



COPY TO ALL BOARD MEMBERS
Teresa Lister, Ex Officio Staff Member
Darrell Minor, Ex Officio Faculty Member
Liliana Landauer, Ex Officio Student Member

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

**BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE**

Thursday, May 21, 2009
12:00 noon
Pete Grimes Board Room

AGENDA

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Columbus State Community College

Date _____

Board Action

SUBJECT: Tenure Appointments and First Promotion in Rank.

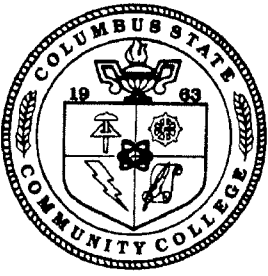
BACKGROUND INFORMATION:

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, and the President. Three (3) persons received recommendations that they be awarded tenure by the Board of Trustees of the Columbus State Community College. All three (3) 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 2009-2010 contract year:

Rebecca Mobley	Social & Behavioral Sciences
Heather Johnston	Social & Behavioral Sciences
Kristina Schmid	Mathematics



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT: Parking Capacity

BACKGROUND INFORMATION:

The State of Ohio is accelerating work on the I 70-71 interchange. The work may commence as early as July of 2010 and will impact portions of the College's perimeter boundaries, resulting in both a temporary as well as permanent loss of over 100 parking spaces.

To mitigate the impact of the State's construction, and to continue to provide sufficient parking capacity on the Columbus campus, two College-owned sites on campus have been identified as potential areas for surface parking lots, creating approximately 110 additional parking spaces. Appropriate reviews and approvals will need to be obtained from the City of Columbus before proceeding with design and construction.

All contracts will be bid according to state law and college policy and procedure. As required by state law, any construction contracts exceeding \$50,000 will be brought to the Board for review and approval.

RECOMMENDATION:

That the Board of Trustees approves a total allocation of \$400,000, of which \$250,000 will be allocated in the *Bond Proceeds* fund and up to \$150,000 from the *Capital Improvements and Land Acquisition* account for purposes of creating parking spaces on the Columbus campus.



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT: Disposition of Real Property

BACKGROUND INFORMATION:

Pursuant to College Policy 1-08, the Board of Trustees may sell Real Property as necessary.

The City of Columbus ("the City") has proposed purchasing three small parcels of land near Cleveland Avenue and Naghten Street, these parcels being .001 acres, .008 acres, and .006 acres, totaling .015 acres ("the Parcels"). The purpose of the purchase is to allow the City to construct improvements along Cleveland Avenue, including the installation of ADA ramps on the public sidewalks. The City has made a purchase offer of \$10,840 for the Parcels based on an appraisal conducted by Charles R. Allen, an MAI appraiser for the City.

For the following reasons, there is no valid reason to object to the proposed sale of property to the City of Columbus:

- the Parcels are minor in size;
- the proposed purchase price for the Parcels is based on a credible appraisal;
- the City has covenanted not to disturb the surrounding improvements of the College;
- the effect of the sale will not have a detrimental effect on the College's property that is not sold; and
- the ADA ramps will provide an improvement on Parcels adjacent to the College's property that will generally benefit the College's community.

RECOMMENDATION:

That the Board of Trustees approves the disposition of real property to the City of Columbus of the Parcels totaling .015 acres of Columbus State property as described above for the price of \$10,840, pursuant to the terms and conditions of the Real Estate Purchase Contract tendered by the City to the College.



COLUMBUS STATE COMMUNITY COLLEGE

Date: _____

BOARD ACTION

SUBJECT: Authorizing Award of Construction Contract

BACKGROUND INFORMATION:

For construction contracts over \$50,000, state law requires approval by the Board of Trustees to award the contract. All construction contracts are bid pursuant to state law and college policy and procedure.

Space will soon be vacated in Union Hall and will be upgraded to accommodate faculty offices. Given the need for faculty office spaces on the Columbus campus, the goal is to begin renovation promptly upon the Public Safety Department's move out of the space.

While the project budget does not anticipate any of the contracts for this project to exceed \$50,000, in the event that this does occur, it would be helpful to have the agreement executed so the work can proceed expeditiously. The Board Chair and President could execute any contract that exceeds \$50,000, with subsequent affirmation by the entire board at a subsequent meeting.

The Union Hall space upgrade has a project budget of \$275,000.

RECOMMENDATION:

That the Board of Trustees authorizes the Board Chair and President to execute any contract in excess of \$50,000 for the Union Hall renovation project provided said contract is in compliance with all relevant State of Ohio requirements, with the understanding the contract will be affirmed by the entire Board at a subsequent Board meeting.



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT: Strategic Investments to Advance College Goals

BACKGROUND INFORMATION:

In July 2008, the Board of Trustees approved five strategic goals that align Columbus State's goals and objectives to those of the University System of Ohio. The five goals focus on access, success, sustainability (both environmental and financial), performance-based compensation (PERFORMS), and the college's accreditation (AQIP).

In previous Board actions the Board of Trustees established funds for specific strategic purposes. The funds are used primarily to advance the college's strategic goals.

The initiatives outlined in this board action have arisen from work conducted over the past several months by the College's faculty, staff and administrators, as they have worked collaboratively to develop innovative, effective and efficient programs and initiatives to reach the college's ongoing goals and to best serve Columbus State students. These initiatives focus especially on enhancing student success in terms of course completion and graduation rates, increasing enrollment and access, and improving efficiencies—aligning not only with the college's goals, but also with success measures that the State of Ohio has developed and with changes in the state funding formula that will increasingly reward productivity and success.

RECOMMENDATION:

That the Board of Trustees approves release of strategic initiative funds totaling \$5.96 million for the strategic investments designed to advance the college's goals, as summarized in the attachment to this Board Action.

Strategic Investments

The goal that is advanced by the proposed initiative(s), a description of the proposed initiative(s), the strategic initiative account from which the initiative(s) will be funded, and the amount of the proposed release of funds to be used over three years (FY10, 11, 12) are noted below.

GOAL #1: ACCESS

Initiative #1:

Enhancing the College's Web Presence: Columbus State's web presence plays a significant role in prospective and current students' access to the college and their retention. The college's ability to meet its access and success goals can be enhanced by improving the quality, timeliness and amount of information on the Columbus State Web site, improving the ease-of-use of the site, enhancing the presentation of information, and integrating all student services on the site by using the most current technologies, such as a Web portal.

Web Site Architecture Redesign Initiative

The initiative to redesign the college's web architecture will allow the college to best respond to the dynamic needs and demands of students and prospective students and to utilize technology advancements to promote access to Columbus State. This initiative will involve redesigning the overall college Web site to improve usability and appearance and to expand information on the site that is important and relevant to students and prospects. It will streamline the process for creating and updating the college's Web site and allow individual departments to update the information on their departmental sites while maintaining a consistent, cohesive, and attractive appearance and efficient architecture for the entire college site. This will help in recruiting students, giving students information to help them succeed, and making communication processes more effective and efficient.

Cost savings through added efficiencies will be possible when department Web sites will follow common templates, greatly reducing staff design time. Departmental Web coordinators will only have to update content, reducing time commitment, while improving the product.

Web Services Integration Initiative

Through this initiative Columbus State will further integrate all Web services for students, resulting in more efficient and user-friendly access to various services that are provided to students. Implementing a web portal and web content technologies will allow the college to bring disparate applications and services into a single, integrated Web presence environment. A Web portal is in line with making the college's services easier to access and use by students and faculty, by integrating multiple services in a single secure Web presence. The integrated portal will allow students to access all the college information they need (academic records, class schedules, college email, etc.) from one location, without having to log in to each system separately. The log-in site will also carry important messages and news from the college to make them better aware of services that can help them succeed, and each student can customize the site to carry the information most important to him or her.

Improved ease-of-access to information and services through the Web is significantly more critical than ever to promote Columbus State's many academic programs and to help students gain access to services that can help them succeed. These initiatives will allow the college to

significantly enhance its image and improve its ability to promote access to and success at Columbus State Community College.

Strategic Initiative Account: Technology
Amount: \$600,000

Initiative #2.

Marketing and Advertising Delaware Campus: A comprehensive marketing and advertising campaign for the Delaware Campus will begin this Spring and continue annually, focusing especially on increasing the enrollment of residents of Delaware and Union counties. Particularly important will be the marketing that is done in the first three years as the college cements its footing in Delaware County with this new campus.

Strategic Initiative Account: Delaware Campus Operations
Amount: \$210,000

Goal #2 Success

Initiative #3.

Comprehensive Student Engagement Model: This comprehensive student engagement model will directly enhance retention and success of Columbus State students, including providing career assistance for students who have not yet selected a major. First, the model will be designed to connect in a systematic way all prospective, new, and returning students to academic, student service, and college social networks, with a focus on strengthening student learning and success. To do this existing staff will be leveraged through the expanded use of technology. In addition, the content and delivery of new student orientation and Columbus State's first year experience "first year orientation" course will be redesigned with a focus on student success skills, academic planning, building student learning communities and forging student identity with the college. Using data collected on the new student experience in their first quarter of study, specific intervention activities will be designed to increase student success and retention by improving in those areas indicated by the assessment.

Secondly, a specific counseling and academic planning program will be implemented that is designed to directly impact undecided students who have not yet selected a major or program of study at Columbus State. Both Columbus State data and national research show that students who do not declare a major early in their studies are much less likely to persist and succeed in college. The goal will be to assist new students with declaring a major by the end of their first quarter of study and to steadily reduce the overall pool of approximately 2,500-3,500 undecided students over three years of the initiative. Data will be collected to measure the impact on course completion, inter-quarter and autumn to autumn retention of students in order to determine the effectiveness of this intervention.

Strategic Initiative Account: Teaching and Learning
Amount: \$400,000

Initiative #4.

Expanded Tutoring System: Tutoring enhances success with course assignments and can provide a greater understanding of course materials. Tutoring has a direct correlation to retention of students in their courses through completion by providing a foundation for the course work ahead and ultimately leading to more students completing their programs of study.

Currently tutoring is offered by academic departments in different ways. With the increasing number of students, especially those needing tutoring services, improving the college's system of tutoring with a more structured approach to such services will not only allow for a greater alignment between the student and the services, but will also make the program easier to access and navigate. Further, the enhanced tutoring program will include a data-driven feedback loop that will yield information that faculty can use to continuously improve courses and programs.

Strategic Initiative Account: Teaching and Learning
Amount: \$850,000

Initiative #5:

Enhanced Adjunct Preparation: Quality instruction has long been the cornerstone of Columbus State's success. As the college continues to grow, its commitment to providing the training and resources needed to support all aspects of instruction must continue to evolve. This initiative focuses on expanding the training and on-going support of adjunct instructors. It provides for an expanded orientation for new adjuncts, increased interaction between adjuncts and full-time faculty in their departments and an expansion of the college's advanced adjunct training program. The result of this initiative will ensure that the college maintains the highest levels of quality in instruction leading to greater student satisfaction and success.

Strategic Initiative Account: Teaching and Learning
Amount: \$1,400,000

GOAL 4: SUSTAINABILITY

Initiative #6:

Document Management System: Consistent with its Sustainability and Access goals, the college will implement a Document Management System (DMS) to maximize efficiency in providing service to its students and employees, while increasing resource savings. The DMS for Columbus State is an enterprise scale system in which the college will manage the entire life cycle of documents. By taking advantage of modern technology, cost-effective and practical methods will be implemented to capture, produce, categorize and catalog, protect, share and distribute, archive and dispose of documents properly in digital format regardless of a document's origins.

The DMS will be an integral part of Delaware Campus operations from the beginning to facilitate and efficiently expand services provided on that campus, contributing to the goal of Access for students. These service improvements will also improve access for students on the Columbus campus and all off campus sites.

Cost savings realized through paper usage and duplication reduction, off- and on-campus warehouse and storage space reduction, improved access to documents for authorized personnel resulting in personnel time savings, and workflow management for all student and employee forms are a few ways that DMS will contribute to the Sustainability goal.

The DMS will also effectively assist in mitigating the risk and costs associated with regulatory compliance such as Family Education Rights and Protection Act (FERPA), Health Insurance Portability and Accountability Act (HIPAA), and more.

Strategic Initiative Account: Technology
Amount: \$700,000

Initiative #7.

Health Care Self-Insurance: Over the last four years the college has positioned itself to more closely manage and control its health care costs. Health care is a vital benefit to employees and is an important recruitment and retention tool. In this initiative, consumerism, wellness, and health care education have been emphasized and promoted. At this juncture, it is prudent to move toward self-insurance. Self-insurance allows the college to better design insurance benefits and target efforts to contain experience rates. In addition, we can also partner with other institutions for services and pharmacy benefits so as to take advantage of economies of scale.

In order for this to work, seed money and transition funds are necessary. The college will save administration fees and will pay claims that are actually incurred. The college's insurance broker has reviewed the escrow account needs using actuarial analysis and past experience, and has determined that the \$1.5 million allocation approved by the Board in January 2009 is sufficient to launch a self-insurance program. A small portion of the funds will be needed in July to self-insure the dental and vision program. The balance of the funds will be used next spring when the health care program is bid.

Strategic Initiative Account: Health Care Self-Insurance Escrow
Amount: \$1,500,000

Initiative #8:

Health Care – Health Savings Account (HSA) Option: As part of its focus on wellness and consumerism its health care program, the college has advocated the use of Health Savings Accounts (HSAs). This focus incentivizes both consumerism and wellness because employees directly reap the benefits of prudent use of health benefits. As a participant in an HSA, an employee shoulders a high deductible plan (\$2,000 for a single; \$4,000 for a family). As an incentive to accept this plan, the college has split the deductible with the employees who are willing to share the risk and practice both consumerism and wellness. To continue to incent employees to stay in HSA plans, and to encourage others to participate, the program will need up to \$300,000 in FY10, a final amount to be determined subsequent to Open Enrollment which is held in May.

Strategic Initiative Account: Health Care HSA Incentive
Amount: Up to \$300,000



Columbus State Community College

Date _____

Board Action

SUBJECT: Student Scholarships

BACKGROUND INFORMATION:

The Board of Trustees of Columbus State Community College approved the creation of the "Think Again Scholarship" during the summer of 2008. The scholarship was created to target adult students over the age of 25, who do not have a college degree, and have not attended college during the twelve months prior to the awarding of the scholarship. The scholarship was initially publicized via radio and print media. It has also been featured continuously on the college's web site and on posters in order to notify students that applications are still being accepted. In its board action, the Trustees allocated \$1 million per year for three years, beginning with academic year 2008-2009 for the Think Again Scholarship.

In order to maximize the effect of this scholarship, adjustments need to be made to the parameters under which it is awarded. The following changes will further align the scholarship with the needs of the population the program is intended to serve.

1. Make the Think Again Scholarship renewable for a second year: Currently the parameters of the scholarship mandate that it is not renewable. By making the Think Again Scholarship renewable for a second academic year at an annual award of \$2,000, we will reward those recipients who have demonstrated academic success by meeting Satisfactory Academic Standards (2.0 minimum GPA and two-thirds completion rate). This change will also extend financial assistance to non-traditional students in a manner that encourages success and retention.
2. Increase the annual award amount for first year recipients to \$1,500: Currently the scholarship is awarded at \$1,000 annually (\$333 per quarter). This amount does not cover tuition and fees for the minimum six credit hours enrollment required to receive the scholarship. By increasing the amount of the award to \$1,500 annually (\$500 per quarter), we provide funding to cover those charges and make it more affordable for those students to attend.
3. Eliminate the six credit hours of enrollment requirement: Allowing students who qualify for the Think Again Scholarship to use the scholarship to cover tuition and fees for less than six credit hours would encourage both first time and returning students to enroll in one course per quarter. This would be more attractive to those non-traditional students with time constraints that prevent them from enrolling in more than one class per quarter. It would also be attractive to those students who may have doubts about their ability to be successful while taking more than one course per quarter. First year recipients would receive \$500 per quarter, or total tuition and fees, whichever is less. Second year recipients would receive \$667 per quarter, or total tuition and fees, whichever is less.

Program Completion Last Dollar Scholarship

In reviewing this scholarship we have also found that some students do not complete their degrees due to the lack of funds. We are recommending that we support these students up to two quarters of tuition for completion of their academic programs.

RECOMMENDATION:

That The Board of Trustees approve from the FY 09 budget an additional \$3.25 million for the Think Again Scholarship and \$250,000 for the Program Completion Last Dollar Scholarships to be used during the academic years 2009-10, 2010-11, and 2011-12.

Columbus State Community College



Date _____

Board Action

SUBJECT: Semester Conversion

BACKGROUND INFORMATION:

In 2008 the Chancellor of the University System of Ohio presented a ten year strategic plan that included a change from quarters to semesters. Many of the colleges in Ohio are initiating this process. Columbus State Community College plans to change its calendar from quarters to semesters in the fall of 2012. This date aligns with the date chosen by The Ohio State University, Ohio University and other community colleges and universities. The OBOR goal is to have a common calendar for all public higher education institutions.

In order to accomplish this calendar conversion for the beginning of the fall of 2012, the college needs to begin the planning process. This conversion will entail reviewing over 2,100 courses and over 500 unique on-line courses, setting up a transition for students, changing the processes for registration, financial aid and fee payment and many other processes that are involved in the intake of students, programs and degree completion. In addition, the entire technological interface and support of college operations will have to be changed to respond in a semester calendar.

Additional resources will be needed to address the many aspects of this calendar conversion.

RECOMMENDATION:

That the Board of Trustees approves the conversion from quarters to semesters, and makes an initial allocation of \$1.0 million within the *Teaching and Learning Initiatives* account for the different aspects of completing the entire semester conversion. A plan and timeline will be presented to the Board of Trustees no later than the January 2010 Board meeting.



COLUMBUS STATE COMMUNITY COLLEGE

DATE _____

BOARD ACTION

SUBJECT:

Compensation Adjustments for Non-Bargaining Employees and Administrators for Fiscal Year 2009-2010.

BACKGROUND INFORMATION:

Full-time Staff and Administrators:

Effective June 1, 2008 the Board of Trustees adopted the new Performance Management Policy which incorporated a broad band salary system for full-time staff and administrators. Since July 1, 2002, salary increase recommendations were changed from the calendar to the fiscal year.

However in order to attract and retain effective non-union staff and administrators, the College is requesting a salary merit adjustment pool of 3.75% (\$ 1,214,437 on an annual basis including benefits); and

Adjunct Faculty:

The Board of Trustees adopted the current rate of \$43.06 per contact hour effective Summer Quarter 2008. 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 the rate to \$44.70 per contact hour effective Summer Quarter 2009. The total cost to implement this increase is approximately \$936,967.

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 August 1, 2009 provided they have a positive performance evaluation for the past period. The cost to the College is approximately \$248,596 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.
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 \$2,400,000 from the General Fund and \$114,068 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 (\$1,214,437 annual basis); and
5. The above actions will be effective July 1, 2009.

Adjunct Faculty:

6. Effective July 1, 2009 all adjunct faculty will be paid the flat rate of \$44.70 per contact hour and that the cost of implementation of this rate is approximately \$936,967 over the previous year.

Part-time Employees:

7. Effective August 1, 2009 all part-time employees will receive a 3.75% increase in the hourly wage rate provided that they have received a positive performance evaluation. The cost to implement this recommendation is approximately \$248,596.



Columbus State Community College

Date _____

BOARD ACTION

SUBJECT: Operating Budget for Fiscal Year 2010

BACKGROUND INFORMATION:

Columbus State Community College policy requires that the Board of Trustees approves the College's operating budget prior to the beginning of each fiscal year. FY10 begins on July 1, 2009.

The attached narrative briefly describes the revenue and expense assumptions for the proposed FY 2010 operating budget.

RECOMMENDATION:

That the Board of Trustees approves the FY 2010 Operating Budget for Columbus State Community College (Exhibit A) and Auxiliary Enterprises (Exhibit B).

FY2010 OPERATING BUDGET AT A GLANCE

Planning Context

Significant attention continues to be paid to the 10-year strategic plan (2008-2017) for the University System of Ohio (“USO”) presented in 2007 by the Chancellor to the Governor and legislature. The USO plan focuses on higher education as an economic engine for the State of Ohio, and has principles that are the foundation of Columbus State’s mission: to provide quality, convenient and affordable higher education.

The college’s proposed FY10 operating budget supports programs that will advance the college’s goals of access, success, human capacity development (PERFORMS), and sustainability (both financial and environmental). Also, the college will continue in FY10 to advance its work on the accreditation process. The college goals are aligned with the goals of the University System of Ohio. Capacity development is paramount to be responsive to local and state needs in a national context of increased educational attainment.

The college’s operating budget is heavily dependent on state subsidies. The Ohio legislature is currently deliberating the FY10-11 state budget, Substitute House Bill 1 (Sub HB 1).

Prudent planning and ongoing attention to conducting the college’s work in the most efficient manner possible continue to be critical considerations.

Strategic Positioning

Grounded in the principles of quality, convenience, affordability, efficiency, and economic leadership, the University System of Ohio’s 10-year plan focuses on 20 accountability measures. Columbus State’s goals of Access, Success, PERFORMS, Sustainability (both financial and environmental) and AQIP, the college’s accreditation, align closely with the State’s plan.

The proposed FY10 operating budget provides the resources necessary to manage an increased enrollment and to maximize capacity to do so.

Strategic initiatives that will enhance the college’s ability to meet its measurable goals are outlined in a companion board action.

Enrollment

Enrollment in the current fiscal year has exceeded expectations. Not only has the economic crisis and significant job losses led individuals to seek new skills and careers, it is also causing individuals to make different choices in the pursuit of higher education, leading them to select community colleges over higher priced alternatives.

While the college plans for and expects growth, it budgets for an enrollment comparable to the preceding year. 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.

FY2010 OPERATING BUDGET AT A GLANCE

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

For the fourth consecutive year, in-state tuition at Columbus State will be \$79/credit hour.

Additionally, the college will be expected to demonstrate efficiency savings in each fiscal year of the coming biennium, in an amount equal to 3% of annual revenues.

Key Budget Assumptions for Operating Budget

The proposed FY10 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 RFY 2009 Budget.
2. The college will operate within 1-2% of revenues expected during the fiscal year, as outlined in the Board's guiding principles for resource management.
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

FY10 estimated revenues total \$134,897,133, a 2.1% increase over RFY09 budgeted revenues. Specific FY10 revenue assumptions include the following:

Enrollment

The FY10 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 FY09.

Tuition

The proposed FY10-11 state budget provides that tuition rates will remain at 2007-08 levels. The FY10-11 budget bill calls for maintaining tuition at 2007-08 levels, which for in-state Columbus State students is \$79 per credit hour.

State Support

The proposed budget assumes half the increase over FY09 subsidy dollars that the Ohio Board of Regents (OBOR) projected for Columbus State for FY10, using initial versions of the pending

FY2010 OPERATING BUDGET AT A GLANCE

FY10-11 state budget legislation. Recent news regarding lower-than-budgeted revenues for the current fiscal year may change subsidy appropriations as the legislation makes its way through the Ohio Senate and then Conference Committee, hence the prudent assumption on subsidy revenues.

The state's allocation formulas have historically included enrollment as a key factor for calculating the State Share of Instruction (SSI). The new funding formula also includes enrollment as a key funding factor, and includes a phasing-in of performance-based measures that will be developed in detail prior to FY11, when they will officially become part of the funding formula. Performance-based measures will proportionately more significant in the funding formula in the coming years.

State allocations are finalized in late Autumn when 2008-09 academic year enrollment figures are finalized and approved by the Ohio Board of Regents and the State's Controlling Board.

Interest Income

Per Resource Allocation Guidelines approved by the Board of Trustees in November 2007, interest income is allocated at year end as part of net income for specific initiatives, not as a source of operational income.

Expenditures

Totals

FY 2010 operating expenditures, plus allocations for debt service (\$1.5 million) and capital equipment (\$2.2 million), total \$133,544,046, a 5.5% increase over the RFY09 Budget.

Programmatic Initiatives

GOAL 1 ACCESS and GOAL 2 SUCCESS: The proposed FY10 budget ties together new and expanded academic programs and services to increase enrollment and to advance student success, as follows:

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

- Eight (8) new faculty positions, as approved by the Board of Trustees in November 2008.
- New degree track in Video Game Programming through the Computer Information Technology Program.
- New Certificate programs:
 - Computer Aided Design Drafting
 - Non-Profit Management
 - Project Management Associate
 - Public Administration
 - Registered Nurse First
 - Sleep Studies
 - System Z, in collaboration with Nationwide and IBM

FY2010 OPERATING BUDGET AT A GLANCE

- A *21st Century Skills Diploma* for skill sets identified through the State of Ohio's Skills Bank project with area employers.
- Implementation of revised AA/AS curricula that focus on degree transferability to four-year institutions for the majority of courses in our curricula.
- First year of *Choose Ohio First* STEM full tuition scholarships (25 per year) and of Columbus State-Ohio State Medical Pipeline full tuition scholarships (10 per year).
- *Writing Across the Curriculum* initiative to enhance students' writing skills in every course they take at Columbus State.
- Expanded curricular and community education offerings at targeted off-campus sites that respond and match community needs
- Promote student success through curriculum design and career choices at the department level.

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

- A new staff position to expand the college's ability to provide services and programming to growing veteran population.
- Two new advisor positions to support enhanced student engagement and academic success planning.
 - Expanding hours at Off Campus Testing Centers to accommodate increased demand
 - Offering electronic COMPASS Placement Testing at high schools to support increases in enrollment of high school students in college courses.
 - Implementing an expanded orientation to assist underage learners. This new program will enhance their opportunities for success by linking them to resources, programs and critical information.
 - Introducing new program that links CSCC faculty to area high school faculty to explore curriculum that better bridges a learner from high school to college.
 - Implementing new curriculum/assessment database that supports new course development, curricular and program review and assessment for student learning. This tool will create a single repository for significant academic data and will organize all curricular and assessment data in formats that will be used for accreditation and institutional reporting and the preparation of student information (quarter plans, the college catalog, program descriptions, etc.) eliminating several separate time and resource consuming processes. This tool will be accessible to all faculty and academic administration and staff increasing the opportunity for more to be involved with significant academic work.

FY2010 OPERATING BUDGET AT A GLANCE

- Production of a new recruitment video for use in high schools, college fairs and employment fairs.
- Expand search engine advertising to promote specific academic programs.
- An extensive advertising and marketing campaign in Delaware and Union counties to promote the opening of the Delaware Campus.

Continuation and expansion of student life programs:

- Establishing a new student leadership program at the college, the National Society for Student Leadership, a national program which will expand leadership development opportunities for students that supports their academic and career success.
- Providing outreach to students and faculty with the *It's Abuse* campaign, a collaborative effort of the Columbus Coalition Against Family Violence, Student Activities and Student Ambassadors, providing educational information on the prevention of relationship and domestic violence, and resource information for victims.
- Formation of the Athletics "Cougar Pride" campaign, a program to enhance support of student athletes and Columbus State sports programs.
- Expansion of one of the most popular college-wide events, Welcome Back, to a series of events and educational programs for students during the first two weeks of autumn quarter, aimed at welcoming them to campus, building identity with the college, and assisting them with study skills, college resources and support, and career preparation.
- Expansion of various Diversity and International educational initiatives.

College Accreditation: Academic Quality Improvement Program (AQIP)

As part of the college's new accreditation process which began in 2006 and is ongoing, in FY10, the college will begin work on three additional continuous improvement projects.. Significant work will also occur to complete the first Systems Portfolio, an AQIP accreditation requirement. The Systems Portfolio is the report that documents how the college does its work according to AQIP categories.

Administrative Systems and Services

- An in-house counsel to provide focused legal support on various matters
- Continue the maintenance and improvement of infrastructure systems that promote technology support, safety and security, risk management

Key Budget Assumptions for Auxiliary Fund Programs

Several key factors are considered in the proposed FY10 Auxiliary Fund budget, including increased campus enrollment, a focus on maintaining maximum enrollment in the Child

FY2010 OPERATING BUDGET AT A GLANCE

Development Center, new management at Bridgeview Golf Course, and an array of marketing initiatives. In the aggregate, the goal each year is to operate in the aggregate in a self-sustaining manner. 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) continues to maintain a focus on keeping enrollment at capacity while maintaining state licensing standards. The college has used a federally-funded grant that provides scholarships to Pell-eligible students which has prompted more students to enroll their child in the CDC. While the grant has assisted in maintaining near-capacity enrollment in the CDC, new marketing initiatives planned for the upcoming fiscal year are designed to attract a broader array of customers which will help diversify the funding sources used to pay for child care services.

Bookstore (Exhibit D) – The bookstore continues to be a self-sustaining enterprise. The college's growing enrollment has resulted in higher book sales.

Bridgeview Golf Course (Exhibit E)

A combination of new management and new marketing initiatives at the golf course present new opportunities for Bridgeview Golf Course this season. Initiatives include an enhanced web presence, increased marketing to campus employees and students, and to out of town travelers.

Food Service (Exhibit F)

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 FY010 Budget Compared to RFY09 Budget**

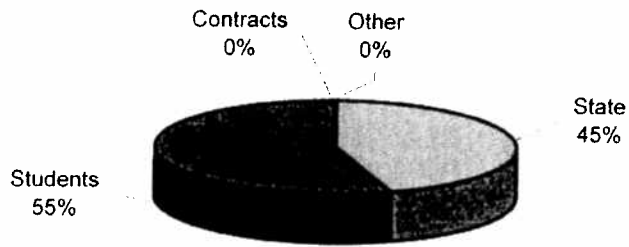
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(c) Access Challenge	6,202,382	-	(6,202,382)	-100.0%
(d) Jobs Challenge	237,287	237,287	-	0.0%
	<u>59,421,405</u>	<u>61,674,341</u>	<u>2,252,936</u>	<u>3.8%</u>
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Net	<u>255,585</u>	<u>255,585</u>	-	0.0%
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Other				
(h) Interest	-	-	-	-
(i) Miscellaneous	250,000	250,000	-	0.0%
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(j) Total Revenues	<u>132,117,217</u>	<u>134,897,133</u>	<u>2,779,916</u>	<u>2.1%</u>
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(k) Educational & General				
(l) (Instructional) (4)	69,104,135	73,399,372	4,295,237	6.2%
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(v) Transfer for debt service	1,548,819	1,548,819	-	0.0%
(w) Transfer for capital improvements	-	-	-	-
(x) Total expenditures & transfers	<u>126,635,605</u>	<u>133,544,046</u>	<u>6,908,441</u>	<u>5.5%</u>
(y) Operational Revenues	<u>\$ 5,481,612</u>	<u>\$ 1,353,087</u>	<u>\$ (4,128,525)</u>	<u>-75.3%</u>

Notes

- (1) State subsidy assumes half the increase proposed for Columbus State, as projected at this time by Ohio Board of Regents
- (2) Tuition revenue assumes enrollment equal to FY09 and no tuition increase per proposed biennial budget, Sub HB1.
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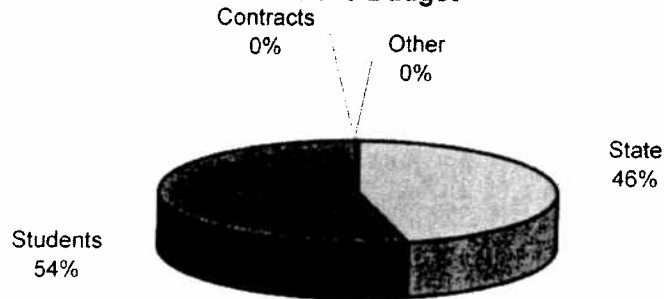
FY 10 PROPOSED OPERATING BUDGET REVENUES May, 2009

FY 2009 Revised Budget



\$132,117,217

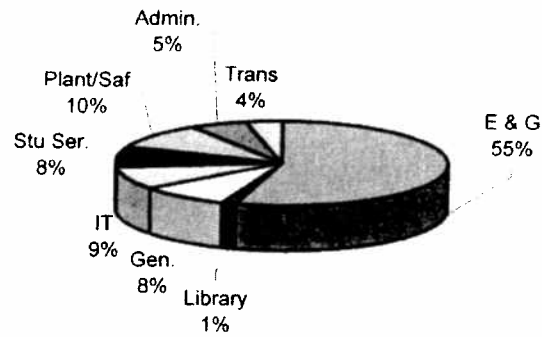
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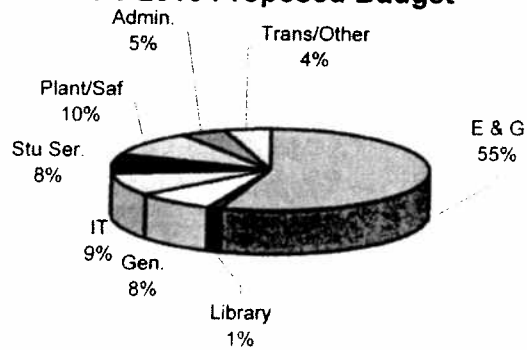
COLUMBUS STATE COMMUNITY COLLEGE FY 10 PROPOSED OPERATING BUDGET EXPENDITURES May, 2009

FY 2009 Revised Budget



\$126,635,605

FY 2010 Proposed Budget



\$133,544,046

**Columbus State Community College
Auxiliary Services Fund Proposed FY 2010 Budget**

<u>Revenues</u>	RFY09 Budget	FY10 Proposed	Increase (Decrease)	Percent Change
Bookstore	2,701,334	2,882,294	180,960	6.7%
Child Development Center	957,608	965,895	8,287	0.9%
Food Services	342,412	352,298	9,886	2.9%
Bridgeview	447,100	487,102	40,002	8.9%
Total	\$ 4,448,454	\$ 4,687,589	239,135	5.4%
 <u>Expenses</u>				
Bookstore	2,688,306	2,216,393	(471,913)	-17.6%
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Food Services	74,130	74,943	813	1.1%
Bridgeview	480,274	525,527	45,253	9.4%
Total	4,372,557	4,006,196	(366,361)	-8.4%
 <u>Net Income/(Loss)</u>				
Bookstore	13,028	665,901	652,873	5011.3%
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Food Services	268,282	277,354	9,072	3.4%
Bridgeview	(33,174)	(38,425)	(5,251)	15.8%
Total	75,897	681,393	605,496	797.8%
 Marketing*	 41,761	 142,587	 100,826	
Administrative Salaries	-	424,738	424,738	
Add'l Payroll Items	-	114,068	114,068	
	41,761	681,393		
 Total Auxiliary Net Income	 \$ 34,136	 \$ 0	 (34,136)	 -100.0%

* Marketing expenses for Auxiliary Enterprises were in part paid in FY09 from the General Fund.
For FY10, all auxiliary marketing expenses are budgeted in The Auxiliary Fund.



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT: Operating Budget for Fiscal Year 2010

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. FY10 begins on July 1, 2009.

The attached narrative briefly describes the revenue and expense assumptions for the proposed FY 2010 operating budget.

RECOMMENDATION:

That the Board of Trustees approves the FY 2010 operating budget for Columbus State Community College (Exhibit A) and Auxiliary Enterprises (Exhibit B).

FY2010 OPERATING BUDGET AT A GLANCE

Planning Context

Significant attention continues to be paid to the 10-year strategic plan (2008-2017) for the University System of Ohio (“USO”) presented in 2007 by the Chancellor to the Governor and legislature. The USO plan focuses on higher education as an economic engine for the State of Ohio, and has principles that are the foundation of Columbus State’s mission: to provide quality, convenient and affordable higher education.

The college’s proposed FY10 operating budget supports programs that will advance the college’s goals of access, success, human capacity development (PERFORMS), and sustainability (both financial and environmental). Also, the college will continue in FY10 to advance its work on the accreditation process. The college goals are aligned with the goals of the University System of Ohio. Capacity development is paramount to be responsive to local and state needs in a national context of increased educational attainment.

The college’s operating budget is heavily dependent on state subsidies. The Ohio legislature is currently deliberating the FY10-11 state budget, Substitute House Bill 1 (Sub HB 1).

Prudent planning and ongoing attention to conducting the college’s work in the most efficient manner possible continue to be critical considerations.

Strategic Positioning

Grounded in the principles of quality, convenience, affordability, efficiency, and economic leadership, the University System of Ohio’s 10-year plan focuses on 20 accountability measures. Columbus State’s goals of Access, Success, PERFORMS, Sustainability (both financial and environmental) and AQIP, the college’s accreditation, align closely with the State’s plan.

The proposed FY10 operating budget provides the resources necessary to manage an increased enrollment and to maximize capacity to do so.

Strategic initiatives that will enhance the college’s ability to meet its measurable goals are outlined in a companion board action.

Enrollment

Enrollment in the current fiscal year has exceeded expectations. Not only has the economic crisis and significant job losses led individuals to seek new skills and careers, it is also causing individuals to make different choices in the pursuit of higher education, leading them to select community colleges over higher priced alternatives.

While the college plans for and expects growth, it budgets for an enrollment comparable to the preceding year. 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.

FY2010 OPERATING BUDGET AT A GLANCE

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

For the fourth consecutive year, in-state tuition at Columbus State will be \$79/credit hour.

Additionally, the college will be expected to demonstrate efficiency savings in each fiscal year of the coming biennium, in an amount equal to 3% of annual revenues.

Key Budget Assumptions for Operating Budget

The proposed FY10 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 RFY 2009 Budget.
2. The college will operate within 1-2% of revenues expected during the fiscal year, as outlined in the Board's guiding principles for resource management.
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

FY10 estimated revenues total \$134,897,133, a 2.1% increase over RFY09 budgeted revenues. Specific FY10 revenue assumptions include the following:

Enrollment

The FY10 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 FY09.

Tuition

The proposed FY10-11 state budget provides that tuition rates will remain at 2007-08 levels. The FY10-11 budget bill calls for maintaining tuition at 2007-08 levels, which for in-state Columbus State students is \$79 per credit hour.

State Support

The proposed budget assumes half the increase over FY09 subsidy dollars that the Ohio Board of Regents (OBOR) projected for Columbus State for FY10, using initial versions of the pending

FY2010 OPERATING BUDGET AT A GLANCE

FY10-11 state budget legislation. Recent news regarding lower-than-budgeted revenues for the current fiscal year may change subsidy appropriations as the legislation makes its way through the Ohio Senate and then Conference Committee, hence the prudent assumption on subsidy revenues.

The state's allocation formulas have historically included enrollment as a key factor for calculating the State Share of Instruction (SSI). The new funding formula also includes enrollment as a key funding factor, and includes a phasing-in of performance-based measures that will be developed in detail prior to FY11, when they will officially become part of the funding formula. Performance-based measures will proportionately more significant in the funding formula in the coming years.

State allocations are finalized in late Autumn when 2008-09 academic year enrollment figures are finalized and approved by the Ohio Board of Regents and the State's Controlling Board.

Interest Income

Per Resource Allocation Guidelines approved by the Board of Trustees in November 2007, interest income is allocated at year end as part of net income for specific initiatives, not as a source of operational income.

Expenditures

Totals

FY 2010 operating expenditures, plus allocations for debt service (\$1.5 million) and capital equipment (\$2.2 million), total \$133,544,046, a 5.5% increase over the RFY09 Budget.

Programmatic Initiatives

GOAL 1 ACCESS and GOAL 2 SUCCESS: The proposed FY10 budget ties together new and expanded academic programs and services to increase enrollment and to advance student success, as follows:

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

- Eight (8) new faculty positions, as approved by the Board of Trustees in November 2008.
- New degree track in Video Game Programming through the Computer Information Technology Program.
- New Certificate programs:
 - Computer Aided Design Drafting
 - Non-Profit Management
 - Project Management Associate
 - Public Administration
 - Registered Nurse First
 - Sleep Studies
 - System Z, in collaboration with Nationwide and IBM

FY2010 OPERATING BUDGET AT A GLANCE

- A 21st Century Skills Diploma for skill sets identified through the State of Ohio's Skills Bank project with area employers.
- Implementation of revised AA/AS curricula that focus on degree transferability to four-year institutions for the majority of courses in our curricula.
- First year of *Choose Ohio First* STEM full tuition scholarships (25 per year) and of Columbus State-Ohio State Medical Pipeline full tuition scholarships (10 per year).
- *Writing Across the Curriculum* initiative to enhance students' writing skills in every course they take at Columbus State.
- Expanded curricular and community education offerings at targeted off-campus sites that respond and match community needs
- Promote student success through curriculum design and career choices at the department level.

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

- A new staff position to expand the college's ability to provide services and programming to growing veteran population.
- Two new advisor positions to support enhanced student engagement and academic success planning.
- Expanding hours at Off Campus Testing Centers to accommodate increased demand
- Offering electronic COMPASS Placement Testing at high schools to support increases in enrollment of high school students in college courses.
- Implementing an expanded orientation to assist underage learners. This new program will enhance their opportunities for success by linking them to resources, programs and critical information.
- Introducing new program that links CSCC faculty to area high school faculty to explore curriculum that better bridges a learner from high school to college.
- Implementing new curriculum/assessment database that supports new course development, curricular and program review and assessment for student learning. This tool will create a single repository for significant academic data and will organize all curricular and assessment data in formats that will be used for accreditation and institutional reporting and the preparation of student information (quarter plans, the college catalog, program descriptions, etc.) eliminating several separate time and resource consuming processes. This tool will be accessible to all faculty and academic administration and staff increasing the opportunity for more to be involved with significant academic work.

FY2010 OPERATING BUDGET AT A GLANCE

- Production of a new recruitment video for use in high schools, college fairs and employment fairs.
- Expand search engine advertising to promote specific academic programs.
- An extensive advertising and marketing campaign in Delaware and Union counties to promote the opening of the Delaware Campus.

Continuation and expansion of student life programs:

- Establishing a new student leadership program at the college, the National Society for Student Leadership, a national program which will expand leadership development opportunities for students that supports their academic and career success.
- Providing outreach to students and faculty with the *It's Abuse* campaign, a collaborative effort of the Columbus Coalition Against Family Violence, Student Activities and Student Ambassadors, providing educational information on the prevention of relationship and domestic violence, and resource information for victims.
- Formation of the Athletics "Cougar Pride" campaign, a program to enhance support of student athletes and Columbus State sports programs.
- Expansion of one of the most popular college-wide events, Welcome Back, to a series of events and educational programs for students during the first two weeks of autumn quarter, aimed at welcoming them to campus, building identity with the college, and assisting them with study skills, college resources and support, and career preparation.
- Expansion of various Diversity and International educational initiatives.

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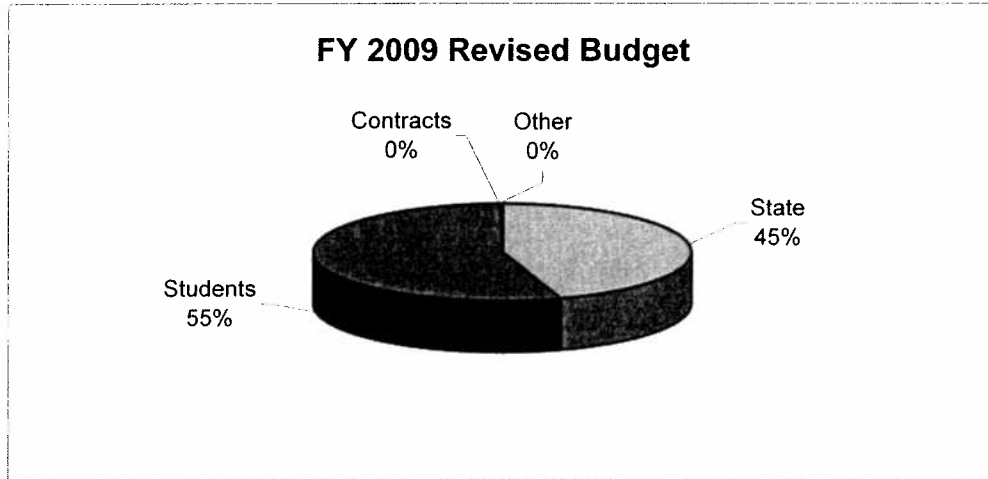
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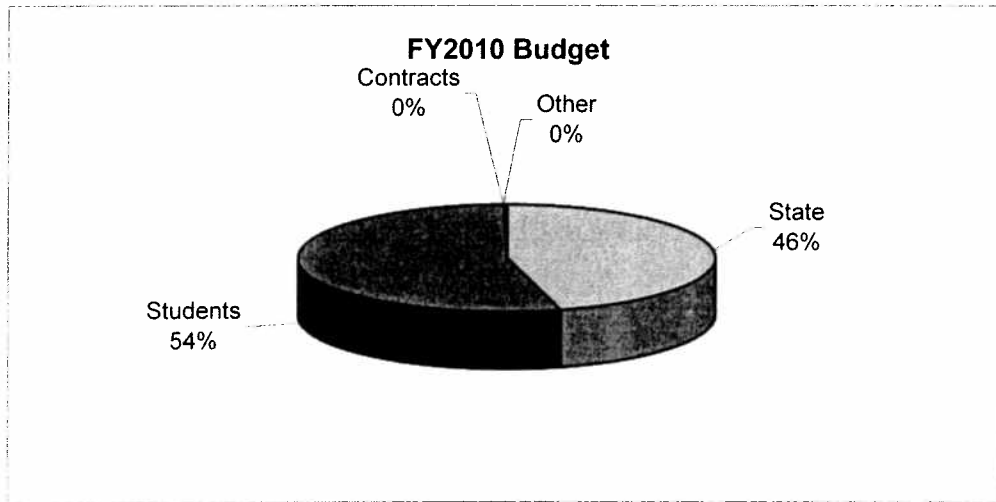
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FY 10 PROPOSED OPERATING BUDGET REVENUES May, 2009

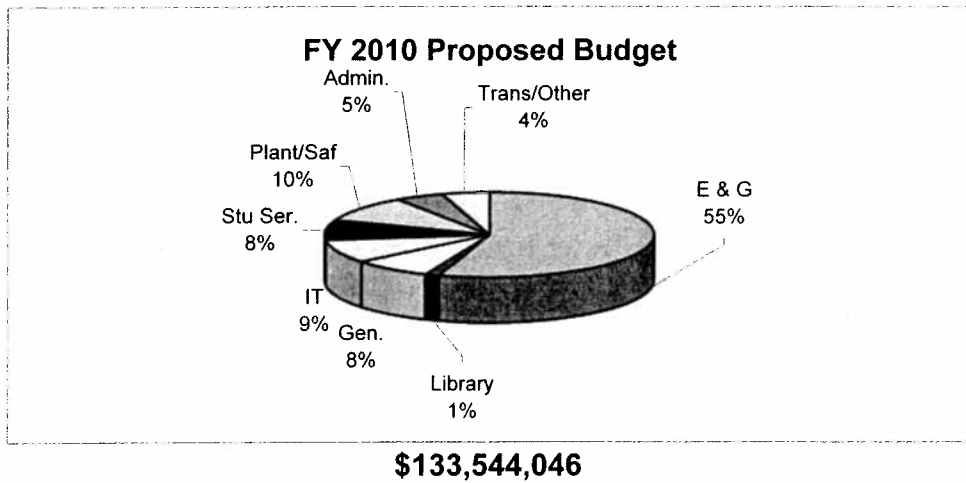
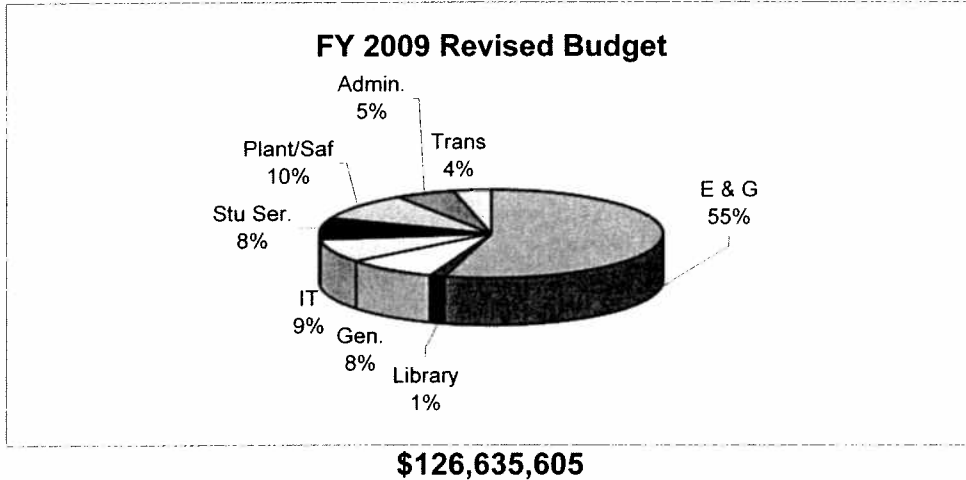


\$132,117,217



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COLUMBUS STATE COMMUNITY COLLEGE FY 10 PROPOSED OPERATING BUDGET EXPENDITURES May, 2009



**Columbus State Community College
Auxiliary Services Fund Proposed FY 2010 Budget**

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Columbus State Community College



Date _____

Board Action

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, May and June, 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>
Richard "Scott" Britten (Repl. Lee Willis)	Chairperson	Communication	06/01/09	\$75,000
Benjamin Casuccio (Repl. M. Cannistra)	Supervisor I (Lieutenant)	Public Safety	06/01/09	\$55,262
Lucie Harkless (Repl. J. Inscho)	Office Associate	Advising Services	04/16/09	\$28,652
Jessica Lickeri (New B/A)	Instructor	Mathematics	09/16/09	\$41,065
Adam Miller (Repl. L. Reynolds)	Office Associate	Advising Services	03/16/09	\$30,696
Anthony Owensby (Repl. J. Sumner)	Building Services I	Physical Plant	05/18/09	\$23,250
Jane Schaefer (Repl. J. Wagner)	Dean	Community Education & Workforce Development	05/01/09	\$95,000
Kevin Smith (New B/A)	Supervisor I (Lieutenant)	Public Safety	06/01/09	\$55,262
Dan Werner (New B/A)	Supervisor I (Lieutenant)	Public Safety	06/01/09	\$55,262

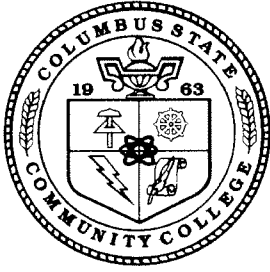
COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Gene Bond (Resignation)	Security Specialist	Public Safety	03/06/09
Elizabeth McComas Dennis (Resignation)	Counselor	Counseling Services	03/27/09



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT: Financial Statements as of and for the ten months ended, April 30, 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 ten months ended, April 30, 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: May 12, 2009
SUBJECT: Financial Statements as of April 30, 2009

Attached are the financial statements of Columbus State Community College, the Foundation, and the President's Discretionary Fund for the period ended April 30, 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*	22,224	24,368	9.6%	13,915	15,571	11.9%

*Preliminary headcounts and FTEs

Revenues (Exhibit B): Total operating revenues at April 30, 2009 are \$108.3 million, \$7.9 million or 7.8% more than the same period last year, due to increased state support and increased enrollment.

Expenditures (Exhibit B): Total operating expenditures (before transfers) are \$94 million for the period, 7.3% higher than the same period last year. Although expenditures are higher this year compared to last year, they are currently tracking lower than this year's budget for several reasons, including lower than budgeted expenses for utilities, tuition reimbursements and fee waivers; lower consultant and professional fees; and salary and benefit savings realized while positions are being filled.

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

Auxiliary revenues are up 18% compared to the same period last year. Two factors impacting the increase in revenue are higher campus enrollment, which impacts bookstore sales, and maintaining a nearly full roster in the Child Development Center. Current year-end projections indicate the Auxiliary Fund will have a positive net income.

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

The President's Discretionary Fund has a cash balance of \$2,847 at April 30, after disbursements of \$17,153.

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

Foundation contributions are \$635,958 compared to \$637,487 through April 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. However, the value of the investments for the Foundation increased during the month of April by just under \$200,000. 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 23% currently invested in STAROhio and other money markets, with the balance in federal agencies.

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT APRIL 30, 2009
With Comparative Figures at April 30, 2008**

EXHIBIT A

<u>Assets</u>	<u>April 30, 2009</u>	<u>April 30, 2008</u>	<u>Liabilities and Fund Balance</u>	<u>April 30, 2009</u>	<u>April 30, 2008</u>
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 2,588,491	\$ 3,430,085	Accounts payable	\$ 4,668,190	\$ 4,284,225
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))			Deferred income		
Accounts receivable, net of allowance for doubtful accounts	125,300,528	111,244,922	Student tuition	17,687,781	16,035,115
Interest receivable	13,421,892	13,347,017	Lab fees and credit bank	1,031,579	661,213
Prepaid expense	-	-	Due to auxiliary funds	-	74,549
Net Investment in Golf Course	121,913	113,134	Due to restricted funds	9,282,168	7,230,496
Due from agency funds	-	-	Due to plant funds	232,717	394,713
Due from auxiliary funds	248,181	-	Due to agency funds	76,189,184	62,110,900
Total educational & general	\$ 141,681,006	\$ 128,135,158	Fund balances (Exhibit C):		
			Allocated	32,589,388	37,343,949
			Unallocated	108,778,572	99,454,849
			Total fund balances	\$ 141,681,006	\$ 128,135,158
			Total educational & general		
Auxiliary enterprise			Auxiliary enterprise		
Cash	\$ 606,243	\$ 578,210	Accounts payable	\$ 942,724	\$ 801,864
Investments	6,864,173	6,359,856	Due to educational & general fund	252,640	-
Accounts receivable	618,092	309,473			
Inventories, at cost as defined (note 2)	1,614,442	1,785,461	Fund balances (Exhibit D):		
Other Assets	332,426	337,805	Allocated	250,000	-
Due from general fund	-	74,549	Unallocated	8,751,888	8,764,647
Due from grant funds	161,876	121,157	Total fund balances	9,001,888	8,764,647
Total auxiliary enterprise	10,197,252	9,566,511	Total auxiliary enterprise	10,197,252	9,566,511
Total unrestricted	\$ 151,878,258	\$ 137,701,669	Total unrestricted	\$ 151,878,258	\$ 137,701,669
Restricted			Restricted		
Cash	\$ -	\$ -	Due to general fund	\$ -	\$ -
Due from educational & general fund	-	-	Fund balances	-	-
Total restricted	-	-	Unallocated	-	-
Total current funds	\$ 151,878,258	\$ 137,701,669	Total restricted	-	-
	[A]	[B]	Total current funds	\$ 151,878,258	\$ 137,701,669
				[C]	[D]

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT APRIL 30, 2009
With Comparative Figures at April 30, 2008**

**EXHIBIT A
(Continued)**

Assets	<u>April 30, 2009</u>	<u>April 30, 2008</u>	<u>Liabilities and Fund Balance</u>	<u>April 30, 2009</u>	<u>April 30, 2008</u>
Plant funds			Plant funds		
Unexpended			Unexpended		
State appropriations receivable	-	-	Fund balances	1,640,626	983,391
Capital Improvement Fund	1,640,626	983,391	Resstricted	-	-
Total unexpended	<u>1,640,626</u>	<u>983,391</u>	Total unexpended	<u>1,640,626</u>	<u>983,391</u>
Cash from Bond Proceeds	109,792	104,960	Investment in plant:		
Deposit with trustees	2,908	2,896	Interest payable	-	-
Due from general fund	9,282,168	7,230,496	Capital lease payable	385,183	411,523
Land	29,674,722	29,674,722	Accounts payable	17,710,000	19,330,000
Improvements other than buildings	6,338,835	6,243,294	Bonds payable	2,260,945	2,320,828
Buildings	117,238,951	114,975,378	Deferred Gift Annuity		
Movable equipment, furniture and library books	43,060,283	34,796,131	Net investment in plant	129,170,697	125,014,331
Construction-in-progress	1,448,556	7,406,396		-	-
Other Assets	286,299	306,881	Total investment in plant	<u>149,526,826</u>	<u>147,076,682</u>
Less: accumulated depreciation	(57,915,687)	(53,664,472)	Total plant funds	<u>151,167,452</u>	<u>148,060,073</u>
Total investment in plant	<u>149,526,827</u>	<u>147,076,682</u>			
Total plant funds	<u>\$ 151,167,452</u>	<u>\$ 148,060,073</u>	Agency funds		
			Deposits held in custody for others	652,991	1,028,592
Agency funds			Due to educational and general fund	-	-
Cash	-	-	Total agency funds	<u>652,991</u>	<u>1,028,592</u>
Due from agencies	420,274	633,879		[C]	[D]
Due from general fund	232,717	394,713			
Total agency funds	<u>652,991</u>	<u>1,028,592</u>			
	[A]	[B]			

(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, 2009
 With Comparative Figures at April 30, 2008

	FY 09		FY 08		FY 09 Projected Year End			
	Revised Budget as approved January 2009	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised as approved January 2008	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Projected FY 09 Year End Budget	Projected % of Budget
Revenues								
Appropriations								
Subsidy	\$ 52,981,736	\$ 44,086,868	83.21%	\$ 47,389,288	\$ 39,479,404	83.31%	\$ 52,981,736	100.00%
Access Challenge	6,202,382	4,773,731	76.97%	6,751,576	5,063,792	75.00%	6,202,382	100.00%
Student Support Services	-	-	-	-	-	-	-	-
Jobs Challenge	237,287	175,605	74.01%	518,836	260,228	50.16%	237,287	100.00%
	59,421,405	49,036,204	82.52%	54,659,700	44,803,424	81.97%	59,421,405	100.00%
Student								
Tuition	67,061,018	54,429,090	81.16%	59,903,656	51,138,002	85.37%	67,221,286	100.24%
Fees	4,529,209	3,926,847	86.70%	2,096,628	3,670,237	175.05%	4,558,316	100.64%
Special courses	600,000	603,243	100.54%	600,000	564,937	94.16%	724,178	120.70%
	72,190,227	58,959,180	81.67%	62,600,284	55,373,176	88.46%	72,503,780	100.43%
Contracted Services								
Net	255,585	167,588	65.57%	255,585	165,750	64.85%	251,326	98.33%
	255,585	167,588	65.57%	255,585	165,750	64.85%	251,326	98.33%
Other								
Miscellaneous	250,000	159,577	63.83%	250,000	103,206	41.28%	252,496	101.00%
	250,000	159,577	63.83%	250,000	103,206	41.28%	252,496	101.00%
Total revenues	132,117,217	108,322,550	81.99%	117,765,569	100,445,556	85.29%	132,429,007	100.24%
Operating Expenditures								
Educational & general (Instructional)	69,238,352	53,822,745	77.74%	62,850,077	50,230,786	79.92%	66,453,960	95.98%
ERC	1,726,302	1,440,805	83.46%	1,678,941	1,325,308	78.94%	1,726,126	99.99%
General	10,785,558	7,534,608	69.86%	10,367,298	7,251,529	69.85%	9,888,792	91.69%
Information Technology	10,825,696	8,302,771	76.70%	9,967,198	7,647,247	76.72%	10,007,510	92.44%
Student Services	10,059,852	7,765,442	77.19%	9,727,258	7,419,814	76.28%	9,420,414	93.64%
Operation and maintenance of plant	12,707,221	9,441,341	74.30%	12,068,735	8,828,801	73.15%	11,836,230	93.15%
Administration	6,743,806	4,620,790	68.52%	5,808,949	3,929,040	67.64%	5,627,760	83.45%
Transfer for debt service	1,548,818	1,230,683	83.33%	1,406,789	1,161,046	82.53%	1,548,818	100.00%
Total expenditures	123,635,605	94,219,186	76.21%	113,875,245	87,793,571	77.10%	116,509,610	94.24%
Non-operating & Encumbered								
Transfer for equipment and replacement	3,000,000	See Exhibit C		1,800,000	See Exhibit C		3,000,000	100.00%
Transfer for capital improvements	-	-		2,500,000	-		-	N/A
Total expenditures and transfers	126,635,605	94,219,186	74.40%	118,175,245	87,793,571	74.29%	119,509,610	94.37%
Operational revenues	5,481,612	14,103,364	N/A	(409,676)	12,651,985	N/A	12,919,397	N/A
Interest Income	-	3,164,101		4,800,000	4,492,697		3,203,831	N/A
Total revenues	\$ 5,481,612	\$ 17,267,465	315.01%	\$ 4,390,324	\$ 17,144,682	390.51%	\$ 16,123,228	294.13%
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]

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, 2009**

	Balance at June 30, 2008	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at April 30, 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	-	(103,643)	96,357
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	-	(191,271)	4,808,729
Delaware Site Planning	78,812	-	-	-	(13,988)	64,824
Wayfinding Services	49,614	-	-	-	(5,652)	43,962
Project Planning	7,893	-	142,107	-	(52,304)	97,696
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	-	(35,388)	164,612
Delaware Hall Renovation	175,000	-	-	-	(1,002)	173,998
Capital Equipment	4,045,893	-	3,000,000	900,000	(2,673,044)	5,272,849
Target 2002	333,088	-	-	-	-	333,088
Collective Bargaining	63,252	-	-	-	-	63,252
Budget/Tuition Stabilization	11,900,000	-	2,500,000	-	-	14,400,000
Early Retirement Payback	1,595,670	-	-	-	-	1,595,670
Accumulated Lab Fees	1,742,262	-	-	(569,919)	(42,311)	1,130,032
Broadbanding	460,093	-	-	-	(150,779)	309,314
Think Again Scholarship	-	-	3,000,000	-	(372,968)	2,627,032
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	-	(32,400)	3,967,600
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
Unallocated	61,167,924	-	24,520,052	(5,644,712)	(3,854,080)	76,189,184
Total General Fund	33,701,737	13,908,911	(24,520,052)	5,644,712	3,854,080	32,589,388
	94,869,661	13,908,911	-	-	-	108,778,572
	[A]	[B]	[C]	[D]	[E]	[F]

EXHIBIT C-1
COLUMBUS STATE COMMUNITY COLLEGE
BOND FUNDED PROJECTS
FOR THE TEN MONTHS ENDED APRIL 30, 2009

	Bond Proceed Allocation	Proceeds Budget	Prior Budget Reallocations **	Budget Reallocation 2009 ***	Proceeds Expended to Date	Bond Proceeds Encumbered	Available to Spend	
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	(61,069)	125,530	-	33,401	(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	116	-	64,884	(17)
339 Cleveland Avenue	-	-	-	55,000	-	-	55,000	(18)
Issuance Costs	315,000	315,000	(55,830)	-	286,967	-	(27,797)	(19)
Interest Income	-	-	(206,895)	(84,500)	-	-	191,018	(20)
Total	\$ 17,160,000	\$ 17,160,000	\$ (0)	\$ -	\$ 17,107,922	\$ -	\$ 534,490	

* 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, 2009
With Comparative Figures at April 30, 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		
Sales/Revenues						
Bookstore	\$ 10,909,020	\$ 10,549,745	96.71%	10,239,757	\$ 9,065,711	88.53%
Child Development Center	957,608	753,271	78.66%	812,674	457,237	56.26%
Food Services	342,412	273,232	79.80%	369,468	262,134	70.95%
Bridgeview	482,218	290,379	60.22%	562,521	322,818	57.39%
Total Revenues before Grant Activity	12,691,256	11,866,627	93.50%	11,984,420	10,107,900	84.34%
Cost of Goods Sold						
Bookstore	8,207,686	7,879,335	96.00%	7,493,757	6,566,639	87.63%
Bridgeview	35,118	37,115	105.69%	39,570	72,104	182.22%
Gross Margin	4,448,454	3,950,177	88.80%	4,451,093	3,469,157	77.94%
Operating Expenses						
Bookstore	2,705,956	2,020,320	74.66%	2,503,629	1,780,161	71.10%
Child Development Center	1,129,847	894,663	79.18%	1,204,846	1,011,760	83.97%
Food Services	74,130	57,499	77.57%	38,013	22,263	58.57%
Bridgeview	504,385	333,050	66.03%	535,532	432,753	80.81%
Total Expenses before Grant Activity	4,414,318	3,305,532	74.88%	4,282,020	3,246,937	75.83%
Auxiliary Net Operating Income/(Loss)	34,136	644,645	1888.46%	169,073	222,220	131.43%
Grant Income	-	153,098	0.00%	193,633	23,029	11.89%
Grant Expense	-	153,098	0.00%	193,633	23,029	11.89%
Net Grant Income/(Loss)	-	-	-	-	-	0.00%
Net Income/(Loss)						
Bookstore	(4,622)	650,090	-14065.12%	242,371	718,912	296.62%
CDC	(172,239)	(141,392)	82.09%	(392,172)	(554,524)	141.40%
Food Services	268,282	215,733	80.41%	331,455	239,871	72.37%
Bridgeview	(57,285)	(79,786)	139.28%	(12,581)	(182,039)	1446.94%
Net Auxiliary Income/(Loss)	34,136	644,645	1888.46%	169,073	222,220	131.43%
Auxiliary Fund Balance at June 30, 2008		8,403,576			8,542,427	
Board Approved Improvements		(46,333)			-	
Transfers						
Auxiliary Fund Balance at April 30, 2009	\$	9,001,888		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.

EXHIBIT E

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF APRIL 30, 2009**

	Actual November 2008	Actual December 2008	Actual January 2009	Actual February 2009	Actual March 2009	Actual April 2009	
Beginning Cash	\$ 839,220	5,261,707	26,854,205	2,890,171	3,230,139	30,201,542	(1)
Cash Receipts	10,189,804	30,443,336	3,617,572	8,131,146	36,781,090	1,964,958	(2)
Cash Disbursements	(10,767,317)	(13,850,838)	(14,581,606)	(12,791,178)	(13,809,687)	(16,468,743)	(3)
Outflow for investments	-	-	(13,000,000)	-	-	(24,500,000)	(4)
Inflow from investments	5,000,000	5,000,000	-	5,000,000	4,000,000	10,000,000	(5)
Ending Cash	\$ 5,261,707	26,854,205	2,890,171	3,230,139	30,201,542	1,197,757	(6)

	Forecasted May 2009	Forecasted June 2009	Forecasted July 2009	Forecasted August 2009	Forecasted September 2009	Forecasted October 2009	
Beginning Cash	1,197,757	2,168,440	4,639,123	2,609,806	3,080,489	3,557,172	(7)
Cash Receipts	7,970,683	22,470,683	11,470,683	9,470,683	26,476,683	10,476,683	(8)
Cash Disbursements	(12,000,000)	(14,000,000)	(18,500,000)	(13,000,000)	(15,000,000)	(16,000,000)	(9)
Outflow for investments	-	(6,000,000)	-	-	(11,000,000)	-	(10)
Inflow from investments	5,000,000	-	5,000,000	4,000,000	-	4,000,000	(11)
Ending Cash	2,168,440	4,639,123	2,609,806	3,080,489	3,557,172	2,033,855	(12)

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE TEN MONTHS ENDED APRIL 30, 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)
Community Shelter Board	50		(18)
Experience Columbus	1,100		(19)
Flowers	1,282		(20)
Goodwill Extraordinary People	150		(21)
House of Hope	250		(22)
MLK Breakfast	251		(23)
MORPC	650		(24)
M. Valeriana Moeller for Cols. Metro Club Dinner	20		(25)
Ohio Association of Community Colleges	330		(26)
Ohio College Access Network	50		(27)
Ohio State University	35		(28)
Prevent Blindness Ohio	250		(29)
Tech Columbus	785		(30)
The Gathering	1,650		(31)
The Homeless Families Foundation	300		(32)
Thurber House	125		(33)
YWCA Columbus	2,500		(34)
		17,153	(35)
		\$ 2,847	(36)
	[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, 2009
With Comparative Figures at April 30, 2008**

<u>Assets</u>	<u>April 30, 2009</u>	<u>April 30, 2008</u>	
Cash	\$ 636,110	\$ 410,556	(1)
Investments at market value (see note)	3,389,483	4,375,396	(2)
Pledges Receivable	353,569	462,058	(3)
Other Assets	143,248	-	(4)
Student Emergency Loans restricted - Net	<u>1,297</u>	<u>1,297</u>	(5)
Total Assets	<u>\$ 4,523,707</u>	<u>\$ 5,249,307</u>	(6)
			(7)
 <u>Liabilities</u>			
Due to general fund	\$ 194,198	\$ 53,113	(8)
Pledge Payable	73,319	113,319	(9)
Trade Payables	<u>143,248</u>	<u>-</u>	(10)
Total Liabilities	<u>410,765</u>	<u>166,432</u>	(11)
 <u>Fund balance</u>			
Permanently Restricted	3,223,178	3,251,647	(12)
Temporarily Restricted	1,681,143	1,794,737	(13)
Unrestricted	<u>(791,379)</u>	<u>36,491</u>	(14)
Total fund balance	<u>4,112,942</u>	<u>5,082,875</u>	(15)
			(16)
Total Liabilities and fund balance	<u>\$ 4,523,707</u>	<u>\$ 5,249,307</u>	(17)
	[A]	[B]	(18)
			(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	\$ 254,714	\$ 254,714	7.52%
Equities	1,915,974	1,660,603	48.99%
Fixed Income	329,252	337,213	9.95%
Mutual Funds	<u>1,131,533</u>	<u>1,136,953</u>	<u>33.54%</u>
Total Investments	<u>\$ 3,631,473</u>	<u>\$ 3,389,483</u>	<u>100.00%</u>

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF APRIL 30, 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	\$ 23,533,012	\$ 23,533,012	0.39%	1
STAR Ohio/Plant	1,640,626	1,640,626	0.39%	1
STAR Ohio/Auxiliary	1,531,768	1,531,768	0.39%	1
CSCC Operating Fund 1	48,515,966	49,091,251	1.91%	187
CSCC Operating Fund 2	32,634,092	33,058,042	2.79%	698
Bond Proceeds	477,204	477,204	0.14%	1
Auxiliary Services	5,232,833	5,332,406	2.94%	500
Plant Fund	4,566,991	4,628,505	2.58%	642
	\$ 118,132,493	\$ 119,292,813		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	22.39%
	Agencies	76.57%
	Cash & Equivalents	1.05%
		<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.