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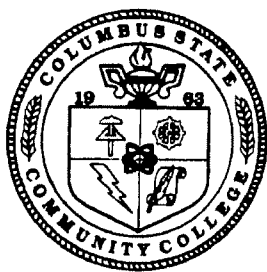
550 East Spring Street
P.O. Box 1609
Columbus, Ohio 43216-1609
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**BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE**

Thursday, May 15, 2008
12:00 noon
Pete Grimes Board Room

AGENDA

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Columbus State Community College Board Action Sheet

Date _____

SUBJECT:

Tenure Appointments and First Promotion in Rank.

BACKGROUND INFORMATION:

In accordance with Tenure Policy No. 5-02 approved by the Board of Trustees and effective December 1, 2005, all individuals having met the eligibility requirements for tenure and first promotion were reviewed by the Department Chairperson, the Division Dean, the Promotion and Tenure Review Committee, the Provost, and the President. Eighteen (11) persons received recommendations that they be awarded tenure by the Board of Trustees of the Columbus State Community College. All eleven (11) of those individuals are also being recommended for promotion in rank to Assistant Professor.

RECOMMENDATION:

That the following individuals be granted tenure and be promoted in rank to Assistant Professor effective at the beginning of the 2008-2009 contract year:

Lisa L. Gordon	Communication Skills
Erica D. Swarts	Social & Behavioral Sciences
Julia A. Schew	Mathematics
Shirley Keckley	Nursing and Related Services
Naomi Lee	Practical Nursing
James Higgins	Marketing & Graphics
Norman Clevenger	Marketing & Graphics
Jan Van Horn	Hospitality Management
Keith Sanders	Electronic Engineering Technology
Dean Bortz	Construction Management
Margaret Mayo	Allied Health Professions



Columbus State Community College Board Action

Date _____

SUBJECT:

Revision of Policy 5-15, Advisory Committees

BACKGROUND INFORMATION:

The purpose of revising Policy 5-15 is to clarify the role of Advisory Committees, making the committees more representative of employers in the Columbus State service area, and to assure that the faculty receives objective advice from leaders in business, industry, and technology. The original policy was written in 1985, and has not been revised to date.

The proposed policy was reviewed and recommended by both Councils of Shared Governance.

RECOMMENDATION:

That the Board of Trustees adopts the revised policy as proposed.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

ADVISORY COMMITTEES
Policy No. 5-15
Page 1 of 1

~~Effective October 15, 1985~~

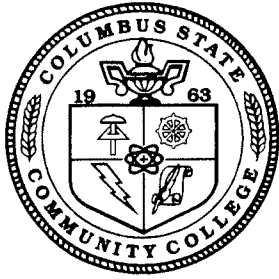
Proposed Draft

- (A) Program advisory committees provide advice, information, guidance, and evaluation in establishing and operating occupational and technical programs. They contribute effectively to maintaining high standards, to employment of graduates, and to interpreting the college to the various publics COMMUNITY STAKEHOLDERS. ~~They bring into working relationships the users of the college product with those directing the educational process.~~
- (B) The role of the advisory committee is to provide ~~closer cooperation and better understanding of occupational education by potential employers, the general public, and the college.~~ CONSULTATION AND INFORMATION ON THE NEEDS OF THE INDUSTRY, POTENTIAL EMPLOYERS AND THE GENERAL PUBLIC. It provides a two-way system of communication between the college and the community which is essential to all educational programs. It ~~has~~ DOES NOT ~~no~~ HAVE legislative nor administrative authority; its function is to give advice.
- (C) The President, ~~following consultation with the Vice President for Academic Affairs, appropriate deans, and department chairpersons, and~~ in accordance with adopted procedures, will appoint individuals to specific advisory committees.

Last Effective Date: October 15, 1985

Accepted by: Instructional Council of Shared Governance – April 24, 2008

Accepted by: Instructional Support Council of Shared Governance – April 24, 2008



COLUMBUS STATE COMMUNITY COLLEGE

BOARD ACTION

Date: _____

SUBJECT:

Performance Management Policy
(Non-bargaining Unit employees and Administrators)

BACKGROUND INFORMATION:

The College has completed a compensation study to update the methods of salary administration to more closely align with the mission, goals and direction of the College. In order to achieve its mission and strategic goals, the College needs talented employees with a broad range of backgrounds and experience. The College's new compensation and performance management system is designed to support the institution to attract, engage, retain, motivate and reward individuals that can build and maintain an academic institution that exceeds student expectations. The compensation philosophy for covered staff and administrators will reflect a system that rewards high levels of performance, job engagement, competency development, and years of service.

Overview of the Policy:

In addition to aligning all employment-related policies and procedures, the proposed policy establishes:

- salary administration via a broad banding pay delivery system.
- a goal-setting methodology mutually between the supervisor and the employee.
- a performance review system which includes performance planning/goal setting—midyear review—and final review each year.
- a career enrichment program for highly engaged employees.
- multiple methods of pay including yearly salary increases as well as bonuses and other incentives.
- a definition for a break in service that will better serve the college for salary and benefit administration.
- an additional tool to attract hard-to-recruit positions similar to those often used by private sector employers.

- The proposed policy also provides for the benchmarking of salaries to private and public sector markets that are comparable to positions in an institution of higher education.

RECOMMENDATION:

The Board of Trustees adopt a new policy- the Performance Management Policy - effective June 1, 2008. In instances where the proposed policy, once effective, conflicts with language in existing policies and/or procedures, the provisions of the new policy shall supersede and prevail.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURE MANUAL

PERFORMANCE MANAGEMENT POLICY
(ADMINISTRATORS AND NON-BARGAINING UNIT STAFF)

Policy no. 3-xx

Page 1 of 5

(A). PURPOSE

THE COLLEGE NEEDS TALENTED EMPLOYEES, WITH A BROAD RANGE OF BACKGROUNDS AND EXPERIENCE, TO BE ABLE TO EXCEL AT OUR MISSION AND ACHIEVE OUR STRATEGIC GOALS. THE COLLEGE COMPENSATION SYSTEM IS DESIGNED TO SUPPORT THE INSTITUTION TO ATTRACT, ENGAGE, RETAIN, MOTIVATE AND REWARD INDIVIDUALS WHO CAN BUILD AND MAINTAIN AN ACADEMIC INSTITUTION THAT EXCEEDS STUDENT EXPECTATIONS. THE COMPENSATION PHILOSOPHY FOR COVERED STAFF AND ADMINISTRATORS WILL REFLECT A SYSTEM THAT REWARDS HIGH LEVELS OF PERFORMANCE, JOB ENGAGEMENT, COMPETENCY DEVELOPMENT, LEADERSHIP DEVELOPMENT, AND YEARS OF SERVICE.

(B). DEFINITIONS

CAREER ENRICHMENT PROGRAM (CEP): A JOINT COMMITMENT BETWEEN AN EMPLOYEE AND SUPERVISOR FOCUSING ON ENHANCING AND CAPITALIZING ON THE STRENGTHS OF THE EMPLOYEE BY PARTICIPATING IN SETTING STRETCH GOALS AND ADDITIONAL DEVELOPMENT OPPORTUNITIES, WITH EXPECTED RESULTS OF INCREASED SKILLS AND ENGAGEMENT.

COMPETENCIES: KNOWLEDGE, SKILLS, ABILITIES, AND WORK BEHAVIORS THAT HAVE BEEN IDENTIFIED FOR EACH CLASSIFICATION AS NECESSARY FOR CONTRIBUTING TO EMPLOYEE AND ORGANIZATIONAL SUCCESS.

CORE COMPETENCY: THERE ARE TWO SETS OF CORE COMPETENCIES, ONE SPECIFIC TO THE CLASSIFICATION OF THE EMPLOYEE AND ONE GENERAL SET THAT IDENTIFY COMPETENCIES ALIGNED WITH THE COLLEGE'S MISSION, VISION, AND STRATEGIC GOALS, WHICH ARE APPLICABLE TO ALL POSITIONS.

JOB CLASSIFICATION: A GROUP OF POSITIONS THAT ARE CONNECTED DUE TO SIMILARITIES IN POSITION ATTRIBUTES, NATURE, SCOPE OF WORK, AND COMPETENCIES REQUIRED TO MEET BUSINESS NEEDS; SOMETIMES REFERRED TO AS A ROLE; (E.G., TECHNICIAN, SPECIALIST, OFFICE ASSOCIATE, ADVISOR).

JOB FAMILIES: MAJOR GROUPINGS OF JOBS THAT REPRESENT THE GENERAL FIELDS OF WORK; (E.G., ADMINISTRATIVE, MANAGERIAL, IT, SKILLED TRADES). THE JOBS WITHIN JOB FAMILIES ARE SIMILAR IN THE BROAD CHARACTER OF WORK, BUT DIFFER IN TERMS OF THE LEVEL OF RESPONSIBILITY, DECISION MAKING, OR COMPLEXITY THAT THE WORK MAY ENTAIL.

PERFORMANCE REVIEW: AN ANNUAL WRITTEN DOCUMENTATION OF EMPLOYEE PERFORMANCE BASED ON MEASURABLE OUTCOMES OF GOALS AND OBJECTIVES

5/8/2008

COLUMBUS STATE COMMUNITY COLLEGE
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ESTABLISHED COLLABORATIVELY BY SUPERVISOR AND EMPLOYEE. IT IS A KEY TOOL FOR ORGANIZATIONAL EFFECTIVENESS AND THE PRIMARY RESPONSIBILITY OF EACH SUPERVISOR AND MANAGER TO ADMINISTER. ITS MAIN PURPOSES ARE TRAINING AND

DEVELOPMENT, COMPENSATION, AND PERSONNEL ACTIONS INCLUDING TRANSFER AND PROMOTION.

PERFORMANCE CRITERIA: THE PERFORMANCE CRITERIA INCLUDE CORE COMPETENCIES, JOB DUTIES, AND GOALS.

PERFORMANCE MANAGEMENT: AN ON-GOING, TWO-WAY PROCESS OF COMMUNICATION AND PARTNERSHIP BETWEEN A SUPERVISOR AND AN EMPLOYEE THAT OCCURS THROUGHOUT THE YEAR TO SUPPORT ACCOMPLISHING THE GOALS AND OBJECTIVES OF BOTH. THIS PROCESS INCLUDES CLARIFYING EXPECTATIONS, SETTING OBJECTIVES, IDENTIFYING GOALS, PROVIDING FEEDBACK, COACHING, REVIEWING RESULTS, RECOGNIZING ACCOMPLISHMENTS, AND TAKING CORRECTIVE ACTION.

PROMOTION-IN-PLACE: AN OPPORTUNITY FOR A CEP PARTICIPANT TO SUBMIT A PORTFOLIO DEMONSTRATING THAT HE OR SHE HAS GAINED EXPERIENCE, SKILL, AND KNOWLEDGE WHICH WILL ENHANCE PERFORMANCE IN A CURRENT POSITION. IF THIS PORTFOLIO IS ACCEPTED BASED ON THE ESTABLISHED PORTFOLIO GUIDELINES THEN THE CEP PARTICIPANT WILL BE ELIGIBLE TO RECEIVE AN INCREASE OF 5%. PROMOTION-IN-PLACE INCREASES ARE LIMITED TO (3) THREE OVER THE COURSE OF THE EMPLOYEE'S CAREER AT THE COLLEGE.

SALARY BAND: SEVERAL SIMILAR/RELATED JOB FAMILIES COMBINED OR "BANDED" TOGETHER INTO ONE GROUP WITH A SINGLE SALARY STRUCTURE.

(C) GUIDING PRINCIPLES

ALIGNMENT: IT IS THE PHILOSOPHY OF THE COLLEGE TO HAVE POLICIES AND PROCEDURES ASSOCIATED WITH HIRING, COMPENSATION, PERFORMANCE, JOB CLASSIFICATION, AND PROFESSIONAL DEVELOPMENT ALIGNED WITH EACH OTHER TO PROVIDE A COMPREHENSIVE PERFORMANCE AND TALENT MANAGEMENT SYSTEM. THE COLLEGE WILL ESTABLISH JOB CLASSIFICATIONS AND JOB FAMILIES FOR ADMINISTRATORS AND STAFF POSITIONS AS A MEANS OF DETERMINING FAIR AND EQUITABLE PAY, AND WHICH ALLOW FOR GREATER MOBILITY, FLEXIBILITY AND CONTRIBUTION WITHIN THE ORGANIZATION.

(D) PERFORMANCE MANAGEMENT

IT IS EXPECTED THAT THE ACCOMPLISHMENTS OF ALL STAFF AND ADMINISTRATORS AT THE COLLEGE CONTRIBUTE TO THE SUCCESSFUL COMPLETION OF ORGANIZATIONAL

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GOALS AND SERVICE DELIVERY. RESEARCH HAS DEMONSTRATED THAT THE MOST EFFECTIVE ENVIRONMENT FOR THIS TO OCCUR IS ONE WHERE THERE IS A COMPREHENSIVE APPROACH TO PERFORMANCE MANAGEMENT. TO THIS END, THE COLLEGE HAS DEVELOPED AN INITIATIVE TO TRAIN AND SUPPORT EMPLOYEES IN IMPLEMENTING SUCH AN APPROACH.

AS PART OF THE IMPLEMENTATION, EMPLOYEES WILL BE PROVIDED WITH A SET OF TOOLS FOR ESTABLISHING AND TRACKING PERFORMANCE CRITERIA. THESE INCLUDE A PLANNING GUIDE THAT SUPERVISORS AND EMPLOYEES WILL PARTNER IN USING TO ESTABLISH PERFORMANCE CRITERIA IN THE FORM OF GOALS AND COMPETENCIES, INCLUDING THE SIX COLLEGE-WIDE COMPETENCIES, FOR THE UPCOMING PERFORMANCE YEAR; A MID-YEAR REVIEW TO TAKE PLACE AT THE SIX-MONTH POINT; AND AN ANNUAL EMPLOYEE SELF-REVIEW AND PERFORMANCE REVIEW USED TO

DOCUMENT AND DISCUSS ACCOMPLISHMENTS OF THE PAST YEAR BASED ON THE CRITERIA ESTABLISHED IN THE PLANNING GUIDE. SUPERVISORS ARE RESPONSIBLE FOR ENSURING THAT EACH OF THESE IS COMPLETED FOR EVERY EMPLOYEE ON AN ANNUAL BASIS.

EACH EMPLOYEE IS EXPECTED, AT MINIMUM, TO MEET PERFORMANCE EXPECTATIONS/OBJECTIVES SET IN PARTNERSHIP WITH HIS OR HER SUPERVISOR FOR THE EMPLOYEE'S CURRENT POSITION. AS PART OF EACH EMPLOYEE'S DEVELOPMENT, THE OBTAINING OR ENHANCEMENT OF THE SKILLS AND COMPETENCIES WILL BE ACCOMPLISHED BY SETTING GOALS AND OBJECTIVES AS PART OF HIS OR HER ANNUAL HUMAN CAPACITY DEVELOPMENT PLAN.

(E). SALARY ADMINISTRATION

SALARY BANDS:

ADMINISTRATIVE AND STAFF POSITIONS WILL BE PLACED INTO A SYSTEM OF BROAD SALARY BANDS. THE SIZE AND SHAPE OF THE BANDS WILL BE DETERMINED BY THE MARKET DATA AND BENCHMARKED CLASSIFICATIONS WITH CONSIDERATION OF PROVIDING AN OPPORTUNITY FOR SALARY GROWTH.

PROGRESSION WITHIN SALARY BANDS:

ADMINISTRATORS' AND STAFF EMPLOYEES' SALARY MOVEMENT THROUGH THEIR RESPECTIVE SALARY BANDS WILL BE BASED ON A REVIEW OF THEIR PERFORMANCE, ENGAGEMENT, COMPETENCY DEVELOPMENT AND YEARS OF SERVICE.

THE COLLEGE MAY USE TRADITIONAL MERIT INCREASES AND ALTERNATIVE METHODS OF COMPENSATION SUCH AS ONE-TIME COMPENSATION/BONUSES AND PROMOTIONS-IN-PLACE AS METHODS OF COMPENSATION.

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CAREER ENRICHMENT:

THIS WILL BE A JOINT COMMITMENT BY THE EMPLOYEE AND SUPERVISOR TO BOTH ACTIVITY AND SERVICE AS PART OF THE CAREER ENRICHMENT PROGRAM. EMPLOYEES

WHO HAVE ESTABLISHED A CONSISTENT RECORD OF ABOVE-SATISFACTORY PERFORMANCE OF THE DUTIES AND RESPONSIBILITIES OF THEIR CURRENT POSITION WILL BE ELIGIBLE TO APPLY TO PARTICIPATE IN A PROGRAM FOCUSING ON ENHANCING AND CAPITALIZING ON STRENGTHS. THIS WILL BE DONE BY PARTICIPATING IN SETTING STRETCH GOALS AND ADDITIONAL DEVELOPMENT OPPORTUNITIES, WITH EXPECTED RESULTS OF INCREASED SKILLS AND ENGAGEMENT.

AN EMPLOYEE'S COMPENSATION AND SALARY INCREASES WILL DEPEND ON THE CHARACTER AND LEVEL OF PERFORMANCE THAT IS DEMONSTRATED AND DOCUMENTED IN ANNUAL PERFORMANCE REVIEWS. SUCCESSFUL COMPLETION OF THE CAREER

ENRICHMENT PROGRAM COULD RESULT IN ADDITIONAL COMPENSATION ABOVE THE MERIT INCREASE.

EXTERNAL MARKET COMPETITIVENESS:

THE COLLEGE WILL UTILIZE STANDARD EXTERNAL RESOURCES TO BENCHMARK SALARIES AND BENEFITS. WHERE APPLICABLE, BOTH PRIVATE AND PUBLIC SECTOR RESOURCES AND ORGANIZATIONS WILL BE USED FOR COMPARISONS.

INTERNAL COMPARISONS:

THE COLLEGE BELIEVES THAT ADMINISTRATIVE AND STAFF POSITIONS WITHIN OUR ORGANIZATION WITH COMPARABLE RESPONSIBILITIES, SKILLS, DECISION-MAKING AUTHORITY, EDUCATION AND/OR EXPERIENCE SHOULD BE PAID WITHIN THE SAME SALARY BAND. HOWEVER, HIGHER PAY IN A BAND SHOULD BE ASSOCIATED WITH:

1. GREATER RESPONSIBILITY
2. DECISION-MAKING AUTHORITY
3. MERITORIOUS PERFORMANCE
4. ENGAGEMENT ACTIVITY
5. LEADERSHIP ACTIVITY
6. STRETCH AND OTHER ASSIGNMENTS/SERVICE
7. COMPETENCY ATTAINMENT

(F). INITIAL PLACEMENT IN THE SALARY BAND

THE HUMAN RESOURCE DEPARTMENT SHALL REVIEW ALL CURRENT AND NEW JOB CLASSIFICATIONS AND APPLY A FORMAL POINT-FACTOR JOB EVALUATION SYSTEM TO EVALUATE THE VALUE OF THE DUTIES, RESPONSIBILITIES, SKILLS, AND COMPETENCIES NECESSARY TO SUCCESSFULLY PERFORM THE DUTIES OF THAT POSITION. EACH JOB CLASSIFICATION WILL BE PLACED INTO A JOB FAMILY AND APPROPRIATE SALARY BAND BASED ON THE ABOVE POINT-FACTOR JOB EVALUATION PROCESS.

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(G). BREAK IN SERVICE

ANY EMPLOYEE WHO LEAVES THE COLLEGE FOR WHATEVER REASON AND IS GONE FOR MORE THAN (30) THIRTY CALENDAR DAYS IS CONSIDERED TO HAVE A BREAK IN SERVICE FOR BOTH SALARY AND BENEFITS, EXCEPT WHERE IN CONFLICT WITH THE OHIO REVISED CODE.

(H). NEW HIRES

UNDER MOST NORMAL CIRCUMSTANCES, NEW EMPLOYEES WILL BE HIRED AT THE BASE OF THE TARGETED HIRING RANGE OF A CLASSIFICATION IN THE SALARY BAND AS ESTABLISHED BY THE HUMAN RESOURCE DEPARTMENT. IN SOME INSTANCES, INCOMING EMPLOYEES MAY POSSESS SIGNIFICANT EDUCATION, EXPERIENCE AND/OR SKILLS THAT WOULD WARRANT A STARTING SALARY ABOVE THE TARGETED HIRING RANGE OF THE POSITION. THE PRESIDENT WILL ESTABLISH CRITERIA TO MONITOR APPROPRIATE PLACEMENT OF EMPLOYEES WHO MEET THESE CIRCUMSTANCES.

(I). HARD-TO-RECRUIT POSITIONS

FROM TIME TO TIME, THE COLLEGE MAY EXPERIENCE EXTRAORDINARY CIRCUMSTANCES FOR CERTAIN POSITIONS DUE TO MARKET FORCES OR DUE TO NEW OR EMERGING NEEDS.

THE PRESIDENT MAY DECLARE THESE POSITIONS AS HARD-TO-RECRUIT UNDER THE CURRENT PAY SYSTEM. THIS DESIGNATION WILL GIVE THE PRESIDENT THE AUTHORITY TO USE DIFFERENT/EXTRAORDINARY METHODS OF COMPENSATION THAT ARE GENERALLY ACCEPTED IN THE BUSINESS WORLD TO ATTRACT THE HARD-TO-RECRUIT POSITIONS (E.G., HIRING BONUSES OR A HIGHER STARTING SALARY). THE PRESIDENT WILL ESTABLISH CRITERIA TO DETERMINE WHAT CONSTITUTES A HARD TO RECRUIT POSITION.

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

Classification Title	New Band	Current Pay Grade
1 - Para Professional		
Account Clerk	1	27
Accountant I	1	29
Assistant	1	24-27
Assistant Teacher (CDC)	1	23
Associate Teacher (CDC)	1	27
Barista	1	28
Cashier I	1	25
Cashier II	1	currently not used
Clerk	1	25-28
Data Entry Clerk	1	currently not used
Locksmith	1	27
Material Handler I	1	26
Material Handler II	1	27
Office Associate	1	27
Operator	1	currently not used
Project Specialist I	1	29
Sales Associate	1	25
Specialist	1 & 2	27-33
2 - Professional		
Accountant II	2	30
Administrative Assistant I	2	32
Administrative Assistant II	2	34
Advisor	2	32
Analyst	2	36
Buyer	2	31
Career Facilitator	2	32
Clinical Coordinator	2	31
Coordinator	2	31-35
Counselor	2	33
Designer	2	30
Developer	2	31-32
Executive Assistant	2	36
Interpreter	2	30
Librarian	2	32
Network Administrator	2	34
Program Coordinator	2	30-35
Programmer/Analyst	2	34
Project Administrator	2	35
Project Specialist II	2	32
Representative	2	30-34
Systems Administrator	2	34
Systems Specialist	2	30
Teaching Assistant	2	30
Technician I	2	30-34
Technician II	2	currently not used

Classification Title	New Band	Current Pay Grade
3 - Administrative		
Administrator	3	MC
Assistant Director	3	MD
Chairperson	3	MC
Director I	3	MC
Supervisor I	3	ME
Supervisor II	3	MD
4 - Executive		
Dean	4	MB
Director II	4	MB
Executive Director	4	MA
Provost	4	MAA
Senior Vice President	4	MAA
Vice President	4	MA

**Columbus State Community College
Proposed Broadband Structure (effective 7-1-2008)**

New Ranges

Proposed Broadband Structure					Band Range	Overlap w/Lower Range
Broadband 1	Paraprofessional		\$24,226	\$53,695	122%	n/a
Broadband 2	Professional		\$37,849	\$104,619	176%	54%
Broadband 3	Admin (Mgr)		\$55,262	\$121,359	120%	74%
Broadband 4	Admin (Exec)		\$86,537	\$178,917	107%	53%

Job Slotting

1 - Paraprofessional	2 - Professional	3 - Admin (Mgr)	4 - Admin (Exec)
Account Clerk	Accountant II	Administrator	Dean
Accountant I	Administrative Assistant I	Assistant Director	Director II
Assistant	Administrative Assistant II	Chairperson	Executive Director
Assistant Teacher (CDC)	Advisor	Director I	Provost
Associate Teacher (CDC)	Analyst	Supervisor I	Senior Vice President
Barista	Buyer	Supervisor II	Vice President
Cashier I	Career Facilitator		
Cashier II	Clinical Coordinator		
Clerk	Coordinator		
Data Entry Clerk	Counselor		
Locksmith	Designer		
Material Handler I	Developer		
Material Handler II	Executive Assistant		
Office Associate	Interpreter		
Operator	Librarian		
Project Specialist I	Network Administrator		
Sales Associate	Program Coordinator		
Specialist	Programmer/Analyst		
	Project Administrator		
	Project Specialist II		
	Representative		
	Systems Administrator		
	Systems Specialist		
	Teaching Assistant		
	Technician I		
	Technician II		



Columbus State Community College Board Action

Date _____

SUBJECT:

Compensation Adjustments for Non-Bargaining Employees and Administrators for fiscal year 2008-2009.

BACKGROUND INFORMATION:

Full-time Staff and Administrators:

The Board of Trustees adopted the current salary range system for full-time staff and administrators on May 24, 1979 (effective July 1, 1979) and amended those ranges on July 1, 1980 and beginning January 1, 1982 annually through and including July 1, 2002. From July 1, 2002 through the present, the salary increases were changed to occur on the fiscal year.

In order to attract and retain talented non-union staff and administrators, the College is requesting a salary adjustment pool of 3.75% (\$1,301,431 on an annual basis including benefits).

Adjunct Faculty:

The Board of Trustees adopted the current rate of \$41.50 per contact hour effective Summer Quarter 2007. With this rate, it was expected and understood that adjunct faculty would continue to make themselves available to students outside the scheduled class hours. This year we are recommending a 3.75% increase to a total of \$43.06 per contact hour effective Summer Quarter 2008. The total cost to implement this increase is approximately \$748,718.

Part-time Employees:

It is further recommended that all remaining part-time employees be given a 3.75% increase in their respective hourly rates effective July 1, 2008. The cost to the College is approximately \$241,003 on an annual basis.

RECOMMENDATION:

Full-time employees:

1. That the current staff and administrator salary ranges not be amended due to the implementation of the Performance Management Policy. The broad banding provisions of the Policy make it unnecessary to adjust ranges at this time.

2. That salary adjustments for individual employees be implemented only after a formal evaluation of each employee is performed by his/her supervisor which includes a professional development plan and recommendation for a salary increase, and that such evaluation and recommendation be filed with the Human Resource Department; and
3. The additional salary and benefit pool for the requested increases is \$2,184,748 from the General Fund and \$ 106,404 from the Auxiliary Fund.
4. That the pool of monies approved (3.75% percent) for staff and administrator salary adjustments (who are evaluated on a merit basis) be \$1,301,431 (annual basis); and
5. The above actions be effective with the pay period that begins July 1, 2008.

Adjunct Faculty:

6. Effective July 1, 2008 all adjunct faculty will be paid the flat rate of \$43.06 per contact hour and that the cost of implementation of this rate is approximately \$748,718.

Part-time Employees:

7. Effective July 1, 2008 all part-time employees will receive a 3.75% increase in the hourly wage rate. The cost to implement this recommendation is approximately \$241,003.

STAFF SALARY SCHEDULE

July 1, 2007

PROPOSED

PAY RANGE	BOTTOM	TOP
	\$10.51	\$18.47
23	\$21,857	\$34,260
	\$11.23	\$17.61
24	\$23,350	\$36,625
	\$12.03	\$18.82
25	\$25,025	\$39,155
	\$12.85	\$20.11
26	\$26,724	\$41,825
	\$13.78	\$21.58
27	\$28,652	\$44,845
	\$14.76	\$23.08
28	\$30,696	\$48,007
	\$15.93	\$24.88
29	\$33,129	\$51,754
	\$17.54	\$27.44
30	\$36,481	\$57,070
	\$19.26	\$30.12
31	\$40,063	\$62,643
	\$21.17	\$33.13
32	\$44,034	\$68,919
	\$23.26	\$36.35
33	\$48,375	\$75,616
	\$25.57	\$39.99
34	\$53,196	\$83,181
	\$28.14	\$44.01
35	\$58,522	\$91,540
	\$30.96	\$48.48
36	\$64,399	\$100,838

ADMINISTRATIVE SALARY SCHEDULE

July 1, 2007

PROPOSED

RANGE	BOTTOM	TOP
	\$51.26	\$82.91
AA	\$106,620	\$172,450
	\$45.69	\$74.01
A	\$95,026	\$153,950
	\$40.10	\$65.12
B	\$83,409	\$135,449
	\$34.59	\$56.24
C	\$71,953	\$116,973
	\$30.35	\$46.66
D	\$63,137	\$97,044
	\$26.57	\$40.10
E	\$55,262	\$83,415
	\$22.77	\$34.38
F	\$47,364	\$71,518



COLUMBUS STATE COMMUNITY COLLEGE

BOARD ACTION

Date: _____

SUBJECT:

Building E, Delaware Campus

BACKGROUND INFORMATION:

State law requires the Board of Trustees to authorize the award of construction contracts that exceed \$50,000.

In 2004, the Board of Trustees authorized the purchase of 108 acres of land in Delaware County for a new College campus. Subsequent to the work of a program planning committee and an architect selection committee, the College and the State's Architect Office have been working with Philip Markwood and Associates to design the initial development.

The project includes all site development and infrastructure requirements, the renovation of an existing office building, and the design and construction of the first academic building on the site. First planned as a 70,000 square foot building, the favorable bids will allow for a full basement, increasing the square footage to 88,000. The College anticipates completing the construction in the spring of 2010.

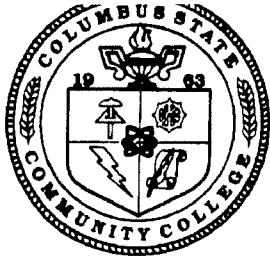
The total project budget is \$24,973,431 of which \$20,773,431 has been appropriated in the State of Ohio's capital improvement bill, and \$4.2 million as allocated by the Board of Trustees in May 2007. Local funds may be unnecessary; their use is pending outcomes of the college's pursuit of approval by the State to use the available balance from the Center for Workforce Development, approximately \$1.2 million, and a \$3.0 million appropriation of space short funds in the FY09-10 State capital appropriations bill. In addition to the construction contracts listed below, total project costs include design fees, permits, FF&E, IT materials, and construction contingency.

The contracts were bid using the bidding process required by state law.

RECOMMENDATION:

That the Board of Trustees authorizes the College to enter into the following contracts with the lowest responsive and responsible bidders.

<u>Contract</u>	<u>Company</u>	<u>Amount</u>
General	Miles-McClellan	\$11,087,500
HVAC/Plumbing	TP Mechanical	\$ 3,383,400
Electrical	Vaughn Industries	\$ 2,512,900
IT	Jacobs Telephone Cont.	\$ 80,686
Building Automation	Johnson Controls	\$ 420,396



COLUMBUS STATE COMMUNITY COLLEGE

BOARD ACTION

Date: _____

SUBJECT:

Delaware Hall Renovation

BACKGROUND INFORMATION:

State law requires the Board of Trustees to authorize the award of construction contracts that exceed \$50,000.

In July 2005, the Board of Trustees approved a capital allocation request to the State of Ohio to renovate space in Delaware Hall that would become available once the Discovery Exchange building was built and operational. In July 2006, the Columbus Campus Planning Committee recommended that the vacated space house the Department of Public Safety, consolidate warehouse space for IT and Physical Plant, update the fitness center to benefit Student Athletics, and consolidate and update space for the Massage Therapy and Sports and Exercise Sciences programs.

The \$4,728,428 allocation appropriated in the State of Ohio capital improvements bill for the Delaware Hall Renovation and an additional allocation of local funds of \$175,000 would allow for the complete renovation of the vacated space and upgrades to the adjacent space for the program objectives recommended by the Columbus Campus Committee. The total project budget will be \$4,903,428. In addition to the contracts listed below, total project costs include design fees, permits, FF&E, IT materials, and construction contingency.

The contracts were bid using the bidding process required by state law.

RECOMMENDATION:

That the Board of Trustees authorizes \$175,000 in the Capital Improvement and Land Acquisition account to be used to complete the Delaware Hall renovation.

That the Board of Trustees authorizes the College to enter into the following contracts with the lowest responsive and responsible bidders.

<u>Contract</u>	<u>Company</u>	<u>Amount</u>
General	Williamson Builders	\$1,830,000
HVAC/Plumbing	MRS Industrial	\$1,031,840
Electrical	Converse Electric	\$ 490,000



COLUMBUS STATE COMMUNITY COLLEGE

BOARD ACTION

Date: _____

SUBJECT:

Aquinas Boiler Replacements

BACKGROUND INFORMATION:

State law requires the Board of Trustees to authorize the award of construction contracts that exceed \$50,000.

The existing boiler in Aquinas Hall is old and inefficient and will be replaced with new and much more energy efficient boilers, which in turn will reduce the College's energy costs.

This project was approved by the Board in September of 2007 in the Capital Improvement Plan 2009-2014, and State Basic Renovation funds will be used to pay for the construction costs and a contingency, totaling \$198,000. Project planning costs of approximately \$25,000 were paid from local capital improvement costs.

The contract was bid using the bidding process required by state law.

RECOMMENDATION:

That the Board of Trustees authorizes the College to enter into the following contract with the lowest responsive and responsible bidder.

<u>Contract</u>	<u>Company</u>	<u>Amount</u>
Mechanical/Electrical	CD Whitfield	\$187,479



COLUMBUS STATE COMMUNITY COLLEGE

BOARD ACTION

Date: _____

SUBJECT:

Nestor Hall Exterior Granite Replacement

BACKGROUND INFORMATION:

State law requires the Board of Trustees to authorize the award of construction contracts that exceed \$50,000.

The granite façade on Nestor Hall has deteriorated over time and is now falling from the building, creating both an unsafe and unsightly condition.

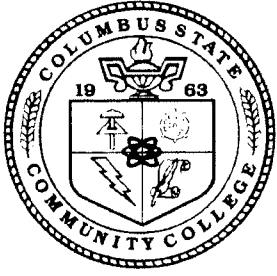
This project was approved by the Board in September of 2007 in the Capital Improvement Plan 2009-2014, and will be funded by State of Ohio Basic Renovations funds.

The contracts are bid using the bidding process required by state law.

RECOMMENDATION:

That the Board of Trustees authorizes the College to enter into the following contract with the lowest responsive and responsible bidder.

<u>Contract</u>	<u>Company</u>	<u>Amount</u>
General Contract	Roger Fields & Associates	\$152,400



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT:

Capital improvements allocations.

BACKGROUND INFORMATION:

For ongoing maintenance of facilities infrastructure, and minor space renovations that allow for academic and operational needs, the Board of Trustees has heretofore allocated capital improvement funds in the operating budget. Pursuant to resource planning guidelines authorized by the Board of Trustees in November 2007, additional allocations for capital improvements will no longer be included in the operating budget, but instead will be made as part of year-end, net income allocation decisions.

To have funds sufficient to continue maintenance and space efficiency projects, allocations are necessary for basic maintenance work such as facilities infrastructure improvements (e.g., sidewalk improvements, carpeting and common area furniture replacement, project planning for minor projects), carpet and common area furniture replacement, project planning for space efficiency projects, and adjustments to spaces that are necessary to meet academic and operational needs. These types of projects are funded from various sources including the unrestricted general fund, the auxiliary fund, bond proceeds, and funds allocated through the Charitable Remainder Annuity Trusts for Bridgeview Golf Course.

Projects funded from capital allocations regardless of funding source that require construction contracts in excess of \$50,000 will be presented to the Board for approval of the contracts as required by Ohio law.

RECOMMENDATION:

That the Board of Trustees authorizes the changes in allocations within the Capital Improvement & Land Acquisition account in the unrestricted general fund and authorizes effective July 1, 2008 the allocations as detailed in the attachment.

That the Board allocates a total of \$250,000 for maintenance projects at Auxiliary Enterprise facilities that may become necessary. Sources of funds for these projects include the auxiliary fund and a fund created pursuant to the Charitable Remainder Annuity Trusts (CRAT) for Bridgeview Golf Course.

That all projects funded from the Capital Improvement and Land Acquisition account, State of Ohio Basic Renovations Funds, bond proceeds, and the CRAT maintenance fund shall be pre-approved by the President. The President shall report to the Board annually on the specific projects and amounts allocated for each project, by fund.

**Capital Improvement Allocations
Board Action, Page 2**

CAPITAL IMPROVEMENT & LAND ACQUISITION BOARD ACCOUNT			
Sub-Account Name	Exhibit C Available Balance as of April 30, 2008	New Allocated Balances As of July 1, 2008	Rationale/Notes
Carpet/Furniture Reupholstering	\$79,293	\$200,000	Ongoing carpet/common area furniture replacement, repair
Space Efficiency Upgrades	14,200	5,000,000	Adjustments to existing space for program and operational efficiencies
Facilities Infrastructure Improvements	0	200,000	Sidewalk, road, and other infrastructure repairs
Project Planning	7,893	150,000	Planning funds necessary to engage consultants to plan smaller space efficiency projects
Columbus Campus Planning/Facilities Move Plan	565,515	0	Remaining projects will be funded in "Space Efficiency Upgrade" account
Renovate for Disability Services	211,766	0	Will be funded in "Space Efficiency Upgrade" account
Davidson Hall 229, 230	6,471	0	Project completed
Construction-related Relocation	59,141	0	Project completed
Renovate AQ Hall 2nd Floor	411,999	0	Project completed
Renovate Union Ground Floor for PC Support	461,925	0	Consolidate into Union Hall Renovation account
Union Hall Renovation	6,036,605	6,536,605	Funds approved in 2002; planning for staged renovation will begin in FY09
Other Capital Improvement Sub-Accounts	4,802,184	4,802,184	
Other Unrestricted Capital Improvements	14,472,396	12,740,599	
Totals	\$27,129,388	\$29,629,388	Net increase: \$2,500,000



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT:

Operating Budget for Fiscal Year 2009

BACKGROUND INFORMATION:

Columbus State Community College policy requires that the Board of Trustees approve the college's operating budget prior to the beginning of each fiscal year; i.e. July 1, 2008.

The attached narrative briefly describes the revenue and expense assumptions for the proposed FY 2009 operating budget.

Additionally, in October 2006, the college's auditor commented in its management letter that lab fees are revenues to be recognized for the period students are given access to the various labs, and should be reported in the period collected regardless of when the expenses are incurred. The proposed operating budget plans the revenues and expenses in accordance with this management letter comment.

In addition to lab expenses planned in the operating budget for FY09, the college has computer, software, and other academic equipment needs in various student labs across the Columbus campus for which accumulated lab fees will be used. In addition to planning for the use of these funds, the college has evaluated its lab fees and adjusted them to align with proposed lab expenses

RECOMMENDATION:

That the Board of Trustees approves the FY 2009 operating budget for Columbus State Community College (Exhibit A), Auxiliary Enterprises (Exhibit B), Child Development Center (Exhibit C), and the Bookstore (Exhibit D), Bridgeview (Exhibit E), and Food Service (Exhibit F).

That the Board of Trustees approves the expenditure of up to \$900,000 of the Accumulated Lab Fees account for computer, software and other academic equipment and materials for various student labs.

FY2009 OPERATING BUDGET AT A GLANCE

Planning Context

The proposed FY09 operating budget represents the college's ongoing goal of growing its enrollment and offering high quality and convenient academic programs, while keeping tuition affordable.

At a time when significant attention is being paid to the 10-year strategic plan (2008-2017) for the University System of Ohio recently presented by the Chancellor of the Ohio Board of Regents to the Governor and the legislature, uncertainty exists not only for the near term relative to the state of the state's economy, but also because the specifics of funding formulas for colleges and universities for the period beyond FY09 are unknown at this time. Given the share of the college's budget that is funded by the state of Ohio, prudent planning and ongoing attention to conducting the college's work in the most efficient manner possible continue to be critical considerations.

Strategic Positioning

The college plans its programs and budgets keeping in mind its desire to consistently deliver quality, convenient and affordable higher education to meet the needs of the communities it is chartered by law to serve. Grounded in the principles of quality, convenience, affordability, efficiency, and economic leadership, with a focus on 20 accountability measures outlined in the 10-year plan, the Columbus State's goals align well with those articulated in the state's plan. Specifically, the college's goals include:

In addition to increasing enrollment in the college's academic programs, the proposed FY09 budget supports other college goals, including:

- Increasing enrollment and retention, focusing specifically meeting the state's goals of increasing the totals of:
 - post-secondary enrollment
 - enrollees age 25 and older
 - degrees awarded to first-generation college students
- Sustainability
- College accreditation
- Performance Management
- Enhanced public safety services, and
- Enhanced capacity to manage the college's information technology infrastructure program.

Enrollment

Although the college's goal each year is to increase its enrollment, it budgets on the assumption that enrollment will mirror the year prior to the proposed budget year. Two challenges of particular note include the pending decline in the size of high school graduating classes expected over the next several years, and the need as outlined in the 10-year plan to attract adult learners into the higher education system to insure a quality workforce in Ohio.

FY2009 OPERATING BUDGET AT A GLANCE

This prudent approach to budgeting, particularly in a climate of fiscal uncertainty, mitigates the risk of spending at a level that may not be sustained as the year progresses. Budget adjustments are made at mid-year when the State of Ohio confirms its subsidy allocations, and relatively solid enrollment numbers are available for summer and autumn quarters of the budget year.

State of Ohio Budget

Keeping tuition affordable, increasing state subsidy for higher education to begin reversing the trend of rising tuition rates, and requiring efficiency savings were the guiding principles of the state's current biennial budget for higher education. In enacting the current biennial budget, tuition was frozen for all institutions at the rate that each was charging its students in FY 2007, and each institution has to demonstrate efficiency savings of 1% of annual revenues in FY08, and 3% in FY09.

The State of Ohio experienced revenue shortfalls in the first year of the current two-year budget, and in re-balancing the budget, the Governor held harmless the state's public colleges and universities.

New efficiency savings and other efficiency measures implemented in recent years through reducing payroll costs via a Voluntary Early Retirement Incentive program, health care cost containment, consolidating and realigning programs, and other actions, allow the college in this proposed budget to continue focusing on attracting and retaining high-quality employees and delivering programs relevant to the state and the community's educational and workforce needs through convenient delivery systems.

Key Budget Assumptions for Operating Budget

The proposed FY09 budget is summarized in Exhibit A.

Key budget guidelines and assumptions, including the Resource Planning Guidelines authorized by the Board of Trustees in November 2007, include the following:

1. All revenue and expenditure assumptions are compared to the Revised FY2008 Operational Budget, as approved by the Board in January 2008.
2. The college will operate within 1-2% of revenues expected during the fiscal year.
3. Salary and benefits will continue to be at or less than 80% of total expenditures.
4. Salary and wage adjustments for non-bargaining full-time employees reflect annual adjustments as proposed for Board approval and bargaining units as prescribed by the respective contracts.
5. Existing contractual obligations shall be met.

Additional budget assumptions are outlined below.

Revenues

FY09 estimated revenues total \$127,115,800, a 3.8% increase over the Revised FY08 budget. Specific FY09 revenue assumptions include the following:

FY2009 OPERATING BUDGET AT A GLANCE

Enrollment

The FY09 Operating Budget assumes enrollment that mirrors the current academic year. While enrollment grew this academic year, for budgeting/planning purposes, it is prudent at this time to budget flat to FY08.

State Support

The proposed budget assumes the college will receive a State Share of Instruction (SSI) allocation as provided for by HB 119, the State's FY08-09 budget legislation.

The state's allocation formulas have historically included enrollment as a factor in the formula for calculating the SSI and Access Challenge allocations, a stipulation that Ohio's community colleges are striving to retain in the state's FY08-09 biennial budget. State subsidy allocations have generally been made a year in arrears for SSI and two years in arrears for Access Challenge. State allocations are finalized in late Autumn when FY08 enrollment figures are finalized and are generally approved by the Ohio Board of Regents by November, in time for the college's revised budget process.

Tuition

The proposed budget assumes that tuition rates will remain at 2007-08 levels, as prescribed in H.B. 119. For in-state students, Columbus State's tuition is currently \$79 per credit hour, and will remain at that rate through FY09.

Interest Income

Because interest rates vary and can have significant operational budget impact from year to year that can impact tuition rates inconsistently, the Board of Trustees in November 2007 authorized the college to avoid budgeting interest earnings as operational revenue, and instead to allocate interest earnings as part of net income at year end for various purposes and initiatives recommended by the President to the Board pursuant to the Resource Planning Guidelines approved by the Board in November 2007.

Expenditures

Totals

FY 2009 operating expenditures, plus allocations for debt service (\$1.5 million) and capital equipment (\$3.0 million), total \$ 125,865,111, a 6.5% increase over the Revised FY08 Budget.

Programmatic Initiatives

The proposed FY09 budget ties together programmatic planning with resources, as follows:

Increasing and Enrollment and Enhancing Retention Services

New and expanded academic programs and services to increase enrollment include:

- Six (6) new faculty positions, as approved by the Board of Trustees in November 2007.
- New certificate programs in International Business, Cisco Discovery, Cisco Explorer, Fraud Examination (Accounting), Bookkeeping, Construction Project Management Assistant, Community Habilitation Assistant, and Business Office Applications.

FY2009 OPERATING BUDGET AT A GLANCE

- New program tracks in (Electrical Engineering Technology) Technology Support Technician, (Applied Technologies) Sheet Metal Workers, (Electrical Engineering Technology) Computer Electronics, and (Interactive Media) Gaming.
- Major curriculum update in Early Childhood Development to accommodate both growth of the program and to meet state directions in the education of workers in early childhood and for articulation.
- New online certificate in International Commerce Certificate and Strategic Procurement Certificate.
- Developing an online Sports and Exercise Sciences Associate Marketing/ Management degree tracks.
- Addition of Applied Technologies Lab Technician position to support expanded growth in basic construction and trades (carpentry, electrical, plumbing, and welding).
- Repackaging courses for a Weekend College that will offer certificates and degrees in Associate of Arts and Career and Technical programs to begin Winter Quarter 2009.
- Development of the Teaching/Learning Innovation Center. The Center will offer an opportunity to expand the college's distance learning program and provide regular programming and resources for faculty in the areas of curricular innovation, the use of instructional technologies, assessment strategies and implementation, K-12 programming, and distance learning development and pedagogy.
- Continued development of the Pickaway County site to include more comprehensive course offerings.
- Redesign of off-campus centers into Community Education Centers that are further tailored to meet the unique needs of each community.
- Expand dual enrollment offerings and services by adding a new K-12 Advisor position.
- Expand marketing and advertisement to support a new college advertising campaign, including a focus on attracting adult learners over age 25 as well as first-generation college students.
- Enhancement of the college's web site to enhance ease of use, visual appeal, and interactivity.
- Addition of a media relations coordinator to increase the college's visibility in media throughout the service district.

New and expanded programs and services to support and retain students include:

- Addition of Hospitality, Massage Therapy, Sports & Exercise Studies Teaching Assistant position to assist with the quality and management of the Massage Clinic.
- Addition of Success Lab Academic Coordinator Position to increase the retention of nursing students in their first three quarters.
- Developing an online Student Commons to serve learners. This will include connections to all support services like advising, tutoring, financial aid, and curricular information.
- Restructure the Arts and Sciences Division's academic departments to accommodate several prior years of growth and increased focus on transferability.
- New and redesigned blended courses using online and in-person means of supporting expanded Arts and Sciences offerings.
- Deployment of second phase of software designed to provide custom communication to prospective students to maximize the applicant yield rate.

FY2009 OPERATING BUDGET AT A GLANCE

- Streamlined and expanded orientation process for new students including online reservation system for orientation and financial aid workshops.
- Enhanced timeliness of processing through electronic transcript delivery and receipt with partner institutions.
- Enhanced responsiveness and strengthening of the student conduct process and student violence prevention and response by adding a new position of Student Conduct Program Coordinator.
- Hire an outside consultant to review and evaluate the student threat assessment team model and related college policies and procedures including the student code of conduct following national best practices.
- Increased faculty and student engagement with diversity initiatives and other student activities through collaborative college-wide programming.
- Expanded services to student with disabilities with the addition of a full-time Disability Resource Center position specializing in alternate media production and related emerging technological services.

College Accreditation: Academic Quality Improvement Program (AQIP)

Advancing the Academic Quality Improvement Program (AQIP), the model selected for the college's accreditation, through the work of various campus committees that are focusing on the following continuous improvement initiatives:

- Identifying sources of data used by employees and Columbus State in performing their work and to make that data more accessible to other employees.
- Assessing student learning of core competencies across the curriculum.
- Improving the effectiveness of the employee recruiting and hiring.
- Overcoming gaps in upward communication.
- Establishing a process for identifying training opportunities throughout the campus and centralizing the posting and enrollment activities.
- Expanding opportunities for cross-departmental collaboration of faculty of topics of teaching and learning.

Administrative Systems and Services

- Six (6) new public safety personnel to continue enhancing public safety services to the campus community.
- Continued participation in the Discovery Special Improvement District (DSID), a collaborative initiative with neighbors that includes a neighborhood safety and security program, including exclusive patrol of the neighborhood by a Columbus police officer.

Sustainability

- Development of an online catalog to ease use, reduce costs and conserve paper.
- Continuing and expanding the college's recycling program for paper, cardboard, and plastic, reducing solid waste disposal and saving disposal fees.
- An ongoing program to replace old inefficient lighting fixtures with new high efficiency fixtures.

FY2009 OPERATING BUDGET AT A GLANCE

- A gas emissions survey that is near completion, and a 15-year energy efficiency plan that is being drafted for review and approval by the Board of Trustees later this year pursuant to HB 251, state legislation mandating a reduction in energy consumption, will inform additional sustainability initiatives. In the meantime, the college continues to replace outdated boilers, manage temperature controls to recently adopted heating and cooling standards, abide by an idling standard for college public safety and physical plant vehicles, and to purchase hybrid vehicles.

Performance Management

- An additional position to support the work of implementing and maintaining a performance management system for non-bargaining unit employees and administrators.

Key Budget Assumptions for Auxiliary Fund Programs

In the current budget, revenues and expenses for the college's auxiliary enterprises were aligned into the Auxiliary Fund. Meeting both quality (mission-related) and convenience principles, the auxiliary enterprises are expected in the aggregate to operate self-sufficiently. See Exhibit B for a summary of the enterprises budgeted in the Auxiliary Fund.

Child Development Center (Exhibit C)

The college's Child Development Center (CDC) moved into its new, expanded space in 2006. Under new leadership and a transition from the Learning Systems to the Business and Administrative Services Division, the Child Development Center has been and continues to undergo a re-engineering, refocusing itself as a program that improves access for students seeking to obtain a higher education. Moving forward, the CDC will focus on maximizing enrollment to capacity, while maintaining State of Ohio licensing standards for such a facility and minimizing college subsidy necessary to provide the services.

A new partnership with the Early Childhood Development (ECD) program called for two rooms in the CDC originally planned as child care rooms to be converted to "live" laboratory and classroom space for students in the ECD program. The income from this shift in space usage that would otherwise have been earned by the Auxiliary Fund will benefit the general fund as the net increase in space became available in other college buildings. To offset this income loss for the CDC's operating budget, the FY09 budget and beyond will trade CDC's income-earning potential to the general fund, an amount approximately equal to the debt service the CDC was paying for its space.

Bookstore (Exhibit D)

The Bookstore in its first 18 months in operation in its new building has managed well to meet its increased expenses, including a sizeable debt payment, and operate in the black. With increased enrollment and refinement of retail goods offered to students, employees and visitors, the bookstore and other retail offered at the Discovery Exchange is meeting and exceeding expectations for operating self-sufficiently.

FY2009 OPERATING BUDGET AT A GLANCE

Bridgeview Golf Course (Exhibit E)

Several initiatives to streamline expenses at Bridgeview are showing their intended impacts. Two pro shops were consolidated into one, reducing staff costs, and retail options have been aligned to customer needs and expectations. Closing the course for the winter months has contributed notably to the course's ability to operate at a level closer to break even.

Food Service (Exhibit F)

The proposed FY09 budget represents the second year the program is aligned within the Auxiliary Fund, formerly accounted for in the General Fund. Food service is an auxiliary enterprise that includes cafeteria, catering, vending and pouring rights. The program is expected to continue operating self-sufficiently.

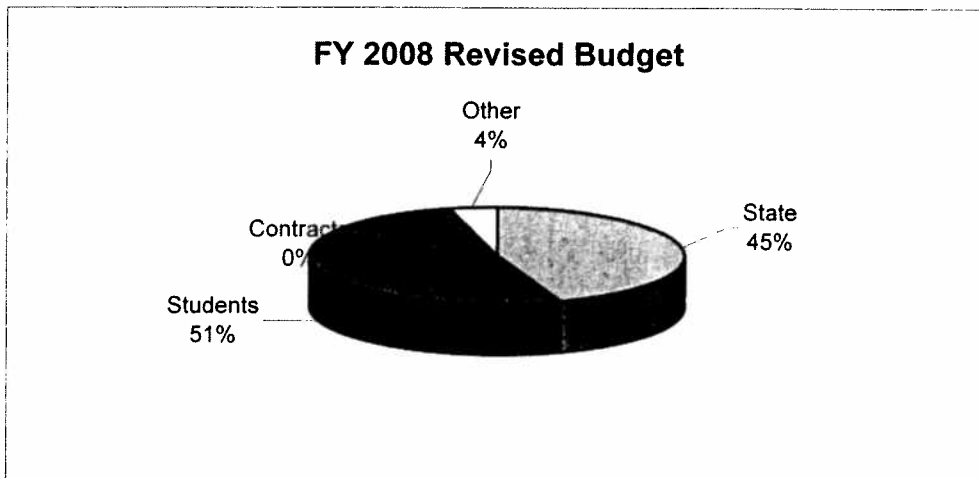
Columbus State Community College
Operational Budget Comparison
Proposed FY09 Budget Compared to RFY08 Budget Adopted in Jan 2008

	(1) RFY08 Budget	(2) FY09 Proposed	(3) Difference	(4) Percent Increase/(Decrease)
Revenues				
(a) Appropriations				
(b) Subsidy (1)	\$ 47,319,274	\$ 52,594,272	\$ 5,274,998	11.1%
(c) Access Challenge	6,751,576	6,908,952	157,376	2.3%
(d) Jobs Challenge	518,836	291,607	(227,229)	-43.8%
	<u>54,589,686</u>	<u>59,794,831</u>	5,205,145	9.5%
Student				
(e) Tuition (2)	59,903,656	61,890,805	1,987,149	3.3%
(f) Fees (3)	2,096,628	4,324,579	2,227,951	106.3%
(g) Special courses	600,000	600,000	-	0.0%
	<u>62,600,284</u>	<u>66,815,384</u>	4,215,100	6.7%
Contracted Services				
(h) Net	255,585	255,585	-	0.0%
	<u>255,585</u>	<u>255,585</u>	-	0.0%
Other				
(i) Interest (4)	4,800,000	-	(4,800,000)	-100.0%
(j) Miscellaneous	250,000	250,000	-	0.0%
	<u>5,050,000</u>	<u>250,000</u>	(4,800,000)	-95.0%
(k) Total Revenues	<u>122,495,555</u>	<u>127,115,800</u>	4,620,245	3.8%
Expenditures (5)				
(l) Educational & General				
(m) (Instructional) (3)	62,850,077	67,181,530	4,331,454	6.9%
(n) Library	1,678,941	1,798,031	119,090	7.1%
(o) General (6)	10,367,298	10,535,787	168,488	1.6%
(p) Information Technology	9,967,198	10,281,444	314,245	3.2%
(q) Student Services	9,727,258	9,868,896	141,639	1.5%
(r) Operation and Maintenance of Plant	12,068,735	12,777,532	708,797	5.9%
(s) Administration (7)	5,808,949	5,778,613	(30,336)	-0.5%
(t) Additional Payroll Items (8)	-	3,094,460	3,094,460	100.0%
(u) Operational Expenses	112,468,456	121,316,292	8,847,836	7.9%
(v) Transfer for equip. and replacement	1,800,000	3,000,000	1,200,000	66.7%
(w) Transfer for debt service (9)	1,406,789	1,548,819	142,030	10.1%
(x) Transfer for capital improvements	2,500,000	-	(2,500,000)	-100.0%
(y) Total expenditures & transfers	<u>118,175,245</u>	<u>125,865,111</u>	7,689,866	6.5%
(z) Operational Revenues	<u>\$ 4,320,310</u>	<u>\$ 1,250,689</u>	\$ (3,069,621)	-71.1%

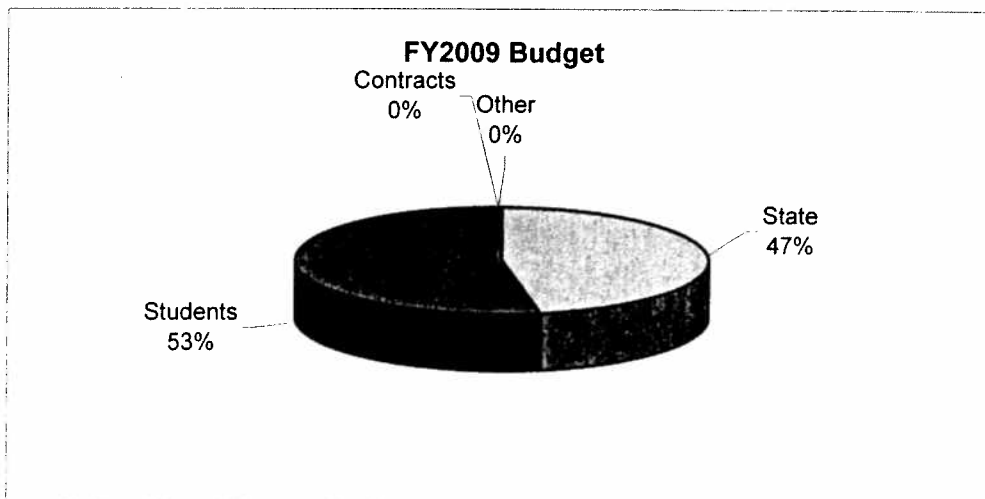
Notes

- (1) Subsidy reflects latest estimates provided by Ohio Board of Regents.
- (2) Tuition per credit hour will remain at \$79 per credit hour. Tuition revenue is projected by assuming enrollment similar to FY08.
- (3) Lab fee revenue and expenses were previously budgeted and reported in Education and General expenditures, exactly offsetting each other. In response to Oct 2006 management letter comment, revenues and expenditures are budgeted and reported in "revenues" and "expenditures," with each accounting for a respective \$2.1 million increase, offsetting each other in the bottom line.
- (4) Interest Income is not in operating budget as a revenue source as per Resource Planning Guidelines approved by the Board in November 2007.
- (5) Includes 6 new faculty positions and 16 new staff positions, previously approved by the Board in November 2007 and March 2008, respectively.
- (6) General includes Planning & Construction, Human Resources, Office Services, Institutional Adv., KRP, Diversity & Inclusion, and Development Office.
- (7) Administration includes Sr VP BAS, President's Office, & Business Office.
- (8) Represents a 3.75% salary increase pool for all full-time employees, part-time staff and adjunct instructors.
- (9) General fund assumes CDC's debt Service as offset to revenues earned by general fund for net gain of 2 general fund rooms gained by shift of two rooms in the CDC for Early Childhood Education program.

FY 09 PROPOSED OPERATING BUDGET REVENUES May, 2008

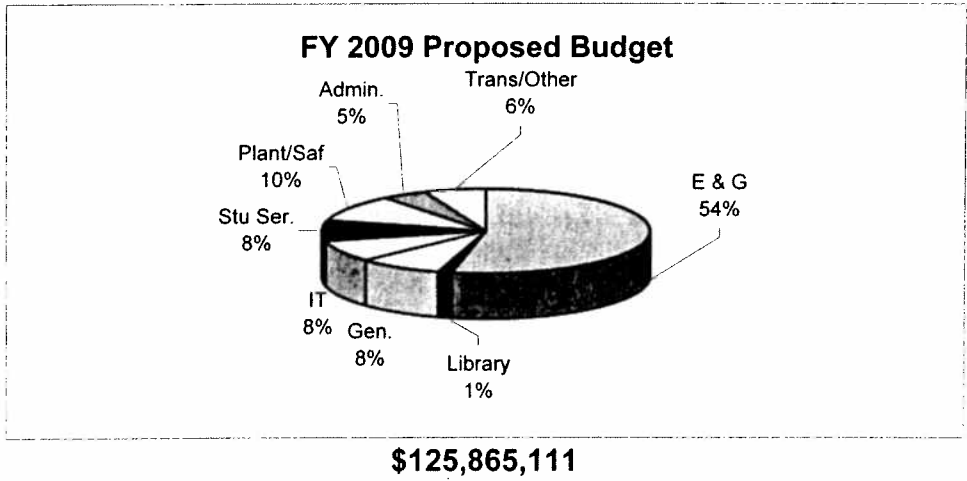
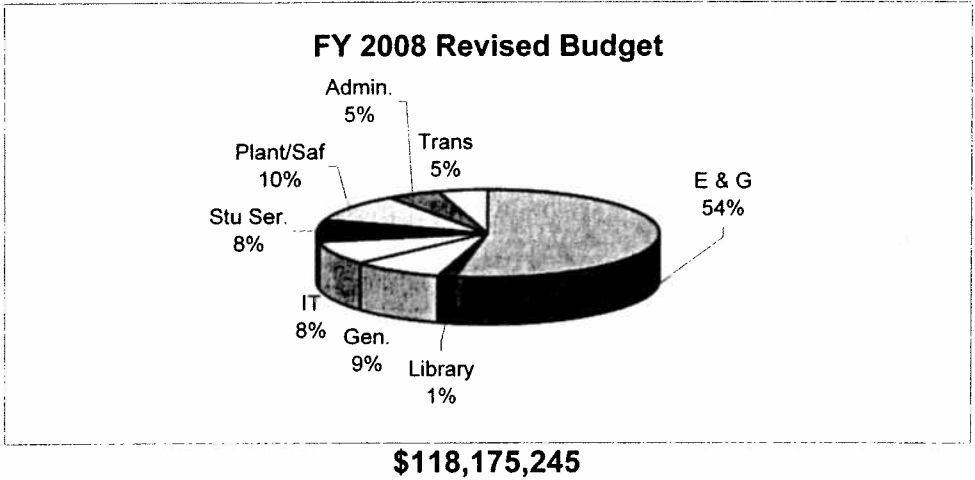


\$122,495,555



\$127,115,800

COLUMBUS STATE COMMUNITY COLLEGE FY 09 PROPOSED OPERATING BUDGET EXPENDITURES May, 2008



**Columbus State Community College
Auxiliary Services Fund FY 2009 Budget**

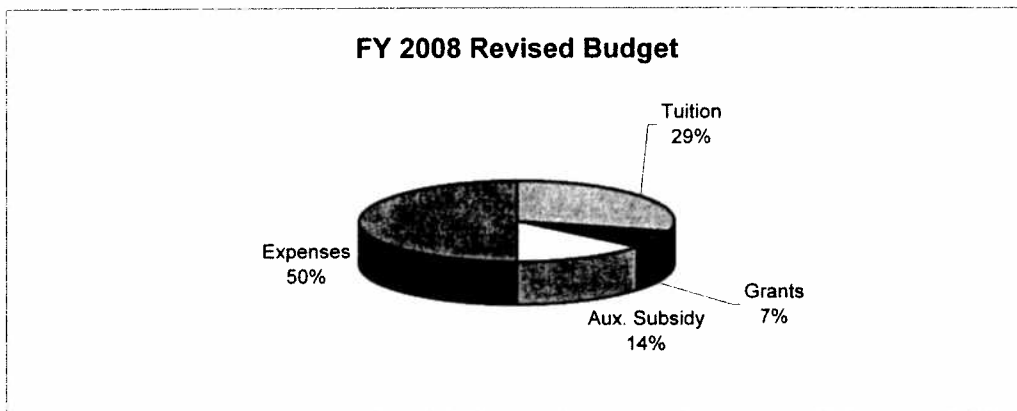
	RFY08	FY09	
<u>Revenues</u>	<u>Budget</u>	<u>Proposed</u>	<u>Variance</u>
Bookstore	2,746,000	2,777,123	31,123
Child Development Center	812,674	1,092,795	280,121
Food Services	369,468	350,150	(19,318)
Bridgeview	522,951	537,936	14,985
Total	\$ 4,451,093	\$ 4,758,004	306,911
<u>Expenses</u>			
Bookstore	2,503,629	2,448,118	(55,511)
Child Development Center	1,204,846	1,179,855	(24,991)
Food Services	38,013	79,316	41,303
Bridgeview	535,532	501,808	(33,724)
Add'l Payroll Items	-	106,404	106,404
Marketing	-	148,317	148,317
Total	4,282,020	4,463,818	181,798
Auxiliary Net Income	\$ 169,073	\$ 294,186	125,113

Columbus State Community College
Child Development Center
FY 2009 Budget

	RFY08 Budget	FY09 Proposed	Increase (Decrease)	Percent Change
<u>Revenues</u>				
Tuition/Fees	\$ 812,674	\$ 1,040,423	\$ 227,749	28.0%
Misc Income	-	52,372	52,372	100.0%
Total Revenues	<u>812,674</u>	<u>1,092,795</u>	280,121	34.5%
Operating Expenses	1,062,816	1,179,855	117,039	11.0%
Debt Service	142,030	-	(142,030)	-100.0%
Additional Payroll Items	-	34,508	34,508	100.0%
Total Expenses	<u>1,204,846</u>	<u>1,214,363</u>	9,517	0.8%
Grant Income	193,633	-	(193,633)	-100.0%
Grant Expense	193,633	-	(193,633)	-100.0%
Net Grant Income	<u>-</u>	<u>-</u>		
Net Income	<u>(392,172)</u>	<u>(121,568)</u>	270,604	-69.0%
Auxiliary Subsidy*	<u>392,172</u>	<u>121,568</u>	(270,604)	-69.0%
Net	<u>\$ -</u>	<u>\$ -</u>	\$ -	

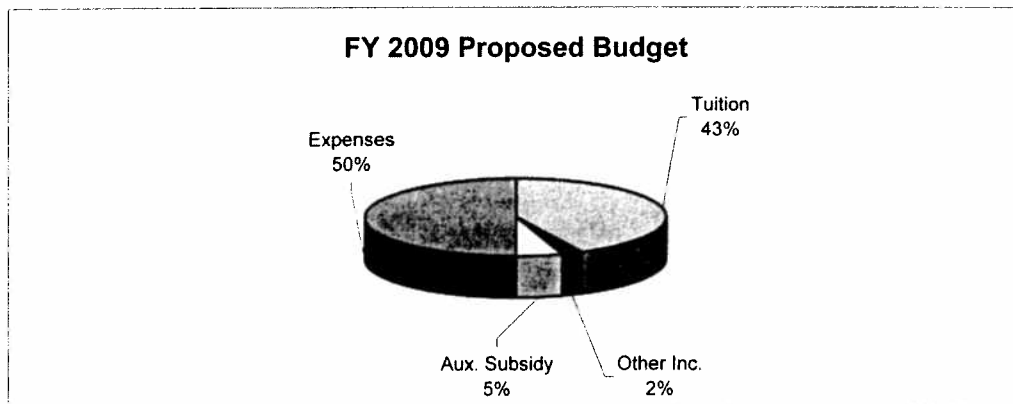
* Auxiliary Fund will subsidize operations

**COLUMBUS STATE COMMUNITY COLLEGE
Child Development Center
FY 09 PROPOSED OPERATING BUDGET REVENUES & EXPENDITURES
May, 2008**



***Revenues: \$1,006,307**

* Revenues includes both grant and tuition fee income

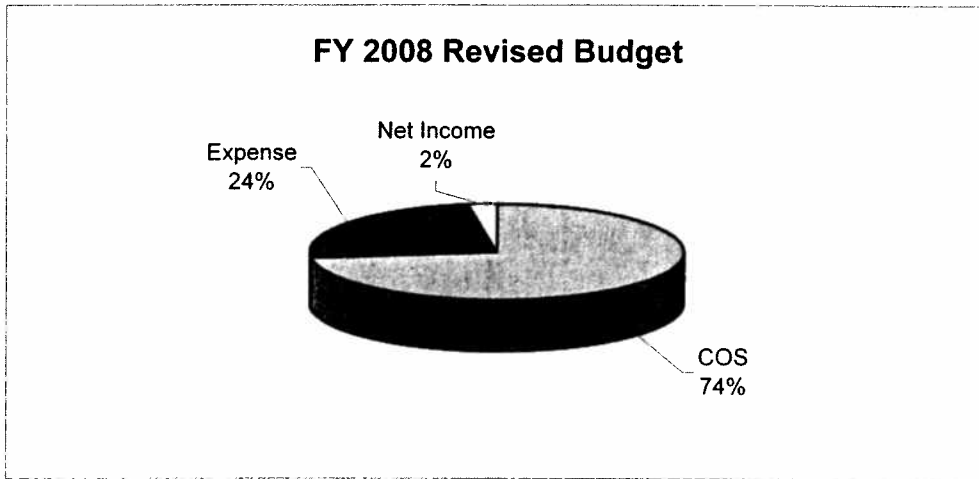


Revenues: \$1,092,795

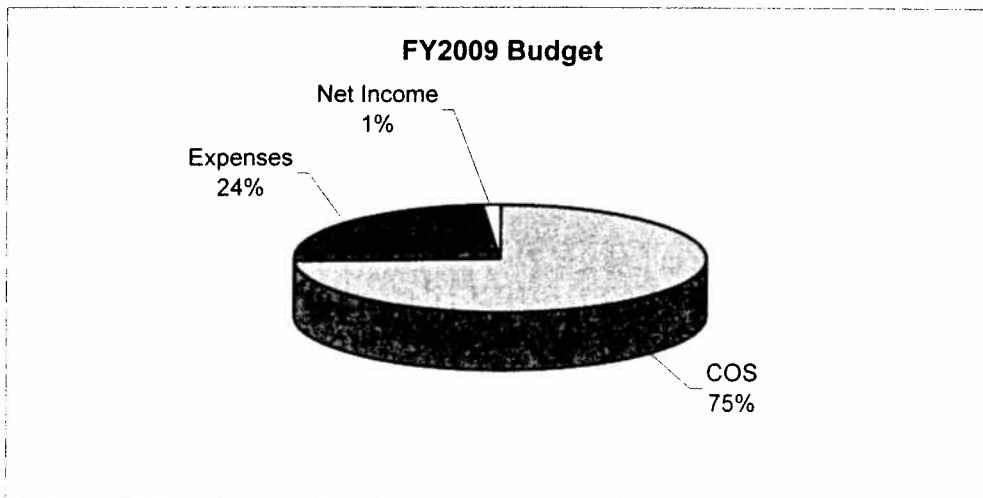
Columbus State Community College
Bookstore FY 2009 Budget

	RFY08 Budget	FY09 Proposed	Increase (Decrease)	Percent Change
Sales	\$ 10,239,757	\$ 10,746,362	\$ 506,605	4.9%
Cost of Sales	7,493,757	7,969,239	475,482	6.3%
Gross margin	<u>2,746,000</u>	<u>2,777,123</u>	31,123	1.1%
Operating Expenses	2,145,033	2,091,383	(53,650)	-2.5%
Debt Service	358,596	356,735	(1,861)	-0.5%
Additional Payroll Items	-	58,734	58,734	100.0%
Marketing	-	<u>119,081</u>	119,081	100.0%
Total Expenditures	2,503,629	2,625,933	122,304	4.9%
Net Income	<u>\$ 242,371</u>	<u>\$ 151,190</u>	\$ (91,181)	-37.6%

FY 09 PROPOSED OPERATING BUDGET REVENUES
Bookstore
May, 2008



Sales: \$10,239,757



Sales: \$10,746,362

Columbus State Community College
 Bridgeview Golf Course
 Budget FY 2009

	RFY08	FY09	Increase	Percent
	<u>Budget</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>Change</u>
Sales	\$ 562,521	\$ 584,728	22,207	3.9%
Cost of Sales	39,570	46,792	7,222	18.3%
Gross Margin	<u>522,951</u>	<u>537,936</u>	14,985	2.9%
Operating Expenses	535,532	501,808	(33,724)	-6.3%
Additional Payroll Items	-	10,728	10,728	100.0%
Marketing	-	29,236	29,236	100.0%
Total Expenditures	<u>535,532</u>	<u>541,772</u>	6,240	1.2%
Net Income	<u>(12,581)</u>	<u>(3,836)</u>	8,745	-69.5%
Auxiliary Subsidy*	12,581	3,836	(8,745)	-69.5%
Net	<u>\$ -</u>	<u>\$ -</u>		

* Auxiliary Fund will subsidize operations.

Columbus State Community College
Food Service
FY09 Budget

	RFY08 Budget	FY09 Proposed	Increase (Decrease)	Percent Change
<u>Revenues</u>				
Commission Revenue*	\$ 294,468	\$ 275,150	\$ (19,318)	-6.6%
Pouring Rights Program Bonus	75,000	75,000	-	0.0%
Total Revenues	<u>369,468</u>	<u>350,150</u>	(19,318)	-5.2%
Operating Expenses	38,013	79,316	41,303	108.7%
Additional Payroll Items	-	2,434	2,434	100.0%
Total Expenses	<u>38,013</u>	<u>81,750</u>		
Net Income	<u>\$ 331,455</u>	<u>\$ 268,400</u>	\$ (63,055)	-19.0%

* Includes Cafeteria, Catering, and Vending.



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 March, April and May of 2008.

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>
Jennifer Anderson (Repl. J. Benedict)	Administrator	Curriculum Management	04/16/08	\$71,953
Dawn Blair (Reclassification)	Supervisor I	Advising Services	03/17/08	\$55,262
Don Bruce (New – B/A)	Instructor	Communication Skills	06/30/08	\$39,486
Shannon Bookout (New – B/A)	Instructor	Business Programs	03/31/08	\$44,224
Amy DiBlasi (Repl. E. Miller)	Instructor	Business Programs	03/31/08	\$44,224
Robert Harley (New – B/A)	Developer	Instruction Services/ Distance Learning	03/17/08	\$44,034
Stephen Logan (Repl. L. Edwards)	Instructor	Communication Skills	06/30/08	\$39,486
Stacey Perkins (Repl. D. Roose)	Coordinator	Human Services	03/17/08	\$40,063
Ann Wenger (Repl. S. Roig)	Office Associate	Communication Skills	04/16/08	\$28,652
Minxin, Xu (New – B/A)	Specialist	I.T. Support Services	05/01/08	\$28,652

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>
Kelly Budros (Resignation)	Program Coordinator	Community Education & Workforce Development	03/07/08
Louis Foster II (Resignation)	Groundskeeper II	Physical Plant	04/06/08
John Francis (Resignation)	Associate Professor	Biological & Physical Sciences	03/28/08
Teresa Sherald (Resignation)	Project Administrator	Information Technology	04/07/08
Ami Van De Ryt (Resignation)	Advisor	Human Resources	04/30/08



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT:

Financial Statements as of and for the ten months ended April 30, 2008.

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 ten months ended April 30, 2008, 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: May 7, 2008
SUBJECT: Financial Statements as of April 30, 2008

Attached are the financial statements of Columbus State Community College, the Foundation, and the President’s Discretionary Fund for the period ended April 30, 2008.

1. General Fund

• **Enrollment**

<u>Quarter</u>	<u>Budgeted Headcount</u>	<u>Headcount</u>	<u>Increase/Decrease</u>	<u>FY 07 FTEs</u>	<u>FY 08 FTEs</u>	<u>% Variance</u>
Summer 2007	13,280	13,448	1.3%	7,140	7,401	3.6%
Autumn 2007	22,745	23,057	1.4%	14,675	15,010	2.3%
Winter 2008*	21,570	22,669	5.1%	13,674	14,798	8.2%
Spring 2008*	20,192	22,136	9.6%	13,080	14,048	7.4%

*Preliminary headcounts and FTEs

• **Revenues** (Exhibit B)

Total revenues are \$104,938,254 or 85.6% of the Revised FY 08 budget, compared to 83.2% last year. Winter and Spring quarter tuition revenues are higher due to higher than projected enrollment in the revised budget. Also, lab fee revenues are reported as revenues in “actual” rather than netted against expenses under “expenditures,” which overstates revenue by \$1,826,680 because this reporting change was not reflected in planning the FY08 Revised budget.

• **Expenditures** (Exhibit B)

Total operating expenditures (before transfers) are \$87,793,571 for the period, or 77.1% of the revised budget. This is consistent with the prior year expenditures of 75.1%. Expenditures will be notably lower than budgeted for several reasons, including lower than budgeted expenses for gas; preserving the contingency for utilities; tuition reimbursements and fee waivers; lower legal fees paid to outside counsel; and salary savings realized while positions are being filled.

2. Auxiliary Fund (Exhibit D)

This consolidated Exhibit summarizes for each auxiliary program the financial position versus budget, the projected year end results, and the fund balance. A brief note on each follows.

Bookstore. The Bookstore earned \$9,065,711 through April 30, 2008, 88.5% of revised budgeted revenues, compared to 85.1% last year. Expenditures are tracking lower than revised budgeted expenditures at \$1,780,161, or 71.1%, compared to 77.9% at this point last year.

Bridgeview Golf Course. Bridgeview has earned \$322,818 as of April 30, with \$72,562 earned in April. Total expenses year to date are \$432,753. Due to the change in fiscal year reporting, some mis-timing in the recording of revenues and expenses has resulted making comparisons to prior year difficult.

Child Development Center (CDC). CDC continues to tackle challenges associated with transitioning to a new operating model, and adjustments to operations continue to be made. The CDC is moving forward with the goal of serving the maximum number of children the new facility can accommodate while maintaining the State of Ohio licensing standards.

3. President's Discretionary Fund (Exhibit F)

The President's Discretionary Fund has a cash balance of \$4,053 at April 30, after disbursements of \$15,947.

4. Foundation (Exhibits G and H)

Foundation revenues are \$611,458 compared to \$1,150,585 as of April last year. The investment portfolio increased significantly during the month \$158,567. While the increase in the value of the portfolio has now erased the unrestricted deficit balance, the Foundation's leadership will continue to monitor the performance of the portfolio. The kickoff of the employee fund drive recently took place, with the expectations of seeing revenues increase as a result of the generosity of the College employees.

5. Investments

The College's portfolio is invested consistent with its investment policy, with 36.6% currently invested in STAROhio and other money markets, with the balance in federal agencies.



EXHIBIT A
COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT APRIL 30, 2008
With Comparative Figures at April 30, 2007

Assets	April 30, 2008	April 30, 2007	Liabilities and Fund Balance	April 30, 2008	April 30, 2007
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 3,430,085	\$ 7,461,985	Accounts payable	\$ 4,284,225	\$ 4,318,405
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))	111,244,922	93,625,411	Deferred income	16,035,115	16,676,251
Accounts receivable, net of allowance for doubtful accounts	13,347,017	13,176,603	Student tuition	661,213	2,978,475
Interest receivable	-	-	Due to auxiliary funds	74,549	2,396,481
Prepaid expense	113,134	132,218	Due to restricted funds	-	-
Net investment in Golf Course	-	120,364	Due to plant funds	7,230,496	3,136,099
Due from agency funds	-	317,908	Due to agency funds	394,713	-
Total educational & general	<u>\$ 128,135,158</u>	<u>\$ 114,834,489</u>	Fund balances (Exhibit C):		
			Allocated	62,110,900	35,873,083
			Unallocated	37,343,949	49,455,695
			Total fund balances	<u>99,454,848</u>	<u>85,328,777</u>
			Total educational & general	<u>\$ 128,135,158</u>	<u>\$ 114,834,489</u>
			Auxiliary enterprise		
			Accounts payable	\$ 801,864	\$ 171,338
			Due to educational & general fund	-	-
			Fund balances (Exhibit C):		
			Allocated	-	-
			Unallocated	8,764,647	8,679,997
			Total auxiliary enterprise	<u>9,566,511</u>	<u>8,851,335</u>
			Total unrestricted	<u>\$ 137,701,669</u>	<u>\$ 123,685,824</u>
			Restricted		
			Due to general fund	\$ -	\$ -
			Fund balances	-	-
			Unallocated	-	-
			Total restricted	<u>-</u>	<u>-</u>
			Total current funds	<u>\$ 137,701,669</u>	<u>\$ 123,685,824</u>
				[C]	[D]

(Continued)

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

EXHIBIT A
(Continued)

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT APRIL 30, 2008
With Comparative Figures at April 30, 2007

<u>Assets</u>	<u>April 30,</u> <u>2008</u>	<u>April 30,</u> <u>2007</u>	<u>Liabilities and Fund Balance</u>	<u>April 30,</u> <u>2008</u>	<u>April 30,</u> <u>2007</u>
Plant funds			Plant funds		
Unexpended			Unexpended		(1)
State appropriations receivable			Fund balances		(2)
Capital Improvement Fund	983,391	1,766,560	Restricted	983,391	1,766,560
Total unexpended	<u>983,391</u>	<u>1,766,560</u>	Total unexpended	<u>983,391</u>	<u>1,766,560</u>
Cash from Bond Proceeds	104,960	520,084	Investment in plant:		(7)
Deposit with trustees	2,896	214,731	Interest payable	-	(8)
Due from general fund	7,230,496	3,136,099	Capital lease payable	-	(9)
Land	29,674,722	29,674,722	Accounts payable	411,523	554,204
Improvements other than buildings	6,243,294	6,219,893	Bonds payable	19,330,000	20,790,000
Buildings	114,975,378	114,400,026	Deferred Gift Annuity	2,320,828	2,375,575
Movable equipment, furniture and library books	34,796,131	35,070,504	Net investment in plant	125,014,331	120,804,179
Construction-in-progress	7,406,396	6,655,704			(14)
Other Assets	306,881	286,337			(15)
Less: accumulated depreciation	(53,664,472)	(51,654,142)	Total investment in plant	<u>147,076,682</u>	<u>144,523,958</u>
Total investment in plant	<u>147,076,682</u>	<u>144,523,958</u>			(16)
Total plant funds	<u>148,060,073</u>	<u>146,290,518</u>	Total plant funds	<u>148,060,073</u>	<u>146,290,518</u>
					(17)
					(18)
					(19)
Agency funds			Agency funds		(20)
Cash	-	-	Deposits held in custody for others	1,028,592	-
Due from agencies	633,879	317,908	Due to educational and general fund	-	317,908
Due from general fund	394,713	-			(21)
Total agency funds	<u>1,028,592</u>	<u>317,908</u>	Total agency funds	<u>1,028,592</u>	<u>317,908</u>
	[A]	[B]		[C]	[D]

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

EXHIBIT B

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE TEN MONTHS ENDED APRIL 30, 2008
With Comparative Figures at April 30, 2007**

	FY 08		FY 07		FY 08 Projected Year End		Projected % of Revised Budget
	Revised Budget as approved January 2008	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2007	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	
Revenues							
Appropriations							
Subsidy	\$ 47,389,288	\$ 39,479,404	83.31%	\$ 45,192,329	\$ 37,650,060	83.31%	(1)
Access Challenge	6,751,576	5,063,792	75.00%	6,744,168	5,139,827	76.21%	(2)
Student Support Services	-	-	-	-	-	-	(3)
Jobs Challenge	518,836	260,228	50.16%	518,836	452,959	87.30%	(4)
	54,659,700	44,803,424	81.97%	52,455,333	43,242,846	82.44%	(5)
Student							
Tuition	59,903,656	51,138,002	85.37%	58,631,523	48,390,499	82.53%	(6)
Fees	2,096,628	3,670,237	175.05%	2,345,261	1,794,293	76.51%	(7)
Special courses	600,000	564,937	94.16%	711,530	710,567	99.86%	(8)
	62,600,284	55,373,176	88.46%	61,688,314	50,895,359	82.50%	(9)
Contracted Services							
Net	255,585	165,750	64.85%	365,378	195,069	53.39%	(10)
	255,585	165,750	64.85%	365,378	195,069	53.39%	(11)
Other							
Interest	4,800,000	4,492,897	93.60%	2,800,000	2,982,808	106.53%	(12)
Miscellaneous	250,000	103,206	41.28%	472,092	624,787	132.34%	(13)
	5,050,000	4,595,903	91.01%	3,272,092	3,607,595	110.25%	(14)
Total revenues	122,565,569	104,938,254	85.62%	117,781,117	97,940,869	83.15%	(15)
Operating Expenditures							
Educational & general (Instructional)	62,850,077	50,230,786	79.92%	59,731,616	45,281,985	75.81%	(16)
ERC	1,678,941	1,325,308	78.94%	1,591,232	1,274,659	80.11%	(17)
General	10,367,298	7,251,529	69.95%	9,652,275	6,942,331	71.92%	(18)
Information Technology	9,967,198	7,647,247	76.72%	8,830,678	6,752,633	76.47%	(19)
Student Services	9,727,258	7,419,814	76.28%	9,434,447	6,942,741	73.59%	(20)
Operation and maintenance of plant	12,068,735	8,828,801	73.15%	11,401,436	8,359,667	73.32%	(21)
Administration	5,808,949	3,929,040	67.64%	6,306,702	4,688,266	74.34%	(22)
Transfer for debt service	1,406,789	1,161,046	82.53%	1,581,500	1,317,917	83.33%	(23)
Total expenditures	113,875,245	87,793,571	77.10%	108,529,886	81,560,199	75.15%	(24)
Non-operating & Encumbered							
Transfer for equipment and replacement	1,800,000	See Exhibit C		3,000,000	See Exhibit C		(25)
Transfer for capital improvements	2,500,000			2,500,000			(26)
Transfer for ERI Payback	-			1,595,670			(27)
Total expenditures and transfers	118,175,245	87,793,571	74.29%	115,625,556	81,560,199	70.54%	(28)
Operational revenues	4,390,324	17,144,683	N/A	2,155,561	16,380,670	N/A	(29)
	(A)	(B)	(C)	(D)	(E)	(F)	(H)
							(G)

EXHIBIT C

COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE TEN MONTHS ENDED APRIL 30, 2008

	Balance at June 30, 2007	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at April 30, 2008
Unrestricted						
Allocated						
Self Insurance	10,000	-	-	(10,000)	-	-
Capital Improvements & Land Acquisition	12,496,845	-	2,500,000	(507,469)	(16,980)	14,472,396
Carpet/Furniture Reupholstering	36,652	-	-	150,000	(107,359)	79,293
Bolton Field Site Analysis	33,883	-	-	-	-	33,883
Utility Mapping	6,436	-	-	20,000	-	26,436
HVAC Replacement/Switch Room	15,300	-	-	-	(19,529)	15,300
Davidson Hall 229,230	26,000	-	-	-	(388,860)	6,471
Eibling Hall Renovations (CCPC) and Lobby	435,230	-	-	40,000	(9,643)	86,370
Space Efficiency Upgrades	23,843	-	-	-	-	14,200
Delaware Site Planning	78,812	-	-	-	-	78,812
Wayfinding Services	235,683	-	-	-	(171,769)	63,914
Project Planning	17,625	-	-	-	(9,732)	7,893
Construction-Related Relocation	59,141	-	-	-	-	59,141
Columbus Campus Projects/Facilities Move Plan	565,515	-	-	-	-	565,515
Renovate Aquinas Hall 2nd Floor	411,999	-	-	-	-	411,999
Renovate Union Hall Ground for PC Support	461,925	-	-	-	-	461,925
Union Hall Renovation	6,132,595	-	-	-	(95,990)	6,036,605
Renovate for Disability Services	211,766	-	-	-	-	211,766
Site Development Delaware Campus	4,200,000	-	-	297,469	-	4,200,000
Bookstore/DX Modifications	4,997,189	-	1,800,000	-	(2,557,800)	4,239,389
Capital Equipment	1,000,000	-	-	(1,000,000)	-	-
Parking Garage	5,355	-	-	(5,355)	-	-
Teaching for Tomorrow Grant	321,850	-	-	(321,850)	-	-
Student Support Services	115,000	-	-	(115,000)	-	-
OBOR Learning Network	500,000	-	-	(500,000)	-	-
Union Hall Science Labs	333,088	-	-	-	-	333,088
Target 2002	63,252	-	-	-	-	63,252
Collective Bargaining	4,000,000	-	8,000,000	(620,634)	-	12,000,000
Budget/Tuition Stabilization	620,634	-	-	-	-	620,634
Early Retirement Incentive	1,595,670	-	-	(19,827)	-	1,595,670
Early Retirement Payback	19,827	-	-	384,953	-	404,780
Colleague System Assessment	1,532,009	-	-	-	-	1,532,009
Accumulated Lab Fees *	513,569	-	-	-	-	513,569
Broadbanding	-	-	-	-	(163,700)	(163,700)
Teaching and Learning Initiatives	-	-	5,000,000	-	(16,718)	4,983,282
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	-	-	2,000,000	-	-	2,000,000
Energy Efficiency/Sustainability Initiatives	-	-	2,000,000	-	-	2,000,000
Unallocated	41,076,693	-	26,800,000	(2,207,713)	(3,558,080)	62,110,900
Total General Fund	84,825,845	14,629,003	(26,800,000)	2,207,713	3,558,080	37,343,949
	[A]	[B]	[C]	[D]	[E]	[F]

* Accumulated Lab Fees from prior years were previously recorded as deferred income on Exhibit A. These amounts were recognized as income in the June 2007 closing/audit entries to comply with generally accepted accounting principles. As these amounts are still available to support lab expenses, they will be reported as Allocated on this exhibit.

EXHIBIT C-1

COLUMBUS STATE COMMUNITY COLLEGE
BOND FUNDED PROJECTS
FOR THE TEN MONTHS ENDED APRIL 30, 2008

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Bond Proceed Allocation	Proceeds Budget	Budget Reallocation 2006	Budget Reallocation 2007	Budget Reallocation 2008	Proceeds Expended to Date	Bond Proceeds Encumbered	Available to Spend								
Refunding 1993 Bonds	\$ 3,445,000	\$ 3,445,000	\$ 1,000,000	\$ -	\$ (293,773)	\$ 3,445,000	\$ -	\$ -								
Bookstore Facilities	7,000,000	7,000,000				7,709,833										
Aquinas Hall*		1,631,673	(88,521)			1,568,734										
366/370 N. Grant*		1,760,304	(51,066)			1,594,101										
Unallocated		8,022	(8,022)		103,931	-		103,931								
Child Development Center	3,000,000	3,000,000	(689,666)	(202,000)		1,958,763							30,320			
Columbus Campus Facility Projects																
356 N. Grant					220,000			220,000								
Madison Hall				66,000	(3,087)	62,913										
Rhodes Hall				55,000	(27,021)	27,979										
Franklin Hall Suite Efficiencies				81,000	(50)	81,164										
Planning				100,000		69,680										
Issuance Costs	315,000	315,000	(55,830)			269,494										
Interest Income	-	-	(106,895)	(100,000)												
Total	\$ 17,160,000	\$ 17,160,000	\$ -	\$ -	\$ -	\$ 16,887,660	\$ -	\$ 539,638								
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]								

* 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 TEN MONTHS ENDED APRIL 30, 2008
 With Comparative Figures at April 30, 2007

Auxiliary	FY 08		FY 07		Projected FY 08 Year End Budget	Projected % of Revised Budget
	Revised Budget as approved January 2008	Actual to Date	Budget Expended to Date	Revised Budget as approved January 2007		
Sales/Revenues						
Bookstore	\$ 10,239,757	\$ 9,065,711	88.53%	9,546,183	10,239,757	100.00%
Child Development Center	812,674	457,237	56.26%	725,101	666,800	82.05%
Support from CSCC (CDC)	-	-	0.00%	278,055	-	N/A
Food Services	369,468	262,134	70.95%	-	369,468	100.00%
Bridgeview	562,521	322,818	57.39%	282,771	562,521	100.00%
Total Revenues before Grant Activity	11,984,420	10,107,900	84.34%	10,832,110	11,838,546	98.78%
Cost of Goods Sold						
Bookstore	7,493,757	6,566,639	87.63%	7,130,626	7,493,757	100.00%
Bridgeview	39,570	72,104	182.22%	45,365	39,570	100.00%
Gross Margin	4,451,093	3,469,157	77.94%	3,656,119	4,305,219	96.72%
Operating Expenses						
Bookstore	2,503,629	1,780,161	71.10%	2,196,980	2,224,837	88.86%
Child Development Center	1,204,846	1,011,760	83.97%	1,003,156	1,204,846	100.00%
Food Services	38,013	22,263	58.57%	-	38,013	100.00%
Bridgeview	535,532	432,753	80.81%	191,610	535,532	100.00%
Total Expenses before Grant Activity	4,282,020	3,246,937	75.85%	3,391,746	4,003,228	93.49%
Auxiliary Net Operating Income/(Loss)	169,073	222,220	131.43%	264,373	301,991	178.62%
Grant Income	193,633	23,029	11.89%	163,633	193,633	100.00%
Grant Expense	193,633	23,029	11.89%	163,633	193,633	100.00%
Net Grant Income/(Loss)	-	-	-	-	-	-
Net Income/(Loss)						
Bookstore	242,371	718,912	296.62%	218,577	521,163	215.03%
CDC	(392,172)	(554,524)	141.40%	-	(538,046)	137.20%
Food Services	331,455	239,871	72.37%	-	331,455	100.00%
Bridgeview	(12,581)	(182,039)	1446.94%	45,796	(12,581)	100.00%
Net Auxiliary Income/(Loss)	169,073	222,220	131.43%	264,373	301,991	178.62%
Auxiliary Fund Balance at June 30, 2007		8,542,427				
Board Approved Additions		-				
Transfers		-				
Auxiliary Fund Balance at February 29, 2008	(A)	(B)	(C)	(D)	(E)	(F)
		8,764,647				

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.
 FY 08 operating expense includes \$18,109 depreciation expense for the Bookstore and Bridgeview.
 FY 08 operating expense includes \$155,564 debt service for CDC.
 FY 07 Bridgeview budget is for the period 3/16/07 - 06/30/07.

EXHIBIT E

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF APRIL 30, 2008**

	Actual November 2007	Actual December 2007	Actual January 2008	Actual February 2008	Actual March 2008	Actual April 2008	
Beginning Cash	\$ 3,824,327	\$ 540,979	\$ 12,889,526	\$ 4,758,856	\$ 5,436,310	\$ 22,177,635	(1)
Cash Receipts	7,469,187	14,950,670	18,025,111	9,180,771	28,993,321	4,183,209	(2)
Cash Disbursements	(10,752,535)	(10,602,123)	(16,155,781)	(10,503,317)	(12,251,996)	(14,406,688)	(3)
Outflow for investments	-	-	(12,000,000)	-	-	(12,000,000)	(4)
Inflow from investments	-	8,000,000	2,000,000	2,000,000	-	3,000,000	(5)
Ending Cash	\$ 540,979	\$ 12,889,526	\$ 4,758,856	\$ 5,436,310	\$ 22,177,635	\$ 2,954,156	(6)

	Forecasted May 2008	Forecasted June 2008	Forecasted July 2008	Forecasted August 2008	Forecasted September 2008	Forecasted October 2008	
Beginning Cash	\$ 2,954,156	\$ 2,917,428	\$ 3,888,700	\$ 1,851,972	\$ 3,823,244	\$ 5,794,516	(7)
Cash Receipts	6,963,272	20,971,272	6,963,272	13,971,272	13,971,272	13,971,272	(8)
Cash Disbursements	(12,000,000)	(15,000,000)	(15,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	(9)
Outflow for investments	-	(5,000,000)	-	-	-	(5,000,000)	(10)
Inflow from investments	5,000,000	-	6,000,000	-	-	-	(11)
Ending Cash	\$ 2,917,428	\$ 3,888,700	\$ 1,851,972	\$ 3,823,244	\$ 5,794,516	\$ 2,765,788	(12)

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE TEN MONTHS ENDED APRIL 30, 2008**

EXHIBIT F

Cash at Beginning of Period		\$ <u>814</u>	(1)
			(2)
<u>Receipts:</u>			(3)
			(4)
Deposit	19,186	19,186	(5)
			(6)
			(7)
<u>Disbursements:</u>			(8)
American Red Cross	1,500		(9)
Amethyst, Inc.	500		(10)
Association of Professional Fundraisers	50		(11)
Auld Crafters	259		(12)
Business First	50		(13)
Children's Hunger Alliance	1,500		(14)
Choices	1,000		(15)
Columbus Chamber	1,300		(16)
Columbus Council on World Affairs	50		(17)
Columbus International Program	100		(18)
Columbus Metropolitan Library Foundation	750		(19)
Community Shelter Board	1,000		(20)
COSI	600		(21)
Discovery Exchange Bookstore	125		(22)
Flowers	552		(23)
Goodwill Columbus	150		(24)
King Arts Complex	50		(25)
Marty Nesser for Certificate Seals	38		(26)
MLK Breakfast Committee	251		(27)
MORPC	600		(28)
New Albany Country Club	658		(29)
Prevent Blindness Ohio	250		(30)
Solid Waste Authority	250		(31)
Southeast, Inc.	75		(32)
Tech Columbus	387		(33)
Thurber House	125		(34)
United Negro College Fund	400		(35)
Village Trophy Co.	78		(36)
Vito's Catering	800		(37)
Women's Business Enterprise Council	1,250		(38)
YMCA Columbus	1,250		(39)
		<u>(15,947)</u>	(40)
		<u>\$ 4,053</u>	(41)
	[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 APRIL 30, 2008
With Comparative Figures at April 30, 2007

<u>Assets</u>	<u>April 30, 2008</u>	<u>April 30, 2007</u>	
Cash	\$ 410,556	\$ 372,372	(1)
Investments at market value (see note)	4,375,396	4,338,946	(2)
Pledges Receivable	462,058	534,691	(3)
Student Emergency Loans restricted - Net	<u>1,297</u>	<u>1,297</u>	(4)
			(5)
Total Assets	<u>\$ 5,249,307</u>	<u>\$ 5,247,306</u>	(6)
			(7)
<u>Liabilities</u>			
Due to general fund	\$ 53,113	\$ 74,105	(8)
Pledge Payable	113,319	-	(9)
Trade Payables	-	-	(10)
Total Liabilities	<u>166,432</u>	<u>74,105</u>	(11)
<u>Fund balance</u>			
Permanently Restricted	3,251,647	3,108,954	(12)
Temporarily Restricted	1,794,737	1,957,888	(13)
Unrestricted	<u>36,491</u>	<u>106,359</u>	(14)
			(15)
Total fund balance	<u>5,082,875</u>	<u>5,173,201</u>	(16)
			(17)
Total Liabilities and fund balance	<u>\$ 5,249,307</u>	<u>\$ 5,247,306</u>	(18)
	[A]	[B]	(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	\$ 73,065	\$ 73,065	1.67%
Equities	2,261,653	2,598,020	59.38%
Fixed Income	1,600,000	1,600,000	36.57%
Mutual Funds	<u>104,793</u>	<u>104,311</u>	<u>2.38%</u>
Total Investments	<u>\$ 4,039,511</u>	<u>\$ 4,375,396</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 TEN MONTHS ENDED APRIL 30, 2008

	April 30, 2008				April 30, 2007	Total All Funds
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total All Funds		
Revenue						
Contributions	\$ 117,264	\$ 415,277	\$ 104,946	\$ 637,487	\$ 626,698	(1)
Investment Income						(2)
Realized	80,896	87,538	-	168,434	147,077	(3)
Unrealized	(86,194)	(108,269)	-	(194,463)	376,810	(4)
Investment income-subtotal	(5,298)	(20,731)	-	(26,029)	523,887	(5)
Total revenues	111,966	394,546	104,946	611,458	1,150,585	(6)
Expenditures						
Scholarships	-	217,774	-	217,774	186,287	(7)
Contributions to Columbus State Management and general	217,303	218,619	-	218,619	70,984	(8)
Total expenditures	217,303	436,393	-	217,303	267,294	(9)
					524,565	(10)
Excess (deficit) of revenues over expenditures	(105,337)	(41,847)	104,946	(42,238)	626,020	(11)
Transfers	-	-	-	-	-	(12)
Fund balance at beginning of period	141,828	1,836,584	3,146,701	5,125,113	4,547,181	(13)
Fund balance at end of period	36,491	1,794,737	3,251,647	5,082,875	5,173,201	(14)
	[A]	[B]	[C]	[D]	[F]	(15)

(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 APRIL 30, 2008**

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	\$ 39,077,961	\$ 39,077,961	2.46%	1
STAR Ohio/Plant	983,391	983,391	2.46%	1
STAR Ohio/Auxiliary	1,268,331	1,268,331	2.46%	1
CSCC Operating Fund 1	40,843,769	41,322,955	3.28%	335
CSCC Operating Fund 2	25,606,651	25,747,042	3.90%	723
Bond Proceeds	670,694	670,694	2.12%	1
Auxiliary Services	5,057,386	5,091,525	4.15%	483
Plant Fund	4,375,497	4,426,271	3.73%	624
	<u>\$ 117,883,680</u>	<u>\$ 118,588,170</u>		

* Weighted

Portfolio Composition

<u>Type</u>	<u>% of Total</u>
STAR Ohio	34.85%
Agencies	63.46%
Cash & Equivalents	1.69%
	<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.