



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, March 21, 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) Domestic Partners Health Care Benefits.....	1
(6) Revision of Policies	2
Policy 3-01, Employee Definitions	
Policy 3-02, Employment	
Policy 3-30, Non-Disciplinary Separation from Employment	
Policy 3-32, Disciplinary Action	
Policy 3-31, Employee Problem-Solving	
Policy 3-32, Disciplinary Action	
Policy 5-03, Sabbatical Leave	
(7) Voluntary Cash Separation Incentive Plan – Year 3.....	19
(8) Holiday Week Cost Savings	21
(9) Financial Statements as of, and for the Eight Months Ended February 28, 2013	22
(10) Personnel Information Items (Information Only)	36
(11) Executive Session (<i>if needed</i>)	



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: _____

SUBJECT:

Domestic Partners Health Care Benefits

BACKGROUND INFORMATION:

Columbus State Community College is committed to maintaining competitiveness in the area of healthcare benefit offerings for employees. An increasing number of colleges and universities in Ohio have expanded their definition of eligible dependents under their healthcare plans to include same-sex domestic partners and their legal dependents, including The Ohio State University, Denison University, Miami University, Ohio University, Cincinnati State Technical and Community College, Cuyahoga Community College and Owens Community College.

Under the proposal, the definition of eligible dependents under the Columbus State Community College medical, pharmacy, dental, and vision coverage would be revised to include same-sex domestic partners and their legal dependent children, effective July 1, 2013. The addition of a same-sex domestic partner benefit does not increase budgeted health care costs. The College does not know in any given year who will sign up for health care, hence the budget assumes each employee will participate. Adding dependents may increase claims and utilization over time, a possibility that exists with all employees. The per employee allocation takes into account annual rate increases, claims activity and plan utilization.

If authorized, eligible employees will participate in open enrollment beginning in May 2013, for benefits beginning July 1, 2013.

RECOMMENDATION:

That the Board of Trustees expands the College's definition of eligible dependents under the Columbus State Community College medical, pharmacy, dental, and vision coverage to include same-sex domestic partners and their legal dependent children, effective July 1, 2013, and authorizes the Vice President of Human Resources to establish conditions for eligibility.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION SHEET

Date: _____

SUBJECT:

Revise Current Policies:

- Policy 3-01, Employee Definitions
- Policy 3-02, Employment
- Policy 3-30, Non-Disciplinary Separation from Employment

Adopt New Proposed Policy:

- Policy 3-32, Disciplinary Action

Rescind Current Policies:

- Policy 3-31, Employee Problem-Solving
- Policy 3-32, Disciplinary Action

BACKGROUND INFORMATION:

Last summer, in recognition of the need to update several Chapter 3 Policies and Procedures, Cabinet launched a comprehensive audit of the entire chapter. The overarching objectives of the review were to ensure: (1) legal compliance; (2) alignment with best-practices in higher education; (3) consistency with our performance-management program; and (4) increased responsiveness and flexibility.

The College first addressed the Equal Employment Opportunity policies (ADA; anti-harassment and discrimination; workplace violence) that needed to be updated to ensure legal compliance. The Board of Trustees approved updates to those policies at the November 2012 meeting.

The next phase of the Chapter 3 audit involves modifications to five (5) personnel-related policies: (1) Employee Definitions; (2) Employment; (3) Non-Disciplinary Separation from Employment; (4) Employee Problem-Solving; and (5) Disciplinary Action. The modifications reflect the ongoing maturation of the College and commitment to cultivating a high-quality and rewarding employment environment.

RECOMMENDATION:

That the Board of Trustees revises current Policies 3-01, 3-02, and 3-30; adopts new Policy 3-32; and rescinds current Policies 3-31 and 3-32, effective March 28, 2013.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

EMPLOYEE DEFINITIONS

Effective June 1, 2010

Policy No. 3-01

Page 1 of 1

- ~~(A)~~ An employee is any individual who is listed on the college's payroll.
- ~~(AB)~~ A full-time employee is employed in a Board-approved position. PROCEDURE NO. 3-01(F) DEFINES THE THREE EMPLOYMENT CATEGORIES FOR FULL-TIME EMPLOYEES: (1) STAFF; (2) ADMINISTRATIVE AND PROFESSIONALS; AND (3) FACULTY. THE COLLEGE IS AUTHORIZED TO MAKE REALLOCATIONS OF BOARD-APPROVED POSITIONS, PROVIDED THAT THE OVERALL EMPLOYEE HEADCOUNT REMAINS WITHIN THE BOARD-APPROVED BUDGET FOR THE APPLICABLE FISCAL YEAR.
- ~~(BC)~~ A professional part-time employee is employed in a non-Board-approved position working ~~thirty hours~~ TWENTY-NINE HOURS or less per week in an approved classification in the college's classification plan.
- ~~(CD)~~ A work study student is either an employee in the federal student aid program or the college work study program. Both must be enrolled in for-credit classes in the college at all times and employed twenty hours or less per week WHEN CLASSES ARE IN SESSION, AND THIRTY HOURS OR LESS PER WEEK BETWEEN TERMS AND DURING SPRING BREAK, for the duration of their funding or end of the fiscal year, whichever comes first. Work study positions are managed by the STUDENT AFFAIRS DIVISION ~~financial aid department~~ and are compensated on an hourly basis. See Policy and Procedure No. 7-07.
- ~~(DE)~~ A temporary employee is employed in a non-Board-approved position that is UP TO ~~no more than one~~ (1) year in duration AND MAY BE RENEWED BY THE PRESIDENT OR DESIGNEE AS NEEDED. ~~or until the completion of a project.~~
- ~~(EF)~~ An externally funded employee is employed in a non-Board-approved position which is not funded from the unrestricted general fund resources of the college. Due to the nature of the funding (commonly contracts or grants), externally funded employment is subject to employment conditions and/or restrictions that may not apply to employees in a Board approved position.
- ~~(FG)~~ The President will establish procedures that define work categories.

Last Effective Date: August 21, 2000
October 1, 2007

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

EMPLOYMENT

Effective June 1, 2010

Policy 3-02

Page 1 of 1

- (A) Columbus State Community College believes in a globally diverse and multicultural environment that promotes equal opportunities to all applicants and employees. This is achieved through a competitive recruitment and employment process that provides qualified and diverse employees.
- (B) The PRESIDENT college will establish procedures for the establishment and revision of job descriptions.
- (C) The PRESIDENT college will establish procedures for the employment of full-time faculty and administrators.
- (D) The PRESIDENT college will establish procedures for the employment of full-time staff.
- (E) The PRESIDENT college will establish procedures for the employment of professional part-time staff.
- (F) The PRESIDENT college will establish procedures for the employment of adjunct instructors.
- (G) The PRESIDENT college will establish procedures for the employment of part-time college work study students.
- (H) The final determination of all hiring decisions rests with the President. ~~Former full-time employees of the college are eligible for rehire on a case-by-case basis.~~

Last Effective Date: August 21, 2000

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

NON-DISCIPLINARY SEPARATION
FROM EMPLOYMENT

Effective April 15, 1999

Policy No. 3-30

Page 1 of 1

- (A) Employees may resign their employment with the college.
- (B) Employees may separate their employment with the college by retirement.
- (C) Employees are ordinarily separated from employment with the college at the expiration of a contract, grant, or temporary assignment.
- (D) Employees may be separated from employment with the college due to a layoff, reduction in workforce, position elimination.
- ~~(E) Full-time and part-time employees who separate their employment with the college are required to process a separation approval form in accordance with Procedure No. 3-30 (E).~~
- (EF) Final paychecks will be processed in accordance with Procedure No. 3-30 (F).
- (FG) The Board of Trustees will be notified of all employee separations of employment.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

DISCIPLINARY ACTION
Policy No. 3-32
Page 1 of 3

Effective xx/xx/xxxx

NEW POLICY

- (A) The college subscribes to the principle of performance improvement that is typically progressive in nature when performance is deficient. It is important for supervisors to manage performance and to take steps to support individuals improving their performance when appropriate. Disciplinary action will generally take the form of verbal warning, written warning, suspension without pay, and termination. However, any of the progressive steps may be omitted depending on the nature of the behavior. In appropriate cases, the college reserves the right to move to immediate termination when warranted.
- (B) The disciplinary action process for faculty and staff represented by labor unions must be implemented in accordance with the terms of applicable collective bargaining agreements.
- (C) The disciplinary action process may be initiated for, but not limited to, the following reasons: incompetence, failure to perform, neglect of duty, inefficiency, dishonesty, use of or being under the influence of alcohol or illegal drugs at work or inappropriate use of prescription drugs, immoral conduct, insubordination, discourteous treatment of the public, failure to return from a leave of absence, other failure of good behavior, misfeasance in office, malfeasance in office, nonfeasance in office, other unsatisfactory job performance, conviction of a felony and/or a violation of the college's workplace violence policy. This is not an exhaustive list.
- (D) Behaviors upon which immediate termination may be based include, but are not limited to, the following:
 - (1) Illegally bringing or bearing firearms or other lethal weapons on campus
 - (2) Misuse or misappropriation of college equipment, materials, funds, or other resources
 - (3) Insubordination
 - (4) Falsification of college records
 - (5) Conviction of any violent offense covered by division (D) of Section 3345.23 of the Ohio Revised Code which automatically effects discharge from the college, except as provided in division (E) of that section

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

DISCIPLINARY ACTION

Effective xx/xx/xxxx

Policy No. 3-32

Page 2 of 3

- (6) The unlawful possession or use of illicit drugs, a controlled substance, and/or alcohol on college property
 - (7) The unlawful distribution of illicit drugs or a controlled substance
 - (8) Violation of the college's policies on discrimination, harassment, sexual harassment, or sexual misconduct
 - (9) Failure to call or report to work for three consecutive, assigned working days (no call-no show)
 - (10) Theft
 - (11) Threat of physical harm to a College employee or student
 - (12) A violation of the college's workplace violence policy
- (E) Administrators, managers and staff may be reprimanded, demoted, or terminated for violation of college rules, policies, and/or any misconduct listed in the foregoing paragraphs (C) or (D).
- (F) Full-Time Administrative and Professional employees (as defined in Procedure 3-01(F)) serve at the discretion of the President. Certain infractions may necessitate the termination of an administrative or professional employee without going through the progressive disciplinary action process and without advance notice. Such infractions may include violations of college rules, policy and/or the law.
- (G) Temporary Employees and Part-Time Staff (as defined in Procedure 3-01(F)) serve at the discretion of the President. Such employees may be terminated without going through the progressive disciplinary action process and without advance notice. Certain infractions by such staff may necessitate the termination of a temporary employee or part-time employee without advance notice. Such infractions may include violations of college rules, policy and/or the law.
- (H) Full-Time Staff (as defined in Procedure 3-01(F)) may be terminated for certain infractions without going through the progressive disciplinary action process. Such infractions may include violations of college policy and/or the law.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

DISCIPLINARY ACTION

Effective xx/xx/xxxx

Policy No. 3-32

Page 3 of 3

- (I) The college may place an administrator, professional, manager or staff member on administrative leave with pay at its discretion. Such leave is to be used in circumstances when the health or safety of any employee or of any person or property entrusted to the employer's care could be adversely affected, or during an administrative investigation as determined by the Office of Human Resources. Compensation for administrative leave will be equal to the administrator, professional, manager or staff member's base rate of pay. The length of such leave is solely at the discretion of the college. The college may place an administrator, manager or staff member on unpaid administrative leave. The Vice President of Human Resources and the division vice president must approve placing a staff member on administrative leave.

- (J) The President shall adopt procedures for the disciplinary action and involuntary termination processes.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

EMPLOYEE PROBLEM-SOLVING
Policy No. 3-31
Page 1 of 1

Effective April 15, 1999

RESCIND CURRENT POLICY

- ~~(A) — The purpose of this policy is to promote fair, expedient, and equitable treatment, reduce dissatisfaction, and resolve problems at their point of origin for full-time staff members (including temporary full-time employees contracted for not less than six months, or one semester, and employees working a percentage of full time on a regular basis) so that constructive, work-producing relationships can be maintained.~~
- ~~(B) — This policy provides for the consideration of staff member complaints on matters for which a procedure is not otherwise provided.~~
- ~~(C) — This policy does not apply to staff covered by collective bargaining agreements, and it does not apply to administrative and professional employees, or to faculty.~~

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

DISCIPLINARY ACTION
Policy No. 3-32
Page 1 of 2

Effective April 15, 1999

RESCIND CURRENT POLICY

- (A) — ~~The purpose of employee disciplinary action is to correct unacceptable employee behavior. This unacceptable employee behavior may be disregard of college policy, failure to complete job assignments, or other behavior unacceptable in the work environment. The disciplinary action will generally be progressive: verbal warning, written warning, time off without pay, and discharge. Any of the progressive steps may be omitted depending on the nature of the behavior.~~
- (B) — Discharge is generally, but not necessarily, preceded by progressive and corrective discipline. Behaviors upon which discharge may be based include, but are not limited to, the following:
- (1) — ~~Illegally bringing or bearing firearms or other lethal weapons on campus.~~
 - (2) — ~~Misuse or misappropriation of college equipment, materials, funds, or other resources.~~
 - (3) — ~~Insubordination, defined as "a willful disregard of express or implied directions of the employer and/or refusal to obey reasonable orders."~~
 - (4) — ~~Falsification of college records.~~
 - (5) — ~~Conviction of any violent offense covered by division (D) of Section 3345.23 of the Ohio Revised Code which automatically effects discharge from the college except as provided in division (E) of that section.~~
 - (6) — ~~The unlawful possession or use of illicit drugs, a controlled substance, and/or alcohol on college property.~~
 - (7) — ~~The unlawful distribution of illicit drugs or a controlled substance.~~
 - (8) — ~~Violation of the college=s policies on Harassment, Sexual Harassment, or Sexual Misconduct.~~
 - (9) — ~~Failure to call or report to work for three consecutive, assigned working days (Ano call-no show@).~~

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

DISCIPLINARY ACTION
Policy No. 3-32
Page 2 of 2

Effective April 15, 1999

RESCIND CURRENT POLICY

~~(10) — Assault.~~

~~The above behaviors may range from minor to very severe in nature. Therefore, each incident will be evaluated on an individual basis.~~

~~(C) — The President shall adopt procedures for disciplinary action.~~



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: _____

SUBJECT:

Revise Current Policy 5-03, Sabbatical Leave

BACKGROUND INFORMATION:

An ad hoc committee of faculty and academic administrators developed the proposed revisions to Policy 5-03 to address the need to harmonize the Policy with the semester calendar, establish procedural definitions, and ensure consistency with the current CSCC-CSEA bargaining agreement.

RECOMMENDATION:

That the Board of Trustees revises current Policy 5-03, Sabbatical Leave, effective March 28, 2013.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 1 of 6

Effective February 1, 2012

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

(A) FACULTY DEFINITIONS

- (1) SABBATICAL – A PAID PERIOD OF ABSENCE FROM ORDINARY WORK DUTIES FOR THE PURPOSE OF PROFESSIONAL DEVELOPMENT.
- (2) SEMESTER SABBATICAL – ANY SUCH LEAVE FOR A MINIMUM OF ONE SEMESTER.
- (3) NONSTANDARD PROFESSIONAL DEVELOPMENT SABBATICAL – ANY SUCH LEAVE LASTING LONGER THAN TWO WEEKS WHERE THE APPROVAL PROCESS NEEDS TO BE SHORTENED TO ACCOMMODATE THE OPPORTUNITY. A PROFESSIONAL DEVELOPMENT OPPORTUNITY LASTING LESS THAN TWO WEEKS IN LENGTH WILL BE CONSIDERED AS A TRAINING OR CONFERENCE REQUEST.

~~(A)~~(B) FACULTY

- (1) ELIGIBILITY: Traditional Academic Semester Sabbatical

Sabbatical leave may be granted to tenured full-time faculty who have completed a minimum of ~~seven~~ SIX (6) years of full-time FACULTY STATUS WITH ~~service to~~ the college. FACULTY MAY APPLY FOR subsequent sabbaticals AFTER AN ADDITIONAL FIVE FULL YEARS FOR FACULTY WHO HAVE A MINIMUM OF SIX YEARS OF ADDITIONAL SERVICE TIME ~~may be granted after a minimum of six (6) years of additional service~~ after the satisfactory completion of a previously granted sabbatical. Candidates for sabbatical must meet all other deadlines and requirements for sabbatical leave as noted in this policy and in Procedure No. 5-03 (A). Faculty in any phase of the college's employee disciplinary process are not eligible to apply for sabbatical leave.

- (2) GENERAL GUIDELINES: ~~Non-traditional~~ STANDARD PROFESSIONAL

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 2 of 6

Effective February 1, 2012

DEVELOPMENT Sabbaticals, FOR FACULTY, are governed by the CSCC-CSEA Collective Bargaining Agreement.

Sabbatical leave will generally be granted for a period of one semester for faculty. Special circumstances and opportunities, however, may merit the granting of an extended sabbatical not to exceed two (2) CONSECUTIVE semesters.

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

- (a) First semester of leave: one hundred percent (100%) of salary and benefits.
- (b) Second semester of leave: ~~seventy-five percent (75%)~~ ONE HUNDRED PERCENT (100%) of salary and benefits.

Monies received by an employee on a sabbatical leave cannot exceed the amount he/she would normally receive in salary from the college. Fellowships, grants-in-aid, or earned income to assist the purpose of the sabbatical may be permissible with prior approval. Policy No. 13-05 (Copyright & Royalty) AND ARTICLE 9 OF THE CSCC-CSEA COLLECTIVE BARGAINING AGREEMENT (INTELLECTUAL PROPERTY) will apply to any income earned during the sabbatical related to the creation of original works of authorship. Compensation from the college will be adjusted so that total compensation monies will not exceed one hundred percent (100%) of full salary.

(3) RESPONSIBILITIES

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

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

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

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 3 of 6

Effective February 1, 2012

retirement credit for service during the sabbatical period.

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

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

(4) CONDITIONS

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

(5) CONTINUATION OF SERVICE

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

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 4 of 6

Effective February 1, 2012

~~(B)~~(C) STAFF AND ADMINISTRATORS

- (1) Sabbatical leave may be granted to full-time staff/administrators who have completed a minimum of seven years of full-time service to the college. Subsequent sabbaticals may be granted after a minimum of six (6) years of additional service after the satisfactory completion of a previously granted sabbatical. Candidates for sabbatical must meet all other deadlines and requirements for sabbatical leave as noted in this policy and Procedure No. 5-03 (A). Staff/administrators in any phase of the college's employee disciplinary process are not eligible to apply for sabbatical leave.
- (2) Sabbatical leave will be granted in flexible time periods not to exceed four (4) months within a one-year period. Each staff/administrator granted sabbatical leave shall receive one hundred percent (100%) of salary and benefits during his/her leave for up to four (4) months (EQUIVALENT TO 1 SEMESTER). Special circumstances may merit the granting of an extended sabbatical as approved by the vice-president of the area:
 - (a) Up to four (4) months: one hundred percent (100%) salary and benefits.
 - (b) UP TO AN ADDITIONAL FOUR (4) MONTHS: ONE HUNDRED PERCENT (100%) SALARY AND BENEFIT.

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

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

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

(3) RESPONSIBILITIES

It is critical that the quality and continuity of ~~instruction and services available~~ FOR ~~to students~~ CONTINUED EFFICIENT OPERATION at-OF the college be

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 5 of 6

Effective February 1, 2012

maintained during a staff/administrator sabbatical leave. All parties in the sabbatical approval process are encouraged to work together to ensure a smooth transition of duties.

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

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

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

- (a) Provide assistance to his/her administrator in making arrangements for coverage of the job responsibilities; and
- (b) Complete and/or conduct all appropriate sabbatical-related reports, materials, presentations, etc., by the date provided in the sabbatical application.

(4) CONDITIONS

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

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SABBATICAL LEAVE
Policy No. 5-03
Page 6 of 6

~~Effective February 1, 2012~~

(5) CONTINUATION OF SERVICE

Full-time staff/administrators receiving sabbatical leave are required to return to Columbus State Community College for a period of one full year (365 DAYS) following RETURN FROM the sabbatical leave. Failure to do so shall require that the full-time staff/administrator reimburse the college for one hundred percent (100%) of the salary paid to the employee during the sabbatical, as well as benefits paid on the employee's behalf during that period.

~~(C)~~(D) The President will establish procedures to administer this policy.

Last Effective Date: April 15, 1998
Approved by BOT: January 26, 2012



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: _____

SUBJECT:

Voluntary Cash Separation Incentive Plan – Year 3

BACKGROUND INFORMATION:

At various times throughout Columbus State's history, retirement incentives have been offered when conditions warrant. Given the continued complexities and uncertainties related to state funding for higher education, slower enrollment growth, and pending reforms to Ohio's pension programs that have now become law, the Board of Trustees authorized a three-year Voluntary Separation Incentive Plan ("the Plan") for employees already eligible to retire and funded the first year of the Plan for FY2012. In adopting the Plan outlined below in May 2011, the College reserved the right to re-evaluate the incentive after Year 1 to decide whether to offer it subsequently. In March 2012, the Board authorized offering Year 2 of the Plan.

VSIPs serve to slow the growth of the College's payroll, the most significant expense in the operating budget. Additionally, the program creates opportunities to reorganize or reallocate positions to more effectively meet the College's student success objectives.

In its first two years, 88 employees chose to voluntarily separate from the College pursuant to the Plan, for an incentive payout cost of \$3.3 million. Upon separation, employees also cash out unused leave balances.

The Plan

Eligibility:

- Only full-time employees who at the time that the incentive is offered meet the current eligibility requirements to retire under State Teachers Retirement System (STRS), School Employees Retirement System (SERS), and/or the Alternative Retirement Plans (ARP) systems. Consequently, the employee would have a combination of age and service years with the College and/or any other public employer and political sub-division to qualify for retirement. The employee must qualify in the year that the incentive is offered.
- Employees who have already retired from a public employee retirement system are not eligible for this incentive.
- The employee will be required to have an effective date of separation no later than six (6) months from the date the incentive is officially offered if the employee is already eligible to retire, or from the date they become qualified.
- The College is not buying service time and the volunteer only needs to separate from the College but does not have to officially retire.

Incentive:

- Full-time employees who qualify and volunteer in year one of the incentive, shall be given a cash incentive of one year salary up to a maximum of \$75,000 for faculty (3 quarters or 2 semesters salary), \$55,000 for administrators, and \$25,000 for staff.
- If offered in year two, full-time employees who volunteer for the incentive will be given a cash incentive of one-year's salary up to a maximum of \$50,000 for faculty (3 quarters or 2 semesters salary), \$25,000 for administrators, and \$10,000 for staff.
- If offered in year three, full-time employees who volunteer for the incentive will be given a cash incentive of one-year's salary to a maximum of \$20,000 for faculty (2 semesters salary), \$10,000 for administrators, and \$5,000 for staff.
- Employees who participate in the program will be paid all accrued leaves in accordance with College Policy and Procedure as if they were going to retire.

Effective date:

- Year 1 – Fiscal Year 2012 July 1, 2011 – June 30, 2012
- Year 2 – Fiscal Year 2013 July 1, 2012 – June 30, 2013
- Year 3 – Fiscal Year 2014 July 1, 2013 – June 30, 2014

Miscellaneous:

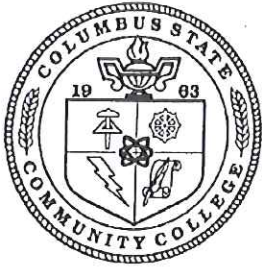
- Employee volunteer must identify their interest in the program during a 60-day window beginning July 1 and ending August 31 of each year.
- The College reserves the right to re-evaluate the incentive and decide whether to offer it in subsequent years.
- Employees who are eligible and take the incentive may not return to the College in the same position as they left without approval of the President.
- Lastly, if approved, the College will address this incentive with the appropriate union representatives as required by law.

Benefits:

- Slows the growth of the overall payroll budget, including the lag time to refill the position if needed.
- Permits the College to reallocate certain positions that better meet the needs of the College.
- Permits the College to better plan attrition and succession.

RECOMMENDATION:

That the Board of Trustees authorizes the Voluntary Cash Separation Incentive Plan for FY 2014.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date _____

SUBJECT:

Holiday Week Cost Savings

BACKGROUND INFORMATION:

In September 2012, to allow a Holiday Week Cost Savings pilot initiative in the first year of a semester-based academic calendar, the Board of Trustees authorized for the holiday week in December 2012 an expanded use of Personal Business Leave (PBL) so employees could use that leave to be off those days. Because the initiative was introduced late in the calendar year, the Board additionally authorized the posting one pay period earlier of the four PBL days for calendar year 2013, further expanding employees' leave options for the December 2013 holiday week. Between 40 (5.7%) and 80 (11.4%) of the College's 700 full-time non-faculty employees (11.4%) worked on any given day during the holiday week.

The pilot initiative yielded payroll savings of approximately \$160,000, and other expense savings totaling approximately \$72,000, including custodial services, utility savings, and payout of unused Personal Business Leave. Preparations for Spring Semester were not unduly impacted by limiting services for students to on-line services only.

The College proposes expanding the use of Personal Business Leave in 2013 to allow full-time employees to use these days as holiday leave days on any or all of the following days: December 26, 27, 30 and 31, 2013. Just like for FY 2012, for FY2013, full-time employees (staff and administrators) will be encouraged to take leave during this holiday period and part time employees will not be scheduled to work.

Because the holiday week is a slow service period, so few full-time employees chose to work this past holiday week, and the expectation that this will be the case henceforth, the College also proposes that, beginning January 1, 2014, the four Personal Business Leave Days provided by current Policy 3-12, Personal Business Leave, be rescinded and that those four days be replaced with four paid Holiday Leave Days for staff and administrators. This would enable the College to close and reap the full utility, custodial and other savings of doing so. Holiday Leave Days shall be codified into the appropriate College policy effective January 1, 2014.

RECOMMENDATION:

That the Board of Trustees authorizes expanding the purposes outlined in College Policy 3-12(B) for which Personal Business Leave can be used to include leave on December 26, 27, 30 and 31, 2013; repealing College Policy 3-12, Personal Business Leave effective January 1, 2014; and establishing four Holiday Leave Days for staff and administrators on the four business days between Christmas Day and New Year's Day, beginning in December 2014.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date _____

SUBJECT:

Financial Statements as of, and for the eight months ended February 28, 2013

BACKGROUND INFORMATION:

Columbus State Community College policy requires that monthly the President provide each Board of Trustees member a copy of the College's financial statements.

RECOMMENDATION:

That the financial statements as of and for the eight months ended, February 28, 2013, 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: March 14, 2013
SUBJECT: Financial Statements as of February 28, 2013

Attached are the financial statements of Columbus State Community College District, the Foundation, and the President’s Discretionary Fund for the period ended February 28, 2013.

During this year of transition from a quarter-to a semester-based calendar, 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 Revised FY 13 Budget approved by the Board in January.

- **Enrollment**

<u>Term</u>	<u>Budgeted Headcount</u>	<u>Headcount</u>	<u>Budget to Actual Increase/Decrease</u>	<u>Actual FY 12 FTEs</u>	<u>FY 13 FTEs</u>	<u>% Variance</u>
Summer 2012	20,001	18,265	-8.7%	11,699	10,029	-14.3%
Autumn 2012	29,375	25,970	-11.6%	20,257	15,161	-25.2%
Spring 2013*	24,368	25,312	3.9%	18,502	15,284	-17.4%

*FY13 preliminary headcounts and FTEs

- **Revenues** (Exhibit B)

As tuition revenue for both Summer and Autumn was down, total revenue projections were adjusted as part of the revised budget process and enrollment for Spring was projected be 5% lower than Autumn. Preliminary Spring FTE enrollment is about even with Autumn, the increase accounts for higher-than-budgeted year-end tuition revenue.

- **Expenditures** (Exhibit B)

Total operating expenditures (before transfers) are \$92,218,687 for the period. Because enrollment for Spring was higher than budgeted, instructional expenses increased commensurately.

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

As of February 28, the auxiliary fund's actual revenues are tracking at 80% of the revised FY 13 budget, while expenses are tracking at 62%. This is due primarily to the timing of Spring semester sales for the bookstore occurring in January; this gap will narrow over the next few months as regular monthly expenses will far outpace revenues until the start of Summer semester in May. Also, Bridgeview's cost of goods sold is higher than budgeted as a result of a recent physical inventory, accounting for goods that were sold by the Bookstore in a prior year.

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

The President's Discretionary Fund has a cash balance of \$19,232 at February 28, after disbursements of \$768.

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

Foundation contributions through February are \$473,459, compared to \$396,101 through February of last year. Management and General expenditures are \$79,298 compared to \$104,313 through the same period last year and the College has supported the operations of the Foundation in the amount of \$171,644 compared to \$260,913 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 35% currently invested in STAROhio and other money markets, with the balance in federal agencies.

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT FEBRUARY 28, 2013
With Comparative Figures at February 29, 2012**

EXHIBIT A

<u>Assets</u>	<u>February 28, 2013</u>	<u>February 29, 2012</u>	<u>Liabilities and Fund Balance</u>	<u>February 28, 2013</u>	<u>February 29, 2012</u>
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 9,931,470	\$ 8,326,154	Accounts payable	\$ 10,182,026	\$ 6,865,250
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))			Deferred income		
Accounts receivable, net of allowance for doubtful accounts	112,522,956	116,394,796	Student tuition	23,574,625	34,098,715
Interest receivable	19,911,796	35,384,871	Lab fees and credit bank	-	850,313
Prepaid expense	-	-	Due to auxiliary funds	-	-
Net investment in Golf Course	624,740	263,333	Due to restricted funds	-	-
Due from agency funds	667,816	371,203	Due to plant funds	13,390,089	12,605,928
Due from auxiliary funds	1,705,879	987,940	Due to agency funds		
Total educational & general	<u>\$ 145,364,657</u>	<u>\$ 161,728,297</u>	Fund balances (Exhibit C):		
Auxiliary enterprise			Allocated	72,035,792	82,553,529
Cash	3,108,322	2,591,145	Unallocated	25,235,585	24,754,562
Investments	6,147,493	6,108,951	Total fund balances	<u>97,271,377</u>	<u>107,308,091</u>
Accounts receivable	962,660	1,082,187	Total educational & general	<u>\$ 145,364,657</u>	<u>\$ 161,728,297</u>
Inventories, at cost as defined (note 2)	3,598,541	2,458,663	Auxiliary enterprise		
Other Assets	477,257	414,769	Accounts payable	\$ 934,708	\$ 943,624
Due from general fund	-	-	Due to educational & general fund	1,705,879	987,940
Due from grant funds	3,994	3,195	Fund balances (Exhibit D):		
Total auxiliary enterprise	<u>14,298,267</u>	<u>12,658,910</u>	Allocated	350,000	350,000
Total unrestricted	<u>\$ 159,662,924</u>	<u>\$ 174,387,207</u>	Unallocated	11,307,680	10,377,346
Restricted			Total fund balances	<u>11,657,680</u>	<u>10,727,346</u>
Cash	-	-	Total auxiliary enterprise	<u>14,298,267</u>	<u>12,658,910</u>
Due from educational & general fund	-	-	Total unrestricted	<u>\$ 159,662,924</u>	<u>\$ 174,387,207</u>
Total restricted	<u>-</u>	<u>-</u>	Restricted		
Total current funds	<u>\$ 159,662,924</u>	<u>\$ 174,387,207</u>	Due to general fund	\$ -	\$ -
	[A]	[B]	Fund balances		
			Unallocated	-	-
			Total restricted	<u>-</u>	<u>-</u>
			Total current funds	<u>\$ 159,662,924</u>	<u>\$ 174,387,207</u>
				[C]	[D]

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT FEBRUARY 28, 2013
With Comparative Figures at February 29, 2012**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>February 28, 2013</u>	<u>February 29, 2012</u>	<u>Liabilities and Fund Balance</u>	<u>February 28, 2013</u>	<u>February 28, 2012</u>
<u>Plant funds</u>			<u>Plant funds</u>		
Unexpended			Unexpended		(1)
State appropriations receivable	-	-	Fund balances		(2)
Capital Improvement Fund	4,120,948	3,564,564	Restricted	4,120,948	3,564,564
Total unexpended	4,120,948	3,564,564	Total unexpended	4,120,948	3,564,564
Cash from Bond Proceeds	-	19,786	Investment in plant:		(6)
Deposit with trustees/Escrow	7,859,657	-	Interest payable	-	(7)
Due from general fund	13,390,089	12,605,928	Capital lease payable	-	(8)
Land	29,618,235	29,618,235	Accounts payable	88,667	(9)
Improvements other than buildings	12,117,274	12,117,274	Bonds payable	19,670,000	(10)
Buildings	153,504,658	141,507,797	Deferred Gift Annuity	-	(11)
Movable equipment, furniture and library books	38,346,292	42,882,045	Net investment in plant	164,600,591	(12)
Construction-in-progress	4,204,385	4,121,274			(13)
Other Assets	277,274	247,557			(14)
Less: accumulated depreciation	(74,958,606)	(68,219,613)	Total investment in plant	184,359,258	174,900,283
Total investment in plant	184,359,258	174,900,283	Total plant funds	188,480,206	178,464,847
Total plant funds	\$ 188,480,206	\$ 178,464,847		\$ 188,480,206	\$ 178,464,847
<u>Agency funds</u>			<u>Agency funds</u>		(19)
Cash	-	-	Deposits held in custody for others	-	(20)
Due from agencies	83,157	234,946	Due to educational and general fund	667,816	(21)
Due from general fund	584,659	136,257			(22)
Total agency funds	667,816	371,203	Total agency funds	667,816	371,203
	[A]	[B]		[C]	[D]

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

COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2013
With Comparative Figures at February 29, 2012

EXHIBIT B

	FY 13			FY 13 Projected Year End		
	Revised Budget as approved January 2013	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Projected FY 13 Year End Budget	Projected % of Budget	
Revenues						
<u>Appropriations</u>						
Subsidy	\$ 60,304,059	\$ 40,224,206	66.70%	\$ 60,304,059	100.00%	(1)
Access Challenge	-	-	-	-	-	(2)
Student Support Services	-	-	-	-	-	(3)
Jobs Challenge	-	-	-	-	-	(4)
	<u>60,304,059</u>	<u>40,224,206</u>	<u>66.70%</u>	<u>60,304,059</u>	<u>100.00%</u>	<u>(5)</u>
<u>Student</u>						
Tuition	73,156,221	53,222,495	72.75%	74,154,811	101.37%	(6)
Fees	4,973,724	3,438,492	69.13%	4,973,724	100.00%	(7)
Special courses	1,399,467	728,140	52.03%	1,399,467	100.00%	(8)
	<u>79,529,412</u>	<u>57,389,127</u>	<u>72.16%</u>	<u>80,528,002</u>	<u>101.26%</u>	<u>(9)</u>
<u>Contracted Services</u>						
Net	600,000	183,141	30.52%	600,000	100.00%	(10)
	<u>600,000</u>	<u>183,141</u>	<u>30.52%</u>	<u>600,000</u>	<u>100.00%</u>	<u>(11)</u>
<u>Other</u>						
Partnership Revenue	430,000	167,643	38.99%	330,000	76.74%	(12)
Miscellaneous	250,000	100,873	40.35%	250,000	100.00%	(13)
	<u>680,000</u>	<u>268,516</u>	<u>39.49%</u>	<u>580,000</u>	<u>85.29%</u>	<u>(14)</u>
Total revenues	<u>141,113,471</u>	<u>98,064,990</u>	<u>69.49%</u>	<u>142,012,061</u>	<u>100.64%</u>	<u>(15)</u>
<u>Operating Expenditures</u>						
Educational & general (Instructional)	78,085,837	51,415,794	65.85%	79,084,427	101.28%	(16)
Library	2,164,804	1,309,261	60.48%	2,164,804	100.00%	(17)
General	12,012,036	6,260,308	52.12%	12,012,036	100.00%	(18)
Information Technology	12,491,343	8,534,008	68.32%	12,491,343	100.00%	(19)
Student Services	13,874,365	9,080,387	65.45%	13,874,365	100.00%	(20)
Operation and maintenance of plant	14,577,304	8,401,792	57.64%	14,577,304	100.00%	(21)
Administration	9,847,089	6,243,200	63.40%	9,847,089	100.00%	(22)
Transfer for debt service	1,460,906	973,937	66.67%	1,460,906	100.00%	(23)
Total expenditures	<u>144,513,684</u>	<u>92,218,687</u>	<u>63.81%</u>	<u>145,512,274</u>	<u>100.69%</u>	<u>(24)</u>
<u>Non-operating & Encumbered</u>						
Transfer for equipment and replacement	500,000	See Exhibit C		500,000	100.00%	(25)
Transfer for Semester Conversion	-	-		-	-	(26)
Transfer for scholarships	-	-		-	-	(27)
Transfer for One-Time Compensation	-	-		-	-	(28)
Total expenditures and transfers	<u>145,013,684</u>	<u>92,218,687</u>	<u>63.59%</u>	<u>146,012,274</u>	<u>100.69%</u>	<u>(29)</u>
Operational revenues	<u>(3,900,213)</u>	<u>5,846,302</u>	<u>N/A</u>	<u>(4,000,213)</u>	<u>N/A</u>	<u>(30)</u>
<u>Reserve Funding</u>						
Transfer-in Delaware Campus	823,668	751,964	91.29%	823,668	0.00%	(31)
Reserve Funding for 5% Enrollment Decrease	3,076,545	-	-	3,076,545	0.00%	(32)
Reserve Operation revenues	<u>3,900,213</u>	<u>751,964</u>	<u>19.28%</u>	<u>3,900,213</u>	<u>0.00%</u>	<u>(33)</u>
<u>Interest Income</u>						
Net Operating revenues	-	326,551	-	350,000	-	(34)
	<u>-</u>	<u>6,924,818</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>(35)</u>
<u>Non-capital reserve expenditures*</u>						
Net Revenues/(Expenditures)	-	6,683,993		17,500,000		
	<u>-</u>	<u>240,825</u>		<u>(17,250,000)</u>		
	(A)	(B)	(C)	(D)	(E)	

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

COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2013

EXHIBIT C

Unrestricted Allocated	Balance at June 30, 2012	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at February 28, 2013	
Capital Improvements & Land Acquisition	\$ 7,321,991	-	-	-	-	7,312,891	(1)
Carpet/Furniture Reupholstering	180,719	-	-	-	(9,100)	170,516	(2)
Space Efficiency Upgrades	1,723,769	-	-	-	(10,203)	1,186,926	(3)
Project Planning	18,349	-	-	-	(536,843)	6,117	(4)
Union Hall Renovation	11,323,938	-	-	-	(12,233)	11,844,013	(5)
Site Development Delaware Campus	1,176,282	-	-	-	520,075	1,172,279	(6)
Bookstore/DX Modifications	266,064	-	-	-	(4,003)	263,490	(7)
Facilities Infrastructure Improvements	81,808	-	-	-	(2,574)	81,808	(8)
145-149 Cleveland Avenue Purchase	12,617	-	-	-	-	12,617	(9)
Capital Equipment	4,971,885	-	3,000,000	-	(660,442)	7,311,443	(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	(742,857)	1,460,352	(14)
Broadbanding	221,079	-	-	-	-	221,079	(15)
Think Again Scholarship	3,322,462	-	-	-	(715,270)	2,607,192	(16)
Teaching and Learning Initiatives	6,485,218	-	-	-	(323,107)	6,162,111	(17)
Strategic Growth Initiatives	2,150,000	-	-	-	(903,148)	1,246,852	(18)
Technology Initiatives	1,966,744	-	-	-	(517,803)	1,448,941	(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	-	-	-	(417,310)	2,468,624	(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	-	-	-	(187,104)	181,092	(25)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(26)
Voluntary Separation Incentive Plan	512,458	-	-	-	(1,236,582)	1,275,876	(27)
One-Time Compensation	2,452,361	-	-	2,000,000	(2,373,696)	78,665	(28)
Partnerships for Student Success	478,547	-	-	-	(68,044)	410,503	(29)
PERFORMS	7,211	-	275,000	-	(270,122)	12,089	(30)
Unallocated	76,774,510	-	3,275,000	456,648	(8,470,365)	72,035,792	(31)
Total General Fund	22,227,171	(1,730,304)	(3,275,000)	(456,648)	8,470,365	25,236,585	(32)
	99,001,681	(1,730,304)	-	-	-	97,271,377	(33)
	[A]	[B]	[C]	[D]	[E]	[F]	

EXHIBIT C-1

COLUMBUS STATE COMMUNITY COLLEGE
BOND FUNDED PROJECTS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2013

	Bond Proceed Allocation	Proceeds Budget	Prior Budget Reallocations	Budget Reallocation 2011-2013	Proceeds Expended to Date	Bond Proceeds Encumbered	Available to Spend	
	\$	\$	** \$	*** \$	\$	\$	\$	(1) through (27)
Refunding 1993 Bonds	3,445,000	3,445,000	709,635	3,408	3,445,000	-	-	(1)
Bookstore	7,000,000	7,000,000	-	-	7,709,870	-	-	(2)
Facilities	3,400,000	-	-	-	-	-	-	(3)
Aquinas Hall*	-	1,631,673	(88,521)	588	1,538,816	-	-	(4)
366/370 N. Grant*	-	1,760,304	(51,066)	-	1,709,238	-	-	(5)
Unallocated	-	8,022	(8,022)	-	-	-	-	(6)
Child Development Center	3,000,000	3,000,000	(891,666)	(108,124)	1,999,698	-	-	(7)
Columbus Campus Facility Projects	-	-	-	-	-	-	-	(8)
356 N. Grant	-	-	158,931	(8,953)	155,445	-	-	(9)
Madison Hall	-	-	62,913	6,076	68,989	-	-	(10)
Rhodes Hall	-	-	27,979	-	27,979	-	-	(11)
Franklin Hall Suite Efficiencies	-	-	60,950	2,800	83,750	-	-	(12)
Planning	-	-	100,000	409	100,409	-	-	(13)
TRIO	-	-	67,500	432	67,932	-	-	(14)
Student Life/Judicial	-	-	48,000	(3,284)	44,716	-	-	(15)
K-12 Move	-	-	20,000	(20,000)	-	-	-	(16)
Cisco Lab	-	-	65,000	(16,289)	48,711	-	-	(17)
339 Cleveland Avenue	-	-	32,985	-	32,985	-	-	(18)
Automotive Flooring	-	-	137,832	-	137,832	-	-	(19)
Bolton Field Upgrades	-	-	75,000	(11,156)	63,844	-	-	(20)
CWD Space Adjustments	-	-	16,000	(16,000)	-	-	-	(21)
Office Space Efficiencies	-	-	98,000	21,077	21,077	-	-	(22)
Rhodes Hall Space Efficiencies	-	-	-	(145)	97,855	-	-	(23)
Bridgeview Signage	-	-	-	5,870	5,870	-	-	(24)
Close Bond Proceeds Account	-	-	-	1,776	1,776	-	-	(25)
Issuance Costs	315,000	315,000	(55,830)	27,797	286,967	-	-	(26)
Interest Income	-	-	(297,395)	(190,177)	-	-	-	(27)
Total	17,160,000	17,160,000	308,225	-	17,848,759	-	-	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	

* 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 EIGHT MONTHS ENDED FEBRUARY 28, 2013
With Comparative Figures at February 29, 2012

	FY 13			Projected FY 13 Year End Budget	Projected % of Budget
	Revised Budget as approved January 2013	Actual to Date	% of Budget Expended to Date		
Auxiliary					
Sales/Revenues					
Bookstore	\$ 14,076,046	\$ 11,440,555	81.28%	\$ 14,076,046	100.00%
Child Development Center	566,975	471,989	83.25%	566,975	100.00%
Food Services	590,452	388,655	65.82%	590,452	100.00%
Bridgeview	496,160	219,654	44.27%	496,160	100.00%
Total Revenues	15,729,633	12,520,853	79.60%	15,729,633	100.00%
Cost of Goods Sold					
Bookstore	10,923,012	9,156,225	83.83%	10,923,012	100.00%
Bridgeview	31,258	53,739	171.92%	72,258	231.17%
Food Service	161,267	70,456	43.69%	161,267	100.00%
Gross Margin	4,614,096	3,240,433	70.23%	4,573,096	99.11%
Operating Expenses					
Bookstore	1,993,244	1,192,710	59.84%	1,993,244	100.00%
Child Development Center	795,761	571,322	71.80%	795,761	100.00%
Food Services	262,317	119,632	45.61%	262,317	100.00%
Bridgeview	545,912	312,236	57.20%	545,912	100.00%
Auxiliary Administration	506,209	326,459	64.49%	506,209	100.00%
Total Expenses	4,103,443	2,522,359	61.47%	4,103,443	100.00%
Auxiliary Net Operating Income/(Loss)	510,653	718,074		469,653	-
Net Income/(Loss)					
Bookstore	1,159,790	1,091,620	94.12%	1,159,790	100.00%
CDC	(228,786)	(99,333)	43.42%	(228,786)	100.00%
Food Services	166,868	198,567	119.00%	166,868	100.00%
Bridgeview	(81,010)	(146,321)	-180.62%	(122,010)	150.61%
Auxiliary Administration	(506,209)	(326,459)	64.49%	(506,209)	100.00%
Net Auxiliary Income/(Loss)	510,653	718,074	140.62%	469,653	-
Auxiliary Fund Balance at June 30, 2012		10,988,604			
Non-operating Expenditures		(48,998)			
Transfers					
Auxiliary Fund Balance at February 28, 2013	[A]	[B]	[C]	[G]	[H]
	\$	\$			

EXHIBIT E

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF FEBRUARY 28, 2013**

	Actual September 2012	Actual October 2012	Actual November 2012	Actual December 2012	Actual January 2013	Actual February 2013	
Beginning Cash	\$ 21,447,433	9,397,930	6,383,177	5,060,275	5,926,324	10,413,221	(1)
Cash Receipts	7,594,151	6,497,206	5,585,831	12,828,473	15,370,945	5,815,244	(2)
Cash Disbursements	(14,868,295)	(12,899,261)	(13,136,805)	(10,477,652)	(12,053,580)	(11,578,256)	(3)
Financial Aid	(24,775,359)	387,302	(771,928)	(484,772)	16,169,532	(506,857)	(4)
Outflow for investments	-	-	(15,000,000)	(8,000,000)	(15,000,000)	-	(5)
Inflow from investments	20,000,000	3,000,000	22,000,000	7,000,000	-	5,000,000	(6)
Ending Cash	\$ 9,397,930	6,383,177	5,060,275	5,926,324	10,413,221	9,143,352	(7)

	Forecasted March 2013	Forecasted April 2013	Forecasted May 2013	Forecasted June 2013	Forecasted July 2013	Forecasted August 2013	
Beginning Cash	\$ 9,143,352	5,363,325	5,354,229	5,610,764	5,650,737	5,670,710	(8)
Cash Receipts	6,719,973	6,519,973	14,519,973	6,519,973	6,519,973	17,619,973	(9)
Cash Disbursements	(13,500,000)	(13,029,069)	(13,563,438)	(13,500,000)	(14,000,000)	(15,000,000)	(10)
Financial Aid	-	-	7,300,000	(480,000)	-	10,050,000	(11)
Outflow for investments	-	-	(8,000,000)	-	-	(12,500,000)	(12)
Inflow from investments	3,000,000	6,500,000	-	7,500,000	7,500,000	-	(13)
Ending Cash	\$ 5,363,325	5,354,229	5,610,764	5,650,737	5,670,710	5,840,683	(14)

COLUMBUS STATE COMMUNITY COLLEGE
 PRESIDENT'S DISCRETIONARY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2013

EXHIBIT F

Cash at Beginning of Period		\$ <u>12,296</u>	(1)
			(2)
<u>Receipts:</u>			(3)
			(4)
Deposit	-	7,704	(5)
			(6)
			(7)
<u>Disbursements:</u>			(8)
Oberer's Flowers	768		
		<u>768</u>	(9)
		\$ <u>19,232</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 FEBRUARY 28, 2013
With Comparative Figures at February 29, 2012

<u>Assets</u>	<u>February 28, 2013</u>	<u>February 29, 2012</u>	
Cash	\$ 337,771	\$ 322,110	(1)
Investments at market value (see note)	6,244,399	5,686,261	(2)
Pledges Receivable	150,850	59,596	(3)
Student Emergency Loans restricted - Net	-	-	(4)
			(5)
Total Assets	<u>\$ 6,733,020</u>	<u>\$ 6,067,967</u>	(6)
<u>Liabilities</u>			
Due to general fund	\$ 165,159	\$ 161,488	(7)
Pledge Payable	-	-	(8)
Trade Payables	-	-	(9)
Total Liabilities	<u>165,159</u>	<u>161,488</u>	(10)
<u>Fund balance</u>			
Permanently Restricted	3,666,905	3,581,108	(11)
Temporarily Restricted	1,657,912	1,692,450	(12)
Unrestricted	<u>1,243,044</u>	<u>632,921</u>	(13)
			(14)
Total fund balance	<u>6,567,861</u>	<u>5,906,479</u>	(15)
			(16)
Total Liabilities and fund balance	<u>\$ 6,733,020</u>	<u>\$ 6,067,967</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 Portfolio</u>
Cash	\$ 80,314	80,314	1.29%
Equities	2,928,364	3,652,865	58.50%
Fixed Income	496,654	570,499	9.14%
Mutual Funds	<u>1,804,773</u>	<u>1,940,721</u>	<u>31.08%</u>
Total Investments	<u>\$ 5,310,105</u>	<u>\$ 6,244,399</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 EIGHT MONTHS ENDED FEBRUARY 28, 2013
 With Comparative Figures at February 29, 2012

	February 28, 2013			February 29, 2012	Total All Funds	
	Unrestricted	Temporarily Restricted	Permanently Restricted			
Revenue						
Contributions	\$ 148,892	\$ 246,755	\$ 20,385	\$ 416,032	\$ 257,451	(1)
Contributions for Columbus State	-	57,427	-	57,427	138,650	(2)
Administration Fee Income	44,767	-	-	44,767	47,584	(3)
Interest Income	81	-	-	81	63	(4)
Investment Income						
Realized	171,792	48,304	-	220,096	116,507	(5)
Unrealized	295,493	82,874	-	378,367	36,492	(6)
Investment income-subtotal	467,285	131,178	-	598,463	152,999	(7)
Total revenues	661,025	435,360	20,385	1,116,770	596,747	(8)
Expenditures						
Scholarships	-	197,693	-	197,693	154,203	(10)
Contributions to Columbus State	-	61,177	-	61,177	156,485	(11)
Administrative Fee Expense	-	44,767	-	44,767	47,584	(12)
Management and general	79,298	-	-	79,298	104,313	(13)
Total expenditures	79,298	303,637	-	382,935	462,585	(14)
Excess (deficit) of revenues over expenditures	581,727	131,723	20,385	733,835	134,162	(15)
Transfers	2,000	(2,000)	-	-	-	(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	\$ 1,243,044	\$ 1,657,912	\$ 3,666,905	\$ 6,567,861	\$ 5,906,479	(18)
	[A]	[B]	[C]	[D]	[F]	(19)

COLUMBUS STATE COMMUNITY COLLEGE
 NOTES TO FINANCIAL STATEMENTS
 AS OF FEBRUARY 28, 2013

1) Investments

Investment Fund	Cost	Market Value	Yield to Maturity*	Average Maturity (days)
STAR Ohio/Operating	\$ 30,659,288	\$ 30,659,288	0.07%	1
STAR Ohio/Plant	4,120,948	4,120,948	0.07%	1
STAR Ohio/Auxiliary	285,240	285,240	0.07%	1
CSCC Operating Fund 1	27,096,313	27,050,309	0.13%	50.4
CSCC Operating Fund 2	49,769,268	49,952,408	0.67%	756
Auxiliary Services	5,833,246	5,862,254	0.83%	846
Plant Fund	4,840,361	4,860,951	0.76%	827
	<u>\$ 122,604,663</u>	<u>\$ 122,791,397</u>		

* Weighted

Portfolio Composition	Type	% of Total
	STAR Ohio	28.56%
	Agencies	65.02%
	Cash & Equivalents	6.43%
		<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 \$920,000 with interest at rates varying from 1.65% to 4.25%, the final installment being due in 2023, collateralized by a gross pledge basis, of the general receipts of the college, which include the full of every type and character of receipts, excepting only those specifically excluded which are primarily those that are appropriated from the State of Ohio.

Debt service for this long-term debt is paid from an annual allocation in the College's Operating fund, the Auxiliary Services fund, and from the State's Capital Component Program.

5) Interfund Accounts

All interfund borrowings have been made from current funds and amounts are due currently without interest.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date _____

SUBJECT:

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>
Jaimie Allen (Headcount transferred and reclassified from a Program Coordinator in BAS)	Analyst	Information Technology	02/01/13	\$64,399
Pamela Bishop (Repl. M. Kelly)	Executive Director	Development Foundation	02/18/13	\$115,000
Janiece Brunner (Repl. T. Chhuom)	Specialist	Business and Campus Services (Payroll)	02/18/13	\$33,129
Andrew Carter (Repl. T. Lewis)	Police Officer	Public Safety	02/18/13	\$34,696
Wanda Demons (Repl. K. Farnsworth)	Representative	Human Resources	02/18/13	\$45,000
Zachary Gerdeman (Repl. S. Soprasureth)	Police Officer	Public Safety	02/01/13	\$34,696
Patricia Haaser (Repl. J. Baker)	Office Associate	Justice & Safety	03/01/13	\$36,317
Deborah Heater (Repl. T. Wagner)	Vice President	Human Resources	01/28/13	\$130,000
Jessica Junk (Repl. K. Zerkle)	Associate Teacher	Child Development Center	01/16/13	\$28,652
Robert McBurney (Repl. W. Wallingford)	Supervisor 1	Business and Campus Services (Food Services)	01/16/13	\$55,262
Martha Nieset (Repl. D. White)	Analyst (75% of FT)	Institutional Effectiveness	02/01/13	\$49,125
Cindy Ponyah (Repl. D. Pond)	Office Associate	Integrated Media & Technology	03/01/13	\$28,652
Candy Rader (Repl. P. Gunnell)	Technician I	Public Safety	02/04/13	\$31,652
Summre Jones (Repl. J. Pendexter)	System Specialist	Records and Registration	02/18/13	\$37,849
Jennifer Watkins (Repl. W. Bretz)	Material Handler II	Business and Campus Services (Mail Services)	01/16/13	\$28,652

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>
Daniel Brodnick (Resignation)	Supervisor I	Public Safety	01/21/13
Tahia Chhuom (Resignation)	Specialist	Business and Campus Services (Payroll)	01/04/13
Judith Cockrell (Resignation)	Coordinator	Athletics and College Recreation	12/31/12
Brian Dean (Discharged)	Material Handler I	Bookstore	01/08/13
Charnetta Goins (Resignation)	Program Coordinator	Financial Aid	01/15/13
Tracy Jones (Resignation)	Specialist	ACT	11/19/12
Melissa Leach (Resignation)	Assistant	I.T. Support Services	01/11/13
Babette Money (VCSI)	Supervisor I	Public Safety	02/01/13
Jane Murtha (Resignation)	Technician	Public Safety	01/24/13
John Pendexter (Resignation)	System Specialist	Records and Registration	02/13/13
Elissa Schneider (Resignation)	Program Coordinator	Development Office	02/01/13
Suzanne Schwartz (Resignation)	Associate Teacher	Child Development Center	03/06/13
James Spencer (Resignation)	Director I	Physical Plant	02/01/13
Walter "Dave" Wallingford (Resignation)	Coordinator	Business and Campus Services (Food Services)	01/30/13
Yvonne Watson (Discharged)	Program Coordinator Gahanna Center	Regional Learning Center	02/25/13