



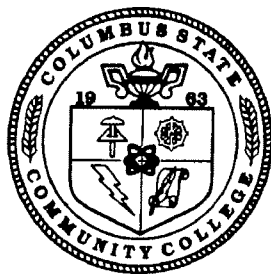
COPY TO ALL BOARD MEMBERS

Teresa Lister, Ex Officio Staff
Darrell Minor, Ex Officio Faculty
Jessica Jones, Ex Officio Student

550 East Spring Street
P.O. Box 1609
Columbus, Ohio 43216-1609
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A G E N D A
BOARD OF TRUSTEES MEETING
Thursday, November 15, 2007
Howard P. Grimes Board Room, Franklin Hall
6:00 p.m.

- I. Call to Order
- II. Roll Call
- III. Certification of Conformity with Section 121.22 (F) of the Ohio Revised Code
- IV. Approval of Minutes
- V. Communications/Recognition
- VI. Consent Agenda
 - A. Approval of Sustainability Policy 1
 - B. Approval of New Campus Safety Policy 13-11 3
 - C. Revision of Policy 15-01 Information Technology 7
 - D. Firearms for State University Law Enforcement Officers Resolution..... 13
 - E. Approval of Resource Planning Principles and Aligning Resources..... 14
 - F. Approval of New Full-time Faculty Positions..... 18
 - C. Personnel Information Items..... 19
- VII. Financial Statements as of September 30, 2007..... 23
- VIII. President's Report
 - A. Awards
 - B. Communications
 - C. Presentations/Reports
- IX. Old Business
- X. New Business
- XI. Public Participation
- XII. Executive Session (*if needed*)
- XII. Adjournment



COLUMBUS STATE COMMUNITY COLLEGE

Date: _____

BOARD ACTION

SUBJECT:

Sustainability Policy

BACKGROUND INFORMATION:

In March 2005 the Board of Trustees established as a guiding principle for the design of the college's Delaware campus that operational and maintenance efficiencies need to be primary considerations in building design.

A request for a similar policy commitment to sustainability college was submitted in 2006 as an item for consideration by the college's Governance structure. Many efforts have been underway and continue to be developed and implemented at Columbus State that advance the notions of conserving energy, reducing solid waste and pollution. Examples include a program through which paper, plastic and cardboard are recycled; *EnergyStar* product purchasing whenever feasible; and establishment of standards for heating and cooling that will reduce energy consumption.

Additionally, during the past year, Columbus State Community College signed onto the *American College & University Presidents Climate Commitment*, an initiative to which hundreds of colleges and universities have signed on to show their leadership on and commitment to sustainability through tangible actions.

The college is establishing a college sustainability committee that will be charged with actively seeking ideas from the campus community for viable sustainability initiatives, and to raise awareness of the need for active engagement in sustainability activities.

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

RECOMMENDATION:

That the Board of Trustees authorize a new college policy, Sustainability, to elevate the college's commitment to protecting the environment for future generations.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

SUSTAINABILITY

Effective

Policy No.

Page 1 of 1

- (A) AS A CITIZEN OF A COMPLEX ECOLOGICAL SYSTEM, COLUMBUS STATE COMMUNITY COLLEGE IS COMMITTED TO DOING ITS PART TO SUSTAIN THE ENVIRONMENT FOR FUTURE GENERATIONS. THE COLLEGE SHALL ENGAGE IN FINANCIALLY-SOUND ACADEMIC AND OPERATIONAL ACTIVITIES THAT WILL RESULT IN THE REDUCTION OF SOLID WASTE, POLLUTION AND ENERGY CONSUMPTION.
- (B) OPERATIONAL AND MAINTENANCE EFFICIENCIES SHALL BE PRIMARY CONSIDERATIONS.
- (C) WHENEVER PRACTICABLE, THE COLLEGE SHALL PURCHASE ENVIRONMENTALLY-FRIENDLY GOODS TO FOSTER GROWTH IN MARKETS FOR SUCH GOODS.
- (D) IN NEW CONSTRUCTION, THE COLLEGE SHALL STRIVE TO BUILD TO THE U.S. GREEN BUILDING COUNCIL'S *LEED* SILVER STANDARD OR EQUIVALENT WITHIN THE MONIES APPROPRIATED FOR A CAMPUS CONSTRUCTION PROJECT.
- (E) ANNUALLY, THE PRESIDENT SHALL REPORT TO THE BOARD OF TRUSTEES ON THE COLLEGE'S SUSTAINABILITY INITIATIVES.
- (F) THE PRESIDENT SHALL ESTABLISH PROCEDURES TO ADMINISTER THIS POLICY.

New Policy



COLUMBUS STATE COMMUNITY COLLEGE

Date: _____

BOARD ACTION

SUBJECT:

New Campus Safety Policy, 13-11, to replace existing policy, Employee Safety, 13-11.

BACKGROUND INFORMATION:

Some procedures formerly contained in 11-01, College Departments, were more appropriately placed in a policy on campus safety, which resulted in a review of a related policy, 13-11, Employee Safety.

Among other proposed improvements, the proposed new policy 13-11, Campus Safety, includes relevant provisions from the rescinded College Departments procedure and a purpose statement.

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

RECOMMENDATION:

That the Board of Trustees rescind existing policy 13-11, Employee Safety, and authorize new policy 13-11, Campus Safety.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

CAMPUS SAFETY
Policy No. 13-11
Page 1 of 1

Effective: _____

- (A) *PURPOSE:* A SECURE AND SAFE ENVIRONMENT ON THE COLLEGE'S CAMPUSES AND SITES IS A SHARED RESPONSIBILITY BETWEEN THE COLLEGE'S SAFETY DEPARTMENT AND ALL EMPLOYEES. WITHIN AVAILABLE RESOURCES, THE COLLEGE SHALL PROVIDE PROGRAMS, SYSTEMS AND PROCESSES THAT HELP EMPLOYEES, STUDENTS AND VISITORS CREATE AND MAINTAIN A SAFE AND SECURE ENVIRONMENT WHILE BALANCING THE NEED TO PROVIDE A QUALITY, CONVENIENT AND AFFORDABLE HIGHER EDUCATION IN A PUBLIC SETTING.
- (B) EMPLOYEES ARE RESPONSIBLE FOR UNDERSTANDING SAFETY-RELATED POLICIES, PROCEDURES AND PRACTICES, COMMUNICATION PROTOCOLS, AND FOR REPORTING UNSAFE SITUATIONS TO THE COLLEGE'S SAFETY DEPARTMENT. EMPLOYEES SHALL PARTICIPATE IN REQUIRED TRAINING SESSIONS, AND BEHAVE IN SUCH A MANNER THAT PROMOTES A SAFE ENVIRONMENT FOR THEMSELVES, CO-WORKERS, STUDENTS AND VISITORS.

EMPLOYEES WHO FAIL TO FOLLOW ESTABLISHED SAFETY PROCEDURES AND PRACTICES OR WHO CONDUCT THEMSELVES IN AN UNSAFE MANNER OR CREATE UNSAFE CIRCUMSTANCES WILL BE SUBJECT TO DISCIPLINARY ACTION UP TO AND INCLUDING DISCHARGE.
- (C) CHILDREN FOURTEEN YEARS OF AGE AND UNDER MUST BE ACCOMPANIED AND ATTENDED BY AN ADULT WHILE ON CAMPUS. CHILDREN ARE NOT TO BE TAKEN INTO CLASSROOMS UNLESS AUTHORIZED BY THE INSTRUCTOR IN ADVANCE. CHILDREN SHALL NOT BE LEFT UNATTENDED IN AUTOMOBILES.
- (D) THE COLLEGE SHALL ABIDE BY ALL RELEVANT FEDERAL, STATE AND LOCAL LAWS IN ADMINISTERING ITS SAFETY PROGRAMS.
- (E) THE PRESIDENT SHALL ESTABLISH PROCEDURES TO ADMINISTER THIS POLICY.

Last Effective Date: Rescind Policy 13-11, Employee Safety, Effective November 1, 1995

COLUMBUS STATE COMMUNITY COLLEGE

POLICY AND PROCEDURES MANUAL

Employee Safety
Policy No. 13-11
Page 1 of 2

Effective November 1, 1995

(TO BE RESCINDED)

- ~~(A) — Columbus State Community College is committed to providing a safe work environment for all college employees and visitors. For the purposes of employee safety, an employee shall be considered any individual who is directly paid by the college and is under direct supervision of an employee of the college, including full-time, part-time, hourly, adjunct, work-study, and temporary employees.~~
- ~~(B) — The Vice President for Business and Administrative Services shall be responsible for the development, maintenance, and implementation of an Employee Safety Manual.~~
- ~~(C) — Managers are responsible for ensuring that employees in their functional areas have access to the Columbus State Community College Employee Safety Manual, are familiar with the appropriate safety procedures and practices within the manual, receive the required training in a timely manner, and follow established safety guidelines and practices. Managers are responsible for writing, updating, and submitting departmental written procedures to the Safety Committee for approval. Managers shall evaluate employees relative to safety and safe work practices when appropriate.~~
- ~~(D) — All college employees are required to adhere to the procedures and practices within the Employee Safety Manual including, but not limited to: attending required training sessions, wearing appropriate personal protective equipment, following universal precautions, properly labeling and disposing of hazardous materials, reporting of unsafe conditions, tagging and reporting unsafe equipment, and conducting themselves in a safe and responsible manner at all times.~~
- ~~(E) — Employees who fail to follow established safety procedures and practices or who conduct themselves in an unsafe manner will be subject to disciplinary action up to and including discharge.~~

Columbus State Community College

Policy and Procedures Manual

~~EMPLOYEE SAFETY~~ ~~Effective November 1, 1995~~

~~Policy No. 13-11~~

~~Page 2 of 2~~

- ~~(F) All employee injuries and/or accidents shall be reported to the College Health Office or the Public Safety Department by the employee or his/her supervisor within one working day of the incident. In compliance with OSHA requirements, a summary of reportable accidents will be posted annually by the Human Resources Department.~~
- ~~(G) A record of all required safety related training will be maintained in the Human Resources Department. In addition to the training records maintained by the Human Resources Department, department managers will also maintain training records for employees reporting to them.~~
- ~~(H) For information regarding emergency preparedness, evacuation plans, and fire prevention plans, see Procedure No.6 in the Employee Safety Manual or contact the Public Safety Department at 227-2525.~~



Columbus State Community College Board Action Sheet

Date _____

SUBJECT:

Policy Revision of Information Technology 15-01

BACKGROUND INFORMATION:

Columbus State is committed to protect its information assets. The college has steadily increased its resources to protect its information. Columbus State has worked to raise awareness and readiness to better safeguard against increased information exposure and amplified potential risk of information security breach. Protecting information security is a dynamic function that evolves on a frequent basis. Creation of a comprehensive campus-wide security program enables the college to best respond to ever changing demands of protecting information integrity, availability, and confidentiality. The proposed amendment to the Information Technology policy recognizes and allows for creation of such a campus-wide information security program. Additionally, other changes are included as part of the revision to make this policy more current.

RECOMMENDATION:

The Board of Trustees to adopt the revised policy as proposed to make it current and allow for creation of a campus-wide security program.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

INFORMATION TECHNOLOGY

Effective ~~April 15, 1999~~

Policy No. 15-01

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- (A) This policy applies to all users of college computing resources, whether affiliated with the college or not, and to all uses of those resources, whether on campus or from remote locations, including dial-up sessions. Additional policies may apply to specific computers, computer systems, or networks provided or operated by specific units of the college. All sections of this policy also apply to college publications on the Internet.
- (B) As a part of the educational, physical, and social learning infrastructure, Columbus State Community College acquires, develops, and maintains computers, computer systems, and networks. The computing resources are intended for college-related purposes, including direct and indirect support of the college's instruction, research, and service missions; of college administrative functions; of student and campus life activities; and of the free exchange of ideas among members of the college community and between the college community and the wider local, national, and world communities.
- (C) The rights of academic freedom and freedom of expression apply to the use of college computing resources. So, too, however, do the responsibilities and limitations associated with those rights. The use of college computing resources, like the use of any other college-provided resource and like any other college-related activity, is subject to the normal requirements of legal and ethical behavior within the college community. Thus, legitimate use of a computer, computer system, or network does not extend to whatever is technically possible. Although some limitations are built into computer operating systems and networks, those limitations are not the sole restrictions on what is permissible. Users must abide by all applicable restrictions, whether or not they are built into the operating system or network and whether or not they can be circumvented by technical means.
- (D) The Internet provides access to a wide range of information and expands educational resources well beyond traditional collections. Not all sources on the Internet contain information that is accurate, complete, current, or legal, SAFE, OR SECURE. Columbus State Community College does not necessarily endorse the viewpoints nor vouch for the accuracy of information accessed through the Internet and cannot be held responsible for its content. Some resources and destinations accessed through the Internet may contain information that some people may find offensive or objectionable in nature or content. Internet users access sites at their own risk. Workstations are in open labs and offices, and images on the screen may inadvertently be viewed by a wide audience. Columbus State is not responsible for the information accessed by anyone at their workstations.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

INFORMATION TECHNOLOGY

Effective ~~April 15, 1999~~

Policy No. 15-01

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- (E) Columbus State Community College views Information Technology services and associated equipment as an integral part of the learning process and individual development, and realizes the key role technology plays in students' success. Therefore, priority to access and resource use is given to academic and college-related work. Accordingly, the college will strive to provide the access necessary to accomplish such work. Resources used for general interest that relate to educational material and learning is encouraged, but priority will be given to course-related usage.
- (F) All users of college computing resources must:
- (1) Comply with all federal, state, and other applicable laws; all generally applicable college rules and policies; and all applicable contracts and licenses. Examples of such laws, rules, policies, contracts, and licenses include, **BUT ARE NOT LIMITED TO**, the laws of libel, privacy, copyright, trademark, obscenity, and child pornography; the Electronic Communications Privacy Act and the Computer Fraud and Abuse Act, which prohibit "hacking," "cracking," and similar activities; the college's code of student conduct; the college's sexual harassment policy; and all applicable software licenses. Users who engage in electronic communications with persons in other states or countries or on other systems or networks should be aware that they may also be subject to the laws of those other states and countries and the rules and policies of those other systems and networks. Users are responsible for ascertaining, understanding, and complying with the laws, rules, policies, contracts, and licenses applicable to their particular uses.
 - (2) Use only those computing resources that they are authorized to use and only in the manner and to the extent authorized. Ability to access computing resources does not, by itself, imply authorization to do so. Users are responsible for ascertaining what authorizations are necessary and for obtaining them before proceeding. Accounts and passwords may not, under any circumstances, be shared with, or used by, persons other than those to whom they have been assigned by the college.
 - (3) Respect the privacy of other users and their accounts, regardless of whether those accounts are securely protected. Again, ability to access other persons' accounts does not, by itself, imply authorization to do so. Users are responsible for ascertaining what authorizations are necessary and for obtaining them before proceeding.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

INFORMATION TECHNOLOGY

Effective April 15, 1999

Policy No. 15-01

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- (4) Respect the finite capacity of those resources and limit use so as not to consume an unreasonable amount of those resources or to interfere unreasonably with the activity of other users. The college may require users to limit or refrain from specific uses in accordance with this principle or for other reasons.
- (5) ~~Refrain from using those resources for personal commercial purposes or for personal financial or other gain.~~ NOT USE THOSE RESOURCES FOR PERSONAL FINANCIAL GAIN OR COMMERCIAL PURPOSES WHICH IS STRICTLY PROHIBITED. Personal, NON-COMMERCIAL, use of college computing resources is permitted when it does not consume a significant amount of these resources, does not interfere with the performance of the user's job or other college responsibilities, and is otherwise in compliance with this policy. The college may limit personal use if needed.
- (6) Refrain from stating or implying that they speak on behalf of the college and from using college trademarks and logos without authorization to do so. Affiliation with the college does not, by itself, imply authorization to speak on behalf of the college.
- (G) Users who violate this policy may be denied access to college computing resources and may be subjected to other penalties and disciplinary action, both within and outside of the college. Violations will normally be handled through the college disciplinary procedures applicable to the relevant user. ~~For example, alleged violations by students will normally be investigated, and any penalties or other discipline will normally be imposed, by the Office of Associate Provost.~~ However, the college may temporarily suspend or block access to an account, prior to the initiation or completion of such procedures, when it reasonably appears necessary to do so in order to protect the integrity, security, or functionality of college or other computing resources or to protect the college from liability. The college may also refer suspected violations of applicable law to appropriate law enforcement agencies.
- (H) The college employs various measures to protect the security of its computing resources and of its users' accounts. Users should be aware, however, that the college cannot guarantee such security. Users should therefore engage in safe and responsible computing practices by establishing appropriate access restrictions for their accounts, guarding their passwords, and changing them regularly.

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POLICY AND PROCEDURES MANUAL

INFORMATION TECHNOLOGY

Effective ~~April 15, 1999~~

Policy No. 15-01

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- (I) ~~Users should also be aware that their uses of college computing resources are not necessarily private~~ **USERS SHOULD HAVE NO EXCEPTION OF PRIVACY WHEN UTILIZING THE COLLEGE COMPUTER RESOURCES.** While the college does not routinely monitor individual usage of its computing resources, the normal operation and maintenance of the college's computing resources require the backup and caching of data and communications, the logging of activity, the monitoring of general usage patterns, and other such activities that are necessary to provide service. The college may also specifically monitor the activity and accounts of individual users of college computing resources, including individual login sessions and communications, without notice, when:
- (1) It reasonably appears necessary to do so to protect the integrity, security, or functionality of college or other computing resources or to protect the college from liability.
 - (2) There is reasonable cause to believe that the user has violated, or is violating, this policy.
 - (3) An account appears to be engaged in unusual or unusually excessive activity, as indicated by the monitoring of general activity and usage patterns.
 - (4) It is otherwise required or permitted by law.
- (J) Any such individual monitoring, other than that required by law, or necessary to respond to perceived emergency situations, must be authorized in writing and in advance by the President or his/her designee. Every effort will be made to keep those records private, unless disclosure is required by law. The college, at its discretion, may disclose the results of any such general or individual monitoring, including the contents and records of individual communications, to appropriate college personnel or law enforcement agencies and may use those results in appropriate college disciplinary proceedings. Communications made by means of college computing resources are also generally subject to Ohio's Public Records Statute, OHIO PUBLIC RECORD ACT, O.R.C. 149.43 ET SEQ., to the same extent as they would be if made on paper. At the termination of an individual investigative or monitoring process, both internally and externally of the college, the individual within the college who has been monitored will be notified of the monitoring activity, unless the college is legally restricted from doing so.

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

INFORMATION TECHNOLOGY

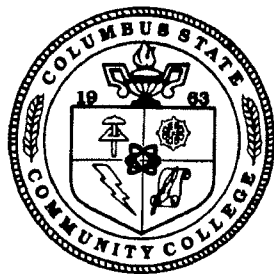
Effective ~~April 15, 1999~~

Policy No. 15-01

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- (K) Columbus State Community College's World Wide Web pages are considered official college publications as well as campuswide information sources. As with printed publications, information regarding the college must be approved by the appropriate manager prior to being published on the college's home page.
- (L) Administrative and academic units of the college are encouraged to develop individual home pages as part of the college's presence on the World Wide Web. Official college pages will be linked to appropriate, previously created, categories within the Columbus State home page.
- (M) THIS POLICY ESTABLISHES A COLLEGEWIDE INFORMATION SECURITY PROGRAM. THIS PROGRAM DEVELOPS AND MAINTAINS STANDARDS AND GUIDELINES FOR THE PROTECTION OF INFORMATION IN COMPLIANCE WITH ALL APPLICABLE LAWS AND REGULATIONS
- (N) THE PRESIDENT SHALL ESTABLISH PROCEDURES TO IMPLEMENT THIS POLICY.

Last Effective Date: April 15, 1999



COLUMBUS STATE COMMUNITY COLLEGE

Date: _____

BOARD ACTION

SUBJECT:

Firearms for State University Law Enforcement Officers Resolution

BACKGROUND INFORMATION:

Section 3345.04 of the Ohio Revised Code gives boards of trustees of colleges and universities the authority to designate employees of the institution as state university law enforcement officers to serve as peace officers for the college or university. The officers shall wear the badge of office, serve as peace officers for the college or university, and give bond to the state for the proper and faithful discharge of their duties in the amount that the board of trustees requires.

In May 1983, the Board of Trustees exercised its authority pursuant to Ohio Revised Code Section 3345.04 and designated 13 employees, and others subsequently as new officer positions were authorized, to serve as state university law enforcement officers and restricted those officers from carrying firearms while on duty.

A study of the college's campus safety was commissioned in summer 2007. During the course of the study, campus safety systems and processes were reviewed, as was the 1983 decision to restrict officers from carrying firearms for its relevance in today's context. At its September 2007 meeting, the Board of Trustees directed the President to prepare a plan that would address:

- Proposed changes or additions, if necessary, to college policies and procedures.
- The structure and leadership of the college's Department of Public Safety.
- A plan to upgrade systems that could enhance campus safety.
- Steps that need to be taken, and a timeline for properly selecting, effectively training, comprehensively supervising and adequately equipping with firearms any state university law enforcement officer currently and prospectively employed by the College pursuant to section 3345.04.

As the first of many steps that need to be undertaken before the college's state university law enforcement officers can be equipped with firearms, the Board of Trustees must authorize the officers to carry firearms.

RECOMMENDATION:

That the Board of Trustees approve equipping with firearms those employees who serve the college as state university law enforcement officers provided the officers have successfully met all selection criteria and training and certification requirements, and provided procedures and protocols that address matters of use of force have been reviewed and approved by the President.



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT:

Establishing Resource Planning Principles and Aligning Resources with Program Priorities

BACKGROUND INFORMATION:

In January 2007 at its annual winter retreat, and subsequently at the July and September board meetings, the Board of Trustees discussed the need to align the college's unrestricted resources with the college's programmatic priorities.

Specifically, the Board of Trustees advanced the following resource planning principles:

- o *Balancing the Operating Budget.* Balance the college's annual general fund operating budget within a positive margin of 1-2%. Budgeting within this margin means minor fluctuations in enrollment and state subsidy allocations will not necessitate budget cuts, and if projections are met or exceeded, funds will be available to meet needs not requiring continuing funds.
- o *Budget/Tuition Stabilization.* Because approximately one-half of the college's operating revenue comes from the State of Ohio and tuition can often be capped by the legislature, an unrestricted Budget/Tuition Stabilization account is prudent and will cushion impacts of unanticipated fluctuations in enrollment, the state's economy which impacts the state's ability to pay the college appropriated subsidies, and other factors that may impact tuition and other revenue sources.
- o *Interest Income.* The college shall not assume interest income on its investments as a revenue source in balancing its operating budget. Interest income earned in a given fiscal year shall be considered as part of the college's net income, and its allocation shall be considered as noted below under *Net Income*.
- o *Net Income.* If the college gains an unexpected positive net income during a fiscal year, the net income will be allocated to the following or other accounts as may become necessary in amounts recommended by the President and approved by the Board of Trustees:
 - o *Budget/Tuition Stabilization.* Funds shall be allocated to this account in an amount sufficient to maintain a balance in the account equal to 10% of the general fund revenues.
 - o *Teaching and Learning.*
 - o *Capital improvements and asset maintenance.*

Establishing Resource Planning Principles and
Aligning Resources with Program Priorities
Page Two

- *Strategic growth.*
- *Strategic marketing and communication.*
- *Technology.*
- *Human capacity development, including wellness.*
- *Campus safety.*
- *Energy efficiency/sustainability.*

RECOMMENDATION:

That the Board of Trustees approves the resource planning principles defined above, and authorizes the alignment of unrestricted general fund allocations with program priorities as detailed in the attachment.

UNRESTRICTED FUNDS		Exhibit C Available Balance as of September 30, 2007	Proposed Allocated Balances	Rationale/Notes
I. Close Accounts				
Self Insurance		\$10,000		Not applicable as the college is not self-insured
Early Retirement Incentive		630,634		Payments to pension for ERI pay out is completed
College System Assessment		19,827		Project is completed
Teaching for Tomorrow Grant		5,355		Project is completed
Student Support Services		321,850		Project is completed
COOR Learning Network		115,000		1997 bond proceeds were sufficient to pay for garage construction
Parking Garage		1,000,000		Consolidated Science Labs into Center for Technology & Learning
Union Hall Science Labs		500,000		
	Subtotal	2,502,616		
II. Collapse balances into one "Capital Equipment Account"				
Equipment & Replacement		2,283,713	6,202,085	Retain one rather than several accounts, simplifies accounting
Equipment FY2008		2,452,290		Consolidation of prior year balances
Equipment FY 2009-2017		1,455,212		Reserves FY08 approved capital equipment budget items, only \$43,655 is allocated from prior years (Nuclear Medicine and Applied Tech) and \$32,000 is to be allocated for Smart Classrooms
	Subtotal	6,202,085		To retain one account with sub-accounts for specific projects (see attached list)
III. Collapse balances into one account, "Capital Improvements and Land Acquisition"				
Capital Improvements (in year indicated)		3,823,436	30,000,000	
Capital Improvements 2008		2,489,216		
Capital Improvements 2007		2,425,112		
Capital Improvements 2006		1,948,624		
Capital Improvements 2005		1,252,386		
Capital Improvements 2004		2,323,487		
Capital Improvements 2003		92,474		
Facilities Plan 2002-2004		7,775,255		
Delaware campus site development		4,200,000		Pending request to State for state funds in FY09-10 capital improvement plan
Land		1,575,982		
	Subtotal	27,911,044	30,000,000	
IV. Retain account, available balance, and account name, except as noted				
Target 2007		333,684		Retain account "Document Management/Imaging and Portal"
Collective Bargaining		150,000		Retain for expenses associated with upcoming bargaining work
Early Retirement Payback		4,979,366		Payback from payroll savings already incurred for costs incurred to offer ERI
Outstanding		512,044		Retain for implementation
Lab Fees		1,532,009	1,532,009	Carryover balances from lab fees assessed that will be used to support related lab expenses
	Subtotal	4,000,000	11,900,000	Retain account "Budget/Union Stabilization", 10% of annual revenue (\$118.9M); Risk factors include state subsidy, tuition, enrollment, state standard for its Rainy Day Fund is 5% of annual revenue
Revenue Contingency		9,096,063	19,493,507	
V. Create Strategic Initiative Accounts, moving funds from Unallocated to accounts as noted:				
Reading and Learning Initiatives			5,000,000	
Strategic Growth Initiatives			2,500,000	
Technology Initiatives			2,500,000	
Human Capacity Development/Wellness			500,000	
Campus Safety Initiatives			1,500,000	
Energy Efficiency/Sustainability Initiatives			2,000,000	
	Allocated	44,743,098	69,608,192	
	Unallocated	41,761,616	16,893,482	
	Subtotal	86,504,714	86,504,674	

Specific Projects, Capital Improvements and Land Acquisition Account		
	Exhibit C Available Balance as of <u>September 30, 2007</u>	Proposed Allocated Balances
	\$27,911,644	\$30,000,000
Carpet/Furniture Reupholstering		173,214
Evallon Field Site Analysis		33,883
Utility Mapping		29,436
HVAC Replacement/Switch Room		15,300
Davidson Hall, 229, 230		259,227
Hiding Hall Renovations (CCPC) and Lobby		332,175
Space Efficiency Upgrades		21,748
Delaware Site Planning		78,812
Wayfinding Services		124,253
Project Planning		17,625
Construction-Related Relocation		59,141
Columbus Campus Projects/Facilities Move Plan		565,515
Renovate Aquinas Hall 2nd floor		411,939
Renovate Union Hall Ground Floor for PC Support		481,925
Union Hall Renovation		6,127,050
Renovate for Disability Services		211,786
Site Development Delaware Campus		4,200,000
Bookstore/DX Modifications		297,469
Specific Allocations, Total		\$13,422,538

Board allocated these funds while this amount of State Capital Funds is pursued for Building E. Shifts allocation from bond proceeds to general fund; bond proceeds to be spent on imminent projects to comply with spend down requirements of bond proceeds.



Columbus State Community College

Date _____

BOARD ACTION

SUBJECT:

New Positions: Six Full-Time Faculty Positions

BACKGROUND INFORMATION:

Learning Systems currently has 278 approved full-time faculty positions and employed 1,197 adjunct faculty for Autumn Quarter 2007.

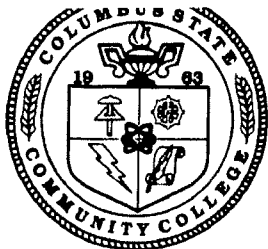
The college continues to experience an increased student enrollment. The 2007 Autumn Quarter reflects a 1.86 percent increase. Total FTE for Autumn Quarter 2007 are 15,077.56 compared to 14,778.33 FTE for Autumn Quarter 2006 census day report. This is a 2.02 percent increase. This increase was due to planned program growth and expanding the distance learning course offerings. In distance learning course offerings, the college experienced an increase of 21 percent in FTE's from Autumn Quarter 2006 thru Autumn Quarter 2007.

In an effort to ensure continuing program excellence and quality, six full time faculty positions are requested. The allocation of these positions will be based upon, but not limited to, department enrollment trends, availability of adjunct faculty, average class sizes, and percent of instruction by full time faculty, and the allocation of funds through the College's budget process.

RECOMMENDATION:

That the Board of Trustees approve these full-time faculty positions effective Autumn Quarter 2008. Faculty positions will be funded at the instructor rank as outlined in College Procedure No. 3-01.

<u>POSITION COSTS:</u>	<u>Per Employee</u>	<u>Total Costs for Six</u>
Salary:	\$39,486	\$236,916
Insurance:	\$ 6,000	\$ 36,000
Benefits:	\$ 6,673	\$ 40,035
Equipment:	\$ 1,100	\$ 6,600
Office Furniture:	\$ 3,000	\$ 18,000
Professional Development:	\$ 1,500	\$ 9,000
Total:	\$ 57,759	\$346,554



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 September, October and November of 2007.

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>
Angie Boothe (New)	Office Associate	Off-Campus	11/01/07	\$28,652
Kimberly Brazwell (Repl. R. Queen)	Program Coordinator	Diversity, Study Abroad & TRIO Programs	09/17/07	\$47,195
Vincent Borghese (Repl. C. Brownfield)	Teaching Assistant	Engineering Technologies	09/17/07	\$47,087
Lisa Briggs (Repl. G. Feiertag)	Instructor	Business Management/Prison Programs	09/17/07	\$39,486
Juan Chamochumbi (Repl. J. Minion)	Building Services I	Physical Plant	10/16/07	\$23,350
Jason Clever (Repl. J. Gurio)	Technician	Educational Resources Center	09/24/07	\$29,217
Melinda Cooksey (New)	Instructor – Anatomy	Biological & Physical Sciences	09/19/07	\$42,645
Julie Cronk (New)	Instructor – Biology	Biological & Physical Sciences	09/19/07	\$44,224
Lora Eberhard (Repl. W. Walker)	Career Counselor	Transitional Workforce	11/01/07	\$48,375
Patricia Fabrisi (Repl. E. Cortolillo)	Program Coordinator	Admissions	10/16/07	\$51,584
Katherine Fernandez (New)	Instructor	Social & Behavioral Sciences	09/19/07	\$39,486
Dale Gresson (Repl. M. Adomoko)	Academic Advisor	Arts & Sciences Division	10/01/07	\$50,535
Sue Hargrove (New)	Instructor	Developmental Education	09/19/07	\$39,486
Diane Jones (Repl. D. James)	Office Associate	Dean of Enrollment Services	11/01/07	\$30,826
Teresa Kackley (Repl. T. Davis)	Office Associate	Curriculum Management	10/16/07	\$39,328

Terrence Kennedy (Repl. S. Zeller)	Coordinator	Auxiliary Services	10/16/07	\$40,539
Mark Koerner (New)	Instructor – Anatomy	Biological & Physical Sciences	09/19/07	\$42,645
Thomas Lewis (Repl. G. Lamanna)	Police Officer	Public Safety	11/01/07	\$31,196
David Metz (Repl. M. Maliwesky)	Director	Financial Aid	10/09/07	\$71,953
Scott Millsap (Repl. G. Brooks)	Instructor – Speech	Communication Skills	09/19/07	\$44,224
Margaret Owens (Repl. J. Young)	Instructor	Construction Management	09/19/07	\$44,224
Alison Paley (Repl. P. Joshi)	Office Associate	Arts & Sciences Division	11/01/07	\$28,652
Donna Robinson (Repl. L. Miller)	Office Associate	Modern Languages	10/01/07	\$28,652
Dan Schmidt (Repl. B. McGrath)	Instructor	Integrated Media & Technology (CIT)	9/19/07	\$42,645
Parasram Singh (Repl. M. Brooks)	Transcript Evaluator	Records & Registration	10/01/07	\$30,696
Fauna Stout (Repl. K. Biggs)	Instructor	Medical Assisting	09/19/07	\$39,486
William Strickland (New)	Instructor	Integrated Media & Tech. (Digital Photography)	09/19/07	\$44,224
Leslie Washington (Repl. L. Davis)	Office Associate	Health, Dental & Veterinary	10/01/07	\$28,652
Twila Wiley (Repl. I. Bricker)	Specialist	Human Resources	11/01/07	\$37,785
Arlene Wilson (Repl. A. Abdelbari)	Office Associate	Advising Services	10/01/07	\$28,652

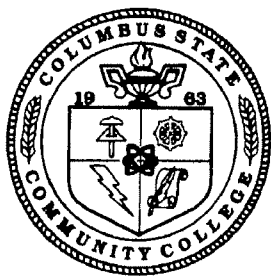
COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Antionette Baldin (Resignation)	Chairperson	Construction Sciences	09/28/07
David Fisher (Resignation)	Assistant Professor	Humanities	09/17/07
Diane James (Resignation)	Office Associate	Dean of Enrollment Services	09/06/07
Kevin Kinnell (Resignation)	Police Officer	Public Safety	09/26/07
Susan Nault (Resignation)	Specialist	Human Resources	10/12/07
Jeffrey Pruzinsky (Resignation)	Supervisor II	Auxiliary Services (Bridgeview)	09/15/07
Martha Renda (Resignation)	Systems Specialist	Development Office	10/01/07
Kathleen Wolfangel (Resignation)	Supervisor I	Public Safety	08/31/07



COLUMBUS STATE COMMUNITY COLLEGE

Date _____

BOARD ACTION

SUBJECT:

Financial Statements as of and for the three months ended September 30, 2007.

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 three months ended September 30, 2007, 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: October 25, 2007
SUBJECT: Financial Statements as of September 30, 2007

Attached are the financial statements of Columbus State Community College, the Foundation, and the President's Discretionary Fund for the period ended September 30, 2007.

1. **Columbus State Community College**

• **Enrollment**

Quarter	Budgeted Headcount	Headcount	Actual Increase/ Decrease	Actual FY 07 FTEs	FY 08 FTEs	% Variance
Summer 2007	13,280	13,448	1.3%	7,140	7,401	3.6%
Autumn 2007*	22,745	22,913	0.7%	14,779	15,078	2.0%
Winter 2008						
Spring 2008						

*Preliminary headcounts and FTEs

• **Revenues** (Exhibit B)

Total revenues for September are \$25,649,685 or 21.6% of the FY 08 budget, compared to 20.1% last year. The difference in the two years is primarily due to a greater return on our investments and increased subsidy. State allocations will be finalized in late Autumn when FY 07 enrollment figures are finalized and are approved by the Chancellor later this calendar year, in time for the college's revised budget process.

• **Expenditures** (Exhibit B)

Total operating expenditures (before transfers) are \$23,172,278 for the period, or 20.3% of the budget. This is consistent with same period expenditures last year of \$22,914,710.

Board of Trustees
 Financial Statements as of September 30, 2007
 Page 2

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

Introduced this fiscal year, this consolidated Exhibit summarizes for each auxiliary program the financial position versus budget, the projected year end budget, and the fund balance.

- The Bookstore's sales/revenues were over 10% higher than the comparable period in FY 07. Much of the increase is attributed to sales of new textbooks as a result of newer publications and changes to faculty booklists. Operating expenses were expectedly higher at \$533,620 or 19.8% of FY 08 budget, compared to \$462,401 for the same period last year because for the same period last year, the enterprise was still operating in its old space.
- Bridgeview earned \$204,655 through September 2007, 4.6% over FY 07 revenues of \$195,691. Weather has been favorable to Bridgeview's operation over the summer. Operating expenses were \$130,889, approximately \$63,000 less than the comparable period last year. The decrease in expenses is attributed to restructuring of operations for efficiency.
- The CDC continues to go through a re-engineering process. Revenues currently lag behind expectations for several reasons including lower than anticipated enrollment due to attrition and staff retention necessary to meet required room ratios. Monthly expenses have increased as a result of expanded operations for the new facility, and adjustments continue to be made to maximize the goals of increased access for students while balancing the need for financial stability.

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

- The President's Discretionary Fund has a cash balance of \$18,070 at September 30, after disbursements of \$1,930.

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

- Foundation revenues are \$174,240 compared to \$405,432 in September last year. While the stock market continues to improve, the portfolio is still lagging from the same time last year. Investment income is lower by \$80,600 compared to last year. Donations are also lower by \$150,611. During the first three months of last year, there were four donations that accounted for the larger donations. Expenditures are \$210,921 compared to \$362,029 last year. Prior year expenditures include approximately \$133,000 for a grant received through the foundation, for which revenue was received the previous year. Scholarships paid to students are higher this year by approximately \$18,000.

5. **Investments**

- The College's portfolio is invested consistent with its investment policy, with 34.6% currently invested in STAROhio and other money markets, with the balance in federal agencies.

EXHIBIT A
COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT SEPTEMBER 30, 2007
 With Comparative Figures at September 30, 2006

<u>Assets</u>	<u>September 30,</u> 2007	<u>September 30,</u> 2006	<u>Liabilities and Fund Balance</u>	<u>September 30,</u> 2007	<u>September 30,</u> 2006
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 4,620,144	\$ 4,041,309	Accounts payable	\$ 5,341,180	\$ 3,622,757
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	103,923,426	91,081,797	Student tuition	18,914,939	18,636,230
Interest receivable	8,492,252	8,817,107	Lab fees and credit bank	819,529	2,710,636
Prepaid expense	338,333	-	Due to auxiliary funds	223,201	2,361,499
Net investment in Golf Course	-	232,185	Due to restricted funds	-	-
Due from agency funds	294,138	120,364	Due to plant funds	5,864,771	4,581,522
			Due to agency funds	-	644,099
			Fund balances (Exhibit C):		
			Allocated	44,743,057	36,710,175
			Unallocated	41,761,616	35,025,843
			Total fund balances	86,504,673	71,736,018
			Total educational & general	117,668,293	104,292,762
Auxiliary enterprise			Auxiliary enterprise		
Cash	\$ 1,745,364	\$ 1,461,106	Accounts payable	\$ 1,013,162	\$ 792,146
Investments	4,854,754	3,166,195	Due to educational & general fund	-	-
Accounts receivable	680,273	647,570			
Inventories, at cost as defined (note 2)	1,761,196	1,403,592			
Other Assets	350,339	37,377			
Due from general fund	223,201	2,361,499			
Due from grant funds	236,724	206,943			
Total auxiliary enterprise	9,851,851	9,284,282			
Total unrestricted	127,520,144	113,577,044			
Restricted			Restricted		
Cash	\$ -	\$ -	Due to general fund	\$ -	\$ -
Due from educational & general fund	-	-	Fund balances		
			Unallocated		
			Total restricted		
			Total current funds	127,520,144	113,577,044
				[C]	[D]

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

(Continued)

EXHIBIT A
(Continued)

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT SEPTEMBER 30, 2007
With Comparative Figures at September 30, 2006

	September 30, 2007	September 30, 2006	<u>Liabilities and Fund Balance</u>	September 30, 2007	September 30, 2006
<u>Assets</u>					
<u>Plant funds</u>			<u>Plant funds</u>		
Unexpended			Unexpended		
State appropriations receivable	-	-	Fund balances	2,123,218	1,401,741
Capital Improvement Fund	2,123,218	1,401,741	Restricted	2,123,218	1,401,741
Total unexpended	2,123,218	1,401,741	Total unexpended	\$ 2,123,218	\$ 1,401,741
Cash from Bond Proceeds	286,456	203,240	Investment in plant:		
Deposit with trustees	2,810	211,831	Interest payable	-	(3,375)
Due from general fund	5,864,771	4,581,522	Capital lease payable	-	-
Land	29,674,722	29,674,722	Accounts payable	567,046	588,124
Improvements other than buildings	6,243,293	5,772,980	Bonds payable	19,830,000	21,250,000
Buildings	115,023,368	114,416,906	Deferred Gift Annuity	2,320,828	2,375,575
Movable equipment, furniture and library books	34,958,913	33,430,688	Net investment in plant	123,068,605	118,944,081
Construction-in-progress	7,089,736	6,231,320			
Other Assets	306,881	286,337	Total investment in plant	145,786,478	143,155,405
Less: accumulated depreciation	(53,664,472)	(51,654,142)	Total plant funds	\$ 147,909,696	\$ 144,557,146
Total investment in plant	145,786,478	143,155,405			
Total plant funds	\$ 147,909,696	\$ 144,557,146			
<u>Agency funds</u>			<u>Agency funds</u>		
Cash	-	-	Deposits held in custody for others	657,240	644,099
Due from agencies	-	-	Due to educational and general fund	294,138	-
Due from general fund	951,378	644,099	Total agency funds	\$ 951,378	\$ 644,099
Total agency funds	\$ 951,378	\$ 644,099		(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 THREE MONTHS ENDED SEPTEMBER 30, 2007
With Comparative Figures at September 30, 2006**

	FY 08		FY 07		FY 08 Projected Year End			
	Budget as approved May 2007	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	Projected FY 08 Year End Budget	Projected % of Revised Budget
Revenues								
Appropriations								
Subsidy	\$ 45,192,329	\$ 11,829,816	26.18%	\$ 45,192,329	\$ 11,282,760	24.97%	\$ 45,192,329	100.00%
Access Challenge	6,751,576	1,687,894	25.00%	6,744,168	1,767,743	26.21%	6,751,576	100.00%
Student Support Services								
Jobs Challenge	518,836	-	0.00%	518,836	-	0.00%	518,836	100.00%
	52,462,741	13,517,710	25.77%	52,455,333	13,050,503	24.88%	52,462,741	100.00%
Student								
Tuition	59,251,392	9,120,275	15.39%	58,631,523	8,781,460	14.98%	59,353,364	100.17%
Fees	2,370,056	1,291,911	54.51%	2,345,261	711,704	30.35%	2,361,091	99.62%
Special courses	799,568	161,981	20.26%	711,530	188,688	26.52%	795,647	99.51%
	62,421,016	10,574,166	16.94%	61,688,314	9,681,854	15.69%	62,510,102	100.14%
Contracted Services								
Net	365,378	(3,741)	-1.02%	365,378	3,170	0.87%	363,120	99.38%
	365,378	(3,741)	-1.02%	365,378	3,170	0.87%	363,120	99.38%
Other								
Interest	3,400,000	1,518,495	44.66%	2,800,000	734,739	26.24%	4,512,542	132.72%
Miscellaneous	220,194	43,054	19.55%	472,092	219,278	46.45%	230,281	104.58%
	3,620,194	1,561,549	43.13%	3,272,092	954,018	29.16%	4,742,823	131.01%
Total revenues	118,869,329	25,649,685	21.58%	117,781,117	23,689,544	20.11%	120,078,786	101.02%
Operating Expenditures								
Educational & general (Instructional)	63,850,964	12,681,576	19.86%	59,731,616	12,023,299	20.13%	63,302,850	99.14%
ERC	1,661,821	351,554	21.15%	1,591,232	367,063	23.07%	1,652,561	99.44%
General	10,711,363	2,055,659	19.19%	9,652,275	2,042,189	21.16%	10,684,840	99.75%
Information Technology	9,660,896	2,359,167	24.42%	8,830,678	2,280,742	25.83%	9,609,684	99.47%
Student Services	9,592,548	2,063,627	21.51%	9,434,447	2,092,168	22.18%	9,590,483	99.98%
Operation and maintenance of plant	11,834,950	2,235,969	18.89%	11,401,436	2,224,149	19.51%	11,710,853	98.95%
Administration	5,636,393	1,076,412	19.10%	6,306,702	1,489,725	23.62%	5,635,929	99.99%
Transfer for debt service	1,393,255	348,314	25.00%	1,581,500	395,375	25.00%	1,393,255	100.00%
	114,342,190	23,172,278	20.27%	108,529,886	22,914,710	21.11%	113,580,455	99.33%
Non-operating & Encumbered								
Transfer for equipment and replacement	1,800,000	See Exhibit C		3,000,000	See Exhibit C		1,800,000	100.00%
Transfer for capital improvements	2,500,000			2,500,000			2,500,000	100.00%
Transfer for ERI Payback	-			1,595,670			-	-
Total expenditures and transfers	118,642,190	23,172,278	19.53%	115,625,556	22,914,710	19.82%	117,880,455	99.36%
Operational revenues	227,139	2,477,407	N/A	2,155,561	7,74,834	N/A	2,198,331	N/A
	(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 THREE MONTHS ENDED SEPTEMBER 30, 2007

Unrestricted	Allocated	Balance at June 30, 2007	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at September 30, 2007	(1)
	Self Insurance	10,000	-	-	-	-	10,000	(1)
	Equip. and Replacement	2,250,858	-	-	-	-	2,250,858	(2)
	Nuclear Medicine Equipment	1,355	-	-	-	-	1,355	(3)
	Equipment for Applied Technology	42,500	-	-	-	-	42,500	(4)
	Capital Improvements	3,823,436	-	-	-	-	3,823,436	(5)
	Capital Improvements 2008	36,652	-	2,500,000	(190,000)	(7,438)	2,310,000	(6)
	Carpet/Furniture Reupholstering	1,758,683	-	-	150,000	-	1,79,214	(7)
	Capital Improvements 2007	33,883	-	-	(20,000)	-	1,738,683	(8)
	Bolton Field Site Analysis	6,436	-	-	-	-	33,883	(9)
	Utility Mapping	15,300	-	-	20,000	-	26,436	(10)
	HVAC Replacement/Switch Room	260,000	-	-	-	(1,773)	15,300	(11)
	Davidson Hall, 229, 230	435,230	-	-	-	(143,055)	256,227	(12)
	Eibling Hall Renovations (CCPC) and Lobby	23,843	-	-	40,000	(2,365)	332,175	(13)
	Space Efficiency Upgrades	1,727,938	-	-	-	-	21,478	(14)
	Capital Improvements 2006	78,812	-	-	-	-	1,727,938	(15)
	Delaware Site Planning	235,683	-	-	-	(111,430)	78,812	(16)
	Wayfinding Services	17,625	-	-	-	-	124,253	(17)
	Project Planning	1,193,845	-	-	-	-	17,625	(18)
	Capital Improvements 2005	59,141	-	-	-	-	1,193,845	(19)
	Construction Related Relocation	2,415,961	-	-	-	-	59,141	(20)
	Capital Improvements 2003-2004	1,576,982	-	-	-	-	2,415,961	(21)
	Land	2,702,476	-	1,800,000	1,200,000	(547,740)	1,576,982	(22)
	Equipment FY 2008	1,000,000	-	-	(1,200,000)	(46,764)	2,452,260	(23)
	Equipment FY 2002-2007	5,355	-	-	-	-	1,455,712	(24)
	Parking Garage	321,850	-	-	-	-	1,000,000	(25)
	Teaching for Tomorrow Grant	115,000	-	-	-	-	5,355	(26)
	Student Support Services	500,000	-	-	-	-	321,850	(27)
	OBOR Learning Network	333,088	-	-	-	-	115,000	(28)
	Union Hall Science Labs	63,252	-	-	-	-	500,000	(29)
	Target 2002	565,515	-	-	-	-	333,088	(30)
	Collective Bargaining	411,989	-	-	-	-	63,252	(31)
	Facilities Plan 2002-2004	461,925	-	-	-	-	565,515	(32)
	Renovate Aquinas 2nd Floor	6,132,595	-	-	-	(5,546)	411,989	(33)
	Renovate Union Ground for PC Supp	211,766	-	-	-	-	461,925	(34)
	Union Hall Renovation	4,000,000	-	-	-	-	6,127,050	(35)
	Renovate for Disability Services	620,634	-	-	-	-	211,766	(36)
	Revenue Contingency	1,595,670	-	-	-	-	4,000,000	(37)
	Early Retirement Incentive	19,827	-	-	-	-	620,634	(38)
	Early Retirement Payback	4,200,000	-	-	-	-	1,595,670	(39)
	Colleague System Assessment	1,532,009	-	-	-	-	19,827	(40)
	Site Development Delaware Campus	513,569	-	-	-	-	4,200,000	(41)
	Accumulated Lab Fees *	41,310,693	-	4,300,000	-	(1,525)	1,532,009	(42)
	Broadbanding	43,515,152	1,678,828	(4,300,000)	-	(867,636)	512,044	(43)
	Unallocated	84,825,845	1,678,828	-	-	867,636	44,743,057	(44)
	Total General Fund	(A)	(B)	(C)	(D)	(E)	(F)	(45)
							86,504,673	(46)

* 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 THREE MONTHS ENDED SEPTEMBER 30, 2007

	Bond Proceed Allocation	Proceeds Budget	Budget Reallocation 2006	Budget Reallocation 2007	Proceeds Expended to Date	Bond Proceeds Encumbered	Available to Spend	
Refunding 1993 Bonds	\$ 3,445,000	\$ 3,445,000			\$ 3,445,000			(1)
Bookstore Facilities	7,000,000	7,000,000	1,000,000		7,702,531		297,469	(2)
	3,400,000							(3)
Aquinas Hall*		1,631,673	(88,521)		1,668,734			(4)
366/370 N. Grant*		1,760,304	(51,066)		1,594,101			(5)
Unallocated		8,022	(8,022)					(6)
Child Development Center	3,000,000	3,000,000	(689,666)	(202,000)	1,871,409		236,925	(7)
Columbus Campus Facility Projects								(8)
Madison Hall				66,000	55,654		10,346	(9)
Rhodes Hall				55,000	27,979		27,021	(10)
Franklin Hall Suite Efficiencies				81,000	80,909		91	(11)
Planning				100,000	36,388		63,612	(12)
Issuance Costs	315,000	315,000	(55,830)		269,494			(13)
Interest Income			(106,895)	(100,000)			33,164	(14)
Total	\$ 17,160,000	\$ 17,160,000	\$ (106,895)	\$ (100,000)	\$ 16,752,199	\$	\$ 668,627	(15)

* 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 THREE MONTHS ENDED SEPTEMBER 30, 2007
 With Comparative Figures at September 30, 2006

	FY 08		FY 07		Actual to Date	Budget Expended to Date	Revised Budget as approved January 2007	Actual to Date	% of Budget Expended to Date	Projected FY 08 Year End Budget	Projected % of Revised Budget
	Budget as approved May 2007	Actual to Date	Budget Expended to Date	Revised Budget as approved January 2007							
Sales/Revenues											
Bookstore	\$ 10,327,419	\$ 3,262,581	31.59%	9,546,183	2,958,184	30.99%	10,327,419	100.00%	(1)		
Child Development Center	1,196,717	132,445	11.07%	725,101	240,122	33.12%	1,196,717	100.00%	(2)		
Support from CSCC (CDC)	-	-	0.00%	278,055	55,963	20.13%	-	N/A	(3)		
Food Services	369,468	43,240	11.70%	-	-	0.00%	369,468	100.00%	(4)		
Bridgeview	541,782	204,665	37.78%	282,771	195,691	69.20%	541,782	100.00%	(5)		
Total Revenues before Grant Activity	12,435,386	3,642,931	29.29%	10,832,110	3,449,960	31.85%	12,435,386	100.00%	(6)		
Cost of Goods Sold									(7)		
Bookstore	7,520,934	2,408,351	32.02%	7,130,626	2,248,474	31.53%	7,520,934	100.00%	(8)		
Bridgeview	39,241	29,663	75.59%	45,365	47,525	104.76%	39,241	100.00%	(9)		
Gross Margin	4,875,211	1,204,917	24.72%	3,656,119	1,153,961	31.56%	4,875,211	100.00%	(10)		
Operating Expenses									(11)		
Bookstore	2,697,731	533,620	19.78%	2,196,980	462,401	21.05%	2,697,731	100.00%	(13)		
Child Development Center	1,340,511	243,958	18.20%	1,003,156	178,115	17.76%	1,340,511	100.00%	(14)		
Food Services	72,525	189	0.26%	-	-	0.00%	72,525	100.00%	(15)		
Bridgeview	555,013	130,889	23.58%	191,610	193,610	101.04%	555,013	100.00%	(16)		
Total Expenses before Grant Activity	4,665,780	908,656	19.47%	3,391,746	834,126	24.59%	4,665,780	100.00%	(17)		
Auxiliary Net Operating Income/(Loss)	209,431	296,262	141.46%	264,373	319,835	120.98%	209,431	100.00%	(18)		
Grant Income	193,633	-	0.00%	163,633	63,852	39.02%	193,633	100.00%	(19)		
Grant Expense	193,633	-	0.00%	163,633	63,852	39.02%	193,633	100.00%	(20)		
Net Income/(Loss)	108,754	320,610	294.80%	218,577	247,309	113.15%	108,754	100.00%	(21)		
Bookstore	(143,794)	(11,513)	77.55%	(278,055)	62,007	-22.30%	(143,794)	100.00%	(22)		
CDC	296,943	43,051	14.50%	-	-	0.00%	296,943	100.00%	(23)		
Food Services	(52,472)	44,113	-84.07%	45,796	(45,444)	-99.23%	(52,472)	100.00%	(24)		
Bridgeview	209,431	296,262	141.46%	(13,682)	263,872	-1928.61%	209,431	100.00%	(25)		
Net Auxiliary Income/(Loss)	209,431	296,262	141.46%	(13,682)	263,872	-1928.61%	209,431	100.00%	(26)		
Auxiliary Fund Balance at June 30, 2007	8,542,427	8,542,427							(27)		
Board Approved Additions	-	-							(28)		
Transfers	-	-							(29)		
Auxiliary Fund Balance at August 31, 2007	8,538,688	8,538,688							(30)		

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 \$5,001 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.

[A] [B] [C] [D] [E] [F] [G] [H]

COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF SEPTEMBER 30, 2007

EXHIBIT E

	Actual April 2007	Actual May 2007	Actual June 2007	Actual July 2007	Actual August 2007	Actual September 2007	
Beginning Cash	\$ 9,842,280	\$ 6,680,504	\$ 5,111,633	\$ 10,377,078	\$ 3,999,480	\$ 7,040,114	(1)
Cash Receipts	6,678,341	8,488,229	16,129,838	5,192,197	9,905,089	24,708,008	(2)
Cash Disbursements	(15,840,117)	(10,057,100)	(13,864,393)	(13,569,795)	(9,864,455)	(12,170,585)	(3)
Outflow for investments	-	-	-	-	-	(16,000,000)	(4)
Inflow from investments	6,000,000	-	3,000,000	2,000,000	3,000,000	-	(5)
Ending Cash	<u>\$ 6,680,504</u>	<u>\$ 5,111,633</u>	<u>\$ 10,377,078</u>	<u>\$ 3,999,480</u>	<u>\$ 7,040,114</u>	<u>\$ 3,577,537</u>	(6)

	Forecasted October 2007	Forecasted November 2007	Forecasted December 2007	Forecasted January 2008	Forecasted February 2008	Forecasted March 2008	
Beginning Cash	\$ 3,577,537	\$ 2,038,809	\$ 2,000,081	\$ 3,961,353	\$ 3,922,625	\$ 3,883,897	(7)
Cash Receipts	7,461,272	5,961,272	27,961,272	7,961,272	7,961,272	24,961,272	(8)
Cash Disbursements	(14,000,000)	(12,000,000)	(16,000,000)	(14,000,000)	(14,000,000)	(14,000,000)	(9)
Outflow for investments	-	-	(10,000,000)	-	-	(11,000,000)	(10)
Inflow from investments	5,000,000	6,000,000	-	6,000,000	6,000,000	-	(11)
Ending Cash	<u>\$ 2,038,809</u>	<u>\$ 2,000,081</u>	<u>\$ 3,961,353</u>	<u>\$ 3,922,625</u>	<u>\$ 3,883,897</u>	<u>\$ 3,845,169</u>	(12)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2007**

EXHIBIT F

Cash at Beginning of Period		\$	814	(1)
				(2)
<u>Receipts:</u>				(3)
				(4)
Deposit	19,186		19,186	(5)
				(6)
				(7)
<u>Disbursements:</u>				(8)
Columbus Metropolitan Library Foundation	750			(9)
Flowers	155			
Goodwill Columbus	150			
King Arts Complex	50			
Southeast, Inc.	75			
Women's Business Enterprise Council	750			
			(1,930)	(10)
		\$	18,070	(11)
	[A]	[B]	[C]	[D]

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.

EXHIBIT G

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION, INC.
BALANCE SHEET AT SEPTEMBER 30, 2007
With Comparative Figures at September 30, 2006

<u>Assets</u>	<u>September 30,</u> <u>2007</u>	<u>September 30,</u> <u>2006</u>	
Cash	\$ 320,280	\$ 52,775	(1)
Investments at market value (see note)	4,493,192	3,984,760	(2)
Pledges Receivable	425,409	713,651	(3)
Student Emergency Loans restricted - Net	<u>1,297</u>	<u>1,297</u>	(4)
			(5)
Total Assets	<u>\$ 5,240,178</u>	<u>\$ 4,752,483</u>	(6)
			(7)
<u>Liabilities</u>			
Due to general fund	\$ 69,641	\$ (1,240)	(8)
Trade Payables	<u>82,103</u>	<u>1,825</u>	(9)
Total Liabilities	<u>151,744</u>	<u>585</u>	(10)
<u>Fund balance</u>			
Permanently Restricted	3,149,430	3,089,794	(11)
Temporarily Restricted	1,817,915	1,515,128	(12)
Unrestricted	<u>121,089</u>	<u>146,976</u>	(13)
			(14)
Total fund balance	<u>5,088,434</u>	<u>4,751,898</u>	(15)
			(16)
Total Liabilities and fund balance	<u>\$ 5,240,178</u>	<u>\$ 4,752,483</u>	(17)
	[A]	[B]	(18)

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</u> <u>Portfolio</u>
Cash	\$ 68,211	\$ 68,211	1.52%
Equities	2,212,954	2,763,077	61.49%
Fixed Income	1,550,000	1,550,000	34.50%
Mutual Funds	<u>100,107</u>	<u>111,904</u>	2.49%
Total Investments	<u>\$ 3,931,272</u>	<u>\$ 4,493,192</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 THREE MONTHS ENDED SEPTEMBER 30, 2007

	September 30, 2007			September 30, 2006	
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Revenue					
Contributions	\$ 73,860	\$ 18,296	\$ 2,729	\$ 94,885	(1)
Investment Income					(2)
Realized	19,870	27,959	-	47,829	(3)
Unrealized	29,657	1,869	-	31,526	(4)
Investment income-subtotal	49,527	29,828	-	79,355	(5)
Total revenues	123,387	48,124	2,729	174,240	(6)
Expenditures					
Scholarships	-	66,795	-	66,795	(7)
Contributions to Columbus State Management and general	144,126	-	-	144,126	(8)
Total expenditures	144,126	66,795	-	210,921	(9)
Excess (deficit) of revenues over expenditures	(20,739)	(18,671)	2,729	(36,681)	(10)
Transfers	-	-	-	-	(11)
Fund balance at beginning of period	141,828	1,836,586	3,146,701	5,125,115	(12)
Fund balance at end of period	\$ 121,089	\$ 1,817,915	\$ 3,149,430	\$ 5,088,434	(13)
	[A]	[B]	[C]	[D]	(14)
				\$ 4,751,898	(15)
				[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 30, 2007**

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	\$ 35,306,980	\$ 35,306,980	5.10%	1
STAR Ohio/Plant	2,123,218	2,123,218	5.10%	1
CSCC Operating Fund 1	49,685,675	49,888,831	4.61%	417.6
CSCC Operating Fund 2	15,088,345	15,221,359	5.15%	441
Bond Proceeds	653,006	658,520	5.11%	38
Auxiliary Services	4,820,085	4,854,754	5.18%	373
Plant Fund	2,797,276	2,847,736	5.12%	235
	<u>\$ 110,474,585</u>	<u>\$ 110,901,398</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	33.75%
	Agencies	65.45%
	Cash & Equivalents	0.80%
		<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.