



COLUMBUS STATE COMMUNITY COLLEGE  
Board of Trustees Committee of the Whole  
Franklin Hall Board Room  
January 21, 2010

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

**MINUTES**

**Present:**

|   |  |
|---|--|
| William J. Dolan, Chair                     | Poe A. Timmons, Board                  |
| Michael E. Flowers, Vice-Chair              | Dianne Radigan, Board                  |
| Dr. Richard H. Owens, Board                 | Richard D. Rosen                       |
| Anne Lopez-Walton                           | Dr. Val Moeller, President             |
| Dr. Deborah Coleman, V.P.                   | Hamid Danesh, V.P.                     |
| Dr. Michael Snider, Interim Provost         | Will Kopp, V.P.                        |
| Terri Gehr, Sr. VP and CFO                  | Tim Wagner, V.P.                       |
| Jackie DeGenova, In-house Counsel           | India Ashley, Ex Officio Staff         |
| Liliana Landauer, Ex Officio Student        | Kevin James, Acting Ex Officio Faculty |
| Paulette Fortea, Assistant to the President |  |

**Guests:** Tim Grant and John Parns, Auditors, Parns & Company, LLC  
Aletha Shipley & Ann Helfrich, Business and Administrative Services

Mr. William Dolan, Board Chair, called the meeting to order at 12:17 p.m. Trustee Dolan also introduced two of the new members to join the Board, Mr. Richard Rosen and Ms. Anne Lopez-Walton who will be sworn in at the next Board of Trustees meeting.

Ms. Terri Gehr, Sr. V.P. for Business and Administrative Services, and CFO, introduced Ms. Aletha Shipley, Director of Business Services and Controller, and Ann Helfrich, Sr. Accountant. She also introduced John Parns and Tim Grant, representatives from the auditing firm Parns & Company, LLC.

**(1) Auditor's Report**

The audit for the fiscal year ending June 30, 2009, was conducted by the college's independent auditors, Parns & Company, LLC, copies of which were distributed to the Committee of the Whole in advance of the meeting for review. Tim Grant, one of the auditing partners, gave an overview of the audit process and the work product which included the audit of the 2008 and 2009 financial statements of the college and the Development Foundation as a component unit for which a separate report was issued. They also provided an electronic filing of a special procedure report with the Office of Budget Management as part of the reporting package for the State of Ohio. A Management Letter was provided as well as an electronic filing with the Auditor of State.

It was noted that their report opinions on the college, as well as the Development Foundation are clean, unqualified opinions as well as the report on internal controls; and there were no weaknesses or compliance issues noted.

(2) **Rescinding Policy 7-08, Student Suspension and Dismissal for Arrest & Conviction**

Policy 7-08 no longer applies to Columbus State Community College and is therefore unenforceable. At the direction of legal counsel, it is recommended that Policy 7-08 be rescinded. Attorney Jackie DeGenova, the college's in-house counsel, indicated that the policy was reviewed by the AG's office who determined that the policy is no longer needed. Dr .Moeller gave a brief explanation to the two new members on the College's internal process of handling its policies and procedures.

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

(3) **Allocation of Net Income for the Fiscal Year Ended June 30, 2009**

Ms. Gehr gave a brief presentation on how the state budget impacts the College. It was noted that 42.3% of the College's annual operating revenue comes from the state. The *Resource Planning Principles* adopted by the Board in 2007 outlines the strategic allocation of net income realized the previous fiscal year. Due to substantially increased enrollment, good ROI and decreased spending, the net income at the end of the 2009 fiscal year was 8.7% of general fund revenues. Therefore, the Board allocated the net income for the fiscal year that ends June 30, 2009 as follows:

|   | <b><u>New or Additional Allocation</u></b> |
|---|--|
| Budget/Tuition Stabilization              | \$4,020,499                                |
| Delaware Campus Operations                | 3,000,000                                  |
| Capital Improvements and Land Acquisition | 2,750,000                                  |
| Technology Initiatives                    | 1,600,000                                  |
| PERFORMS                                  | <u>250,000</u>                             |
| TOTAL                                     | \$11,620,499                               |

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

**(4) Revised Fiscal Year 2010 Operating Budget**

The Board is being asked to review and approved the Revised FY 2010 operating budget for the College's general fund and auxiliary fund programs as presented in Exhibit A and Exhibit B respectively.

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

**(5) Personnel Information Items**

The Personnel information items are presented to the Board for informational purposes only.

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

**(6) Financial Statements as of December 31, 2009**

Ms. Gehr reported on the college's financial statements as of and for the six months ended, December 31, 2009. A copy of which was distributed in advance to the Committee for review.

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

There being no further items to come before the Committee, the meeting was adjourned at 1:20 p.m.

**Columbus State Community College**  
**Operational Budget Comparison**  
**Proposed RFY010 Budget Compared to FY10 Budget**

|   | (1)<br>FY 10<br>Budget | (2)<br>RFY10<br>Proposed | (3)<br>Difference | (4)<br>Percent<br>Increase/(Decrease) |
|---|------------------------|--------------------------|-------------------|---------------------------------------|
| <b>Revenues</b>                         |                        |                          |                   |                                       |
| <b>Appropriations</b>                   |                        |                          |                   |                                       |
| (a) Subsidy (1)                         | \$ 61,437,054          | \$ 62,168,736            | \$ 731,682        | 1.2%                                  |
| (c) Access Challenge                    | -                      | -                        | -                 | 0.0%                                  |
| (c) Jobs Challenge                      | 237,287                | -                        | (237,287)         | -100.0%                               |
|   | <u>61,674,341</u>      | <u>62,168,736</u>        | 494,395           | 0.8%                                  |
| <b>Student</b>                          |                        |                          |                   |                                       |
| (d) Tuition (2)                         | 67,221,286             | 78,583,740               | 11,362,454        | 16.9%                                 |
| (e) Fees (3)                            | 4,895,921              | 5,350,420                | 454,498           | 9.3%                                  |
| (f) Special courses                     | 600,000                | 500,000                  | (100,000)         | -16.7%                                |
|   | <u>72,717,207</u>      | <u>84,434,160</u>        | 11,716,952        | 16.1%                                 |
| <b>Contracted Services</b>              |                        |                          |                   |                                       |
| (g) Net                                 | 255,585                | 255,585                  | -                 | 0.0%                                  |
|   | <u>255,585</u>         | <u>255,585</u>           | -                 | 0.0%                                  |
| <b>Other</b>                            |                        |                          |                   |                                       |
| (h) Miscellaneous                       | 250,000                | 250,000                  | -                 | 0.0%                                  |
|   | <u>250,000</u>         | <u>250,000</u>           | -                 | 0.0%                                  |
| (i) Total Revenues                      | <u>134,897,133</u>     | <u>147,108,481</u>       | 12,211,347        | 9.1%                                  |
| <b>Expenditures</b>                     |                        |                          |                   |                                       |
| (j) Educational & General               |                        |                          |                   |                                       |
| (k) (Instructional) (4)                 | 73,404,313             | 79,202,176               | 5,797,863         | 7.9%                                  |
| (l) Library                             | 1,725,352              | 1,800,336                | 74,984            | 4.3%                                  |
| (m) General (5)                         | 10,629,986             | 11,393,334               | 763,348           | 7.2%                                  |
| (n) Information Technology              | 11,898,767             | 12,176,666               | 277,899           | 2.3%                                  |
| (o) Student Services                    | 10,055,209             | 10,804,703               | 749,494           | 7.5%                                  |
| (p) Operation and Maintenance of Plant  | 12,986,523             | 12,690,986               | (295,536)         | -2.3%                                 |
| (q) Administration (6)                  | 6,695,077              | 7,739,646                | 1,044,569         | 15.6%                                 |
| (r) Additional Payroll Items            | 2,400,000              | -                        | (2,400,000)       | -100.0%                               |
| (s) Operational Expenses                | 129,795,227            | 135,807,848              | 6,012,621         | 4.6%                                  |
| (t) Transfer for equip. and replacement | 2,200,000              | 2,200,000                | -                 | 0.0%                                  |
| (u) Transfer for debt service           | 1,548,819              | 1,548,819                | -                 | 0.0%                                  |
| (v) Transfer for capital improvements   |                        |                          |                   |                                       |
| (w) Total expenditures & transfers      | <u>133,544,046</u>     | <u>139,556,667</u>       | 6,012,621         | 4.5%                                  |
| (x) Operational Revenues                | <u>\$ 1,353,087</u>    | <u>\$ 7,551,814</u>      | \$ 6,198,726      | 458.1%                                |

**Notes**

- (1) Subsidy as approved by the Controlling Board on Dec. 14, 2009.
- (2) Tuition revenue assumes actual Summer and Autumn enrollment, Winter comparable to Autumn, and projected 12.0% increase for Spring.
- (3) Fee revenue includes Lab Fee Income and other student based fees.
- (4) Proposed increase provides for 15 new faculty positions, 4 enrollment advisors, an accountant, and adjunct budget necessary to support enrollment.
- (5) General includes Planning & Construction, Human Resources, Print Shop, Office Services, Institutional Adv., KRP, Diversity & Inclusion, and Development Office.
- (6) Administration includes VP BAS, President's Office, & Business Office. Key expense increase is Bad Debt Expense proportionate to increase in tuition revenue.

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

|                                   | FY10                   | FY10                  | Increase          | Percent       |
|-----------------------------------|------------------------|-----------------------|-------------------|---------------|
| <u>Revenues</u>                   | <u>Original Budget</u> | <u>Revised Budget</u> | <u>(Decrease)</u> | <u>Change</u> |
| Bookstore                         | \$ 2,882,294           | \$ 2,992,997          | 110,702           | 3.8%          |
| Child Development Center          | 965,895                | 965,895               | 0                 | 0.0%          |
| Food Services                     | 352,298                | 364,390               | 12,092            | 3.4%          |
| Bridgeview                        | 487,102                | 478,089               | (9,013)           | -1.9%         |
| <b>Total</b>                      | <b>4,687,589</b>       | <b>4,801,371</b>      | <b>113,781</b>    | <b>2.4%</b>   |
| <br>                              |                        |                       |                   |               |
| <u>Expenses</u>                   |                        |                       |                   |               |
| Bookstore                         | 2,216,393              | 2,288,223             | 71,830            | 3.2%          |
| Child Development Center          | 1,189,332              | 1,237,493             | 48,161            | 4.0%          |
| Food Services                     | 74,943                 | 77,363                | 2,420             | 3.2%          |
| Bridgeview                        | 525,527                | 541,404               | 15,876            | 3.0%          |
| <b>Total</b>                      | <b>4,006,196</b>       | <b>4,144,482</b>      | <b>138,286</b>    | <b>3.5%</b>   |
| <br>                              |                        |                       |                   |               |
| <u>Net Income/(Loss)</u>          |                        |                       |                   |               |
| Bookstore                         | 665,901                | 704,774               | 38,873            | 5.8%          |
| Child Development Center          | (223,437)              | (271,597)             | (48,160)          | 21.6%         |
| Food Services                     | 277,354                | 287,027               | 9,672             | 3.5%          |
| Bridgeview                        | (38,425)               | (63,315)              | (24,890)          | 64.8%         |
| <b>Total</b>                      | <b>681,393</b>         | <b>656,888</b>        | <b>(24,505)</b>   | <b>-3.6%</b>  |
| <br>                              |                        |                       |                   |               |
| <u>Miscellaneous</u>              |                        |                       |                   |               |
| Administrative Office*            | -                      | 608,109               | 608,109           | 100.0%        |
| Marketing                         | 68,175                 | -                     | (68,175)          | -100.0%       |
| Administrative Salaries           | 499,150                | -                     | (499,150)         | -100.0%       |
| Add'l Payroll Items               | 114,068                | -                     | (114,068)         | -100.0%       |
|                                   | <b>681,393</b>         | <b>608,109</b>        | <b>(73,284)</b>   | <b>-10.8%</b> |
| <b>Total Auxiliary Net Income</b> | <b>\$ 0</b>            | <b>\$ 48,779</b>      | <b>48,779</b>     | <b>0.0%</b>   |

\* Administrative Office contains expenses related to overseeing all Auxiliary