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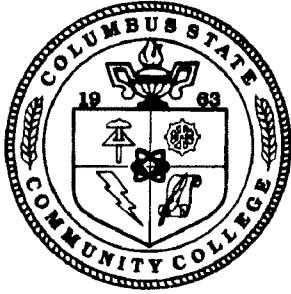
550 East Spring Street
P.O. Box 1609
Columbus, Ohio 43216-1609
614/287-2400

**BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE**

Thursday, March 19, 2009
12:00 noon
Howard P. Grimes Board Room
Franklin Hall

AGENDA

	<u>Page</u>
(1) Approval of Six (6) New Full-time Staff Positions	1
(2) Approval of New Position for In-House Legal Counsel in President's Office	7
(3) Revision of Policy 5-06, Degree Program Requirements	8
(4) FY10 Budget Update	Verbal
(5) Personnel Information Items	14
(6) Financial Statements as of February 28, 2009	17



Columbus State Community College

Board Action

Date _____

SUBJECT:

Six (6) New Staff Positions (General Funds).

BACKGROUND INFORMATION:

With the continued growth of the College, in enrollment facilities, program expansions increased data requirements and grant activities, the following staff positions are necessary to meet the operations and enhance staff capacity.

The attached information outlines specifically the rationale for one position in Nursing; one position in Hospitality, Massage Therapy, Sport & Exercise Studies; one position in Knowledge Resources & Planning; one position in Veterans Affairs (Financial Aid); and two positions Advising Services.

RECOMMENDATION:

That the Board of Trustees approve six (6) new staff positions as listed in the attached information as permanent staff positions. The total annual cost of the 5 positions from the General Fund will be \$214,087 for salary, \$60,535 for benefits, \$2,725 for equipment, \$5,000 for other costs, totaling \$282,347.

REQUEST FOR ADDITIONAL STAFF
LEARNING SYSTEMS
CAREER AND TECHNICAL PROGRAMS

POSITION TITLE: Clinical Site Coordinator (*New Position*)

DEPARTMENT: Nursing

RATIONALE FOR POSITION:

This individual is needed to coordinate all of the clinical arrangements, contracts, BCI checks, immunization information and orientations for all of the clinical students (approximate 800) in the nursing, practical nursing and nursing certificate programs. This massive and growing responsibility is currently accomplished using one part-time staff person and coordinator hours for faculty members. The hourly position and the faculty-reassigned hours currently used for clinical coordination would be eliminated.

POSITION COSTS:

Salary:	\$ 40,063
Benefits:	\$ 11,217
Equipment:	N/A
Space Needed:	N/A
Other:	\$ <u>1,000</u> (<i>per staff for conference</i>)
Total:	\$52,280

REQUEST FOR ADDITIONAL STAFF
LEARNING SYSTEMS
CAREER AND TECHNICAL PROGRAMS

POSITION TITLE: Office Associate (*New Position*)

DEPARTMENT: Hospitality, Massage Therapy, Sport and Exercise Studies

RATIONALE FOR POSITION:

New office space is being allocated in the basement level of Delaware Hall for part of this very large Department. The department currently has one office associate located in Eibling Hall who will not be moving to this new space but will continue to support the department members remaining in the Eibling Hall building. The majority of the department members that will be moving to the new Delaware Hall location are from the 3rd floor of Union Hall in the Sport and Exercise Studies program. This office associate could also assist the current part-time teaching assistant in the Sport and Exercise Studies program with communication/ letters to practicum sites and students regarding their placements, assist with site contracts and multiple other logistical tasks that the part-time teaching assistant is having difficulty juggling with her other responsibilities. Therefore, this office associate position would temporarily off set the need for the teaching assistant job to move to a full-time position.

POSITION COSTS:

Salary	\$28,652
Benefits	\$ 8,120
Equipment	\$ 2,725 (computer, chair, lateral file)
Space	already in the space plan with modular desk and dividers
Other	<u>\$ 1,000</u>
Total	\$40,497

REQUEST FOR ADDITIONAL STAFF
KNOWLEDGE RESOURCES & PLANNING

POSITION TITLE

Office Associate

DEPARTMENT

Knowledge Resources and Planning

RATIONALE FOR POSITION

Knowledge Resources and Planning is implementing a scorecard reporting tool to serve both the college and its departments in monitoring progress in meeting college measures. In support of the scorecard, the department is implementing a reporting process to track progress of initiatives designed to drive goal attainment. These functions require data tracking and reporting that the division does not currently perform.

In addition, KRP is moving a grant writing and administrative function from The Center for Workforce Development to the division's grants function. This move will ensure consolidation of the grant seeking and administration efforts.

Current positions include a part-time office associate for the grants office and a full-time project specialist whose primary functions are report development and production and web site management. The project specialist presently provides clerical support to the division. Moving the office associate's position to full time to handle clerical support for the entire division makes it possible to reassign the project specialist to full time report development/production and related duties full time.

KRP proposes that moving the office associate from a part-time to full time position is a functional and cost effective way to ensure support needed in implementing metric-driven planning and increased grant activity. The College grants portfolio currently averages \$5,000,000 in active and pending grants.

POSITION COSTS

Salary:	\$28,652 (Pay Grade 27)
Benefits:	\$ 8,120
Equipment:	n/a
Space Needed:	existing
Other:	n/a
Total	\$36,772

REQUEST FOR ADDITIONAL STAFF
LEARNING SYSTEMS
ENROLLMENT SERVICES

POSITION TITLE: Advisor (2) *(New Positions)*

DEPARTMENT: Advising Services

RATIONALE FOR POSITION:

During the split between Advising Services and Counseling Services, two full-time advisor positions were retained by the division of Student Life. Since the split, enrollment growth has driven the advisor student ratio to 2,141:1 based on 2007-08 unduplicated student headcount. Additional accountability measures regarding student success, coupled with revised ASC curricula and continued enrollment growth have created an unmanageable equation for advising staff.

POSITION COSTS:

Salary:	\$44,034
Benefits:	\$12,479
Equipment:	N/A
Space Needed:	N/A
Other:	\$ 1,000 <i>(per staff for conference)</i>
Total cost for two positions:	\$57,513 x 2 = \$115,026

REQUEST FOR ADDITIONAL STAFF
LEARNING SYSTEMS
ENROLLMENT SERVICES

POSITION TITLE: Specialist (*New Position*)

DEPARTMENT: Veterans Affairs (Financial Aid)

RATIONALE FOR POSITION:

Columbus State serves one of the largest groups of veterans in Ohio at nearly 600 per quarter. The influx of returning veterans stands to increase the number significantly in the next 12-18 months based on VA projections. A recent VA audit found the timeliness of status change reporting to be out of compliance with regulations, and recommended the addition of staff (to supplement the one current staff member in VA) to focus on processing of VA benefit paperwork. This position was approved in February 2009 as a temporary full-time position and is now being proposed for permanent status.

POSITION COSTS:

Salary:	\$ 28,652
Benefits:	\$ 8,120
Equipment:	N/A
Space Needed:	N/A
Other:	\$ <u>1,000</u> (<i>per staff for conference</i>)
Total:	\$37,772



COLUMBUS STATE COMMUNITY COLLEGE

BOARD ACTION

Date: _____

SUBJECT:

New Board approved position. The position is an In-House Legal Counsel for the College, President's Office.

BACKGROUND INFORMATION:

Based on the size and complexity of the College and the amount of activity that is generated, the College is in need of a separate in-house counsel that will provide general legal assistance and advice to the President as well as other Departments. This position will help expedite outside agreements and contracts, business transactions as well as advise the President on legal issues, research matters and advise on academic and student affairs and intellectual property to name a few.

The position will be selected in conjunction and cooperation with the State Attorney General's Office and will provide periodic legal updates to that office.

Cost:

The salary range per year begins at	\$72,000
Fringe benefits are approximately	\$12,168
Total	\$84,168

There will be no additional cost for computers, furniture or office space.

RECOMMENDATION:

Based on the College's need and current economic climate we respectfully request that the Board approve the new position of In-House Legal Counsel.



Columbus State Community College Board Action

Date _____

SUBJECT:

Revision of Policy No. 5-06, Degree Program Requirements, Effective July 1, 1997.

BACKGROUND INFORMATION:

To align the Columbus State Community College Associate of Arts and Associate of Sciences degrees with the State of Ohio Transfer Module and Transfer Assurance Guides, and with the curricula of four-year institutions in ways that ensure that all courses approved for the AA and AS degrees will not only transfer to four-year institutions, but will count as hours toward the degree in a specified category of those degrees.

Both Councils of Shared Governance reviewed and recommended the proposed revisions, which are attached.

RECOMMENDATION:

That the Board of Trustees approve the attached revisions to Policy No. 5-06, Degree Program Requirements.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

DEGREE PROGRAM REQUIREMENTS

Effective July 1, 1997

Policy No. 5-06

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PROPOSED DRAFT

- (A) THIS POLICY SPECIFIES THE MINIMUM REQUIREMENTS FOR EACH DEGREE PROGRAM OFFERED AT THE COLLEGE.
- (B A) The following minimum number of quarter credit hours are required for a technical education program that leads to the degree Associate of Applied Science:
- (1) Twenty-one quarter credit hours in general education studies:
 - (a) Eleven quarter credit hours in communication skills to include two composition courses and one speech course.
 - (b) Five quarter credit hours ~~as offered~~ IN either ~~by~~ the ~~S~~social and ~~B~~behavioral ~~S~~sciences ~~D~~epartment, or the ~~B~~biological and ~~P~~physical ~~S~~sciences ~~D~~epartment, whichever science does not appear among the basic studies requirements for the degree.
 - (c) Five quarter credit hours ~~as offered by~~ IN the arts and ~~H~~humanities ~~D~~epartment.
 - (2) Twenty-one quarter credit hours in basic studies.
 - (3) Forty-five quarter credit hours in technical studies.
 - (4) A total of a minimum of ninety quarter credit hours.
- (C B) The following minimum number of quarter credit hours are required for a technical education program that leads to the degree Associate of Technical Studies:
- (1) Twenty-one quarter credit hours in general education studies as described in subparagraph (1) of paragraph (B A) of this section.
 - (2) Twenty-one quarter credit hours in basic studies.
 - (3) Forty-five combined quarter credit hours in two or more (maximum four) areas of technical studies.

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POLICY AND PROCEDURES MANUAL

DEGREE PROGRAM REQUIREMENTS

Effective July 1, 1997

Policy No. 5-06

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- (4) A total of a minimum of ninety quarter credit hours.

- (D €) The following minimum number of quarter credit hours are required for a transfer program that leads to the degree Associate of Arts:
 - ~~(1) Eleven quarter credit hours in communication skills to include two composition courses and one speech course.~~

 - ~~(2) Ten quarter credit hours in mathematical and logical analysis, including five quarter credit hours in mathematics at the level of college algebra or above.~~

 - ~~(3) Fifteen quarter credit hours in humanities.~~

 - ~~(4) Fifteen quarter credit hours in the social and behavioral sciences.~~

 - ~~(5) Fifteen quarter credit hours in the biological and physical sciences.~~

 - ~~(6) A total of a minimum of ninety quarter credit hours.~~

- (1) GENERAL EDUCATION CORE (45 QUARTER CREDIT HOURS)
 - (A) TEN QUARTER CREDIT HOURS IN COMPOSITION TO INCLUDE A FIRST-YEAR ENGLISH COMPOSITION COURSE AND A SECOND-YEAR WRITING COURSE

 - (B) FIVE QUARTER CREDIT HOURS IN MATHEMATICS, STATISTICS, AND LOGIC AT THE LEVEL OF COLLEGE ALGEBRA OR ABOVE

 - (C) TEN QUARTER CREDIT HOURS IN THE ARTS AND HUMANITIES TO INCLUDE TWO COURSES IN DIFFERENT CONTENT AREAS

 - (D) TEN QUARTER CREDIT HOURS IN THE SOCIAL AND BEHAVIORAL SCIENCES TO INCLUDE TWO COURSES IN DIFFERENT CONTENT AREAS

 - (E) TEN QUARTER CREDIT HOURS IN THE BIOLOGICAL AND PHYSICAL SCIENCES TO INCLUDE TWO COURSES, ONE OF WHICH MUST CONTAIN A LABORATORY COMPONENT

COLUMBUS STATE COMMUNITY COLLEGE
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DEGREE PROGRAM REQUIREMENTS

Effective July 1, 1997

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(2) ADDITIONAL REQUIREMENTS (45 QUARTER CREDIT HOURS)

(A) TO ENSURE THE ADDED BREADTH IN THE LIBERAL ARTS THAT IS CHARACTERISTIC OF THE ASSOCIATE OF ARTS DEGREE, AS WELL AS THE COMPLETION OF THE OHIO TRANSFER MODULE, AN ADDITIONAL FIFTEEN HOURS IS REQUIRED FROM A COMBINATION OF COURSE WORK IN THE ARTS AND HUMANITIES, SOCIAL AND BEHAVIORAL SCIENCES, AND BIOLOGICAL AND PHYSICAL SCIENCES, TO INCLUDE AT LEAST FIVE OF THESE HOURS IN THE ARTS AND HUMANITIES.

(B) AN ADDITIONAL THIRTY QUARTER CREDIT HOURS OF COURSE WORK IN THE ARTS, HUMANITIES, SOCIAL AND BEHAVIORAL SCIENCES, OTHER GENERAL EDUCATION, AND PROFESSIONAL DISCIPLINES THAT REPLICATE THE FIRST TWO YEARS OF SPECIFIC MAJORS AND PROGRAMS AT FOUR YEAR INSTITUTIONS AS SPECIFIED IN THE COLLEGE TRANSFER GUIDES AND THE COLLEGE CATALOG. THIS WORK WILL BE COMPATIBLE WITH THE OHIO TRANSFER MODULE AND WITH TRANSFER ASSURANCE GUIDES APPROVED BY THE OHIO BOARD OF REGENTS.

(3) A TOTAL OF A MINIMUM OF 90 QUARTER CREDIT HOURS WILL BE REQUIRED.

(E D) The following minimum number of quarter credit hours are required for a transfer program that leads to the degree Associate of Science:

~~(1) Eleven quarter credit hours in communication skills to include two composition courses and one speech course.~~

~~(2) Ten quarter credit hours in mathematical and logical analysis, demonstrating proficiency in differential and integral calculus.~~

~~(3) Fifteen quarter credit hours in humanities.~~

~~(4) Fifteen quarter credit hours in the social and behavioral sciences.~~

~~(5) Twenty-five quarter credit hours in the biological and physical sciences.~~

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DEGREE PROGRAM REQUIREMENTS

Effective July 1, 1997

Policy No. 5-06

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~~(6) — A total of a minimum of ninety quarter credit hours.~~

(1) GENERAL EDUCATION CORE (45 QUARTER CREDIT HOURS)

(A) TEN QUARTER CREDIT HOURS IN COMPOSITION TO INCLUDE A FIRST-YEAR ENGLISH COMPOSITION COURSE AND A SECOND-YEAR WRITING COURSE

(B) FIVE QUARTER CREDIT HOURS IN MATHEMATICS, STATISTICS, AND LOGIC AT THE LEVEL OF COLLEGE ALGEBRA OR ABOVE

(C) TEN QUARTER CREDIT HOURS IN THE ARTS AND HUMANITIES TO INCLUDE TWO COURSES IN DIFFERENT CONTENT AREAS

(D) TEN QUARTER CREDIT HOURS IN THE SOCIAL AND BEHAVIORAL SCIENCES TO INCLUDE TWO COURSES IN DIFFERENT CONTENT AREAS

(E) TEN QUARTER CREDIT HOURS IN THE BIOLOGICAL AND PHYSICAL SCIENCES TO INCLUDE TWO COURSES, ONE OF WHICH MUST CONTAIN A LABORATORY COMPONENT

(2) ADDITIONAL REQUIREMENTS (45 QUARTER CREDIT HOURS)

(A) TO ENSURE THE ADDED BREADTH IN MATHEMATICS AND THE BIOLOGICAL AND PHYSICAL SCIENCES THAT IS CHARACTERISTIC OF THE ASSOCIATE OF SCIENCE DEGREE, AS WELL AS THE COMPLETION OF THE OHIO TRANSFER MODULE, AN ADDITIONAL FIFTEEN HOURS IS REQUIRED FROM A COMBINATION OF COURSE WORK IN THE AREAS OF MATHEMATICS AND THE BIOLOGICAL AND PHYSICAL SCIENCES.

(B) AN ADDITIONAL THIRTY QUARTER CREDIT HOURS OF COURSE WORK IN MATHEMATICS AND THE BIOLOGICAL AND PHYSICAL SCIENCES, OTHER GENERAL EDUCATION, AND PROFESSIONAL DISCIPLINES THAT REPLICATE THE FIRST TWO YEARS OF SPECIFIC MAJORS AND PROGRAMS AT FOUR YEAR INSTITUTIONS AS SPECIFIED IN THE COLLEGE TRANSFER GUIDES AND THE COLLEGE CATALOG. THIS WORK WILL BE COMPATIBLE WITH THE OHIO TRANSFER

COLUMBUS STATE COMMUNITY COLLEGE
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DEGREE PROGRAM REQUIREMENTS

Effective July 1, 1997

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MODULE AND WITH TRANSFER ASSURANCE GUIDES APPROVED BY
THE OHIO BOARD OF REGENTS.

- (3) A TOTAL OF A MINIMUM OF 90 QUARTER CREDIT HOURS WILL BE REQUIRED.
- (F E) Specific degree program requirements for each degree offered by the college, as approved by the Board of Trustees and Ohio Board of Regents, will be published in the college's Bulletin CATALOG.
- (G F) An associate degree curriculum may be of six, seven, or eight full-time quarters of generally fifteen through eighteen credits each. A student may take as many academic quarters to complete an associate degree program as meets his/her goals and meets the requirements of the program and this section.
- (H G) All degrees and degree programs offered will comply with ~~the standards prescribed by the Ohio Board of Regents Rule 3333-1-04~~ REQUIREMENTS OF OUTSIDE AGENCIES SUCH AS THE OHIO BOARD OF REGENTS, ACCREDITING BODIES, ETC.
- (I) THE PRESIDENT OF THE COLLEGE SHALL ESTABLISH PROCEDURES TO ADMINISTER THIS POLICY.

Last Effective Date: July 1, 1997

Accepted by: Shared Governance Instructional Council- 1/29/09

Accepted by: Shared Governance Instructional Support Council on 2/6/09



Columbus State Community College

Board Action

Date: _____

SUBJECT:

Personnel Information Items

BACKGROUND INFORMATION:

In accordance with a Board of Trustees resolution approved and adopted at their regular meeting held on October 18, 1978, the President has the authority to make staff appointments to positions which have already been approved by the Board and included in the current budget, and to accept faculty and staff resignations. The attached personnel actions took place during the months of December, 2008, and January, February and March, 2009.

FOR INFORMATION ONLY

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

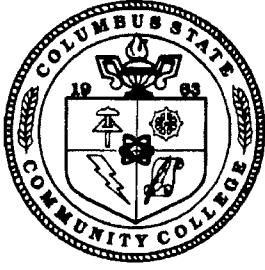
In accordance with a Board Resolution approved and adopted at a regular meeting held on October 18, 1978, which enables the President to make employee appointments to positions which have already been approved by the Board and included in the current budget, the following persons have been **appointed**.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Cassandra Bigler (Repl. B. Wheeler)	Representative	Telephone Information Center	01/16/09	\$33,129
Lesley Carter (New – Board Approved)	Technician I (Dispatcher)	Public Safety	02/16/09	\$28,652
Brent Ernsberger (Repl. J. Pruzinsky)	Supervisor II	Auxiliary Services - Bridgeview Golf Course	02/16/09	\$63,137
Abubakr Ahmed Farah (Repl. S. Hart)	Technician I (Dispatcher)	Public Safety	02/16/09	\$28,652
Jonathan Grimm (New – Board Approved)	System Administrator	Data Center	02/02/09	\$55,500
Shannon Hayes (Repl. D. Bell)	Associate Teacher	Child Development Center	02/02/09	\$28,652
Robert Keefer (Repl. T. Hopple)	Chairperson	Physical Sciences	03/01/09	\$71,953
Michael Little (Repl. I. Bolden)	Supervisor I	I.T. Support Services	01/16/09	\$55,262
Karen Muir (Repl. K. Muir)	Chairperson	Social Sciences	04/01/09	\$83,209
Maureen Tock (New – Board Approved)	Advisor	K-12	02/02/09	\$53,341
Yaizmen Wallace (Repl. A. Barth)	Representative	Telephone Information Center	02/16/09	\$33,572

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 have been accepted.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Ann Barth (Resignation)	Representative	Telephone Information Center	12/31/08
Michael Cannistra (Resignation)	Supervisor I	Public Safety	02/13/09
Jennifer Inscho (Termination)	Office Associate	Career & Technical Programs	01/21/09
Lakenya Reynolds (Resignation)	Office Associate	Advising Services	02/13/09
William Silcot (Termination)	Supervisor I	Office Services	01/16/09
Parasram Singh (Resignation)	Transcript Evaluator	Records & Registration	01/06/09
Justin Sumner (Termination)	Building Services I	Physical Plant	01/30/09



Columbus State Community College Board Action

Date _____

SUBJECT:

Financial Statements as of and for the eight months ended, February 28, 2009

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, 2009, 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. Val Moeller, President
DATE: March 11, 2009
SUBJECT: Financial Statements as of February 28, 2009

Attached are the financial statements of Columbus State Community College, the Foundation, and the President’s Discretionary Fund for the period ended February 28, 2009.

1. General Fund

• **Enrollment**

<u>Quarter</u>	<u>Budgeted Headcount</u>	<u>Headcount</u>	<u>Increase/ Decrease</u>	<u>FY 08 FTEs</u>	<u>FY 09 FTEs</u>	<u>% Variance</u>
Summer 2008	13,663	14,265	4.4%	7,443	7,859	5.6%
Autumn 2008	23,057	24,483	6.2%	15,010	16,065	7.0%
Winter 2009*	24,233	24,243	0.0%	14,684	15,936	8.5%
Spring 2009						

*Preliminary headcounts and FTEs

Revenues (Exhibit B): Total operating revenues at February 28, 2009 are \$85.85 million, \$5.9 million or 7.4% more than the same period last year, due in large part to increased state support and increased enrollment.

Expenditures (Exhibit B): Total operating expenditures (before transfers) are \$74.15 million for the period, 7.1% higher than the same period last year. Increased expenditures are attributable to instructional expenses associated with enrollment growth, and with the costs of new employees and salary adjustments approved by the Board of Trustees in May 2008.

2. Auxiliary Fund (Exhibit D)

Auxiliary revenues are up compared to the same period last year by 14% due primarily to increased enrollment boosting sales for the bookstore. The Child Development Center increased revenues by 55% compared to the same period last year by maintaining enrollment at or closer to budgeted levels. Because of the attention to the enrollment and sound grant administration, expenses decreased by 11.7% while overall operating performance has improved significantly. Bridgeview is due to open for the season on March 20

3. President's Discretionary Fund (Exhibit F)

The President's Discretionary Fund has a cash balance of \$5,712 at February 28, after disbursements of \$14,288.

4. Foundation (Exhibits G and H)

Foundation contributions are \$606,296 compared to \$547,285 through February last year. The current year contributions include a donation of a plane valued at \$143,248 which will be transferred to the College for use by the aviation maintenance program and a \$20,000 donation for the First Tee program. Scholarship expenditures are up from the same time last year due to increases in the amount and number of scholarships awarded this year, preceding the significant declines in the stock market that started in late September. The decrease in Management and General expenditures is primarily the result of not funding mini-grants in order to control expenditures.

5. Investments

The College's portfolio is invested consistent with its investment policy, with 26% currently invested in STAROhio and other money markets, with the balance in federal agencies.

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT FEBRUARY 28, 2009
 With Comparative Figures at February 29, 2008

EXHIBIT A

Assets	<u>February 28, 2009</u>	<u>February 29, 2008</u>	<u>Liabilities and Fund Balance</u>	<u>February 28, 2009</u>	<u>February 29, 2008</u>
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 4,844,258	\$ 6,265,017	Accounts payable	\$ 4,707,172	\$ 3,811,079
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))	114,323,314	101,982,272	Deferred income	19,693,644	19,282,278
Accounts receivable, net of allowance for doubtful accounts	22,175,810	21,251,832	Student tuition	1,058,440	708,213
Interest receivable	-	-	Lab fees and credit bank	-	-
Prepaid expense	175,752	188,191	Due to restricted funds	9,024,031	7,000,587
Net investment in Golf Course	-	-	Due to plant funds	432,404	1,026,141
Due from agency funds	-	-	Due to agency funds	-	-
Due from auxiliary funds	153,819	-	Fund balances (Exhibit C):		
Total educational & general	<u>\$ 141,672,953</u>	<u>\$ 129,687,312</u>	Allocated	76,720,590	62,102,190
			Unallocated	30,036,672	35,461,979
			Total fund balances	<u>106,757,262</u>	<u>97,564,169</u>
			Total educational & general	<u>\$ 141,672,953</u>	<u>\$ 129,687,312</u>
			Auxiliary enterprise		
			Accounts payable	\$ 644,875	\$ 411,241
			Due to educational & general fund	153,819	-
			Fund balances (Exhibit D):		
			Allocated	250,000	-
			Unallocated	8,547,979	8,726,790
			Total fund balances	<u>8,797,979</u>	<u>8,726,790</u>
			Total auxiliary enterprise	<u>9,596,673</u>	<u>9,138,031</u>
			Total unrestricted	<u>\$ 151,269,626</u>	<u>\$ 138,825,343</u>
			Restricted		
			Due to general fund	\$ -	\$ -
			Fund balances	-	-
			Unallocated	-	-
			Total restricted	-	-
			Total current funds	<u>\$ 151,269,626</u>	<u>\$ 138,825,343</u>
				[C]	[D]

(Continued)

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

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT FEBRUARY 28, 2009
With Comparative Figures at February 29, 2008**

**EXHIBIT A
(Continued)**

Assets	<u>February 28, 2009</u>	<u>February 28, 2008</u>	<u>Liabilities and Fund Balance</u>	<u>February 28, 2009</u>	<u>February 28, 2008</u>
Plant funds			Plant funds		
Unexpended			Unexpended		
State appropriations receivable	-	-	Fund balances	1,639,590	980,914
Capital Improvement Fund	1,639,590	980,914	Restricted	1,639,590	980,914
Total unexpended	<u>1,639,590</u>	<u>980,914</u>	Total unexpended	<u>1,639,590</u>	<u>980,914</u>
Cash from Bond Proceeds	142,856	164,296	Investment in plant:		
Deposit with trustees	2,908	2,881	Interest payable	-	-
Due from general fund	9,024,031	7,000,587	Capital lease payable	-	-
Land	29,674,722	29,674,722	Accounts payable	385,183	450,866
Improvements other than buildings	6,338,835	6,243,294	Bonds payable	17,710,000	19,330,000
Buildings	117,238,951	114,975,378	Deferred Gift Annuity	2,260,945	2,320,828
Movable equipment, furniture and library books	42,302,727	34,796,131	Net investment in plant	128,154,988	124,782,803
Construction-in-progress	1,415,455	7,384,800		-	-
Other Assets	286,299	306,881	Total investment in plant	<u>148,511,096</u>	<u>146,884,498</u>
Less: accumulated depreciation	(57,915,687)	(53,664,472)	Total plant funds	<u>150,150,686</u>	<u>147,865,411</u>
Total investment in plant	<u>148,511,096</u>	<u>146,884,498</u>		<u>150,150,686</u>	<u>147,865,411</u>
Total plant funds	<u>\$ 150,150,686</u>	<u>\$ 147,865,411</u>	Agency funds		
			Deposits held in custody for others	695,776	1,496,878
			Due to educational and general fund	-	-
			Total agency funds	<u>695,776</u>	<u>1,496,878</u>
				[C]	[D]

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

EXHIBIT C

**COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2009**

	Balance at June 30, 2008	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at February 28, 2009
Unrestricted						
Allocated						
Capital Improvements & Land Acquisition	\$ 15,545,817	\$ -	\$ 2,500,000	\$ (5,974,793)	\$ -	\$ 12,071,024
Carpet/Furniture Reupholstering	60,843	-	139,157	-	(95,782)	104,218
Bolton Field Site Analysis	33,883	-	-	-	-	33,883
Utility Mapping	15,444	-	-	-	(2,532)	12,912
HVAC Replacement/Switch Room	2,509	-	-	-	-	2,509
Eibling Hall Renovations (CCPC) and Lobby	66,550	-	-	-	(6,625)	59,925
Davidson Hall 229,230	12,091	-	-	-	-	12,091
Space Efficiency Upgrades	6,471	-	4,993,529	-	(187,349)	4,812,651
Delaware Site Planning	78,812	-	-	-	(13,988)	64,824
Wayfinding Services	49,614	-	-	-	(5,652)	43,962
Project Planning	7,893	-	142,107	-	(41,938)	108,062
Renovate Union Hall Ground for PC Support	461,925	-	-	-	-	461,925
Union Hall Renovation	6,013,345	-	500,000	-	(7,260)	6,506,085
Site Development Delaware Campus	4,200,000	-	-	-	(45,683)	4,154,317
Bookstore/DX Modifications	297,469	-	-	-	-	297,469
Facilities Infrastructure Improvements	-	-	200,000	-	(15,623)	184,377
Delaware Hall Renovation	175,000	-	-	-	-	175,000
Capital Equipment	4,045,893	-	3,000,000	900,000	(2,416,704)	5,529,189
Target 2002	333,088	-	-	-	-	333,088
Collective Bargaining	63,252	-	-	-	-	63,252
Budget/Tuition Stabilization	11,900,000	-	-	-	-	11,900,000
Early Retirement Payback	1,595,670	-	2,500,000	-	-	1,595,670
Accumulated Lab Fees	1,742,262	-	-	(569,919)	-	1,155,343
Broadbanding	460,093	-	-	-	(17,000)	326,781
Think Again Scholarship	-	-	3,000,000	-	(184,720)	2,815,280
Teaching and Learning Initiatives	5,000,000	-	-	-	-	5,000,000
Strategic Growth Initiatives	2,500,000	-	-	-	-	2,500,000
Technology Initiatives	2,500,000	-	-	-	-	2,500,000
Human Capacity Development/Wellness	500,000	-	-	-	-	500,000
Campus Safety Initiatives	1,500,000	-	-	-	(117,231)	1,382,769
Energy Efficiency/Sustainability Initiatives	2,000,000	-	2,000,000	-	(31,276)	3,968,724
Delaware Campus Operations	-	-	2,500,000	-	-	2,500,000
Health Care Self-Insurance Escrow	-	-	1,500,000	-	-	1,500,000
Health Care HSA Incentive	-	-	1,295,259	-	-	1,295,259
PERFORMS	-	-	250,000	-	-	250,000
	61,167,924	-	24,520,052	(5,644,712)	(3,322,674)	76,720,590
Unallocated	33,701,736	11,887,602	(24,520,052)	5,644,712	3,322,674	30,036,672
Total General Fund	94,869,660	11,887,602	-	[D]	[E]	106,757,262
	[A]	[B]	[C]	[D]	[E]	[F]

EXHIBIT C-1

COLUMBUS STATE COMMUNITY COLLEGE
 BOND FUNDED PROJECTS
 FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2009

	Bond Proceed Allocation	Proceeds Budget	Prior Budget Reallocations	Budget Reallocation 2009	Proceeds Expended to Date	Bond Proceeds Encumbered	Available to Spend	
	(\$)	(\$)	** (\$)	*** (\$)	(\$)	(\$)	(\$)	(1)-(20)
Refunding 1993 Bonds	3,445,000	3,445,000	706,227	-	3,445,000	-	-	(1)
Bookstore	7,000,000	7,000,000	-	-	7,709,635	-	(3,408)	(2)
Facilities	3,400,000	-	-	-	-	-	-	(3)
Aquinas Hall*	-	1,631,673	(88,521)	-	1,543,740	-	(588)	(4)
366/370 N. Grant*	-	1,760,304	(51,066)	-	1,709,238	-	-	(5)
Unallocated	-	8,022	95,909	(103,931)	-	-	-	(6)
Child Development Center	3,000,000	3,000,000	(891,666)	-	2,006,569	-	101,765	(7)
Columbus Campus Facility Projects	-	-	-	-	-	-	-	(8)
356 N. Grant	-	-	220,000	(6,069)	125,530	-	88,401	(9)
Madison Hall	-	-	62,913	-	68,989	-	(6,076)	(10)
Rhodes Hall	-	-	27,979	-	27,979	-	-	(11)
Franklin Hall Suite Efficiencies	-	-	80,950	-	83,750	-	(2,800)	(12)
Planning	-	-	100,000	-	100,409	-	(409)	(13)
TRIO	-	-	-	67,500	-	-	67,500	(14)
Student Life/Judicial	-	-	-	42,000	-	-	42,000	(15)
K-12 Move	-	-	-	20,000	-	-	20,000	(16)
Cisco Lab	-	-	-	65,000	-	-	65,000	(17)
Issuance Costs	315,000	315,000	(55,830)	-	286,967	-	(27,797)	(18)
Interest Income	-	-	(206,895)	(84,500)	-	-	190,981	(19)
Total	17,160,000	17,160,000	(0)	-	17,107,806	-	534,569	(20)

* 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, 2009
 With Comparative Figures at February 28, 2008

	FY 09			FY 08			Projected FY 09 Year End Budget	Projected % of Budget
	Revised Budget as approved January 2009	Actual to Date	Budget Expended to Date	Revised Budget as approved January 2008	Actual to Date	% of Budget Expended to Date		
Sales/Revenues								
Bookstore	\$ 10,909,020	\$ 7,536,965	69.09%	10,239,757	6,683,145	65.27%	10,909,020	100.00%
Child Development Center	957,608	603,532	63.02%	812,674	388,352	47.79%	957,608	100.00%
Food Services	342,412	227,567	66.46%	369,468	223,798	0.00%	342,412	100.00%
Bridgeview	482,218	214,636	44.51%	562,521	246,547	43.83%	482,218	100.00%
Total Revenues before Grant Activity	12,691,258	8,582,700	67.63%	11,984,420	7,541,842	62.93%	12,691,258	100.00%
Cost of Goods Sold								
Bookstore	8,207,686	5,683,355	69.24%	7,493,757	4,758,369	63.50%	8,207,686	100.00%
Bridgeview	35,118	34,202	97.39%	39,570	36,692	92.73%	35,118	100.00%
Gross Margin	4,448,454	2,865,143	64.41%	4,451,093	2,746,781	61.71%	4,448,454	100.00%
Operating Expenses								
Bookstore	2,705,956	1,452,273	53.67%	2,503,629	1,407,015	56.20%	2,705,956	100.00%
Child Development Center	1,129,847	713,477	63.15%	1,204,846	808,282	67.09%	1,129,847	100.00%
Food Services	74,130	45,144	60.90%	38,013	11,103	0.00%	74,130	100.00%
Bridgeview	504,385	259,846	51.52%	535,532	336,018	62.74%	504,385	100.00%
Total Expenses before Grant Activity	4,414,318	2,470,740	55.97%	4,282,020	2,562,417	59.84%	4,414,318	100.00%
Auxiliary Net Operating Income/(Loss)	34,136	394,403	1155.39%	169,073	184,364	109.04%	34,136	100.00%
Grant Income	-	118,973	0.00%	193,633	7,884	4.07%	26,541	0.00%
Grant Expense	-	118,973	0.00%	193,633	7,884	4.07%	26,541	0.00%
Net Grant Income/(Loss)	-	-	-	-	-	0.00%	-	-
Net Income/(Loss)								
Bookstore	(4,622)	401,337	-8683.19%	242,371	517,761	213.62%	(4,622)	100.00%
CDC	(172,239)	(109,945)	63.83%	(392,172)	(419,930)	107.08%	(172,239)	100.00%
Food Services	268,282	182,423	68.00%	331,455	212,695	64.17%	268,282	100.00%
Bridgeview	(57,285)	(79,412)	138.63%	(12,581)	(126,163)	1002.81%	(57,285)	100.00%
Net Auxiliary Income/(Loss)	34,136	394,403	1155.39%	169,073	184,364	109.04%	34,136	100.00%
Auxiliary Fund Balance at June 30, 2008		8,403,576			8,542,427			
Board Approved Additions		-			-			
Transfers								
Auxiliary Fund Balance at February 28, 2009	\$	8,797,979			8,726,790			

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

EXHIBIT E

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF FEBRUARY 28, 2009**

	Actual September 2008	Actual October 2008	Actual November 2008	Actual December 2008	Actual January 2009	Actual February 2009	
Beginning Cash	\$ 6,212,701	18,019,161	839,220	5,261,707	26,854,205	2,890,171	(1)
Cash Receipts	24,218,055	10,758,364	10,189,804	30,443,336	3,617,572	8,131,146	(2)
Cash Disbursements	(12,411,595)	(15,938,305)	(10,767,317)	(13,850,838)	(14,581,606)	(12,791,178)	(3)
Outflow for investments	-	(12,000,000)	-	-	(13,000,000)	-	(4)
Inflow from investments	-	-	5,000,000	5,000,000	-	5,000,000	(5)
Ending Cash	\$ 18,019,161	839,220	5,261,707	26,854,205	2,890,171	3,230,139	(6)

	Forecasted March 2009	Forecasted April 2009	Forecasted May 2009	Forecasted June 2009	Forecasted July 2009	Forecasted July 2009	
Beginning Cash	3,230,139	15,238,139	3,246,139	3,254,139	7,262,139	5,270,139	(7)
Cash Receipts	22,008,000	9,008,000	8,008,000	17,008,000	9,008,000	9,008,000	(8)
Cash Disbursements	(14,000,000)	(15,000,000)	(12,000,000)	(13,000,000)	(14,000,000)	(12,000,000)	(9)
Outflow for investments	-	(6,000,000)	-	-	-	-	(10)
Inflow from investments	4,000,000	-	4,000,000	-	3,000,000	-	(11)
Ending Cash	15,238,139	3,246,139	3,254,139	7,262,139	5,270,139	2,278,139	(12)

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2009**

EXHIBIT F

Cash at Beginning of Period		\$ 2,716	(1)
			(2)
<u>Receipts:</u>			(3)
			(4)
Deposit	17,284	17,284	(5)
			(6)
			(7)
<u>Disbursements:</u>			(8)
American Red Cross	1,500		(9)
Amethyst, Inc.	625		(10)
Association for Women in Science	500		(11)
Children's Hunger Alliance	1,500		(12)
Choices	1,000		(13)
Columbus Council on World Affairs	1,000		(14)
Columbus Housing	150		(15)
Columbus International Program	100		(16)
Columbus Metro Library Foundation	1,000		(17)
Flowers	1,027		(18)
Goodwill Extraordinary People	150		(19)
House of Hope	250		(20)
MLK Breakfast	251		(21)
M. Valeriana Moeller for Cols. Metro Club Dinner	20		(22)
Ohio Association of Community Colleges	220		(23)
Ohio College Access Network	50		(24)
Ohio State University	35		(25)
Prevent Blindness Ohio	250		(26)
Tech Columbus	785		(27)
The Gathering	1,250		(28)
Thurber House	125		(29)
YWCA Columbus	2,500		(30)
		14,288	(31)
		\$ 5,712	(32)
	[A]	[B]	[C]

NOTE:

The President's Discretionary fund is a separate fund from the operating and capital funds of the college. The source of funds is from other-than-public (governmental) monies or student fees, as specified by the Board of Trustees.

The purpose of the fund is to enhance the mission of the college. Expenditures are to promote or enhance the image of the college, the college educational programs, operations, entertainment contribution, etc. and other appropriate expenditures not provided for in the college operating budget.

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION, INC.
BALANCE SHEET AT FEBRUARY 28, 2009
With Comparative Figures at February 29, 2008

<u>Assets</u>	<u>February 28, 2009</u>	<u>February 29, 2008</u>	
Cash	\$ 603,934	\$ 280,491	(1)
Investments at market value (see note)	3,046,466	4,203,348	(2)
Pledges Receivable	403,569	512,058	(3)
Other Assets	143,248	-	(4)
Student Emergency Loans restricted - Net	<u>1,297</u>	<u>1,297</u>	(5)
			(6)
Total Assets	<u>\$ 4,198,514</u>	<u>\$ 4,997,194</u>	(7)
<u>Liabilities</u>			
Due to general fund	\$ 128,344	\$ -	(8)
Pledge Payable	73,319	113,319	(9)
Trade Payables	<u>145,439</u>	<u>-</u>	(10)
Total Liabilities	<u>347,102</u>	<u>113,319</u>	(11)
<u>Fund balance</u>			
Permanently Restricted	3,220,640	3,244,267	(12)
Temporarily Restricted	1,724,111	1,706,194	(13)
Unrestricted	<u>(1,093,339)</u>	<u>(66,586)</u>	(14)
			(15)
Total fund balance	<u>3,851,412</u>	<u>4,883,875</u>	(16)
			(17)
Total Liabilities and fund balance	<u>\$ 4,198,514</u>	<u>\$ 4,997,194</u>	(18)
	[A]	[B]	(19)
			(20)

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	\$ 203,916	\$ 203,916	6.69%
Equities	1,961,062	1,383,798	45.42%
Fixed Income	372,172	371,211	12.18%
Mutual Funds	<u>1,121,752</u>	<u>1,087,541</u>	<u>35.70%</u>
Total Investments	<u>\$ 3,658,902</u>	<u>\$ 3,046,466</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, 2009**

	February 28, 2009			February 29, 2008	Total All Funds
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Revenue					
Contributions	\$ 136,842	\$ 300,054	\$ 26,152	\$ 547,285	(1)
Contributions for Columbus State	143,248	-	-	-	(2)
Investment Income	(367,349)	(33,954)	-	165,744	(3)
Realized	(659,321)	(73,280)	-	(368,303)	(4)
Unrealized	(1,026,670)	(107,234)	-	(202,559)	(5)
Investment income-subtotal	(746,580)	192,820	26,152	344,726	(6)
Total revenues					(7)
Expenditures					
Scholarships	-	207,950	-	154,400	(8)
Contributions to Columbus State	143,248	-	-	218,619	(9)
Management and general	92,818	-	-	212,945	(10)
Total expenditures	236,066	207,950	-	585,964	(11)
Excess (deficit) of revenues over expenditures	(982,646)	(15,130)	26,152	(241,238)	(12)
Transfers	(9,064)	9,064	-	-	(13)
Fund balance at beginning of period	(101,629)	1,730,177	3,194,488	5,125,113	(14)
Fund balance at end of period	\$ (1,093,339)	\$ 1,724,111	\$ 3,220,640	\$ 4,883,875	(15)
	[A]	[B]	[C]	[D]	[F]

(1) Unrealized income/(loss) is a result of increases/(decreases) in underlying assets as opposed to cash.

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF FEBRUARY 28, 2009**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 27,524,406	\$ 27,524,406	0.40%	1
STAR Ohio/Plant	1,640,060	1,640,060	0.40%	1
STAR Ohio/Auxiliary	1,531,351	1,531,351	0.40%	1
CSCC Operating Fund 1	48,251,024	48,907,175	2.77%	158
CSCC Operating Fund 2	32,419,742	32,826,444	2.74%	695
Bond Proceeds	477,114	477,114	0.28%	1
Auxiliary Services	5,211,734	5,294,526	2.94%	531
Plant Fund	4,537,744	4,597,245	2.72%	615
	<u>\$ 121,593,174</u>	<u>\$ 122,798,320</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	25.00%
	Agencies	74.12%
	Cash & Equivalents	0.89%
		<u>100.00%</u>

2) **Inventories**

Bookstore inventories at year-end are stated at actual cost. At or near year-end a complete physical inventory is taken and adjustments, if any, are recorded.

3) **Plant Funds**

Physical plant and equipment are stated at cost at date of acquisition or fair value at date of donation in case of gifts. Depreciation of physical plant and equipment is recorded.

4) **Long-term debt**

Long-term debt consists of bonds payable in annual installments varying from \$545,000 to \$1,120,000 with interest at rates varying from 2.00% to 4.50%, the final installment being due in 2023, collateralized by a gross pledge basis, of the general receipts of the college, which include the full of every type and character of receipts, excepting only those specifically excluded which are primarily those that are appropriated from the State of Ohio.

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

5) **Interfund Accounts**

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