



Tompkins
Cortland
Community
College

VISION

*To see strengths
and unique
potential in
every person.
To inspire people
to make the
courageous
choice to learn,
grow, and serve.*

MISSION

*We serve our
community
by meeting
educational
needs, creating
an environment
for student
success, and
preparing our
students and
ourselves for
citizenship
in a global
community.*

VALUES

*Learning
Excellence
Opportunity
Innovation
Relationships
Diversity*

BOARD OF TRUSTEES

THURSDAY, FEBRUARY 18, 2016
RONALD W. SPACE BOARD ROOM – 5:30 P.M.

AGENDA

1. Call to Order
2. Roll Call
3. Welcome Guests
4. Approval of Agenda
5. Public Comment*
6. Approval of Minutes – January 21, 2016
7. Communications
8. Presentations (routine, periodic reports or special topics of interest to the Board of Trustees):
 - a. Study Abroad Report – Cambodia – Tina Stavenhagen-Helgren and Students
 - b. 2014 – 2015 Audit
9. College-wide Goal – Student Success
(There will be one or two short presentations per Board meeting on the College-wide Goal to focus on one or both of these topics. The major purpose is to provide the Board with updates on how the College is progressing to achieve Student Success)
 - a. Student Success – Student Leadership – Deb Mohlenhoff, Director of Student Activities.
 - b. Organizational Capacity – None.
10. Provost and Vice President of the College – Report (highlight Consent Agenda items and updates on major initiatives)

11. Information Items:
 - a. Human Resources Updates
 - b. Professional Development Report

12. Consent Agenda (Action Items):
 - a. Capital Payments
 - b. 2014-2015 Audit
 - c. Establishment of Designated Net Position Accounts
 - d. Establishment of a Board Designated Operating Budget Reserve and Authorization to Transfer From the Undesignated Fund Balance
 - e. Appointment of Personnel
 - f. Approval of Position Description – Database Administrator
 - g. Support for Base Aid Increase for Tompkins Cortland Community College

13. Standing Reports:
 - a. College Forum – Corrina Struzick and Jonathan Walz, Co-Chairs
 - b. Faculty Student Association – Amy Trueman
 - c. Tompkins Cortland Community College Foundation, Inc. – Elizabeth Burns
 - d. Chairperson’s Report – Elizabeth Burns
 - e. Liaison Report (Cortland County) – John Troy
 - f. Liaison Report (Tompkins County) – Michael Lane
 - g. Student Trustee’s Report – Olu Roberts
 - h. President’s Report

14. Events:
 - a. College-wide Mid-Winter Day Retreat – March 3, 2016
 - b. Spring Scholarship Ceremony – March 10, 2016 at 12:00 noon
 - c. Board Lunch Meeting –
Dr. Ellie Fogarty, Middle States Commission – March 10, 2016 at 1:00 p.m.
 - d. Next Board Meeting – March 17, 2016

15. Adjournment

***Public Comment:** Provision is made at this point in the agenda for citizens of the College community to make comments regarding any agenda item to be discussed at that meeting. Citizens will not be recognized at any other time except at the request of the Chairperson after approval for such recognition by a unanimous vote of the Trustees in attendance. No person, not a member of the Board, shall speak for more than five (5) minutes without specific approval of a majority of the Trustees. The minutes shall show that privilege of the floor was granted and shall include a brief statement of the subject matter presented.

**TOMPKINS CORTLAND COMMUNITY COLLEGE
BOARD OF TRUSTEES
JANUARY 21, 2016
RONALD W. SPACE BOARD ROOM**

PRESENT: Roxann Buck, Elizabeth Burns, Judy Davison, Arthur Kuckes Matt McSherry, Olu Roberts, Raymond Schlather, and Bruce Tytler

EXCUSED: Chad Coates and Dammi Herath

ABSENT: None

COUNTY

LIAISONS: Mike Lane and John Troy

STAFF: Bryan Chambala, John Conners, Sandy Drumluk, Bob Edgecomb, Carl Haynes, Cathy Northrop, Jennica Petrella-Baum, Bruce Ryan, Blixxy Taetzsch, Amy Trueman, Jim Turner, Peter Voorhees, Jonathan Walz-Koeppel

GUESTS: None

1. **Call to Order:** The meeting was called to order at 5:36 p.m. by Chairperson Burns in the Ronald W. Space Board Room at the College.
2. **Roll Call:** Ms. Northrop called the roll.
3. **Welcome Guests:** Chairperson Burns welcomed guests.
4. **Approval of Agenda:** Chairperson Burns asked that an "Executive Session to Discuss a Personnel Matter (No Action to be Taken)" be added to the agenda as Item 15.1. Mr. McSherry moved that the agenda be approved with this addition; seconded by Ms. Davison; carried unanimously.
5. **Public Comment:** None
6. **Approval of Minutes – December 3, 2015:** Mr. Schlather moved that the minutes of the December 3, 2015, meeting be approved as presented; seconded by Mr. Roberts; carried unanimously.
7. **Communications:** None.
8. **Presentations (routine, periodic reports or special topics of interest to the Board of Trustees):** None.
9. **College-wide Goals:**
 - a. **Student Success:** None.

b. Organizational Capacity – Budget/Advocacy: President Haynes reported briefly on the initiative. SUNY has developed an opportunity for the College community, employees/students in particular, to go online and advocate for support for SUNY and community colleges. The process doesn't speak specifically to support for our community college, but community colleges in general. President Haynes said he has spoken with Legislator Troy and Chairman Lane about a resolution from the counties in support for our request for state aid. He mentioned that he hopes to have a resolution for the Board of Trustees, as well, to act on at the February Board meeting. Peter Voorhees, Public Information Officer, provided information on the SUNY initiative. Mr. Voorhees has worked with Deb Mohlenhoff, Director of Student Activities/Student Center, and Ray Weaver, Assistant Director of Student Activities/Student Center, regarding opportunities for our students to participate and respond on behalf of community colleges. Mr. Voorhees also shared the www.SUNY.edu/stand website and showed what is entailed to participate, noting there is a community college button for support of community colleges. An e-mail will be sent to students asking them to participate on our behalf. There will also be information as part of the student orientation program. Chairperson Burns mentioned that we should include our CollegeNow students. This strategy is all about volume. We will be asking the TC3 Foundation Board members to respond as well. Mr. Roberts asked how this information will be distributed to students. Ms. Mohlenhoff will send out an e-mail to students and the initiative will be part of the Get Connected Fair to help direct students. The genesis is that the SUNY lobbyists said the legislators didn't really hear from the students/community in support for funding for community colleges. President Haynes thought it best to send a final letter in early March to just our representatives with support specific to TC3. Mr. Roberts can be very helpful in getting the word out to students to do this. There will be computers set up in the Panther Lounge to facilitate students' participation in this initiative. It is important that we have this opportunity available at extension centers as well.

10. Provost and Vice President of the College – Report (Highlight Consent Agenda items and updates on major initiatives: Provost Conners spoke to his written report. He spoke briefly on reaccreditation and the fact that it is necessary for us to be certified by the federal government to receive financial aid for our students. The College is very serious in our efforts to develop our self-study, reporting very honestly about what we do, and we have an extensive involvement of faculty and staff participating in the process. The Board of Trustees will be involved in a variety of steps during this multi-year process. Dr. Ellie Fogarty, Vice President of the Middle States Commission on Higher Education, will be coming to campus on March 10 to meet with various groups on campus to inform and facilitate the eventual process. We have scheduled an opportunity for members of the Board of Trustees to meet with her for a luncheon meeting that day at 1:00 p.m. (Note: There is a scholarship ceremony at noon, so we are not able to meet at that time.) Cathy will be following up to see which members of the Board will be able to participate. Provost Conners also wanted to mention that on the Appointment of Personnel, we have begun the process of recruiting applicants for the Emerging Scholars Program. We are continuing our efforts to recruit for a more diverse faculty and staff.

11. Information Items:

a. **Human Resources Updates** – No discussion.

12. **Consent Agenda (Action Items):** Highlights of the Consent Agenda were discussed during the meeting. Mr. Schlather moved that the Consent Agenda be approved as presented; seconded by Mr. McSherry. After brief discussion of the action items, the motion was called and carried unanimously.

a. **Capital Payments** – No discussion.

b. **Treasurer's Report – November 30, 2015** – No discussion.

c. **Appointment of Personnel** – No discussion.

d. **Approval of Position Description – Associate Director of Campus Police** – No discussion.

e. **2016 Award for Energy Services** – Trustee Schlather asked for clarification on the bid pricing for electricity that was contained in the package sent to the Board. The question concerned the price shown on the spreadsheet and what the notations that were on the bottom indicated. Jim Turner explained that proposals were requested from firms that provided the commodities of electricity and natural gas for all of the utility accounts for a period of one year. During the bidding period, some firms suggested that a term of 2 years may be advantageous due to the favorable market pricing at this time. A decision was made to keep the term at the 1 year period with a statement that if any of the bidders would like to propose a longer term, to attach their proposal to the bid form with the fixed price for that term. The notes at the bottom of the tabulation sheet show that option. Jim Turner explained that other than the bids shown, there was one other that was received but not opened as it was received after the time advertised for receipt of bids. It was returned unopened. Trustee Schlather asked how this compared to the current pricing and to the pricing that we contracted for with the solar array. Jim Turner explained that the pricing that we are currently paying for the electric and natural gas commodities is slightly less than the bid pricing, but it is expected that it will be a saving overall for the commodities we purchase from the grid and pipeline now. It is less than the amount that we contracted for the electricity produced by the solar array due to the abundance of natural gas at this time.

f. **Authorization for President of College to Enter into Lease Agreement with Village of Dryden for a Water Tower on College Property** – President Haynes spoke briefly on this. Mr. Turner provided pictures of the location of the proposed water tower. We will have our staff working with the Village of Dryden and the tank developers to reserve the right to paint the water tower. We may want to sponsor an art contest as an option for what will be painted on the tower. The College reserves the right to decorate it as we decide. It is proposed that the area of the current reservoir be traded to the Foundation. We are thinking that the reservoir should be filled in, but the building could be used for storage. One of the issues needed to be worked out is providing power to the tank. This resolution provides the President with the power to negotiate this proposal. The College is not giving away the land, it will lease the land, and the Board of Trustees will need to approve the lease once the process has progressed to that point.

13. Standing Reports:

- a. **College Forum** – Co-Chair Jonathan Walz-Koeppel reported that the first meeting of the College Forum for the spring semester is scheduled to take place on February 12.
- b. **Faculty Student Association** – Dean Trueman stated that the FSA has not met since the last Board of Trustees’ meeting. However, prior to the December Board of Trustees’ meeting, the FSA met and had a presentation on the FSA audit, which was successful with just a couple minor suggestions on processes. The FSA Board had passed resolutions for Debbie Lacko for 25 years of service as Clerk of the Board and Bud Moody for 23 years of service to the Board. The first meeting of the FSA Board is scheduled for February 11, 2016.
- c. **Tompkins Cortland Community College Foundation, Inc.** – Chairperson Burns reported that Mr. Arthur Kuckes donated \$2 million dollars in December for the Child Care Center. New board member orientation took place on Tuesday, January 19 for Brian Fuller (alumni seat), Tom VanDerzee (Tompkins County), and Lisa Whitaker (Tompkins County). The investment committee met today with our advisors from Strategic Financial Services. The stewardship committee and child care campaign steering committee are scheduled to meet tomorrow and a property management committee meeting is scheduled for February 2. The next Foundation Board meeting is scheduled for March.
- d. **Chairperson’s Report** – No report.
- e. **Liaison Report (Cortland County)** – Mr. Troy mentioned that the Cortland County Legislature is in the process of reorganizing, even though there was not a lot of change with 16 of the same legislators continuing and 1 new legislator joining the Legislature. Don Boyden will continue as Chair of the Legislature with Kevin Whitney serving as Chair of Budget and Finance Committee. Mr. Troy said he has been added as a member of the Budget and Finance Committee. He said that at the next meeting, he will be appointed for a two-year term as liaison to the TC3 Board of Trustees. Mr. Troy has also been appointed to the Negotiations Committee with Annette Barber for our union contracts. He noted that Chairman Lane from Tompkins County has been very helpful in trying to initiate meetings with members of the Cortland County Legislature to discuss the budget process.
- f. **Liaison Report (Tompkins County)** – Mr. Lane mentioned that the Tompkins County Legislature also reorganized and he was again elected Chair. Committees have been appointed, including Budget, Capital and Personnel Committee and Jim Dennis will Chair that committee. Chairman Lane mentioned that they are happy to work with Cortland in any way they can to facilitate a successful budget process for the College. Chairman Lane also mentioned the renovation of the Tompkins County Public Library and the Mental Health Services building entrance. A special committee on transportation has been appointed this year to elevate the issues of transportation in the County, including mass transit, particularly in adjoining counties. He felt it very important to pay attention to mass transit, airport, and highway needs.

- g. Student Trustee's Report** – Mr. Roberts reported on his recent study abroad experience in Cambodia. He has created a website to share about the experience and Ms. Northrop will share the link with Trustees. Mr. Roberts said the students will provide a brief study abroad presentation to the Board of Trustees at the February meeting.
- h. President's Report** – President Haynes spoke to his written report. He also spoke about the SUNY Resolution on Community College Regional Councils and that the Governor is requiring the SUNY Board to establish these councils. Our Board of Trustees will need to have a representative on the Regional Council. Tompkins Cortland Community College bridges two regions. We are technically in the Southern Tier Region, but Cortland is more in the Central New York Region. President Haynes asked if there is a preference for which region we lobby to be a part of. The Chancellor is going to decide which region TC3 will be part of and whichever way it goes, there needs to be a Trustee representative on the Council. The underlying purpose of these Regional Councils is that the State of New York has been trying to regionalize many different functions. Mr. Schlather felt it would be good to have a Trustee from Cortland serve as a member on Central New York Regional Council and Trustee from Tompkins County serve as a member on the Southern Tier Regional Council. He felt that the Board of Trustees could take a formal position to ask for parallel representation on each of the two Regional Councils. Our representative on the Southern Tier Regional Economic Development Council is Michael Stamm, President of Tompkins County Area Development and Garry VanGorder, Executive Director of Cortland County BDC/IDA. Mr. McSherry volunteered to be the representative on the Central New York Regional Council and Mr. Schlather volunteered to be the representative on the Southern Tier Regional Council if we are able to sit on parallel councils. President Haynes also mentioned his annual report. He said the report is a fairly comprehensive look at what was accomplished for 2014-2015 and an important archival summary for the Middle States Reaccreditation process. He also requested a change in date for the May meeting. His youngest daughter is graduating from Columbia Law School on May 19th, which is the originally scheduled date for the May Board meeting. The request is to move the May meeting to May 12th. There was consensus to change the meeting to May 12th. President Haynes said he will be out-of-state for the March Board meeting, but he will Skype in to the meeting.

- 14. Dialogue Session – Strategic Priority – Marketing** – Dean Ryan introduced the discussion and identified the members of the marketing group in attendance: Bryan Chambala, Sandy Drumluk, Bob Edgecomb, Jennica Petrella-Baum, Bruce Ryan, Blix Taetzsch, and Peter Voorhees. This is one of the four strategic priorities for the college. He spoke about the conceptual framework for our marketing plan. We have been trying to communicate the holistic concept of marketing. Mr. Schlather questioned how we will be marketing training in relevant careers, as well as transfer opportunities. Dean Ryan mentioned that this framework will be what our team uses to develop the message to our stakeholders. Mr. Kuckes asked where the information is for specific programs. Dean Ryan said that this is a summary of the research findings and that when we develop websites, etc., we will use the actual wide range of programs. A huge focus for us is to find ways to document/measure student success.

Data for transfer, especially within SUNY, is getting better. We do have information on successful graduates and we interview those graduates, and have information/their stories on the website. We do have an outstanding alum as the keynote speaker at our commencement ceremony each year. There has been an alumni association on campus, but that was suspended and an alumni committee of the TC3 Foundation Board was developed. A lot of the focus of that committee is connecting alumni with current students. The data in terms of success and transfer could come from alums. Mr. Schlather felt it important to relay the message about achievable opportunities (i.e., transfer, and job betterment). He felt it would be appropriate to add this in the pillars of the framework. Bryan Chambala spoke to the visual design (i.e., photographs, logos, colors, etc.). He mentioned that focus groups were conducted with groups including student government, executive council, athletics, and enrollment services. Through input from these focus groups, we arrived at a logo design we are taking back to SimpsonScarborough to do concept testing with current students, and then prospective students. They will be asking questions such as “what does this tell you,” “what does it mean about the college,” etc. After the concept testing is complete, we plan to have a public launch of this design package in June for full implementation in the fall. Dean Taetzsch spoke regarding personas. Mr. Schlather said he found it a contrast to talk about strong academics as a critical factor when we enroll so many students needing developmental courses. He felt it important to focus on the current groups and then look at what we want to do and what resources are needed to recruit these groups, as well as link our programs to careers, even if there are transfer opportunities. With concurrent enrollment, there are recruitment days for those students. It is important to figure out how to get new students here and help them be successful. Mr. Roberts felt it would be a good idea to share with prospective students what activities are available in the local area – such as a local attractions pamphlet. It is important to show potential students that there are a lot of activities taking place in the local communities that they can participate in. We will incorporate that in the urban piece, as well. The question arose about how students connect with the College, and it was reported that we have a new social media staff person in admissions who is working specifically on our social media presence. Mr. Roberts mentioned that a lot of students don’t usually use the website much. Dr. Edgecomb mentioned that we track all kinds of activities on the website and it appears that people always seem to have a very specific purpose for visiting the website. Prospective students have a very different viewing of the website. The amount of time prospective students visit the site is very high. But for current students, getting information to them is difficult. We worked with campus technology staff and revamped “My TC3.” We do adjust what is done on the website based on how people actually interact with/level of engagement with the site. The Board would like an update on marketing at the June meeting about what is working best and least with the new marketing plan.

15. Upcoming Events: No discussion.

15.1 Executive Session for Discussion of a Personnel Matter (no action to be taken) –

Ms. Buck moved that the meeting convene in executive session for discussion of a Personnel Matter, with no action to be taken; seconded by Mr. McSherry; carried unanimously. The meeting convened into executive session at 8:25 p.m.

The meeting reconvened in regular session at 8:54 p.m.

16. Adjournment: Mr. Roberts moved that the meeting be adjourned; seconded by Ms. Davison; carried unanimously. The meeting adjourned at 8:55 p.m.

Respectfully submitted,

Cathy A. Northrop
Clerk of the Board of Trustees

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the
Counties of Tompkins and Cortland, New York)

Financial Statements
as of August 31, 2015 and 2014
Together with
Independent Auditor's Report

Bonadio & Co., LLP
Certified Public Accountants

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

TABLE OF CONTENTS
AUGUST 31, 2015 AND 2014

	<u>Page</u>
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis (Unaudited)	4 - 11
Basic Financial Statements:	
Statements of Net Position	12
Statements of Revenues, Expenses, and Change in Net Position	13
Statements of Cash Flows - Primary Institution	14 - 15
Notes to Financial Statements	16 - 55
Schedules:	
I. Schedule of Funding Progress for Postemployment Benefit Plan (Unaudited)	56
II. Schedule of Proportionate Share of Net Pension Asset (Liability)	57
III. Schedule of Contributions - Pension Plans	58
IV. Balance Sheets - Component Units	59
V. Statements of Activities and Changes in Net Assets - Component Units	60
VI. Reconciliation of Revenues and Expenses as Reflected in the Annual Report to the Audited Financial Statements	61
VII. Schedule of State Operating Aid	62
VIII. Schedule of State-Aidable FTE Tuition Reconciliation	63
IX. Schedules of Unrestricted Fund Revenues and Expenditures - Budget and Actual Comparison	64
Schedule of Expenditures of Federal Awards	65
Notes to the Schedule of Expenditures of Federal Awards	66
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	67 - 68
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133	69 - 70
Schedule of Findings and Questioned Costs	71 - 74

INDEPENDENT AUDITOR'S REPORT

February 18, 2016

To the Board of Trustees of
Tompkins Cortland Community College:

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the discretely presented component units of Tompkins Cortland Community College (a component unit of the Counties of Tompkins and Cortland, New York (the Counties)) (the College) as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component units of the College, as of August 31, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

Prior Period Financial Statements

The financial statements of the College as of and for the year ended August 31, 2014, were audited by other auditors whose report dated December 22, 2014, expressed an unmodified opinion on those statements.

Change in Accounting Principles

As discussed in Note 3 to the College's basic financial statements, the College changed its method of revenue recognition for capital assets contributed by the Counties and has adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinion is not modified with respect to these matters.

Correction of Errors

As discussed in Note 4 to the College's basic financial statements, certain errors that impacted periods prior to September 1, 2013 were discovered by management of the College during the current year. Accordingly, the College's net position as of September 1, 2013 has been restated to reflect the impact of these errors. Our opinion is not modified with respect to these matters.

As part of our audit of the 2015 financial statements, we also audited adjustments described in Note 4 to the financial statements that were applied to the 2014 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2014 financial statements of the College other than with respect to the adjustments and, accordingly, we do not express an opinion or any form of assurance on the 2014 financial statements as a whole.

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 4 through 11 and Schedules I through III on pages 56 through 58, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

INDEPENDENT AUDITOR'S REPORT

(Continued)

Report on Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The additional supplementary information included on Schedules IV through IX is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is also not a required part of the basic financial statements.

The additional supplementary information included in Schedules IV through IX and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the accompanying Schedules IV through IX and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2016, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
AS OF AND FOR THE YEARS ENDED AUGUST 31, 2015 AND 2014

Introduction

Tompkins Cortland Community College (the College) is a two-year postsecondary institution, offering A.A., A.S., and A.A.S. degrees as well as certificate programs of study. The College also offers many noncredit courses and training programs through its Business Development and Training Center. Founded in 1968, the College is a part of the State University of New York (SUNY) and serves the counties of Tompkins and Cortland.

The following management's discussion and analysis (MD&A) provides a comprehensive overview of the College's financial position as of August 31, 2015 and 2014, and the results of its operations for the years then ended. Management has prepared the financial statements and related footnote disclosures along with this MD&A. The MD&A should be read in conjunction with the audited financial statements and related footnotes of the College, which directly follow the MD&A. Certain prior year amounts, having no effect on total net position, have been reclassified to conform to the current year presentation.

Overview of the Basic Financial Statements

The financial statements of the College have been prepared in accordance with accounting principles generally accepted in the United States as prescribed by the Governmental Accounting Standards Board (GASB).

The basic financial statements consist of a statement of net position, a statement of revenues, expenses and change in net position, a statement of cash flows, and the accompanying notes to the financial statements. These statements provide information on the financial position of the College and the financial activity and results of its operations during the year. A description of those statements is as follows:

The statements of net position present information on all of the College's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the College is improving or deteriorating.

The statements of revenues, expenses, and change in net position present information showing the changes in the College's net position during the fiscal years. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flows.

The statements of cash flows provide information on the major sources and uses of cash during each reported year. The cash flow statement portrays net cash provided or used from operating, non-capital financing, capital financing, and investing activities. In each of these areas, cash flows in and out are presented for each major activity of the College.

Component Units

The College has implemented GASB *Statement Number 39, Determining Whether Certain Organizations are Component Units*. This statement provides additional guidance to determine whether certain organizations for which the College is not financially accountable should be reported as component units based on the significance of their relationship with the College. The decision to include potential component units in the College's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on these criteria the College includes two separate legal entities in its report - the Tompkins Cortland Community College Foundation, Inc. and the Faculty Student Association of Tompkins Cortland Community College. Although legally separate, these organizations are reported as discrete component units. Complete financial statements for both component units can be obtained from Tompkins Cortland Community College's administrative office at 170 North Street, Dryden, New York 13053.

Financial Highlights

Resources

Funding for community colleges in New York State (the State) is a partnership between the State, local governments (Counties), and the students. In theory, the three partners would share equally. However, in recent years cuts in assistance from the State and limited resources at the local level have skewed this arrangement and student revenue is now closer to 50% of the College's operating resources. In addition, the majority of these revenue sources are enrollment driven; as a result, approximately 85% of the College's operating revenue is directly impacted by enrollment.

During the fiscal year ended August 31, 2015, the College's core full-time equivalent (FTE) enrollment decreased 6.8%, as compared to the previous year. Core enrollment is defined as fall, spring, summer, and winter courses generally held on campus or on-line. However, the College's total FTE enrollment decreased only 4.9% due to the College's Concurrent Enrollment program (courses that the College offers in area high schools) and the College's Global Connections Programs (students enrolled through partnerships with colleges and universities in other countries). Enrollment in these programs continues to be strong and is a large factor in our total enrollment decreasing at a lower rate. FTE student enrollment totaled 3,634 in 2014-2015 versus 3,815 in 2013-2014 and 3,937 in 2012-2013.

During the fiscal year ended August 31, 2015, the College's State Aid rate per FTE increased by 3.8% over the prior year. However, due to the decrease in enrollment, total State aid revenue decreased by only .7% from 2013-14. Ideally, State aid would be at least 33% of our total operating revenues. However, over the last decade, the percentage of State operating aid compared to our total operating budget has approximated 26%. For the year ended August 31, 2015, the percentage of State operating aid compared to our total operating revenue was 25.8%.

Local support includes the support of our sponsoring counties, nonresident tuition, and billings to other counties in New York State for their residents attending the College. Total local support increased by 4.9% during the year ended August 31, 2015, as compared to the previous year. The increase in total local support is primarily attributable to the increase in charges to other counties as a result of an increasing participation in the College's Concurrent Enrollment Program. As a percent of total unrestricted operating revenue, total local support was 26.8% in 2013-2014 compared to 27.2% in 2014-2015.

Student tuition revenue increased slightly in 2015 as compared to the previous year. Although tuition rates increased approximately 3%, the decline in enrollment resulted in an overall decrease in tuition revenue of 1.4%. As a percent of the College's total revenue, student revenues were 47.0% during the year ended August 31, 2015 and 47.2% during the year ended August 31, 2014.

Expenses

Total spending for unrestricted College operations increased 2.4% from fiscal year 2013-2014 to fiscal year 2014-2015. Increases in personnel services and employee benefits were due to negotiated salary increases, as well as increases in retirement benefit costs. Increases in contractual spending was due to additional facility rental costs for academic space at both the TC3 Farm and the TC3 Culinary Center, plant repair and maintenance expenses, along with additional costs related to our growing Concurrent Enrollment Program.

During the year ended August 31, 2014, the College received an actuarial valuation of its retiree medical insurance liability in accordance with the adoption of *GASB Statement Number 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. The College's increase in the net OPEB obligation for 2015 was \$2,379,467 resulting in a net liability of \$10,907,568 at August 31, 2015.

The increase in expenses was offset by a decrease in employee benefits of \$805,791 related to the implementation of *GASB Statement 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Statements of Net Position

The chart below presents the financial position of the College as of August 31, 2015 compared to the previous year. During the year ended August 31, 2015, the College's total assets and deferred outflows increased \$4,183,670 over the prior year while total liabilities and deferred inflows increased \$3,752,983.

	<u>2015</u>	<u>2014</u>
Current assets	\$ 12,244,576	\$ 12,462,153
Capital assets, net	42,541,145	40,688,050
Other noncurrent assets	1,547,133	100,943
Deferred outflows	<u>1,101,962</u>	<u>-</u>
Total assets and deferred outflows	<u>57,434,816</u>	<u>53,251,146</u>
Current liabilities	8,752,956	8,722,864
Noncurrent liabilities	11,949,622	8,706,993
Deferred inflows	<u>2,167,041</u>	<u>1,686,779</u>
Total liabilities and deferred inflows	<u>22,869,619</u>	<u>19,116,636</u>
Undesignated	(7,796,929)	(7,170,092)
Net investment in capital assets	<u>42,362,126</u>	<u>41,304,602</u>
Net position	<u>\$ 34,565,197</u>	<u>\$ 34,134,510</u>

Assets, Deferred Outflows, Liabilities, and Deferred Inflows

Current assets are comprised of cash, receivable, and prepaid expenses. Accounts receivable includes amounts due from students, other agencies, and other governments. Noncurrent assets consist of capital assets, net of accumulated depreciation, and the College's proportionate share of the New York State Teachers' Retirement System's net pension asset.

Deferred outflows relate to pension contributions made subsequent to the measurement dates of the New York State retirement systems.

Assets, Deferred Outflows, Liabilities, and Deferred Inflows (Continued)

Current liabilities include accounts payable, accrued liabilities, and unearned revenues. Noncurrent liabilities include postemployment benefit obligations and the College's proportionate share of the New York State Employees' Retirement System's net pension liability.

Deferred inflows consist of unearned revenue related to financial aid payments from the New York State Tuition Assistance Program (TAP) and differences between projected and actual earnings on investments maintained in the New York State retirement systems.

Capital Assets

Capital assets, net increased \$1,853,095 during the year ended August 31, 2015 to \$42,541,145. Depreciation expense on capital assets for the years ended August 31, 2015 and 2014 was \$3,143,126 and \$2,698,214, respectively.

A summary of changes in capital assets, by major classification, and accumulated depreciation is as follows:

	<u>2015</u>	<u>2014</u>
Land and land improvements	\$ 3,752,532	\$ 3,752,532
Building and building improvements (including construction-in-progress)	69,347,132	65,573,451
Equipment and library books	<u>7,310,743</u>	<u>6,212,260</u>
	80,410,407	75,538,243
Less: Accumulated depreciation	<u>(37,869,262)</u>	<u>(34,850,193)</u>
Capital assets, net	<u>\$ 42,541,145</u>	<u>\$ 40,688,050</u>

Statement of Revenues, Expenses, and Change in Net Position

The statement of revenues, expenses, and change in net position presents the College's results of operations and are summarized below.

Total operating revenues of the College for the year ended August 31, 2015 totaled \$14,521,291 which represented an increase of \$545,371 as compared to the previous year. Total nonoperating revenues of the College for the year ended August 31, 2015 totaled \$30,522,944, which represent an increase of \$88,461 as compared to the previous year.

	<u>2015</u>	<u>2014</u>
Net tuition and fees	\$ 13,783,740	\$ 13,232,969
Federal grants and contracts	433,053	492,390
State and local grants and contracts	157,956	123,907
Other operating revenue	<u>146,542</u>	<u>126,654</u>
Total operating revenues	<u>14,521,291</u>	<u>13,975,920</u>
Federal and state financial aid	11,604,047	11,948,872
State appropriations	10,056,546	9,889,518
Local appropriations	<u>8,862,351</u>	<u>8,596,093</u>
Total nonoperating revenues	<u>30,522,944</u>	<u>30,434,483</u>
Total revenues	<u>45,044,235</u>	<u>44,410,403</u>
Instruction	(21,310,316)	(20,467,374)
Public service	-	(3,551)
Academic support	(3,097,843)	(3,469,322)
Student services	(5,976,730)	(6,233,168)
Institutional support	(6,685,506)	(6,356,336)
Operation and maintenance of plant	(4,049,510)	(4,581,303)
Student aid payments	(5,302,757)	(5,442,500)
Depreciation	<u>(3,143,126)</u>	<u>(2,698,214)</u>
Total expenses	<u>(49,565,788)</u>	<u>(49,252,768)</u>
Capital appropriations	<u>4,714,296</u>	<u>3,312,612</u>
Change in net position	<u>\$ 192,743</u>	<u>\$ (1,528,753)</u>

Revenue Overview

Tuition and Fees

Gross student tuition and fee charges totaled \$20,058,328 and \$19,712,545 for the years ended August 31, 2015, and 2014, respectively. Tuition and fees are displayed net of scholarship allowances in the statement of revenues, expenses, and changes in net position. Scholarship allowances totaling \$6,274,588 and \$6,479,576 for the years ended August 31, 2015 and 2014, respectively, represent student tuition and fees that are paid using grants and scholarships. These grants and scholarships are initially distributed to the College until student eligibility is determined, at which time funds are applied to pay tuition and fee charges.

Grants and Contracts

Federal grants and contracts and state and local grants and contracts represent restricted operating funds received by the College. Such funds are used for academic programs, equipment, and other academic support.

State appropriations represent operating aid the College receives on a per FTE student basis through SUNY for purposes of supporting College operations.

Local government appropriations represent funds paid by the two sponsoring counties, as well as other counties in New York State to support the operations of the College.

Expense Overview

Operating Expenses

Operating expenses are displayed by functional areas within the College, with the exception of depreciation expense, which is shown as a separate line item. As indicated previously, operating expenses are displayed in the following functional categories:

- Instruction expenses include activities related to the direct provision of instructional services.
- Public service expenses reflect activities related to offering services to the general public, such as community use of campus facilities.
- Academic support includes instructional support services such as the library and academic computing labs.
- Student services reflect other student support services offered by the College, including counseling and career services, financial aid, and student activities.
- Institutional support represents all administrative support functions such as budget and finance, personnel, and administrative informational technology costs.
- Operation and maintenance of plant includes all building and grounds functions, such as cleaning, snow removal, and utilities.
- Student aid payments represent the amount of grants and scholarships distributed to students in excess of their tuition and fee charges.

Looking Forward

The College continues to face fiscal challenges due to limited public support, increasing levels of accountability, and growing numbers of high need students coupled with overall enrollment challenges. The FTE operating aid that the College received from the State continues to be restored at a modest level after the 21% reduction that has been since 2011-12. However, the College's current operating aid rate of \$2,597 per FTE in 2015-16 is still \$78, or 3%, less than the \$2,675 rate per FTE that was received in 2007-08. It is not anticipated that the State support provided to the College will return to the level of funding that was experienced in previous years. In addition, it is anticipated that larger portions of State funding dollars will be received based on student success and completion rates.

Core enrollment (fall, spring, summer, and winter courses generally held on campus or on-line) has dropped from a peak of 3,133 FTEs in 2010-11 to 2,446 FTEs in 2014-15 which represents a 22% decline. Projected enrollment for 2015-16 in core enrollment is 2,343 FTEs, a 4% decline from 2014-15. This decline is primarily due to retention of students, as new student enrollment in fall 2015 seems to have stabilized after these several years of decline. The College's enrollment projections for 2016-17 through 2019-20 show a continued stabilization of core enrollment with modest increases resulting in a restoration of enrollment that will approximate the 2014-15 levels of 2,440 FTEs.

Looking Forward (Continued)

Due to the College's diversity of revenue streams related to its enrollment populations, overall FTE enrollment for the same time frame (2010-11 to 2014-15) declined from 3,953 FTEs to 3,634 FTEs, or 8%. This is due to the consistent growth in our Concurrent Enrollment program with area high schools and our International/Global Connections Programs with colleges and universities in other countries. Overall enrollment is projected to stabilize in 2015-16 with modest growth through 2019-20 to a projected total of 3,829 FTEs. This is still about 170 FTEs, or 4%, less than our peak of 3,999 FTEs in 2011-12.

There are numerous factors that we believe are driving these enrollment trends: a weak economy which has a disproportionate effect on lower-income students; changes in financial aid eligibility standards; media hype about the value (or lack thereof) of higher education; changes in academic standards; and four-year colleges going deeper into applicant pools. Recently, the College conducted a market research study in an effort to gain a better understanding of how the College is perceived by prospective students, current students, alumni, and local business and community leaders. This data will be used to develop a deeper understanding of our markets and allow us to target our messages more effectively. We believe these efforts will enhance our ability to meet our projected enrollment goals.

As we look at how the College currently funds its operations, 86.2% of revenues are a direct function of enrollment. In the College's 2015-16 operating budget, 50.0% of revenues are sourced from students; 25.8% results from state operating aid; and 10.4% is related to charges to other counties – all derived directly from FTE enrollment. Other budgeted revenue sources include 11.8% of support from the College's Sponsors and a modest 2% from other miscellaneous sources. As a result, there are two basic approaches to growing and/or stabilizing revenue in the future: increase enrollment and seek other nonpublic sources of funding – both of which the College is actively pursuing.

As mentioned previously, the College is projecting enrollment to stabilize with moderated growth over the next five years. It is anticipated that a small percentage of this growth will be due to new student enrollment. The most significant factor that will fuel this growth will be due to student success and retention initiatives at the College. In addition to the College's overall continuing goal of Student Success, four new strategic priorities were adopted in the fall of 2015:

➤ ***The first semester matters: enhanced transition and first semester success***

This has been the theme of many recent college-wide discussions, all of which, coupled with extensive research, have pointed to the need for an increased understanding of the barriers our students face. Framing the conversation as “students should . . .” is not sufficient. **How can we redesign the transition and first semester experience to increase the success of more of our students?**

➤ ***On-going support for all students, especially high-risk groups***

While support for the transition to a successful student and academic citizen during the first semester is important, the research is also clear that the need for support and guidance does not end there. **How will we design and integrate policies, programs, and practices that provide on-going support and development to our students, particularly those who bring or find significant barriers to success?**

➤ ***Marketing***

We need to approach the concept of marketing holistically, understanding that it is inclusive of our curriculum, academic rigor, support services, campus life, and outcomes. It is not just advertising. **What are the key strategies that will strengthen the TC3 experience in ways that will resonate with current and prospective students?**

Looking Forward (Continued)

➤ *Enhanced evidence-based decision making*

We create a lot of data and information, but it is not always readily available and known to all who could use it. **How can we strengthen our creation, sharing, and use of meaningful information to provide guidance to our decisions related to planning and resource allocation?**

These strategic initiatives are well under way in 2015-16 and will be impacting our enrollment through marketing with prospective students and through student success initiatives with our continuing students. At the same time, these initiatives will provide us the data and accountability we need to satisfy our various constituencies.

The College has also embarked on a new strategic approach to increase revenue from nonpublic sources. The College's Board of Trustees, in conjunction with the Tompkins Cortland Community College Foundation's Board of Directors, have adopted new fundraising priorities, several of which are already funded and/or in progress. Included in these fundraising priorities are initiatives related to: first semester student success, diversity staffing, child care, and collaborative student projects involving new technology. Thus far, we have had success in funding all or a portion of the four initiatives with private dollars. Fundraising activities will continue in the areas of first year student success and child care with the hope of establishing endowments to support the programs well into the future.

The College continues to maintain and improve its facilities. The most recent Campus Master Plan is substantially complete. The Campus Master Plan addressed instructional and student support space needs, as well as building maintenance, site work, and technology infrastructure. The construction of a 10-acre solar array which produces approximately 90% of the power used by the Dryden main campus facility was completed and on line by the summer of 2015. The College's new culinary center in Ithaca and farm in Dryden are also now complete, serving our academic programs in Culinary Arts, Sustainable Farming and Food Systems, Wine Marketing, and Restaurant and Hotel Management. Looking ahead to 2017, the College plans to build a new stand-alone child care facility that will support infant care and expand services to toddlers and pre-school aged children. The facility will also serve as a learning lab for students in a variety of degree programs, particularly early childhood education.

As Tompkins Cortland Community College faces fiscal challenges in the changing landscape of higher education, we maintain our commitment to student success and continue to seek opportunities for growth and innovation.

Contact the College's Financial Management

This financial report is designed to provide a general overview of the College's finances and to demonstrate the College's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Ms. Susan Dewey, Director of Budget and Finance, Tompkins Cortland Community College, at PO Box 139, Dryden, New York 13053.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF NET POSITION
AUGUST 31, 2015 AND 2014

	2015		2014	
	Primary Institution	Component Units	Primary Institution	Component Units
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 6,484,712	\$ 3,190,405	\$ 7,070,642	\$ 3,736,228
Accounts receivable, net	3,551,056	-	3,958,586	-
Contributions and other receivables, net	1,767,877	165,143	836,463	242,669
Inventory	-	73,632	-	-
Due from affiliates, net	237,266	3,604,314	260,440	3,462,282
Prepaid expenses and other assets	203,665	117,424	336,022	130,705
Investments	-	-	-	80,921
Total current assets	<u>12,244,576</u>	<u>7,150,918</u>	<u>12,462,153</u>	<u>7,652,805</u>
NONCURRENT ASSETS:				
Cash and cash equivalents restricted for grants	135,137	-	100,943	-
Pledges receivable, net	-	63,500	-	-
Assets limited as to use	-	4,520,201	-	4,519,925
Investments	-	15,309,692	-	16,116,502
Bond closing costs, net	-	907,017	-	970,083
Net pension asset	1,411,996	-	-	-
Capital assets, net	<u>42,541,145</u>	<u>38,845,529</u>	<u>40,688,050</u>	<u>36,619,493</u>
Total noncurrent assets	<u>44,088,278</u>	<u>59,645,939</u>	<u>40,788,993</u>	<u>58,226,003</u>
Total assets	<u>56,332,854</u>	<u>66,796,857</u>	<u>53,251,146</u>	<u>65,878,808</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	<u>1,101,962</u>	-	-	-
Total deferred outflows of resources	<u>1,101,962</u>	-	-	-
LIABILITIES				
CURRENT LIABILITIES:				
Current portion of notes payable	-	5,589,569	-	1,610,425
Current portion of bonds payable and bond premium	-	1,056,710	-	1,036,710
Accounts payable and accrued liabilities	3,487,343	427,341	3,560,035	304,642
Unearned revenues	1,820,493	2,726,719	1,811,140	2,918,068
Due to affiliates, net	3,419,928	421,652	3,328,057	322,183
Security deposits	-	194,770	-	216,077
Accrued interest payable	-	322,104	-	325,573
Current portion of contractual obligations payable	<u>25,192</u>	-	<u>23,632</u>	-
Total current liabilities	<u>8,752,956</u>	<u>10,738,865</u>	<u>8,722,864</u>	<u>6,733,678</u>
NONCURRENT LIABILITIES:				
Notes payable, net of current portion	-	3,502,277	-	3,652,923
Bonds payable and bond premium, net of current portion	-	40,619,011	-	41,675,723
Contractual obligations payable, net of current portion	153,827	-	178,892	-
Postemployment healthcare benefits	10,907,568	-	8,528,101	-
Net pension liability	<u>888,227</u>	-	-	-
Total noncurrent liabilities	<u>11,949,622</u>	<u>44,121,288</u>	<u>8,706,993</u>	<u>45,328,646</u>
Total liabilities	<u>20,702,578</u>	<u>54,860,153</u>	<u>17,429,857</u>	<u>52,062,324</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Tuition Assistance Program	1,585,045	-	1,686,779	-
Pensions	<u>581,996</u>	-	-	-
Total deferred inflows of resources	<u>2,167,041</u>	-	<u>1,686,779</u>	-
NET POSITION				
Undesignated	(7,796,929)	(6,218,533)	(7,170,092)	(4,328,864)
Restricted -				
Temporarily	-	5,484,272	-	5,499,554
Permanently restricted	-	12,670,965	-	12,645,794
Net investment in capital assets	<u>42,362,126</u>	-	<u>41,304,602</u>	-
Total net position	<u>\$ 34,565,197</u>	<u>\$ 11,936,704</u>	<u>\$ 34,134,510</u>	<u>\$ 13,816,484</u>

The accompanying notes are an integral part of these statements.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
FOR THE YEARS ENDED AUGUST 31, 2015 AND 2014

	2015		2014	
	Primary Institution	Component Units	Primary Institution	Component Units
OPERATING REVENUES:				
Tuition and fees	\$ 20,058,328	\$ -	\$ 19,712,545	\$ -
Less: scholarship allowances	(6,274,588)	-	(6,479,576)	-
Net tuition and fees	13,783,740	-	13,232,969	-
Federal grants and contracts	433,053	-	492,390	-
State and local grants and contracts	157,956	-	123,907	-
Auxiliary enterprises	-	11,962,465	-	10,122,518
Other	146,542	104,301	126,654	94,720
Total operating revenues	<u>14,521,291</u>	<u>12,066,766</u>	<u>13,975,920</u>	<u>10,217,238</u>
OPERATING EXPENSES:				
Instruction	21,310,316	-	20,467,374	-
Public service	-	-	3,551	-
Academic support	3,097,843	-	3,469,322	-
Student services	5,976,730	-	6,233,168	-
Institutional support	6,685,506	-	6,356,336	-
Operation and maintenance of plant	4,049,510	-	4,581,303	-
Student aid payments	5,302,757	-	5,442,500	-
Depreciation	3,143,126	-	2,698,214	-
Auxiliary enterprises	-	14,558,949	-	11,680,324
Total operating expenses	<u>49,565,788</u>	<u>14,558,949</u>	<u>49,251,768</u>	<u>11,680,324</u>
Operating loss	<u>(35,044,497)</u>	<u>(2,492,183)</u>	<u>(35,275,848)</u>	<u>(1,463,086)</u>
NONOPERATING REVENUES (EXPENSES):				
Federal and state financial aid	11,604,047	-	11,948,872	-
State appropriations	10,056,546	-	9,889,518	-
Local appropriations	8,862,351	-	8,596,093	-
College support	-	(924,605)	-	(769,299)
Gifts and donations	-	1,856,800	-	2,612,941
Investment income (loss), net	-	(319,792)	-	2,490,504
Total nonoperating revenues (expenses), net	<u>30,522,944</u>	<u>612,403</u>	<u>30,434,483</u>	<u>4,334,146</u>
CHANGE IN NET POSITION BEFORE CAPITAL APPROPRIATIONS	(4,521,553)	(1,879,780)	(4,841,365)	2,871,060
CAPITAL APPROPRIATIONS	<u>4,714,296</u>	<u>-</u>	<u>3,312,612</u>	<u>-</u>
CHANGE IN NET POSITION	<u>192,743</u>	<u>(1,879,780)</u>	<u>(1,528,753)</u>	<u>2,871,060</u>
NET POSITION - beginning of year, as previously reported	<u>34,134,510</u>	<u>13,816,484</u>	<u>23,379,289</u>	<u>10,945,424</u>
CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLES:				
Revenue recognition	-	-	11,160,542	-
GASB Statement Nos. 68 and 71	237,944	-	-	-
Total cumulative effect of change in accounting principles	<u>237,944</u>	<u>-</u>	<u>11,160,542</u>	<u>-</u>
PRIOR PERIOD ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>1,123,432</u>	<u>-</u>
NET POSITION - beginning of year, as restated	<u>34,372,454</u>	<u>13,816,484</u>	<u>35,663,263</u>	<u>10,945,424</u>
NET POSITION - end of year	<u>\$ 34,565,197</u>	<u>\$ 11,936,704</u>	<u>\$ 34,134,510</u>	<u>\$ 13,816,484</u>

The accompanying notes are an integral part of these statements.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF CASH FLOWS - PRIMARY INSTITUTION
FOR THE YEARS ENDED AUGUST 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Tuition and fees	\$ 14,200,623	\$ 13,246,284
Federal grants and contracts	803,054	771,728
State and local grants and contracts	157,956	123,908
Payments for other than personal services	(12,456,424)	(10,311,535)
Payments to employees	(26,720,781)	(28,107,551)
Financial aid and scholarships	(6,445,935)	(6,572,976)
Other revenue	<u>(307,743)</u>	<u>319,075</u>
Net cash flow from operating activities	<u>(30,769,250)</u>	<u>(30,531,067)</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:		
Financial aid grants	11,748,692	11,948,873
State appropriations	10,056,546	9,871,052
Local government appropriations	5,148,396	7,744,994
County chargebacks, net	<u>4,004,376</u>	<u>4,197,845</u>
Net cash flow from noncapital financing activities	<u>30,958,010</u>	<u>33,762,764</u>
CASH FLOW FROM CAPITAL FINANCING ACTIVITIES:		
Purchases of capital assets, net of sponsor receipts	(281,925)	(2,361,202)
County chargebacks - capital, net	(423,565)	(534,528)
Principal paid on debt and leases	(23,505)	(22,048)
Interest paid on debt and leases	<u>(12,413)</u>	<u>(13,871)</u>
Net cash flow from capital financing activities	<u>(741,408)</u>	<u>(2,931,649)</u>
CASH FLOW FORM INVESTING ACTIVITIES:		
Interest on investments	<u>912</u>	<u>624</u>
Net cash flow from investment activities	<u>912</u>	<u>624</u>
CHANGE IN CASH AND CASH EQUIVALENTS	(551,736)	300,672
CASH AND CASH EQUIVALENTS - beginning of year	<u>7,171,585</u>	<u>6,870,913</u>
CASH AND CASH EQUIVALENTS - end of year	<u>\$ 6,619,849</u>	<u>\$ 7,171,585</u>

(Continued)

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF CASH FLOWS - PRIMARY INSTITUTION
FOR THE YEARS ENDED AUGUST 31, 2015 AND 2014
(Continued)

	<u>2015</u>	<u>2014</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOW FROM OPERATING ACTIVITIES:		
Operating loss	\$ (35,044,497)	\$ (35,275,848)
Adjustments to reconcile operating loss to net cash flow from operating activities:		
Depreciation	3,143,126	2,698,214
Provision for doubtful accounts	279,018	423,601
Changes in:		
Accounts receivable	128,512	(254,305)
Contributions and other receivables	(931,414)	(567,366)
Due from affiliates, net	23,174	47,545
Prepaid expenses and other assets	132,357	(6,375)
Net pension (asset) liability	(113,831)	-
Accounts payable and accrued liabilities	(72,692)	739,709
Unearned revenues	9,353	(170,895)
Due to affiliates, net	91,871	20,606
Deferred amounts on pension	(691,960)	-
Deferred amounts on tuition assistance program	(101,734)	37,440
Other postemployment benefits payable	<u>2,379,467</u>	<u>1,776,607</u>
Net cash flow from operating activities	<u>\$ (30,769,250)</u>	<u>\$ (30,531,067)</u>
SUPPLEMENTAL DISCLOSURE OF CAPITAL AND RELATED FINANCING ACTIVITIES - NONCASH ITEMS:		
Capital assets acquisition funded by State and County	<u>\$ 4,714,296</u>	<u>\$ 1,794,898</u>

The accompanying notes are an integral part of these statements.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2015 AND 2014

1. THE COLLEGE

Tompkins Cortland Community College (a component unit of the Counties of Tompkins and Cortland, New York (collectively, the Counties)) (the College) is a locally sponsored, two-year community college located in Dryden, New York and founded in 1968. The College is part of a statewide system of two-year institutions designed to provide technical, para-professional, and university parallel education. The College is one of thirty community colleges within the State University of New York (SUNY). SUNY community colleges are financed primarily by student tuition, New York State (the State), and a local government sponsor(s). The Counties are the College's local sponsors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the College are prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the College's accounting policies are described below.

The College is reported as a special purpose government engaged in business-type activities, as defined by generally accepted accounting principles. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods or services.

Financial Dependency

The College is economically dependent on appropriations from the State and the Counties to carry out its operations. These appropriations represented significant non-operating revenue sources during the years ended August 31, 2015 and 2014.

Measurement Focus

The College reports as a special-purpose government engaged in business-type activities, as defined by GASB Statement No. 35, *Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities - an amendment of GASB Statement No. 34*. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods or services. The College's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

The College's policy for defining operating activities in the statements of revenues, expenses, and change in net position are those that generally result from exchange transactions, such as receipts for services and payments made to purchase those goods or services. Certain other transactions are reported as nonoperating activities and include the College's operating and capital appropriations from the State and the Counties, federal and State financial aid, interest income, and interest paid on capital debt.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Reporting Entity

The College is considered a discretely presented component unit of the Counties because of the significance of its operational and financial relationship with the Counties. Specifically, as referred to below, annual budgets, and any subsequent increases, must be approved by the Counties' Boards of Supervisors. The Counties provides financial support to the College through amounts designated as a component of the "local appropriations" subcategory of revenues. In addition, the primary cost of campus facilities was shared equally by the Counties and the State. The Counties holds title to such property in trust, for the use and purpose of the College. The Counties and State service the debt financed to construct and acquire campus facilities and equipment. The College contributes to the debt repayment using funds received through the capital chargeback billings to other counties for their students attending the College.

Discretely Presented Component Units

The College follows the requirements of GASB Statements No. 61, *The Financial Reporting Entity: Omnibus* and No. 39, *Determining Whether Certain Organizations Are Component Units*. These statements amend GASB Statement No. 14, *The Financial Reporting Entity*, and provide additional guidance to determine whether an affiliated organization is considered a component unit of a financial reporting entity.

Inclusion in the financial statements is based primarily on the concept of financial accountability as defined in the aforementioned GASB statements. Financial accountability is determined on the basis of fiscal dependency, appointment of a voting majority of a governing board, ability to impose the College's will or potential for the component unit to provide specific financial benefits to, or to impose specific financial burdens on, the College.

Inclusion in the reporting entity under these GASB Statements is required for legally separate tax-exempt affiliated organizations that receive or hold economic resources that are significant to the College, that exist for the direct benefit of the College, or that can have their resources accessed by the College.

Based on these criteria, the following organizations are included as component units in the financial reporting entity:

- **Tompkins Cortland Community College Foundation, Inc. -**

Tompkins Cortland Community College Foundation, Inc. (the Foundation), is a New York not-for-profit corporation that was established in 1978 to secure resources to enhance the learning opportunities for the College's students. The Foundation receives contributions and awards scholarships to deserving students in order to enable them to attend the College. The Foundation also assists the College with capital improvements and the expansion and ownership of facilities, which will aid the College in the fulfillment of its educational mission.

The following corporations are wholly-owned subsidiaries of the Foundation:

- TC3 Bistro, LLC d/b/a Coltivare (TC3 Bistro) was formed in February 2014 for the purpose of supporting the College's academic programs in Culinary Arts, Wine Marketing, and Hotel and Restaurant Management. TC3 Bistro's restaurant, full service bar, event space, and catering services provide students with a real-life setting for their academic lab environment.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Discretely Presented Component Units (Continued)

- **Tompkins Cortland Community College Foundation, Inc. (Continued)**

TC3 Farm, LLC (TC3 Farm) was formed in February 2014 for the purpose of supporting the College's academic program in Sustainable Farming and Food Systems. TC3 Farm's organic vegetable and fruit growing, distribution, and sales operation provides students with a real-life setting for their academic lab environment.

- **The Faculty Student Association of Tompkins Cortland Community College, Inc.**

The Faculty Student Association of Tompkins Cortland Community College, Inc., (the Association) is a New York not-for-profit corporation whose purpose is to establish, operate, manage, promote, and cultivate educational activities and relationships for the benefit of the College campus community, including students, faculty, staff, and administration, in harmony with the educational mission and goals of the College. This is achieved by providing day care services, organizing various student activities, managing the College's housing, and contracting for the operation of the bookstore.

All campus student clubs, organizations, and College athletic teams are chartered through the Association. These activities are funded primarily through the fundraising efforts of the clubs, organizations, and teams, as well as student activities fees charged to all students by the College and remitted to the Association. In addition, certain of the Association's activities are funded by specific user fees, i.e. the health and fitness centers and ID cards.

Net Position

GAAP requires the College to report its net position in the following three categories:

- **Unrestricted** - This classification of net position represents all net position that does not meet the definition of "restricted" or "net investment in capital assets" and are available for the College's general use. Unrestricted net position may be designated by actions of the College's Board of Trustees.
- **Restricted** - This classification of net position represents amounts whose use is subject to externally imposed conditions that the College must maintain the funds in perpetuity or that can be fulfilled by the actions of the College or by the passage of time. At August 31, 2015 and 2014, the College did not have any restricted net position.
- **Net investment in capital assets** - This classification of net position consists of capital assets, net of accumulated depreciation. The College recognizes capital appropriations for the full amount of the assets funded by the State and Counties at the time the capital assets are purchased.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and money market deposits.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Accounts receivable are uncollateralized student obligations, other receivables including private sponsorship of students, academic and other programs, and rental revenues, due under normal trade terms generally requiring payment within 30 days from the invoice date. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management individually reviews all accounts receivable balances that exceed the due date and, based on an assessment of current credit worthiness, estimates the portion, if any, of the balance that will not be collected.

Campus Facilities, Equipment, and Related Debt

The Counties and the State equally share the primary cost of capital assets. The Counties and the State, through the Dormitory Authority of the State of New York (DASNY), routinely issue debt to finance the construction and acquisition of campus facilities and equipment. Pursuant to New York State Education Law (the Law) relative to community colleges, title to real property rests in and is held by the local sponsor (the Counties) in trust for the use and purposes of the College. The College has a stewardship responsibility since such assets are integral to its operations. However, the College does not have an ownership interest in the real property and other capital assets funded by the State/County capital program. Although the College has no ownership interest in the assets associated with the State/County capital program, SUNY has determined that these assets should be reflected in the College's financial statements. Asset depreciation is likewise included on the statements of revenues, expenses, and change in net position.

The College recognizes revenue for State and County capital contributions when the construction or acquisition cost is incurred, or the capital asset is purchased. Effective September 1, 2011, any debt obligations incurred by the State to finance the construction and acquisition of campus facilities and equipment are not recognized in the financial statements since the College is not obligated under any debt service arrangements for the State debt. Effective September 1, 2013 any debt obligations incurred by the Counties to finance the construction and acquisition of campus facilities and equipment are not recognized in the financial statements since the College is not obligated under any debt service arrangements for the County debt.

The Law also dictates that the College will receive capital chargeback funds from other counties. These chargebacks are based on students enrolled at the College who are residents of other counties within the State. The College has been remitting these capital chargebacks to the Counties to offset the Counties' portion of capital asset costs.

Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets. Capital assets are defined by the College as assets with an initial unit cost of \$5,000 or more and an estimated useful life in excess of three years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the College are depreciated using the straight-line method over the following useful lives:

Buildings	50 years
Building improvements	20 years
Land improvements	20 years
Equipment, furnishings, and library books	3 - 10 years

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue

Students are billed prior to the start of each semester. Deposits and advance payments received for tuition and fees related to the subsequent academic year are unearned and are recorded as revenues as earned in the subsequent fiscal year.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will be recognized as an expense in that period.

The College reported deferred outflows of resources of \$1,101,962 as of August 31, 2015 related to pension contributions made subsequent to the measurement date of the New York State retirement systems.

In addition to liabilities, the statements of net position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will be recognized as revenue in that period.

The College reported deferred inflows of resources of \$1,585,045 and \$1,686,779 as of August 31, 2015 and 2014, respectively, for payments related to tuition assistance received from the State that will be earned in subsequent fiscal years. The College reported deferred inflows of resources of \$581,996 as of August 31, 2015 related to differences between projected and actual earnings on investments maintained in the New York State retirement systems.

Revenues

Revenue is recognized in the accounting period earned. State and County appropriations are recognized when they are legally available for expenditure. Revenues and expenditures arising from non-exchange transactions are recognized when all eligibility requirements are met.

The State provides operating aid to the College based upon the lesser of net operating costs or a formula based on student full-time equivalents. The Counties also provides funding to the College in the form of a sponsor contribution. This amount is appropriated annually by the Counties' legislatures as part of the Counties' budgeting process.

Grants to students for financial aid and scholarships through the Federal Pell Grant Program (Pell) and the New York State Tuition Assistance Program (TAP) are recorded as revenues from federal and State sources and as either financial aid and scholarship expense or scholarship allowance offsetting tuition and fees revenue. For the years ended August 31, 2015 and 2014, approximately \$7,522,000 and \$7,818,000, respectively, was distributed to the College for Pell grants and \$3,845,000 and \$3,898,000, respectively, for TAP awards.

Student tuition and fees are presented net of scholarships and financial aid applied to student accounts. Certain other scholarship amounts are paid directly to, or refunded to, the student and are generally reflected as expenses.

Compensated Absences

College employees are granted vacation and sick leave and earn compensatory absences in varying amounts. In the event of termination or upon retirement, an employee is entitled to payment for accumulated vacation and sick leave at various rates subject to certain maximum limitations. For employees covered under the College's health insurance plan, unused sick leave can be applied to future premiums, at the employees' option.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Insurance

The College assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

Fringe Benefits

The College provides fringe benefit programs to eligible faculty and staff, including health and life insurance, unemployment, retirement, and workers' compensation benefits. Health insurance, life insurance, unemployment, and pension costs are billed directly to the College by external agencies/carriers. Workers' compensation costs are assessed based on several factors including the College's actual experience.

Postemployment Benefits

In addition to providing pension benefits, the College makes available health insurance coverage for retired employees and their survivors in accordance with employment contracts. Substantially all of the College's employees may become eligible for these benefits if they reach normal retirement age while working for the College. Health care benefits are provided through an insurance company whose premiums are based on the benefits paid during the year. During the years ended August 31, 2015 and 2014, \$657,577 and \$553,624 was paid on behalf of 87 and 76 retirees, respectively.

Income Taxes

The College is a unit of SUNY, which is a unit of the State and is, therefore, generally exempt from income taxes under Section 115 of the Internal Revenue Code.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Reclassifications

Certain reclassifications have been made to the 2014 statements to conform to the current year presentation.

3. CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLES

Revenue Recognition

During the year ended August 31, 2015, the College changed its method of revenue recognition for capital assets contributed by the Counties. Contributions of capital assets from the Counties will now be recognized when the assets are purchased by the Counties, as opposed to when the Counties make debt service payments on the related borrowings. The College believes that this is a preferable method of revenue recognition and that it more accurately depicts the nature of the transaction.

The effect of the change in accounting principle was an increase in net assets invested in capital assets of \$11,160,542 at September 1, 2013.

3. CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLES (Continued)

GASB Statement No. 68 and 71

During the year ended August 31, 2015, the College adopted *GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and *GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*. Statements No. 68 and 71 establish accounting and financial reporting requirements related to pensions. Accordingly, the College's net pension asset and liability, deferred outflows and inflows, and net position at September 1, 2014 was adjusted to reflect the cumulative effect of this change in accounting principle as follows:

	Net Pension <u>Asset</u>	Net Pension <u>Liability</u>	Deferred <u>Outflows</u>	Deferred <u>Inflows</u>	<u>Net Position</u>
Balance - August 31, 2014, as previously reported	\$ -	\$ -	\$ -	\$ -	
Contributions subsequent to measurement date	-	-	927,009	-	\$ 927,009
NYS Employees' Retirement System Plan	-	(1,188,123)	-	-	(1,188,123)
NYS Teachers' Retirement System Plan	<u>1,598,061</u>	<u>-</u>	<u>-</u>	<u>(1,099,003)</u>	<u>499,058</u>
Cumulative effect of change in accounting principle	<u>\$ 1,598,061</u>	<u>\$(1,188,123)</u>	<u>\$ 927,009</u>	<u>\$(1,099,003)</u>	<u>\$ 237,944</u>

4. PRIOR PERIOD ADJUSTMENTS

Net position at September 1, 2013 has been adjusted by \$1,123,432 to correct for errors identified during the year ended August 31, 2015 that occurred prior to September 1, 2013. These corrections did not have any effect on the current year's activities. These errors related to:

- a. An inaccurate recognition of College operating fund revenues and expenses totaling \$799,622, and
- b. The improper posting of Foundation support to the College totaling \$250,000, and
- c. The improper release of construction retainage payable of \$73,810 in the College's capital fund.

5. NET POSITION

The College's undesignated and Board designated net position consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Undesignated	\$ (9,737,897)	\$ (7,170,929)
Board designated -		
Program initiatives	897,233	-
New York State ERS and TRS retirement system activity	<u>1,043,735</u>	<u>-</u>
	<u>\$ (7,796,929)</u>	<u>\$ (7,170,929)</u>

6. CASH AND CASH EQUIVALENTS

The College's investment policies are governed by State laws and as established in the College's policies. Cash resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. The College may use demand accounts and certificates of deposit. Permissible investments include obligations of the United States Treasury and its agencies, repurchase agreements, and obligations of the State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not insured by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned. At August 31, 2015 and 2014, the College's bank deposits were fully collateralized by FDIC coverage and securities held in trust by the pledging institutions.

The College's aggregate bank balances at August 31, 2015 and 2014 were \$6,567,082 and \$7,646,477, respectively, and were fully insured or collateralized.

7. RECEIVABLES

The College's receivables consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Unrestricted:		
Student tuition and fees	\$ 4,817,123	\$ 5,216,344
Contributions and other receivables	<u>1,767,877</u>	<u>836,463</u>
	6,585,000	6,052,807
Less: Allowance for doubtful accounts	<u>(1,266,067)</u>	<u>(1,257,758)</u>
	<u>\$ 5,318,933</u>	<u>\$ 4,795,049</u>

8. CAPITAL ASSETS

The College's capital asset activity consisted of the following for the years ended August 31:

	September 1, 2014	Additions	Retirements/ Reclassification	August 31, 2015
Nondepreciable capital assets:				
Land	\$ 70,993	\$ -	\$ -	\$ 70,993
Construction-in-progress	<u>2,045,624</u>	<u>122,757</u>	<u>(2,045,624)</u>	<u>122,757</u>
Total nondepreciable capital assets	<u>2,116,617</u>	<u>122,757</u>	<u>(2,045,624)</u>	<u>193,750</u>
Depreciable capital assets:				
Buildings	30,519,468	-	-	30,519,468
Building improvements	33,008,359	3,650,924	2,045,624	38,704,907
Land improvements	3,681,539	-	-	3,681,539
Equipment, furnishings, and library books	<u>6,212,260</u>	<u>1,222,540</u>	<u>(124,057)</u>	<u>7,310,743</u>
Total depreciable capital assets	<u>73,421,626</u>	<u>4,873,464</u>	<u>1,921,567</u>	<u>80,216,657</u>
Total investment in capital assets	<u>75,538,243</u>	<u>4,996,221</u>	<u>(124,057)</u>	<u>80,410,407</u>
Less: Accumulated depreciation:				
Buildings	(10,967,228)	(610,389)	-	(11,577,617)
Building improvements	(16,731,532)	(1,752,754)	-	(18,484,286)
Land improvements	(2,044,832)	(170,141)	-	(2,214,973)
Equipment, furnishings, and library books	<u>(5,106,601)</u>	<u>(609,842)</u>	<u>124,057</u>	<u>(5,592,386)</u>
Total accumulated depreciation	<u>(34,850,193)</u>	<u>(3,143,126)</u>	<u>124,057</u>	<u>(37,869,262)</u>
	<u>\$ 40,688,050</u>	<u>\$ 1,853,095</u>	<u>\$ -</u>	<u>\$ 42,541,145</u>
	September 1, 2013	Additions	Retirements/ Reclassification	August 31, 2014
Nondepreciable capital assets:				
Land	\$ 70,993	\$ -	\$ -	\$ 70,993
Construction-in-progress	<u>110,530</u>	<u>1,935,094</u>	<u>-</u>	<u>2,045,624</u>
Total non-depreciable capital assets	<u>181,523</u>	<u>1,935,094</u>	<u>-</u>	<u>2,116,617</u>
Depreciable capital assets:				
Buildings	30,519,468	-	-	30,519,468
Building improvements	33,008,359	-	-	33,008,359
Land improvements	3,681,539	-	-	3,681,539
Equipment, furnishings, and library books	<u>5,977,484</u>	<u>426,108</u>	<u>(191,332)</u>	<u>6,212,260</u>
Total depreciable capital assets	<u>73,186,850</u>	<u>426,108</u>	<u>(191,332)</u>	<u>73,421,626</u>
Total investment in capital assets	<u>73,368,373</u>	<u>2,361,202</u>	<u>(191,332)</u>	<u>75,538,243</u>
Less: Accumulated depreciation:				
Buildings	(10,356,839)	(610,389)	-	(10,967,228)
Building improvements	(15,242,067)	(1,489,465)	-	(16,731,532)
Land improvements	(1,874,690)	(170,142)	-	(2,044,832)
Equipment, furnishings, and library books	<u>(4,869,715)</u>	<u>(428,218)</u>	<u>191,332</u>	<u>(5,106,601)</u>
Total accumulated depreciation	<u>(32,343,311)</u>	<u>(2,698,214)</u>	<u>191,332</u>	<u>(34,850,193)</u>
	<u>\$ 41,025,062</u>	<u>\$ (337,012)</u>	<u>\$ -</u>	<u>\$ 40,688,050</u>

Depreciation expense of \$3,143,126 and \$2,698,214 was recorded during the years ended August 31, 2015 and 2014.

9. NONCURRENT LIABILITIES

The College's noncurrent liabilities' activity consisted of the following for the years ended August 31:

	September 1, 2014	Increases	Decreases	August 31, 2015	Due Within One Year
Postemployment healthcare benefits	\$ 8,528,101	\$ 2,977,164	\$ (597,697)	\$ 10,907,568	\$ -
Contractual obligations	<u>202,524</u>	<u>-</u>	<u>(23,505)</u>	<u>179,019</u>	<u>25,192</u>
	<u>\$ 8,730,625</u>	<u>\$ 2,977,164</u>	<u>\$ (621,202)</u>	<u>\$ 11,086,587</u>	<u>\$ 25,192</u>
	September 1, 2013	Increases	Decreases	August 31, 2014	Due Within One Year
Postemployment healthcare benefits	\$ 6,751,494	\$ 2,392,241	\$ (615,634)	\$ 8,528,101	\$ -
Contractual obligations	<u>224,572</u>	<u>-</u>	<u>(22,048)</u>	<u>202,524</u>	<u>23,632</u>
	<u>\$ 6,976,066</u>	<u>\$ 2,392,241</u>	<u>\$ (637,682)</u>	<u>\$ 8,730,625</u>	<u>\$ 23,632</u>

10. RETIREMENT PLANS

The College's teaching faculty has the option of participating in the New York State Teachers' Retirement System (TRS) or the SUNY Optional Retirement Plan (ORP). Non-teaching professionals and College administrators have the option of participating in the New York State Employees' Retirement System (ERS) or the ORP. Full-time and electing part-time civil service employees have the option to participate in ERS or electing not to participate.

SUNY Optional Retirement Plan

The SUNY ORP is a defined contribution annuity plan. College employees who have selected ORP invest in the Teachers' Insurance and Annuity Association - College Retirement Equities Fund (TIAA-CREF). Participants in the ORP retiring after age 55 with at least 13 months of service receive monthly annuity benefits based on their investment. Both the College and employee contribution rates are based on the employee's membership date in the ORP as follows:

Tier	Membership Date	College Contribution
Tier 1	Prior to 7/1/73	12% of first \$16,500 salary; 15% of salary above \$16,500
Tier 2	7/1/73 - 7/26/76	12% of first \$16,500 salary; 15% of salary above \$16,500
Tier 3	7/27/76 - 8/31/83	9% of first \$16,500 salary; 12% of salary above \$16,500
Tier 4	9/1/83 - 7/16/92	9% of first \$16,500 salary; 12% of salary above \$16,500
Tier 5	7/17/92 - 8/31/12	8% of salary for the first 7 service years; 10% thereafter
Tier 6	4/1/12 and after	8% of salary for the first 7 service years; 10% thereafter

An employee contribution of 3% of salary is required for Tier 3, 4, and 5 participants. Members of these tiers will have their 3% employee contribution eliminated upon reaching 10 years of service and will have an additional corresponding 3% contribution made by the College. Tier 6 participants will be required to make employee contributions for the duration of their membership based on salary at a rate of 3% to 6%.

The College's contributions to the ORP were equal to 100% of the contributions required for each year. Contributions were \$1,067,733, \$1,134,830 and \$1,069,199 for the years ended August 31, 2015, 2014, and 2013, respectively.

10. RETIREMENT PLANS (Continued)

Cumulative Effect of Change in Accounting Principle

In fiscal 2015, the College adopted *GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*. Statements No. 68 and 71 establish accounting and financial reporting requirements related to pensions. Accordingly, the College's net position at September 1, 2014 was adjusted to reflect the cumulative effect of this change in accounting principle.

New York State Employees' Retirement System

ERS is a cost-sharing, multiple-employer defined benefit retirement system. ERS provides retirement benefits, as well as death and disability benefits. The net position of ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to ERS. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). Once a public employee elects to participate in ERS, the election is irrevocable. The New York State Constitution provides that the pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a state statute. As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as the sole trustee and administrative head of ERS. The Comptroller adopts and amends rules and regulations for the administration and transaction of the business of ERS and for the custody and control of its funds.

Under the authority of the NYSRSSL, the Comptroller certifies annually the actuarially determined rates expressed as proportions of payroll of members, which are used to compute the contributions required to be made by employers to the pension accumulation fund. The employee contribution rates are based on ERS membership dates as follows:

<u>Tier</u>	<u>Membership Date</u>	<u>College Contribution</u>
Tier 1	Prior to 7/1/73	None
Tier 2	7/1/73 - 7/26/76	None
Tier 3	7/27/76 - 8/31/83	3% of salary for the first 10 years of service
Tier 4	9/1/83 - 12/31/09	3% of salary for the first 10 years of service
Tier 5	1/1/10 - 3/31/12	3% of salary
Tier 6	4/1/12 and after	From 3% to 6% of salary

The College's contributions to ERS were equal to 100% of the contributions required for each year. Contributions made by the College totaled \$1,234,479, \$1,286,727, and \$1,101,002 for the years ended August 31, 2015, 2014, and 2013, respectively.

10. RETIREMENT PLANS (Continued)

New York State Employees' Retirement System (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At August 31, 2015, the College recognized a net pension liability of \$888,227 for its proportionate share of the ERS net pension liability. The College's proportionate share of the net pension liability was consistent with the manner in which contributions to the pension plan are determined and was based on the ratio of the College's total proportionate share of contributions to the Counties and the County's total contribution effort to the total ERS projected long-term contribution effort from all employers. The ERS net pension liability was measured as of March 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

At August 31, 2015, the College's proportionate share of ERS was 0.0263297%.

For the year ended August 31, 2015, the College recognized pension expense of \$780,245 related to ERS. At August 31, 2015, the College reported deferred outflows of resources and deferred inflows of resources related to ERS from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ 28,433	\$ -
Net difference between projected and actual earnings on pension plan investments	154,274	-
Changes in proportion and differences between the College's contributions and proportionate share of contributions	-	(94,437)
Contributions subsequent to the measurement date	<u>537,803</u>	<u>-</u>
	<u>\$ 720,510</u>	<u>\$ (94,437)</u>

Amounts reported as deferred outflows and inflows of resources related to ERS will be recognized as pension expense as follows during the years ended August 31:

2016	\$ 559,869
2017	22,068
2018	22,068
2019	<u>22,068</u>
	<u>\$ 626,073</u>

10. RETIREMENT PLANS (Continued)

New York State Employees' Retirement System (Continued)

Actuarial Assumptions

The total ERS pension liability at March 31, 2015 was determined using an actuarial valuation as of April 1, 2014, with update procedures used to roll forward the total pension liability to March 31, 2015. Significant actuarial assumptions used in the April 1, 2014 valuation were as follows:

Actuarial Cost Method	Entry age normal
Interest rate	7.5%
Salary scale increases	4.9%
Decrement tables	April 1, 2005 - March 31, 2010 System's experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2014
Inflation rate	2.7%

Annuitant mortality rates are based on the April 1, 2005 through March 31, 2011 System's experience with adjustments for mortality improvements based on MP-2014.

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected real rates of return (expected returns, net of pension plan investment expense and inflation) for equities and fixed income, as well as historical investment data and plan performance.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2015 and 2014 are summarized below:

<u>Asset Type</u>	<u>Target Allocations</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	38.00%	7.30%
International equity	13.00%	8.55%
Private equity	10.00%	11.00%
Real estate	8.00%	8.25%
Absolute return	3.00%	6.75%
Opportunistic portfolio	3.00%	8.60%
Real estate	3.00%	8.65%
Bonds and mortgages	18.00%	4.00%
Cash	2.00%	2.25%
Inflation indexed bonds	2.00%	4.00%
	<u>100.00%</u>	

10. RETIREMENT PLANS (Continued)

New York State Employees' Retirement System (Continued)

Discount Rate

The discount rate used to calculate the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and the contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the College's proportionate share of the net pension asset (liability) calculated using the discount rate of 7.5%, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1.0% lower (6.5%) or 1% higher (8.5%) than the current rate:

	1% Decrease <u>(6.5%)</u>	Current Assumption <u>(7.5%)</u>	1% Increase <u>(8.5%)</u>
Proportionate share of net pension asset (liability)	\$ <u>(5,920,415)</u>	\$ <u>(888,227)</u>	\$ <u>3,360,188</u>

The ERS issues a publicly available financial report that includes financial statements and supplementary information and provides detailed information about the pension plan's fiduciary net position at: http://www.osc.state.ny.us/retire/about_us/financial_statements_index.php.

New York State Teachers' Retirement System

TRS is a cost-sharing, multiple employer public employee retirement system. TRS offers a wide range of plans and benefits, which are related to years of service, final average salary, vesting of retirement benefits, death, and disability.

The New York State Teachers' Retirement Board administers TRS. The system provides benefits to plan members and beneficiaries as authorized by the New York State Education Law and the NYSRSSL. TRS issues a publicly available financial report that contains financial statements and required supplementary information for the system. The report may be obtained at: <https://www.nystrs.org/Library/Publications/Annual-Report>.

Contributions

The system is noncontributory for employees who joined prior to July 27, 1976. For employees who joined the System after July 27, 1976 and prior to January 1, 2010, employees contribute 3% of their salary, except that employees in the system more than ten years are no longer required to contribute. For employees who joined after January 1, 2010 and prior to April 1, 2012, contributions of 3.5% are paid throughout their active membership.

For employees who joined after April 1, 2012, required contributions of 3.5% of their salary were paid through April 1, 2013 and they contributed 3% to 6% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for TRS.

10. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System (Continued)

Contributions (Continued)

The College is required to contribute at an actuarially determined rate. The College's contributions to the system were equal to 100% of the contributions required for each year. Contributions totaled \$376,990, \$283,059, and \$255,967 for the years ended August 31, 2015, 2014, and 2013, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At August 30, 2015, the College reported an asset of \$1,411,996 for its proportion share of the TRS net pension asset. The net pension asset was measured as of June 30, 2015 and the total pension liability used to calculate the net pension asset was determined by the actuarial valuation as June 30, 2014. The College's proportionate share of the net pension asset was based on a projection of the College's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At August 31, 2015, the College's proportionate share of TRS was 0.013594%.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended August 31, 2015, the College recognized pension revenue of \$90,886 related to TRS. At August 31, 2015 the College reported deferred outflows and inflows of resources related to TRS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ -	\$ (39,132)
Net difference between projected and actual earnings on pension plan investments	-	(446,339)
Changes in proportion and differences between the College's contributions and proportionate share of contributions	23,466	(2,088)
Contributions subsequent to the measurement date	<u>357,966</u>	<u>-</u>
	<u>\$ 381,452</u>	<u>\$ (487,559)</u>

Amounts reported as deferred outflows and inflows of resources related to TRS will be recognized as pension expense as follows during the years ended August 31:

2016	\$ 180,436
2017	(177,531)
2018	(177,531)
2019	76,723
2020	(2,383)
Thereafter	<u>(5,821)</u>
	<u>\$ (106,107)</u>

10. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System (Continued)

Actuarial Assumptions

The total pension liability at the June 30, 2015 measurement date was determined by an actuarial valuation as of June 30, 2014. The actuarial valuation used the following actuarial assumptions:

Inflation rate 3.00%
 Projected salary increases Rates of increase differ based on age and gender. They have been calculated based upon recent NYSTRS member experience.

<u>Age</u>	<u>Female</u>	<u>Male</u>
25	10.35%	10.91%
35	6.26%	6.27%
45	5.39%	5.04%
55	4.42%	4.01%

Projected COLAs 1.625% compounded annually
 Investment rate of return 8.0% compounded annually, net of pension plan investment expense, including inflation

Annuitant morality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale AA.

The long-term expected rate of return on pension plan investments was determined in accordance with ASOP No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2015 are summarized below:

<u>Asset Type</u>	<u>Target Allocations</u>	<u>Long Term Expected Real Rate of Return</u>
Domestic equity	37.00%	7.3%
International equity	18.00%	8.5%
Real estate	10.00%	5.0%
Alternative investments	7.00%	11.0%
Domestic fixed income securities	18.00%	1.5%
Global fixed income securities	2.00%	1.4%
Mortgages	8.00%	3.4%
	<u>100.00%</u>	

10. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 8.0%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current member contribution rates and the contributions from the College will be made at statutorily required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the net pension asset (liability) of the College calculated using the discount rate of 8.0%, as well as what the College's net pension liability (asset) would be if it were calculated using a discount rate that is 1.0% lower (7.0%) or 1.0% higher (9.0%) than the current rate:

	1% Decrease <u>(7.0%)</u>	Current Assumption <u>(8.0%)</u>	1% Increase <u>(9.0%)</u>
Proportionate share of net pension asset (liability)	\$ <u>(96,316)</u>	\$ <u>1,411,996</u>	\$ <u>2,698,270</u>

Changes in Statements of Net Position

Upon adoption of GASB Statements No. 68 and 71, the College's net pension asset, net pension liability, deferred outflows, deferred inflows, and net position - beginning of year on the statement of net position were adjusted as noted in the following table. Changes in these accounts during the year ended August 31, 2015 are also included in the following table.

	Net Pension <u>Asset</u>	Net Pension <u>Liability</u>	Deferred <u>Outflows</u>	Deferred <u>Inflows</u>	<u>Net Position</u>
Balance - August 31, 2014, as previously reported	\$ -	\$ -	\$ -	\$ -	<u>\$23,379,289</u>
Contributions subsequent to measurement date	-	-	927,009	-	927,009
NYS Employees' Retirement System Plan	-	(1,188,123)	-	-	(1,188,123)
NYS Teachers' Retirement System Plan	<u>1,598,061</u>	<u>-</u>	<u>-</u>	<u>(1,099,003)</u>	<u>499,058</u>
Cumulative effect of change in accounting principle					<u>237,944</u>
Balance - August 31, 2014, as restated	1,598,061	(1,188,123)	927,009	(1,099,003)	<u>\$23,617,233</u>
Changes in NYS Employees' Retirement System Plan	-	299,896	170,491	(94,437)	
Changes in NYS Teachers' Retirement System Plan	<u>(186,065)</u>	<u>-</u>	<u>4,462</u>	<u>611,444</u>	
Balance - August 31, 2015	<u>\$ 1,411,996</u>	<u>\$ (888,227)</u>	<u>\$ 1,101,962</u>	<u>\$ (581,996)</u>	

11. POSTEMPLOYMENT HEALTHCARE BENEFITS

Plan Description

The College administers a single-employer defined benefit postemployment healthcare plan (the Plan). The Plan provides medical and prescription drug benefits in the form of insurance premium payments for coverage of eligible retirees and their spouses. The College and member contribution rates, as well as the Plan provisions, are determined through negotiations between the College and its employees or the collective bargaining units that represent its employees. The Plan does not issue a publicly available financial report.

Eligibility

In general, eligibility is based on employees who retire from the College who are over age 55 with ten or more years of service. At August 31, 2015, there were 87 retirees receiving postemployment healthcare benefits.

For all members of the Civil Service Employees Association who retired prior to April 2015, the College contributes 20% toward individual coverage and 20% toward the individual portion of the family health insurance premium for 3 years from the date of retirement and 50% thereafter. For members who gave notification of their intent to retire by May 2015 and retire by February 29, 2016, the College will contribute 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for 4 years from the date of retirement and 50% thereafter. The retiree pays 65% of the dependent portion of family coverage.

For all members of the Faculty Association who retired prior to February 2014, the College contributes 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for 3 years from the date of retirement and 50% thereafter. For members who gave notification of their intent to retire by May 15, 2015 and leave service by the end of Fall 2015 semester and for those who had already announced to be retiring in Spring 2015, Fall 2015, and Spring 2016, the College will contribute 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for 4 years from the date of retirement and 50% thereafter. The retirees pay 65% of the dependent portion of family coverage.

For all members of the Professional Administrators Association who gave notice of their intent to retire by May 19, 2014 and who retired by August 31, 2014, the College will pay 100% of the health insurance premium for individual coverage or the individual portion of the family health insurance premium for 4 years from the date of retirement and 50% thereafter. The retiree will continue to pay 65% for the dependent portion of the family health insurance coverage. For members who gave notification of their intent to retire by May 15, 2015 and leave service by December 31, 2016, the College will contribute 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for 4 years from the date of retirement and 50% thereafter. The retirees pay 65% of the dependent portion of family coverage.

11. POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

Funding Policy

The obligations of the Plan are established by actions of the College pursuant to applicable collective bargaining and employment agreements. The College's Board of Trustees has the authority to establish funding policy for the Plan. The required contribution rates of the College and the members vary depending on the applicable agreement. The College currently contributes enough money to the Plan to satisfy current obligations on a pay as you go basis. For the years ended August 31, 2014 and 2013, the College paid its share of current premiums on behalf of 87 and 76 retirees, respectively. The expected employer contribution of \$508,903 represents an actuarial determined estimate of premiums and claims to be paid on behalf of retirees. Plan members receiving benefits may be required to contribute to the Plan depending on their collective bargaining unit. The costs of administering the Plan are paid by the College.

The costs associated with this Plan are accounted for in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Statement No. 45 requires the College to recognize the cost of these benefits during the periods when employees render the services that will ultimately entitle them to the benefits, rather than continuing to use the "pay as you go" method (recognize the cost as the retiree premiums and reimbursements are paid). This cost is referred to as the annual required contribution (ARC) and includes two components:

- Amortization of the unfunded actuarial accrued liability (UAAL) for the current year, which is the actuarially-determined, unfunded present value of all future OPEB costs associated with current employees and retirees at the beginning of the year.
- Normal cost which is the actuarially-determined cost of future OPEB earned in the current year.

The ARC represents an amount that, if funded each year, would ultimately satisfy the UAAL at the end of the amortization period (the College uses the maximum period allowed by GASB Statement No. 45 of 30 years), as well as each year's normal cost during that timeframe. A liability is recognized to the extent that actual funding of the Plan is less than the ARC. This liability is reflected on the statements of net position as postemployment healthcare benefits.

The expense recognized annually is referred to as the annual OPEB cost and includes the ARC, an annual adjustment to the ARC, and interest on the other postemployment benefits liability (net of OPEB obligation).

The following table illustrates the College's annual OPEB cost, the amount actually contributed to the Plan, and changes in the College's net OPEB obligation for the years ended August 31:

	<u>2015</u>	<u>2014</u>
Annual required contribution	\$ 3,129,221	\$ 2,512,620
ARC adjustment	(493,181)	(390,439)
Interest on net OPEB obligation	<u>341,124</u>	<u>270,060</u>
Annual OPEB cost	2,977,164	2,392,241
Contributions made	<u>(597,697)</u>	<u>(615,634)</u>
Increase in net OPEB obligation	2,379,467	1,776,607
Net OPEB obligation - beginning of year	<u>8,528,101</u>	<u>6,751,494</u>
Net OPEB obligation - end of year	<u>\$ 10,907,568</u>	<u>\$ 8,528,101</u>

11. POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation

The College's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation were as follows for the years ended August 31:

	Annual OPEB <u>Cost</u>	Percentage of Annual OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation</u>
2015	\$ 2,977,164	20.1%	\$ 10,907,568
2014	\$ 2,392,241	25.7%	\$ 8,528,101
2013	\$ 2,426,430	21.0%	\$ 6,751,494

At August 31, 2015 and 2014, the Plan was not funded. The actuarial accrued liability for benefits was \$33,134,826 and there are no assets legally segregated for the Plan. The covered payroll (annual payroll of active employees covered by the Plan) was \$18,531,826 and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 178.8%.

Actuarial valuations of an ongoing Plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about employee turnover and retirement rates, employee and retiree mortality, and changes in healthcare costs and interest rates. The Plan's actuarial revaluations in future years and these analyses will reflect revised estimates and assumptions as actual results are compared to past projections and form expectations of the future. Similarly, the September 1, 2015 valuation reflected Plan benefits and cost sharing between the College and Plan members in effect at the time. Any changes in these factors will impact the results of future valuations. An actuarial valuation of the College's Postretirement Health Care Plan (Plan) was performed as of September 1, 2014 for the fiscal years ending August 31, 2015 and 2016.

11. POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

The actuarial calculations reflect a long-term perspective and use techniques designed to reduce short-term volatility in actuarial accrued liabilities. A summary of the methods and assumptions is provided below:

Retirement rate for active employees	Scaled with ages beginning at 55 through 70.
Marital status	Actual spousal information was utilized for current retirees. For the active population, it was assumed that 33% of employees will have a spouse at retirement. Females are assumed to be three years younger than males.
Mortality	RP 2014 Total Data Set Mortality Table Projected Using MP-2014.
Withdrawal rates	Rates for attained ages: 25, 15.0%; 35, 9.6%; 45, 5.4%; 55, 0.9%.
Actuarial cost method	Projected Unit Credit
Discount rate	4%
Amortization period	30 years
Amortization method	Level dollar
Amortization basis	Open

12. UNRESTRICTED FUND BALANCES

Under New York State reporting requirements, unrestricted fund balances represent the excess of operating and nonoperating revenues over operating expenses, excluding the effects of capital asset, postretirement benefits, and New York State retirement system activity. The fund balance at August 31, 2015 may be applied against sponsors' revenues in subsequent years as follows:

<u>From Year Ended August 31:</u>	<u>Total</u>	<u>Tompkins County</u>	<u>Cortland County</u>
2008	\$ 22,913	\$ 13,320	\$ 9,593
2009	575,523	356,824	218,699
2010	230,399	142,847	87,552
2011	169,805	105,279	64,526
2012	159,653	98,985	60,668
2013	6,450	4,062	2,388
2014	123,031	77,510	45,521
2015	<u>158,134</u>	<u>99,624</u>	<u>58,510</u>
	<u>\$ 1,445,908</u>	<u>\$ 898,451</u>	<u>\$ 547,457</u>

13. COMMITMENTS AND CONTINGENCIES

Compliance with the U.S. Department of Education

The College is subject to various regulations issued by the U.S. Department of Education. Continued participation in the federal student financial assistance programs authorized under Title IV of the Higher Education Act of 1965, as amended, is dependent on the College meeting these requirements. The College believes it was in full compliance with these requirements as of August 31, 2015 and 2014.

Litigation

The College is subject to litigation from time to time in the ordinary course of business. Although the amount of any liability with respect to such litigation cannot be determined, it is management's opinion that such liability as of August 31, 2015 would not have a material adverse effect on the College's financial condition or results of operations.

Appropriations

The College has received federal, state, and local grants and appropriations, which are subject to audit by agencies of the federal, state, and local governments. Such audits may result in disallowances and a request for a return of funds to those governments. The College believes that any future disallowances, if any, will be immaterial to the accompanying financial statements.

Risk Management

The College is exposed to various risks of loss related to, but not limited to, torts, theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks did not exceed commercial coverage during the years ended August 31, 2015 and 2014.

Operating Leases

The College leases automobiles and office equipment under the terms of various operating lease agreements. The College leases certain real property with the Foundation that provides the College space at the Cortland and Ithaca Extension Centers, TC3 Farm, and TC3 Bistro.

Future minimum lease payments required under the terms of these non-cancelable leases are as follows for the years ending August 31:

	<u>Foundation</u>	<u>Other</u>	<u>Total</u>
2016	\$ 887,903	\$ 57,056	\$ 944,959
2017	899,587	42,594	942,181
2018	905,806	23,396	929,202
2019	912,150	10,327	922,477
2020	918,621	-	918,621
Thereafter	<u>12,939,823</u>	<u>-</u>	<u>12,939,823</u>
	<u>\$ 17,463,890</u>	<u>\$ 133,373</u>	<u>\$ 17,597,263</u>

Rental expense for all operating leases amounted to \$1,113,903 and \$637,334 for the years ended August 31, 2015 and 2014, respectively.

14. RELATED PARTY TRANSACTIONS

The College and its discretely presented component units are involved in various transactions in the normal course of operations.

Association

The College remitted student activity, health center, ID card, and hall council fees to the Association in the amount of \$1,150,299 and \$1,070,852 during the years ended August 31, 2015 and 2014, respectively. In addition, the College made contributions to the Association in the amount of \$286,899 and \$241,488 during the years ended August 31, 2015 and 2014, respectively, to support the operations of the health center, child care center, and TC3 Athletics. At August 31, 2015 and 2014 the College had an amount due to the Association of \$43,616 and \$11,658, respectively, related to these costs.

During the years ended August 31, 2015 and 2014 the College charged the Association \$122,739 and \$103,246, respectively, for salary and fringe benefits of College employees working on behalf of the Association.

Foundation

The College directly bills students living in the Foundation's housing room charge and remits the amount to the Foundation when paid. The College remitted room charges and room damages to the Foundation totaling \$6,186,915 and \$6,041,773 during the years ended August 31, 2015 and 2014, respectively. At August 31, 2015 and 2014 the College had an amount due to the Foundation of \$3,194,537 and \$3,081,002, respectively, related to these costs.

The College also holds security deposits on behalf of the Foundation. These deposits were \$181,775 and \$206,275 at August 31, 2015 and 2014, respectively.

The Foundation provides scholarships to students by making payments to the College. The Foundation made payments to the College for scholarships and program support totaling \$924,605 and \$769,299 during the years ended August 31, 2015 and 2014, respectively. At August 31, 2015 and 2014, the College had an amount due from the Foundation of \$5,583 and \$0, respectively, related to these costs.

The Foundation provides support to the College to assist with equipment purchases, special projects, and faculty development. The Foundation made payments for these purposes to the College totaling \$110,247 and \$30,153 during the years ended August 31, 2015 and 2014, respectively. At August 31, 2015 and 2014, the College had an amount due from the Foundation of \$231,683 and \$231,318, respectively, related to these costs.

15. NATURAL CLASSIFICATION OF OPERATING EXPENSES

Natural classification of the College's operating expenses was as follows for the years ended August 31:

	<u>Personnel Services</u>	<u>Employee Benefits</u>	<u>Supplies and Other</u>	<u>Depreciation</u>	<u>Financial Aid</u>	<u>2015 Total</u>
Instruction	\$ 9,731,948	\$ 4,855,619	\$ 6,722,749	\$ -	\$ -	\$ 21,310,316
Academic support	1,927,892	925,920	244,031	-	-	3,097,843
Student services	3,179,222	1,556,715	1,240,793	-	-	5,976,730
Institutional support	3,574,578	1,756,717	1,354,211	-	-	6,685,506
Operations and maintenance of plant	2,161,350	1,063,850	824,310	-	-	4,049,510
Student aid payments	-	-	-	-	5,302,757	5,302,757
Depreciation	-	-	-	3,143,126	-	3,143,126
	<u>\$20,574,990</u>	<u>\$10,158,821</u>	<u>\$10,386,094</u>	<u>\$ 3,143,126</u>	<u>\$ 5,302,757</u>	<u>\$ 49,565,788</u>
	<u>Personnel Services</u>	<u>Employee Benefits</u>	<u>Supplies and Other</u>	<u>Depreciation</u>	<u>Financial Aid</u>	<u>2014 Total</u>
Instruction	\$10,135,824	\$ 4,860,758	\$ 5,470,792	\$ -	\$ -	\$ 20,467,374
Public service	-	3,551	-	-	-	3,551
Academic support	2,049,872	988,998	430,452	-	-	3,469,322
Student services	3,274,775	1,641,093	1,317,300	-	-	6,233,168
Institutional support	3,197,818	1,579,335	1,579,183	-	-	6,356,336
Operations and maintenance of plant	2,243,024	1,619,669	718,610	-	-	4,581,303
Student aid payments	-	-	-	-	5,442,500	5,442,500
Depreciation	-	-	-	2,698,214	-	2,698,214
	<u>\$20,901,313</u>	<u>\$10,693,404</u>	<u>\$ 9,516,337</u>	<u>\$ 2,698,214</u>	<u>\$ 5,442,500</u>	<u>\$ 49,251,768</u>

16. DISCRETELY PRESENTED COMPONENT UNITS

The Foundation and the Association are included in the financial reporting entity as discrete component units. Separately issued financial statements of the Foundation and the Association may be obtained from the College's business office.

The following represents the significant accounting policies of the College's component units. The component units' financial statements have been prepared in accordance with GAAP, as prescribed by the Financial Accounting Standards Board (FASB).

Basis of Accounting

The component units' financial statements have been prepared in conformity with accounting principles generally accepted in the United States.

Financial Reporting

The Foundation and Association report their net assets in the following categories:

- Unrestricted net assets are funds available for use without any donor imposed restrictions. Contributions received with temporary restrictions that are met in the same reporting period are reported as unrestricted support and an increase in unrestricted net assets. Investment income that is limited to specific uses by donor restrictions is reported as an increase in unrestricted net assets if the restrictions are met in the same reporting period as the income is recognized.

The Foundation's and Association's Board of Directors has designated a portion of unrestricted net assets for specific purposes. In addition, funds earned by clubs, athletic teams, and open recreational activities, in excess of their expenses, have been designated to support those organizations in future years.

- Temporarily restricted net assets are primarily funds which have been restricted by the donors for student scholarships, awards, and other designated purposes or are time restricted. The funds are held under multiple names and for various amounts based on donor wishes.
- Permanently restricted net assets are Foundation funds with donor stipulation that the principal be maintained in perpetuity and that the income from such funds be available for donor specified purposes, primarily for student scholarships. As such, investment income earned on permanently restricted assets is recorded as temporarily restricted until expended for the intended purpose.

Revenue Recognition

The College bills and collects housing fees and student fee revenue at the same time as student tuition based on the student's status as either full-time or part-time. These fees are remitted to the Foundation and Association as collected by the College. Student activity fee revenue is available to be used for any club or organization. Additional revenue is derived from fundraising activities conducted by the various student clubs and organizations, as well as specific user fees. The revenue generated by student clubs and organizations is designated as to its use for the club or organization that raised the funds. Rental and other revenue is recognized as services are provided.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Cash and Cash Equivalents

The Foundation and Association maintains their cash and cash equivalents in demand deposit and money market accounts. The balances in these accounts may, at times, exceed federally insured limits. The balance in one of the money market accounts is not insured. The Foundation and Association have not experienced any losses in these accounts and believe they are not exposed to any significant credit risk with respect to cash and cash equivalents.

Accounts Receivable

Accounts receivable arise in the normal course of business. The Association establishes an allowance for doubtful accounts based upon factors surrounding the credit risk of specific tenants, historical trends, and other information. Accounts for which no payments have been received for several months are considered delinquent and when in-house collection efforts are exhausted, the account is written off. At August 31, 2015 and 2014, all receivables were considered to be fully collectible and, as a result, the Association did not establish an allowance for doubtful accounts.

Contributions and Pledges Receivable

The Foundation is supported by contributions from donors. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions at the time the contribution is received or committed.

Pledges receivable are recognized as revenue in the period the pledge is made. Pledges receivable over more than one year are discounted to their net present value using discount rates of 2% to reflect the time value of money. The difference between contributions outstanding and their net present value is recorded as a reduction to contributions receivable and is recognized as contribution revenue over the term of the related promise to give. An allowance is provided for amounts estimated to be uncollectible based on historical collection experience and a review of outstanding accounts. Pledges receivable are written off when they are determined to be uncollectible.

Investments

Investments are reported at fair value based on quoted market prices or by standard inputs into a pricing model. Certificates of deposit are carried at cost plus accrued interest. Purchases and sales of securities are recorded on a trade date basis. Dividend income is recorded on the ex-dividend date. Unrealized gains or losses on such securities result from differences between the cost and fair market value of securities on a specified valuation date.

Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying consolidated financial statements.

Fair Value

GAAP establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

- Level 1 - Valuations are based on quoted prices in active markets for identical assets or liabilities that the organization has the ability to access.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Fair Value (Continued)

- Level 2 - Valuations are based on quoted prices in markets that are not active or for which all significant inputs are observable, directly, or indirectly.
- Level 3 - Valuations are based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of observable inputs can vary and is affected by a wide variety of factors. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Organization in determining fair value is greatest for instruments categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Capital Assets

Capital assets are stated at cost or fair value at the date of donation, less accumulated depreciation. It is the Foundation's and Association's policy to capitalize all additions that have a useful life greater than one year. Maintenance and repair cost are expensed as incurred. Capital assets are depreciated using the straight-line method over estimated useful lives ranging from 3 to 20 years.

Bond Closing Costs

The Foundation incurred bond closing costs in connection with obtaining long-term financing and that are being amortized on a straight-line basis over the term of the related obligations. Amortization expense was \$63,066 in 2015 and 2014, respectively. Amortization expense will be approximately \$63,000 for years 2016 through 2020. Accumulated amortization at August 31, 2015 and 2014 was \$173,120 and \$110,054, respectively.

Assets Limited as to Use

Assets limited as to use represent funds held for specific purposes, as required by the Foundation's bond agreements. These funds are maintained in bank demand deposits and money market accounts and are recorded at cost which approximates fair value. These funds consist of the following:

- Debt Service Reserve Fund - The Foundation is required to maintain an amount equal to its annual debt service requirements.
- Operating Reserve Fund - The Foundation is required to maintain an amount equal to the Operating Reserve Fund Requirement, which is \$500,000.
- Project Reserve Fund - The Foundation is required to maintain funds to pay the costs of acquiring, constructing, and equipping the Series 2013 Facility.
- Student Housing Repair and Replacement Fund - The Foundation is required to maintain a segregated fund in an amount equal to \$175 per student housing bed to be used for day to day repair and replacement costs at the student housing facilities.

Deferred Revenue

Deferred revenue represents student fees received by the College that have not yet been earned.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Income Taxes

The Foundation and Association are exempt from income taxes as organizations qualified under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax is required. The Foundation and Association have also been classified by the Internal Revenue Service as entities that are not private foundations.

TC3 Bistro and TC3 Farm are single-member limited liability companies that are disregarded entities for federal and state income tax reporting purposes. However, these entities are subject to income tax as certain of their activities are considered unrelated business income.

Sales Tax

The Foundation excludes sales tax from revenue and reports revenue on a net basis.

NET ASSETS

Unrestricted

The Foundation's unrestricted net assets consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Unrestricted net deficit	\$ (6,835,007)	\$ (4,963,628)
Board designated - housing reserve	125,000	125,000
Board designated - Cortland Extension reserve	25,000	25,000
Board designated - endowment	<u>1,000</u>	<u>1,000</u>
	<u>\$ (6,684,007)</u>	<u>\$ (4,812,628)</u>

The Association's unrestricted net assets included the following net asset designations at August 31:

	<u>2015</u>	<u>2014</u>
Designated - club fundraising	\$ 75,553	\$ 64,168
Board designated - building improvements	31,423	31,423
Board designated - fitness center	54,734	54,734
Board designated - inventory	159,568	159,568
Board designated - health center	70,865	70,865
Board designated - One Card	<u>21,733</u>	<u>21,733</u>
	<u>\$ 413,876</u>	<u>\$ 402,491</u>

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

NET ASSETS (Continued)

Temporarily Restricted

The Foundation's net assets were restricted for the following purposes at August 31:

	<u>2015</u>	<u>2014</u>
Endowment funds	\$ 3,054,608	\$ 4,110,866
Program awards	995,048	5,985
Capital campaign	694,767	694,838
Grant funds	400,775	413,226
Expendable scholarship funds	249,594	221,565
Farm to Bistro Grant Program	67,000	-
Award funds	<u>13,656</u>	<u>13,990</u>
	<u>\$ 5,475,448</u>	<u>\$ 5,460,470</u>

The Foundation released temporarily restricted net assets from their restriction as follows during the years ended August 31:

	<u>2015</u>	<u>2014</u>
Endowment funds	\$ 736,293	\$ 651,554
Program awards	11,623	23,600
Grant funds	15,619	300,889
Expendable scholarship funds	70,681	49,833
Farm to Bistro Grant Program	-	1,615,801
Award funds	<u>750</u>	<u>1,500</u>
	<u>\$ 834,966</u>	<u>\$ 2,643,177</u>

Permanently Restricted

The Foundation's permanently restricted net assets consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Land	\$ 21,600	\$ 21,600
Endowment funds	<u>12,649,365</u>	<u>12,624,194</u>
	<u>\$ 12,670,965</u>	<u>\$ 12,645,794</u>

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

INVESTMENTS - FOUNDATION

Composition

Investments consisted of the following at August 31:

	<u>2015</u>		<u>2014</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Certificates of deposit	\$ 80,000	\$ 80,556	\$ 115,000	\$ 116,005
Common stock	5,698,333	7,168,729	5,727,585	7,860,662
Corporate bonds	2,400,628	2,443,581	1,990,898	2,057,854
Government agency bonds	299,001	300,816	472,458	469,938
Government bonds	27,644	31,827	28,531	30,745
Taxable municipal bonds	278,553	285,095	254,491	260,011
Fixed income mutual funds	205,683	192,658	312,625	310,797
Fixed income exchange traded funds	690,010	689,693	1,032,735	1,049,787
Equity exchange traded funds	4,322,644	4,077,972	3,408,777	3,923,339
Cash value of life insurance	<u>38,765</u>	<u>38,765</u>	<u>37,364</u>	<u>37,364</u>
	<u>\$ 14,041,261</u>	<u>\$ 15,309,692</u>	<u>\$ 13,380,464</u>	<u>\$ 16,116,502</u>

Net Investment Income (Loss)

Net investment income (loss) consisted of the following for the years ended August 31:

	<u>2015</u>	<u>2014</u>
Interest and dividends	\$ 346,524	\$ 341,687
Realized gain on sales of investments, net	835,321	685,128
Unrealized gain (loss) on investments, net	<u>(1,502,404)</u>	<u>1,462,093</u>
	<u>\$ (320,559)</u>	<u>\$ 2,488,908</u>

INVESTMENTS - ASSOCIATION

Investments consisted of certificates of deposit and are carried at cost plus accrued interest. Investments totaled \$80,921 at August 31, 2014. There were no investments at August 31, 2015.

FAIR VALUE - FOUNDATION

The Foundation's financial instruments include cash, investments, and bonds payable.

The valuation technique used to measure fair value for the Foundation's investments in common stocks, government agency bonds, government bonds, taxable municipal bonds, fixed income mutual funds, fixed income exchange traded funds, and equity exchange traded funds was based on quoted market prices.

The custodian of the Foundation's corporate bonds relies on an independent pricing service to perform the pricing calculation. Fair value of the Foundation's corporate bonds is determined by entering standard inputs into a pricing model.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

FAIR VALUE - FOUNDATION (Continued)

The Foundation's investments, subject to fair value measurement, are measured at fair value on a recurring basis using the following input levels at August 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stock	\$ 7,168,729	\$ -	\$ -	\$ 7,168,729
Corporate bonds	-	2,443,581	-	2,443,581
Government agency bonds	300,816	-	-	300,816
Government bonds	31,827	-	-	31,827
Taxable municipal bonds	285,095	-	-	285,095
Fixed income mutual funds	192,658	-	-	192,658
Fixed income exchange traded funds	689,693	-	-	689,693
Equity exchange traded funds	<u>4,077,972</u>	<u>-</u>	<u>-</u>	<u>4,077,972</u>
	<u>\$ 12,746,790</u>	<u>\$ 2,443,581</u>	<u>\$ -</u>	<u>\$ 15,190,371</u>

The Foundation's investments, subject to fair value measurement, are measured at fair value on a recurring basis using the following input levels at August 31, 2014:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stock	\$ 7,860,662	\$ -	\$ -	\$ 7,860,662
Corporate bonds	-	2,057,854	-	2,057,854
Government agency bonds	469,938	-	-	469,938
Government bonds	30,745	-	-	30,745
Taxable municipal bonds	260,011	-	-	260,011
Fixed income mutual funds	310,797	-	-	310,797
Fixed income exchange traded funds	1,049,787	-	-	1,049,787
Equity exchange traded funds	<u>3,923,339</u>	<u>-</u>	<u>-</u>	<u>3,923,339</u>
	<u>\$ 13,905,279</u>	<u>\$ 2,057,854</u>	<u>\$ -</u>	<u>\$ 15,963,133</u>

Fair value of the Foundation's notes and bonds payable is based on current rates at which the Foundation could borrow funds with similar remaining maturities and is considered Level 2. The estimated fair value of notes and bonds payable at August 31, 2015 and 2014 approximates carrying value.

Fair value of cash approximates carrying value based on short term nature of the instruments and is a Level 1 measurement.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

CAPITAL ASSETS - FOUNDATION

Capital assets consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Land and land improvements	\$ 1,924,330	\$ 1,938,742
Buildings and improvements	51,966,368	42,074,106
Furniture and equipment	2,642,890	1,421,278
Construction in process	<u>1,407,020</u>	<u>7,596,005</u>
	57,940,608	53,030,131
Less: Accumulated depreciation	<u>(19,113,973)</u>	<u>(16,443,031)</u>
	<u>\$ 38,826,635</u>	<u>\$ 36,587,100</u>

The Foundation's depreciation expense was allocated as follows for the years ended August 31:

	<u>2015</u>	<u>2014</u>
Student housing	\$ 2,166,484	\$ 1,942,142
Cortland Extension Center	115,489	115,724
Ithaca Extension Center	155,162	150,621
Operating	<u>233,806</u>	<u>7,057</u>
	<u>\$ 2,670,941</u>	<u>\$ 2,215,544</u>

CAPITAL ASSETS - ASSOCIATION

Capital assets consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Association equipment, including bookstore equipment	\$ 73,852	\$ 153,100
Athletic equipment	89,391	89,391
Building improvements	<u>2,400</u>	<u>2,400</u>
	165,643	244,891
Less: Accumulated depreciation	<u>(146,749)</u>	<u>(212,498)</u>
	<u>\$ 18,894</u>	<u>\$ 32,393</u>

Depreciation expense was \$13,499 and \$22,552 for the years ended August 31, 2015 and 2014, respectively.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

NOTES PAYABLE - FOUNDATION

The Foundation's notes payable consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Note payable to a bank in monthly installments of \$10,667, including interest, through January 2031. Amounts outstanding bear interest at 2.25% above the Federal Reserve Board Index that is reset every five years and are collateralized by the Ithaca Extension Center. The current interest rate is 3.625% through January 2016.	\$ 1,540,344	\$ 1,610,328
Note payable to a bank in monthly installments of \$4,539, including interest, through July 2026. Amounts outstanding bear interest at 3.00% above the Federal Reserve Board Index that is reset every five years and are collateralized by the Ithaca Extension Center. The current interest rate is 4.375% January 2016.	470,551	503,353
Note payable to a bank in monthly installments of \$10,430, including interest, through October 2037. Amounts outstanding bear interest at 2.25% above the Federal Home Loan Bank of New York Advance Rate that is reset every five years and are collateralized by the Cortland Extension Center. The interest rate was 5.10% through October 2015 and 4.50% through October 2020.	1,644,851	1,683,863
TC3 Farm construction loan payable that requires interest only payments at 4.25% through January 2016.	1,173,654	63,157
TC3 Bistro construction loan payable that requires interest only payments at 4.25% through January 2016.	<u>4,262,446</u>	<u>1,402,647</u>
	9,091,846	5,263,348
Less: Current portion	<u>(5,589,569)</u>	<u>(1,610,425)</u>
	<u>\$ 3,502,277</u>	<u>\$ 3,652,923</u>

The Foundation's scheduled principal payments on notes payable, based on current interest rates at August 31, 2015, are as follows for the years ending August 31:

2016	\$ 5,589,569
2017	160,027
2018	166,873
2019	174,019
2020	181,448
Thereafter	<u>2,819,910</u>
	<u>\$ 9,091,846</u>

Interest expense and the amount paid on the notes payable was \$324,497 and \$171,889 for the years ended August 31, 2015 and 2014, respectively.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

NOTES PAYABLE - FOUNDATION (Continued)

Subsequent to August 31, 2015, the Foundation's Board of Directors approved a resolution authorizing management to obtain permanent financing at an amount not to exceed \$4,000,000 either before or upon maturity of the construction loans.

In addition, in December 2013 the Foundation received approval from the New York State Department of Economic Development and the New York State Urban Development Corporation d/b/a Empire State Development to receive capital grants totaling \$2,300,000 that will be used to pay down the amounts outstanding under the construction loans. The Foundation's management anticipates that these grant proceeds will be received in the first quarter of calendar year 2016.

In January 2013, the Foundation issued \$38,180,000 of tax-exempt revenue bonds (Series 2013A) and \$2,780,000 of taxable revenue bonds (Series 2013B) to refinance previously issued bonds, retire interest rate swap agreements, and to finance additional improvements to student housing.

BONDS PAYABLE - FOUNDATION

The Foundation's bonds payable consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Series 2013A bonds payable in semi-annual interest payments and annual principal payments increasing from \$1,005,000 in July 2017 to \$2,780,000 in July 2038. Amounts outstanding bear interest at 5.00%.	\$ 38,180,000	\$ 38,180,000
Series 2013B bonds payable in semi-annual interest payments and annual principal payments through July 2016. Amounts outstanding bear interest at 2.50%.	945,000	1,870,000
Unamortized bond premium	<u>2,550,721</u>	<u>2,662,433</u>
	41,675,721	42,712,433
Less: Current portion	<u>(1,056,710)</u>	<u>(1,036,710)</u>
	<u>\$ 40,619,011</u>	<u>\$ 41,675,723</u>

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

BONDS PAYABLE - FOUNDATION (Continued)

The unamortized bond premium associated with the issuance of the Series 2013A bonds is being amortized over the term of the bonds.

Scheduled principal payments on bonds payable are as follows during the years ending August 31:

	<u>Series 2013A</u>	<u>Series 2013B</u>	<u>Total</u>
2016	\$ -	\$ 945,000	\$ 945,000
2017	1,005,000	-	1,005,000
2018	1,045,000	-	1,045,000
2019	1,090,000	-	1,090,000
2020	1,130,000	-	1,130,000
Thereafter	<u>33,910,000</u>	<u>-</u>	<u>33,910,000</u>
	<u>\$ 38,180,000</u>	<u>\$ 945,000</u>	<u>\$ 39,125,000</u>

Interest expense, net of the amortization of the bond premium and discount was \$1,840,097 and \$1,858,733 for the years ended August 31, 2015 and 2014, respectively. Interest paid on the bonds payable was \$1,953,438 and \$1,925,092 for the years ended August 31, 2015 and 2014, respectively.

Financial Covenant

In accordance with the terms of the bonds' Pledge and Security Agreement, the Foundation must maintain a debt service coverage ratio of at least 1.2. The Foundation was in compliance with this covenant at August 31, 2015 and 2014.

Assets Limited as to Use

The Foundation's assets limited as to use consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Debt service reserve fund	\$ 2,920,651	\$ 2,920,657
Project reserve fund	955,806	955,882
Operating reserve fund	500,028	500,028
Student housing repair and replacement fund	<u>143,716</u>	<u>143,358</u>
	<u>\$ 4,520,201</u>	<u>\$ 4,519,925</u>

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

RENTAL INCOME - FOUNDATION

The Foundation leases space to tenants and its affiliated entities under noncancellable leases that expire between 2016 and 2034. The expected future minimum rentals are as follows for the years ending August 31:

2016	\$	1,489,283
2017		1,345,572
2018		1,348,221
2019		1,305,242
2020		1,183,150
Thereafter		<u>16,064,635</u>
	\$	<u>22,736,103</u>

RELATED PARTY TRANSACTIONS - FOUNDATION

The Foundation is involved in various transactions with the College and the Association.

Amounts Due from Affiliates

The College directly bills students living in the Foundation's housing room charge and remits the amount to the Foundation when paid. The College remitted room charges and room damages to the Foundation totaling \$6,186,915 and \$6,041,773 during the years ended August 31, 2015 and 2014, respectively.

The College also holds security deposits on behalf of the Foundation. These deposits were \$171,224 and \$193,450 at August 31, 2015 and 2014, respectively.

The Foundation has entered into lease agreements with the College that provides the College space at the Cortland and Ithaca Extension Centers, TC3 Farm, and TC3 Bistro. These annual rentals were approximately \$880,000 and \$575,000 during the years ended August 31, 2015 and 2014, respectively.

Amounts due from the College consisted of the following items at August 31:

	<u>2015</u>	<u>2014</u>
Student housing rents, net of allowance for uncollectible amounts of \$537,719 in 2015 and \$445,657 in 2014	\$ 3,103,694	\$ 3,072,059
Security deposits held	171,224	193,450
Other	<u>45,107</u>	<u>21,768</u>
	<u>\$ 3,320,025</u>	<u>\$ 3,287,277</u>

Amounts Due to Affiliates

The Foundation provides scholarships to students by making payments to the College. The Foundation made payments to the College for scholarships and program support totaling \$924,605 and \$769,299 during the years ended August 31, 2015 and 2014, respectively.

During the years ended August 31, 2015 and 2014, the Foundation made payments of \$1,089,499 and \$1,033,252, respectively, to the Association, primarily for salary and fringe benefits incurred by the Association for operating the Foundation's student housing facility.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

RELATED PARTY TRANSACTIONS - FOUNDATION (Continued)

Amounts Due to Affiliates (Continued)

The Foundation provides support to the College to assist with equipment purchases, special projects, and faculty development. The Foundation made payments for these purposes to the College totaling \$110,247 and \$30,153 during the years ended August 31, 2015 and 2014, respectively.

Amounts due to affiliates consisted of the following at August 31:

	<u>2015</u>	<u>2014</u>
Due to the College:		
Program support	\$ 161,934	\$ 197,983
Other operating expenses	61,486	25,073
Other	8,262	8,262
Due to the Association:		
Salaries and benefits	189,930	90,825
Other	<u>40</u>	<u>40</u>
	<u>\$ 421,652</u>	<u>\$ 322,183</u>

In-kind Services

The Foundation has recognized in-kind services from the College for administrative and fundraising services provided by College employees. These services were allocated as follows for the years ended August 31:

	<u>2015</u>	<u>2014</u>
Operating	\$ 485,947	\$ 328,915
Student housing	47,798	56,697
Ithaca Extension Center	13,992	15,845
Cortland Extension Center	<u>13,992</u>	<u>15,845</u>
	<u>\$ 561,729</u>	<u>\$ 417,302</u>

RELATED PARTY TRANSACTIONS - ASSOCIATION

College

The College remitted student activity, health center, ID card, and hall council fees to the Association in the amount of \$1,150,299 and \$1,070,852 during the years ended August 31, 2015 and 2014, respectively. In addition, the College made contributions to the Association in the amount of \$286,899 and \$241,488 during the years ended August 31, 2015 and 2014, respectively, to support the operations of the health center, child care center, and TC3 Athletics.

During the years ended August 31, 2015 and 2014 the College charged the Association \$122,739 and \$103,246, respectively, for salary and fringe benefits of College employees working on behalf of the Association.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

RELATED PARTY TRANSACTIONS - ASSOCIATION (Continued)

Foundation

During the years ended August 31, 2015 and 2014, the Foundation made payments of \$1,089,499 and \$1,033,252, respectively, to the Association of which \$1,069,353 and \$1,015,469 in 2015 and 2014 was for salary, fringe benefits, and other expenses incurred by the Association to operate the Foundation's student housing facility and \$20,146 and \$17,783 in 2015 and 2014 was for general expenses incurred by the Association on the Foundation's behalf.

At August 31, 2015 and 2014, the Association had an amount due from the Foundation of \$280,609 and \$171,614, respectively, related to these costs.

ENDOWMENT FUNDS - FOUNDATION

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level the donor requires the Foundation to retain as a fund of perpetual duration. In accordance with GAAP, a total of \$345,371 in deficiencies were reclassified from unrestricted net assets as of the year ended August 31, 2009. Subsequently, \$206,494 of that amount was reclassified to unrestricted net assets from investment earnings. During the years ended August 31, 2015 and 2014, none of that amount was reclassified to unrestricted net assets.

Return Objectives and Risk Parameters

The Foundation's Board of Directors has adopted an investment and spending policy for endowment assets that attempts to provide a predictable stream of funding to programs supported by its endowment, while seeking to maintain the purchasing power of the endowment assets while incurring only a reasonable and prudent level of risk. The total return objective for the endowment taken as a whole shall be to exceed a rate of return, net of fees and expenses, equal to the Foundation's established spending rate, plus the annualized change in the Consumer Price Index (CPI) as measured on a five-year moving average. Under this policy, the Board of Directors and the Investment Committee established by the Board, recognizes that market performance can vary widely in the short-term, and that any specified rate of return will not be obtained during all periods. It is the Investment Committee's responsibility to establish relative performance benchmarks and monitor endowment performance. Performance comparisons with benchmarks and peer endowment funds will be made over various time periods, with particular attention focused on rolling one, three, five, and ten-year periods.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Foundation has a policy of annually appropriating for distribution a percentage of its endowment funds' average fair value over the prior twenty quarters. For the years ended August 31, 2015 and 2014, 6% was appropriated. This is consistent with the Foundation's objective to maintain the purchasing power of the endowment assets held in perpetuity, as well as to provide additional real growth through new gifts and investment return.

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

ENDOWMENT FUNDS - FOUNDATION (Continued)

Spending Policy and How the Investment Objectives Relate to Spending Policy (Continued)

The activity of the Foundation's endowment by net asset class was as follows for the years ended August 31:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Balance - September 1, 2013	\$ (138,877)	\$ 2,287,543	\$12,595,439	\$14,744,105
Interest and dividends	-	338,824	-	338,824
Realized gain on investments, net	-	660,457	-	660,457
Unrealized gain on investments, net	-	1,474,284	-	1,474,284
Contributions and other support	-	1,378	50,355	51,733
Amounts appropriated for expenditures	-	<u>(651,620)</u>	-	<u>(651,620)</u>
Balance - August 31, 2014	(138,877)	4,110,866	12,645,794	16,617,783
Interest and dividends	-	342,838	-	342,838
Realized gain on investments, net	-	835,745	-	835,745
Unrealized gain on investments, net	-	(1,502,562)	-	(1,502,562)
Contributions and other support	-	4,014	25,171	29,185
Amounts appropriated for expenditures	-	<u>(736,293)</u>	-	<u>(736,293)</u>
Balance - August 31, 2015	<u>\$ (138,877)</u>	<u>\$ 3,054,608</u>	<u>\$12,670,965</u>	<u>\$15,586,696</u>

RETIREMENT PLAN - ASSOCIATION

The Association has a retirement program through TIAA/CREF for administrative and federally defined full-time employees. The Association's contribution is 9% of gross wages and the employee's contribution is 3%. Employees' retirement benefits begin one year and one day after starting employment. The Association's retirement expense amounted to \$137,128 and \$118,540 for the years ended August 31, 2015 and 2014, respectively.

FUNCTIONAL EXPENSES - FOUNDATION

Functional expenses were as follows for the years ended August 31:

	<u>2015</u>	<u>2014</u>
Program	\$ 11,290,464	\$ 8,708,775
Management and general	848,544	400,861
Fundraising	<u>133,688</u>	<u>103,113</u>
	<u>\$ 12,272,696</u>	<u>\$ 9,212,749</u>

16. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

FUNCTIONAL EXPENSES - ASSOCIATION

Functional expenses were as follows for the years ended August 31:

	<u>2015</u>	<u>2014</u>
Program	\$ 3,049,709	\$ 2,918,735
Management and general	<u>161,149</u>	<u>318,139</u>
	<u>\$ 3,210,858</u>	<u>\$ 3,236,874</u>

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS FOR POSTEMPLOYMENT BENEFIT PLAN (UNAUDITED)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
September 1, 2014	\$ -	\$ 33,134,826	\$ 33,134,826	0%	\$ 18,531,826	178.8%
September 1, 2012	\$ -	\$ 27,455,607	\$ 27,455,607	0%	\$ 20,366,275	134.8%
September 1, 2010	\$ -	\$ 21,174,206	\$ 21,174,206	0%	\$ 19,850,126	106.7%

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION ASSET (LIABILITY)
FOR THE YEAR ENDED AUGUST 31, 2015

(Amounts in Thousands)

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN

Proportion of the net pension asset (liability)	0.02633%
Proportionate share of the net pension asset (liability)	\$ 888
Covered-employee payroll	\$ 6,981
Proportionate share of the net pension asset (liability) as a percentage of its covered-employee payroll	12.72%
Plan fiduciary net position as a percentage of the total pension asset (liability)	97.95%

NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN

Proportion of the net pension asset (liability)	0.03240%
Proportionate share of the net pension asset (liability)	\$ 1,102
Covered-employee payroll	\$ 4,766
Proportionate share of the net pension asset (liability) as a percentage of its covered-employee payroll	23.12%
Plan fiduciary net position as a percentage of the total pension asset (liability)	111.48%

Note: Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF CONTRIBUTIONS - PENSION PLANS
FOR THE YEAR ENDED AUGUST 31, 2015
(Amounts in Thousands)

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN

Actuarially determined contribution	\$ 1,168
Contributions in relation to the actuarial determined contribution	<u>1,127</u>
Contribution deficiency (excess)	<u>\$ 41</u>
Covered-employee payroll	\$ 6,981
Contributions as a percentage of covered-employee payroll	16.14%

NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN

Actuarially determined contribution	\$ 358
Contributions in relation to the actuarial determined contribution	<u>371</u>
Contribution deficiency (excess)	<u>\$ (13)</u>
Covered-employee payroll	\$ 4,766
Contributions as a percentage of covered-employee payroll	7.78%

Note: Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

BALANCE SHEETS - COMPONENT UNITS
AUGUST 31, 2015 AND 2014

	2015		2014	
	Foundation	Association	Foundation	Association
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 2,863,581	\$ 326,824	\$ 3,474,081	\$ 262,147
Inventory	73,632	-	-	-
Contributions, accounts, and other receivables, net	72,035	93,108	83,536	159,133
Due from affiliates, net	3,320,025	284,289	3,287,277	175,005
Prepaid expenses and other assets	100,133	17,291	66,559	64,146
Investments	-	-	-	80,921
Total current assets	6,429,406	721,512	6,911,453	741,352
PLEDGES RECEIVABLE, net	63,500	-	-	-
ASSETS LIMITED AS TO USE	4,520,201	-	4,519,925	-
INVESTMENTS	15,309,692	-	16,116,502	-
PROPERTY AND EQUIPMENT, net	38,826,635	18,894	36,587,100	32,393
BOND CLOSING COSTS, net	907,017	-	970,083	-
	<u>\$ 66,056,451</u>	<u>\$ 740,406</u>	<u>\$ 65,105,063</u>	<u>\$ 773,745</u>
LIABILITIES AND NET ASSETS/MEMBER'S DEFICIT				
CURRENT LIABILITIES:				
Current portion of notes payable	\$ 5,589,569	\$ -	\$ 1,610,425	\$ -
Current portion of bonds payable and bond premium	1,056,710	-	1,036,710	-
Accounts payable and accrued liabilities	168,656	258,685	65,673	238,969
Due to affiliates	421,652	-	322,183	-
Deferred revenue	2,719,296	7,423	2,906,140	11,928
Security deposits	194,770	-	216,077	-
Accrued interest payable	322,104	-	325,573	-
Total current liabilities	10,472,757	266,108	6,482,781	250,897
NOTES PAYABLE, net of current portion	3,502,277	-	3,652,923	-
BONDS PAYABLE AND BOND PREMIUM, net of current portion	40,619,011	-	41,675,723	-
Total liabilities	54,594,045	266,108	51,811,427	250,897
NET ASSETS/MEMBER'S DEFICIT:				
Unrestricted/member's deficit	(6,684,007)	465,474	(4,812,628)	483,764
Temporarily restricted	5,475,448	8,824	5,460,470	39,084
Permanently restricted	12,670,965	-	12,645,794	-
Total net assets/member's deficit	11,462,406	474,298	13,293,636	522,848
	<u>\$ 66,056,451</u>	<u>\$ 740,406</u>	<u>\$ 65,105,063</u>	<u>\$ 773,745</u>

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS - COMPONENT UNITS
FOR THE YEARS ENDED AUGUST 31, 2015 AND 2014

	2015		2014	
	Foundation	Association	Foundation	Association
CHANGES IN UNRESTRICTED NET ASSETS				
REVENUE AND SUPPORT:				
Student housing revenue	\$ 6,241,344	\$ -	\$ 6,103,058	\$ -
Contributions	132,066	-	45,956	50,000
Rental revenue	1,340,934	-	988,221	-
TC3 Bistro and TC3 Farm sales	1,269,119	-	10,484	-
In-kind contributions and services	525,912	-	396,018	-
Investment income	3,148	767	3,913	1,596
Activity fees	-	755,554	-	688,877
Athletics and recreation	-	323,452	-	370,416
Bookstore commissions	-	152,272	-	200,000
ID fees	-	148,550	-	136,093
Childcare grants and fees	-	269,693	-	227,827
Health center	-	372,048	-	364,290
Housing management	-	1,089,499	-	1,033,252
Net assets released from restriction	834,966	30,260	2,643,177	20,980
Other	53,828	50,473	40,675	54,045
Total revenue and support	10,401,317	3,192,568	10,231,502	3,147,376
EXPENSES:				
Student housing	7,100,696	-	6,624,045	-
Grants, scholarships, and awards	928,472	-	800,837	-
Ithaca and Cortland Extension Center	841,590	-	829,078	-
TC3 Bistro and TC3 Farm	2,309,459	-	174,307	-
College support	110,247	-	279,195	-
Other operating expenses	982,232	37,357	505,287	47,980
College housing	-	1,089,499	-	1,033,252
Athletics and recreation	-	991,712	-	1,067,894
Health center	-	368,904	-	373,625
ID cards	-	141,159	-	141,323
Childcare	-	448,220	-	397,956
Student activities	-	134,007	-	174,844
Total expenses	12,272,696	3,210,858	9,212,749	3,236,874
Changes in unrestricted net assets	(1,871,379)	(18,290)	1,018,753	(89,498)
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS				
REVENUE AND SUPPORT:				
Contributions	1,173,651	-	2,101,551	-
Investment income (loss), net	(323,707)	-	2,484,995	-
Transfers	-	-	(30,939)	-
Net assets released from restriction	(834,966)	(30,260)	(2,643,177)	(20,980)
Changes in temporarily restricted net assets	14,978	(30,260)	1,912,430	(20,980)
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS				
REVENUE AND OTHER SUPPORT:				
Contributions	25,171	-	19,416	-
Transfers	-	-	30,939	-
Changes in permanently restricted net assets	25,171	-	50,355	-
CHANGES IN NET ASSETS	(1,831,230)	(48,550)	2,981,538	(110,478)
NET ASSETS - beginning of year	13,293,636	522,848	10,312,098	633,326
NET ASSETS - end of year	\$ 11,462,406	\$ 474,298	\$ 13,293,636	\$ 522,848

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE

**RECONCILIATION OF REVENUES AND EXPENSES AS REFLECTED IN
THE ANNUAL REPORT TO THE AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Revenues</u>	<u>Expenses</u>	
Unrestricted current funds (Annual Report)	\$ 38,865,670	\$ 38,786,325	
Restricted current funds (Annual Report)	23,820,529	23,820,529	
Plant funds	<u>4,714,296</u>	<u>-</u>	
Totals (all funds)	67,400,495	62,606,854	
Adjustments to reconcile to financial statements:			
Scholarship allowances	(6,274,588)	(6,274,588)	
Direct loans paid to students	(11,367,376)	(11,367,376)	
Net pension expense related to the College's proportionate share of the NYS Employees' Retirement System and Teachers' Retirement System Pension Plans	-	(805,794)	
Depreciation	-	3,143,126	
GASB 45 OPEB costs not recognized in annual report	-	2,382,514	
Audit adjustments	<u>-</u>	<u>(118,948)</u>	
Adjusted totals	<u>\$ 49,758,531</u>	<u>\$ 49,565,788</u>	
Per audited financial statements:			
Operating revenues / expenses	\$ 14,521,291	\$ 49,565,788	
Nonoperating revenues / expenses	30,522,944	-	
Other revenue / expenses	<u>4,714,296</u>	<u>-</u>	
Totals per financial statements	<u>\$ 49,758,531</u>	<u>\$ 49,565,788</u>	
	<u>Annual Report</u>	<u>Unrestricted Current Fund</u>	<u>Reconciled Difference</u>
Total unrestricted expenses	\$ 38,786,325	\$ 38,786,325	\$ -
Less:			
Total revenues - offset to expense plus costs not allowable for state aid	<u>863,646</u>	<u>863,646</u>	<u>-</u>
Net operating costs	<u>\$ 37,922,679</u>	<u>\$ 37,922,679</u>	<u>\$ -</u>
<u>Net Asset/Fund Balance Reconciliation</u>	<u>Reported Amounts</u>		
Current unrestricted fund balance *	\$ 1,455,643		
GASB 45 liability	(10,907,568)		
Net position from GASB 68 and GASB 71	1,043,735		
Cumulative effect of audit adjustments	<u>611,261</u>		
Unrestricted net position per financial statements	<u>\$ (7,796,929)</u>		

* Line 113 (column C) of annual report

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

**SCHEDULE OF STATE OPERATING AID
FOR THE YEAR ENDED AUGUST 31, 2015**

Total operating costs	\$	38,786,325			
Total revenue - offset to expense		(863,646)			
Costs not allowable for State Aid		<u>(225,616)</u>			
Net operating costs	\$	<u>37,697,063</u>	@	40% =	\$ <u>15,078,825</u> (a)
Rental costs - physical space	\$	392,628		=	\$ 392,628
Job linkage					57,709
Funded FTE students - basic aid					
					Net FTE <u>Allowable</u>
2011 - 2012 actual		3,999.4	x	0.20	= 799.9
2012 - 2013 actual		3,894.3	x	0.30	= 1,168.3
2013 - 2014 actual		3,757.7	x	0.50	= <u>1,878.9</u>
2014 - 2015 calculated FTE (20-30-50% Rule)					<u>3,847.1</u>
2014 - 2015 funded FTE (Greater of 20-30-50% Rule or prior year actual)					<u>3,847.1</u>
Funded FTE students - basic aid		3,847.1	@	\$ 2,497.00 =	<u>9,606,209</u>
Funded FTE, rental costs, and high needs					\$ <u>10,056,546</u> (b)
Basic aid - lesser of (a) or (b)					\$ <u>10,056,546</u>

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

**SCHEDULE OF STATE-AIDABLE FTE TUITION RECONCILIATION
FOR THE YEAR ENDED AUGUST 31, 2015**

Calculated tuition based on State-aidable FTE per Annual Report:

	Headcount Credit Hours and FTE	Rate	Equated Tuition
<u>Full-time Student Headcount:</u>			
Fall 2014 full-time students per SIRIS EOT student submission	2,344	\$ 2,250	\$ 5,274,000
Winter 2014 full-time students per SIRIS EOT student submission	-	\$ 2,250	-
Spring 2015 full-time students per SIRIS EOT student submission	2,077	\$ 2,250	4,673,250
Summer 2015 full-time students per SIRIS EOT student submission	<u>211</u>	\$ 2,250	474,750
Total full-time headcount	<u>4,632</u>		
Total credit hours of full-time students	<u>65,752</u>		
<u>Part-time Student Credit Hours:</u>			
Fall 2014 part-time credits per SIRIS submission	14,828	\$ 157	2,327,996
Winter 2014 part-time credits per SIRIS submission	543	\$ 157	85,251
Spring 2015 part-time credits per SIRIS submission	22,368	\$ 157	3,511,776
Summer 2015 part-time credits per SIRIS submission	3,493	\$ 157	548,401
Fall 2014 State-aidable learning center activity	499	\$ 157	78,343
Winter 2014 State-aidable learning center activity	-	\$ 157	-
Spring 2015 State-aidable learning center activity	298	\$ 157	46,786
Summer 2015 State-aidable learning center activity	<u>1,232</u>	\$ 157	193,424
Total part-time credit hours	<u>43,261</u>		
Total credit hours	<u>109,013</u>		
Total state-aidable FTE	<u>3,634</u>		
Total calculated tuition based headcount and credit hours			17,213,977
<u>Reconciliation to Annual Report and Audited Financial Statements:</u>			
Less: Bad debt allowance charged to tuition			(276,350)
Other - special considerations/admin withdrawal/tuition exemptions			(262,984)
Other - miscellaneous			(10,908)
Add: Forfeited tuition due to withdrawals - FTEs not claimed			-
Other - miscellaneous - technology fee revenue			<u>1,619,608</u>
Tuition revenue reported on annual report (lines 206-208, 214)			18,283,343
Add: Distribution of excess student revenue			-
Charges to non-resident students			270,656
Out-of-state resident tuition			888,672
Service fees			121,207
Student revenue - non-state-aidable courses			<u>494,450</u>
Tuition and fee revenue per audited financial statements			<u>\$ 20,058,328</u>

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULES OF UNRESTRICTED FUND REVENUES AND EXPENDITURES - BUDGET AND ACTUAL COMPARISON
FOR THE YEARS ENDED AUGUST 31, 2015 AND 2014

Budget and actual expenditures exclude the effects GASB 45, 68, and 71.

	2015			2014		
	Budget	Actual	Variance Gain (Loss)	Budget	Actual	Variance Gain (Loss)
REVENUES:						
Student tuition and fees	\$ 20,176,801	\$ 20,058,330	\$ (118,471)	\$ 19,859,469	\$ 19,712,545	\$ (146,924)
State appropriations	10,047,098	10,056,546	9,448	9,918,789	9,889,518	(29,271)
Federal grants and contracts	172,000	142,828	(29,172)	136,033	207,130	71,097
County chargebacks	3,964,537	3,902,271	(62,266)	3,709,800	3,638,032	(71,768)
Tompkins County sponsor contribution	2,872,284	2,872,284	-	2,826,692	2,788,625	(38,067)
Cortland County sponsor contribution	1,686,869	1,686,869	-	1,732,488	1,637,736	(94,752)
Appropriated surplus	88,528	-	(88,528)	-	-	-
Other sources	138,000	146,542	8,542	124,164	126,654	2,490
Total operating revenues	39,146,117	38,865,670	(280,447)	38,307,435	38,000,240	(307,195)
EXPENDITURES:						
Instruction:						
Salaries and wages	9,597,928	9,518,804	79,124	9,850,615	9,850,749	(134)
Equipment	6,759	4,758	2,001	-	-	-
Contractual	5,810,320	6,172,572	(362,252)	5,105,418	5,085,704	19,714
Fringe benefits	4,160,453	4,007,782	152,671	4,019,967	4,019,967	-
Total instruction	19,575,460	19,703,917	(128,457)	18,976,000	18,956,420	19,580
Public Service:						
Salaries and wages	-	-	-	1,321	-	1,321
Fringe benefits	-	-	-	463	-	463
Total public service	-	-	-	1,784	-	1,784
Academic Support:						
Salaries and wages	1,531,245	1,437,927	93,318	1,565,816	1,565,431	385
Equipment	80,000	16,454	63,546	48,552	48,552	-
Contractual	228,360	179,128	49,232	275,319	216,439	58,880
Fringe benefits	641,852	605,786	36,066	638,386	638,386	-
Total academic support	2,481,457	2,239,295	242,162	2,528,073	2,468,808	59,265
Library:						
Salaries and wages	497,876	489,967	7,909	472,180	472,176	4
Equipment	12,404	11,581	823	5,869	5,868	1
Contractual	158,372	152,840	5,532	164,997	153,641	11,356
Fringe benefits	200,103	206,419	(6,316)	192,554	192,554	-
Total library	868,755	860,807	7,948	835,600	824,239	11,361
Student services:						
Salaries and wages	3,188,182	3,135,928	52,254	3,230,538	3,231,837	(1,299)
Equipment	-	-	-	613	613	-
Contractual	1,151,573	1,230,810	(79,237)	1,340,689	1,268,707	71,982
Fringe benefits	1,271,747	1,321,140	(49,393)	1,336,431	1,336,892	(461)
Total student services	5,611,502	5,687,878	(76,376)	5,908,271	5,838,049	70,222
Operation and maintenance of plant:						
Salaries and wages	2,251,460	2,161,349	90,111	2,224,740	2,224,731	9
Equipment	800	702	98	1,593	1,593	-
Contractual	916,992	823,652	93,340	754,639	717,017	37,622
Fringe benefits	957,651	910,558	47,093	931,034	931,033	1
Total operation and maintenance of plant	4,126,903	3,896,260	230,643	3,912,006	3,874,374	37,632
General administration:						
Salaries and wages	1,675,340	1,680,457	(5,117)	1,482,285	1,482,277	8
Contractual	322,063	349,589	(27,526)	307,559	292,557	15,002
Fringe benefits	701,858	707,962	(6,104)	607,289	607,288	1
Total general administration	2,699,261	2,738,008	(38,747)	2,397,133	2,382,122	15,011
General institutional services:						
Salaries and wages	1,958,287	1,894,125	64,162	1,716,528	1,704,625	11,903
Equipment	20,000	9,869	10,131	143,596	143,595	1
Contractual	943,139	958,187	(15,048)	1,041,934	1,013,059	28,875
Fringe benefits	861,353	797,979	63,374	846,510	671,918	174,592
Total general institutional services	3,782,779	3,660,160	122,619	3,748,568	3,533,197	215,371
Total unrestricted expenditures	39,146,117	38,786,325	359,792	38,307,435	37,877,209	430,226
Excess of operating revenues over expenditures	\$ -	\$ 79,345	\$ 79,345	\$ -	\$ 123,031	\$ 123,031

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2015

<u>Federal Grantor/ Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. Department of Education:			
Student Financial Assistance Cluster -			
Federal Direct Student Loans	N/A	84.268	\$ 11,445,743
Federal Pell Grant Program	N/A	84.063	7,522,291
Federal Work-Study Program	N/A	84.033	134,436
Federal Supplemental Educational Opportunity Grants	N/A	84.007	<u>102,457</u>
Total Student Financial Aid Cluster			<u>19,204,927</u>
Passed through New York State Department of Education -			
Career and Technical Education - Basic Grants to States	8000156520	84.048	229,825
Career and Technical Education - Basic Grants to States	8000166520	84.048	<u>1,699</u>
			<u>231,524</u>
Total U.S. Department of Education			<u>19,436,451</u>
National Science Foundation:			
Passed through Finger Lakes Community College - Education and Human Resources			
	N/A	47.076	<u>27,426</u>
Total National Science Foundation			<u>27,426</u>
Department of Labor:			
Passed through Monroe Community College - Trade Adjustment Assistance Community College and Career Training Grants			
	N/A	17.282	<u>21,460</u>
Total Department of Labor			<u>21,460</u>
			<u>\$ 19,485,337</u>

The accompanying notes are an integral part of this schedule.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2015

1. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Tompkins Cortland Community College (the College). The schedule includes expenditures of federal programs received directly from federal agencies, as well as federal assistance passed through other organizations.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards has been prepared in conformity with accounting principles generally accepted in the United States. Amounts included in the accompanying schedule of expenditures of federal awards are actual expenditures for the year ended August 31, 2015. Differences between amounts included in the accompanying schedule of expenditures of federal awards and amounts reported to funding agencies for these programs result from report timing.

Because the schedule of expenditures of federal awards presents only a selected portion of the College's operations, it is not intended to, and does not, present the net position and revenues, expenses, and changes in net position of the College.

To: Board of Trustees

From: John R. Connors

Date: February 11, 2016

Re: February report

Major themes from faculty meetings – As we had done in August, Carl Penziul and I met with faculty members in small groups just before the start of the semester. Over the course of nine one-hour (and in some cases, more than an hour) sessions attended by full-time and adjunct teaching faculty, counselors, librarians, and academic support professionals, we discussed the needs of students in basic skills courses. While each of these conversations had its own unique characteristics, a number of general themes emerged in many of them. The attached document provides our discussion of those themes, which serve as both a summary of major ideas and a guide for framing key questions as we go forward to address challenges.

Marketing meetings – Taking a cue from both the President's listening tour of last year and my meetings mentioned above, we have decided to engage the campus in discussions of our new marketing direction in small groups rather than in large-group meetings. Over the course of the next few weeks, the group that led last month's Board Dialogue will do the same for our colleagues in six to ten meetings of fifteen or so people. Our thinking is that such a setting will encourage everyone to engage fully in conversation, provide the time and attention for individual questions to be answered, and help all of our colleagues to develop a sense of collective ownership of the College's message.

Global updates – 1) Global Disney has 49 students participating in the program now, with another 50 students expected in the July cohort. 2) We have established a new articulation with PUCMM for pre-med students to pursue our degree in Biotechnology; our hope is to enroll ten to fifteen students in the program, perhaps as early as this summer. 3) Summer Intensive English Institute plans are well-advanced, with plans for up to 125 students to participate this summer.

Attachment to Provost Report to Board – February 11, 2016

Major themes from January 2016 faculty meetings

1 – Students' attitudes - Developmental students need to feel like college students in “real” courses, including at least one course in the degree program. Many are caught in a downward spiral that began long before they arrived here, and they feel resentful about their course placement; lacking resiliency, some quit as soon as they receive the first bad grade. Do they enter their classes with a negative self-image? We need to . . .

2 – Life's complexities - Many of our students are dealing with issues outside their academic work that consume their attention: e.g., family responsibilities, legal issues, hunger, mental health challenges, and self-medicating. Because of cell phones, some are “over-connected” to those at home and elsewhere, and so their attention is diverted away from academic work. We need to . . .

3 – Racial concerns - Are we ready as an institution to address the needs of students of color, to appreciate the unique gifts they bring to us, and to confront institutional racism? What can we do to understand the unique needs of these students? Are our systems, procedures, and attitudes supportive of those who have not been part of a white majority culture? If not, what can and must change, and how? We need to . . .

4 – Course design and scheduling -We should consider a different type of approach to course scheduling for first-semester students, such as block schedules (recommended by Melinda Karp in her Fall Day presentation), learning communities, a “themed” approach that builds on a student’s interests, a reconsideration of pre-requisites and co-requisites, and supplemental instruction (e.g., ENGL 098/100 approach). We need to meet them where they are if we are to take them where they need to go. Perhaps structure some courses (e.g., MATH) into smaller units in which students can experience immediate, smaller successes. We need to . . .

5 – Adapting to college-level expectations - We should consider a Freshman Seminar type of support/introduction to college life (not necessarily a stand-alone course) for our students. As many students wrestle with the challenges of learning to be a student, do we assume and expect too much of them? We also need to help students to understand that expectations at the college level differ from those at the high school level, especially with respect to students’ initiative and their need to understand the level of work required outside class. It is important for a student to get a taste of success early in his or her academic career. Many students exhibit a “learned passivity” and many are conditioned to live in the moment, while college is largely about building toward the future. Peer mentoring, both formal and informal, can play a pivotal role in supporting students and helping them see that they are not alone and that the challenges they face are not insurmountable. We need to . . .

6 – Using support services - How can we get the students who most need support services (e.g., tutoring, counseling) to use them? How do we go beyond merely mentioning the availability of these services and expecting students to decide to use them? Students may think they can handle challenges on their own when an intervention is really necessary. How can we develop in students a sense that seeking help is a positive action, not an expression of incompetence? We need to . . .

7 – Changing faculty role - The role of the faculty member has expanded far beyond the range of responsibilities previously expected of them. What can we do to help faculty members to address the complex needs of students while also fulfilling their core responsibilities as teachers? Perhaps we should place greater emphasis on a smaller quantity of work required of students coupled with a strong emphasis on the quality of the work they do. Developing relationships with individual students is key. We need to . . .

8 – Systems and structures - We have structures and systems in place that may not support – or that may actively inhibit – student success. We need to examine such things as course placement, prerequisites, class size, layout and furnishing of classrooms, course scheduling, the semester structure itself, academic advising, standards of academic achievement (including probation and suspension), financial aid, an “S/U” progress reporting system that may give students false expectations about the meaning of “S.” Does our commitment to a one-day testing/registration experience place some students in an untenable situation? We need to . . .

TOMPKINS CORTLAND COMMUNITY COLLEGE

Human Resources Updates - Status of Open Positions

as of February 8, 2016

UNCLASSIFIED STAFF

<u>POSITION</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>ADVERTISED</u>	<u>APPLICATION DEADLINE</u>	<u>CURRENT STATUS</u>
Associate Director of Campus Police	Spring 2016	February 5, 2016	February 29, 2016	Accepting Applications
Coordinator of Multicultural Services (Full-time Temp.)	January 4, 2016	December 17, 2015	January 4, 2016	Hired Jhovany Berroa 01/13/16
Counselor	August 17, 2016	February 5, 2016	February 22, 2016	Accepting Applications
Dean of Student Life and President of FSA	May 9, 2016	November 24, 2015	January 8, 2016	Reviewing Applications
Emerging Scholar Program (2 Positions)	August 2016	November 16, 2015	February 2016	Accepting Applications
Instructor of English	August 17, 2016	November 24, 2015	January 15, 2016	Reviewing Applications
Instructor of English as a Second Language (ESL)	August 17, 2016	November 24, 2015	January 15, 2016	Reviewing Applications
Librarian	August 15, 2016	November 24, 2015	January 15, 2016	Conducting On-Campus Interviews
Student Success Advisor (0.8 FTE Temp.)	February 2016	January 13, 2016	February 2016	Reviewing Applications

CLASSIFIED STAFF

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>CURRENT STATUS</u>
Enrollment Services Specialist .8 FTE (IEC)	Enrollment Services	January 19, 2016	Canvassing Civil Service List
Electrician	Buildings & Grounds	February 15, 2016	Checking References
Project Assistant (1)	Global Operations	February 8, 2016	Hired Alexander Brookins 02/08/16
Campus Peace Officer (90-Temp.)	Public Safety	February 2016	Tompkins County Accepting Applications

FACULTY STUDENT ASSOCIATION

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>CURRENT STATUS</u>
Residence Director	Residence Life	February 2016	Hired Megan Williams 2/3/16
Residence Director	Residence Life	July 2016	Accepting Applications
Assistant Coach Women's Softball	Athletics & Recreation	February 2016	Accepting Applications

BISTRO

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>CURRENT STATUS</u>
Dishwasher	TC3 Bistro	December 2015	Hired Tristan Kisloski
Line Cook	TC3 Bistro	February 2016	Accepting Applications Hired C. David Barnaby
Host/Hostess	TC3 Bistro	February 2016	Accepting Applications Hired Cassandra Sidle Hired Soledad Exantus
Server	TC3 Bistro	February 2016	Accepting Applications Hired Ryan McHugh
Banquet Server	TC3 Bistro	February 2016	Accepting Applications Hired Ryan McHugh Hired Tristan Kisloski Hired Desmond Brown Hired Cassandra Sidle

TOMPKINS CORTLAND COMMUNITY COLLEGE

Human Resources Updates
Status of Grievances
as of February 8, 2016

COMPLAINANT	SUBJECT	DISPOSITION
CSEA Membership	Medco – Change in provider diminished prescription plan benefits	CSEA requested a waiver to time requirement to move to Stage 3 of grievance process while waiting for a response from Tompkins County.
Sylvia Ganoë	MedCo - Change in provider changed prescription co-pay.	Would like matter fully researched by Tompkins County.

FACULTY ASSOC.

PAA

**TOMPKINS CORTLAND COMMUNITY COLLEGE
PROFESSIONAL DEVELOPMENT REPORT**

July 1, 2015 - December 31, 2015

LEADERSHIP SKILLS/DEVELOPMENT - programs primarily geared toward supervisors, department heads, and faculty such as formal leadership development programs, supervisory training, etc.

DATE	EMPLOYEE	PROGRAM	LOCATION
September 2015	Ensign, Mary Ellen	PEAKS Leadership Program	Blue Mountain Lake, NY
09/05/15-09/07/15	Hubbard, Martha	NYS CEANY Board meeting	Saratoga Springs, NY
09/16/15	Payne, Lisa	PEAKS Leadership Training	Mohawk Valley CC
09/18/15	Boone, Carolyn	Visions for Change	Syracuse, NY
09/30/15-10/01/15	Payne, Lisa	PEAKS Leadership Training	Minnowbrook Conference Center
09/30/15-10/02/15	Slawson, Melinda	PEAKS Leadership Trainng	Blue Mountain Lake, NY
October 2015	Ensign, Mary Ellen	PEAKS Leadership Program	Utica, NY
10/16/15	Slawson, Melinda	PEAKS Leadership Trainng	Mohawk Valley CC
10/23/15	Boone, Carolyn	Richard Alfred: What if...	Utica, NY
11/13/15	Nissi, Maria	NYCEP (New York Concurrent Enrollment Partnerships) Meeting	Monroe Community College, Rochester, NY
11/13/15	Zeppelin, Victoria	NYCEP Fall Meeting	Monroe Community College, Rochester, NY
December 2015	Ensign, Mary Ellen	PEAKS Leadership Program	Dryden, NY
12/11/15	Payne, Lisa	PEAKS Leadership Training	TC3
12/14/15	Zeppelin, Victoria	Leadership in the Crucible of Work (Book Discussion Group)	TC3
Fall 2015	Behm, Teresa	PEAKS	Various
Fall 2015	Hubbard, Martha	Leadership Cortland	Cortland, NY

**TOMPKINS CORTLAND COMMUNITY COLLEGE
PROFESSIONAL DEVELOPMENT REPORT**

July 1, 2015 - December 31, 2015

CONFERENCE/SEMINARS - includes internal and external conferences, seminars, and workshops.

DATE	EMPLOYEE	PROGRAM	LOCATION
07/09/15	Voorhees, Amy	Sports Weather Safety Series - Heat Safety	Online
07/13/15	Nissi, Maria	RSA (Rural Schools Association) Conference - Presenter	Cooperstown, NY
07/21/15	Nightingale, Michelle	Epigeum Student Success Initiative	Rochester NY
07/27/15	Dovi, Sharon	SUNY Regional HR Directors Meeting-SUNY Compliance	Conference Call/Web
07/28/15	Campbell, Katrina	TransferFinder: WebEx	TC3 - Webinar
07/29/15-07/31/15	Yang, Lucy	IDS Annual Conference	Watertown, NY
August 2015	Schmidt, Melissa	FCCC - Planning Meeting	Albany, NY
08/11/15	Block, Karla	"National Center for Health Statistics," National Network of Libraries of Medicine, Middle Atlantic Region	Webinar
08/18/15	Zeppelin, Victoria	21st Century Skills and Entrepreneurship Panel (CollegeNow-sponsored)	TC3
08/19/15	Zeppelin, Victoria	TC3 MATH Curriculum Discussion (CollegeNow-sponsored)	TC3
08/23/15	McDaniel, Mick	NJCAA Excellence Summit (3 days)	Dallas, TX
08/30/15-09/03/15	Reynolds, Ken	VM World 2015	San Francisco, CA
September 2015	Hallisey, Mary	2015 NCSBN NCLEX Conference	Portland, OR
September 2015	McMinn, Glenna	2015 NCLEX Conference	Portland, OR
September 2015	Pastorello, Karen	Chair and Commentator - "American Women at War: U.S. Women's Wartime Activism in the Twentieth Century"	Geneva, NY
September 2015	Schmidt, Melissa	FCCC - Shared Governance Conference	Saratoga, NY
September 2015	Spencer, Becky	Seminar "Understanding Mind-Body Connections: Stress Related Eating, Moon, Cognition and Sleep" by Dr. Bill Kelley	Syracuse, NY
September 2015	Trueman, Amy	Council of SUNY Community Colleges Chief Student Affairs Officers	Syracuse, NY
09/02/15	DeFranco, Tony	Lumen Learning/SUNY OER	Conference Call
09/09/15	Ray, Juliene	Transcript Notation Webinar, "NYS Article 129-B for Registrars	Webinar
09/10/15	Van Sant, Susanna	"Elevate Your Researcher's Literary Experience" - Literature Online Product Update	Online
09/16/15-09/17/15	Haynes, Carl E.	New York Community College Association of Presidents Annual Meeting	Cooperstown, NY
09/17/15-09/18/15	Brenner, Paul	SUNY Planned Gving Summit	SUNY Albany
09/18/15-09/20/15	Thompson, Seth A.	Student Diversity Leadership Retreat	Tully, NY
09/21/15-09/23/15	Altucher, Kris	EMSI Annual Conference	Coeur D'Alene, Idaho
09/23/15	Van Sant, Susanna	Full Text Finder and Holding and Link Management	Online
09/24/15	Doskal, Darese	NEACUHO Board Member Training & Development	Westfield, MA
09/25/15	Griggs, LaSonya	NYSFAA Region III Meeting	Oswego, NY
09/28/15	Van Sant, Susanna	Full Text Finder A Future Forward Publication Discovery Experience	Online
09/29/15	Van Sant, Susanna	Gather Your Qualitative Data and Tell Your Story (SCRLC)	Online
09/29/15	Voorhees, Amy	Ankle Sprains	Online
09/24/15-09/25/15	Haynes, Carl E.	SUNY Chancellor's Presidents' Meeting	Saratoga, NY

09/30/15-10/03/15	Brenner, Paul	CASE Conference for Community Colleges Advancement	Anaheim, CA
09/30/15-10/03/15	Gerg, Julie	CASE Conference for Community Colleges Advancement	Anaheim, CA
October 2015	Adamson, Shannon	NACADA Annual Conference	Las Vegas, Nevada
October 2015	Connors, John	SUNYCAO Meeting	Cooperstown, NY
October 2015	Donovan, Joan	SUNY Career Development Organization Directors' Meeting	Syracuse, NY
October 2015	Donovan, Joan	New York State Career Services Directors' Summie	Skaneateles, Ny
October 2015	Schmidt, Melissa	FCCC - Fall Plenary	Suffern, NY
October 2015	Sturmer, Tova	Heartland Users Conference	Chattanooga, TN
October 2015	Taetzsch, Blix	EACUBO Annual Conference	Philadelphia, PA
October 2015	Van Sant, Susanna	SCRLC Annual Meeting	Ithaca, NY
10/01/15-10/03/15	Drumluk, Sandy	NACAC National Admissions Conference	San Diego, CA
10/04/15-10/07/15	Campbell, Katrina	NACADA Annual Conference	Las Vegas, NV
10/05/15	Doane, Brent	SUNY Operation Inform	Rochester, NY
10/07/15	Doane, Brent	SUNY Operation Inform	Utica, NY
10/08/15	DeFranco, Tony	SUNY FACT2 Council Meeting	Albany, NY
10/08/15	Yang, Lucy	Western User Group Meeting	Fairport, NY
10/09/15	Doane, Brent	SUNY Operation Inform	Delhi, NY
10/11/15-10/14/15	Dovi, Sharon	EACUBO 2015 Annual Meeting	Philadelphia, PA
10/13/15	Cartagena-Cook, Milagros	Fall Day	Dryden, NY
10/13/15	Doskal, Darese	Fall Day	TC3
10/13/15	Ewing, Mark	Fall Day	TC3
10/13/15	McLane, Todd	Fall Day	TC3
10/13/15	Moose, Barbara	Fall Day	TC3
10/13/15	Nissi, Maria	Fall Day	TC3
10/13/15	Thompson, Lyn	Fall Day	TC3
10/13/15	Thompson, Seth A.	Fall Day	TC3
10/13/15	Van Sant, Susanna	Fall Day	Dryden, NY
10/13/15	Zeppelin, Victoria	Fall Day	TC3
10/14/15	Drumluk, Sandy	SUNY Operation Inform	Bronx, NY
10/14/15	Van Sant, Susanna	eHRAF	Online
10/14/15-10/16/15	DeFranco, Tony	OLC International Conference	Orlando, FL
10/14/15-10/16/15	Kiehl, Gregg	SUNY Council of Library Directors Fall Conference	Fairport, NY
10/15/15	Webb, Marilyn	Screening of Five Broken Cameras	TC3
10/15/15-10/17/15	Haynes, Carl E.	Association of Community College Trustees Annual Conference	San Diego, CA
10/16/15	Colletto, Marlo	SUNY Operation Inform	Albany, NY
10/20/15	Van Sant, Susanna	Site Improve	Online
10/20/15	Voorhees, Amy	Concussion in Sport	Online
10/22/15	Nightingale, Michelle	Student Success Webinar (Epigeum)	Online
10/22/15	Van Sant, Susanna	SCOLA	Online
10/23/15	Heffner, Bill	SUNY Operation Inform	Old Westbury, NY
10/23/15	Zeppelin, Victoria	SUNY Roundtable on Innovative K12/Higher Ed Partnerships	SUNY CPD
10/23/15-10/27/15	Nightingale, Michelle	NODA (Association for Orientation, Retention and Transition in Higher Education Conference)	Denver CO
10/26/15-10/27/15	Nissi, Maria	NACEP (National Alliance of Concurrent Enrollment Partnerships) Conference	Denver, CO

10/26/15-10/27/15	Zeppelin, Victoria	NACEP Conference (Presenter)	Denver, CO
10/26/15-10/29/15	Griggs, LaSonya	NYSFAAA Conference	Buffalo, NY
10/27/15	Kowalski, Rhonda	I-Day Conference	Syracuse NY
10/27/15	Van Sant, Susanna	Statista	Online
10/28/15	Arsenault, Sarah	Impacts of substance abuse and mental health on young adult health	NYSCHA/NECHA meeting Albany, NY
10/28/15	Arsenault, Sarah	Nursing skills assessment: head, ears, nose, throat, heart & lungs	NYSCHA/NECHA meeting Albany, NY
10/28/15	Arsenault, Sarah	Building an Evidence-Based Comprehensive Prevention & Intervention Program to Address Alcohol Use Among Student-Athletes Using a Public Health Framework	NYSCHA/NECHA meeting Albany, NY
10/28/15	Drumluk, Sandy	SUNY Operation Inform	Plattsburgh, NY
10/29/15	Arsenault, Sarah	Grand Rounds - Nursing	NYSCHA/NECHA meeting Albany, NY
10/29/15	Arsenault, Sarah	Holistic Student Success: Collaborative Programming to Address Mental, Physical and Academic Wellbeing Throughout the Student Life Cycle	NYSCHA/NECHA meeting Albany, NY
10/29/15	Arsenault, Sarah	Hot topics: What Are You Doing About....? A Group Discussion	NYSCHA/NECHA meeting Albany, NY
10/29/15	Arsenault, Sarah	Joint medical/mental health appointments	NYSCHA/NECHA meeting Albany, NY
10/29/15	Arsenault, Sarah	Overview of Light, Sleep, & Circadian Rhythms as it Relates to College Students	NYSCHA/NECHA meeting Albany, NY
10/29/15-10/30/15	Kiechle, Matthew	New England/NYSCHA Combined Annual Meeting	Albany, NY
10/30/15	Van Sant, Susanna	SCRLC Annual Meeting	Coltivare, Ithaca
November 2015	Adamson, Shannon	Binghamton Student Affairs Conference	Binghamton, NY
November 2015	Maroney, Alicia	Anxiety, Trauma & Stress-Related Disorders Conference	Vernon, NY
November 2015	Mercer, Patrick	Cortland Recreation Conference	Cortland, NY
November 2015	Moose, Barbara	Keynote Event "Daily Life on the Atlantic Coast of Nicaragua"	TC3
November 2015	Sammis, Carol	2015 Learning and the Brain Conference	Boston, MA
November 2015	Sheldon, Mary	2015 SUNY Community College Pathways Fall Institute Explorer Session	
November 2015	Spencer, Becky	Seminar "Updates on Neuromuscular and Neurodegenerative Disorders" Presented by Bonita Gordon	Syracuse, NY
November 2015	Van Sant, Susanna	Resource Sharing Conference	Cortland, NY
November 2015	Vande Berg, Travis	Middle States Commision on Higher Education Self-Study Institute	Philadelphia, PA
11/02/15	Zeppelin, Victoria	Maryland Innovative Educational Partnerships Conference (Presenter)	Montgomery College, MD
11/03/15-11/06/15	Conroy, Colleen	National Student Employment Conference	San Fransico, Ca
11/07/15	Thompson, Seth A.	ID Summit	TC3
11/08/15-11/20/15	DeFranco, Tony	Open Education Conference	Vancouver, BC
11/10/15	Van Sant, Susanna	Resource Sharing Conference (SCRLC)	SUNY Cortland
11/10/15-11/13/15	Hubbard, Martha	2015 CEANY Annual Conference	Saratoga Springs, NY
11/11/15	Voorhees, Amy	Concussion in Sport - Case Studies	Online
11/12/15	Hersey, Olivia	SUNY Annual Records Management Conference	Saratoga Springs, NY
11/12/15-11/13/15	Boone, Carolyn	NYS Disability Services Fall Conference	Albany, NY
11/16/15	Block, Karla	"Show me the Data: Effective Visual Communication," NY 3Rs Association	Webinar
11/16/15	Van Sant, Susanna	Boopsie Mobile App Demo	Online
11/17/15	Van Sant, Susanna	Library Thing for Libraries Overview	Online
11/17/15	VandeBogart, Patty	ITIL Simulation	Syracuse, NY
11/17/15-11/19/15	Ackley, Brian	SUNY Fall Wizard	Syracuse, NY
11/17/15-11/19/15	VandeBogart, Patty	SUNY Fall Wizard	Syracuse, NY
11/18/15	Kowalski, Rhonda	Click to Open Seminar	Dryden NY

11/20/15	Nightingale, Michelle	Student Affairs Conference	Binghamton NY
11/23/15	Van Sant, Susanna	Human Library (CLRC)	Phone
11/24/15	Van Sant, Susanna	Book Display Widgets for ebrary Academic Complete	Online
11/30/15	Van Sant, Susanna	Library Simplified (NY3Rs)	Online
11/30/15-12/04/15	Conroy, Colleen	Federal Student Aid Conference	Las Vegas, Nevada
11/30/15-12/04/15	Griggs, LaSonya	Federal Student Aid Conference	Las Vegas, Nevada
11/30/15-12/05/15	Oliver, Tammy	Federal Student Aid Conference	Las Vegas, Nevada
December 2015	Conners, John	MSCHE 2015 Annual Conference	Washington, DC
December 2015	Hallisey, Mary	Introduction to SimMan Essential LLEAP Class	Dryden, NY
12/01/15	Voorhees, Amy	Patellofemoral Concepts for Rehabilitation	Online
12/01/20-12/05/15	Hubbard, Martha	LERN Annual Conference	New Orleans, LA
12/02/15-12/05/15	Whitemore, Carrie	LERN Annual Conference	New Orleans, LA
12/08/15	Dovi, Sharon	SUNY AAOs WebEx with Carlos Medina-BOT Diversity, Equity and Inclusion Policy	Conference Call/Web
12/11/15	Conroy, Colleen	NYSFAA Region III Meeting	Syracuse, NY
12/11/15	Griggs, LaSonya	NYSFAA Region III Meeting	Syracuse, NY
12/12/15	Oliver, Tammy	NYSFAA Region III Meeting	Syracuse, NY
12/13/15	Hicks, Sarah	NYSFAA Region III Meeting	Syracuse, NY
12/16/15	Van Sant, Susanna	Guide on the Side (SUNY)	Online
12/17/15	Van Sant, Susanna	Libraries in the Teeth of Change (SCLRC)	Online
	Georgiakaki, Sophia	American Mathematical Assoc of Two Year Colleges	New Orleans, LA
	Sharpe, Kim	ATI National Nurse Educator Summit	SanDiego, CA

**TOMPKINS CORTLAND COMMUNITY COLLEGE
PROFESSIONAL DEVELOPMENT REPORT**

July 1, 2015 - December 31, 2015

JOB SPECIFIC EDUCATION - Includes technical/Computer training, customer service training, legal/compliance training and other job specific programs.

DATE	EMPLOYEE	PROGRAM	LOCATION
07/01/15	Gerg, Julie	Create Successful E-Mail Fundraising Appeals for Higher Education	Online
07/01/15	Gerg, Julie	A Day in the life of a Researcher	Online
07/08/15	Zeppelin, Victoria	Navigating the Complex World of Disability Law in Dual Enrollment	Webinar
07/08/15-07/10/15	Boyd, Kathleen	DegreeWorks: Scribe 201 Training	SUNY Center, Syracuse, NY
07/08/15-07/10/15	Campbell, Katrina	DegreeWorks: Scribe 201 Training	SUNY CPD, Syracuse
07/08/15-07/10/15	Ray, Juliene	DegreeWorks: Scribe 201 Training	SUNY Center, Syracuse, NY
07/16/15	Cochran, Heidi	CPR/AED and First Aid	TC3
07/16/15	Gerg, Julie	Advanced Prospecting Techniques	Online
07/16/15	Hartnett, Johanna	CPR/AED and First Aid	TC3
07/24/15	Lopez, Michele	Raiser's Edge: Moves Management and Action Tracks	Online
07/28/15	Zeppelin, Victoria	NACEP Peer Reviewer Training (co-presenter)	Webinar
August 2015	Seyfried, Lisa	New Employee Advisement Training	Dryden, NY
08/01/15	Underwood, Dave	KACE K1000 Management Appliance Jumpstart Program	Webinar - TC3
08/03/15	Abbey, Sheila	Raiser's Edge: Fundamentals - Constituents 1	Online
08/05/15	Abbey, Sheila	Raiser's Edge: Fundamentals - Gifts 1	Online
08/13/15	Abbey, Sheila	Raiser's Edge: Fundamentals - Query 1	Online
08/20/15	Lopez, Michele	Raiser's Edge: Database Administration	Online
08/22/15	Cochran, Heidi	Cavity Free Kids-NYS Office of Children and Family Services	TC3
08/22/15	Hartnett, Johanna	Cavity Free Kids-NYS Office of Children and Family Services	TC3
08/22/15	McMullen, Tammy	Cavity Free Kids-NYS Office of Children and Family Services	TC3
08/22/15	Shipman, Brittany	Cavity Free Kids-NYS Office of Children and Family Services	TC3
08/22/15	Wendel, Jennifer	Cavity Free Kids-NYS Office of Children and Family Services	TC3
08/24/15	Payne, Lisa	VFA User Group Webinar	Webinar
08/24/15	Thompson, Lyn	VFA User Group Webinar	Webinar
08/26/15	Barrows, Jamie	Orientation	TC3
08/26/15	MacLean, Megan	Orientation	TC3
09/01/15	McDaniel, Mick	SUNY Title IX Webinar	On-line
09/08/15	Lopez, Michele	Research Point: Introductory Essentials	Online
09/08/15	Nissi, Maria	Academic Alert Responder Training	TC3
09/09/15	Hammond, Jane	Transcript Notation	Webinar
09/09/15	Ray, Juliene	Transcript Notation	Webinar
09/09/15	Wright, Lauren	Transcript Notation	Webinar
09/11/15	Gerg, Julie	Blackbaud Certification in The Raiser's Edge: Fundamentals	Online
09/11/15	Payne, Lisa	VFA User Group Webinar	Webinar
09/11/15	Thompson, Lyn	VFA User Group Webinar	Webinar
09/12/15	McDaniel, Mick	Region III Athletic Directors Conference (3 days)	Ellicottville, NY

09/15/15	Lopez, Michele	Research Point: Introduction to WealthPoint	Online
09/15/15	Nissi, Maria	Degree Works Training	TC3
09/15/15	Zeppelin, Victoria	Degree Works Training	TC3
09/16/15	Lopez, Michele	Research Point: A Day in the Life of a Researcher	Online
09/16/15-09/17/15	Campbell, Katrina	TransferFinder Training	SUNY CPD, Syracuse
09/17/15-09/18/15	Brenner, Paul	SUNY - Planned Giving	Albany, NY
09/22/15	Gerg, Julie	Moves Management and Action Tracking	Online
09/24/15	Altucher, Kris	Advanced EMSI Analyst training	Moscow, Idaho
09/26/15	Barrows, Jamie	Flip It-NYS Office of Children and Family Services	TC3
09/26/15	Cochran, Heidi	Flip It-NYS Office of Children and Family Services	TC3
09/26/15	Hartnett, Johanna	Flip It-NYS Office of Children and Family Services	TC3
09/26/15	MacLean, Megan	Flip It-NYS Office of Children and Family Services	TC3
09/26/15	McMullen, Tammy	Flip It-NYS Office of Children and Family Services	TC3
09/26/15	Shipman, Brittany	Flip It-NYS Office of Children and Family Services	TC3
09/26/15	Wendel, Jennifer	Flip It-NYS Office of Children and Family Services	TC3
09/26/15	Barrows, Jamie	Focus on Autism-NYS Office of Children and Family Services	TC3
09/26/15	Cochran, Heidi	Focus on Autism-NYS Office of Children and Family Services	TC3
09/26/15	MacLean, Megan	Focus on Autism-NYS Office of Children and Family Services	TC3
09/26/15	McMullen, Tammy	Focus on Autism-NYS Office of Children and Family Services	TC3
09/26/15	Shipman, Brittany	Focus on Autism-NYS Office of Children and Family Services	TC3
09/26/15	Wendel, Jennifer	Focus on Autism-NYS Office of Children and Family Services	TC3
09/26/15	MacLean, Megan	I am Moving/Learning-NYS Office of Children and Family Services	TC3
09/26/15	McMullen, Tammy	I am Moving/Learning-NYS Office of Children and Family Services	TC3
09/26/15	Wendel, Jennifer	I am Moving/Learning-NYS Office of Children and Family Services	TC3
09/26/15	Cochran, Heidi	Is It Sensory/Behavior-NYS Office of Children and Family Services	TC3
09/26/15	MacLean, Megan	Is It Sensory/Behavior-NYS Office of Children and Family Services	TC3
09/26/15	McMullen, Tammy	Is It Sensory/Behavior-NYS Office of Children and Family Services	TC3
09/26/15	Shipman, Brittany	Is It Sensory/Behavior-NYS Office of Children and Family Services	TC3
09/26/15	Wendel, Jennifer	Is It Sensory/Behavior-NYS Office of Children and Family Services	TC3
October 2015	Stavenhagen-Helgren, Tina	Southeast Asia Culture Training - TC3 Study Abroad	Cornell
October 2015	Tvaroha, Patty	BlackBoard Training	TC3
October 2015	Tvaroha, Patty	Fall Day	TC3
10/07/15	Hartnett, Johanna	Fitness is Fun-NYS Office of Children and Family Services	TC3
10/07/15	Hartnett, Johanna	Wellness 101-NYS Office of Children and Family Services	TC3
10/08/15	Howland, Morgan	IDS Western User's Group	Fairport, NY
10/08/15	MacLean, Megan	Shaken Baby Syndrome-NYS Office of Children and Family Services	Online
10/12/15	Barrows, Jamie	Mandated Reporter-NYS Office of Children and Family Services	Online
10/12/15	Barrows, Jamie	Shaken Baby Syndrome-NYS Office of Children and Family Services	Online
10/13/15	Abbey, Sheila	Fall Day	Dryden, NY
10/13/15	Brenner, Paul	Fall Day	Dryden, NY
10/13/15	Gerg, Julie	Fall Day	Dryden, NY
10/13/15	Lopez, Michele	Fall Day	Dryden, NY
10/14/15	Barrows, Jamie	Fitness is Fun-NYS Office of Children and Family Services	TC3
10/14/15	MacLean, Megan	Fitness is Fun-NYS Office of Children and Family Services	TC3

10/14/15	McMullen, Tammy	Fitness is Fun-NYS Office of Children and Family Services	TC3
10/14/15	Hartnett, Johanna	Shaken Baby Syndrome-NYS Office of Children and Family Services	Online
10/14/15	Barrows, Jamie	Wellness 101-NYS Office of Children and Family Services	TC3
10/14/15	MacLean, Megan	Wellness 101-NYS Office of Children and Family Services	TC3
10/14/15	McMullen, Tammy	Wellness 101-NYS Office of Children and Family Services	TC3
10/15/15	Lopez, Michele	Best Practices: Marketing and Communications	Online
10/19/15	Webb, Marilyn	Advisor Training	TC3
10/25/15	Zeppelin, Victoria	NACEP Accreditation Institute (co-presenter)	Denver, CO
10/31/15	Arsenault, Sarah	Safety Training Online - Accountability for Results & Improvement methodology	Healthstream - Cayuga Medical Center
November 2015	Collins, James	Legionella Rules for Cooling Towers	Syracuse, NY
November 2015	Connery, Doug	Legionella Rules for Cooling Towers	Syracuse, NY
November 2015	Jacobs, Dale	Legionella Rules for Cooling Towers	Syracuse, NY
November 2015	Munson, William	Legionella Rules for Cooling Towers	Syracuse, NY
November 2015	Seyfried, Lisa	AHA CPR Recertification	Cortland, NY
11/02/15	Janke, James	Completion of NASFAA Credential on Verification	Online
11/03/15	Barrows, Jamie	Science in the Classroom-NYS Office of Children and Family Services	TC3
11/03/15	Hartnett, Johanna	Science in the Classroom-NYS Office of Children and Family Services	TC3
11/03/15	McMullen, Tammy	Science in the Classroom-NYS Office of Children and Family Services	TC3
11/03/15	Shipman, Brittany	Science in the Classroom-NYS Office of Children and Family Services	TC3
11/03/15	Wendel, Jennifer	Science in the Classroom-NYS Office of Children and Family Services	TC3
11/04/15	Griggs, LaSonya	Conducted Training on the FSA ID for Syracuse City Guidance Counselors	Syracuse, NY
11/06/15	Barrows, Jamie	Fire Extinguisher/Alarm Training-NYS Office of Children and Family Services	Online
11/06/15	Hartnett, Johanna	Fire Extinguisher/Alarm Training-NYS Office of Children and Family Services	Online
11/06/15	MacLean, Megan	Fire Extinguisher/Alarm Training-NYS Office of Children and Family Services	Online
11/06/15	McMullen, Tammy	Fire Extinguisher/Alarm Training-NYS Office of Children and Family Services	Online
11/06/15	Shipman, Brittany	Fire Extinguisher/Alarm Training-NYS Office of Children and Family Services	Online
11/06/15	Wendel, Jennifer	Fire Extinguisher/Alarm Training-NYS Office of Children and Family Services	Online
11/09/15-11/30/15	Griggs, LaSonya	Completed NASFAA Credential on Administrative Capability	Online
11/10/15	Griggs, LaSonya	Conducted Training for On Point and Hillside Advisors on FAFSA, TAP and FSA ID	Syracuse, NY
11/18/15	Munson, William	Legionella Training	Syracuse, NY
11/18/15	Wright, Lauren	Maintaining Inactive Records Storage	Webinar
11/24/15	Lopez, Michele	Blackbaud Certification in The Raiser's Edge: Fundamentals	Online
December 2015	McMinn, Glenna	American Red Cross CPR Recertification	TC3
December 2015	McMinn, Glenna	Laerdal SimMan Essential Manikin Training	TC3
December 2015	Moose, Barbara	Sim Man Training - Laerdal Medical	Dryden, NY

December 2015	Scott, Raymond	Chemical Treatment for Cooling Towers	Online
December 2015	Seyfried, Lisa	Sim Man Training - Laerdal Medical	Dryden, NY
12/01/15	Payne, Lisa	VFA User Group Webinars	Webinar
12/01/15	Thompson, Lyn	VFA User Group Webinars	Webinar
12/05/15	Cochran, Heidi	Family Communication-NYS Office of Children and Family Services	TC3
12/08/15	Arsenault, Sarah	Pain Management at the End of Life	Healthstream - Cayuga Medical Center
12/08/15	Arsenault, Sarah	Oncology care: Biotherapy	Healthstream - Cayuga Medical Center
12/10/15	Zeppelin, Victoria	NACEP Introduction to Accreditation (co-presenter)	Webinar
12/16/15	Block, Karla	Guide on the Side (Tutorial Software) Training	Online through SUNY
12/17/15	Kiehl, Gregg	Libraries in the Teeth of Change	Webinar
Fall 2015	Behm, Teresa	Web Application Developer	Ed 2 Go
Fall 2015	Shanks, Christine	Faculty Mentorship	TC3
Fall 2015	Spencer, Becky	Faculty Mentorship	TC3
	Moose, Barbara	Healthstream @ Cortland Regional Hospital Competencies	Cortland, NY

**TOMPKINS CORTLAND COMMUNITY COLLEGE
PROFESSIONAL DEVELOPMENT REPORT**

July 1, 2015 - December 31, 2015

DEGREE RELATED PROGRAMS - list individuals pursuing formal degree programs at TC3 or other institutions.

DATE	EMPLOYEE	PROGRAM	LOCATION
October 2015	McCabe, Tim	National Assoc of Community College Entrepreneurships (NACCE)	Houston, TX
11/01/15-12/05/15	Altucher, Kris	Data Scientist's Toolkit - Johns Hopkins University	Online
Fall 2015	Armitage, Chris	HSTY110 – World History to 1500	TC3
Fall 2015	Armitage, Chris	MATH132 – College Algebra and Trigonometry	TC3
Fall 2015	Burlingame, Joseph	English 101	TC3
Fall 2015	Burlingame, Joseph	Math 90	TC3
Fall 2015	Ewing, Mark	Masters in Higher Education Administration	Stony Brook University
Fall 2015	Gerg, Julie	Human Resource Development	Online - Empire State College
Fall 2015	Gerg, Julie	Final Project Design	Online - Empire State College
Fall 2015	Hill, Sid	Bachelors degree - Conferred	Empire State
Fall 2015	Oralls, Eric	Biology 100	TC3
Fall 2015	Oralls, Eric	Construction Materials	TC3
Fall 2015	Oralls, Eric	Drafting 1	TC3
Fall 2015	Oralls, Eric	Speech 201	TC3
Fall 2015	Paucke, Mellora	ENGL102 - Approaches to Literature (A)	TC3
Fall 2015	Shipman, Brittany	Christian Worldview-Grand Canyon University	Online
Fall 2015	Shipman, Brittany	Educational Psychology-Grand Canyon University	Online
Fall 2015	Shipman, Brittany	21st Century Skills:Critical Thinking and Problem Solving-Grand Canyon University	Online
Fall 2015	Wendel, Jennifer	Sociology 201/Sociology for the Family	TCS
	Tvaroha, Patty	Completed 15 Credits of Graduate School Work Through SUNY Empire	

**TOMPKINS CORTLAND COMMUNITY COLLEGE
PROFESSIONAL DEVELOPMENT REPORT**

July 1, 2015 - December 31, 2015

OTHER DEVELOPMENT ACTIVITIES - various other programs attended by employees.

DATE	EMPLOYEE	PROGRAM	LOCATION
July 2015	Cameron, Jeanne	Revolutionary Grammar	Bard College
July 2015	Flaten, David	Hosted 2 BBQs at Home for Colombian Partners Working at UAO in Cali, Columbia	Ithaca, NY
July 2015	Gilewski, Amber	Interfaith Peace Builders Delegation	Isreal/Palestine
July 2015	Smith, Tammy	Microsoft Specialist Exam (developer/programmer exam)	Syracuse, NY
Summer 2015	Flaten, David	Coordination of Shared Academic Programming with UAO in Cali	TC3
Summer/Fall 2015	Flaten, David	Organized and Oversaw the Fulbright Foreign Language Teaching Assistant Program	TC3
Fall 2015	Flaten, David	Applied For and Won a \$10,000 Scholarship Grant For 2 TC3 Students to Attend UAO in Cali, Columbia	TC3
Fall 2015	Flaten, David	Volunteered for a SUNY Study to Assess the Impact that Study Abroad Has on Student Success	TC3
Fall 2015	Seyfried, Lisa	Faculty Mentorship	TC3
August 2015	Burlingame, Joseph	Active Shooter Incident Training	TC3
August 2015	Cochrane, John	Active Shooter Incident Training	TC3
August 2015	Connery, Doug	Active Shooter Incident Training	TC3
August 2015	Conway, Theresa	Active Shooter Incident Training	TC3
August 2015	Darling, Robert	Active Shooter Incident Training	TC3
August 2015	Ellis, Deborah	Active Shooter Incident Training	TC3
August 2015	Ganoe, Sylvia	Active Shooter Incident Training	TC3
August 2015	Henson, Debra	Active Shooter Incident Training	TC3
August 2015	Hill, Lawrence	Active Shooter Incident Training	TC3
August 2015	Jacobs, Dale	Active Shooter Incident Training	TC3
August 2015	Oralls, Eric	Active Shooter Incident Training	TC3
August 2015	Pachai, John	Active Shooter Incident Training	TC3
August 2015	Perkins, James	Active Shooter Incident Training	TC3
August 2015	Relyea, Joshua	Active Shooter Incident Training	TC3
August 2015	Robinson, Stephanie	Active Shooter Incident Training	TC3
August 2015	Schaap, Jaime	Active Shooter Incident Training	TC3
August 2015	Slocum, Paul	Active Shooter Incident Training	TC3
August 2015	Sutfin, Gene	Active Shooter Incident Training	TC3
August 2015	Van Sant, Susanna	NYLA - Libraries Booth at the State Fair	Telephone
08/03/15	McLane, Todd	Cortland ACE Program - Farm Tour/Program Overview	TC3 Farm
08/06/15	McLane, Todd	NOFA-NY Field Day - Season Extension Workshop	TC3 Farm
08/17/15	Van Sant, Susanna	NYLA-Libraries Booth at the State Fair	Phone
September 2015	Van Sant, Susanna	"Elevate Your Researchers' Literary Experience"	Web
September 2015	Van Sant, Susanna	Full Text Finder and Holdings and Link Management	Web

September 2015	Van Sant, Susanna	Full Text Finder a Future Forward Publication Discovery Experience	Web
September 2015	Van Sant, Susanna	Gather Your Qualitative Data and Tell Your Story (SCRLC)	Web
09/18/15	Block, Karla	Student Conduct Board Training	TC3
09/18/15	McLane, Todd	ENGL99 - Class Tour	TC3 Farm
09/23/15	McLane, Todd	ENGL99 - Class Tour	TC3 Farm
October 2015	Cameron, Jeanne	Reader as Writer	Bard College
October 2015	Van Sant, Susanna	eHRAF	Web
October 2015	Van Sant, Susanna	Site Improve	Web
October 2015	Van Sant, Susanna	SCOLA	Web
October 2015	Van Sant, Susanna	Statista	Web
10/01/15	McLane, Todd	Raul Diez Canseco Terry, Universidad San Ignacio De Loyola - Tour/Program Overview	TC3 Farm
10/13/15	Campbell, Katrina	Fall Day	TC3
10/13/15	Howland, Morgan	Fall Day	TC3
10/13/15	Mix, Teresa	Fall Day	TC3
10/13/15	Payne, Lisa	Fall Day	TC3
10/13/15	Sturmer, Tova	Fall Day	TC3
10/13/15	Thompson, Lyn	Fall Day	TC3
10/13/15	Van Sant, Susanna	Fall Day	TC3
10/13/15	VandeBogart, Patty	Fall Day	TC3
10/14/15	Abbey, Sheila	Joint Board Retreat	Ithaca, NY
10/14/15	Brenner, Paul	Joint Board Retreat	Ithaca, NY
10/14/15	Gerg, Julie	Joint Board Retreat	Ithaca, NY
10/21/15	Nightingale, Michelle	Panelist for Higher Ed Live Webinar, "No Talking Heads: Innovative Engagement in New Student Orientation"	http://higheredlive.com/beyond-talking-heads- new-student-orientation-re-envisioned/
10/24/15	Nightingale, Michelle	Presented a Pre-Conference Session on High Impact Practices in Community College at NODA Conference	Denver CO
10/28/15	Lawrence, Janice	CTC Roundtable	TC3
10/30/15	Block, Karla	Title IX Student Conduct Board Training	TC3
November 2015	Van Sant, Susanna	Boopsie Mobile App Demo	Web
November 2015	Van Sant, Susanna	Library Thing for Libraries Overview	Web
November 2015	Van Sant, Susanna	Human Library (CLRC)	Telephone
November 2015	Van Sant, Susanna	Book Display Widgets for ebrary Academic Complete	Web
November 2015	Van Sant, Susanna	Library Simplified (NY3Rx)	Web
11/04/15	McLane, Todd	CUAES Harvest Luncheon - Keynote Speaker	Cornell
11/05/15	McLane, Todd	Red Mutis - Farm Tour/Program Overview	TC3 Farm
11/06/15	McLane, Todd	Cornell Humphrey Fellows - Farm Tour/Program Overview	TC3 Farm
11/06/15	McLane, Todd	TC3 Open House - Farm Tour/Program Overview	TC3 Farm
11/10/15	Kiehl, Gregg	A.I.M. (Access, Improve, Market) to be a Resource Sharing Superhero!	Cortland, NY
11/18/15	McLane, Todd	David Hall - Farm Tour/Program Overview	TC3 Farm
11/19/15	McLane, Todd	BOCES Event - Program Overview	Coltivare
December 2015	Maroney, Alicia	Mohawk Valley Counselors Meeting	Utica, NY
December 2015	Taetzsch, Blixxy	FASB, SSARS and SAS Updates	Self Study, 24 Credits
December 2015	Taetzsch, Blixxy	Revenue Recognition - New Guideline	Self Study, 3 Credits

December 2015	Taetzsch, Blix	Analysis of Corporate Annual Report	Self Study, 3 Credits
December 2015	Van Sant, Susanna	Guide on the Side (SUNY)	Web
December 2015	Van Sant, Susanna	Libraries in the Teeth of Change (SCLRC)	Web
12/02/15	Howland, Morgan	NARCAN Training	TC3
12/18/15	Rice, Robert	NJCAA- Appointed Region 3 President (2015)	TC3/Herkimer College
12/18/15	Rice, Robert	NJCAA- Appointed Rankings Committee Member (2015)	TC3
12/18/15	Rice, Robert	NSCAA- National Chair for All-America (2015)	TC3/Balitmore, MD
12/18/15	Rice, Robert	11/1/15- Attended and Ran the 2015 Regional Coaches Meeting	Herkimer College
Ongoing	Nightingale, Michelle	Served as Two-Year College Network Co-Chair for NODA (Association for Orientation, Rentention and Transition in Higher Education)	N/A
	Seyfried, Lisa	Healthstream - Required Competencies to Maintain Position at CRMC as an RN and to Stay Up to Date With Skills and Policies for My Role as a Clinical Instructor and Lecturer at TC3	Online
	Seyfried, Lisa	Complete 3.0 CEU Monthly Required for Clinical Instructor and Lecturer	Online

**TOMPKINS CORTLAND COMMUNITY COLLEGE
CAPITAL PAYMENTS
FEBRUARY 2016**

Capital Payments/Master Plan	Amount	Subtotal	Grand Total
Administrative			
American Storage Trailer (PO #30827) Storage, Invoice M4332	\$90.00		
Total Administrative		\$90.00	
Civil Construction			
All Around Excavating (PO #29978) Application #7	\$21,722.78		
Total Civil Construction		\$21,722.78	
Electrical			
Matco (PO #26699) Electrical, Application #16	\$23,505.16		
Total Electrical		\$23,505.16	
FFE			
Finger Lakes Electric Batteries, Alert System, Invoice 770382-1	\$350.00		
Total FFE		\$350.00	
General Construction			
Bouley Associates (PO #29974) General, Application #16	\$25,000.00		
Total General Construction		\$25,000.00	
Plumbing			
Brosch (PO #29976) Plumbing, Application #11	\$5,657.33		
Total Plumbing		\$5,657.33	
<hr/> Total Capital Payments			\$76,325.27

**TOMPKINS CORTLAND COMMUNITY COLLEGE
RESOLUTION 2015-2016-19**

2014-2015 AUDIT

WHEREAS, the Board of Trustees of Tompkins Cortland Community College authorized Bonadio & Co., LLP of Pittsford, New York to perform the College's 2014-2015 annual audit by Resolution 2014-2015-28 at their March 19, 2015 meeting, and

WHEREAS, the 2014-2015 annual audit has been completed by Bonadio & Co., LLP, be it therefore

RESOLVED, that the Board of Trustees accepts the Report on Examination of Financial Statements for the Years Ended August 31, 2015 and 2014 as prepared by Bonadio & Co., LLP.

STATE OF NEW YORK: **I, CATHY A. NORTHROP, CLERK** of the Board of
 SS: Trustees of Tompkins Cortland Community College,
COUNTY OF TOMPKINS: **DO HEREBY CERTIFY** the foregoing resolution is
 a true copy of a resolution duly adopted by the Board
of Trustees of Tompkins Cortland Community College at a regular meeting of said
Board on the 18th day of February 2016, and the same is a complete copy of the whole
of such resolution.

IN WITNESS WHEREOF, I have hereunto set my
hand and caused the official seal of Tompkins
Cortland Community College to be hereunto affixed
this 18th day of February 2016.

Clerk of the Board of Trustees
Tompkins Cortland Community College

**TOMPKINS CORTLAND COMMUNITY COLLEGE
RESOLUTION 2015-2016-20**

ESTABLISHMENT OF DESIGNATED NET POSITION ACCOUNTS

WHEREAS, certain planned operating and program initiatives in previous fiscal years have been deferred to a future fiscal period, and

WHEREAS, the College will need to set aside undesignated net position as of August 31, 2015 to fund such initiatives in the future, be it therefore

RESOLVED, that the administration of the College be authorized to establish Board Designated Operating Fund Reserves, and be it further

RESOLVED, that the College's Board of Trustees authorizes the College Director of Budget and Finance to transfer \$897,233 from the College's undesignated net position as of August 31, 2015 for the purposes and amounts indicated on the attached schedule to said Board designated operating reserves, and be it further

RESOLVED, that expenditure of funds from and future additions to the Board designated operating reserves must have prior approval by the President of the College.

STATE OF NEW YORK:

SS:

COUNTY OF TOMPKINS:

I, CATHY A. NORTHROP, CLERK of the Board of Trustees of Tompkins Cortland Community College,

DO HEREBY CERTIFY the foregoing resolution is a true copy of a resolution duly adopted by the Board of

Trustees of Tompkins Cortland Community College at a regular meeting of said Board on the 18th day of February 2016, and the same is a complete copy of the whole of such resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of Tompkins Cortland Community College to be hereunto affixed this 18th day of February 2016.

Clerk of the Board of Trustees
Tompkins Cortland Community College

Summary of Board Designated Reserve Funds

Name of Designated Fund	Purpose	Source of Funding	Balance at 8/31/2015
RESERVE FOR SELF INSURANCE	Pay for deductible on insurance claims and cover minor incidents not submitted to insurance.	Operating budget.	\$ 48,744.00
RESERVE FOR CAFETERIA EQUIPMENT (1978)	Purchase of cafeteria equipment & furnishings.	Commissions from food service operations.	\$ 56,393.00
RESERVE FOR FARM HOUSE (1990)	Repairs and maintenance on farm house and surrounding property.	Operating budget and rental of facility.	\$ 36,042.00
WORKERS COMP RESERVE	To cover minor medical expenses incurred by employees and submitted to insurance provider.	Operating budget.	\$ 49,188.00
RESERVE FOR HEALTH INSURANCE (1995)	Defray future costs of health insurance.	Health insurance rebates/adjustments from Tompkins County.	\$ 385,319.00
RESERVE FOR TELEPHONE EQUIPMENT (1989)	Replacement and/or upgrade of telecommunications system.	Operating budget and lease of property from AT&T for cell phone tower.	\$ 158,986.00
RESERVE FOR DEFERRED PROJECTS (2008)	Defer planned projects to future period.	Operating budget.	\$ 162,561.00
			\$ 897,233.00

**TOMPKINS CORTLAND COMMUNITY COLLEGE
RESOLUTION 2015-2016-17**

APPOINTMENT OF PERSONNEL

WHEREAS, The Department of Human Resources has confirmed that each of the individuals identified on the attached list possesses credentials necessary for the appointments indicated, and

WHEREAS, it also has been confirmed that each of the listed individuals has accepted all requisite conditions for appointment, and

WHEREAS, each of the listed individuals also has been recommended for his or her appointment by the President, be it therefore

RESOLVED, that the Board of Trustees of Tompkins Cortland Community College hereby appoints the individuals listed on the attachment.

STATE OF NEW YORK:

SS:

COUNTY OF TOMPKINS:

I, CATHY A. NORTHROP, CLERK of the Board of Trustees of Tompkins Cortland Community College,

DO HEREBY CERTIFY the foregoing resolution is a true copy of a resolution duly adopted by the Board of

Trustees of Tompkins Cortland Community College at a regular meeting of said Board on the 18th day of February 2016, and the same is a complete copy of the whole of such resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of Tompkins Cortland Community College to be hereunto affixed this 18th day of February 2016.

Clerk of the Board of Trustees
Tompkins Cortland Community College

Appointment of Personnel
Tuesday, February 09, 2016
Presented to the Board of Trustees

Employee	Department	Title/Rank	Salary	Employment Dates
November				
Carey, Christopher	CollegeNow Faculty Liaison - ENGL Dept.	Adjunct	\$840.48	11/02/2015 To 01/08/2016
Farah, Fred	CollegeNow Faculty Liaison - ASTR and PHSC Depts.	Adjunct	\$262.65	11/02/2015 To 01/08/2016
MacDowell, Gary	CollegeNow Faculty Liaison - HLTH Dept.	Adjunct	\$210.12	11/02/2015 To 01/08/2016
Piery, Miguel	CollegeNow Faculty Liaison - Foreign Language Depts.	Adjunct	\$472.77	11/02/2015 To 01/08/2016
Ruoff, Guy	CollegeNow Faculty Liaison - Political Science Dept.	Adjunct	\$136.58	11/02/2015 To 01/22/2016
Ryan, Jessica	CollegeNow Faculty Liaison - SOCI Dept.	Adjunct	\$105.06	11/02/2015 To 01/08/2016
Sutton, Levi	CollegeNow Faculty Liaison - DRAF Dept.	Adjunct	\$157.59	11/02/2015 To 01/08/2016
Westlake, Winfield	CollegeNow Faculty Liaison - BUAD Dept.	Adjunct	\$1,933.10	11/02/2015 To 01/08/2016
Whitcraft, Michele	CollegeNow Faculty Liaison - CHEM Dept.	Adjunct	\$1,838.55	11/02/2015 To 01/08/2016
Young, Tammy	CollegeNow Faculty Liaison - HLTH Dept.	Adjunct	\$819.47	11/02/2015 To 01/08/2016
January				
Jenes, Eric	Professional Tutor	Adjunct	\$12,369.24	01/04/2016 To 05/23/2016
Yavits, Robert	Consult, train, support faculty using Blackboard LMS	Adjunct	\$2,918.70	01/06/2016 To 02/11/2016
Cornish, Erin	Borg Warner Math Review	Adjunct	\$100.00	01/13/2016
Brookins, Alex	Para-Professional Tutor	Adjunct	\$677.20	01/21/2016 To 05/23/2016
Caroompas, Alice	Professional Tutor	Adjunct	\$6,364.16	01/21/2016 To 05/23/2016
Cooper, Joanne	Professional Tutor	Adjunct	\$3,394.80	01/21/2016 To 05/23/2016
DeGaetano, Margaret	Professional Tutor	Adjunct	\$9,923.58	01/21/2016 To 05/23/2016
Earle, Robert	Professional Tutor	Adjunct	\$6,343.20	01/21/2016 To 05/23/2016
Kjellander-Cantu, Cynth	Professional Tutor	Adjunct	\$5,966.40	01/21/2016 To 05/23/2016
Lemchak, Kaylin	Professional Tutor	Adjunct	\$11,634.48	01/21/2016 To 05/23/2016
MacDowell, Gary	Coordinate Fitness courses w/ P. Mercer	Adjunct	\$315.18	01/21/2016 To 05/23/2016
MacDowell, Gary	Coordinate Health courses	Adjunct	\$560.28	01/21/2016 To 05/23/2016
Miranda, Tracy	Para-Professional Tutor	Adjunct	\$5,586.90	01/21/2016 To 05/23/2016
Patel, Komal	Para-Professional Tutor	Adjunct	\$3,250.56	01/21/2016 To 05/23/2016
Price, Lee	Program Chair - EMT	Adjunct	\$2,775.00	01/21/2016 To 05/23/2016
Reid, Taylor	Program Chair - Sustainable Farming & Food Systems Program	Adjunct	\$1,155.66	01/21/2016 To 05/23/2016
Riedl, Jeremy	Professional Tutor	Adjunct	\$4,773.12	01/21/2016 To 05/23/2016
Singh, Ana Pamela	Para-Professional Tutor	Adjunct	\$6,094.80	01/21/2016 To 05/23/2016
Thornton, Brian	Para-Professional Tutor	Adjunct	\$1,896.16	01/21/2016 To 05/23/2016
Weed, Steve	WRC Partner	Adjunct	\$2,378.70	01/21/2016 To 05/23/2016
Wyatt, Simon	Para-Professional Tutor	Adjunct	\$4,571.10	01/21/2016 To 05/23/2016
Price, Colleen	EMT 220 ME73	Adjunct	\$7,862.50	01/25/2016 To 05/20/2016
Sabol, Zenta	Professional Tutor	Adjunct	\$1,167.48	01/25/2016 To 02/12/2016
Ahmed, Ahmed	CHEM107 ME50 CHEM206 ME50	Adjunct	\$11,066.25	01/27/2016 To 05/20/2016
Almann, Nancy	BIOL114 M01 BIOL114 M02	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Alt, Melissa	HLTH104 M01 NURS104 M01	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Altmann, Herman	BIOL102 M01 BIOL102 M03 BIOL102 M02	Adjunct	\$11,917.50	01/27/2016 To 05/20/2016
Archer, Pamela	CAPS111 M02 BUAD203 M02	Adjunct	\$3,854.48	01/27/2016 To 05/20/2016
Arnold, Melanie	COMM298 M01 COMM110 M01 COMM115 M01	Adjunct	\$8,127.02	01/27/2016 To 05/20/2016

Employee	Department	Title/Rank	Salary	Employment Dates
Aspinwall, Breck	BIOL100 M02 BIOL100 M01	Adjunct	\$6,475.00	01/27/2016 To 05/20/2016
Bagozzi, Michael	EMT 730-ME73	Adjunct	\$750.00	01/27/2016 To 05/20/2016
Barker, Jaime	BIOL131 ME50 BIOL202 ME50	Adjunct	\$11,137.50	01/27/2016 To 05/20/2016
Barker, Ryan	BIOL131 ME50	Adjunct	\$2,081.25	01/27/2016 To 05/20/2016
Bechtold, Charles	MATH122 M01 MATH095 M09	Adjunct	\$7,945.00	01/27/2016 To 05/20/2016
Berroa, Jhovany	ACAD175-M04	Adjunct	\$870.00	01/27/2016 To 05/20/2016
Boden, Brandy	RECR150 M02 SOCE150 M02 SOCE150 M01 RECR150 M01	Adjunct	\$5,940.00	01/27/2016 To 05/20/2016
Booth, Mark	CHEM101 HY1	Adjunct	\$1,590.00	01/27/2016 To 05/20/2016
Buchanan, Patricia	ENGL100 M15 ENGL099 M05	Adjunct	\$7,945.00	01/27/2016 To 05/20/2016
Buchanan, Patricia	CTC Adjunct Services Coordinator	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Byrne, Kristen	Provide supervision to NURS225-M32 FLD students while administering medications	Adjunct	\$1,864.50	01/27/2016 To 05/20/2016
Calabrese, Stephen	CIS 214 M01 CIS 214 BL1	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Cambridge, Jessica	ENGL100 M06 ENGL100 M04	Adjunct	\$5,940.00	01/27/2016 To 05/20/2016
Carey, Christopher	ENGL100 M09 ENGL100 M05	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Carr, Kyle	Provide coverage for Communications Cage as well as provide necessary tutoring to Communications students	Adjunct	\$3,029.00	01/27/2016 To 05/20/2016
Carr, Kyle	COMM290 M01 COMM145 ME50 COMM240 M01 COMM111 ME50 COMM120 M01	Adjunct	\$11,219.04	01/27/2016 To 05/20/2016
Cason, Theoria	SOCI101 I30	Adjunct	\$2,610.00	01/27/2016 To 05/20/2016
Cattan, Charmain	BUAD261-GC3	Adjunct	\$2,270.00	01/27/2016 To 05/20/2016
Cattan, Charmain	ACCT120 BL1 ACCT102 BL1	Adjunct	\$8,512.50	01/27/2016 To 05/20/2016
Caughey, Elizabeth	ENGL201 ME50 ENGL100 IE62	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Cellers, Cara	Provide supervision to NURS225-M33 FLD students while administering medications	Adjunct	\$1,864.50	01/27/2016 To 05/20/2016
Chapman, Robert	POSC104 M01	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Christofferson, Martin	CAPS111 HY1 CAPS131 HY1 CAPS121 HY2 CAPS111 HY2 CAPS121 HY1 CAPS131 HY2	Adjunct	\$7,947.27	01/27/2016 To 05/20/2016
Cicciarelli, Richard	BIOL101 M02 BIOL101 M01	Adjunct	\$6,475.00	01/27/2016 To 05/20/2016
Coleman, Cynthia	SOCI101 BL1 SOCI101 M07	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Conners, John	GEOL101 ME50	Adjunct	\$3,710.00	01/27/2016 To 05/20/2016
Cooper, Joanne	MATH095 M01 MATH095 M03	Adjunct	\$7,920.00	01/27/2016 To 05/20/2016
Cornish, Erin	MATH095 M08 MATH109 ME50 MATH095 I30	Adjunct	\$11,660.00	01/27/2016 To 05/20/2016
Crane, Nancy	SPAN102 M01 SPAN101 M02	Adjunct	\$8,512.50	01/27/2016 To 05/20/2016
Curtis, Benjamin	CONT208 M01 CONT115 M21	Adjunct	\$6,242.50	01/27/2016 To 05/20/2016
Cutter, Elizabeth	MATH090 M02 MATH090 IE62	Adjunct	\$7,400.00	01/27/2016 To 05/20/2016
Daehn, James	MATH109 BL1	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Decker, Aaron	ENGL101 M20 ENGL101 M18 ENGL100 M13	Adjunct	\$9,540.00	01/27/2016 To 05/20/2016
DeGaetano, Margaret	METR101 HY1	Adjunct	\$3,972.50	01/27/2016 To 05/20/2016
DeRado, Dennis	SPAN101 C43	Adjunct	\$5,107.50	01/27/2016 To 05/20/2016
DiBartolo, Debra	NURS225-M23 FLD	Adjunct	\$10,890.00	01/27/2016 To 05/20/2016
Dickerson, Nancy	SOCI201 M01	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Doane, Eric	CRJU110 M02 CRJU110 M01	Adjunct	\$5,220.00	01/27/2016 To 05/20/2016
Donlick, Christel	MATH095 CE66	Adjunct	\$4,240.00	01/27/2016 To 05/20/2016
Dunham, Donald	CULI270 V01	Adjunct	\$652.50	01/27/2016 To 05/20/2016
Earle, Robert	SOCI101 CE66	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Earley, Bernard	ENGL100 BL1 ENGL100 BL2	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Eaves, Robert	MATH109 M01	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Echevarria, Richard	FITN230 M20 FITN130 M10	Adjunct	\$1,305.00	01/27/2016 To 05/20/2016
Eckert, Regina	HSTY202 M03 HSTY202 M04 HSTY202 M05	Adjunct	\$8,325.00	01/27/2016 To 05/20/2016
Edgecomb, Patricia	Additional compensation for enrollment above 16 students in CAPS131-BL1	Adjunct	\$100.00	01/27/2016 To 03/01/2016

Employee	Department	Title/Rank	Salary	Employment Dates
Edgecomb, Patricia	CAPS141 BL1 CAPS121 BL4 CAPS131 BL1 CAPS123 BL1 CAPS133 BL1	Adjunct	\$7,947.27	01/27/2016 To 05/20/2016
Eisenberg, Seth	PARA216 BL1 CRJU215 BL1 PARC216 BL1	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Emmart, Michael	HUMS212 M01 CRJU212 M01 CRJU105 BL1	Adjunct	\$5,940.00	01/27/2016 To 05/20/2016
Estep, Nancy	ECHD225 BL1 HUMS125 M01 HUMS225 BL1 HUMS125 BL1 ECHD125 M01 ECHD125 BL1	Adjunct	\$8,910.00	01/27/2016 To 05/20/2016
Esworthy, Barrett	HSTY202 M02 HSTY202 M01	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Evans, Christine	ESL 101 M01	Adjunct	\$7,400.00	01/27/2016 To 05/20/2016
Farah, Fred	PHSC104 ME50 GEOL125 M01 BIOL125 M01	Adjunct	\$11,066.25	01/27/2016 To 05/20/2016
Feavearyear, Jody	ASTR101 IE62 MATH095 M05	Adjunct	\$7,945.00	01/27/2016 To 05/20/2016
Ferguson, Adam	ENGL102 ME50	Adjunct	\$2,610.00	01/27/2016 To 05/20/2016
Filipowski, Eliza	PARC205 BL1 PARA205 BL1	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Francisco, Erin	ENGL100 M03 ENGL100 M07	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Freeman, Paige	FITN230 M23 FITN130 M13	Adjunct	\$1,305.00	01/27/2016 To 05/20/2016
Fussner-Kelly, Shirley	MATH095 ME50	Adjunct	\$3,700.00	01/27/2016 To 05/20/2016
Galezo, David	PHIL101 BL1 PHIL201 M01	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Garrity, Kathleen	FITN204 M01 FITN205 M01	Adjunct	\$1,702.50	01/27/2016 To 05/20/2016
Garrity, Lisa	NURS120-M32 FLD	Adjunct	\$9,570.00	01/27/2016 To 05/20/2016
Gilbert, Mary	ENGL204 BL1 ENGL204 BL2 ENGL102 BL3	Adjunct	\$10,215.00	01/27/2016 To 05/20/2016
Gillis, Andrew	ART 111 M03	Adjunct	\$3,972.50	01/27/2016 To 05/20/2016
Goldsberry, Evelyn	NURS225-M31 FLD	Adjunct	\$10,175.00	01/27/2016 To 05/20/2016
Granison, Henry	BUAD202 BL1 PARA101 BL1 PARC101 BL1	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Grant, Elizabeth	ENGL201 M05 ENGL201 M06	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Grimm, Mark	ART 254 M01	Adjunct	\$1,732.50	01/27/2016 To 05/20/2016
Haaland, Andrew	CAPS121 BL3 CAPS121 BL2 CAPS111 BL1 CAPS121 BL1 CAPS131 BL3 CAPS131 BL2 CAPS111 BL2 CAPS111 BL3	Adjunct	\$10,596.36	01/27/2016 To 05/20/2016
Haller, Keewon	CULI102 V01	Adjunct	\$5,655.00	01/27/2016 To 05/20/2016
Hamilton, Thomas	CONT216 M01	Adjunct	\$2,475.00	01/27/2016 To 05/20/2016
Hammond, Rachel	ECHD110 ME50	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Han, Man-Young	SPMT270 M01	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Harbick, Kale	PHSC105H M01 PHSC213 M01 PHSC105 M01	Adjunct	\$12,870.00	01/27/2016 To 05/20/2016
Havens, Maria	MATH200 M03	Adjunct	\$2,610.00	01/27/2016 To 05/20/2016
Haynes, Susan	ACCT101 M02 ACCT101 IE62 ACCT101 M01	Adjunct	\$11,350.00	01/27/2016 To 05/20/2016
Hemingway Jones, Kat	ENGL101 M09 ENGL101 M02	Adjunct	\$5,940.00	01/27/2016 To 05/20/2016
Hesse, Ralph	PSYC103 M08 PSYC209 M01	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Hillis, Patrick	PSYC103 IE62 PSYC207 M01	Adjunct	\$5,940.00	01/27/2016 To 05/20/2016
Hogben, Bernard	HUMS111 BL1	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Hollenbeck, Charles	ENGL101 HY1	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Iacobucci, Christine	ANTH202 M01 ANTH202 M02	Adjunct	\$5,940.00	01/27/2016 To 05/20/2016
Johnson-DiMarco, Lisa	BIOL132 M01	Adjunct	\$5,197.50	01/27/2016 To 05/20/2016
Jones, Maxine	MATH100 M06	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Josef, Keith	CHEM102 HY1 CHEM101 M01 CHEM101 M02	Adjunct	\$9,712.50	01/27/2016 To 05/20/2016
Kaplan, Susan	ENGL099 M06 ENGL099 M07	Adjunct	\$8,480.00	01/27/2016 To 05/20/2016
Keaty, Gavin	CULI270 V01	Adjunct	\$652.50	01/27/2016 To 05/20/2016
Kidder, Jennifer	MATH090 M08 GEOL101 M02 GEOL101 M01	Adjunct	\$11,660.00	01/27/2016 To 05/20/2016
Kirk, Benjamin	MATH200 ME50	Adjunct	\$2,775.00	01/27/2016 To 05/20/2016
Klimaszewski, Nicolai	ART 111 M01	Adjunct	\$3,972.50	01/27/2016 To 05/20/2016
Kobre, Michael	BIOL114 BL1 BIOL132 ME50	Adjunct	\$12,768.75	01/27/2016 To 05/20/2016
Kyle, John	CAPS111 M05 CAPS131 M04 CAPS121 M03 CAPS121 M04 CAPS111 M04 CAPS111 M03 CAPS131 M05 CAPS131 M03 CAPS121 M05	Adjunct	\$11,920.91	01/27/2016 To 05/20/2016

Employee	Department	Title/Rank	Salary	Employment Dates
LaClair, Jonathan	CULI160 V01	Adjunct	\$3,045.00	01/27/2016 To 05/20/2016
Lamey, Timothy	FITN213 ME50	Adjunct	\$1,590.00	01/27/2016 To 05/20/2016
Lee, In Shik	ART 110 M01 ART 120 M02	Adjunct	\$7,945.00	01/27/2016 To 05/20/2016
Leopardi, Dino	CIS 132 BL1	Adjunct	\$3,972.50	01/27/2016 To 05/20/2016
Less, Deborah	ENGL204 M02 ENGL204 M01	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Lillard, Marketa	CHEM101 HY1 CHEM102 HY1	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Lipa, Thomas	HLTH208 BL1 CDSC200 HY1 CDSC101 BL1	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Loop, Jill	ENGL204 BL3 ENGL201 IE62	Adjunct	\$8,910.00	01/27/2016 To 05/20/2016
Lower, Jeffrey	COMM140 M01	Adjunct	\$3,045.00	01/27/2016 To 05/20/2016
MacDowell, Gary	FITN215 M01	Adjunct	\$1,702.50	01/27/2016 To 05/20/2016
Manning, Kaeti	PHIL101 M02 PHIL101 M01	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Marie, Jill	ENGL101 M11 ENGL103 M01	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Martin, Angela	ESL 103 M01	Adjunct	\$7,920.00	01/27/2016 To 05/20/2016
McCracken, Kathleen	COMM120 M01	Adjunct	\$1,618.75	01/27/2016 To 05/20/2016
McDaniel, Michael	FITN130 M15 FITN230 M25	Adjunct	\$1,590.00	01/27/2016 To 05/20/2016
McGee, Louise	NURS225 Clinical (FLD) Community	Adjunct	\$12,485.00	01/27/2016 To 05/20/2016
McMahon, Maria	ART 116 ME50 ART 115 ME50	Adjunct	\$3,465.00	01/27/2016 To 05/20/2016
McMullin, Zachary	FITN130 M16 FITN230 M26	Adjunct	\$1,305.00	01/27/2016 To 05/20/2016
Meddaugh, Arlene	Provide supervision to NURS120-M35 FLD students while administering medications	Adjunct	\$1,864.50	01/27/2016 To 05/20/2016
Meyer, Denise	ART 130 ME50 ART 130 M01 ART 130 M02	Adjunct	\$11,917.50	01/27/2016 To 05/20/2016
Millman-Brown, Randi	ART 104 ME50	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Myers, Deborah	Provide supervision to NURS120-M32 & M34 FLD students while administering medications	Adjunct	\$3,729.00	01/27/2016 To 05/20/2016
Need, Barbara	SPAN101 M01 ENGL102 M03 ENGL100 M08	Adjunct	\$11,130.00	01/27/2016 To 05/20/2016
Okaru, Alfred	FITN216 M01 FITN102 M01 FITN107 M01 RECR107 M01	Adjunct	\$4,162.50	01/27/2016 To 05/20/2016
Palm, Andrew	NURS225-M33 FLD	Adjunct	\$10,175.00	01/27/2016 To 05/20/2016
Park, Leonard	COMM235 ME50	Adjunct	\$3,237.50	01/27/2016 To 05/20/2016
Parks, Paul	HUMN232 M01 ART 102 M01	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Pasto, Linda	NURS102 BL1	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Payton, L. Christine	NURS208-M30 FLD	Adjunct	\$10,175.00	01/27/2016 To 05/20/2016
Piery, Miguel	SPAN101 IE35	Adjunct	\$4,770.00	01/27/2016 To 05/20/2016
Pijanowski, Gregory	ASTR101 BL1	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Pittsley, Jaclyn	ENGL100 M12 ENGL100 M11	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Plumeau, Margaret	MATH109 M05 MATH109 M04	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Price, S. Lee	EMG 729-ME73/EMT Critical Care Refresher	Adjunct	\$750.00	01/27/2016 To 05/20/2016
Puukila, Divina	PSYC101 M01 PSYC101 M02	Adjunct	\$5,220.00	01/27/2016 To 05/20/2016
Quick, Raymond	BUAD204 BL1 BUAD219 BL1	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Raethka, Timothy	HLTH205 M01	Adjunct	\$2,970.00	01/27/2016 To 05/20/2016
Reardon, Emily	BIOL101 M03 BIOL101 M04 BIOL114 IE62	Adjunct	\$8,700.00	01/27/2016 To 05/20/2016
Reid, Taylor	ENVS111 M02 ENVS110 M01 ENVS140 F01 ENVS110 IE62	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Reinbolt, Gary	COMM225 M01 COMM210 M01	Adjunct	\$5,300.00	01/27/2016 To 05/20/2016
Richards, David	COMM225 M01 POSC103 M01	Adjunct	\$5,107.50	01/27/2016 To 05/20/2016
Rimmel, Becca	ENVS111 M01	Adjunct	\$1,740.00	01/27/2016 To 05/20/2016
Ritz Deutch, Ute	ANTH202 M03	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Rombach, Kathleen	MATH132 IE62	Adjunct	\$2,970.00	01/27/2016 To 05/20/2016
Rosa, Javier	DRAF118 M01	Adjunct	\$4,207.50	01/27/2016 To 05/20/2016
Rosekrans, Linda	ENGL101 BL3 ENGL101 BL4	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Ross, Ronald	BUAD109 M01 BUAD106 M01	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Rukavena, Peter	BUAD111 M01 BUAD106 M02	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016

Employee	Department	Title/Rank	Salary	Employment Dates
Ruoff, Guy	HSTY101 C43 HSTY201 C33	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Ryan, Jessica	SOCI101 M06 SOCI101 M04T SOCI101 M06T SOCI101 M04 SOCE201 M01	Adjunct	\$9,540.00	01/27/2016 To 05/20/2016
Ryan, Patrick	PSYC101 BL1	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Sabol, Zenta	ACCT102 M01 ACCT101 M04 ACCT101 M01	Adjunct	\$11,350.00	01/27/2016 To 05/20/2016
Salk, James	PARC220 BL1 PARA220 BL1	Adjunct	\$2,970.00	01/27/2016 To 05/20/2016
Savoie, Raymond	ENGL102 M01 ENGL101 M06 ENGL101 M01	Adjunct	\$9,540.00	01/27/2016 To 05/20/2016
Schaffer, Patricia	NURS120-M34 FLD	Adjunct	\$11,660.00	01/27/2016 To 05/20/2016
Schat, Marjolein	ENVS101 M01 BIOL105 ME50	Adjunct	\$8,093.75	01/27/2016 To 05/20/2016
Schmid, Joseph	ACCT102 CE66	Adjunct	\$4,540.00	01/27/2016 To 05/20/2016
Schoneman, Ronald	HUMS200 M01	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Schrag, Kimberly	ART 114 M01 ART 122 M01 ART 122 M02	Adjunct	\$11,917.50	01/27/2016 To 05/20/2016
Schultz, Shirley	SOCI101 M03 SOCI101 M08 SOCI101 BL3	Adjunct	\$10,215.00	01/27/2016 To 05/20/2016
Scott, Lory	BIOL101 M05	Adjunct	\$3,710.00	01/27/2016 To 05/20/2016
Sewell, Patrick	ENVS111 IE62 ENVS107 M01 ENVS105 M01 POSC107 M01	Adjunct	\$8,480.00	01/27/2016 To 05/20/2016
Seyfried, Matthew	ENGL102 BL1 SPMT260 HY1 ENGL102 BL2	Adjunct	\$10,215.00	01/27/2016 To 05/20/2016
Sheehan, John	HSTY111 BL1 HSTY201 BL1	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Shululu, Daphne	ENGL100 CE66	Adjunct	\$2,970.00	01/27/2016 To 05/20/2016
Sidhu, Surinder	ENGL201 M04	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Sinclair, Lorraine	ENGL101 M19 ENGL101 M12 ENGL101 M13	Adjunct	\$10,215.00	01/27/2016 To 05/20/2016
Sloan, Cindy	SOCI101 BL2 ACAD175 M02 SOCI101 MLC1	Adjunct	\$10,215.00	01/27/2016 To 05/20/2016
Smith, Richard	ACCT101 CE66	Adjunct	\$4,540.00	01/27/2016 To 05/20/2016
Smith, Susan	ENGL220 ME50	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Snyder, Stephen	BIOL101 HY1	Adjunct	\$3,710.00	01/27/2016 To 05/20/2016
Stanton, Dawn	CDSC225 BL1	Adjunct	\$2,970.00	01/27/2016 To 05/20/2016
Starmer, Ronald	ENGL102 M05 ENGL102 M07	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Steenburg, Jennifer	Provide supervision to NURS225-M33 & M34 FLD students while administering medications	Adjunct	\$3,964.50	01/27/2016 To 05/20/2016
Stevens, Ryan	FITN130 M14 FITN230 M24	Adjunct	\$1,305.00	01/27/2016 To 05/20/2016
Stevenson, David	FITN130 M12 FITN230 M22	Adjunct	\$1,485.00	01/27/2016 To 05/20/2016
Stivers, Joan	HLTH208 M01 HLTH207 M01	Adjunct	\$6,810.00	01/27/2016 To 05/20/2016
Stone, Kathryn	ENGL101 IE62 ENGL100 I30 ENGL102 IE62	Adjunct	\$8,910.00	01/27/2016 To 05/20/2016
Stoner, Katherine	ENVS101 M02 ENVS101 M03	Adjunct	\$6,090.00	01/27/2016 To 05/20/2016
Strauf, Dale	FITN108 M01 HLTH126 M01	Adjunct	\$2,650.00	01/27/2016 To 05/20/2016
Stremlin, Tatiana	MUSI101 M01	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Tacktil, Sherry	ENGL101 CE66	Adjunct	\$3,180.00	01/27/2016 To 05/20/2016
Tambascio, Theresa	ACAD175 M05 RDNG099 M04 RDNG099 M03	Adjunct	\$8,325.00	01/27/2016 To 05/20/2016
Thomas, Seneca	BIOL112 M01 BIOL112 M02	Adjunct	\$6,475.00	01/27/2016 To 05/20/2016
Thompson, Jacqueline	Provide supervision to NURS120-M31 FLD students while administering medications	Adjunct	\$2,643.00	01/27/2016 To 05/20/2016
Troyer, John	ENGL100 MLC6 ENGL098 MLC6 ENGL100 M17 ENGL099 M04	Adjunct	\$8,700.00	01/27/2016 To 05/20/2016
Underwood, Rehema	PSYC205 BL1	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Vazenios, George	BUAD103 BL1 MATH109 M03 MATH109 M02	Adjunct	\$9,540.00	01/27/2016 To 05/20/2016
Waffner, Marcia	BUAD212 M01 BUAD212 BL1 HRMG101 BL1	Adjunct	\$8,910.00	01/27/2016 To 05/20/2016
Weatherby, Gregg	ENGL101 M03 ENGL101 M07	Adjunct	\$6,360.00	01/27/2016 To 05/20/2016
Wee, Chia	HUMS105 BL1	Adjunct	\$2,610.00	01/27/2016 To 05/20/2016
Weed, Steve	ENGL100 M14 ENGL100 M18	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Wells, Frances	CAPS111 BL5 CAPS111 M01 BUAD203 BL2 CAPS121 M01 CAPS131 M01	Adjunct	\$8,703.18	01/27/2016 To 05/20/2016
Westlake, Winfield	PSYC101 M03 PSYC101 M04 GEOG120 M01	Adjunct	\$10,215.00	01/27/2016 To 05/20/2016

Employee	Department	Title/Rank	Salary	Employment Dates
Whitaker, John	MATH090 M05	Adjunct	\$3,700.00	01/27/2016 To 05/20/2016
Whitecraft, Michele	CHEM101 ME50	Adjunct	\$5,107.50	01/27/2016 To 05/20/2016
Widercrantz, Jon	CULI270 V01	Adjunct	\$652.50	01/27/2016 To 05/20/2016
Williams, Diane	BIOL101 ME50	Adjunct	\$3,972.50	01/27/2016 To 05/20/2016
Williamson, Mark	ART 102 M02	Adjunct	\$3,405.00	01/27/2016 To 05/20/2016
Wilson, Valerie	Provide supervision to NURS225-M35 FLD students while administering medications	Adjunct	\$2,121.75	01/27/2016 To 05/20/2016
Wolff, Christopher	ART 120 M01	Adjunct	\$3,972.50	01/27/2016 To 05/20/2016
Wolff, Sarah	ENGL101 M08 ENGL101 M04	Adjunct	\$5,550.00	01/27/2016 To 05/20/2016
Woods, Timothy	MATH090 M06 MATH090 M04	Adjunct	\$9,080.00	01/27/2016 To 05/20/2016
Wright, Rachel	Provide supervision to NURS120-M33 & M36 FLD students while administering medications	Adjunct	\$3,964.50	01/27/2016 To 05/20/2016
Yavits, Robert	CAPS152 BL1	Adjunct	\$1,324.55	01/27/2016 To 03/18/2016
Young, Tammi	HLTH206 M02 RECR232 M01 FITN170 M01	Adjunct	\$6,937.50	01/27/2016 To 05/20/2016
Zaman, Hanan	ENGL101 M10	Adjunct	\$2,610.00	01/27/2016 To 05/20/2016
Zilliox, Roger	FITN109 M01	Adjunct	\$1,305.00	01/27/2016 To 03/18/2016
Dickerson, Nancy	DASA Workshops (4)	Adjunct	\$1,200.00	01/30/2016 To 04/09/2016
Berroa, Jhovany	Multicultural Services	Coordinator - Instructor	\$52,114.00	01/31/2016 To 06/30/2016

February

Kecelioglu, Semra	PSYC103-D92B CE for OCM BOCES Students	Adjunct	\$2,610.00	02/01/2016 To 05/25/2016
Brookins, Alexander	Global Operations	Project Assistant	\$33,240.31	02/08/2016 To 03/10/2016
Dickerson, Nancy	SAVE Workshop	Adjunct	\$100.00	02/13/2016

TOMPKINS CORTLAND COMMUNITY COLLEGE

Presented to the Board of Trustee

February 8, 2016

Resignations/Retirements/Separations

<u>NAME</u>	<u>EFFECTIVE</u>	<u>REASON</u>
None.		

FACULTY STUDENT ASSOCIATION

Stacy Cowart	July 22, 2016	Relocating
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BISTRO

None.

**TOMPKINS CORTLAND COMMUNITY COLLEGE
RESOLUTION 2015-2016-18**

**APPROVAL OF POSITION DESCRIPTION
DATABASE ADMINISTRATOR**

WHEREAS, the College has determined, based on a review and analysis of the Campus Technology Department, that there is a need to create a Database Administrator position description, and

WHEREAS, the attached Database Administrator position description has been reviewed by the Administrative Classification Committee and is recommended by the President, be it therefore

RESOLVED, that the Database Administrator position description be approved in accordance with the position description attached to this resolution, and be it further

RESOLVED, that the Human Resources Department be authorized to forward the professional service position description to State University of New York for approval.

STATE OF NEW YORK:

SS:

COUNTY OF TOMPKINS:

I, CATHY A. NORTHROP, CLERK of the Board of Trustees of Tompkins Cortland Community College,

DO HEREBY CERTIFY the foregoing resolution is a true copy of a resolution duly adopted by the Board of

Trustees of Tompkins Cortland Community College at a regular meeting of said Board on the 18th day of February 2016, and the same is a complete copy of the whole of such resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of Tompkins Cortland Community College to be hereunto affixed this 18th day of February 2016.

Clerk of the Board of Trustees
Tompkins Cortland Community College

TOMPKINS CORTLAND COMMUNITY COLLEGE

POSITION TITLE

Database Administrator

GRADE

3

PAGE

1 of 2

ORGANIZATIONAL UNIT

Campus Technology

REPORTS TOManager of Enterprise
Systems**APPROVED BY**

Board of Trustees

SUMMARY

The Database Administrator has primary responsibility for the College's Relational Database Systems. Creates and maintains critical system integrations. Responsible for the secure integration of data internally and externally. Develops and maintains applications that are used by staff, faculty, students and external groups; Identifies requirements, redesigns workflows, develops and implements software solutions. Ensures service is provided to users including faculty, staff, and students.

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Leads database systems upgrades, software implementations, and related projects utilizing innovative technologies and approaches.
2. Develops IT solutions by defining database logical structure, functional capabilities, security, and backup/recovery specifications.
3. Develops and maintains database integrations between systems, including secure integrations with cloud-based and SUNY hosted systems. Collaborates with SUNY staff to implement and maintain data exchanges such as mandated state reporting and application integrations.
4. Maintains integrity, security, and functionality of databases of the College. Responsible for the database administration of the College's information systems. Responsible for the secure and timely integration of data.
5. Collaborates with other departments/divisions to define opportunities to develop technology solutions.
6. Supports client/server and web software components contained in the College's enterprise software systems. Ensures timely upgrades of enterprise software systems. Researches changes and coordinates software upgrades.
7. Develops web, client, and server based applications based on user requests and College priorities. Conducts business analysis, programming, documentation, implementation and training.
8. Develops and maintains technical and operational documentation. Develops training material and programs for College employees in the use of software applications.

TOMPKINS CORTLAND COMMUNITY COLLEGE

POSITION TITLE

Database Administrator

GRADE

3

PAGE

2 of 2

ORGANIZATIONAL UNIT

Campus Technology

REPORTS TO

Manager of Enterprise
Systems

APPROVED BY

Board of Trustees

9. Collaborates with vendors and other technical support personnel to aid in the solution of problems regarding enterprise information systems.
10. Represents the College to external agencies and professional associations involved with Information Technology.
11. May supervise student workers and interns. Assures the effective use of human resources by recommending hiring, disciplinary, and other administrative actions, together with the training, motivating, evaluating, and counseling of assigned personnel. Conducts all personnel matters in accordance with federal, state, and local Equal Employment Affirmative Action Laws, other applicable laws, regulations, and collective bargaining agreements.
12. Serves on various College committees and performs other job related tasks as assigned.

SUPERVISION

Types Supervised (check each category):

- Classified Staff
- Administrative
- Faculty
- Adjunct faculty, students, etc.

Indicate number of direct reports in each category:

- # of Classified Staff
- # of Administrative
- # of Faculty
- 1-2 # of Adj. faculty, **students**, etc.

MINIMUM QUALIFICATIONS

Bachelor's degree in Computer Science/Information Systems or closely related field and three years of directly related work experience or Associate's degree in the same field with five years of direct experience. Must have the following experience: Experience working with relational databases such as SQL Server. Experience working with data integration technologies such as sFTP and SOAP/XML. Experience utilizing Windows application development tools such as Visual Studio or Microsoft Access.

**TOMPKINS CORTLAND COMMUNITY COLLEGE
RESOLUTION 2015-2016-22**

**SUPPORT FOR BASE AID INCREASE FOR
TOMPKINS CORTLAND COMMUNITY COLLEGE**

WHEREAS, Chancellor Zimpher of the State University of New York, with the support of the State University of New York Board of Trustees, has launched an advocacy plan across the State to “Stand With SUNY,” and

WHEREAS, included in this “Stand With SUNY” initiative, is a request to increase base aid support for our community colleges in 2016-2017 by \$285/FTE, and

WHEREAS, the SUNY Board of Trustees, CUNY and SUNY Presidents’ Associations, Community College Trustees Association, SUNY Faculty Council, and others have expressed their support for this advocacy plan, and

WHEREAS, recent base aid increases have not kept pace with ongoing increased costs of Tompkins Cortland Community College’s basic operations in spite of substantial staff and other operational reductions in recent years, and

WHEREAS, Tompkins Cortland Community College’s current (2015-2016) base aid, in spite of recent State increases, remains \$78/FTE lower than it was five years ago and has not kept pace with mandated increases in health insurance and many other contractual obligations, and

WHEREAS, State support for community college operating budgets, currently at approximately 25 percent for Tompkins Cortland Community College, is far below 1/3 of our operating costs or 40 percent for those with full opportunity access that all SUNY community colleges have embraced for decades (see Education Law Article 26, Section 6304), and

WHEREAS, as the Board of Trustees of Tompkins Cortland Community College who represent our respective communities, we are increasingly reminded of the fiscal challenges of our sponsoring counties due to the limitations imposed by the property tax cap and other financial costs associated with State and Federal mandates, and

WHEREAS, Tompkins Cortland Community College is heavily involved in a broad range of workforce and economic development initiatives including but not limited to the workforce investment boards and economic development boards for both Tompkins and Cortland Counties, links to both the Southern Tier and Central New York Regional Economic Development Councils, are an approved StartUp New York site and serve 40 to 50 corporate clients per year, and

WHEREAS, our ability to continue to attract and grow businesses in our community is dependent on an educated and qualified workforce which is provided in large part by the services of Tompkins Cortland Community College, and

WHEREAS, Tompkins Cortland Community College, due to recent staff and budget reductions, simply lacks the resources necessary to adequately serve increased numbers of underprepared, financially and emotionally challenged students whose support services necessary to help them succeed are essential, yet costly, now therefore be it

RESOLVED, for all of these reasons, the Board of Trustees of Tompkins Cortland Community College requests the New York State Legislature and Governor Cuomo support a \$285/FTE base aid increase for SUNY's community colleges.

STATE OF NEW YORK:

SS:

COUNTY OF TOMPKINS:

I, CATHY A. NORTHROP, CLERK of the Board of Trustees of Tompkins Cortland Community College, **DO HEREBY CERTIFY** the foregoing resolution is a true copy of a resolution duly adopted by the Board

of Trustees of Tompkins Cortland Community College at a regular meeting of said Board on the 18th day of February 2016, and the same is a complete copy of the whole of such resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of Tompkins Cortland Community College to be hereunto affixed this 18th day of February 2016.

Clerk of the Board of Trustees
Tompkins Cortland Community College