

COLUMBUS STATE COMMUNITY COLLEGE  
Board of Trustees Committee of the Whole  
Franklin Hall Board Room  
January 19, 2006

**MINUTES**

Present:

Dr. Susan C. Finn, Board Chair	Hamid Danesh, V.P.
Paula A. Inniss, Board Vice-Chair	Tim Wagner, V.P.
William A. Antonoplos, Board	Dr. Deborah Coleman , V.P.
Michael C. Keller, Board	Jeanne Patton, Asst. to Pres.
William J. Dolan, Board	Aletha Shipley, Business Office
Michael E. Flowers, Board	Ann Helfrich, Business Office
Suzanne Stilson Edgar, Board	Steve Abbott, Ex Officio Faculty
Jeffrey L. Scheiman, Board	Michelle Kohar, Ex Officio Staff
Dr. Val Moeller, President	Sarah Conner, Ex Officio Student
Dr. Michael Snider, Provost	Cheryl Hacker, Asst. Attorney General
Terri Gehr, Sr. V.P.	Philip R. Moots, Attorney
Will Kopp, V.P.	

Guests:           John Parms and Tim Grant  
                      Parm's & Company, LLC, Certified Public Accountants

Dr. Susan Finn, Board Chair, called the meeting to order. Ms. Terri Gehr, Sr. V.P. for Business and Administrative Services, introduced Ms. Aletha Shipley, Director of Business Affairs. She also introduced John Parms and Tim Grant, representatives from the auditing firm Parm's & Company, LLC.

**(1)   Auditors' Reports**

Mr. Tim Grant reviewed the results of the firm's audit, advising that Columbus State Community College received an unqualified opinion on the college's financial statements, an unqualified opinion on internal control and compliance in federal awards programs, and an unqualified opinion on the financial statements of the Development Foundation.

Mr. John Parms reported that their management letter to the Board contained a number of recommendations. The three significant ones are in the area of risk assessment and monitoring and include the following:

- (1)   An internal audit process should be established.
- (2)   Periodic risk assessments should be conducted to help identify and analyze risks and potential areas of exposure to fraud.
- (3)   A Board Audit Committee should be established to oversee and monitor the auditing process.

As chief financial officer, Ms. Gehr will look at all of these areas and give recommendations to the Board for process changes.

The college is requesting that the Board of Trustees accept, as presented, the Reports of the Independent Auditors as of June 30, 2005, for the college and the Development Foundation as prepared by Parns & Company, LLC.

*The Committee of the Whole agreed to refer this item to the Board of Trustees for approval.*

**(2) Revision of Policy No. 7-06 (Student Fees)**

Ms. Gehr explained that the revisions to this policy reflect new processes implemented with the new computer system, procedural language has been removed, establishes an end date by which a student may seek a refund, collapses certain fees into one Matriculation Fee, and makes clearer the various stages of the refund process. These changes were recommended by both Governance Councils.

The college is requesting that the Board of Trustees approve the revision of Policy No. 7-06 (Student Fees) dated June 26, 2000, and replace it with the Policy No. 7-06 (Student Fees) effective February 1, 2006.

*The Committee of the Whole agreed to refer this item to the Board of Trustees for approval.*

**(3) Revision of Policy No. 13-01 (Facilities Use)**

Ms. Gehr explained that the primary revisions to this policy are:

- Makes clear in a purpose statement that first and foremost the college's facilities shall be used for college and community functions that advance the college's mission.
- Identifies who can use the college's facilities for free and who can use them at a reasonable cost.
- Specifically prohibits alcohol on campus premises or in college-owned or college-leased buildings unless authorized by the President specifically for an event.
- Provides for the protection of the college's identity by specifying its use by agencies or organizations unaffiliated with the college who may use the college's facilities.

Procedures related to the policy have been updated and will be implemented subsequent to the Board's approval of the revised policy. The policy was reviewed and recommended by both Governance Councils.

The college is requesting that the Board of Trustees approve the revision of Policy No. 13-01 (Facilities Use) dated August 15, 1995, and replace it with the Policy No. 13-01 (Facilities Use) effective February 1, 2006.

*The Committee of the Whole agreed to refer this item to the Board of Trustees for approval.*

**(4) Revision of General Education Outcomes**

Dr. Michael Snider gave a presentation on General Education requirements for each of the degree programs. General Education refers to the measurable knowledge and skills that serve as the foundation to success within all programs of study and throughout life. They are an integral part of all degree programs.

The current General Education Outcomes were adopted in 1994. They have been reviewed in light of the changing requirements in today's society. The college is requesting that the Board of Trustees approve the following revised General Education Outcomes for inclusion in the 2006-2007 Columbus State Community College *Catalog*.

- Critical Thinking
- Effective Communication
- Community and Civic Responsibility
- Quantitative Literacy
- Scientific and Technological Effectiveness
- Information Literacy

*The Committee of the Whole agreed to refer this item to the Board of Trustees for approval.*

**(5) Retail Complex Funds**

Ms. Gehr explained that the Board of Trustees had previously approved an \$8 million budget for the Retail Complex, allocating \$1 million from the Auxiliary Services Fund, and \$7 million from the Series 2003 bond issue.

Bond proceeds from the Series 2003 bond issue are available to redirect for three reasons: projects for which bond proceeds were allocated have come in or are expected to come in under budget; expenses that were budgeted have been covered by grant funds awarded since the bond sale; and interest income has been earned on the bond proceeds fund. To preserve cash in the Auxiliary Services Fund for operating purposes, and to spend available bond proceeds within the preferred time frame of three years of their issue, a reallocation of project budgets is necessary.

The college is requesting that the Board of Trustees reallocate available balances in projects funded by the 2003 bond proceeds as follows:

	<u>Available Balance</u>
Aquinas Hall Ground and First Floor	- \$88,521
366 / 370 N. Grant	- 51,066
Unallocated/Facilities	- 8,022
Issuance Costs	- 55,830
Interest Income	- 106,895
Child Development Center	- 689,666
Bookstore/Retail Complex	+ 1,000,000

And that the Board of Trustees unallocate the \$1 million previously allocated in the Auxiliary Services Fund for the Retail Complex.

*The Committee of the Whole agreed to refer this item to the Board of Trustees for approval.*

**(6) Revised Operating Budget for FY-2006**

Ms. Gehr explained the revisions to the budget for FY-2006. Total revenues are projected to be \$112,343,453, an increase of 4.1%. Higher-than-budgeted enrollment and subsidy allocations are key factors in increased revenue.

Operational Expenses are 0.8% greater than budgeted in May 2005. Key increases are due largely to rising energy costs and banking expenses associated with students increasingly using credit cards on-line to pay fees.

Transfers are increased by \$3,981,500. Of this amount, \$2.8 million is for early retirement buyout costs. This allocation, coupled with the \$2.8 million set aside by the Board in March 2005, provides for anticipated buyout expenses; additional funds may be necessary depending on actual costs.

The Capital Improvement allocation is increased by \$1 million to restore the line item to \$2.5 million, the amount annually allocated for this purpose.

A revised operating budget for the college is proposed, as is a revised budget for the Child Development Center, and a FY-2006 operating budget for Bridgeview Golf Course, Inc., which operates on a January through December fiscal year.

The college is requesting that the Board of Trustees approve the Revised FY-2006 operating budget for Columbus State Community College, the Child Development Center, the Bookstore, and Bridgeview Golf Course, Inc. And that the Board of Trustees authorize the President to use unallocated funds to meet Early Retirement Incentive Program expenses should they exceed \$5.6 million, and to report actual costs to the Board upon the program's completion.

*The Committee of the Whole agreed to refer this item to the Board of Trustees for approval.*

The Board also requested a history of the budgets of the golf course, the bookstore, and the Child Development Center. Ms. Gehr will provide this information.

**(7) Personnel Information Items**

There was no discussion of the personnel information items. They are presented to the Board for information only.

*The Committee of the Whole agreed to refer this item to the Board of Trustees for information.*

**(8) Financial Statements**

The financial statements are reflect information already discussed in the revised budget information, so no further explanation was needed.

The college is requesting that the financial statements as of and for the six months ended December 31, 2005, be accepted as presented.

*The Committee of the Whole agreed to refer this item to the Board of Trustees for approval.*

(9) **Executive Session**

**Member Keller moved,** Member Antonoplos seconded, that the Board of Trustees adjourn to Executive Session according to Ohio Revised Code Section 121.22 for the sole purpose of discussing matters of employee union negotiations at Columbus State Community College.

A vote was taken which resulted in:

AYES: Members Antonoplos, Flowers, Keller, Scheiman, Finn

NAYS: None

*[Members Dolan, Edgar, and Inniss had already left the meeting.]*

The Board of Trustees adjourned to Executive Session at 1:29 p.m. and reconvened the regular meeting at 1:52 p.m. The meeting was then adjourned.