Center	711,476	599,320	566,975	(32,345)	-5.4%
(c) Food Services	340,229	343,000	429,185	86,185	25.1%
(d) Bridgeview	442,376	430,500	464,902	34,402	8.0%
Total	4,843,099	4,477,299	4,614,096	136,797	3.1%
<b>Expenses</b>					
(e) Bookstore	1,924,458	2,232,772	1,993,244	(239,528)	-10.7%
(f) Child Development Center	1,055,419	795,761	795,761	-	0.0%
(g) Food Services	114,333	196,871	262,317	65,446	33.2%
(h) Bridgeview	500,542	494,833	545,912	51,079	10.3%
Total	3,594,752	3,720,237	3,597,234	(123,003)	-3.3%
<b>Net Income/(Loss)</b>					
(i) Bookstore	1,424,560	871,707	1,159,790	288,083	33.0%
(j) Child Development Center	(343,943)	(196,441)	(228,786)	(32,345)	16.5%
(k) Food Services	225,896	146,129	166,868	20,739	14.2%
(l) Bridgeview	(58,166)	(64,333)	(81,010)	(16,677)	25.9%
Total	1,248,347	757,062	1,016,862	259,800	34.3%
<b>Miscellaneous</b>					
(m) Administrative Office	494,657	596,709	506,209	(90,500)	-15.2%
(n) Marketing	-	67,200	-	(67,200)	-100.0%
	494,657	663,909	506,209	(157,700)	-23.8%
				-	
Total Auxiliary Net Income	\$ 753,690	\$ 93,153	\$ 510,653	\$ 417,500	448.2%
(o) One-time Compensation	-	118,000	118,000	-	

**Notes**

(1) FY12 numbers from June 2012 internal financial statements (unaudited).

(a) RFY13 Bookstore sales are \$14,076,046

(c) RFY13 Food Service sales are \$590,452.

(d) RFY13 Bridgeview sales are \$496,160

(m) Administrative Office contains expenses related to overseeing all Auxiliary as well as \$75k for Strategic Goals.

(o) One-time compensation is funded from the unallocated funds in the Auxiliary fund.



## Columbus State Community College Board Action Sheet

Date \_\_\_\_\_

### **SUBJECT:**

Vision, Mission and Values Statements

### **BACKGROUND INFORMATION:**

In October 2011, the Board of Trustees launched a comprehensive, data-driven process to update the College's Strategic Plan. The process goals were threefold: (1) to develop a strategic vision of the future describing the value Columbus State will deliver to its stakeholders; (2) to review and refine the College's statements of mission and values in light of its strategic vision; and (3) to identify the institutional priorities that will allow the College to achieve its strategic vision, in alignment with the established mission and values.

Over the course of the intervening year, the College engaged the entire campus community, conducted focus groups with students and alumni, and interviewed a cross-section of local leaders in order to develop a strategy for the future that would be responsive to the changing landscape of higher education and the community. The new Vision, Mission and Values Statements are the culmination of this work, and the College will develop strategic goals based upon these principles.

The Vision Statement articulates what will be true for our stakeholders as a result of the College's work. The Mission Statement establishes the College's institutional purpose and role as an organization. The Values Statement defines the College's operational and cultural principles.

### **RECOMMENDATION:**

That the Board of Trustees approve these revisions to College Policy 1-02 (Mission and Goals Statements).

COLUMBUS STATE COMMUNITY COLLEGE  
POLICY AND PROCEDURES MANUAL

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~~MISSION AND GOALS STATEMENTS~~  
~~VISION, MISSION AND VALUES STATEMENTS~~  
Policy No. 1-02  
Page 1 of 3

~~Effective August 15, 1998~~  
EFFECTIVE JANUARY 24, 2013

**REVISED POLICY DRAFT**

- (A) ~~The mission of Columbus State Community College is to provide quality educational programs that meet the lifelong learning needs of its community. Through its dynamic curriculum and commitment to diverse learners, the college will serve as a catalyst for creating and fostering linkages among the community, business, and educational institutions. The college will proactively respond to the changing needs of our community and its role in the global economy through the use of instructional and emerging technologies.~~
- (B) ~~The institutional goals of Columbus State Community College are:~~
- ~~(1) To recognize, develop, and support excellence in both learning and teaching.~~
  - ~~(2) To provide a learner-centered environment that provides the support services which assure that learners attain their educational goals.~~
  - ~~(3) To provide relevant, thorough, state-of-the-art technical education and job training that prepare learners to prosper in the world of work.~~
  - ~~(4) To provide course work leading to an associate's degree and/or lower-division preparation for college/university transfer.~~
  - ~~(5) To provide educational, cultural, economic, social, recreational, or aesthetic programs and services to meet the changing needs of individuals in a multicultural community.~~
  - ~~(6) To provide lifelong educational programming for personal and professional growth, cultural and recreational enrichment, and international education.~~
  - ~~(7) To foster an environment that values an understanding and appreciation of diversity.~~
  - ~~(8) To develop and strengthen partnerships with industry, primary and secondary education, business, labor, community organizations, and government to enhance economic development of our service community.~~

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~~MISSION AND GOALS STATEMENTS~~  
VISION, MISSION AND VALUES STATEMENTS  
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- ~~(9) — To broaden learning opportunities through the creation of a strong community outreach program.~~
- ~~(10) — To collaborate with our community to understand and satisfy its needs and expectations to provide quality educational services within available resources.~~
- ~~(11) — To encourage management policies that demonstrate institutional integrity, efficiency, and effectiveness.~~
- ~~(12) — To enhance learning opportunities for students, faculty, staff, and administrators through the effective use of technology.~~

**(A) VISION**

COLUMBUS STATE COMMUNITY COLLEGE IS CENTRAL OHIO'S FRONT DOOR TO HIGHER EDUCATION AND A LEADER IN ADVANCING OUR REGION'S PROSPERITY.

**(B) MISSION**

TO EDUCATE AND INSPIRE, PROVIDING OUR STUDENTS WITH THE OPPORTUNITY TO ACHIEVE THEIR GOALS.

**(C) VALUES**

**(1) STUDENT SUCCESS**

WE WELCOME AND ENGAGE ALL STUDENTS IN CREATING INDIVIDUALIZED, ACCESSIBLE AND MUTUALLY ACCOUNTABLE PATHWAYS THAT ALLOW THEM TO PURSUE THEIR GOALS.

**(2) INCLUSION**

WE REFLECT THE DEMOGRAPHICS OF CENTRAL OHIO, AND WE LEVERAGE THE COLLEGE'S RICH DIVERSITY FOR THE BENEFIT OF OUR LOCAL AND GLOBAL COMMUNITIES.

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~~MISSION AND GOALS STATEMENTS~~  
VISION, MISSION AND VALUES STATEMENTS  
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**(3) QUALITY**

WE EXPECT EXCELLENCE AND ACCOUNTABILITY IN OURSELVES AND OUR STUDENTS.

**(4) INNOVATION**

WE EMBRACE BOLD IDEAS AND AN ENTREPRENEURIAL SPIRIT, AND WE ARE RESPONSIVE TO THE CHANGING NEEDS OF STUDENTS, EMPLOYERS, AND OTHER STAKEHOLDERS.

**(5) LEARNING**

WE ARE A COMMUNITY OF TEACHERS AND LEARNERS WHO BELIEVE THAT FULFILLING LIVES ARE GROUNDED IN SELF-AWARENESS AND CONTINUOUS LEARNING.

**(6) PARTNERSHIP**

WE RECOGNIZE THAT MORE CAN BE ACCOMPLISHED COLLABORATIVELY THAN INDIVIDUALLY, AND WE SEEK LIKE-MINDED PARTNERS TO ADVANCE OUR SHARED GOALS.

**(7) STEWARDSHIP**

WE ARE CAREFUL AND THOUGHTFUL STEWARDS OF THE RESOURCES ENTRUSTED TO US.

**(8) LEADERSHIP**

WE LEAD BY ACTION AND EXAMPLE TO HELP OUR COMMUNITY PURSUE OPPORTUNITIES AND ADDRESS THE CHALLENGES OF THE 21ST CENTURY.





# Columbus State Community College Board Action Sheet

Date \_\_\_\_\_

## **SUBJECT:**

College Policy 5-02 (Faculty Tenure)

## **BACKGROUND INFORMATION:**

The conversion to a semester calendar has necessitated some language revisions to this policy.

The "academic year" does not include summer term. On the quarter calendar, the academic year included autumn, winter, and spring quarters. On the semester calendar, the academic year includes autumn and spring semesters.

Full-time tenure-track faculty are eligible to apply for tenure at the beginning of their fourth year of full-time employment. During that year, faculty committees and academic administrators at the department, division, and college level review each candidate's tenure portfolio, and make recommendations to the President on whether or not to grant tenure. If granted, the faculty member receives tenure effective with his/her fifth year of full-time employment. Faculty members who are not granted tenure are terminated at the end of the fourth year of full-time employment.

Occasionally, faculty members might not be employed full-time for an entire academic year. Most commonly, this occurs when a new faculty member is hired sometime in the middle of the academic year, and thus doesn't complete a full academic year during his/her first year of employment. On a quarter calendar, faculty members were required to have been employed full-time for at least two of the three quarters of the academic year for a year of employment to have counted toward their time toward eligibility for tenure. They would thus have completed eleven quarters of full-time employment during their first four years.

On a semester calendar, faculty members would be required to be employed full-time for at least one of the two semesters of the academic year for that year to count toward their time toward eligibility for tenure. They would thus have to complete seven semesters of full-time employment during their first four years.

## **RECOMMENDATION:**

That the Board of Trustees approve these revisions to College Policy 5-02 (Faculty Tenure).

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FACULTY TENURE  
Policy No. 5-02  
Page 1 of 3

~~Effective December 1, 2005~~  
EFFECTIVE JANUARY 24, 2013

**REVISED POLICY DRAFT**

- (A) The purpose of tenure is to insure quality and excellence of instruction through rewarding imaginative, creative, and effective teaching by assuring faculty members of being offered employment contracts/appointments on an annual basis with dismissal only for just cause or the reduction in the number of faculty required to deliver the college's academic programs.
- (B) Tenure is recognition conferred upon a Columbus State Community College faculty member at such time as he/she is judged to have demonstrated excellence in teaching, service, and performance of assigned responsibilities. This judgment shall be based upon evidence of achievement, including student evaluations, performance appraisals, documentation of advancement and communication of knowledge in the discipline, participation in professional development activities, and contribution to the growth and development of the college through participation on committee and special projects. Tenure and the first promotion from the rank of Instructor to Assistant Professor shall be combined and conferred at the same time.
- (C) Full-time faculty, as defined in Section 3-01 of college policy, will be considered for the first promotion and tenure and will submit their portfolio after they have completed three years of qualifying full-time service at Columbus State Community College as defined below:
  - (1) To be qualified, a candidate must complete ~~eleven (11) quarters~~ SEVEN (7) SEMESTERS in four (4) academic years. No year may count as a year of service during which an individual is on leave without pay for more than one ~~quarter~~ SEMESTER.
  - (2) Faculty members who resign and later return to Columbus State Community College shall receive no years of past service credit toward tenure eligibility.
  - (3) No more than one year of service credit will be granted for employment during any one fiscal year.
  - (4) The probationary period for tenure shall be four years of service. Faculty who are eligible will be granted tenure during their fourth year of service according to the procedure established herein. The fifth year will be the first year of tenure.
  - (5) All persons who were granted tenure before the acceptance of this policy shall

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FACULTY TENURE  
Policy No. 5-02  
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~~Effective December 1, 2005~~  
EFFECTIVE JANUARY 24, 2013

continue to be tenured according to the rights and privileges of this policy.

- (D) Tenure is granted after an appropriate evaluation of each faculty member is completed and upon recommendation of the President to the Board of Trustees for specific action to confer tenure.
- (E) The President shall adopt and implement a procedure for the awarding of tenure to an eligible faculty member.
- (F) The President shall adopt and implement procedures for the creation of a Promotion and Tenure Review Committee and for the creation of Promotion and Tenure Appeal Committees as part of the procedures for awarding tenure to an eligible faculty member.
- (G) If for any reason the President determines there is a problem with the implementation of the procedures identified in (E) or (F) above, such as the extended disability of a committee member, a conflict of interest, or any other problem that would impact on the implementation of any one of these procedures, the President may take whatever steps are deemed appropriate to ensure the proper functioning and integrity of the procedure.
- (H) All proceedings related to review for and/or retaining tenure appointments shall be held in confidence and made available only to those persons who have a bona fide need to know.
- (I) Tenure will be terminated for the following reasons:
  - (1) A tenured person has submitted his/her resignation.
  - (2) If a tenured person has been placed on layoff due to a reduction in faculty, he/she will retain his/her tenure if he/she has been recalled for employment before two years have expired since the layoff. If a tenured person is recalled at any time and voluntarily refuses recall, tenure will be terminated at that time. If a tenured person is not recalled within the two-year period, tenure will be terminated at the end of the second year. If a tenured person is laid off, it will be his/her responsibility to notify the Human Resources Department in writing of changes in address and/or telephone number.
  - (3) For just cause which shall include, but not necessarily be limited to: unsatisfactory

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FACULTY TENURE

Policy No. 5-02

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~~Effective December 1, 2005~~

EFFECTIVE JANUARY 24, 2013

performance, unprofessional conduct, illegal or immoral acts, or failure to fulfill contractual obligations.

- (J) A candidate for tenure may elect to seek due process of a tenure complaint through the appeal procedures provided for in this policy. Such action precludes the candidate for tenure from availability of other forms of due process provided by college policy.
- (K) A faculty member who is not awarded a tenure appointment will be terminated at the completion of the academic year during which tenure was considered.

Last Effective Date: February 10, 1995



## Columbus State Community College Board Action Sheet

Date \_\_\_\_\_

### **SUBJECT:**

Revision of Policy 13-11, Campus Safety

### **BACKGROUND INFORMATION:**

Since the state of Ohio offered the PSEO (Post Secondary Enrollment Options) program to students in the 9<sup>th</sup> – 12<sup>th</sup> grades, the potential has existed for more children aged fourteen or under to be on campus but not accompanied by an adult at all times while on campus. The proposed revisions define the required supervision or accompaniment by an adult of those children fourteen or under in accordance with Ohio Department of Education Regulations.

The revisions have been reviewed and recommended by various stakeholders, including the College's Policy Council.

### **RECOMMENDATION:**

That the Board of Trustees adopt the proposed revisions to Policy 13-11, Campus Safety.

COLUMBUS STATE COMMUNITY COLLEGE  
POLICY AND PROCEDURES MANUAL

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CAMPUS SAFETY  
Policy No. 13-11  
Page 1 of 1

Effective: ~~December 1, 2007~~  
EFFECTIVE JANUARY 24, 2013

**REVISED POLICY DRAFT**

- (A) *Purpose:* A secure and safe environment on the college's campuses and sites is a shared responsibility between the college's safety department and all employees. Within available resources, the college shall provide programs, systems and processes that help employees, students and visitors create and maintain a safe and secure environment while balancing the need to provide a quality, convenient and affordable higher education in a public setting.
- (B) Employees are responsible for understanding safety-related policies, procedures and practices, and for reporting unsafe situations to the college's safety department. Employees shall participate in required training sessions, and behave in such a manner that promotes a safe environment for themselves, co-workers, students and visitors.
- Employees who fail to follow established safety procedures and practices or who conduct themselves in an unsafe manner or create unsafe circumstances will be subject to disciplinary action up to and including discharge.
- (C) Children fourteen years of age and under must be accompanied and attended by an adult while on campus, UNLESS ENROLLED OR SEEKING ENROLLMENT IN A COLUMBUS STATE COMMUNITY COLLEGE PROGRAM, IN ACCORDANCE WITH OHIO DEPARTMENT OF EDUCATION REGULATIONS. Children are not to be taken into classrooms unless authorized by the instructor in advance. Children shall not be left unattended in automobiles.
- (D) The college shall abide by all relevant federal, state and local laws in administering its safety programs.
- (E) The President shall establish procedures to administer this policy.



## Columbus State Community College Board Action Sheet

Date \_\_\_\_\_

### SUBJECT:

College Readiness – Uniform Statewide Standards for Remediation-Free Status

### BACKGROUND INFORMATION:

The Chancellor of the Ohio Board of Regents and the Superintendent of Public Instruction for the Ohio Department of Education are required by law to issue a report recommending policies and strategies for reducing the need for academic remediation and developmental courses at state institutions of higher education. Similarly, Ohio's public college and university presidents are charged with establishing uniform statewide standards in mathematics, science, reading, and writing that each student enrolled in a state institution of higher education must meet to be considered remediation-free.

For many years, there has been no consistent definition of college readiness in the State of Ohio. Further, because there have been very few curricular alignment discussions between higher education and the P-12 system, these two parts of our education system have developed very divergent definitions of college readiness.

The outcome of this divergence has been a high percentage of high school graduates who place into remedial coursework. This translates into a high percentage of students who must take remedial coursework as first-year students in college. As reported by the Ohio Board of Regents (2009-2010), for all state institutions, 42% of first-year students take remedial coursework. For community colleges it is 52% overall, and for Columbus State, a total of 66% of our first-year students take remedial coursework. For all of our first-year students taking remedial coursework, 63% take remedial mathematics, 24% take remedial English, and 21% take both mathematics and English.

With the establishment of clear and measurable college readiness standards statewide (remediation-free status standards), we can work directly with high school faculty to help them align their curricula and courses with these readiness standards. In addition, we can expand our efforts to assist high school faculty with providing remediation when sophomore and junior year assessments indicate a student is not likely to be college ready as they approach graduation. This will, over time, dramatically reduce the need for remediation for students as they enter an institution of higher education and significantly increase student success and the attainment of a meaningful academic credential, whether a certificate, degree or successful transfer to a four-year college or university.

## RECOMMENDATION:

That the Board of Trustees of Columbus State Community College adopt the State of Ohio remediation-free status standards and incorporate these thresholds into our institutional assessment and placement policies, in order to ensure that each student is provided the best opportunity to succeed in his/her course of study. Admitted students who are remediation-free are still subject to college pre-requisite and placement testing requirements for the college and any specific academic programs. The standards and assessment thresholds presented below are recommended for implementation no later than the summer 2013 semester.

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### **College Readiness Indicators – assessment thresholds to guarantee “remediation-free” status at any public post-secondary institution in Ohio**

A student who meets or exceeds the following thresholds will be deemed as remediation-free and eligible to enroll in a college credit-bearing course at any of Ohio’s public institutions of higher education:

<u>Readiness Area</u>	<u>ACT</u>	<u>SAT</u>	<u>COMPASS</u>
English Sub Score	18(or higher)	Writing 430 (or higher) Critical Reading 450 (or higher)	<i>English COMPASS not recommended</i>
Reading Sub Score	21(or higher)	Reading 450 (or higher)	Reading Score 88
Mathematics Sub Score	22(or higher)	Mathematics 520(or higher)	Algebra Score 52

Assessment exam scores will be valid for two years from the completion of that assessment, after which students may be required to repeat an assessment to determine currency of their college readiness.

These remediation-free standards and thresholds do not replace institutional placement policies. Admitted students who are deemed remediation-free are still subject to pre-requisite and placement testing requirements for specific academic programs. Placement testing is still required for students who do not achieve the remediation-free threshold, to determine the appropriate initial course, which may be a for-credit course, if indicated by the placement assessment.

The COMPASS English writing assessment is not recommended. Although it accurately reflects editing skills, and editing skills are strongly reflective of composition skills, they are not identical. Therefore, while in the interim we will continue to use the current COMPASS English composition assessment, we are also exploring alternatives, including instituting a writing sample assessment, if possible, since such an assessment would be the most accurate indicator of writing skills and the thought processes that underlie them.



**UNIFORM STATEWIDE STANDARDS for REMEDIATION-FREE STATUS**  
**Established by the Presidents of Ohio's Public Colleges and Universities**

December, 2012

Language in HB 153 (FY12-FY13 operating budget bill):

Section 3345.061 (F) Not later than December 31, 2012, the presidents, or equivalent position, of all state institutions of higher education, or their designees, jointly shall establish uniform statewide standards in mathematics, science, reading, and writing each student enrolled in a state institution of higher education must meet to be considered in remediation-free status. The presidents also shall establish assessments, if they deem necessary, to determine if a student meets the standards adopted under this division. Each institution is responsible for assessing the needs of its enrolled students in the manner adopted by the presidents. The board of trustees or managing authority of each state institution of higher education shall adopt the remediation-free status standards, and any related assessments, into the institution's policies. The chancellor shall assist in coordinating the work of the presidents under this division.

For the purposes of the following standards and assessments, a student deemed remediation free in a subject will be eligible to enroll in a college credit-bearing course in that subject, including dual enrollment and Postsecondary Enrollment Option courses. These remediation-free standards and thresholds are not intended to replace institutional placement policies. Each institution may adopt and implement placement policies to ensure that each student is provided the best opportunity to succeed in his/her course of study. Admitted students who are deemed remediation free are still subject to any pre-requisite and placement testing requirements for specific academic programs. The standards, expectations, and assessment thresholds in this document are recommended for implementation beginning with the Summer 2013 academic term.

<b>Standards / Expectations</b>	
<b>English</b>	
<b>Reading</b>	
Key Ideas and Details	<ul style="list-style-type: none"> <li>A. Understand that reading is a strategic process of constructing meaning from texts.</li> <li>B. Actively engage texts, autonomously applying skills and strategies that are appropriate for the demands of the texts and their purposes for reading.</li> <li>C. Formulate and clearly express complex ideas related to texts, citing evidence to support inferences and interpretations.</li> <li>D. Think critically and creatively about the texts they read, often drawing upon their personal experiences and knowledge to enhance comprehension.</li> <li>E. Analyze and interpret fiction and non-fiction texts (including expository and persuasive essays) and work-related documents such as manuals, memos, letters and business plans.</li> <li>F. Determine and comprehend the central themes of a text and analyze their development. Summarize the key supporting details and ideas.</li> <li>G. Analyze how and why individuals, events, and ideas develop and interact over the course of a text.</li> <li>H. Analyze how two or more texts address similar themes or topics in order to build knowledge or to compare the approaches the authors</li> </ul>

	take.
	<p>I. Cite textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text.</p> <p>J. Integrate and evaluate multiple sources of information presented in different media or formats (e.g. visually, quantitatively) as well as in words in order to address a question or solve a problem.</p>
Craft and Structure	<p>A. Employ pre-reading strategies to identify features of text that aid comprehension (e.g., informational).</p> <p>B. Understand and use text formatting features (table of contents, glossaries, navigation bars) to effectively locate and acquire information in a variety of texts.</p> <p>C. Differentiate between fact and opinion.</p> <p>D. Employ vocabulary-building strategies while reading various texts.</p> <p>E. Evaluate an author’s purpose and point of view by analyzing the use of language, style and point of view found in the text.</p> <p>F. Demonstrate an understanding that the writer’s choice of language shapes meaning.</p> <p>G. Evaluate an author’s rhetorical and argumentative strategies.</p> <p>H. Interpret words and phrases as they are used in a text, including determining technical, connotative, and figurative meanings, and analyze how specific word choices shape meaning or tone.</p> <p>I. Analyze the structure of texts, including how specific sentences, paragraphs, and larger portions of the text (e.g., a section, chapter scene or stanza) relate to each other and the whole.</p>
Integration of Knowledge and Ideas	<p>A. Read and respond orally and in writing to texts representing a variety of genres, authors, cultures, and historical periods.</p> <p>B. Establish and apply criteria for selecting and evaluating the credibility of print and multimodal texts for a range of purposes, including research.</p> <p>C. Use features (e.g. pie charts, bar graphs, pictures) to enhance, emphasize, and clarify comprehension of print and multimodal or oral texts across the curriculum.</p>
Range of Reading and Level of Text Complexity	<p>A. Actively engage texts, autonomously applying skills and strategies that are appropriate for the demands of the texts and their purposes for reading.</p> <p>B. Skillfully read a wide range of increasingly complex texts, print and multimodal.</p>
<i>Writing</i>	
Text Types and Purposes	<p>A. Independently and ethically produce writing that meets the needs of a particular purpose and audience, appropriate for academic and work-related documents.</p> <p>B. Select from a repertoire of processes and modes to develop writing for purposes such as persuasion, explanation, research, or personal expression.</p> <p>C. Use style, voice, and organizational structures that are transparent and appropriate for the rhetorical purpose and audience.</p> <p>D. Adeptly respond in writing to diverse texts and formats, synthesizing, critiquing, and analyzing those texts.</p> <p>E. Adapt writing strategies for audience, purpose and type of task.</p> <p>F. Produce texts that convey an argument that is organized, coherent, fully developed, and rhetorically appropriate in support of a thesis.</p> <p>G. Produce writing that exhibits word choices that convey intended meaning.</p>
Production and Distribution of Writing	<p>A. Independently and ethically produce writing that meets the needs of a particular purpose and audience, appropriate for academic and work-related documents.</p> <p>B. Draft, revise, and edit writing autonomously.</p>

	<p>C. Adapt writing strategies for audience, purpose, and type of task.</p> <p>D. Use reflective strategies for critiquing and evaluating student’s own and others’ writing.</p> <p>E. Employ sentences of varying lengths and structures that are appropriate to audience, purpose, and context.</p> <p>F. Use appropriate conventions of the English language, including grammar and usage, punctuation, capitalization, and spelling.</p>
<p>Research to Build and Present Knowledge</p>	<p>A. Employ the research writing skills of evaluating sources and integrating them in support of a thesis.</p> <p>B. Accurately and correctly quote, paraphrase, and summarize material from another text to avoid unintentional plagiarism.</p> <p>C. Properly cite sources, using a generally accepted citation system such as MLA or APA.</p>
	<p><b>Speaking, Viewing and Listening</b></p>
<p>Comprehension and Collaboration</p>	<p>A. Listen actively and speak effectively in a variety of academic and work-related situations.</p> <p>B. Listen carefully, take notes as needed, and not interrupt other speakers when engaged in group or committee work.</p> <p>C. Deliver a clearly organized message when contributing to the group or committee work.</p> <p>D. Take notes while listening to lectures or participating in other forms of information gathering and use the notes to review and reflect on learning.</p> <p>E. Know how to identify and accommodate cultural differences in communication styles and strategies.</p> <p>F. Analyze and synthesize information gathered from a variety of sources.</p> <p>G. Summarize information heard into another form of communication, (e.g., rephrase statements, summarize a speech, paraphrase an oral reading).</p> <p>H. Evaluate and respond to a speaker’s message.</p> <p>I. Use viewing skills and strategies to understand and interpret visual media.</p> <p>J. Support and clarify written and oral presentations with visual media resources, including electronic technologies.</p> <p>K. Recognize and respect cultural and language differences in both formal and informal speaking situations.</p> <p>L. Interpret and evaluate a speaker’s rhetorical strategies and evidence.</p> <p>M. Employ appropriate non-verbal strategies to enhance communication.</p> <p>N. Understand the impact that visual media have on society.</p> <p>O. Set criteria and evaluate the technology techniques used to influence economic, political, cultural, social, and aesthetic decision making.</p>
<p>Presentation of Knowledge and Ideas</p>	<p>A. Present successfully to an audience, recognizing the needs of an audience for both visual and auditory messages.</p> <p>B. Deliver a clearly organized message when contributing to the group or committee work.</p> <p>C. Speak fluently, enunciating clearly with appropriate rate and volume.</p> <p>D. Speak effectively and listen actively in diverse communicative contexts.</p> <p>E. Express ideas, thoughts, and concerns effectively in both formal and informal speaking situations, (e.g., conversations, discussion, presentations, collaborative groups, one-on-one interactions, debates, negotiations, and interviews).</p> <p>F. Employ appropriate non-verbal strategies to enhance communication.</p> <p>G. Recognize and evaluate techniques used in visual media to influence opinions, decision making, and cultural perceptions.</p> <p>H. Use images to convey meaning, often in conjunction with written or oral presentations.</p> <p>I. Use visual media or computer technology to communicate effectively with a variety of audiences for a variety of purposes.</p>

	J. Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations, to enhance understanding of findings, reasoning, and evidence, and to add interest.
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## Mathematics

<i>Mathematical Processes</i>	
Problem Solving	<p>A. Use a variety of problem solving strategies.</p> <p>B. Reflect on and analyze the student’s own problem solutions and the solutions of others.</p> <p>C. Connect ideas in a variety of context.</p> <p>D. Solve complex, non-routine, and multi-step problems that may require student formulation of problems and/or sustained thought and effort.</p>
Communication using Math Ideas	<p>A. Use correct mathematical terminology and notation.</p> <p>B. Show a logical progression of thought, clearly and coherently, orally, and in writing.</p> <p>C. Read mathematical material with understanding and independence.</p> <p>D. Use appropriate degrees of precision based upon problem context.</p> <p>E. Use exact answers (e.g., <math>\sqrt{}</math> or <math>\pi</math>) when appropriate.</p>
Mathematical Reasoning	<p>A. Understand the need for proof in mathematics; recognize when a proof is required</p> <p>B. Understand the difference between a statement verified by proof and one illustrated by using examples.</p> <p>C. Understand the meaning of logical terms (e.g., and, or, but, not, if ... then).</p> <p>D. Understand the significance of and roles played by definitions, assumptions, theorems/propositions, examples,, and counterexamples in mathematics.</p>
Connecting Mathematical Concepts	<p>A. Connect mathematics with a variety of disciplines and workplace and everyday settings.</p> <p>B. Use connections among and within branches of mathematics (e.g., algebraic properties of a function and geometric properties of its graph).</p>
Appropriate Use of Technology and other Tools	<p>A. Use a variety of tools to solve mathematical problems—ranging from common tools (e.g., rulers, protractors) to technology-enhanced tools (e.g., calculators, computers, spreadsheets).</p> <p>B. Use technology to collect, organize, and analyze information with the goal of interpretation, presentation, and argumentation and as motivation for proof.</p> <p>C. Use appropriate technology to enhance and support student learning.</p>
<i>Number and Operations</i>	
Structure of the Number System	<p>A. Understand and convert between different representations of numbers (decimal, percent, fraction, scientific notation, radicals...).</p> <p>B. Explain the effects of operations on the magnitudes of quantities and signs of numbers.</p>
Operations	<p>C. Perform arithmetic operations on various forms of real numbers.</p> <p>D. Compute and explain the solutions to problems involving ratio, proportion, percent, scientific notation, square roots, and numbers with integer and rational exponents;</p>

Estimation	E. Apply and generalize properties of operations (including order of operations) as a foundation for algebra. Estimate the solutions to problems involving ratio, proportion, percent, scientific notation, square roots, and numbers with integer and rational exponents.
<i>Algebra</i>	
Equations and Inequalities	<p>A. Algebraically solve linear equations in one variable, including examples with no solution, one solution, and infinitely many solutions.</p> <p>B. Solve systems of linear equations with two unknowns by graphing, substitution, and addition/elimination; including examples with no solution, one solution, and infinitely many solutions.</p> <p>C. Solve quadratic equations by graphing, factoring, completing the square, and using the quadratic formula (including equations that have complex solutions).</p> <p>D. Algebraically solve linear inequalities and represent solutions in multiple ways such as graphically, inequality notation, and interval notation.</p> <p>E. Algebraically solve absolute value equations in the form <math> Ax + B  = C</math> and related absolute value inequalities and represent solutions in multiple ways.</p> <p>F. Algebraically solve equations that include rational expressions or radicals including examples that generate extraneous solutions.</p> <p>G. Solve for specified variables in literal equations.</p> <p>H. Solve exponential equations in one variable using logarithms.</p>
Operations with Algebraic Objects	<p>A. Perform operations with exponents and radicals, including laws of exponents, with both numerical and algebraic expressions.</p> <p>B. Add, subtract, multiply, and divide rational expressions by hand and identify values where they are undefined. (Limit numerators and denominators to monomial, linear and quadratic expressions).</p> <p>C. Evaluate and simplify algebraic expressions.</p> <p>D. Add, subtract, multiply, and divide polynomial expressions (limit divisors to monomial and linear expressions).</p>
Graphing	<p>A. Graph linear equations and inequalities and quadratic equations in two variables, with and without technology (limit quadratic equations to vertical and horizontal parabolas).</p> <p>B. Graph common functions (e.g., absolute value, square root, linear, quadratic, rational, exponential, piecewise) with and without technology.</p> <p>C. Read a graph to interpret solutions to an equation and identify and interpret characteristics such as intercepts, extrema, and rates of change.</p> <p>D. Graph transformations of functions (limit transformations to vertical and horizontal shifts, reflections, and stretches).</p> <p>E. Interpret transformations of functions from both a graphical and algebraic perspective.</p>
Functions and Applications	<p>F. Define functions; determine whether a relationship between two variables (represented in a variety of ways) represents a function; identify, as appropriate for the context, both the domain and range of a function; and use function notation.</p> <p>G. Describe how a change in one variable affects the value of a related variable, for example, problems involving direct and inverse variation.</p> <p>H. Interpret sequences as functions whose domain is a subset of the whole numbers. Solve problems with arithmetic and geometric sequences.</p> <p>I. Adjust the parameters of function families to model relationships between variables (function families include linear, quadratic, piecewise, absolute value, square root, power, and exponential).</p> <p>J. Formulate equations or functions that model problems in a variety of contexts.</p>

<b>Geometry</b>	
Structure	<p>A. Describe and explain the different roles of assumptions, definitions, theorems, and proofs in the logical structure of geometry.</p> <p>B. Use theorems about parallel and perpendicular lines, angles, congruent figures, similar figures, right triangles (e.g., Pythagorean Theorem), polygons, circles, polyhedrons, spheres, cylinders, and cones to solve problems.</p> <p>C. Prove theorems about lines, angles, triangles, and parallelograms.</p> <p>D. Use similarity to solve problems and to model proportional relationships.</p> <p>E. Use right triangle trigonometry to solve problems.</p>
Geometric Representations	<p>A. Represent geometric objects algebraically using coordinates (analytic geometry).</p> <p>B. Use algebra to solve geometric problems.</p> <p>C. Draw and define reflections, rotations, translations, and dilations of geometric objects and understand compositions of these transformations.</p> <p>D. Define, describe, and identify reflectional and rotational symmetry.</p> <p>E. Express transformations algebraically (i.e., using coordinates).</p>
Measurement	<p>A. Explain that the geometric measures (length, perimeter, area, volume) depend on the choice of unit, and that measurements are approximations.</p> <p>B. Explain the effect of a scale factor on length, perimeter, area, and volume.</p> <p>C. Calculate the perimeter and area of common plane figures and the surface area and volume of solids.</p> <p>D. Distinguish between exact and approximate values. Explain differences among accuracy, precision, and error, and describe how errors affect later calculations.</p> <p>E. Solve problems involving measurement, including problems requiring a choice of scale and unit.</p> <p>F. Convert fluently from one measurement unit to another, within and across systems.</p>
<b>Probability and Statistics</b>	
Data Displays and Interpretation	<p>A. Create and/or interpret graphical displays to describe sets of data (e.g., box-and-whisker, scatterplot, frequency distribution, normal distribution).</p> <p>B. Find and interpret measures of central tendency and variability for sets of data.</p>
Representations and Use of Data	<p>A. Use the context to determine appropriate way(s) to represent data, and understand the advantages and disadvantages of various representations.</p> <p>B. Identify misuses of data.</p> <p>C. Distinguish between correlation and causation.</p> <p>D. Understand the characteristics of well-designed studies (e.g., lack of bias, sampling methods, randomness) in order to interpret results.</p>
Probability Concepts	<p>A. Use the fundamental counting principle to determine the number of possible outcomes.</p> <p>B. Compute probability of compound events, independent events, and simple dependent events.</p> <p>C. Compare experimental and theoretical results for simple experiments.</p>

*Note: the Ohio College Readiness Advisory Committee also provided additional expectations for students planning to enroll in calculus. These recommendations are beyond the standards for remediation-free status.*

## Science – Biology, Chemistry, Computer Science, Engineering, Geology and Physics

<b>Learning Skills (for all students)</b>	
A. Learn science using a variety of sources including but not limited to:	<ul style="list-style-type: none"> <li>• Standard college-level science textbooks</li> <li>• Inquiry-based laboratory experiences that engage students in asking valid scientific questions, and gathering and analyzing information</li> <li>• Well-reasoned and evidence-based discussions of science principles, concepts, and problems with well-prepared peers and faculty</li> <li>• Well-organized lectures delivered at an appropriate cognitive level for first-year STEM college students by college faculty</li> <li>• Other appropriate sources of science information in the popular press and in other sources, such as research reports and summaries that are at an appropriate cognitive level for first-year college students.</li> </ul>
B. Reliably and accurately assess the student's learning and take effective action to remediate deficiencies, prior to instructor-administered summative assessments	
C. Persist in learning despite encountering initial difficulty in mastering challenging material and seek and use alternative learning strategies when finding initial strategies are not as effective as desired, so that the student consistently meet learning goals and achieve targeted learning outcomes.	
<b>Science Content Knowledge and Skills (for non-science majors)</b>	
Content	<p>A. Satisfactorily complete the Ohio graduation requirements for science and mathematics, meeting all of the expectations specified in the New Ohio Learning Standards: K-12 science for each of those courses.</p> <p>B. Satisfactorily complete the following high school science courses: biology, physical science, and one advanced science course.</p> <p>C. Consistently demonstrate mastery of the first five Recommendations in "Mathematical Expectations for College Readiness 2011" within science contexts. Demonstrate mastery of these processes, concepts, functions, applications, and operations by creating models of physical realities related to those models.</p> <p>D. Use the models created to reliably and consistently solve problems dealing with the concepts and relationships described in the Syllabus and Model Curriculum of the Ohio Revised Science Standards for the science courses taken in high school. Non-science majors do not need to be able to demonstrate the "Additional Expectations for Calculus."</p>
Rationale	<p>This level of mastery should be accomplished by satisfactory completion of three high school science courses as defined by the syllabi and model curricula of the New Ohio Learning Standards: K-12 Science.</p> <p>A. Identify questions and concepts that guide scientific investigations.</p> <p>B. Design and conduct scientific investigations.</p> <p>C. Use technology and mathematics to improve investigations and communications.</p> <p>D. Formulate and revise explanations and models using logic and evidence (critical thinking).</p> <p>E. Recognize and analyze explanations and models.</p> <p>F. Communicate and support a scientific argument.</p>

*Note: the Ohio College Readiness Advisory Committee provided additional recommendations for science content knowledge and science and mathematics skills needed by students majoring in the natural and health sciences, and in engineering. These recommendations have to do with placement, not remediation status.*

**College Readiness Indicators – assessment thresholds to guarantee “remediation free” status  
at any public post-secondary institution in Ohio**

A student who meets or exceeds the following thresholds will be deemed as remediation free and eligible to enroll in a college credit-bearing course at any of Ohio’s public institution of higher education.

Readiness Area	ACT		SAT		Accuplacer	COMPASS
	English Sub Score	18 (or higher)		Writing 430 (or higher)		Sentence Skills 88 or >5 on Writeplacer
Reading Sub Score	21 (or higher)		Critical Reading 450 (or higher)			Reading Scale Score 88
Mathematics Sub Score	22 (or higher)		450 (or higher)	520 (or higher)	80	Reading Scale Score 88
					108EA or 69CLIM	Algebra Scale Score 52

- *Until better assessments of science content knowledge are available, institutions should continue to use their own assessments of science content to supplement the other sources of information such as ACT scores, high school grade point average (GPA), and other indicators of college readiness in determining the college readiness in science.*
- Assessment exam scores will be valid for two years from the completion of that assessment, after which institutions may require students to repeat an assessment to determine the currency of their college readiness.
- Institutions are not required to place students scoring below the threshold score into remedial courses. Students scoring below the threshold score are subject to institutional placement procedures to gain eligibility to enroll in credit-bearing courses. Such procedures could include but are not be limited to: review of high school GPA, a writing assessment, and a review of previous college work.
- These remediation-free thresholds are not intended to determine eligibility for admission to any college or university. Each institution has its established admission requirements. Admitted students who have achieved or exceeded these scores are guaranteed exemption from institutional placement into non-credit remedial courses.
- These remediation-free standards and thresholds are not intended to replace institutional placement policies. Admitted students who are deemed remediation free are still subject to any pre-requisite and placement testing requirements for specific academic programs. Similarly, placement testing may be required for students who do not achieve the remediation-free threshold, to determine the appropriate initial class – which may be a for-credit class if indicated by the placement examination.





## Columbus State Community College Board Action

Date \_\_\_\_\_

**SUBJECT:**

Financial Statements as of, and for the Six Months Ended, December 31, 2012

**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, 2012, 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 9, 2013  
**SUBJECT:** Financial Statements as of December 31, 2012

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, 2012.

As a reminder, because FY13 includes a switch in academic calendars from quarters to semesters, comparables to prior year do not yield instructive information. It will take two full years of a standard semester schedule for true comparatives. During this year of transition, actual revenue and expenses for FY13 will be discussed in the context of the Board-authorized budget.

**1. General Fund**

These financial statements include comparisons of actual-to-date compared to the FY 13 Budget approved by the Board in May.

- **Enrollment**

Term	Budgeted Headcount	Headcount	Budget to Actual Increase/Decrease	Actual FY 12 FTEs	FY 13 FTEs	% Variance
Summer 2012	20,001	18,265	-8.7%	11,699	10,029	-14.3%
Autumn 2012*	29,375	25,650	-12.7%	20,257	15,289	-24.5%
Spring 2013						

\*FY13 preliminary headcounts and FTEs

- **Revenues** (Exhibit B)

Because of the adjustment from a quarter to a semester calendar, a percentage of Summer quarter revenue was accounted for in FY12, given the term started in mid- versus late-June as in years past. These financials include approximately 78% of Summer quarter tuition revenue and 100% of Autumn semester tuition revenue. In total, tuition revenue for Summer quarter was down 14%, Autumn semester revenue is down 24% from prior year, and both terms are below budget for the year, which corresponds to the respective decrease in FTEs from the prior year upon which the budget was based.

- **Expenditures** (Exhibit B)

Total operating expenditures (before transfers) are \$70,774,488 for the period. Expenditures are tracking on pace with the projected year-end budget to reflect lower-than-budgeted enrollment.

- **Budget** (Exhibit B)

While the FY13 budget as authorized assumed a 5% enrollment decline, adjustments have been made to realign the expense budget to anticipated revenues. The projected year end column reflects the proposed Revised FY 13 Budget that will be presented to the Board at its January meeting. Expense adjustments include holding positions vacant, streamlining operations to a semester-based calendar, deferring equipment purchases, and limiting various operating expenses including travel, conferences, and other discretionary spending.

Of the \$9.5 M decrease in projected year-end “Educational and General” compared to the budget as authorized in May 2012, \$6.5 M is a reduction in Adjunct payroll, the expense that varies as enrollment varies. Adjusting for this variable, the projected year-end expense for “Educational and General” is 3.5% lower than budgeted.

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

The auxiliary fund’s actual revenues are tracking at 44% of the proposed Revised FY 13 budget as of December 31, lower than expected at this time of year due to a later start in January in a semester calendar. Expenses are tracking at 46%, which is approximately 4% lower than budgeted for the period.

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

The President’s Discretionary Fund has a cash balance of \$19,292 at December 31, after disbursements of \$708.

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

Foundation contributions through December are \$395,463, compared to \$313,499 through December of last year. Management and General expenditures are \$71,988 compared to \$90,867 through the same period last year and the College has supported the operations of the Foundation in the amount of \$133,682 compared to \$192,455 at the same time last year. These differences are due mainly to a decrease in salary expense and the timing of expenditures.

5. **Investments**

The College’s portfolio is invested consistent with its investment policy, with 37.7% currently invested in STAROhio and other money markets, with the balance in federal agencies.

**EXHIBIT A**  
**COLUMBUS STATE COMMUNITY COLLEGE**  
**BALANCE SHEET AT DECEMBER 31, 2012**  
**With Comparative Figures at December 31, 2011**

<u>Assets</u>	<u>December 31,</u> <u>2012</u>	<u>December 31,</u> <u>2011</u>	<u>Liabilities and Fund Balance</u>	<u>December 31,</u> <u>2012</u>	<u>December 31,</u> <u>2011</u>
<u>Current Funds</u>			<u>Current Funds</u>		
<u>Unrestricted</u>			<u>Unrestricted</u>		
Educational and general			Educational and general		
Cash	6,128,661	47,406,714	Accounts payable	\$ 10,458,698	\$ 30,357,259
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))	102,439,397	113,351,799	Deferred income		
Accounts receivable, net of allowance for doubtful accounts	39,324,282	10,307,776	Student tuition	30,687,631	25,249,546
Interest receivable	-	-	Lab fees and credit bank	946,539	716,915
Prepaid expense	689,796	326,479	Due to auxiliary funds	-	-
Net Investment in Golf Course			Due to restricted funds	13,096,759	12,288,296
Due from agency funds		4,414,317	Due to plant funds	103,451	
Due from auxiliary funds	1,601,487	847,065	Due to agency funds		
Total educational & general	\$ 150,183,623	\$ 176,654,150	Fund balances (Exhibit C):		
<u>Auxiliary enterprise</u>			Allocated	73,970,480	85,955,599
Cash	544,606	1,259,872	Unallocated	20,930,065	22,086,535
Investments	6,151,576	6,085,573	Total fund balances	94,900,545	108,042,134
Accounts receivable	437,333	1,001,943	Total educational & general	\$ 150,183,623	\$ 176,654,150
Inventories, at cost as defined (note 2)	5,885,269	3,617,332	<u>Auxiliary enterprise</u>		
Other Assets	478,423	417,587	Accounts payable	\$ 921,511	\$ 881,066
Due from general fund	-	-	Due to educational & general fund	1,601,487	847,065
Due from grant funds	4,415	3,179	Fund balances (Exhibit D):		
Total auxiliary enterprise	13,501,622	12,385,486	Allocated	350,000	350,000
Total unrestricted	\$ 163,685,245	\$ 189,039,636	Unallocated	10,628,624	10,307,355
<u>Restricted</u>			Total fund balances	10,978,624	10,657,355
Cash	-	-	Total auxiliary enterprise	13,501,622	12,385,486
Due from educational & general fund	-	-	Total unrestricted	\$ 163,685,245	\$ 189,039,636
Total restricted	-	-	<u>Restricted</u>		
Total current funds	\$ 163,685,245	\$ 189,039,636	Due to general fund	\$ -	\$ -
	[A]	[B]	Fund balances	-	-
			Unallocated	-	-
			Total restricted	-	-
			Total current funds	\$ 163,685,245	\$ 189,039,636
				[C]	[D]

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

(Continued)

**EXHIBIT A**  
**(Continued)**

**COLUMBUS STATE COMMUNITY COLLEGE**  
**BALANCE SHEET AT DECEMBER 31, 2012**  
**With Comparative Figures at December 31, 2011**

<u>Assets</u>	<u>December 31,</u> <u>2012</u>	<u>December 31,</u> <u>2011</u>	<u>Liabilities and Fund Balance</u>	<u>December 31,</u> <u>2012</u>	<u>December 31,</u> <u>2011</u>
<u>Plant funds</u>			<u>Plant funds</u>		
Unexpended			Unexpended		
State appropriations receivable	-	-	Fund balances	3,989,310	3,404,621
Capital Improvement Fund	3,989,310	3,404,621	Restricted	3,989,310	3,404,621
Total unexpended	<u>3,989,310</u>	<u>3,404,621</u>	Total unexpended	<u>\$ 3,989,310</u>	<u>\$ 3,404,621</u>
Cash from Bond Proceeds	-	22,853	Investment in plant:		
Deposit with trustees	-	-	Interest payable	-	-
Due from general fund	13,086,759	12,288,296	Capital lease payable	-	-
Land	29,618,235	29,618,235	Accounts payable	88,667	45,251
Improvements other than buildings	12,117,274	12,117,274	Bonds payable	11,770,000	13,055,000
Buildings	153,504,658	141,507,797	Deferred Gift Annuity	-	-
Movable equipment, furniture			Net investment in plant	164,297,261	161,310,101
and library books	38,346,292	42,709,746			
Construction-in-progress	4,204,385	4,108,251	Total investment in plant	<u>176,155,928</u>	<u>174,410,352</u>
Other Assets	236,931	257,513	Total plant funds	<u>\$ 180,145,238</u>	<u>\$ 177,814,973</u>
Less: accumulated depreciation	(74,958,606)	(68,219,613)			
Total investment in plant	<u>176,155,928</u>	<u>174,410,352</u>	<u>Agency funds</u>		
Total plant funds	<u>\$ 180,145,238</u>	<u>\$ 177,814,973</u>	Deposits held in custody for others	\$ 302,215	-
			Due to educational and general fund	-	4,414,317
			Total agency funds	<u>\$ 302,215</u>	<u>\$ 4,414,317</u>
				[C]	[D]

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

COLUMBUS STATE COMMUNITY COLLEGE  
OPERATIONAL BUDGET COMPARISON  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2012  
With Comparative Figures at December 31, 2011

EXHIBIT B

	FY 13			FY 13 Projected Year End		
	Budget as approved May 2012	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Projected FY 13 Year End Budget	Projected % of Budget	
<b>Revenues</b>						
<b>Appropriations</b>						
Subsidy	\$ 60,368,520	\$ 30,184,260	50.00%	\$ 60,304,059	99.89%	(1)
Access Challenge	-	-	-	-	-	(2)
Student Support Services	-	-	-	-	-	(3)
Jobs Challenge	-	-	-	-	-	(4)
	<u>60,368,520</u>	<u>30,184,260</u>	<u>50.00%</u>	<u>60,304,059</u>	<u>99.89%</u>	<u>(5)</u>
<b>Student</b>						
Tuition	90,088,301	38,623,667	42.87%	73,156,221	81.21%	(6)
Fees	4,973,724	2,744,776	55.19%	4,973,724	100.00%	(7)
Special courses	1,399,467	523,721	37.42%	1,399,467	100.00%	(8)
	<u>96,461,492</u>	<u>41,892,165</u>	<u>43.43%</u>	<u>79,529,412</u>	<u>82.45%</u>	<u>(9)</u>
<b>Contracted Services</b>						
Net	600,000	148,685	24.78%	600,000	100.00%	(10)
	<u>600,000</u>	<u>148,685</u>	<u>24.78%</u>	<u>600,000</u>	<u>100.00%</u>	<u>(11)</u>
<b>Other</b>						
Partnership Revenue	430,000	85,853	19.97%	430,000	100.00%	(12)
Miscellaneous	250,000	99,778	39.91%	250,000	100.00%	(13)
	<u>680,000</u>	<u>185,631</u>	<u>27.30%</u>	<u>680,000</u>	<u>100.00%</u>	<u>(14)</u>
Total revenues	<u>158,110,012</u>	<u>72,410,740</u>	<u>45.80%</u>	<u>141,113,471</u>	<u>89.25%</u>	<u>(15)</u>
<b>Operating Expenditures</b>						
Educational & general (Instructional)	87,603,671	39,869,418	45.51%	78,085,837	89.14%	(16)
Library	2,170,555	1,065,515	49.09%	2,164,804	99.74%	(17)
General	12,391,871	4,450,275	35.91%	12,012,036	96.93%	(18)
Information Technology	13,360,772	6,997,954	52.38%	12,491,343	93.49%	(19)
Student Services	14,469,534	6,685,717	46.21%	13,874,365	95.89%	(20)
Operation and maintenance of plant	14,616,032	6,248,845	42.75%	14,577,304	99.74%	(21)
Administration	10,790,761	4,726,309	43.80%	9,847,089	91.25%	(22)
Transfer for debt service	1,460,906	730,453	50.00%	1,460,906	100.00%	(23)
Total expenditures	<u>156,864,102</u>	<u>70,774,486</u>	<u>45.12%</u>	<u>144,513,684</u>	<u>92.13%</u>	<u>(24)</u>
<b>Non-operating &amp; Encumbered</b>						
Transfer for equipment and replacement	3,000,000	See Exhibit C		500,000	16.67%	(25)
Transfer for Semester Conversion	-			-	N/A	(26)
Transfer for scholarships	-			-	-	(27)
Transfer for One-Time Compensation	-			-	-	(28)
Total expenditures and transfers	<u>159,864,102</u>	<u>70,774,486</u>	<u>44.27%</u>	<u>145,013,684</u>	<u>90.71%</u>	<u>(29)</u>
Operational revenues	<u>(1,754,090)</u>	<u>1,636,254</u>	N/A	<u>(3,900,213)</u>	N/A	<u>(30)</u>
<b>Reserve Funding</b>						
Transfer-in Delaware Campus	823,668	742,911	90.20%	823,668	0.00%	(31)
Reserve Funding for 5% Enrollment Decrease	3,076,545	-	-	3,076,545	0.00%	(32)
Reserve Operation revenues	3,900,213	742,911	19.05%	3,900,213		(33)
<b>Interest Income</b>						
Net Operating revenues	-	242,992		250,000	N/A	(34)
	<u>\$ 2,146,123</u>	<u>\$ 2,622,157</u>	<u>122.18%</u>	<u>\$ 250,000</u>	<u>11.65%</u>	<u>(35)</u>
<b>Non-capital reserve expenditures*</b>						
Net Revenues/(Expenditures)	-	5,485,361		17,500,000		
	<u>[A]</u>	<u>[B]</u>	[C]	<u>[D]</u>	[E]	

\* Projected year-end represents projected cash reserve spending adjusted for spending that will be capitalized assets versus expensed, and depreciation.

**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, 2012**

	Balance at June 30, 2012	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at December 31, 2012	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 7,321,991	\$ -	-	-	\$(8,166)	7,313,825	(1)
Carpet/Furniture Reupholstering	180,719	-	-	-	(10,203)	170,516	(2)
Space Efficiency Upgrades	1,723,769	-	-	-	(514,402)	1,209,367	(3)
Project Planning	18,349	-	-	-	(12,233)	6,117	(4)
Union Hall Renovation	11,323,938	-	-	-	823,740	12,147,678	(5)
Site Development Delaware Campus	1,176,282	-	-	-	-	1,176,282	(6)
Bookstore/DX Modifications	266,064	-	-	-	(2,574)	263,490	(7)
Facilities Infrastructure Improvements	81,808	-	-	-	-	81,808	(8)
145-149 Cleveland Avenue Purchase	12,617	-	-	-	-	12,617	(9)
Capital Equipment	4,971,885	-	3,000,000	-	(291,017)	7,680,868	(10)
Target 2002	333,088	-	-	-	-	333,088	(11)
Collective Bargaining	33,104	-	-	-	-	33,104	(12)
Budget/Tuition Stabilization	22,756,987	-	-	(2,000,000)	-	20,756,987	(13)
Accumulated Lab Fees	1,746,562	-	-	456,648	(741,014)	1,462,195	(14)
Broadbanding	221,079	-	-	-	-	221,079	(15)
Think Again Scholarship	3,322,462	-	-	-	(501,966)	2,820,496	(16)
Teaching and Learning Initiatives	6,497,131	-	-	-	(299,490)	6,197,641	(17)
Strategic Growth Initiatives	2,150,000	-	-	-	(853,938)	1,296,062	(18)
Technology Initiatives	1,966,744	-	-	-	(402,736)	1,564,008	(19)
Human Capacity Development/Wellness	311,266	-	-	-	-	311,266	(20)
Campus Safety Initiatives	1,391,921	-	-	-	-	1,391,921	(21)
Energy Efficiency/Sustainability Initiatives	2,885,934	-	-	-	(121,011)	2,764,923	(22)
Delaware Campus Operations	1,098,432	-	-	-	-	1,098,432	(23)
Health Care Self-Insurance Escrow	1,023,018	-	-	-	-	1,023,018	(24)
Health Care HSA Incentive	368,196	-	-	-	(140,242)	227,954	(25)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(26)
Voluntary Separation Incentive Plan	512,458	-	-	2,000,000	(781,686)	1,730,772	(27)
One-Time Compensation	2,452,361	-	-	-	(2,373,696)	78,665	(28)
Partnerships for Student Success	478,547	-	-	-	(46,834)	431,713	(29)
PERFORMS	7,211	-	275,000	-	(270,122)	12,089	(30)
Unallocated	76,786,423	-	3,275,000	456,648	(6,547,590)	73,970,480	(31)
Total General Fund	22,215,258	(4,101,137)	(3,275,000)	(456,648)	6,547,590	20,930,065	(32)
	\$ 99,001,681	(4,101,137)	-	-	-	\$ 94,900,545	(33)
	[A]	[B]	[C]	[D]	[E]	[F]	

EXHIBIT C-1

COLUMBUS STATE COMMUNITY COLLEGE  
BOND FUNDED PROJECTS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2012

	Bond Proceed Allocation	Proceeds Budget	Prior Budget Reallocations	Budget Reallocation 2011-2013	Proceeds Expended to Date	Bond Proceeds Encumbered	Available to Spend	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Refunding 1993 Bonds	3,445,000	3,445,000	709,635	3,408	3,445,000	-	-	(1)
Bookstore Facilities	7,000,000	7,000,000	-	-	7,709,870	-	-	(2)
Aquinas Hall*	3,400,000	1,631,673	(88,521)	588	1,538,816	-	-	(3)
366/370 N. Grant*		1,760,304	(51,066)		1,709,238	-	-	(4)
Unallocated		8,022	(8,022)		-	-	-	(5)
Child Development Center	3,000,000	3,000,000	(891,666)	(108,124)	1,999,698	-	-	(6)
Columbus Campus Facility Projects								(7)
356 N. Grant			158,931	(8,953)	155,445	-	-	(8)
Madison Hall			62,913	6,076	68,989	-	-	(9)
Rhodes Hall			27,979		27,979	-	-	(10)
Franklin Hall Suite Efficiencies			80,950	2,800	83,750	-	-	(11)
Planning			100,000	409	100,409	-	-	(12)
TRIO			67,500	432	67,932	-	-	(13)
Student Life/Judicial			48,000	(3,284)	44,716	-	-	(14)
K-12 Move			20,000	(20,000)	-	-	-	(15)
Cisco Lab			65,000	(16,289)	48,711	-	-	(16)
339 Cleveland Avenue			32,985		32,985	-	-	(17)
Automotive Flooring			137,832		137,832	-	-	(18)
Bolton Field Upgrades			75,000		63,844	-	-	(19)
CWID Space Adjustments			16,000	(11,156)		-	-	(20)
Office Space Efficiencies				(16,000)		-	-	(21)
Rhodes Hall Space Efficiencies			98,000	21,077	21,077	-	-	(22)
Bridgeview Signage			-	(145)	97,855	-	-	(23)
Close Bond Proceeds Account			-	5,870	5,870	-	-	(24)
Issuance Costs	315,000	315,000	(55,830)	1,776	1,776	-	-	(25)
Interest Income	-	-	(297,395)	27,797	286,967	-	-	(26)
Total	17,160,000	17,160,000	308,225	(190,177)	17,648,759	-	-	(27)

\* 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, 2012**  
**With Comparative Figures at December 31, 2011**

	FY 13					
	Budget as approved May 2012	Actual to Date	% of Budget Expended to Date	Projected FY 13 Year End Budget	Projected % of Budget	
<b>Auxiliary</b>						
<b>Sales/Revenues</b>						
Bookstore	\$ 13,224,503	\$ 6,020,530	45.53%	\$ 14,076,046	106.44%	(1)
Child Development Center	599,320	363,078	60.58%	566,975	94.60%	(2)
Food Services	670,815	313,511	46.74%	590,452	88.02%	(3)
Bridgeview	459,300	209,244	45.56%	496,160	108.03%	(4)
<b>Total Revenues</b>	<u>14,953,938</u>	<u>6,906,363</u>	<u>46.18%</u>	<u>15,729,633</u>	<u>105.19%</u>	(5)
<b>Cost of Goods Sold</b>						
Bookstore	10,256,189	4,905,614	47.83%	10,923,012	106.50%	(7)
Bridgeview	28,800	12,606	43.77%	31,258	108.53%	(8)
Food Service	191,650	53,737	28.04%	161,267	84.15%	(9)
<b>Gross Margin</b>	<u>4,477,299</u>	<u>1,934,406</u>	<u>43.20%</u>	<u>4,614,096</u>	<u>103.06%</u>	(10)
<b>Operating Expenses</b>						
Bookstore	2,149,899	879,872	40.93%	1,993,244	92.71%	(12)
Child Development Center	795,761	435,065	54.67%	795,761	100.00%	(13)
Food Services	316,944	85,282	26.91%	262,317	82.76%	(14)
Bridgeview	524,833	252,878	48.18%	545,912	104.02%	(15)
Auxiliary Administration	596,709	245,005	41.23%	506,209	84.83%	(16)
<b>Total Expenses</b>	<u>4,384,146</u>	<u>1,899,102</u>	<u>43.32%</u>	<u>4,103,443</u>	<u>93.60%</u>	(17)
<b>Auxiliary Net Operating Income/(Loss)</b>	<u>93,153</u>	<u>35,304</u>		<u>510,653</u>	<u>-</u>	(18)
<b>Net Income/(Loss)</b>						(19)
Bookstore	818,415	235,044	28.72%	1,159,790	141.71%	(20)
CDC	(196,441)	(71,987)	36.65%	(228,786)	116.47%	(21)
Food Services	162,221	174,492	107.56%	166,868	102.86%	(22)
Bridgeview	(94,333)	(56,240)	-59.62%	(81,010)	85.88%	(23)
Auxiliary Administration	(596,709)	(246,005)	41.23%	(506,209)	84.83%	(24)
<b>Net Auxiliary Income/(Loss)</b>	<u>93,153</u>	<u>35,304</u>	<u>37.90%</u>	<u>510,653</u>	<u>-</u>	(25)
<b>Auxiliary Fund Balance at June 30, 2012</b>		10,988,604				(26)
<b>Non-operating Expenditures</b>		(45,284)				(27)
<b>Auxiliary Fund Balance at December 31, 2012</b>	<u>\$ 10,978,624</u>					(28)
	[A]	[B]	[C]	[G]	[H]	(29)

EXHIBIT E

COLUMBUS STATE COMMUNITY COLLEGE  
CASH FLOW FORECAST  
AS OF DECEMBER 31, 2012

	Actual July 2012	Actual August 2012	Actual September 2012	Actual October 2012	Actual November 2012	Actual December 2012	
Beginning Cash	\$ 7,776,457	6,249,981	21,447,432	9,397,930	6,383,177	5,060,275	(1)
Cash Receipts	7,172,689	17,492,330	7,594,152	6,497,206	5,585,831	12,828,472	(2)
Cash Disbursements	(15,236,825)	(17,871,222)	(14,868,295)	(12,899,261)	(13,136,805)	(10,477,652)	(3)
Financial Aid	(1,462,340)	38,187,343	(24,775,359)	387,302	(771,928)	(484,772)	(4)
Outflow for investments	-	(30,000,000)	-	-	(15,000,000)	(8,000,000)	(5)
Inflow from investments	8,000,000	7,389,000	20,000,000	3,000,000	22,000,000	7,000,000	(6)
Ending Cash	\$ 6,249,981	21,447,432	9,397,930	6,383,177	5,060,275	5,926,323	(7)

  

	Forecasted January 2013	Forecasted February 2013	Forecasted March 2013	Forecasted April 2013	Forecasted May 2013	Forecasted June 2013	
Beginning Cash	\$ 5,926,323	5,565,004	5,774,112	5,504,822	5,506,463	5,273,735	(8)
Cash Receipts	17,130,710	6,730,710	6,730,710	6,530,710	14,530,710	6,530,710	(9)
Cash Disbursements	(14,342,029)	(15,026,602)	(13,500,000)	(13,029,069)	(13,563,438)	(13,500,000)	(10)
Financial Aid	10,350,000	(1,995,000)	-	-	7,300,000	(480,000)	(11)
Outflow for investments	(13,500,000)	-	-	-	(8,500,000)	-	(12)
Inflow from investments	-	10,500,000	6,500,000	6,500,000	-	7,500,000	(13)
Ending Cash	\$ 5,565,004	5,774,112	5,504,822	5,506,463	5,273,735	5,324,445	(14)

COLUMBUS STATE COMMUNITY COLLEGE  
 PRESIDENT'S DISCRETIONARY FUND  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2012

EXHIBIT F

Cash at Beginning of Period		\$ 12,296	(1)
		<u>          </u>	(2)
<u>Receipts:</u>			(3)
Deposit	-	7,704	(4)
			(5)
			(6)
			(7)
<u>Disbursements:</u>			(8)
Oberer's Flowers	708		
		<u>      708</u>	(9)
		\$ <u>19,292</u>	(10)
	[A]	[B]	<u>      [C]</u> (11)

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, 2012**  
**With Comparative Figures at December 31, 2011**

<u>Assets</u>	<u>December 31,</u> <u>2012</u>	<u>December 31,</u> <u>2011</u>	
Cash	\$ 284,758	\$ 275,258	(1)
Investments at market value (see note)	6,028,138	5,302,326	(2)
Pledges Receivable	150,850	59,596	(3)
Student Emergency Loans restricted - Net	<u>-</u>	<u>-</u>	(4)
Total Assets	<u>\$ 6,463,746</u>	<u>\$ 5,637,180</u>	(5)
			(6)
<u>Liabilities</u>			
Due to general fund	\$ 104,845	\$ 154,997	(7)
Pledge Payable	-	-	(8)
Trade Payables	<u>-</u>	<u>-</u>	(9)
Total Liabilities	<u>104,845</u>	<u>154,997</u>	(10)
<u>Fund balance</u>			
Permanently Restricted	3,663,615	3,578,421	(11)
Temporarily Restricted	1,681,418	1,620,295	(12)
Unrestricted	<u>1,013,868</u>	<u>283,467</u>	(13)
			(14)
Total fund balance	<u>6,358,901</u>	<u>5,482,183</u>	(15)
			(16)
Total Liabilities and fund balance	<u>\$ 6,463,746</u>	<u>\$ 5,637,180</u>	(17)
	[A]	[B]	(18)
			(19)

**Note: Investments**

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

	<u>Cost</u>	<u>Market</u>	<u>Percent of</u> <u>Portfolio</u>
Cash	\$ 156,863	156,863	2.60%
Equities	2,687,143	3,269,407	54.24%
Fixed Income	488,921	558,521	9.27%
Mutual Funds	<u>1,907,074</u>	<u>2,043,347</u>	<u>33.90%</u>
Total Investments	<u>\$ 5,240,001</u>	<u>\$ 6,028,138</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, 2012  
 With Comparative Figures at December 31, 2011

	December 31, 2012				December 31, 2011 Total All Funds	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total All Funds		
Revenue						
Contributions	\$ 135,674	\$ 186,767	\$ 17,095	\$ 339,536	\$ 204,514	(1)
Contributions for Columbus State	-	55,927	-	55,927	108,985	(2)
Administration Fee Income	-	-	-	-	-	(3)
Interest Income	56	-	-	56	9	(4)
Investment Income						(5)
Realized	112,888	32,051	-	144,939	83,223	(6)
Unrealized	180,921	51,296	-	232,217	(318,677)	(7)
Investment income-subtotal	293,809	83,347	-	377,156	(235,454)	(8)
Total revenues	429,539	326,041	17,095	772,675	78,054	(9)
Expenditures						
Scholarships	-	135,662	-	135,662	145,836	(10)
Contributions to Columbus State	-	40,150	-	40,150	131,485	(11)
Administrative Fee Expense	-	-	-	-	-	(12)
Management and general	71,988	-	-	71,988	90,867	(13)
Total expenditures	71,988	175,812	-	247,800	368,188	(14)
Excess (deficit) of revenues over expenditures	357,551	150,229	17,095	524,875	(290,134)	(15)
Transfers	(3,000)	3,000	-	-	-	(16)
Fund balance at beginning of period	659,317	1,528,189	3,646,520	5,834,026	5,772,317	(17)
Fund balance at end of period	\$ 1,013,868	\$ 1,681,418	\$ 3,663,615	\$ 6,358,901	\$ 5,482,183	(18)
	[A]	[B]	[C]	[D]	[F]	(19)

COLUMBUS STATE COMMUNITY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 2012

1) **Investments**

Investment Fund	Cost	Market Value	Yield to Maturity*	Average Maturity (days)
STAR Ohio/Operating	\$ 20,656,042	\$ 20,656,042	0.07%	1
STAR Ohio/Plant	3,989,310	3,989,310	0.07%	1
STAR Ohio/Auxiliary	285,207	285,207	0.07%	1
CSCC Operating Fund 1	27,148,707	27,007,902	0.11%	21.6
CSCC Operating Fund 2	49,696,464	49,915,452	0.75%	913
Auxiliary Services	5,832,747	5,866,369	0.83%	905
Plant Fund	4,793,763	4,860,001	0.78%	887
	<u>\$ 112,402,240</u>	<u>\$ 112,580,283</u>		

\* Weighted

Portfolio Composition	Type	% of Total
	STAR Ohio	22.14%
	Agencies	62.28%
	Cash & Equivalents	15.58%
		<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**

Outstanding long-term debt consists of bonds payable in annual installments varying from \$800,000 to \$1,530,000 with interest at rates varying from 3.50% to 4.5%, 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.

**FOR INFORMATION ONLY**

**COLUMBUS STATE COMMUNITY COLLEGE**

**BOARD OF TRUSTEES**

**INFORMATION ONLY**

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Gregory Bocchino (Repl. D. Polk-Bland)	Director I	Advising Services	01/16/13	\$80,000
Denise Cashion (Repl. S. Veach)	Coordinator	Testing Center	12/03/12	\$53,196
Manykhone Chanthavong (Repl. A. Cardinal)	Specialist	Records and Registration	11/16/12	\$33,129
Jennifer Hendricks (Repl. L. Merritt – position reclassified from a Clerk)	Graphics Designer	Print and Copy Services	01/01/13	\$38,713
Zachary Koteles (Repl. M. Power)	Assistant	Bookstore	12/16/12	\$24,226
Tonja Morgan (Repl. D. Evans – position reclassified from Supervisor II)	Supervisor I	Business & Campus Services	12/01/12	\$56,040
Margaret Power (Repl. D. Dillard)	Specialist	Bookstore	11/01/12	\$33,129
Barbara Shea (Repl. J. Barker)	Office Associate	Telephone Information Center	11/16/12	\$28,762
Julie Williams (Repl. M. Kohar)	Specialist	Financial Aid	12/16/12	\$33,129



**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>
Jean Baker (VCSI)	Office Associate	Law Enforcement	12/31/12
Heather Barnett (Resignation)	Associate Teacher	Child Development Center	10/31/12
Robin Blazure (Resignation)	Technician	Public Safety	12/20/12
Kelly Brown (Resignation)	Police Officer	Public Safety	11/21/12
Sheila Butler (VCSI)	Coordinator	Office of the Associate VP of Academic Affairs	12/31/12
Mary Ann Canter (VCSI)	Assistant Professor	Respiratory Care	12/15/12
Harriet Casey (VCSI)	Clinical Coordinator	Early Childhood Development	12/31/12
Benjamin Casuccio (Resignation)	Supervisor I	Public Safety	12/21/12
John Christians (VCSI)	Maintenance Repairperson I	Physical Plant	12/31/12
Matthew Clegg (Resignation)	Technician	Public Safety	12/31/12
Carrie Cole (Resignation)	Security Specialist	Public Safety Delaware Campus	12/30/12
Deborah Coleman (VCSI)	Administrator	President's Office	12/31/12
Kristi Conrad (Position Ended)	Advisor	S2S	12/31/12
Charles Dawson (Resignation)	Supervisor I	Admissions	10/31/12
Mark Day (VCSI)	Technician	Communication Technology and PC Services	12/31/12

Constance Doughty (VCSI)	Assistant Professor	Nursing	12/15/12
Kurt Farnsworth (Resignation)	Representative	Human Resources	11/09/12
Claire Fohl (VCSI)	Program Coordinator	Library	12/31/12
Mary Lou Guillory (VCSI)	Associate Professor	Early Childhood Development	12/15/12
Patrick Gunnell (Resignation)	Police Officer	Public Safety	12/31/12
Laura Huston-Hoburg (VCSI)	Counselor	Advising Services	12/31/12
Teresa Kackley (VCSI)	Project Specialist	Curriculum Management	12/31/12
Andrew Laux (Resignation)	System Specialist	Development Office	11/09/12
Anna Mascio-Mohr (VCSI)	Professor	Nursing	12/31/12
Beth McGrath (VCSI)	Associate Professor	Business Programs	12/31/12
Jocelyn North (VCSI)	Advisor	Advising Services	12/31/12
Sean Ord (Resignation)	Police Officer	Public Safety	01/10/13
Laurence Pike (VCSI)	Maintenance Repairperson II	Physical Plant	12/31/12
Debbie Pond (Resignation)	Office Associate	Interactive Media & Technology	11/23/12
Thomas Robbins (VCSI)	Professor	Architecture	12/15/12
Donna Robinson (Resignation)	Specialist	Testing Center	12/31/12
Tequila Seaverson (Position Ended)	Specialist	Financial Aid	12/31/12
Susan Stumpp (VCSI)	Coordinator	Office of the Associate VP of Academic Affairs	12/31/12

Jan Wagner (VCSI)	Professor	Nursing	12/15/12
Tyler Welsh (Resignation)	Police Officer	Public Safety	10/25/12
Julie Williams (Position Ended)	Specialist	Financial Aid	12/31/12