

Board of Education Meeting Agenda

Date:
Monday, January 7, 2013

Room 214, TBCC Central Campus
4301 Third Street, Tillamook, OR 97141

Time:
6:00 p.m.

Item Description

Resource

1. **Call to Order • Acknowledge Guests** ----- Chair Wakefield
2. **Approval of the Agenda** ----- (Action) Chair Wakefield
3. **Invitation of Public Comment** ----- Chair Wakefield
 Available at both the beginning and end of the meeting is an opportunity for the public to comment on any issue within the jurisdiction of the Tillamook Bay Community College Board of Education. The Board Chair may determine reasonable time, space and manner limitations. At the conclusion of public comment, individual members of the Board may respond to comments made by those who have addressed the Board, may ask staff to review a matter, or may ask that a matter be put on a future agenda.
4. **Approval of the December 3, 2012 Minutes** ----- (Action) Chair Wakefield
5. **CASE and Career Pathways Update** ----- Chief Academic Officer Gates
6. **Reports**
 - A. Oregon Community College Update ----- President Green
 - B. Financial Report ----- Comptroller/Budget Officer Williams
 - C. Annual Financial Report ----- (Action) Comptroller/Budget Officer Williams
 - D. Board Status ----- President Green
7. **Standing Business**
 - A. Strategic Planning and Accreditation ----- Chief Academic Officer Gates
 - B. Board of Education Policies 107, 308, 500, 503 ----- President Green
 - C. Board of Education Policy 319 – Travel ----- (Action) Comptroller/Budget Officer Williams
 - D. Board Evaluation ----- (Action) President Green
 - E. Presidential Evaluation ----- President Green
 - F. Personnel ----- Director Ryan
8. **Announcement and General Information** ----- President Green
9. **Written Communication to the Board** ----- Director Ryan
10. **Invitation of Public Comment** ----- Chair Wakefield
11. **Board Member Discussion Items** ----- Chair Wakefield
12. **Adjournment** ----- (Action) Chair Wakefield

Call to Order • Acknowledge Guests

RECOMMENDATION

CALL THE MEETING TO ORDER AND ACKNOWLEDGE ANY GUESTS.

BACKGROUND INFORMATION----- Chair Wakefield



Approval of Agenda

RECOMMENDATION

MOTION TO APPROVE THE AGENDA FOR THE JANUARY MEETING.

BACKGROUND INFORMATION----- Chair Wakefield



Invitation of Public Comment

RECOMMENDATION

AVAILABLE AT BOTH THE BEGINNING AND END OF THE MEETING IS AN OPPORTUNITY FOR THE PUBLIC TO COMMENT ON ANY ISSUE WITHIN THE JURISDICTION OF THE TILLAMOOK BAY COMMUNITY COLLEGE BOARD OF EDUCATION. THE BOARD CHAIR MAY DETERMINE REASONABLE TIME, SPACE AND MANNER LIMITATIONS. AT THE CONCLUSION OF PUBLIC COMMENT, INDIVIDUAL MEMBERS OF THE BOARD MAY RESPOND TO COMMENTS MADE BY THOSE WHO HAVE ADDRESSED THE BOARD, MAY ASK STAFF TO REVIEW A MATTER, OR MAY ASK THAT A MATTER BE PUT ON A FUTURE AGENDA.

BACKGROUND INFORMATION----- Chair Wakefield



Approval of December 3, 2012 Minutes

RECOMMENDATION

MOTION TO APPROVE THE DECEMBER MINUTES.

BACKGROUND INFORMATION----- Chair Wakefield

**Tillamook Bay Community College
Board of Education Workshop and Meeting
Monday, December 3, 2012**

Directors present: Craig Wakefield, Deborah Lincoln, Bob Weitman, Jim McGinnis, and Steve Shaw.
TBCC staff members present: John Sandusky, Tom Atchison, Pat Ryan, Lori Gates, Sheryl Neu, Kyra Williams, and Connie Green.
Guests: Andrea Henderson

Call to order • Acknowledge Guests (Agenda Item 1)

The meeting was called to order by Chair Wakefield at 6:12 pm.

Approval of Agenda (Agenda Item 2)

A motion to approve the agenda was made by Director Weitman and seconded by Director McGinnis.
The motion carried.

Invitation of Public Comment (Agenda Item 3)

There was no public comment at this time.

Approval of the October 1 and November 5, 2012 Minutes (Agenda Item 4)

A motion to approve the October 1 and November 5, 2012 minutes was made by Director Lincoln and seconded Director Shaw. The motion carried.

Student Engagement and Assessment (Agenda Item 5)

John Sandusky spoke about the idea that engaging the students in the current activity will increase the likelihood that the students will continue their education. As a means of doing this, On-Course curriculum is offered to help students be ready of college, update their study skills, develop self-awareness and self-organization. The idea is for all degree seeking new students to complete this course. The course is three (3) credit hours and is one term. Topics include responsibility for yourself and your education and developing emotional intelligence. It appears that students are beginning to truly benefit from this course. The course recommends that you have active learning with lots of different activities in small groups and then discussing the subject. This course helps students assess what type of learning style they have. Faculty is trying to integrate this into other courses as well.



This has been offered for one year and so far the results look good. We are trying to track who, of the students that complete the course, stay and complete their degree or certificate. John presented a PowerPoint that he and Sydney Elliot used for a course on the Holocaust taught summer term using the team teaching method. He presented examples of the creative mid-term and final projects that were presented as part of this course.

Tom Atchison spoke about the Business Expo put on by the Intro to Business class which is an attempt at student engagement. Tom also demonstrated the use of a classroom response device which he uses in several of his classes. This is a software based tool where a question is posted for response during class...responses are recorded so the instructor can see immediately if students are understanding the material, whether to slow down, etc. This helps to clarify student understanding.

Reports

Oregon Community College Update (Agenda Item 6A)

OCCA Executive Director Andrea Henderson spoke about funding and statewide structure. The Governor's budget is out and the good news is there is an increase. The budget has \$428 million for community colleges, which goes into the community college support fund which is current \$395 million. That is an 8% increase. The Governor also indicated he would like to take a look at tax expenditures this legislative session. PERS reform is also a key issue for the Governor. The Governor hopes this budget is enough to prevent tuition increases. The OCCA response will be that while the increase is appreciated this does not get community colleges to the place where tuition increases can be avoided. There is an increase in financial aid in the Governor's budget as well which will expand the number of students who can receive the Opportunity Grant. Governor put \$275 million in capital construction for community colleges and universities. Specific projects are not currently included in the budget. There is also money going into Dual Enrollment and Professional Development. The Governor created a Department of Post-Secondary Education, a significant change at the State level. Ms. Henderson explained the proposed structure and next steps on this change.

President Green stated that the OCCA convention was a great one and handout 7 Key Recommendations materials. Director Lincoln stated that the Developmental Ed presentation was wonderful and she hopes the Board can discuss that at another time.

Financial Reports (Agenda Item 6B)

Comptroller/Budget Officer William stated that beginning fund balances are now officially audited. She also noted that the audit report will be received in the next couple of weeks and will be included in the January Board packet. There were no questions or comments.

Board Meeting Schedule Update (Agenda Item 6C)

President Green highlighted the date of April 1st when the Board will meeting with the Neah-Kah-Nie School Board. That meeting will begin at 5:30 at the NKN district office with dinner and will be followed by the regular Board meeting at 6 pm.

President Green also noted that there will be a meeting with a consultant next week regarding a possible remodel of classroom rooms at Neah-Kah-Nie High School. In January Chair Wakefield, Vice Chair Lincoln and President Green will meet with the NKN superintendent and two of their Board members to look at cost of the remodel compared to the cost of building. She hopes to have a recommendation in February or March.



President Green also asked the Board if May or June would be good for this year's shared workshop with Tillamook School District Board. Board consensus is yes and President Green will contact Superintendent Schild to set the date.

Standing Business

Strategic Planning/Accreditation (Agenda Item 7A)

Chief Academic Officer Gates reported that four (4) plans which are part of the strategic framework will be going to College Council for discussion 12/4/2012 for first reading and initial discussion. The final reading/approval will be in January and those plans should come to Board in February or March. The final accreditation meeting will be October 8-10, 2013. The question was asked regarding when a final decision would come after that meeting. Chief Academic Officer Gates explained that it will be at the next commission meeting in mid-to-late January 2014. Transition discussions will continue with PCC representative next week.

Board of Education Policy 323 (Agenda Item 7B)

This was the second reading of the mandatory reporting policy. A motion to accept Policy 323 was made by Director McGinnis and seconded by Director Weitman. The motion carried.

Board of Education Policy 319 (Agenda Item 7C)

Comptroller/Budget Officer Williams indicated that changes have been proposed to the College travel policy. Recommended changes include changing from current meal reimbursement at actual cost to a capped system using two tiers, one for in-state and one for out-of-state. This is the first reading. Second reading will be in January.

Board Evaluation (Agenda Item 7D)

President Green explained that in the past the Board would first approve the evaluation and then look at the process. Next review and make edits and approve in January. This timeline allows for results in March for approval. Director McGinnis asked about the President's evaluation. President Green explained that the tool and the goals for the President's evaluation do not change. That tool will come to the Board in January.

Course & Curricula (Agenda Item 7E)

This is a second reading of changes to the culinary arts program proposed by the advisory committee who indicated that students need more kitchen time. A motion to accept the proposed changes was made by Director Lincoln and seconded by Director Shaw. The motion carried.

Personnel (Agenda Item 7F)

Director Ryan informed the Board that two positions-- Testing specialist, which is a 1/2time position and Career education advisor, which is a 3/5 time position are currently open. Reviewing of applications will later this week and these positions will be open until filled. Screening and interview committees are in place.

Announcements (Agenda Item 8)

President Green made the following announcement:



- Last day of the term is December 15th. The College will be closed from December 24 through January 2. The hope is to bring down the heating system to save money. Server upgrades may happen during the last Thursday and Friday of that break.
- Issues ahead—Budget development, achievement compacts, Achieving the Dream data, new relationship with PCC, focus on College/Career Ready (C2R), Adult students over 22, improved systems update.
- Legislative Summit is coming up February 20 and 21st with OCCA in Salem.
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Invitation of Public Comment (Agenda Item 10)

There was no public comment at this time.

Board Member Discussion Items (Agenda Item 11)

There were no Board Member discussion items at this time.

Adjournment (Agenda Item 11)

The meeting was adjourned by Chair Wakefield at 8:08 pm.



CASE and Career Pathways Update

RECOMMENDATION

INFORMATION ONLY – NO ACTION REQUESTED.

BACKGROUND INFORMATION ----- Chief Academic Officer Gates

Student engagement and assessment of student learning are areas of emphasis in teaching at TBCC. The emphasis has been supported by TBCC's participation in student engagement surveys as well as professional development for faculty.



Oregon Community College Update

RECOMMENDATION

INFORMATION ONLY – NO ACTION REQUESTED.

BACKGROUND INFORMATION ----- PRESIDENT GREEN

The community college governance and funding continue to change and refine. Here is the OCCA

OCCA Legislative Positions 2013

The Oregon Community College Association is committed to supporting legislation that will advance the interests of Oregon's seventeen community colleges and more than 400,000 students statewide. As part of implementing a long-term strategic plan for community colleges, OCCA will promote legislation during the 2013 Legislative Session that advances the ideals identified by the colleges and stakeholders. This will include a focus on the following principles:

- **Funding** – OCCA will advocate aggressively for increased funding for the Community College Support Fund (CCSF) to support completion and build the capacity to help the state achieve its statutory goal 40/40/20. Funding for colleges must begin from a stable and sustainable base for the support fund before any dollars at the state level are targeted for specific outcomes. Stable funding for community colleges' operations is essential to meeting the education and training needs of Oregonians and building the educational capacity needed to grow the economy.

State support for capital construction continues to be critical for colleges' ability to create the capacity needed to meet enrollment and educational demands and to providing modern and relevant workforce training.

OCCA supports funding for the Oregon Opportunity Grant as a critical source of financial aid for students. However, OCCA supports efforts to ensure that funding for the grant program is split between the sectors equitably. OCCA recognizes that aid is just one aspect of access and does not guarantee the capacity needed to ensure students have access to the courses and services they need.

- **Student Success** – OCCA will support efforts that allow community colleges to continue leading the way in developing and implementing strategies that drive success and completion for our students. OCCA recognizes that increased enrollment and deteriorating state support has eroded the colleges' ability to serve students effectively and ensuring successful outcomes.



- **Governance** – OCCA will support a community college structure that reinforces local autonomy to serve local needs while maximizing responsiveness and collaboration and accountability across the educational enterprise at the local and state levels.
- **Access** – OCCA will support efforts to create opportunities for and remove the barriers to access to post-secondary education and training for all Oregonians.
- **Workforce** – OCCA will support a comprehensive workforce development strategy that recognizes the fundamental role played by community colleges as providers of workforce training and education.
- **Collaboration** – OCCA will support efforts to promote collaboration that is efficient, effective and sustainable among Oregon's community colleges and their partners, including all segments of education, policymakers, business leaders, and elected officials.

Specific positions that OCCA will advance in the 2013-2015 biennium include:

Support Fund – OCCA supports the NCHEMS yield model as the basis for developing the appropriate level of public investment in community college operations. This represents the cost of providing quality education at all seventeen community colleges and expanding access to meet the states statutory 40/40/20 goals. Unfortunately funding has declined since 2007 when the CCSF reached \$500 million. In 2011 the CCSF was funded at just \$395 million. Colleges cannot sustain their current enrollments and maintain student success if this trend continues. OCCA supports funding at of \$510 million based in order to meet the capacity needs required to make progress toward 40/40/20.

Capital Construction – OCCA supports the State Board of Education's priority list for community college capital construction in addition to funding provided for the community college support fund. OCCA will lobby for \$105.7 million in capital construction.

Oregon Opportunity Grant – OCCA supports increasing state funding of need-based financial aid for community college students. OCCA's support for the program is contingent on the Oregon Student Assistance Commission (OSAC) maintaining equitable funding between the educational sectors so no one sector is disproportionately affected by funding cuts as the community college sector has been for the last two years of the program.

Need-Based Financial Aid – OCCA supports need-based financial aid that increases access to affordable, quality public post-secondary education in Oregon and maximizes state dollars to serve the greatest number of students at Oregon's community colleges. OCCA opposes replacing the state's need-based aid program with merit-based programs and opposes efforts to change the grant's purpose of providing access. OCCA opposes proposals to use Oregon's need based financial aid to drive completion or to encourage students to study in certain fields because the need-based financial aid is not the right tool for to achieve those goals. The purpose of need based aid is to provide access.



PERS Reform - OCCA continues to support reform proposals that address the long-term stability of the Oregon Public Employee Retirement System (PERS) in a way that balances public employer costs with fair and sustainable employee benefits.

State Mandates – OCCA opposes state unfunded mandates. OCCA reserves the right to review funded mandates before endorsement. OCCA supports the authority of local community colleges to decide policy and programs that best serve their local community.

Part-time Students – OCCA supports financial aid that increases access and flexibility for part-time students.

Statewide Leadership Structure Proposals – OCCA strongly supports local governance of community colleges as the most efficient and effective means to stay connected to local educational and training needs. Bodies such as the Oregon Education Investment Board and the Higher Education Coordination Commission must recognize and support the effective local governance of community colleges. Further the relationship between colleges and these entities should be viewed as one of mutual accountability where colleges are accountable for results and policy makers are accountable for supporting and not undermining the colleges in reaching Oregon's 40/40/20 goal.

OCCA believes efforts to enhance coordination and delivery of post-secondary and higher education services must, maintain locally elected boards of education, retain authority to set priorities and policies that govern local community college operations at the local level and recognize the diversity of Oregon's community colleges and avoids unfunded statewide mandates or regulations. Further any statewide leadership structure must broadly support the comprehensive community college mission furthering access to Oregonians throughout the state and student success at all levels. Colleges must retain a direct relationship to both Universities and K-12.

OCCA also supports retaining the current authority for distribution of state dollars to the colleges with the State Board of Education and with consultation from the college presidents.

Achievement Compacts – Achievement compact should be a tool for campuses to communicate their strategy to improve student success and measure their results to the Oregon Education Investment Board and state policy makers. It is not appropriate for the compacts to be used at the state level to financially reward or punish institutions.

Short-Term Degree and Certificate Programs Aid – OCCA supports financial aid that increases access to students enrolled in short-term degree and certificate programs.

Local Control – OCCA supports the existing locally based system of community college governance. OCCA opposes efforts to restrict the ability of locally elected boards to respond to local community and student needs.



Tuition and Fees – OCCA supports local board authority to set tuition and fees that are appropriate for the students in their communities.

Statewide Leadership Structure – OCCA will only support changes to the statewide leadership structure that meet the criteria adopted by the OCCA Board.

Expanded Options/Dual Credit – OCCA supports efforts to expand early college opportunities for qualified high school students capable of college-level work and make necessary changes to the existing Expanded Options program to ensure it meets student's needs. OCCA believes programs should allow for local community college board control and funding should be provided to serve these students.

Transfer – OCCA supports maximum academic and professional technical course transferability and articulation between Oregon's post-secondary institutions. OCCA supports the option for continuation and expansion or formal transfer, co-admission/co-enrollment and articulation agreements between community colleges, the Oregon University System and the independent colleges and universities as long as these efforts do not have detrimental impact on the community college mission.

Data-Driven Policy – OCCA supports efforts to strengthen community college policies, practices, and student outcomes through effective data collection and use.

Statewide Workforce Initiatives – OCCA supports the designation of community colleges as the primary and preferred provider of workforce training and education in Oregon. OCCA supports community college leadership in the development and implementation of statewide workforce coordination efforts and community college representation at the state, regional and local levels.

Small Business Development Centers (SBDC) – OCCA supports continued state funding of SBDCs through general fund, lottery dollars or both, provided the funding from the general fund is over and above the cost to fund community college operations through the support fund.

Individual College Initiatives – OCCA supports legislation brought by individual colleges to the extent the issue has no impact on other colleges.

The Kicker – The system for determining whether a portion of income tax dollars collected by the state will be returned to individuals and corporations is arbitrary and irrational. As budgets for vital services are being cut, rebate checks can be sent out simply because more revenue came in than was predicted by the state economist. It is completely disconnected from what is required to balance the state budget. OCCA supports kicker reform that would build toward a stronger rainy day fund.



Financial Report

RECOMMENDATION

INFORMATION ONLY – NO ACTION REQUESTED.

BACKGROUND INFORMATION----- Comptroller/Budget Officer Williams

Comptroller/Budget Officer Williams will be prepared to present the financial reports and address questions.



Tillamook Bay Community College
 Unaudited Summary Financial Information
 General Fund
 Fiscal Year-to-Date Ended November 2012
 41.67% of fiscal year elapsed

	FY 2011-2012			FY 2012-2013		
	Annual Budget	11/30/11 Actual	Percentage of Budget	Annual Budget	11/30/12 Actual	Percentage of Budget
Resources						
Beginning Fund Balance	\$ 982,678	\$ 746,566.15	75.97%	\$ 704,449	\$ 737,977.42	104.76%
State	\$ 865,821	\$ 432,356.02	49.94%	\$ 777,491	\$ 403,206.97	51.86%
Property Taxes	\$ 1,020,018	\$ 771,992.13	75.68%	\$ 1,043,941	\$ 885,111.12	84.79%
Local Contract	\$ 25,000	\$ -	0.00%	\$ 37,500	\$ -	0.00%
Tuition	\$ 866,666	\$ 549,019.36	63.35%	\$ 1,173,450	\$ 628,488.92	53.56%
Fees	\$ 179,639	\$ 94,721.00	52.73%	\$ 197,148	\$ 107,178.50	54.36%
Sale of Goods	\$ 3,000	\$ 1,524.00	50.80%	\$ 4,000	\$ 753.00	18.83%
Interest	\$ 4,000	\$ 1,670.77	41.77%	\$ 5,000	\$ 2,206.89	44.14%
Rental	\$ 6,500	\$ 1,890.00	0.00%	\$ 6,665	\$ 3,177.50	47.67%
Miscellaneous	\$ 7,500	\$ 1,305.15	17.40%	\$ 8,000	\$ 639.44	7.99%
Transfers	\$ 473,174	\$ 100,454.02	21.23%	\$ 416,640	\$ 160,318.55	38.48%
Total resources	\$ 4,433,996	\$ 2,701,498.60	60.93%	\$ 4,374,284	\$ 2,929,058.31	66.96%
Expenditures						
Instruction	\$ 1,439,310	\$ 436,642.01	30.34%	\$ 1,450,270	\$ 398,981.06	27.51%
Instructional Support	\$ 414,559	\$ 193,102.24	46.58%	\$ 455,537	\$ 186,404.75	40.92%
Student Services	\$ 356,831	\$ 117,716.35	32.99%	\$ 364,562	\$ 131,056.33	35.95%
College Support	\$ 1,076,027	\$ 511,894.96	47.57%	\$ 1,118,905	\$ 362,666.64	32.41%
Plant Operation	\$ 379,582	\$ 126,199.21	33.25%	\$ 353,898	\$ 143,470.61	40.54%
Transfers	\$ 266,600	\$ 198,416.72	74.42%	\$ 269,112	\$ 46,919.68	17.44%
Contingency	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ -	0.00%
Total expenditures	\$ 3,982,909	\$ 1,583,971.49	39.77%	\$ 4,062,284	\$ 1,269,499.07	31.25%
Ending fund balance	\$ 451,087	\$ 1,117,527.11	247.74%	\$ 312,000	\$ 1,659,559.24	531.91%

Agenda Item 6.B. Attachment #2
Tillamook Bay Community College
Unaudited Summary Financial Information (Modified Accrual Basis)
Fiscal Year-to-Date Ended November 2012

	Fund No.	Beginning Fund Balance	2012-2013 Revenue	2012-2013 Expenditures	Ending Fund Balance	2012-2013 Spendable Budget	2011-2012 Prior Year Expenditures
Adult Basic Education	210	\$ -	\$ 13,203.29	\$ 27,125.12	\$ (13,921.83)	\$ 68,800	\$ 20,951.47
Tutor Grant	211	\$ -	\$ 3,692.44	\$ 6,253.35	\$ (2,560.91)	\$ 13,892	\$ 5,705.84
Sprint Yellow Pages Literacy Grant	215	\$ 2,495.57	\$ -	\$ -	\$ 2,495.57	\$ 2,400	\$ -
United Way Literacy Grant	216	\$ 7,631.26	\$ 375.00	\$ 226.00	\$ 7,780.26	\$ 7,900	\$ 113.00
Learning Standards Grant	219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90.72
Lumina Grant	222	\$ -	\$ -	\$ 590.27	\$ (590.27)	\$ -	\$ -
CASE Grant	223	\$ -	\$ 18,815.62	\$ 31,284.52	\$ (12,468.90)	\$ 190,702	\$ -
Pathways Grant	225	\$ -	\$ 6,347.46	\$ 12,051.91	\$ (5,704.45)	\$ 31,731	\$ -
Industrial Maintenance Tech	226	\$ 51,586.23	\$ 20,000.00	\$ 24,983.77	\$ 46,602.46	\$ 120,000	\$ 28,834.57
OYA Instruction Contract	227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,389.32
SESP Oregon Green Tech Certificate	228	\$ -	\$ -	\$ 3,720.70	\$ (3,720.70)	\$ 4,663	\$ 4,789.32
OYA Instruction Supplemental Contract	229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,148.12
SBDC Federal Grant	230	\$ -	\$ -	\$ 16,460.17	\$ (16,460.17)	\$ 30,250	\$ 9,476.05
SBDC State Grant	231	\$ -	\$ -	\$ 5,621.84	\$ (5,621.84)	\$ 29,804	\$ 12,264.44
SBDC Program Income	232	\$ 19,024.95	\$ 1,050.00	\$ 193.93	\$ 19,881.02	\$ 6,035	\$ 112.25
SBDC - EDC Fund	235	\$ -	\$ 22,880.74	\$ 39,092.16	\$ (16,211.42)	\$ 109,776	\$ 36,406.27
TEC Vocational Education Grant	240	\$ -	\$ -	\$ -	\$ -	\$ 24,722	\$ -
Student Assistance	250	\$ 1,477.39	\$ 158.00	\$ 45.00	\$ 1,590.39	\$ 2,300	\$ 340.00
Work Keys Mini Grant	251	\$ 1,598.22	\$ -	\$ -	\$ 1,598.22	\$ 1,700	\$ 64.50
Bay City Rental	260	\$ 3,490.13	\$ -	\$ 3,490.13	\$ -	\$ 3,491	\$ -
Statewide Distance Learning System Development	272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,158.40
OFAX Assess for Distance Learning	273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
FOE Implementation Grant	274	\$ -	\$ 9,000.00	\$ 7,882.87	\$ 1,117.13	\$ -	\$ -
Lumina Credit When It's Due Grant	275	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ -
Capital Depreciation & Maintenance Fund	290	\$ 995,207.19	\$ 2,317.39	\$ 40,000.00	\$ 957,524.58	\$ 140,000	\$ -
Timber Tax Reserve Fund	291	\$ -	\$ 82,684.73	\$ -	\$ 82,684.73	\$ 252,989	\$ -
Strategic Investment Fund	295	\$ 1,388,797.81	\$ 3,135.12	\$ 107,964.00	\$ 1,283,968.93	\$ 207,964	\$ 94,611.00
State IGA Fund	296	\$ -	\$ 30,568.00	\$ 30,568.00	\$ -	\$ 24,960	\$ -
Total Special Fund		\$ 2,471,308.75	\$ 222,227.79	\$ 357,553.74	\$ 2,335,982.80	\$ 1,274,079	\$ 272,455.27
Schedule of Special Fund borrowing from General Fund							
		Ending Working Capital	Less Accounts Receivable	Add Liabilities	Ending Cash Balance 11/30/2012		
Total of Grants that borrow from the General Fund		\$ (77,260.49)	\$ 6,347.46	\$ -	\$ (83,607.95)		
Total of Grants that are not borrowing from the General Fund		\$ 2,413,243.29	\$ 350.00	\$ -	\$ 2,412,893.29		
Total Special Fund		\$ 2,335,982.80	\$ 6,697.46	\$ -	\$ 2,329,285.34		
	Fund No.	Beginning Working Capital	2012-2013 Revenue	2012-2013 Expenditures	Ending Working Capital	2012-2013 Spendable Budget	2011-2012 Prior Year Expenditures
Community Education	310	\$ 4,530.24	\$ 2,240.00	\$ 1,622.22	\$ 5,148.02	\$ 7,695	\$ 580.68
Bookstore	320	\$ 75,989.71	\$ 73,471.16	\$ 101,119.56	\$ 48,341.31	\$ 257,979	\$ 130,395.03
Customized Training Projects	330	\$ 12,315.34	\$ 400.00	\$ 528.30	\$ 12,187.04	\$ 14,326	\$ 1,077.28
Culinary & Hospitality Program	340	\$ 3,317.54	\$ 3,075.38	\$ 2,832.72	\$ 3,560.20	\$ 8,575	\$ 2,989.47
Total Enterprise Fund		\$ 96,152.83	\$ 79,186.54	\$ 106,102.80	\$ 69,236.57	\$ 288,575	\$ 135,042.46
PERS Pension Bond Fund	410	\$ 16,963.14	\$ 43,934.93	\$ 1,600.00	\$ 59,298.07	\$ 108,477	\$ 1,600.00
General Obligation Bond Fund	420	\$ 21,796.50	\$ 577,893.66	\$ -	\$ 599,690.16	\$ 660,637	\$ -
Total Debt Service Fund		\$ 38,759.64	\$ 621,828.59	\$ 1,600.00	\$ 658,988.23	\$ 769,114	\$ 1,600.00
Campus Construction Fund - GO Bonds	520	\$ 1,310,627.94	\$ 3,350.50	\$ 26,351.26	\$ 1,287,627.18	\$ 1,505,000	\$ 23,234.69
Total Capital Projects Fund		\$ 1,310,627.94	\$ 3,350.50	\$ 26,351.26	\$ 1,287,627.18	\$ 1,505,000	\$ 23,234.69
Associated Students of TBCC	710	\$ 3,277.94	\$ 3,051.20	\$ 2,999.85	\$ 3,329.29	\$ 12,400	\$ 3,499.63
Phi Theta Kappa Honorary Society Fund	720	\$ 1,431.67	\$ 1,394.65	\$ 914.35	\$ 1,911.97	\$ 5,525	\$ 1,056.85
Total Agency Fund		\$ 4,709.61	\$ 4,445.85	\$ 3,914.20	\$ 5,241.26	\$ 17,925	\$ 4,556.48
Tuition Waivers	831	\$ 16,598.50	\$ -	\$ 4,811.00	\$ 11,787.50	\$ 36,000	\$ 5,676.50
Board Scholarships	832	\$ 117,454.57	\$ -	\$ 59,066.00	\$ 58,388.57	\$ 217,000	\$ 36,670.20
Institutional Work Study	833	\$ 6,683.33	\$ -	\$ 3,213.24	\$ 3,470.09	\$ 33,500	\$ 8,785.67
Foundation Scholarships	834	\$ -	\$ 5,593.50	\$ 5,593.50	\$ -	\$ 50,000	\$ 27,493.65
Non-Institutional Scholarships	840	\$ 4,582.07	\$ 17,497.00	\$ 14,393.57	\$ 7,685.50	\$ 52,000	\$ 17,519.35
Total Financial Aid Fund		\$ 145,318.47	\$ 23,090.50	\$ 87,077.31	\$ 81,331.66	\$ 388,500	\$ 96,145.37

Agenda Item 6.B. - Attachment #3

Tillamook Bay Community College

Summary Financial Information - Cash Status

Preliminary for Fiscal Year-to-Date Ended November 2012

41.67% of Budget Period Expended

	General Fund			Special Fund			Enterprise Fund - Community Ed			Enterprise Fund - Bookstore		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Beginning Cash Balance		\$ 1,110,848			\$ 2,231,164			\$ 4,690			\$ 29,373	
Beginning Fund Balance	\$ 704,449	\$ 737,977	104.76%	\$ 2,385,291	\$ 2,471,309	103.61%	\$ 1,805	\$ 4,530	250.97%	\$ 26,714	\$ 75,990	284.46%
Resources												
State Aid	\$ 777,491	\$ 403,207	51.86%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Grants and Contracts	\$ 37,500	\$ -	0.00%	\$ 900,536	\$ 215,192	23.90%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Tuition and Fees	\$ 1,370,598	\$ 735,667	53.67%	\$ 6,000	\$ 1,050	17.50%	\$ 7,500	\$ 2,240	29.87%	\$ -	\$ -	0.00%
Local Taxes	\$ 1,043,941	\$ 885,111	84.79%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Timber	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Sale of Goods	\$ 4,000	\$ 753	18.83%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 250,000	\$ 73,244	29.30%
Interest	\$ 5,000	\$ 2,207	44.14%	\$ 11,850	\$ 5,453	46.02%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Rental	\$ 6,665	\$ 3,178	47.68%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Miscellaneous	\$ 8,000	\$ 639	7.99%	\$ 1,500	\$ 533	35.53%	\$ -	\$ -	0.00%	\$ 1,000	\$ 228	22.80%
Transfers	\$ 416,640	\$ 160,319	38.48%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Revenues	\$ 3,669,835	\$ 2,191,081	59.71%	\$ 919,886	\$ 222,228	24.16%	\$ 7,500	\$ 2,240	29.87%	\$ 251,000	\$ 73,472	29.27%
Expenditures												
Salaries and Wages	\$ 2,663,255	\$ 913,116	34.29%	\$ 458,267	\$ 114,606	25.01%	\$ 4,725	\$ 1,242	26.29%	\$ 47,209	\$ 18,737	39.69%
Operating Expenditures	\$ 1,011,917	\$ 303,373	29.98%	\$ 181,752	\$ 83,416	45.90%	\$ 2,450	\$ 380	15.51%	\$ 208,050	\$ 81,596	39.22%
Capital Outlay	\$ 68,000	\$ 6,090	8.96%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Transfers	\$ 269,112	\$ 46,920	17.44%	\$ 414,060	\$ 159,532	38.53%	\$ 520	\$ -	0.00%	\$ 1,720	\$ 786	45.70%
Other budgetary accounts (Note 1)	\$ 50,000	\$ -	0.00%	\$ 2,239,133	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 1,000	\$ -	0.00%
Total expenditures	\$ 4,062,284	\$ 1,269,499	31.25%	\$ 3,293,212	\$ 357,554	10.86%	\$ 7,695	\$ 1,622	21.08%	\$ 257,979	\$ 101,119	39.20%
Ending Fund Balance	\$ 312,000	\$ 1,659,559		\$ 11,965	\$ 2,335,983		\$ 1,610	\$ 5,148		\$ 19,735	\$ 48,343	
Adjustments to bring Ending Fund Balance to Ending Cash Balance												
Assets												
Receivables		\$ 386,479			\$ 6,697			\$ -			\$ -	
Inventories		\$ 3,313			\$ -			\$ -			\$ 51,748	
NET EFFECT ON CASH		\$ (389,792)			\$ (6,697)			\$ -			\$ (51,748)	
Liabilities												
Accounts Payable		\$ (144,215)			\$ -			\$ -			\$ -	
Unearned Revenue (Note 2)		\$ 84,682			\$ -			\$ -			\$ -	
Payroll		\$ 96,593			\$ -			\$ -			\$ 7,811	
NET EFFECT ON CASH		\$ 37,060			\$ -			\$ -			\$ 7,811	
NET ADJUSTMENTS		\$ (352,732)			\$ (6,697)			\$ -			\$ (43,937)	
ENDING CASH BALANCE		\$ 1,306,827			\$ 2,329,286			\$ 5,148			\$ 4,406	

Agenda Item 6.B. - Attachment #3

Tillamook Bay Community College

Summary Financial Information - Cash Status

Preliminary for Fiscal Year-to-Date Ended November 2012

41.67% of Budget Period Expended

	Enterprise Fund - Customized Training			Enterprise Fund - Culinary & Hospitality			Debt Service Funds			Capital Projects Funds		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Beginning Cash Balance		\$ 12,315			\$ 3,318			\$ 27,168			\$ 1,311,043	
Beginning Fund Balance	\$ 10,000	\$ 12,315	0.00%	\$ 300	\$ 3,318	0.00%	\$ 5,000	\$ 38,760	775.20%	\$ 1,500,000	\$ 1,310,628	87.38%
Resources												
State Aid	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Grants and Contracts	\$ 11,000	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Tuition and Fees	\$ -	\$ 400	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Local Taxes	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 659,837	\$ 577,637	87.54%	\$ -	\$ -	0.00%
Timber	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Sale of Goods	\$ -	\$ -	0.00%	\$ 8,275	\$ 3,075	37.16%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Interest	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 850	\$ 259	30.47%	\$ 5,000	\$ 3,351	67.02%
Rental	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Miscellaneous	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Transfers	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 110,000	\$ 43,933	39.94%	\$ -	\$ -	0.00%
Total Revenues	\$ 11,000	\$ 400	0.00%	\$ 8,275	\$ 3,075	37.16%	\$ 770,687	\$ 621,829	80.69%	\$ 5,000	\$ 3,351	67.02%
Expenditures												
Salaries and Wages	\$ 6,316	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 15,439	\$ 10,971	71.06%
Operating Expenditures	\$ 7,670	\$ 528	6.88%	\$ 8,275	\$ 2,833	34.24%	\$ 1,600	\$ 1,600	100.00%	\$ 1,489,561	\$ 15,380	1.03%
Capital Outlay	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 767,514	\$ -	0.00%	\$ -	\$ -	0.00%
Transfers	\$ 340	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Other budgetary accounts (Note 1)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total expenditures	\$ 14,326	\$ 528	3.69%	\$ 8,275	\$ 2,833	34.24%	\$ 769,114	\$ 1,600	0.21%	\$ 1,505,000	\$ 26,351	1.75%
Ending Fund Balance	\$ 6,674	\$ 12,187		\$ 300	\$ 3,560		\$ 6,573	\$ 658,989		\$ -	\$ 1,287,628	
Adjustments to bring Ending Fund Balance to Ending Cash Balance												
Assets												
Receivables	\$ -	\$ -		\$ -	\$ -		\$ 53,468	\$ -		\$ -	\$ -	
Inventories	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
NET EFFECT ON CASH	\$ -	\$ -		\$ -	\$ -		\$ (53,468)	\$ -		\$ -	\$ -	
Liabilities												
Accounts Payable	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Unearned Revenue (Note 2)	\$ -	\$ -		\$ -	\$ -		\$ 53,468	\$ -		\$ -	\$ -	
Payroll	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
NET EFFECT ON CASH	\$ -	\$ -		\$ -	\$ -		\$ 53,468	\$ -		\$ -	\$ -	
NET ADJUSTMENTS	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
ENDING CASH BALANCE	\$ -	\$ 12,187		\$ -	\$ 3,560		\$ -	\$ 658,989		\$ -	\$ 1,287,628	

Agenda Item 6.B. - Attachment #3

Tillamook Bay Community College

Summary Financial Information - Cash Status

Preliminary for Fiscal Year-to-Date Ended November 2012

41.67% of Budget Period Expended

	Agency Fund			Financial Aid Fund		
	Budget	Actual	%	Budget	Actual	%
Beginning Cash Balance		\$ 4,710			\$ 145,318	
Beginning Fund Balance	\$ 5,225	\$ 4,710	90.14%	\$ 138,500	\$ 145,318	0.00%
Resources						
State Aid	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Grants and Contracts	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Tuition and Fees	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Local Taxes	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Timber	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Sale of Goods	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Interest	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Rental	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Miscellaneous	\$ 6,000	\$ 1,460	24.33%	\$ 100,000	\$ 23,091	23.09%
Transfers	\$ 9,112	\$ 2,986	32.77%	\$ 150,000	\$ -	0.00%
Total Revenues	\$ 15,112	\$ 4,446	29.42%	\$ 250,000	\$ 23,091	9.24%
Expenditures						
Salaries and Wages	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Operating Expenditures	\$ 17,925	\$ 3,914	21.84%	\$ 388,500	\$ 87,077	22.41%
Capital Outlay	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Transfers	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Other budgetary accounts (Note 1)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total expenditures	\$ 17,925	\$ 3,914	21.84%	\$ 388,500	\$ 87,077	22.41%
Ending Fund Balance	\$ 2,412	\$ 5,242		\$ -	\$ 81,332	
Adjustments to bring Ending Fund Balance to Ending Cash Balance						
Assets						
Receivables		\$ -			\$ -	
Inventories		\$ -			\$ -	
NET EFFECT ON CASH		\$ -			\$ -	
Liabilities						
Accounts Payable		\$ -			\$ -	
Unearned Revenue (Note 2)		\$ -			\$ -	
Payroll		\$ -			\$ -	
NET EFFECT ON CASH		\$ -			\$ -	
NET ADJUSTMENTS		\$ -			\$ -	
ENDING CASH BALANCE		\$ 5,242			\$ 81,332	

\$ 5,694,605

Cell: A33

Comment: Note 1. Contingency in the General Fund and Enterprise Fund and Reserves in Special Fund.

Cell: A47

Comment: Note 2. Assessed but unreceived property taxes and deferred tuition and fees when applicable.

Annual Financial Report

RECOMMENDATION

ACCEPT AND APPROVE FOR FILING AND DISTRIBUTION THE 2011-2012 ANNUAL FINANCIAL REPORT.

BACKGROUND INFORMATION ----- Comptroller/Budget Officer Williams

Comptroller/Budget Officer Williams will be prepared to present the Annual Financial Report and address questions.

Auditing standards require formal written communications between the auditor and the Board. A letter from the auditor is also included. Comptroller/Budget Officer Williams will be prepared to address the letter.



TILLAMOOK BAY COMMUNITY COLLEGE TILLAMOOK COUNTY, OREGON

ANNUAL FINANCIAL REPORT Year Ended June 30, 2012

KENNETH KUHNS & CO.

Certified Public Accountants
570 Liberty Street S.E., Suite 210
Salem, Oregon 97301-3594

Telephone: (503) 585-2550

**TILLAMOOK BAY COMMUNITY COLLEGE
TILLAMOOK COUNTY, OREGON**

**ANNUAL FINANCIAL REPORT
Year Ended June 30, 2012**

**TILLAMOOK BAY COMMUNITY COLLEGE
Tillamook County, Oregon**

OFFICERS AND MEMBERS OF THE GOVERNING BOARD

June 30, 2012

CHAIRPERSON

Stephen J. Shaw 9831 Kilchis River Road, Tillamook, Oregon 97141

VICE-CHAIRPERSON

Craig Wakefield P.O. Box 394, Oceanside, Oregon 97134

OTHER MEMBERS

Deborah Lincoln 6670 Pacific Overlook, Neskowin, Oregon 97149

James P. McGinnis P.O. Box 1166, Tillamook, Oregon 97141

Ann Swain P.O. Box 540, Rockaway Beach, Oregon 97136

Robert Weitman 1015 Hollyridge Drive, Tillamook, Oregon 97141

Rose Wharton 35025 Highway 101 South, Cloverdale, Oregon 97112

PRESIDENT, CLERK, AND REGISTERED AGENT

Constance Green 4301 Third Street, Tillamook, Oregon 97141

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INDEPENDENT AUDITOR'S REPORT

KENNETH KUHN & CO.
CERTIFIED PUBLIC ACCOUNTANTS
570 LIBERTY STREET S.E., SUITE 210
SALEM OREGON 97301-3594
TELEPHONE (503) 585-2550

INDEPENDENT AUDITOR'S REPORT

November 28, 2012

Board of Education
Tillamook Bay Community College
Tillamook, Oregon

We have audited the statement of net position of Tillamook Bay Community College as of June 30, 2012, and the related statements of revenues, expenses and changes in net position and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tillamook Bay Community College as of June 30, 2012, and the changes in its financial position and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 11 to the financial statements, the College reclassified certain revenues and expenses in its financial statements in accordance with recommendations by the National Association of College and University Business Officers (NACUBO).

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3 through 9 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 of America, 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.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The other supplementary 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Kenneth Kuhns & Co.

Kenneth Kuhns & Co.

MANAGEMENT'S DISCUSSION AND ANALYSIS

TILLAMOOK BAY COMMUNITY COLLEGE

Management's Discussion and Analysis

This section of Tillamook Bay Community College's (the College) annual financial report presents an analysis of the College's financial performance during the fiscal year ended June 30, 2012. This report has been prepared by management, along with the financial statements and related footnote disclosures, and should be read in conjunction with them. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. This discussion is designed to focus on current activities, resulting changes and current known facts.

Accounting Standards

The financial statements have been prepared in accordance with Governmental Accounting Standards Board Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities" which were adopted in November, 1999. The College was required to adopt this standard for the fiscal year ended June 30, 2004. The College implemented Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* for the fiscal year ended June 30, 2012.

Using the Financial Statements

This discussion and analysis is intended to serve as an introduction to Tillamook Bay Community College's basic financial statements, which are comprised of entity-wide financial statements prepared in accordance with the accrual basis of accounting and notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The entity-wide financial statements are designed to provide readers with a broad overview of the College's finances, in a manner similar to a private-sector business. These statements focus on the financial condition of the College, the results of operations, and cash flows of the College as a whole. The entity-wide statements are comprised of the following:

- The *Statement of Net Position* presents the College's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in the net position are indicators of the improvement or deterioration of the College's financial health when considered along with non-financial facts such as enrollment levels and the condition of the facilities.
- The *Statement of Revenues, Expenses and Changes in Net Position* presents the revenues earned and the expenses incurred during the year. All changes in net position are reported under the accrual basis of accounting, or as soon as the underlying event giving rise to the change occurs regardless of the timing when the cash is received or occurred. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods. The utilization of long-lived assets is reflected in the financial statements as depreciation, which amortizes the cost of the capital assets over the expected useful life of these assets. Revenues and expenses are reported as either operating or non-operating. The primary sources of operating revenues include tuition, grants and contracts. State appropriations and property taxes are classified as non-operating revenues. Because of the College's dependency on state aid and property tax revenue, this statement presents an operating loss although overall net position remains positive.
- The *Statement of Cash Flows* presents information on cash flows from operating activities, noncapital financing activities, capital financing activities and investing activities. It provides the net increase or decrease in cash between the beginning and end of the fiscal year. This statement assists in evaluating the College's ability to meet financial obligations as they become due.
- The *Notes to the Basic Financial Statements* provide additional information that is essential to a full understanding of the data provided in the entity-wide financial statements.

Financial Highlights

In the spring of 2011, the Board raised FY 2012 tuition rates by \$5, to \$80 per credit, effective for Fall 2011. Tuition rates increased by nearly 7% and enrollment increased by over 7%. Tuition and fees revenue increased by \$226,951 from 2011.

The College's largest net position comprises amounts invested in capital assets, net of related debt. Current assets include a significant amount of cash and investments. These assets will be used to support ongoing operations and construct additional facilities within the College's service area. The State's appropriation for community college support is split into 5 or 3 payments in the first and second years of the biennium. In FY 2012, the College received 5 quarterly payments. In FY 2013, the College will receive 3 payments.

Analysis of the Statement of Net Position

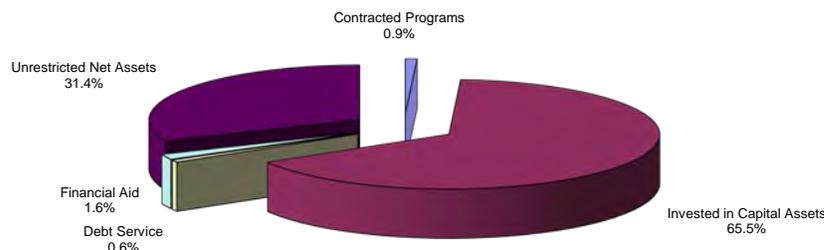
This Statement includes all assets and liabilities of the College using the accrual basis of accounting. Net position is the difference between assets and liabilities, and is one measure of the financial condition of the College.

	<u>2012</u>	<u>2011</u>
Assets		
Current assets	\$ 5,529,529	\$ 5,960,802
Capital assets, net of depreciation	13,614,648	13,311,616
Pension asset	1,348,667	1,424,085
Total assets	<u>20,492,844</u>	<u>20,696,503</u>
Liabilities		
Current liabilities	1,056,440	1,007,613
Long term debt	10,048,949	10,384,946
Total liabilities	<u>11,105,389</u>	<u>11,392,559</u>
Net Position		
Invested in capital assets, net of related debt	6,150,330	6,136,111
Restricted	289,370	275,874
Unrestricted	2,947,755	2,891,959
Total net position	<u>\$ 9,387,455</u>	<u>\$ 9,303,944</u>

Current assets include operational cash and investments. The College's current assets of \$5,529,529 are sufficient to cover the College's current liabilities of \$1,056,440. This represents a current ratio of 5.2. Receivables consist of taxes, student accounts and various operating receivables. The College's two largest non-current assets are its investment in capital assets of \$13,614,648, net of depreciation, and the pension asset from a June 2005 pension obligation bond financing.

The College's current liabilities consist primarily of accounts payable, payroll and payroll taxes payable, compensated absences payable, unearned revenue from tuition and fees and the current portion of the long-term debt. The non-current liabilities consist of pension obligation bonds and general obligation bonds long-term debt of \$10,048,949.

The largest portion of the College's net position is the \$6,150,330 invested in capital assets, net of related debt. The College's restricted net position consists of amounts set aside for grants and contracts, debt service, and financial aid. The College's unrestricted net position consists of amounts for the continuing operation of the College. The following chart shows the allocation of net position for the College:



Analysis of the Statement of Revenues, Expenses and Changes in Net Position

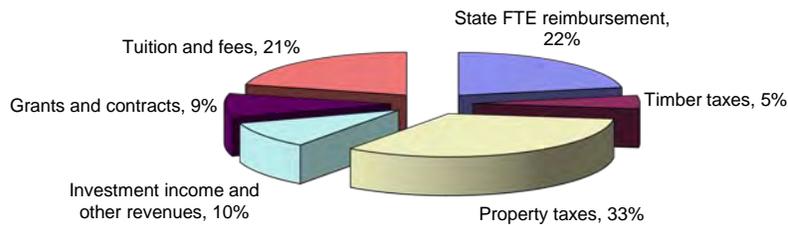
The Statement of Revenues, Expenses and Changes in Net Position presents the operating results of the College as well as the non-operating revenues and expenses. Annual state reimbursements and property taxes, while budgeted for operations, are considered non-operating revenues according to accounting principles generally accepted in the United States of America (GAAP).

	2012	2011	% Change
Operating Revenues:			
Federal sources	\$ 244,912	\$ 138,729	76.5%
State sources	31,171	132,261	-76.4%
Tuition and fees, net	1,084,097	857,146	26.5%
Local sources	207,203	170,362	21.6%
Other sources	385,115	415,313	-7.3%
Total operating revenues	1,952,498	1,713,811	13.9%
Operating Expenses:			
Instruction	1,660,945	1,390,983	19.4%
Instructional support	699,205	625,909	11.7%
Student services	553,991	506,577	9.4%
College support	951,917	1,104,910	-13.8%
Plant operations and maintenance	302,201	312,420	-3.3%
Financial aid	43,822	47,789	-8.3%
Depreciation	368,157	354,898	3.7%
Total operating expenses	4,580,238	4,343,486	5.5%
Operating Loss	(2,627,740)	(2,629,675)	-0.1%
Non-Operating Revenues(Expenses):			
State community college support	1,107,102	648,576	70.7%
State timber tax	675	490	37.8%
Property taxes	1,709,566	1,600,577	6.8%
County timber tax	244,254	279,864	-12.7%
Investment income(loss)	28,547	27,135	5.2%
Income(loss) from pension asset	63,295	252,536	-74.9%
Miscellaneous income	3,279	-	100.0%
Interest expense	(449,409)	(460,578)	-2.4%
Amortization of bond premium	5,997	5,997	0.0%
Gain(loss) on disposal of capital assets	(2,055)	293,713	-100.7%
Total non-operating revenues(expenses)	2,711,251	2,648,310	2.4%
Change in net position	83,511	18,635	348.1%
Net position, beginning of year (restated)	9,303,944	9,285,309	0.2%
Net position, end of year	\$ 9,387,455	\$ 9,303,944	0.9%

Revenues:

The most significant sources of operating revenue for the College are federal, state and local grants and contracts and student tuition and fees. Tuition and fees totaled \$1,084,097, an increase of 26.5% due to increased enrollment and tuition rates in FY 2012. Intergovernmental grants and contracts increased 9.5% mainly due to one-time grants and contracts received in FY 2012.

The largest non-operating revenue source is from property taxes. The College received \$1,709,566 for property taxes in this fiscal year. This represents a \$108,989 increase over the prior year primarily as a result of a higher levy for debt service in FY 2011-12. Additional non-operating revenues of \$1,107,102 were received from the State of Oregon for FTE reimbursement allocation, an increase of 70.7% due to the timing of State disbursements. Timber tax receipts totaled \$244,254, a decrease of 12.7%. Investment income increased by 5.2% primarily due investment of proceeds from the sale of real property received in November 2010. The following chart shows the allocation of revenues for the College:



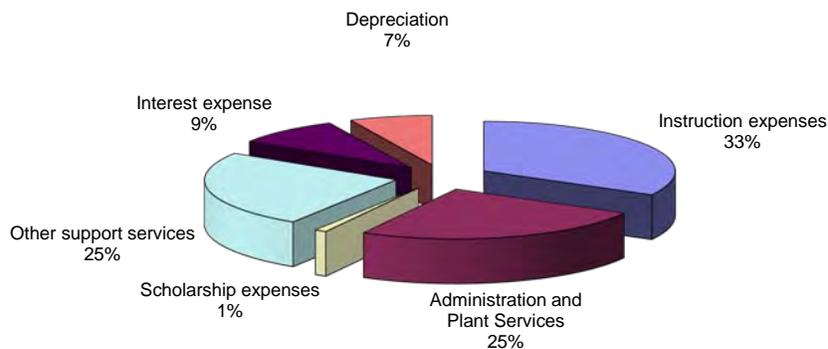
Expenses:

Operating expenses totaling \$4,580,238 include salaries and benefits, materials and supplies, utilities, operating leases, scholarships and depreciation. Instruction expenses represent the largest percentage of expenses at \$1,660,945 or 36% of the total. Administration and Plant Services costs represent \$1,254,118 or 27% of the total.

In FY 2004-2005, the College established several institutional scholarships and work study programs. During FY 2012, financial aid expenses (excluding scholarship discounts and allowances) increased by 22.3%, primarily due to increased use of available scholarship programs.

In FY 2011-12, the College made interest payments on PERS bonds and General Obligation bonds totaling \$449,409. This was a decrease of \$11,169.

The following chart shows the allocation of expenses for the College:



Analysis of the Statement of Cash Flows

This statement provides an assessment of the financial health of the College. Its primary purpose is to provide relevant information about the cash receipts and cash payments of the College during a period. The statement of cash flows also helps users assess the ability of the College to meet obligations as they become due and the need for external financing.

	2012	2011
Cash Provided By (Used In):		
Operating Activities	\$ (2,260,311)	\$ (1,951,881)
Noncapital Financing Activities	2,966,575	2,424,369
Capital Financing Activities	(1,222,444)	169,493
Investing Activities	28,547	27,135
Net increase (decrease) in cash	(487,633)	669,116
Cash -- Beginning of year	5,500,864	4,831,748
Cash -- End of year	<u>\$ 5,013,231</u>	<u>\$ 5,500,864</u>

The major sources of funds included in the operating activities include student tuition and fees and grants and contracts. Major uses were payments made to employees and suppliers.

State reimbursements, property taxes and timber taxes are the primary source of non-capital financing. The accounting standards require that we reflect these sources of revenue as non-operating even though the College's budget depends on these revenues for operations. Property taxes are assessed to property owners within the College's tax base.

Additional capital financing in 2011 was provided by the proceeds from the sale of real property received in November 2010. The capital funds will be used to provide strategic investment in college programs and services.

Budgetary Highlights

Tillamook Bay Community College adopts an annual budget at the fund level. The level of control established through a Board resolution for each fund is the major expense function level (i.e., Instruction, Instructional Support, Student Services, College Support, Plant Operations and Maintenance, Plant Additions, Financial Aid, and Contingencies and Other). The College generally budgets each governmental fund type under the modified accrual basis of accounting and the accrual basis for the enterprise fund. Appropriation transfers between existing budget categories can be authorized by resolution of the Tillamook Bay Community College Board of Education.

Capital Assets and Debt Administration

Capital Assets:

The College's investment in capital assets at June 30, 2012 amounts to \$13,614,648, net of accumulated depreciation. Investment in capital assets includes land, buildings, equipment and library collections.

Capital assets increased during the fiscal year primarily due to the progress of construction of a satellite facility in South County. More detailed information about the College's capital assets is included in Note 3 to the financial statements.

Debt:

There was a decrease of \$310,997 in the College's debt during the current fiscal year. At the end of the current fiscal year, the College has debt outstanding of \$10,384,946 in pension obligation bonds, general obligation bonds, and general obligation bond premiums.

Economic Factors and Next Year's Budget

The next few years will continue to be very challenging for all community colleges in Oregon. TBCC is committed to find the proper balance between affordability for its students and the accessibility to and quality of its instructional programs and services. It is evident that the College cannot rely upon the State for additional resources, but must continue to align its expenses with available resources. Additional grants, partnerships and further developing of the Foundation are current ways the college is addressing long term financial stability.

During the 2011-12 fiscal year, the College received approximately \$458.5 thousand dollars more in state revenue than fiscal year 2010-11. The primary cause for the difference is the timing of state FTE reimbursements. The College reserves excess FTE reimbursements in one period to reduce the impact of revenue stream fluctuations from year to year.

In a continuing effort to raise additional resources, the Board also raised tuition rates by \$5, to \$85 per credit, effective for Summer 2012.

In an effort to reduce the budgeted expenses for FY 2009-2010, cost of living adjustments for all staff and faculty were eliminated. In addition, all full-time staff were furloughed 12 working days for the year and all full-time faculty were furloughed 8 working days without reducing instructional days. One staff position was eliminated and several other support staff members received further reductions in working hours. In FY 2010-2011, the College reinstated cost of living adjustments. In addition, the College restored 1 working day for full-time staff and full-time faculty. In FY 2011-2012, the College delayed implementing step adjustments for all staff and faculty until January 1st and added a full-time financial aid support staff and a full-time faculty in Industrial Maintenance Technology. In FY 2012-2013, the College again delayed implementing step adjustments until January 1st and also eliminated cost of living adjustments for all staff and faculty. There has been no change to the number of furlough days since FY 2011. The College chose not to replace a Dean of Administrative Services by reorganizing with current staff. TBCC is also investing in improved systems as a way to become more effective and efficient. Other Oregon community colleges have had to reduce faculty and staff. TBCC has been committed to keep staff and faculty.

In FY 2009-2010, the College also established two reserve funds. Reserves were established for capital maintenance projects and strategic instructional and support initiatives. In FY 2010-2011, the proceeds from the sale of property were added to the reserves. Small amounts were used beginning in FY 2010-2011 to support projects and initiatives. The College plans to continue using the reserve funds, not only to support projects and initiatives, but also to support cash flow needs.

Currently, the College's credit courses are accredited by contract with Portland Community College. In January 2009, the College was granted Candidate for Accreditation status by the Northwest Commission on Colleges and Universities. This is a status of affiliation with the Commission which indicates that the institution has achieved initial recognition and is progressing toward accreditation. Accreditation will allow the College to manage federal and state student financial aid funds directly and allow the College to be more timely and responsive to local educational and economic needs. Progress towards accreditation will require ongoing investment of College resources to support the process. Tillamook Bay Community College expects to host its final evaluation visit as a Candidate in Fall 2013.

In May 2007, a bond issue in the amount of \$9,865,000 was passed by the voters for the purpose of funding land acquisition and capital construction in North, Central and South Tillamook County. On September 11, 2007, the College sold general obligation bonds. The first principal payment was due in June 2008 and interest is due in December and June. Property taxes are levied to make these payments. Construction of a new main campus building was completed in Central Tillamook County in December 2009. Construction of a satellite facility was completed in South County in September 2012. Proceeds remaining from the bonds will be used to construct or renovate facilities in North Tillamook County. The scope of the project in North Tillamook County is being re-evaluated to address local community needs.

Contacting the College's Financial Management

This financial report is designed to provide our stakeholders, taxpayers and creditors with a general overview of the College's finances. Questions concerning any of the information in this report or requests for additional financial information should be addressed to:

Business Office
Tillamook Bay Community College
4301 3rd Street
Tillamook, OR 97141

BASIC FINANCIAL STATEMENTS

TILLAMOOK BAY COMMUNITY COLLEGE

Statement of Net Position

June 30, 2012

ASSETS

Current assets:

Cash and investments	\$ 5,013,231
Receivables, net:	
Accounts	49,175
Property taxes	146,171
Timber taxes	83,564
Grants	181,307
Inventories	54,163
Prepaid expenses	1,918
Total current assets	5,529,529

Noncurrent assets:

Pension asset	1,348,667
Capital assets:	
Land	889,979
Buildings and improvements	12,305,809
Equipment	915,091
Library collection	112,119
Construction in progress	626,100
Total capital assets	14,849,098
Less accumulated depreciation	(1,234,450)
Net capital assets	13,614,648
Total noncurrent assets	14,963,315

Total assets	20,492,844
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LIABILITIES

Current liabilities:

Accounts payable	273,883
Payroll payable	276,440
Compensated absences payable	121,993
Scholarships payable	1,265
Due to student organizations	4,710
Accrued interest payable	15,027
Unearned revenue	27,125
Current maturities of long-term obligations	335,997
Total current liabilities	1,056,440

Noncurrent liabilities:

General obligation bonds payable, less current maturities	8,385,000
Pension bonds payable, less current maturities	1,580,000
General obligation bond premium, less current maturities	83,949
Total noncurrent liabilities	10,048,949
Total liabilities	11,105,389

NET POSITION

Invested in capital assets, net of related debt	6,150,330
Restricted for grants and contracts	83,814
Restricted for debt service	60,238
Restricted for financial aid	145,318
Unrestricted	2,947,755
Total net position	\$ 9,387,455

The notes to the financial statements are an integral part of this statement.

TILLAMOOK BAY COMMUNITY COLLEGE

Statement of Revenues, Expenses and Changes in Net Position

For the year ended June 30, 2012

Operating revenues:	
Federal sources	\$ 244,912
State sources	31,171
Tuition and fees (net of scholarship discounts and allowances of \$225,803)	1,084,097
Local sources	207,203
Other sources	385,115
Total operating revenues	1,952,498
Operating expenses:	
Instruction	1,660,945
Instructional support	699,205
Student services	553,991
College support	951,917
Plant operations and maintenance	302,201
Financial aid	43,822
Depreciation	368,157
Total operating expenses	4,580,238
Operating income(loss)	(2,627,740)
Nonoperating revenues(expenses)	
State community college support	1,107,102
State timber tax	675
Property taxes	1,709,566
County timber tax	244,254
Investment income	28,547
Income from pension asset	63,295
Miscellaneous income	3,279
Interest expense	(449,409)
Amortization of bond premium	5,997
Loss on disposition of capital assets	(2,055)
Total nonoperating revenues(expenses)	2,711,251
Change in net position	83,511
Net position - July 1, 2011 - Restated	9,303,944
Net position - June 30, 2012	\$ 9,387,455

The notes to the financial statements are an integral part of this statement.

TILLAMOOK BAY COMMUNITY COLLEGE

Statement of Cash Flows

For the year ended June 30, 2012

Cash flows from operating activities:	
Tuition and fees	\$ 1,007,152
Grants and contracts	449,748
Sales of goods and services	248,848
Financial aid receipts	120,561
Other cash receipts	14,521
Payments to employees for services	(2,847,931)
Payments to suppliers for goods and services	(1,209,388)
Payments for student scholarships and grants	(43,822)
Net cash used in operating activities	<u>(2,260,311)</u>
Cash flows from noncapital financing activities:	
Principal paid on pension bonds	(25,000)
Interest paid on pension bonds	(78,037)
Cash received from State community college support	1,107,102
Cash received from property taxes and timber taxes	1,959,231
Other cash receipts	3,279
Net cash provided by noncapital financing activities	<u>2,966,575</u>
Cash flows from capital and related financing activities:	
Principal paid on general obligation bonds	(280,000)
Interest paid on general obligation bonds	(371,838)
Acquisition of capital assets	(570,606)
Net cash used in capital and related financing activities	<u>(1,222,444)</u>
Cash flows from investing activities:	
Interest on investments	28,547
Net decrease in cash and cash equivalents	(487,633)
Cash and cash equivalents - July 1, 2011	<u>5,500,864</u>
Cash and cash equivalents - June 30, 2012	<u>\$ 5,013,231</u>
Reconciliation of operating income(loss) to net cash used in operating activities:	
Operating income(loss)	\$ (2,627,740)
Adjustments to reconcile operating income(loss) to net cash used in operating activities:	
Depreciation	368,157
Amortization of pension asset	138,713
Decrease(increase) in:	
Accounts receivable	(19,608)
Grants receivable	(34,723)
Inventories	(13,519)
Prepaid expenses	6,754
Increase(decrease) in:	
Accounts payable	(34,356)
Payroll payable	53
Compensated absences payable	12,539
Scholarship payable	(383)
Due to student organizations	756
Unearned revenue	(56,954)
Total adjustments	<u>367,429</u>
Net cash used in operating activities	<u>\$ (2,260,311)</u>
Noncash capital, investing and financing activities:	
Unamortized bond premium	\$ (5,997)
Amortization of bond premium	5,997
Disposition of capital assets	2,055
Loss on disposition of capital assets	(2,055)
Income from pension asset	63,295
Pension asset	(63,295)
Total noncash capital, investing and financing activities	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Tillamook Bay Community College have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB), including GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities*, as amended by Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The College follows the “business-type activities” reporting requirements of GASB Statement Nos. 34 and 35.

Reporting Entity

Tillamook Bay Community College (the College) was formed on March 31, 1981, in accordance with Oregon Revised Statutes Chapter 341. The College is governed by a seven member Board of Education whose members are elected independently.

The financial statements of the College include all accounts of the College. The Board of Education is not financially accountable for any other entity that is significant to the College’s financial statements. Financial accountability is determined in accordance with criteria set forth in GAAP, primarily on the basis of authority to appoint a voting majority of an organization’s governing board, ability to impose its will on that organization, the potential for that organization to provide specific financial benefits or impose specific financial burdens and that organization’s fiscal dependency.

Measurement Focus and Basis of Accounting

The basic financial statements are reported using the economic resources measurement focus and 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. Property taxes are recognized as revenues in the years in which they are levied. Grants and other similar types of revenue are recognized as soon as all eligibility requirements imposed by the grantor have been met.

The College applies all applicable Governmental Accounting Standards Board (GASB) pronouncements and all applicable Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. The College has elected not to follow subsequent private-sector guidance.

Operating revenues and expenses are distinguished from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an entity’s ongoing operations. The principal operating revenues of the College are charges to students for tuition and fees, grants and contracts for specific operating activities of the College and sales of goods and services. Operating expenses include the cost of faculty, administration and support expenses, bookstore operations, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

Investments are carried at fair value. The College invests in the Oregon Local Government Investment Pool. This investment is authorized by Oregon Revised Statutes. For purposes of the statement of cash flows; cash, demand deposits, the Oregon Local Government Investment Pool and short-term investments purchased with original maturities of three months or less are considered to be cash and cash equivalents.

The College is required by Oregon law to insure its deposits with financial institutions through Federal depository insurance funds coverage or participation in institution collateral pools that insure public deposits. Amounts at the Oregon Local Government Investment Pool are exempt from such requirements.

Property Taxes Receivable

Ad valorem property taxes are levied on all taxable property as of July 1. Property taxes become an enforceable lien on that date for real property and personal property. Collection dates are November 15, February 15 and May 15. Discounts are allowed if amounts due are received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. Property taxes receivable are recognized as revenues when levied.

Accounts/Grants Receivable

Student accounts receivable are recorded as tuition and fees as assessed.

Unreimbursed grant expenditures due from grantor agencies are recorded in the financial statements as receivables and revenues. Cash received from grantor agencies in excess of related grant expenditures is recorded as unearned revenue.

Inventories

Inventories, primarily books and supplies, are valued at the lower of cost (first-in/first-out method) or market.

Capital Assets

Capital assets include land, buildings and improvements, equipment, and library books with an estimated useful life greater than one year. The College's capitalization threshold is \$5,000 for all capital assets except for library books. Library books are capitalized regardless of cost. Donated assets are recorded at their fair market value on the date donated. Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add value or functionality to the asset are not capitalized, but are expensed as incurred.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	50
Library books	10
Equipment	5 to 10

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Employees of the College are permitted to accumulate earned but unused vacation and sick pay. Vacation pay is recorded as a liability and an expense when earned. A liability does not exist for unpaid accumulated sick leave since College policy does not allow payment upon separation of service.

Leases

Leases which meet certain criteria established by the Financial Accounting Standards Board are classified as capital leases. Leases which do not meet criteria of a capital lease are classified as operating leases.

Retirement Plan

All eligible employees are participants in the Oregon Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and charged to expense as funded.

Scholarship Discounts and Allowances

Financial aid to students is reported in the basic financial statements in accordance with guidance prescribed by the National Association of College and University Business Officers (NACUBO). Certain aid such as loans and funds provided to students as awarded by others is accounted for as a third party payment (credited to the student's account as if they student made the payment). All other aid is reflected in the basic financial statements as operating expenses, or scholarship discounts and allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. Scholarship discounts and allowances represent the portion of aid provided to the student in the form of reduced tuition.

Restricted Net Position

Restricted net position reported in the Statement of Net Position represents amounts for which constraints were imposed by creditors, grantors, contributors or laws or regulations. The College's policy is to first use restricted resources when an expense is incurred for which both restricted and unrestricted net position is available.

2 – CASH AND INVESTMENTS

Cash and investments are comprised of the following at June 30, 2012:

Cash on hand	\$ 557
Deposits with financial institutions	78,790
Investments	<u>4,933,884</u>
Total cash and investments	<u>\$ 5,013,231</u>

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

2 – CASH AND INVESTMENTS (continued)

Deposits with Financial Institutions

Deposits with financial institutions are bank demand deposits. The total bank balance, as shown on the bank's records at June 30, 2012, is \$92,868. These deposits were fully covered by federal depository insurance.

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statutes (ORS) Chapter 295. ORS Chapter 295 requires depository banks to place and maintain on deposit with a third-party custodian bank securities having a value of 10%, 25%, or 110% of public funds on deposit depending primarily on the capitalization level of the depository bank.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The College does not have a policy for deposits custodial credit risk. Of the College's bank balance, none was exposed to custodial credit risk as of June 30, 2012, because deposits were not in excess of FDIC insurance.

Investments

State statutes authorize the College to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, commercial paper and the Oregon Local Government Investment Pool, among others. The College has no investment policy that would further limit its investment choices.

At June 30, 2012, the College's investments consisted of:

Investment in Oregon Local Government Investment Pool	\$ 4,933,873
Other	<u>11</u>
Total Investments	<u><u>\$ 4,933,884</u></u>

The Oregon Local Government Investment Pool is an open-ended, no-load diversified portfolio pool. The fair value of the College's position in the pool is substantially the same as the value of the College's participant balance. The College's investment in the Oregon Local Government Pool is approximately 99.99% of total investments.

The Oregon Local Government Investment Pool is an external investment pool which is part of the Oregon Short-Term Fund. Investment policies are governed by the Oregon Revised Statutes and the Oregon Investment Council (Council). The State Treasurer is the investment officer for the Council. Investments are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board. The Oregon Short-Term Fund does not receive credit quality ratings from nationally recognized statistical rating organizations.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Oregon Short-Term Fund manages this risk by limiting the maturity of the investments held by the fund. Weighted average maturities of the investments in the Oregon Short-Term Fund at June 30, 2012 were: 63% mature within 93 days, 17% mature from 94 days to one year, and 20% mature from one to three years.

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

3 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2012 was as follows:

	Balance July 1, 2011	Increases	Decreases	Balance June 30, 2012
Capital assets not being depreciated:				
Land	\$ 889,979	\$ -	\$ -	\$ 889,979
Construction in progress	53,727	572,373	-	626,100
Total capital assets not being depreciated	<u>943,706</u>	<u>572,373</u>	<u>-</u>	<u>1,516,079</u>
Capital assets being depreciated:				
Buildings and improvements	12,293,880	11,929	-	12,305,809
Equipment	851,293	74,061	10,263	915,091
Library collection	97,238	14,881	-	112,119
Total capital assets being depreciated	<u>13,242,411</u>	<u>100,871</u>	<u>10,263</u>	<u>13,333,019</u>
Less accumulated depreciation for:				
Buildings and improvements	487,879	246,208	-	734,087
Equipment	339,614	109,563	8,208	440,969
Library collection	47,008	12,386	-	59,394
Total accumulated depreciation	<u>874,501</u>	<u>368,157</u>	<u>8,208</u>	<u>1,234,450</u>
Total capital assets being depreciated, net	<u>12,367,910</u>	<u>(267,286)</u>	<u>2,055</u>	<u>12,098,569</u>
Total capital assets, net	<u>\$ 13,311,616</u>	<u>\$ 305,087</u>	<u>\$ 2,055</u>	<u>\$ 13,614,648</u>

4 – LONG-TERM OBLIGATIONS

Changes in long-term obligations for the year ended June 30, 2012 are as follows:

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012	Due within One Year	Interest Matured and Paid
General obligation bonds payable	\$ 8,965,000	\$ -	\$ 280,000	\$ 8,685,000	\$ 300,000	\$ 371,838
Pension bonds payable	1,635,000	-	25,000	1,610,000	30,000	78,037
Premium on general obligation bonds	95,943	-	5,997	89,946	5,997	-
Total long-term obligations	<u>\$ 10,695,943</u>	<u>\$ -</u>	<u>\$ 310,997</u>	<u>\$ 10,384,946</u>	<u>\$ 335,997</u>	<u>\$ 449,875</u>

Bonds Payable

In June 2005, the College issued \$1,695,000 of Limited Tax Pension Obligation Bonds and transferred the net proceeds to the State of Oregon Public Employees Retirement System to payoff the College's share of the cost sharing plan's unfunded actuarial liability. The resulting pension asset is being used to pay a portion of the College's annual required contribution. Principal payments are due annually beginning in June 2009 through June 30, 2028. Interest is payable in December and June of each year with fixed rates ranging from 4.643% to 4.831%.

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

4 – LONG-TERM OBLIGATIONS (continued)

Bonds Payable (continued)

Future bonded debt requirements for the Series 2005 bond issue are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012-13	\$ 30,000	\$ 76,877	\$ 106,877
2013-14	40,000	75,484	115,484
2014-15	45,000	73,627	118,627
2015-16	55,000	71,537	126,537
2016-17	65,000	68,984	133,984
2017-18	70,000	65,966	135,966
2018-19	80,000	62,716	142,716
2019-20	95,000	59,001	154,001
2020-21	105,000	54,590	159,590
2021-22	120,000	49,518	169,518
2022-23	130,000	43,721	173,721
2023-24	145,000	37,440	182,440
2024-25	165,000	30,435	195,435
2025-26	180,000	22,464	202,464
2026-27	200,000	13,768	213,768
2027-28	85,000	4,106	89,106
	<u>\$ 1,610,000</u>	<u>\$ 810,234</u>	<u>\$ 2,420,234</u>

In May 2007, a bond issue in the amount of \$9,865,000 was passed by the voters for the purpose of funding land acquisition and capital construction in North, Central and South Tillamook County. On September 11, 2007, the College sold general obligation bonds. Principal payments are due annually beginning in June 2008 through June 15, 2027. Interest is payable in December and June of each year with fixed rates ranging from 3.9% to 5.0%

Future bonded debt requirements for the Series 2007 bond issue are as follows:

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

4 – LONG-TERM OBLIGATIONS (continued)

Bonds Payable (continued)

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012-13	\$ 300,000	\$ 360,637	\$ 660,637
2013-14	350,000	348,638	698,638
2014-15	370,000	334,737	704,737
2015-16	400,000	316,238	716,238
2016-17	450,000	296,237	746,237
2017-18	485,000	273,738	758,738
2018-19	520,000	254,337	774,337
2019-20	560,000	233,538	793,538
2020-21	605,000	211,137	816,137
2021-22	650,000	186,938	836,938
2022-23	695,000	160,937	855,937
2023-24	745,000	133,138	878,138
2024-25	795,000	103,337	898,337
2025-26	850,000	71,538	921,538
2026-27	910,000	37,538	947,538
	<u>\$ 8,685,000</u>	<u>\$ 3,322,663</u>	<u>\$ 12,007,663</u>

5 – RETIREMENT PLAN

Plan Description

The College participates in the State of Oregon Public Employees Retirement System (PERS), a cost-sharing multiple-employer pension plan which provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The system is a statewide defined benefit retirement plan for units of state government, community colleges, school districts, and political subdivisions. PERS is administered under Oregon Revised Statutes Chapter 238 and Chapter 238A by the Public Employees Retirement Board. Participation by state government units, community colleges, and school districts is mandatory. Participation by most political subdivisions is optional but irrevocable if elected. A stand-alone financial report is not available for the College. However, the State of Oregon Public Employees Retirement System issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing to PERS, PO Box 23700, Tigard, Oregon 97281-3700 or by calling (503) 598-7377.

Funding Policy

PERS members are required to contribute 6% of their annual covered salary. The Oregon Supreme Court has ruled that the College may pay the members' required contribution. The College started paying the 6% member contribution in November 1996. The College is required to contribute an actuarially determined rate. The current rate is 16.27% (including 8.53% contributed from the pension asset) of annual covered payroll for member employees of the State and Local Government Rate Pool. The current rate is 14.61% (including 8.53% contributed from the pension asset) of annual covered payroll for member employees of the Oregon Public Service Retirement Plan. The contribution requirements of plan members and the College are established and may be amended by the Public Employees Retirement Board. The College's contributions to PERS (including contributions from the pension asset) for the years ending June 30, 2012, 2011 and 2010, totaled \$252,414, \$200,211 and \$167,665 respectively, equal to the required contributions each year.

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

5 – RETIREMENT PLAN (continued)

Pension Asset

The pension asset is the result of the transfer of the College's pension bond proceeds to PERS to cover the College's share of the cost sharing plan's unfunded actuarial liability. This pension asset is being used to pay a portion of the College's annual required contribution. During the 2011-12 fiscal year, changes in the pension asset were as follows:

Asset balance - July 1, 2011	\$ 1,424,085
Investment income	63,295
Contributions to cost sharing pool	<u>(138,713)</u>
Asset balance - June 30, 2012	<u><u>\$ 1,348,667</u></u>

6 – OPERATING LEASES

The College has entered into a number of operating leases for classroom and office space and photocopiers. Estimated future minimum lease payments total \$8,154 for the 2012-13 fiscal year and \$4,915 for each of the following four fiscal years.

7 – RISK MANAGEMENT

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The College is a member of Property and Casualty Coverage for Education (PACE) and pays an annual premium to PACE for its property, crime, commercial general liability, automobile liability and physical damage, and other coverages. The College is also a member of Special Districts Insurance Services (SDIS) and pays an annual premium to SDIS for workers' compensation coverage. PACE and SDIS are to be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

8 – CONTINGENCIES AND COMMITMENTS

Grants receivable and grant receipts are subject to adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including claims already collected, could become a liability to the College.

TILLAMOOK BAY COMMUNITY COLLEGE
Notes to Basic Financial Statements
June 30, 2012

9 – BUDGET

The College budgets all College funds required to be budgeted in accordance with the Oregon Local Budget Law on a Non GAAP budgetary basis. The College follows these procedures in establishing its budget:

1. In the spring of each year, the Comptroller of the College, acting as Budget Officer, submits a proposed budget to the budget committee which consists of the Board of Education and an equal number of concerned citizens of the community. Estimated revenues and expenditures are budgeted by fund and department cost centers.
2. The budget committee conducts public hearings for the purpose of obtaining taxpayer comments.
3. The budget committee approves a balanced budget to submit to the Board of Education. The estimated expenditures for each fund may not be increased by more than 10 percent by the Board and ad valorem taxes for all funds may not exceed the amount shown in the budget document unless the Board republishes the budget and holds additional public hearings.
4. The Board legally adopts the budget before July 1 through a Board resolution. The resolution authorizing appropriations for each fund set the level by which expenditures cannot legally exceed appropriations. The level of control established by the resolution for each fund is at the major expense function level (i.e. Instruction, Student Services, etc.). Appropriations lapse at year end.
5. The Board may change the budget throughout the year by appropriation transfers between levels of control and supplemental budgets as authorized by Oregon Revised Statutes. During the fiscal year ended June 30, 2012, the Board adopted 1 supplemental budget as allowed by state law.

During the 2011-12 fiscal year, the College had no instances whereby expenditures were in excess of related appropriations.

10 – RESTATEMENT OF NET POSITION

Due to implementation of GASB Statement No. 63 - *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, net position as of July 1, 2011 has been restated.

Beginning Net Position	\$ 9,421,183
Eliminate:	
Unamortized bond issue costs	(117,239)
Beginning Net Position, restated	\$ 9,303,944

11 – RECLASSIFICATIONS

The College has reclassified revenues and expenses in accordance with recommendations by the National Association of College and University Business Officers (NACUBO) on scholarship discounts and allowances. See Note 1 to the financial statements for additional information on scholarship discounts and allowances.

OTHER SUPPLEMENTARY INFORMATION

OTHER SUPPLEMENTARY INFORMATION
Description of Budgeted College Funds

Other supplementary information consists of schedules required by the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Oregon Secretary of State. Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual are presented on a Non GAAP budgetary basis for each College fund required to be budgeted in accordance with the Oregon Local Budget Law, and for the Agency Fund.

Budgeted College funds are as follows:

General Fund - Accounts for all resources traditionally associated with operating the College which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Fund - Accounts for proceeds of specific revenue sources restricted for particular educational and related support programs.

Financial Aid Fund - Accounts for financial aid and scholarship programs.

Capital Projects Fund - Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Fund - Accounts for debt service payments on the College's Limited Tax Pension Obligation Bonds which are funded by transfers from other funds and debt service payments on the College's General Obligation Bonds which are funded by property taxes.

Enterprise Fund - Accounts for the operations of the College's bookstore, community education program and customized training projects.

Agency Fund - Accounts for assets held by the College as an agency for the student government, student honorary society and college staff.

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
GENERAL FUND
Year Ended June 30, 2012**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
State sources	\$ 865,821	\$ 865,821	\$ 865,157	\$ (664)
Local sources				
Property taxes, current year	982,018	982,018	982,340	322
Property taxes, prior years	38,000	38,000	48,528	10,528
Local Contract	25,000	25,000	35,783	10,783
Tuition and fees	1,046,305	1,047,935	1,293,915	245,980
Other resources	21,000	21,000	23,923	2,923
	<u>2,978,144</u>	<u>2,979,774</u>	<u>3,249,646</u>	<u>269,872</u>
EXPENDITURES:				
Instruction	1,439,310	1,439,310	1,409,311	29,999
Instructional support	414,559	426,559	421,436	5,123
Student services	356,831	356,831	292,310	64,521
College support	1,076,027	1,076,027	993,029	82,998
Plant operations and maintenance	379,582	379,582	291,519	88,063
Contingency	501,087	489,087	-	489,087
	<u>4,167,396</u>	<u>4,167,396</u>	<u>3,407,605</u>	<u>759,791</u>
Revenues over (under) expenditures	<u>(1,189,252)</u>	<u>(1,187,622)</u>	<u>(157,959)</u>	<u>1,029,663</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	473,174	473,174	416,939	(56,235)
Transfers out	(266,600)	(268,230)	(267,567)	663
	<u>206,574</u>	<u>204,944</u>	<u>149,372</u>	<u>(55,572)</u>
Revenues and other sources over (under) expenditures and other uses	(982,678)	(982,678)	(8,587)	974,091
FUND BALANCE, BEGINNING	<u>982,678</u>	<u>982,678</u>	<u>746,564</u>	<u>(236,114)</u>
FUND BALANCE, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 737,977</u></u>	<u><u>\$ 737,977</u></u>

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
SPECIAL REVENUE FUND
Year Ended June 30, 2012**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Federal sources	\$ 145,857	\$ 259,102	\$ 244,912	\$ (14,190)
State sources	64,804	85,304	31,171	(54,133)
Tuition and fees	5,000	5,000	6,705	1,705
Local sources	615,550	615,550	415,674	(199,876)
Other resources	13,500	13,500	14,590	1,090
Total revenues	<u>844,711</u>	<u>978,456</u>	<u>713,052</u>	<u>(265,404)</u>
EXPENDITURES:				
Instruction	229,458	315,982	194,131	121,851
Instructional support	276,782	352,190	255,801	96,389
Student services	3,500	8,500	6,193	2,307
Reserves	2,313,029	2,313,029	-	2,313,029
Total expenditures	<u>2,822,769</u>	<u>2,989,701</u>	<u>456,125</u>	<u>2,533,576</u>
Revenues over (under) expenditures	(1,978,058)	(2,011,245)	256,927	2,268,172
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(468,235)</u>	<u>(468,235)</u>	<u>(415,120)</u>	<u>53,115</u>
Revenues and other sources over (under) expenditures and other uses	(2,446,293)	(2,479,480)	(158,193)	2,321,287
FUND BALANCE, BEGINNING	<u>2,487,093</u>	<u>2,520,280</u>	<u>2,629,501</u>	<u>109,221</u>
FUND BALANCE, ENDING	<u><u>\$ 40,800</u></u>	<u><u>\$ 40,800</u></u>	<u><u>\$ 2,471,308</u></u>	<u><u>\$ 2,430,508</u></u>

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
FINANCIAL AID FUND
Year Ended June 30, 2012**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Other resources	\$ 133,000	\$ 133,000	\$ 120,561	\$ (12,439)
EXPENDITURES:				
Financial aid	308,525	308,525	269,625	38,900
Revenues over (under) expenditures	(175,525)	(175,525)	(149,064)	26,461
OTHER FINANCING SOURCES (USES):				
Transfers in	150,000	150,000	150,000	-
Revenues and other sources over (under) expenditures and other uses	(25,525)	(25,525)	936	26,461
FUND BALANCE, BEGINNING	145,285	145,285	144,382	(903)
FUND BALANCE, ENDING	<u>\$ 119,760</u>	<u>\$ 119,760</u>	<u>\$ 145,318</u>	<u>\$ 25,558</u>

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
CAPITAL PROJECTS FUND
Year Ended June 30, 2012**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Other resources	\$ 7,500	\$ 7,500	\$ 9,492	\$ 1,992
EXPENDITURES:				
Plant Additions	994,080	994,080	584,302	409,778
Revenues over (under) expenditures	(986,580)	(986,580)	(574,810)	411,770
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,920)	(1,920)	-	1,920
Revenues and other sources over (under) expenditures and other uses	(988,500)	(988,500)	(574,810)	413,690
FUND BALANCE, BEGINNING	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,885,438</u>	<u>(14,562)</u>
FUND BALANCE, ENDING	<u><u>\$ 911,500</u></u>	<u><u>\$ 911,500</u></u>	<u><u>\$ 1,310,628</u></u>	<u><u>\$ 399,128</u></u>

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
DEBT SERVICE FUND
Year Ended June 30, 2012**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Local sources				
Property taxes, current year	\$ 640,988	\$ 640,988	\$ 647,659	\$ 6,671
Property taxes, prior years	10,000	10,000	29,965	19,965
Other resources	900	900	1,100	200
	<u>651,888</u>	<u>651,888</u>	<u>678,724</u>	<u>26,836</u>
EXPENDITURES:				
College support	1,600	1,600	1,600	-
Debt service:				
Principal	305,000	305,000	305,000	-
Interest	449,875	449,875	449,875	-
	<u>756,475</u>	<u>756,475</u>	<u>756,475</u>	<u>-</u>
Total expenditures				
	<u>756,475</u>	<u>756,475</u>	<u>756,475</u>	<u>-</u>
Revenues over (under) expenditures	(104,587)	(104,587)	(77,751)	26,836
OTHER FINANCING SOURCES (USES):				
Transfers in	110,000	110,000	109,339	(661)
Revenues and other sources over (under) expenditures and other uses	5,413	5,413	31,588	26,175
FUND BALANCE, BEGINNING	<u>4,000</u>	<u>4,000</u>	<u>7,172</u>	<u>3,172</u>
FUND BALANCE, ENDING	<u><u>\$ 9,413</u></u>	<u><u>\$ 9,413</u></u>	<u><u>\$ 38,760</u></u>	<u><u>\$ 29,347</u></u>

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
ENTERPRISE FUND
Year Ended June 30, 2012**

	Budget		Actual	Variance With Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Tuition and fees	\$ 7,000	\$ 7,000	\$ 9,280	\$ 2,280
Local sources	10,826	10,826	-	(10,826)
Other resources	206,275	286,000	247,276	(38,724)
Total revenues	<u>224,101</u>	<u>303,826</u>	<u>256,556</u>	<u>(47,270)</u>
EXPENDITURES:				
Instruction	17,661	17,661	4,843	12,818
Student services	209,402	289,127	229,505	59,622
Contingency	1,000	1,000	-	1,000
Total expenditures	<u>228,063</u>	<u>307,788</u>	<u>234,348</u>	<u>73,440</u>
Revenues over (under) expenditures	(3,962)	(3,962)	22,208	26,170
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,019)	(3,019)	(1,819)	1,200
Revenues and other sources over (under) expenditures and other uses	(6,981)	(6,981)	20,389	27,370
FUND BALANCE, BEGINNING	<u>35,500</u>	<u>35,500</u>	<u>75,764</u>	<u>40,264</u>
FUND BALANCE, ENDING	<u><u>\$ 28,519</u></u>	<u><u>\$ 28,519</u></u>	<u><u>\$ 96,153</u></u>	<u><u>\$ 67,634</u></u>

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Revenues, Expenditures and Changes in
Due to Others - Budget and Actual
AGENCY FUND
Year Ended June 30, 2012**

	Budget		Actual	Variance With Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Other resources	\$ 6,300	\$ 7,000	\$ 7,170	\$ 170
EXPENDITURES:				
Student services	7,825	10,155	9,462	693
Financial aid	5,750	5,750	5,180	570
Total expenditures	13,575	15,905	14,642	1,263
Revenues over (under) expenditures	(7,275)	(8,905)	(7,472)	1,433
OTHER FINANCING SOURCES (USES):				
Transfers in	6,600	8,230	8,228	(2)
Revenues and other sources over (under) expenditures and other uses	(675)	(675)	756	1,431
DUE TO OTHERS, BEGINNING	2,000	2,000	3,954	1,954
DUE TO OTHERS, ENDING	\$ 1,325	\$ 1,325	\$ 4,710	\$ 3,385

TILLAMOOK BAY COMMUNITY COLLEGE

**Schedule of Property Tax Transactions
Year Ended June 30, 2012**

<u>Fiscal Year Ended</u>	<u>Uncollected Balances July 1, 2011</u>	<u>Add Taxes Levied</u>	<u>Discounts Allowed</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected Balances June 30, 2012</u>
Current						
2011-12	\$ -	\$ 1,736,978	\$ 41,134	\$ (927)	\$ 1,620,694	\$ 74,223
Prior years						
2010-11	75,823	-	-	(73)	39,851	35,899
2009-10	41,287	-	-	(41)	15,996	25,250
2008-09	21,149	-	-	(34)	13,460	7,655
2007-08	6,691	-	-	(29)	5,029	1,633
2006-07	532	-	-	(16)	75	441
2005-06	297	-	-	(15)	5	277
and prior	794	-	-	-	1	793
TOTALS	<u>\$ 146,573</u>	<u>\$ 1,736,978</u>	<u>\$ 41,134</u>	<u>\$ (1,135)</u>	<u>\$ 1,695,111</u>	<u>\$ 146,171</u>

NOTE

2011-2012 assessed valuation \$4,025,756,637
Billing rate per thousand dollars of assessed value \$.2636 plus \$.1712 for bonds

**INDEPENDENT AUDITOR'S COMMENTS REQUIRED BY
OREGON STATE REGULATIONS**

INDEPENDENT AUDITOR'S COMMENTS
REQUIRED BY OREGON STATE REGULATIONS

November 28, 2012

Board of Education
Tillamook Bay Community College
Tillamook, Oregon

We have audited the financial statements of Tillamook Bay Community College as of and for the year ended June 30, 2012, and have issued our report thereon dated November 28, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Internal Control

Management of Tillamook Bay Community College is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Tillamook Bay Community College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Tillamook Bay Community College's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance

As part of obtaining reasonable assurance about whether Tillamook Bay Community College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to, the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe Tillamook Bay Community College was not in substantial compliance with certain provisions of laws, regulations, contracts and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

This report is intended solely for the information and use of the Board of Education, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Kenneth Kuhns & Co.

Kenneth Kuhns & Co.

KENNETH KUHNS & CO.
CERTIFIED PUBLIC ACCOUNTANTS
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November 28, 2012

Board of Education
Tillamook Bay Community College
Tillamook, Oregon

We have audited the financial statements of Tillamook Bay Community College as of and for the year ended June 30, 2012, and have issued our report thereon dated November 28, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 22, 2012. Professional standards also require that we communicate to you the following information regarding significant audit findings related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tillamook Bay Community College are described in Note 1 to the financial statements. During the 2011-12 fiscal year, the College implemented Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Additionally, the College has reclassified revenues and expenses in accordance with recommendations by the National Association of College and University Business Officers (NACUBO) on scholarship discounts and allowances. We noted no transactions entered into by the College during the 2011-12 year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant sensitive accounting estimates for the 2011-12 year.

Certain financial statement disclosures may be particularly sensitive because of their significance to financial statement users. There were no significant sensitive financial statement disclosures for the 2011-12 year.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements detected as a result of audit procedures that management considered material, either individually or in the aggregate, to the financial statements as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the independent auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 28, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the College's financial statements or a determination of the type of independent auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the College's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education and management of Tillamook Bay Community College and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Kenneth Kuhns & Co.

Kenneth Kuhns & Co.

Board Status

RECOMMENDATION

INFORMATION ONLY

BACKGROUND INFORMATION----- President Green

Board seats and filing dates for 2013 are as follows:

- The College Board director position elections will be on May 21, 2013.
- The college files on January 10th, 2013 that we have four openings.
- Board members filing for reelection need to file by March 21.

The positions that are up for reelection are:

- Zone 2- Wakefield - 2013
- Zone 3- McGinnis – June 2013
- Zone 4- Shaw- June 2013
- At Large- Lincoln – June 2013

McGinnis and Lincoln terms were for 2 years not the normal 4 years when they ran in 2011.
Wakefield and Shaw ran in 2009.

In May 2015 the following seats are up for reelection:

- Zone 1- Wharton
- Zone 5- Swain
- At Large- Weitman



Strategic Planning and Accreditation

RECOMMENDATION

INFORMATION ONLY – NO ACTION REQUESTED.

BACKGROUND INFORMATION ----- Chief Academic Officer Gates

TBCC's Initial Accreditation Comprehensive Self-Evaluation Report and visit in fall 2013 has been scheduled for October 8-10, 2013. This is the final visit for independent accreditation. Information will follow in a few months about the composition of the visiting team and the evaluation chair.

As a reminder, the following Recommendations were made in the Comprehensive Interim Candidacy Evaluation Report from October of 2011:

1. The Evaluation Committee acknowledges the work that has been done and recommends that TBCC continue to regularly evaluate the adequacy of its resources, capacity, and effectiveness of operations to document its ongoing potential to (independently) fulfill its mission, accomplish its core theme objectives, and achieve the goals or intended outcomes of its programs and services, wherever offered and however delivered (Standard 5.B.1)
2. The Evaluation Committee recommends that Tillamook Bay Community College develop a comprehensive physical master plan based on the institution's mission, core theme objectives, and goals of programs and services. (Standard 2.G.3)
3. The Evaluation Committee acknowledges the work that has been done and recommends that TBCC continue and complete comprehensive planning processes that are informed by the collection of appropriately defined data that are analyzed and used to evaluate fulfillment of the college's mission (Standard 3.A.3)

Tillamook Bay Community College has made progress on all of these Recommendations since the 2011 visit. Dr. Gates will be prepared to discuss TBCC's completion of these items at the Board meeting.



Board of Education Policies 107, 308, 500, 503

RECOMMENDATION

FIRST READING FOR DISCUSSION

BACKGROUND INFORMATION ----- President Green

Chair Wakefield and Vice Chair Lincoln met with President Green to review the Board policies. After going through Board policy series 100, it was decided to have the Leadership team review the following series: Administrative, Personnel, Instruction and student policies for major and minor changes. The Leadership team has reviewed all the policies.

Policy 107, 308, 500, and 503 need to be rewritten and updated and is submitted for your review. These are coming to the Board for the first reading in January and the second reading and approval in February.

Policy 311 has changes that need further discussion and will be brought to the board for first reading in February and March for Approval. Policies 202, 203, 204, 211, 224, 300, 302, 304, 400, 401, 402, 407, 408, 502, all have language changes or minor edits. Policy 406 is major rewrite but needed to be worked on at the Curriculum Committee. These policies will come to the Board in March for first reading and April for Approval.

The leadership team has also reviewed all of the Administrative Rules. The first set of Administrative Rules will be sent to College Council for review at the March 2013 meeting. They will be approved in April. The second section will be sent to College Council for review in April and approval in May. Administrative Rules A, B and C will go in March with April approval. Administrative Rules Section D will go in April for first review and May to be approved.



BOARD PUBLIC RECORDS REQUESTS

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Article No.: 107
Approved: April 7, 2008
Reference: Article 100

107.1 - INTRODUCTION

Tillamook Bay Community College is a public institution whose purpose is to provide education for the public. The Board encourages and welcomes public participation and awareness of the operation of the College. College activities and public records are open to inspection except in those limited instances where inspection is confidential or exempt from disclosure under law. Public Records are NOT student records.

107.2 – Pursuant to Oregon Revised Statutes, every person has a right to inspect any non-exempt public record. (See Oregon Revised Statute, Public and Private Records; Public Reports and Meetings, Chapter 192, for definitions of exempt public records.)

“Public record” means any writing containing information relating to the conduct of the public's business that is prepared, owned, used, or retained by a public body regardless of physical form or characteristics, including, but not limited to, handwriting, typewriting, printing, photographing, and every means of recording, including letters, words, pictures, sounds, or symbols, or combination thereof, and all papers, maps, files, facsimiles, or electronic recordings.

Inspection and copying of a public record shall be done during regular business hours at the office where the record is located, or another facility designated by the College. College records shall not leave College premises for the purposes of public record disclosure. The College may directly supervise the inspection or copying of College records, may list records inspected or copied by or at the request of a requestor, and may contemporaneously copy for the College's own purposes records inspected or copied by or at the request of the requestor. The College may provide a copy of a record in lieu of the original to protect the original record. The College may provide a redacted copy in lieu of an original record in order to delete exempt material.

DELETE THE DETAILS THAT WERE IN POLICY –see page 3 through 9 below.

Listed next is the new Administrative Rule A005 the college would adopt to support this policy.:

ADMINISTRATIVE RULE A005.

RELATED TO POLICY SERIES NO: 107

TITLE: PUBLIC RECORD REQUESTS

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BOARD PUBLIC RECORDS REQUESTS

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Article No.: 107

Approved: April 7, 2008

Reference: Article 100

How to Request a Public Record from Tillamook Bay Community College: there are two types of public records requests:

Informal Requests:

The first type of public records request is one that is verbally submitted by the requesting party for records that are incidental, readily accessible or reproducible at negligible cost, and are typically available for general public distribution.

Formal Requests:

All other public records requests must be submitted in writing and will be granted or denied in accordance with Oregon Public Records Law. Any party requesting a fee reduction or waiver, shall fully cooperate with the College in identifying the reason(s) for the request. In order to determine whether or not the requested public records are exempt from disclosure, qualify for fee reduction or waiver, or if the documents meet the "public interest test," (ORS 192.440(5)) requesting party/parties must fully disclose their intended purpose of the request.

Each request must reasonably describe the records being sought. This means that a request must be specific enough to permit a College staff person who is familiar with the subject matter to locate the record in a reasonable period of time.

Guidelines for Public Records Requests

1. Requesting parties shall pay a deposit of \$25 (twenty-five dollars), at the time of submitting their public records request to the College. Any overpayments to the College by the requesting party, will be promptly refunded after the nonexempt public records are disclosed to the requesting party.

Deposit must accompany the Public Record(s) Request Form, which is attached. Mail request form and deposit to: Tillamook Bay Community College, Director of Facilities, Safety, Human Resources, 4301 Third Street, Tillamook, OR 97141.

2. The College requires that the requesting party make payment to the College for the balance of the reasonable costs over and above the \$25 deposit, prior to the release of the public records. (i.e., public records will be made available to the requesting party only upon payment in full to the College, and prior to release/disclosure of the records.) These reasonable costs shall include, but are not limited to: actual personnel costs; reproduction costs; delivery expenses; preparation and release of a condensed version of significant facts that are not otherwise exempt from disclosure (ORS 192.502(9)(b)) for public records created on or after June 20, 2007), and attorney's fees, if any, for reviewing, redacting or segregating the public records into exempt and nonexempt records.

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BOARD PUBLIC RECORDS REQUESTS

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Article No.: 107

Approved: April 7, 2008

Reference: Article 100

3. Pursuant to ORS 192.440, the College shall provide the requesting party with an estimate, in writing, if the public records request is expected to exceed \$25.00. After receiving the estimate, requesting party shall notify the College whether it wants the College to proceed with making the public records available. After providing a written estimate of the fees the requesting party must pay as a condition of receiving the records and an estimate of time required before the public records may be inspected or copies made available, the College may require written confirmation that the requesting party wants the College to proceed with making the public record available. The College may require that the

fees be paid by the requesting party before the College dedicates its resources to the preparation, replication, and release of the requested non-exempt public records.

4. Requesting party shall be charged at the rate(s) established below:

a. If the public records request requires a nominal amount of staff time (less than 30 minutes), which includes: searching; locating; retrieving; copying; transporting; summarizing, compiling, tailoring, and preparation and release of a condensed version of significant facts that are not otherwise exempt from disclosure (ORS 192.502(9)(b)) for public records created on or after June 20, 2007); copies shall be made at no charge, unless the number of copies requested exceeds 10 pages.

b. Records that require only a nominal time of staff time (less than 30 minutes), but the number of copies exceeds 10 pages, shall be charged for the actual cost of staff time, including fringe benefits, plus: copying/delivering charges; charges for summarizing, compiling tailoring; and preparation and release of a condensed version of significant facts that are not otherwise exempt from disclosure (ORS 192.502(9)(b)), for public records created on or after June 20, 2007); and attorney's fees, if any, for reviewing, redacting or segregating the public records into exempt and nonexempt records. Copying charges shall be at the rate of \$0.10 (ten cents) per page.

c. Records that require more than a nominal amount of staff time (30 minutes or more), will be provided to the requesting party for the actual cost of staff time, including fringe benefits, plus: copying/delivery charges; charges for summarizing, compiling tailoring; and charges for the preparation and release of a condensed version of significant facts that are not otherwise exempt from disclosure (ORS 192.502(9)(b)), for public records created on or after June 20, 2007). Copying charges shall be at the rate of \$0.10 (ten cents) per page. Personnel costs shall be computed on the basis of quarter hours, rounded up, for time expended by College staff and/or the College's attorney(s). Attorney fees, if any, shall be limited to the cost of time spent by attorney(s) for the College in reviewing the public records, redacting material from the public records or segregating the public records into exempt and nonexempt records. Guidelines for Public Records Requests

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BOARD PUBLIC RECORDS REQUESTS

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Reference: Article 100

5. The fee may be waived or reduced if the furnishing of the copies is determined by the College to be in the public's best interest as set forth in ORS 192.440(5).

6. The College may charge for search time even if the Custodian of the record fails to locate any records in response to the request, or even if the records located are subsequently determined to be exempt from disclosure. When the amount of staff time used exceeds the amount of the \$25.00 deposit, the requesting party's deposit shall be forfeited.

7. In most cases, the College will be able to respond to the request for public records within 21 working days. While the College shall make every attempt to respond to the request within this timeframe, requests shall not affect the operations of the College nor interfere with the regular discharge of the custodian's duties.

DELETE ALL THE OLD POLICY THAT FOLLOWS:

ACCESS TO PUBLIC RECORDS

Public records shall be made available for public inspection and copying pursuant to this Article, except as otherwise provided by law.

107.3 - PUBLIC RECORDS OFFICERS

- A. A Public Records Officer shall serve as the point of contact for members of the public who request disclosure of public records. Each Public Records Officer shall be responsible for implementation of and compliance with this Article and the Public Records Law.
- B. ~~The Dean of Administrative Services is the Public Records Officer for the College.~~
- C. Unless otherwise designated by the Board of Education, the Clerk of the Board is the Public Records Officer for the Board of Education.
- D. An Alternate Public Records Officer shall be designated by each appointing authority.

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107.4 - EXEMPT RECORDS

The College shall publish a list of records (Board Article 100.2.19), other than those specifically set forth in the Public Records Law (ORS 192), that the College believes exempt or otherwise prohibits disclosure of public records or information contained in public records. This list will be maintained by the College's Public Records Officer. Public records and information exempt from disclosure under the Public Records Law or any other law are

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Approved: April 7, 2008

Reference: Article 100

exempt from disclosure under this Article whether or not such exemption is on any list of exemptions published and maintained by the College.

107.5 - PUBLIC RECORDS REQUESTS

- A. Public records may be inspected and/or copies may be obtained under the following procedures:
1. A request for College's public records shall be directed to the Public Records Officer and requests for Board documents may be made to the Public Records Officer for the Board of Education.
 2. A request for public records shall be made in writing and include the following information:
 - a. The requester's name, mailing address, and telephone number;
 - b. The date of the request;
 - c. A clear indication that the document is a "Public Records Request;"
 - d. Whether the request is to inspect the public records or for copies of public records or summarized information.

107.6 - INSPECTION OF PUBLIC RECORDS

Public records shall be inspected at the offices of the Public Records Officer. Public records shall be available for inspection from 8:30 a.m. to 11:30 and from 1:00 p.m. to 4:30 p.m., Monday through Friday, excluding legal holidays: provided, that there is no obligation to allow inspection immediately upon a demand. The Public Records Officer may request that the person seeking to inspect public records schedule an appointment for inspection.

107.7 - RESPONSE TO PUBLIC RECORDS REQUESTS

- A. There is no obligation to allow inspection or provide a copy of a public record on demand.
- B. Within a reasonable time after receiving a public record request, the Public Records Officer shall respond to the requestor. The Public Officer shall make one or more of the following responses:
1. The request for inspection of public records is approved and whether an appointment for inspection needs to be scheduled by the requester.
 2. The request for copies of public records is approved and the copies of all requested records are enclosed with the response.

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Approved: April 7, 2008

Reference: Article 100

3. The request has been received by the Public Records Officer that additional time is needed to respond to the request, and stating a reasonable estimate of the time required to respond.
4. The request has been received by the Public Records Officer and the records shall be provided on a partial or installment basis as the records are identified, located, assembled and/or made ready for inspection or copying.
5. The request has been received by the Public Records Officer and the request is granted, pending the requestor's payment in advance of an estimate of the fee determined under Section 107.7.
6. The request is denied, in whole or in part, whether by withholding a requested record or redacting a requested record, stating the specific exemption(s) prohibiting disclosure and a brief explanation of how the exemption applies to each withheld and redacted record.

C. The Public Records Officer shall notify the requester if, after responding to a request for public records and approving the request, the Public Records Officer identifies requested public records or information that is exempt from disclosure.

D. Additional time to respond to a request may be based upon the College's need to:

1. Clarify the intent of the request;
2. Identify, locate, assemble, summarize and/or make the records ready for inspection or disclosure;
3. Notify third persons or agencies affected by the request;
4. Determine whether any of the records or information requested is exempt from disclosure and whether a denial should be made as to all or part of the request.

E. If a requester fails to clarify the request after receiving a response from the Public Records Officers seeking clarification, the Public Records Officer need not respond further to the request.

107.8 - FEES, WAIVERS OR FEE REDUCTIONS FOR RECORDS COPYING, PUBLICATIONS AND RELATED SERVICES

A. A fee schedule will be prepared, reviewed, updated and approved by the Board of Education on an annual basis.

B. When possible, a written agreement with the requester shall be required prior to any work on, and/or delivery of, a custom product. The written agreement shall, at a minimum, include:

1. A description of the custom information to be produced;

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Approved: April 7, 2008

Reference: Article 100

2. All fees reasonably expected to be incurred.

C. Fees may be waived or substantially reduced if the College President determines that the waiver or reduction is in the public interest because making the record available primarily benefits the general public

A requester may appeal for a waiver or reduction of fees required for production of information to the appropriate Public Records Officer (see paragraph 107.3). The appeal shall be made in writing after the requester's receipt of a statement of the fees required. The appeal must state with specificity the relief sought and the reasons supporting the relief. The College President shall consider the appeal and shall issue a decision in writing.

107.9 - PROTECTION OF PUBLIC RECORDS

Each Public Records Officer shall, to the extent practicable, insure that records requested for inspection are not damaged or removed from the College offices. Original public records shall not be released to the public for any purpose.

107.10 - REQUESTED RECORDS - SCHEDULED FOR DESTRUCTION

If a public record request is made at a time when a record exists, but the record is scheduled for destruction in the near future, the Public Records Officer shall direct that the record be retained until the request is resolved.

107.11 - REVIEW OF DENIED REQUEST

A. Any person who objects to the denial of a request for a public record may petition the Tillamook County District Attorney for prompt review of such decision by delivering a written request to the District Attorney and including all written responses by the Public Records Officer or other College employee denying the request.

107.2 - CUSTOM INFORMATION

For purposes of this Article two classifications of custom information are recognized: 1) electronic records, and, 2) custom information.

A. Electronic Records. The College produces and maintains data in electronic records to maximize efficiency in fulfilling its basic public service functions. These electronic records relate to the operation and conduct of College business and typically include financial data, course descriptions, filed documents, etc.

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Approved: April 7, 2008

Reference: Article 100

1. Electronic records are public records subject to disclosure under the Public Records Law and this Article, unless exempt from disclosure under state or federal law or the request is for proprietary data which the College has obtained under a licensing agreement that does not permit disclosure to third parties.
2. At the option of the Public Records Officer, electronic records may be printed and provided in paper format. If the electronic record is large and/or not capable of being printed in an understandable format, then the electronic record may be provided in the digital format in which the record is maintained by the College. The College does not have the obligation to convert an electronic record to a digital format that is different than the format maintained by the College.
3. Fees for providing electronic records in electronic form shall be based on the actual cost of the media used to provide the records. Overhead for information system acquisition and maintenance shall not be included in such fees.
4. The College does not warrant or in any way guarantee the accuracy or completeness of electronic records.

B. Custom Information. Custom information does not exist at the time of a request. These products must be created by performing any of the following: acquiring data; compiling, sorting, reviewing and summarizing information; running custom queries, programming software, testing models, reformatting data, or configuring the product in order to respond to a specific request.

1. All requests for custom information will be made to the appropriate Public Records Officer (see paragraph 107.3).
2. A request may be denied for any of the following reasons:
 - a. The existing workload of the affected staff is such that the requested work cannot be accommodated.
 - b. The request is for information that is exempt or prohibited from disclosure or otherwise confidential under state or federal law.
 - c. The request is for proprietary data which the College has legally obtained under a license agreement that prohibits disclosure, distribution or publication.
 - d. The College does not have the hardware, software or personnel resources to respond to the request.
3. When possible, all fees expected to be incurred in preparing a response shall be estimated using the fee schedule referenced in Section 107.A above, and

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Article No.: 107

Approved: April 7, 2008

Reference: Article 100

communicated in writing prior to providing the custom information or electronic product. When an estimate has been provided to a requestor, payment of estimated fees must be received before any work will be performed. Fees shall consist of the following:

- a. Actual costs of salary and benefits for the employee or employees required for consulting and/or producing the custom information or electronic product.
 - b. Reasonable overhead charges.
 - c. Delivery charges.
 - d. Actual costs for paper, magnetic tapes, computer paper, microfiche, disks, and/or other media used to provide the custom information or electronic product.
 - e. Any consulting fee, subcontractor fee or service cost incurred as a result of obtaining secondary services to respond to the request.
 - f. A reasonable charge to defray operational hardware and software acquisition, maintenance and replacement costs.
 - g. Other reasonable expense incurred in preparing a response.
4. A requester may appeal a denial or the fees required for production of custom information to the appropriate Public Records Officer (see paragraph 107.3). The appeal shall be made in writing after the requester's receipt of a written denial or a statement of the fees required. The appeal must state with specificity the relief sought and the reasons supporting the relief. The College President shall consider the appeal and shall issue a decision in writing.
 5. When possible, a written agreement with the requester shall be required prior to any work on and delivery of a custom product. The written agreement shall, at a minimum, include:
 - a. A description of the custom information to be produced;
 - b. All fees reasonably expected to be incurred.
 6. The College will comply with the terms of all legally acquired software licenses, copyrighted materials and license agreements.
 7. Once a custom product is produced it becomes a public record subject to the Public Records Law. The College reserves the right to purge the product from its public records in accordance with applicable laws.

107.13 - COPIES OF ARTICLE AVAILABLE TO PUBLIC

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Article No.: 107
Approved: April 7, 2008
Reference: Article 100

Copies of this Article shall be available to and provided to the public, without cost, on request. Electronic copies shall be made available to the public on the College's website.

**PROMOTIONS, JOB RECLASSIFICATIONS, TRANSFERS
REASSIGNMENTS, TEMPORARY ASSIGNMENTS
AND POSITION OPENINGS**

Article No.: 308
Approved: June 2, 2008
Reference: 300.1

**308 - PROMOTIONS, JOB RECLASSIFICATIONS, TRANSFERS REASSIGNMENTS,
TEMPORARY ASSIGNMENTS AND POSITION OPENINGS**

Management reserves the right to utilize existing personnel or declare position openings. Promotions, reclassifications, transfers, reassignments, and temporary assignments may be directed and approved by the College President in conjunction with ~~Director - Facilities, Safety, Human Resources,~~ and the employee's supervisor.

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Administrative Services

308.1 PROMOTIONS

A promotion is defined as an increase in compensation to an employee which is based on either:

- A. advancement from one's current position to a position involving increased responsibility and authority, or
- B. demonstration of exemplary performance in one's current position in accordance with current College guidelines on performance-based advancement.

All promotions are subject to approval by the President.

308.2 JOB RECLASSIFICATION

A job reclassification is defined as a modification of a position based on the following:

- A. a substantive change in duties, and
- B. a substantive increase or decrease in responsibility.

See Article 310.2, A. for more details.

Part-time employees interested in additional assignments are encouraged to make written application to the ~~Dean of Administrative Services, Director - Facilities, Safety, Human Resources~~ specifying their area of interest.

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308.3 TRANSFERS

A transfer is the lateral movement of an employee from one department to another within the same salary classification grade. Employees who desire a transfer must make written application to the ~~Director - Facilities, Safety, Human Resources,~~ for consideration.

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**PROMOTIONS, JOB RECLASSIFICATIONS, TRANSFERS
REASSIGNMENTS, TEMPORARY ASSIGNMENTS
AND POSITION OPENINGS**

Article No.: 308
Approved: June 2, 2008
Reference: 300.1

308.4 REASSIGNMENT

Reassignment is the movement of an employee to another position within the College and is at the discretion of management in accordance with needs of the college.

308.5 TEMPORARY ASSIGNMENTS

With the approval of the College President, an employee may be assigned the duties and responsibilities of a vacant position on a temporary basis. If the position is classified at a higher salary grade, additional compensation in the form of a stipend may be provided. Temporary assignments will not exceed one year, and does not guarantee permanent employment in the position. At the employee's request, a written evaluation of the performance of the temporary assignment shall be rendered and a copy shall be placed in the employee's personnel file.

308.6 ADDITIONAL ASSIGNMENTS

Part-time employees interested in additional assignments are encouraged to make written application to the ~~Director - Facilities, Safety, Human Resources,~~ specifying their area of interest.

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308.7 POSITION OPENINGS

Position openings ~~will be posted internally and externally at the same time or they may be be filled~~ by promotion, transfer, reassignment, or temporary assignment. Notices of position openings shall be distributed internally, concurrent with external advertisements. Each unsuccessful applicant shall receive a timely notice of non-selection. Administrative Rules shall establish procedures of application which comply with equal employment opportunities and affirmative action guidelines reflecting the College's commitment to non-discrimination in hiring. (See General Employment Policies, 300.1)

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STUDENT RIGHTS AND RESPONSIBILITIES

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Article No.: 500

Approved: June 1, 2009

Reference: Policy 322, ORS 341.290, Catalog

500.1 COLLEGE/STUDENT RESPONSIBILITIES

Tillamook Bay Community College provides students with programs of general education, developmental/remedial programs, and vocational/technical curricula. The College also provides cultural, recreational, and community service activities.

It is, in turn, the responsibility of the student to observe College Rules and Regulations and to help maintain appropriate conditions in the classroom, on the campus, and in the community.

A. General Policies

A student's registration obligates him/her to comply with the policies and regulations of the College. Tillamook Bay Community College will restrict a student's admission to or registration with the College and will withhold degrees, and official transcripts as prescribed by the College and/or state guidelines if a student fails to meet financial obligations to the College or for other legal reasons.

Tillamook Bay Community College is granted the right by law, to adopt such rules as are deemed necessary to govern its operations.

Students have the right to participate in formulating and reviewing policies and rules pertaining to student conduct and, to the extent permitted by law in the enforcement of all such rules.

B. Right to Freedom from Harassment and Discrimination

The College's goal is to enable students to achieve their education and career goals. Therefore, it is against this policy for any manager, supervisor, faculty, staff, or student to engage in harassment or discrimination of any member of the College community based on his/her race, color, religion, ethnicity, use of native language, national origin, age, sex, marital status, height/weight ratio, disability, or sexual orientation. The prohibition against harassment or discrimination based on the use of native language does not require the College to offer courses in any language other than English. Under this policy, harassing or discriminatory behaviors will not be tolerated. The College also prohibits retaliation against any person who makes a good faith complaint of discrimination of harassment and retaliation against any person who in good faith cooperates in an investigation of alleged harassment or discrimination.

Therefore, it is the responsibility of every member of the College community to strictly comply with this Policy. This includes notifying each employee/student of his or her rights and responsibilities under Tillamook Bay Community College's Student Rights and Responsibilities and Sexual Harassment Policies. Management staff will be held accountable for taking reasonable action to maintain work areas and educational

STUDENT RIGHTS AND RESPONSIBILITIES

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Article No.: 500

Approved: June 1, 2009

Reference: Policy 322, ORS 341.290, Catalog

environments free of conduct that causes, or reasonably could be considered to cause, intimidation, hostility, or discrimination.

Any person who believes he or she has been discriminated against or harassed by a College employee, representative, or student is encouraged to file a complaint with the Director of Facilities, Safety, and Human Resources. Non-affirmative action complaints are to be filed in accordance with the Student Grievance Procedure.

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C. Right to Freedom of Expression

Students shall be free to take reasoned exception to the data or views offered in any course of study and to reserve judgment about matters of opinion, but they are responsible for learning the content of any course of study in which they are enrolled.

As constituents of the academic community, Tillamook Bay Community College students shall be free, individually and collectively, to express their views on issues of institutional policy and procedures which shall include the examination and discussion of issues of interest to them and expression of opinions both publicly and privately. They shall be free to invite and to hear persons of their choosing and to support causes by orderly means that do not substantially disrupt the regular and essential operations of the College.

Demonstrations are a legitimate mode of expression, whether politically motivated or directed against the College administration, and will not be prohibited. Demonstrators, however, have no right to deprive others of the opportunity to speak or be heard, take hostages, physically obstruct the movement of others, or otherwise substantially disrupt educational or institutional processes in a way that interferes with the safety or freedom of others. Students may be subject to disciplinary action when their acts or actions cause or are likely to cause substantial disruption or interference with the regular and essential operation of the College.

D. Right to Protection from Improper Academic Evaluation and Improper Disclosure of Students' Views, Beliefs, and Associations

Student academic performance shall be evaluated solely on an academic basis (which may include attendance and the ability to apply skills), not on the student's opinions or conduct in matters unrelated to academic standards. The course syllabus shall contain and articulate the evaluation standards and grading criteria by which student performance is measured. Students shall have the right to grieve their academic evaluation under the Grievance Procedure only if the student believes that these standards and criteria were not followed by the instructor, or were not fairly and consistently applied to all students.

At the same time, students are responsible for meeting standards of academic performance established for each course in which they are enrolled. Information about student views,

STUDENT RIGHTS AND RESPONSIBILITIES

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Approved: June 1, 2009

Reference: Policy 322, ORS 341.290, Catalog

beliefs, and political associations which staff members acquire in the course of their association with students is to be considered confidential.

E. Right of Access to, and Protection from Improper Disclosure of Student Records

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To minimize the risk of improper disclosure, academic and disciplinary records shall remain separate. Transcripts of academic records shall contain only information about academic status.

Information from disciplinary or advising files shall not be available to unauthorized persons on campus or to individuals off-campus without the written consent of the student involved, except under legal compulsion or in cases where the safety of persons or property is involved, in compliance with the Family Educational Rights and Privacy Act, College Policy, and Oregon laws pertaining to education records.

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In order to assist students to benefit from courses, programs, and activities, the College requires advising services and Career Education Plans for degree-seeking students. The confidentiality of student record information obtained by advising services will be strictly maintained, except when Tillamook Bay Community College is legally permitted to disclose student record information.

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F. Right to Form Student Organizations

Students may form student clubs and organizations under the provisions of the Associated Students of Tillamook Bay Community College (ASTBCC) Constitution. Any chartered student club or officially recognized student organization acting through the Associated Students of Tillamook Bay Community College may invite any person of their own choosing to the campus, provided the invitation and arrangements are in compliance with established policies of the College.

College procedures must be followed to ensure orderly scheduling of facilities, adequate preparation for the event, and that activities are conducted in a manner appropriate for an academic community.

G. Right to Sell and Distribute Materials and Engage in Fund-Raising Activities

Students have the right to engage in legal incidental sales of personal property in private transactions. TBCC has not designated any facilities for this purpose, however, except for the use of designated College bulletin boards.

All fund-raising activities for any student group must be approved by the Comptroller and the Executive Director of the Foundation and College Advancement, and coordinated with the Tillamook Bay Community College Foundation.

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Article No.: 500

Approved: June 1, 2009

Reference: Policy 322, ORS 341.290, Catalog

All merchandise, periodicals, magazines, and books offered for commercial sale may be sold only through the College Bookstore except when within College Policy and approved by the Comptroller and the Executive Director of the Foundation and College Advancement.

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All free publications not in violation of state laws, federal laws, and/or College rules, such as books, magazines, newspapers, handbills, leaflets, and similar materials may be distributed on campus. Any persons desiring to distribute publications shall first register with the Comptroller and the Executive Director of the Foundation and College Advancement, so that reasonable areas and times can be assured and the activities of the College will not be interfered with.

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All handbills, leaflets, newspapers, and similar materials must bear the name and address of the organization and/or individual distributing the materials.

Printed materials shall not be placed on any vehicle parked on campus.

H. Right of Access to College Facilities

Students have the right of access to College facilities, subject to ordinary schedules and policies and regulations governing the use of each facility. When using these facilities, the student has the responsibility to respect these regulations and to comply with the spirit and intent of the rules governing facility use. Chartered ASTBCC student clubs have free access to facilities unless additional services (custodial, Campus Safety, etc.) are required.

When faced with a situation which he/she determines is likely to or does disrupt the order of the College, threatens the health and welfare of the College community, or that interferes with the ingress and/or egress of persons from College facilities, the College President or designee shall have the authority to:

1. Prohibit the entry of any person or persons, or to withdraw the license or privilege of any person or group of persons to enter or remain upon any portion of a College facility; or
2. Give notice against trespass by any manner specified by law to any person, persons, or group of persons against whom the license or privilege has been withdrawn or who have been prohibited from entering into or remaining within a College facility.

Any student(s) disobeying a directive given by the College President or designee, pursuant to the statements above, shall be subject to disciplinary action and/or criminal trespass laws.

I. Right to Student Publications

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Article No.: 500

Approved: June 1, 2009

Reference: Policy 322, ORS 341.290, Catalog

Student publications and student press provide for free and responsible discussion of topics and for intellectual exploration. The responsibility for developing, administering and reviewing procedures for the operation of College sponsored student publications is delegated to the Student Publications Committee. Editors are protected from arbitrary suspension and removal due to editorial policy or content. Editors and staff of student publications are guided by the professional standards of the Oregon Code of Journalistic Ethics, related Oregon Revised Statute and by other state or federal laws.

500.2 CODE OF STUDENT CONDUCT

A. General Policies

Admission to Tillamook Bay Community College carries with it the presumption that the student will conduct him/herself as a responsible member of the College community. Thus, when a student is admitted to and/or enrolled at Tillamook Bay Community College, the student likewise assumes the obligation to observe standards of conduct which are appropriate to the pursuit of educational goals.

Students shall generally have an opportunity to participate in the formulation of policies and rules pertaining to student conduct and, to the extent legally permitted, in the enforcement of such rules. Tillamook Bay Community College administration and its Board, however, retain the authority to create and enact College policy.

Programs based on contracts with government agencies or external funding sources operated outside of the campus may adopt separate conduct procedures consistent with Tillamook Bay Community College's Code of Student Conduct, the program's goals, and the principle of due process for all parties.

Tillamook Bay Community College may take appropriate disciplinary action when student conduct deemed by ~~a college Director or Chief Academic Officer~~ or designee to be disruptive to the operation of the College, or constitutes one or more of the behaviors identified below.

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B. Violations

Disciplinary action may result from the commission of any of the actions listed herein, or any violation of civil or criminal law while on College property or while engaged in any College activity.

1. Academic cheating or plagiarism or aiding or abetting cheating or plagiarism, which may also result in academic penalties under the College's Academic Integrity Policy.

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Reference: Policy 322, ORS 341.290, Catalog

2. Furnishing false information to the College with the intent to deceive the College or any person or agency.
3. Forgery, alteration, or misuse of College documents, records, or identification cards whether in written or electronic form.
4. Unauthorized use or access of College electronic communications media, equipment, files, or data or failure to comply with Tillamook Bay Community College Terms of Usage.
5. Abuse, harassment, intimidation, or threatening of a student, staff member, vendor, visitor, or invited guest of the College.
6. Malicious destruction, damage, or misuse of College or private property (including library materials).
7. Theft or conversion of College property.
8. Failure to comply with the lawful directions of College personnel acting in performance of their duties.
9. Unwanted contact or communication of any nature with another student or a staff member after being advised by a College official or the other student that such contact or communication is unwelcome.
10. Any behavior that is disruptive to the educational process of the College as determined by a College official.
11. Interference by force or by violence (or by threat of force or violence) with any administrator, faculty or staff member, or student at the College who is in the discharge or conduct of his/her duties or studies.
12. Possession, consumption, being under the influence, or furnishing of alcoholic beverages (as identified by federal or state law) on College-owned or controlled property or at College or student organization supervised functions, except as provided by rules and procedures of the Tillamook Bay Community College Board of Education.
13. Possession, consumption, being under the influence, or furnishing of any narcotic or dangerous drug, as defined by ORS 475 and ORS 167.203 to 167.252 [as now law or hereinafter amended], except when use or possession is lawfully prescribed by an authorized medical doctor or dentist.
14. Failure to disperse when an assembly is ordered to disperse by College officials.

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15. Failure to comply with a notice against trespass.

16. Failure to comply with the following rules regarding firearms and weapons:

- a. The use, carrying, exhibiting, or displaying of any weapon (as defined by Oregon Revised Statute 161.015), or facsimiles thereof, is prohibited on or in College facilities, except as provided by Oregon law or when approved by College administration for official College activities.
- b. Explosives, incendiary devices, or any facsimiles thereof are prohibited on or in College facilities, except as provided by Oregon law, or when approved by College administration for official College activities.
- c. The above rules do not apply to equipment or materials owned, used, or maintained by the College, used by the College or under College direction, nor to law enforcement officers or campus security personnel.

17. Violations of published College regulations, including those related to entry and use of College facilities, the rules in this Section, and any other College regulations which may be enacted.

18. Conduct that substantially interferes with the College's educational responsibility of ensuring the opportunity for all members of the College community to attain their educational objectives, or the College's subsidiary responsibilities, which may include, but are not limited to: record-keeping, providing miscellaneous services, and sponsoring out-of-class activities, such as lectures, concerts, athletic events, and social functions.

If a student is charged or convicted of an off-campus violation of the law, the matter shall be no cause for disciplinary action by the College unless there is a reasonable possibility, as determined by the ~~a Director or the Chief Academic Officer~~, that the behavior is substantially likely to disrupt the educational process of the College.

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C. Sanctions

The College Board has directed the College President, pursuant to ORS 341.290, to establish administrative rules to govern the College and its students, and to administer disciplinary action. ~~Sanctions shall be primarily administered by the college Director or Officer deemed most appropriate in relation to the violation. Generally, safety violations will be directed to the Director of Facilities, Safety, and Human Resources, student conduct and academic progress violations will be directed to the Director of Student Services and academic integrity violations will be directed to the Chief Academic Officer. The Director of Student Services, the Director of Facilities, Safety, and Human Resources or the Chief~~

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Reference: Policy 322, ORS 341.290, Catalog

Academic Officer may impose the following sanctions for violations of the Code of Student Conduct:

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<u>Type of Violation / Suspension</u>	<u>Initial Review</u>	<u>First Appeal</u>	<u>Final Appeal</u>
<u>Student Conduct</u>	<u>Director of Student Services</u>	<u>Chief Academic Officer</u>	<u>College President</u>
<u>Safety</u>	<u>Director of Facilities, Safety, and Human Resources</u>	<u>Director of Student Services</u>	<u>College President</u>
<u>Academic Integrity</u>	<u>Chief Academic Officer</u>	<u>Director of Student Services</u>	<u>College President</u>
<u>Academic Progress</u>	<u>Director of Student Services</u>	<u>Chief Academic Officer</u>	<u>College President</u>

1. Expulsion from Tillamook Bay Community College (i.e., permanent removal of the privilege to attend Tillamook Bay Community College);
2. Suspension from Tillamook Bay Community College for a definite period of time and/or pending the satisfaction of conditions for re-admission, (i.e., suspension of the privilege to attend Tillamook Bay Community College);
3. Removal from class(es) for which the student is currently registered;
4. Restitution for damages;
5. A specified period of college and/or community service;
6. Disciplinary probation with or without the loss of privileges for a definite period of time. The violation of the terms of the disciplinary probation or the breaking of any College rule during the probation period may be grounds for suspension or expulsion from the College;
7. Disciplinary admonition and warning.
8. Any other sanction the College deems educationally appropriate.

The parents or guardian of any student under 16 years of age who receives a sanction under the Code of Student Conduct shall be notified.

D. Disciplinary Due Process Hearing Procedures

In keeping with the educational purposes of the College, disciplinary actions other than those requiring expulsion are intended to be remedial rather than punitive. Often disciplinary proceedings will be conducted informally between the student(s) and the

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Reference: Policy 322, ORS 341.290, Catalog

designated College official listed above.

Classroom Conduct

Each faculty member is responsible for conduct in class and is authorized to take such steps as are necessary when behavior of a student interrupts the normal class procedure. When behavior is so serious as to result in expulsion from the class, the faculty member may remove the student from class for one day and may also require the student to meet with the instructor and/or Chief Academic Officer to identify and set conditions for his/her return to the class. Permanent removal of a student from a class or classes may only be imposed by the designated College official listed above in section C or designee pursuant to the provisions of the Code of Student Conduct.

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Student Conduct:

1. Students in violation of institutional regulations or civil or criminal law shall be so informed.
2. During investigation of the charges, the status of the student shall not be altered nor shall his/her right to be present on the campus and to attend classes be suspended except for reasons related to the safety and well-being of students, faculty, staff, or College property, or which relate to or interfere with the orderly operation of the College, as determined by Director of Student Services or designee.
3. The student has the right to appeal any disciplinary (as distinct from academic) action to the President solely on the basis of alleged procedural violation(s). If a violation is found to have occurred, the President will remand the case to the Director of Student Services or designee for reprocessing.

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No disciplinary sanction shall be imposed unless the student has been notified of the charges against him/her and the nature and source of the evidence. In cases in which the College does not intend to suspend or expel a student, the source of information may be kept confidential if, in the discretion of the designated College official listed above in section C, or his/her designee, he/she believes that revealing the source would create a risk of physical or emotional harm to the source, or might otherwise have a chilling effect on enforcement of these rules. A student subject to these sanctions will be allowed to present his/her case to an appropriate College official and to have an advisor of his/her choice present. Advisors are not permitted to present the case but may advise the student.

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Both the College and the student may seek legal advice at their own expense, but, to avoid an adversarial situation, neither the College nor the student will be represented by an attorney during any meeting or hearing involving the College and the student. The student may withdraw from College of his/her own volition at any time during the disciplinary process. Disciplinary sanctions may still be assessed, however, if the student withdraws from the College prior to the completion of the disciplinary process, or elects not to

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Reference: Policy 322, ORS 341.290, Catalog

participate in disciplinary proceedings.

Formal Resolution

In cases that are not resolved informally, the Director or Officer shall use the following hearing procedure:

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Step 1: At an initial conference with the Director or Officer as designated in section C the student will be informed verbally and in writing of the charges and the maximum penalty which might result from consideration of the disciplinary matter. The College retains the right, upon learning new information and giving notice to the student, to revise the proposed maximum penalty.

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Step 2: The student must submit all of his/her evidence within 7 calendar days of the initial conference.

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Step 3: After considering the evidence in the case and interviewing persons as appropriate, the Director or Officer, may take one of the following actions:

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- a. Terminate the proceedings, exonerating the student.
- b. Dismiss the case after appropriate counseling and advice.
- c. Impose an appropriate sanction as described above.

The student shall, be notified in writing of the decision of the Director or Officer.

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Step 4: The student may appeal a sanction imposed if the student feels that additional information is available that has bearing on the situation. The student may file this appeal by bringing the additional information to designated, Director or Officer.

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If the student decides to appeal the decision on the basis of alleged violation of due process, he or she may do so by filing a written appeal with the President or designee within 7 calendar days of the decision. The President or designee shall render a decision regarding the alleged violation of due process within 7 calendar days of its filing.

E. Readmission after Suspension

Comment [CG1]: There needs to be a review. IF Lori decides no...then someone has to review it beside Lori.

A student suspended from the College may be readmitted only on written petition to the Director or Officer with responsibility over the issue leading to the suspension. Petitions must, if applicable, indicate how specific reinstatement conditions have been met and reasons which support reconsideration. The Director or Officer or designee shall convey

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his/her decision in writing to the student; and in the case of non-readmission, shall express his/her reasons in writing. If the student decides to appeal the decision, a first appeal may be made to the designated Director or Officer. The Director or Officer shall convey his/her decision in writing to the student and shall express his/her reasons for the decision. The Director or Officer sends his/her report to the College President. The decision of the College President is final.

F. Records

Records of all disciplinary actions shall be kept as part of the student record by the Director of Student Services in accordance with the state archival policies.

500.3 ACADEMIC INTEGRITY POLICY

A. Introduction

Students of Tillamook Bay Community College are expected to behave as responsible members of the College community and to be honest and ethical in their academic work. Tillamook Bay Community College strives to provide students with the knowledge, skills, judgment, and wisdom they need to function in society as educated adults. To falsify or fabricate the results of one's research; to present the words, ideas, data, or work of another as one's own; or to cheat on an examination corrupts the essential process of higher education.

B. Guidelines for Academic Integrity

Students assume full responsibility for the content and integrity of the coursework they submit. The following are guidelines to assist students in observing academic integrity:

1. Students must do their own work and submit only their own work on examinations, reports, and projects, unless otherwise permitted by the instructor. Students are encouraged to contact their instructor about appropriate citation guidelines.
2. Students may benefit from working in groups. They may collaborate or cooperate with other students on graded assignments or examinations as directed by the instructor.
3. Students must follow all written and/or verbal instructions given by instructors or designated college representatives prior to taking examinations, placement assessments, tests, quizzes, and evaluations.

Students are responsible for adhering to course requirements as specified by the instructor in the course syllabus.

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Reference: Policy 322, ORS 341.290, Catalog

C. Forms of Academic Dishonesty

Actions constituting violations of academic integrity include, but are not limited to, the following:

1. **Plagiarism:** the use of another's words, ideas, data, or product without appropriate acknowledgment, such as copying another's work, presenting someone else's opinions and theories as one's own, or working jointly on a project and then submitting it as one's own.
2. **Cheating:** the use or attempted use of unauthorized materials, information, or study aids; or an act of deceit by which a student attempts to misrepresent academic skills or knowledge; unauthorized copying or collaboration.
3. **Fabrication:** intentional misrepresentation or invention of any information, such as falsifying research, inventing or exaggerating data, or listing incorrect or fictitious references.
4. **Collusion:** assisting another to commit an act of academic dishonesty, such as paying or bribing someone to acquire a test or assignment, taking a test or doing an assignment for someone else, or allowing someone to do these things for one's own benefit.
5. **Academic Misconduct:** the intentional violation of college policies, such as tampering with grades, misrepresenting one's identity, or taking part in obtaining or distributing any part of a test or any information about the test.

D. Penalties for Academic Dishonesty

If a student is found guilty of violating academic integrity, any one or a combination of the following penalties may be imposed by the faculty member:

1. Verbal or written warning.
2. A grade of "F" or "NP" for the assignment, project, or examination.

The following penalty may be imposed by the faculty member only after a hearing conducted by the Dean of Instruction and Student Services:

1. A grade of "F" or "NP" for the course, overriding a student withdrawal from the course.

The [Chief Academic Officer](#) and Student Services may also issue the following disciplinary sanctions, in accordance with the Code of Student Conduct:

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1. Disciplinary admonition and warning.
2. Disciplinary probation with or without the loss of privileges for a definite period of time. The violation of the terms of the disciplinary probation or the breaking of any College rule during the probation period may be grounds for suspension or expulsion from the College.
3. Suspension from Tillamook Bay Community College for a definite period of time. (i.e., suspension of the privilege to attend Tillamook Bay Community College).
4. Expulsion from Tillamook Bay Community College (i.e., removal of the privilege to attend Tillamook Bay Community College).

E. Academic Dishonesty Complaint and Hearing Procedures

1. The faculty member observing or investigating the apparent act of academic dishonesty documents the commission of the act, usually by writing down the time, date, place, and a description of the act.
2. The faculty member collects evidence, often by photocopying the plagiarized assignment and creating a paper trail of all that occurs after the alleged act of academic dishonesty. Often the evidence will include various samples of the student's work showing a radical disparity in style or ability.
3. The faculty member provides the student an opportunity to explain the incident.
4. The faculty member explains to the student the procedures and penalties for academic dishonesty and gives the student a copy of the Tillamook Bay Community College Academic Integrity Policy.
5. The faculty member may resolve the matter informally by determining an appropriate course of action, which may include a verbal or written warning, or a grade of "F" or "NP" on an assignment, project, or examination, or no further action. If the accused student contests the faculty member's decision, a hearing with the **Chief Academic Officer (CAO)** may be requested in writing to the **CAO** within 10 days of the time the student is notified of the faculty member's decision. A hearing requested by a student under this section is informally conducted by the **CAO**, who may take steps he or she deems appropriate to resolve the conflict.
6. If the faculty member wishes to initiate further action (e.g. assign a lower grade or a grade of "F" or "NP" for the course), the student is entitled to a hearing with the **CAO**. The faculty member submits a copy of the Academic Dishonesty Report form and any additional evidence to the **CAO** within 10 days of the alleged act of academic

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dishonesty, which initiates the hearing process.

7. Within 10 days of receiving an Academic Dishonesty Report form, the CAO notifies all parties in writing of the date, time and location of the hearing. At the hearing, the student meets with the faculty member and CAO to hear the charges and present his/her side of the case. The student may bring an advisor, who may advise the student but not present the case. If the student misses the hearing, the faculty member and CAO may proceed with the process to completion. The CAO will consider any evidence submitted within seven days of the hearing, and interview persons as warranted. The CAO determines if the action recommended by the faculty member is appropriate.

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8. Within 10 days of the hearing, the CAO sends a written notification of the results to the student and faculty member.

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Within 10 days of the notification, the student may submit a written appeal to the Director of Student Services for a first appeal. The Director shall review all information of the case. The Director may hold an additional hearing if deemed necessary. The Director of Student Services shall convey his/her decision to the student within 10 days of the appeal.

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9. If the student decides to appeal the decision on the basis of alleged violation of due process, he or she may do so by filing a written appeal with the President or designee within 7 calendar days of the decision. The President or designee shall render a decision regarding the alleged violation of due process within 7 calendar days of its filing.

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11. For each decision conveyed to the student the CAO or Director sends a final report to the College President. The Chief Academic Officer or Director of Student Services may also issue the following disciplinary sanctions, in accordance with the Code of Student Conduct:

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- a. Disciplinary admonition and warning.
- b. Disciplinary probation with or without the loss of privileges for a definite period of time. The violation of the terms of the disciplinary probation or the breaking of any College rule during the probation period may be grounds for suspension or expulsion from the College.
- c. Suspension from Tillamook Bay Community College for a definite period of time. (i.e., suspension of the privilege to attend Tillamook Bay Community College).
- d. Expulsion from Tillamook Bay Community College (i.e., removal of the privilege to

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attend Tillamook Bay Community College).

SOURCES

With permission, contents of this policy were adapted from "Academic Honesty" and "Academic Dishonesty," Oregon State University, Corvallis, Oregon; and "Student Rights & Responsibilities: Scholastic Ethics Code," Pima Community College, Tucson, Arizona.

500.4 GRIEVANCE PROCEDURE

A. Introduction

Students enrolled at Tillamook Bay Community College may use the Grievance Procedure to challenge decisions and/or actions taken by college faculty and staff that are alleged to violate their rights as defined in the College Catalog. This procedure does not apply to any other dispute. Any other complaint about College services, programs, or activities not addressed in the College Catalog or Policy should be put in writing and sent to the **Director of Student Services**.

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Programs based on contracts with government agencies or external funding sources may adopt separate grievance procedures consistent with Tillamook Bay Community College's Grievance Procedure, the program's goals, and the principle of due process for all parties.

The student will be allowed to have an advocate of his/her choice (such as a Tillamook Bay Community College Advisor, or student government representative) present in meetings throughout the grievance process. Advocates are not permitted to present the case, but may advise the student. Both the College and the student may seek legal advice at their own expense; however, neither the College nor the student shall be represented by a lawyer during any grievance meeting or hearing involving the College and the student.

Concerns involving harassment or discrimination by a College staff member on the basis of race, color, religion, sex, sexual orientation, age, national origin, disability, or veteran status should be directed to the College's Affirmative Action Officer. Concerns involving harassment or discrimination by a student on the basis of race, color, religion, sex, sexual orientation, age, national origin, disability, or veteran status should be directed to the **Director of Student Services**.

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B. Grievance Procedure

Step 1: Communicate with the Faculty/Staff Member:

- a. The student must directly communicate with the faculty/staff member involved within 30 calendar days of the event that is the subject of the grievance. Otherwise the student forfeits the right to grieve the issue. The student is encouraged to put the grievance in writing, including a specific description of the problem, the reasons the student believes his/her rights have been violated as defined in the College Catalog,

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and a proposed remedy.

Step 2: Director of Student Services or the Chief Academic Officer

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- a. In cases where the problem is not resolved through direct communication with the faculty/staff member involved, the student will submit a Grievance Form obtained from the Chief Academic Officer or the Director of Student Services, with supporting evidence, to the CAO or Director within 14 calendar days of the communication with the faculty/staff member. The CAO or Director will review the grievance.
- b. Within 14 calendar days, the CAO or Director will objectively investigate the grievance, consult and share appropriate information with all involved parties, consider relevant evidence, and render a decision in writing to the student and the College President.

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Step 3: Appeal to the College President

- a. The student may appeal the decision in Step 2 if (1) Tillamook Bay Community College procedures were not followed or (2) there is relevant evidence that was not available during Step 2. An appeal must be made within 14 calendar days to the College President. The student must submit written justification for further review and provide evidence that there are grounds for the appeal.
- b. The President will objectively investigate how the grievance process was conducted in Step 2, consult with all involved parties, consider relevant evidence that was not available or not considered during Step 2, and render a decision in writing. The decision will be final and not subject to appeal.

C. Reporting, Recording, and Maintaining Records

When the grievance is concluded, all documentation shall be forwarded to the Director of Student Services, who will maintain them as part of student records in accordance with the state archival policies.

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500.5 CONSENSUAL RELATIONSHIPS

It is the policy of Tillamook Bay Community College that all employees and students enjoy a positive and productive work and learning environment, free from all forms of discrimination, including sexual harassment. This objective is promoted by professionalism in the relationships that faculty and staff have with students. These relationships are intended to foster free and open exchange of ideas, productive learning, and the work that supports it.

In addition, those who supervise or evaluate the work of students must be perceived to be making their decisions fairly and without favoritism. This responsibility is potentially

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jeopardized when faculty/staff enter into consensual romantic relationships with their students.

Faculty and staff are cautioned that consensual romantic relationships with their students can prove to be unwise and problematic, and should be avoided. When consensual romantic relationships occur, questions of fairness, favoritism, and coercion arise:

1. Such relationships may undermine the real or perceived integrity of the supervision provided, and the particular trust inherent in the student-faculty relationship.
2. Relationships in which one party is in a position to review the work, or influence the career of the other may provide grounds for complaint when that relationship appears to give undue access or advantage, restricts opportunities, or creates a hostile and unacceptable environment for others.
3. Such relationships may, moreover, be less consensual than the individual whose position confers power believes. The relationship is likely to be perceived in different ways by each of the parties to it, especially in retrospect. While some relationships may begin and remain harmonious, they are susceptible to being characterized as unprofessional and disrespectful to others.

Therefore, faculty/staff should not engage in consensual romantic relationships with their current students.

If a faculty or staff member has a pre-existing consensual romantic/sexual relationship with a student, the student should be discouraged from enrolling in courses taught by the instructor or entering into work situations in which she/he would be supervised by the staff member. If the student does enroll in the course or work for the staff member, the faculty/staff member should remove him/herself from academic or professional decisions concerning the student.

Should a romantic/sexual relationship between a faculty/staff member and his/her student lead to a sexual harassment charge, the College is obligated to investigate and resolve the charge in accordance with the complaint procedure in the Sexual Harassment Policy (Article 322).

STUDENT TUITION

Article No.: 503

Approved: December 1, 2008

Reference:

503.1 The Board will periodically set and publish tuition rates, deferred tuition, interest charges and other financial programs and charges implemented through College administrative procedures. Without prior approval by the ~~Dean of Instruction and Student Services~~ Comptroller or Chief Academic Officer, students with past due debts to the College will not be allowed to register for classes until the total indebtedness is paid in full. Individuals whose accounts have been submitted to the Oregon Department of Revenue for collection will not be eligible for a deferred tuition note or the Student Assistance Fund.

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Board Policy

RECOMMENDATION

POLICY 319 AND ORGANIZATION, FINANCE, AND LEGAL DESIGNATIONS ARE BEING PRESENTED FOR APPROVAL.

BACKGROUND INFORMATION-----Comptroller/Budget Officer Williams

The policy and designations were presented for first reading in December. No changes have been made since the first reading.

Policy 319 is a proposed policy revision that reflects changes in staffing and additional changes imposing limits on travel expenses. Limits will be adjusted annually as needed in the Organization, Finance and Legal Designations under item #12. Meal rates recommended are established by the US General Services Administration (GSA). The In State amounts are based on Portland, OR and Out of State amounts are based on various cities in Washington and California. These are the two highest rates on the GSA schedule.



TRAVEL

Article No.: 319

Approved: June 2, 2008

Reference:

Page 1/2

Travel of College personnel is governed by Board of Education policy and Annual Designations. Attendance at meetings, conferences and other gatherings is encouraged, subject to budget limitations, when determined by the College President or his/her designee that such attendance serves the best interest of the College. The President or his/her designee shall exercise his/her authority to approve travel of employees within the budgetary allocations.

Deleted: Administrative Rules

319.1 AUTHORIZATION

- A. Procedure for travel approval for all employees should begin with management supervisors for advance authorization. Executive employees whose duties require continuous or frequent travel are deemed to have advance approval when travel is within the usual limits of their duties.
- B. All out-of-state travel will require advance approval from the College President.
- C. Arrangements for all airline travel will be made through the Business Office.

Deleted: Administrative Services.

319.2 REIMBURSEMENT

Related expenses for approved travel will be reimbursed within the budgetary allowance and in accordance with approved travel reimbursement procedures. Travel reimbursement requests must be accompanied by a supervisor's signature and, in accordance with IRS rules, receipts for all expenses. Mileage is an exception to this rule.

CAR: Reimbursement rate for personal car mileage will be established by the IRS. Expense Report form is required for reimbursement by the Business Office.

Deleted: annually by the Board of Education

MEALS: Reimbursement for the cost of employee's meals will be at the rate established in Annual Designations adopted annually by the Board of Education. All charges must be supported by receipt.

Deleted: Administrative Services

Deleted: annually by the Board of Education

MOTEL/HOTEL: Reimbursement for lodging will be for the actual amount. These charges shall be supported by receipt. Attempts should be made to find reasonably priced lodging.

OTHER EXPENSES: Many unforeseen expenses may arise during a trip such as parking, registration fees, etc. Reimbursement for such items may be requested and must be supported by receipts.

319.3 TRAVEL ADVANCES

It is understood that persons incurring substantial travel expenses might suffer from financial inconvenience as a result. Therefore, a travel advance may be requested from the employee's

Deleted: Administrative Services

TRAVEL

Article No.: 319
Approved: June 2, 2008
Reference:

supervisor. Advance amounts must be approved by the employee's management supervisor. Employees will be required to return any money that was not used, as well as the Expense Report Form and accompanying receipts.

Deleted: Reimbursement of Travel

2012-2013 Organization, Finance and Legal Designations

1. Designate Clerk, Deputy Clerk, Secretary

Move that President Connie Green be designated Clerk, Comptroller/Budget Officer Kyra Williams be designated Deputy Clerk, and Connie Green be designated Board Secretary for the 2012-2013 Fiscal Year. (O.R.S. 332.515)

2. Authorize Bonding of District Employees

Move that bonding for the 2012-2013 Fiscal Year be in the amount of \$100,000 per loss for Public Employee Dishonesty Coverage and Faithful Performance of Duty, which includes broad crime coverage for all employees, non-compensated officers, and directors.

3. Designate Depositories for TBCC Funds

Move that the Tillamook branches of the U.S. National Bank, Wells Fargo Bank, and Sterling Bank be authorized for depositories for any and all funds received and/or invested on behalf of TBCC during 2012-2013; and that the State of Oregon investment pool is authorized as a depository for District funds during the 2012-2013 Fiscal Year. (O.R.S. 328.441 and 294.805 to 294.895)

4. Authorize Investment of TBCC Funds

Move that the President/Clerk as governed by TBCC Policy, and in the manner specified in Oregon Law, be authorized to invest funds on behalf of Tillamook Bay Community College during the 2012-2013 Fiscal Year. The Clerk may delegate this authority in writing to the Comptroller/Budget Officer, Kyra Williams, at such times and to such extent as the Clerk determine to be necessary or desirable.

5. Authorize General Fund Borrowing

Move that the President/Clerk be authorized to borrow an amount not to exceed \$250,000 from the General Fund to meet cash flow needs of the Special Fund and Enterprise Fund.

6. Authorize Payrolls

Move that approval be granted for payment of District Payroll Accounts when due as governed by fiscal policies for the 2012-2013 Fiscal Year.

7. Authorize Accounts Payable

Move that approval be granted for payment of District Accounts Payable when due as governed by fiscal policies for the 2012-2013 Fiscal Year.

8. Name the Budget Officer

Move that the Comptroller/Deputy Clerk be named Budget Officer for Budget Year 2013-2014. (O.R.S. 294.331)



9. Grant Authority to Sign and Administer Federal and State Grant Funds

Move that the President/Clerk be authorized to sign Federal and State project forms and administer the programs on behalf of the District for projects authorized by the Board for the 2012-2013 Fiscal Year. The President/Clerk may delegate this authority in writing to the Comptroller/Budget Officer, Kyra Williams, at such time or times and to such extent as the President/Clerk determines the delegation necessary or desirable.

10. Establish Public Contract Review Board

Move that the Board of Directors act as the Contract Review Board for the District for the 2012-2013 Fiscal Year, approve the Local Contract Review Board Rules, and delegate this authority to the President/Clerk for contracts not exceeding \$25,000. (O.R.S. 279.055)

11. Establish Reimbursement Rate for Personal Car Mileage While Conducting College Business

Move that the reimbursement rate for authorized personal car mileage conform to the Internal Revenue Service rate.

12. Establish Reimbursement Rates for Meals and Lodging

Move that the reimbursement rate for lodging be established at actual cost. ~~Move that the reimbursement rate for meals be established at the lower of actual cost or the following schedule:~~

Deleted: and meals

Out of State Travel:
Breakfast \$12.00
Lunch \$18.00
Dinner \$36.00

In State Travel:
Breakfast \$11.00
Lunch \$16.00
Dinner \$34.00

Receipts are required for all meal and lodging reimbursements.

13. Authorize Write-off of Accounts Receivables

Move that the President/Clerk be authorized to write-off individual accounts receivable determined uncollectible after all reasonable collection efforts have been exhausted in amounts not to exceed \$1,000.

14. Establish Petty Cash Accounts

Move that a Petty Cash account in the amount shown for the 2012-2013 Fiscal Year be established for the purpose of reimbursement of individuals or for small, immediate purchases. An initial amount as designated below shall be maintained upon receipt verification as needed.



Board Evaluation

RECOMMENDATION

RECOMMEND APPROVAL OF THE BOARD EVALUATION TOOL AND PROCESS.

BACKGROUND INFORMATION ----- Chair Wakefield

The following evaluation tool and process will be used for 2012/2013 Board evaluation.

1. December – Review and edit the evaluation tool and the process. Completed
2. January 7 – Approve the tool and the process and turn in the Board evaluation by January 21, 2013 COB to the President.
3. February 4 – At the Board meeting have the first discussion of the results. If all agree, approve. If there is further conversation move to the March 4 meeting for approval.
4. March 4 Board meeting – optional time to approve the Board evaluation if needed.

Tillamook Bay Community College

2012-2013
Board of Director’s Self Evaluation Survey

	Considerations	5 Definitely Agree	4 Agree	3 Somewhat Agree	2 Do Not Agree	1 Strongly Disagree
1	I understand my role and responsibilities as a board member.					
2	I understand the Mission and Core Themes of TBCC.					
3	I am involved in the board’s work and progress.					
4	Communication from the college is timely and of interest.					
5	The Board establishes reviews regularly, revises as necessary, and exercises broad oversight of institutional policies, including those regarding its own organization and operation.					
6	The board monitors progress toward the strategic goals and outcomes.					
7	Board meetings are of appropriate length and frequency.					
8	The board effectively represents TBCC to the community.					



What is the greatest opportunity for the College and the Board?

What is the greatest challenge for the College and the Board?

Please list areas where you feel the College and/or the Board is strongest:

Please list areas where you feel the College and/or the Board could be stronger:

What other activities might board members be more involved in to assist the College?



Personnel

RECOMMENDATION

INFORMATION ONLY – NO ACTION REQUESTED.

BACKGROUND INFORMATION ----- Director Ryan

Position Title	Application Review Begins	Start Date	Comment	Screening Committee Chair	Appointment
Testing Specialist	Dec. 6, 2012	1-2-2013 Open until filled.		Luke Kralik	
Career Education Advisor/Enrollment Specialist	Dec.6, 2012	Open until filled		Michele Burton	

The College has accepted the resignation of Jon Carnahan as Executive Director of the TBCC Foundation and College Advancement. The resignation is effective December 31, 2012.

The College has reached agreement for Jon to continue to serve, as the Executive Director of the Foundation and help with college advancement, on a contract basis. Under the agreement of the contract, services will begin January 1, 2013 with a completion date of June 30, 2013.



Announcements and General Information

RECOMMENDATION

INFORMATION ONLY – NO ACTION REQUESTED.

BACKGROUND INFORMATION----- President Green

OCCA will hold its legislative summit on **Wednesday, February 20** at the Salem Conference Center. At the conclusion of the day, OCCA will host a reception for attendees and legislators.

You are encouraged to set up visits with your legislators the morning of February 21. The OCCA board of directors will meet the afternoon of Thursday, February 21. A registration form for the summit as well as lodging information will be sent to you in early January.

SCHEDULE

February 20	Legislative Summit (tentative: 10:00 a.m. to 5:00 p.m.)
February 20	Legislative Reception (tentative: 5:30-7:30 p.m.)
February 21	Visits with legislators in the morning
February 21	OCCA board of directors meeting (11:00 a.m. – 4:00 p.m. location TBD)



Written Communication to the Board

RECOMMENDATION

INFORMATION ONLY

BACKGROUND INFORMATION----- President Green

Don Hawley, District Coordinator
AARP Driver Safety Program
33708 Cullaby Lake Lane
Warrenton, Oregon
503-861-1813



November 27, 2012

Tillamook Bay Community College
4301 3rd Street
Tillamook, OR 97141

On behalf of the AARP Driver Safety Program I would like to thank you and your staff for hosting the Driver Safety Program this year. With your help, we were pleased to offer 6 courses in Tillamook, one in Pacific City and one in Cloverdale with a total of 48 participants.

As a host of the program, you can take considerable pride in the service you provided to your local community. Everyone benefits by improving the driving skills of our older citizens. Improved skills also extend the driving time of those seniors who don't want to give up their independence. In addition, the participants of the course may qualify for a reduction in their insurance premiums, and they appreciate this opportunity to save money.

Next year with your help we will conduct 4 classes in Tillamook on Jan 22, April 10, August 22, November 5 and 2 classes in Cloverdale on February 19 and September 11.

Thanks again for your support.

Don

AARP Volunteer # 50012 0987

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Invitation of Public Comment

RECOMMENDATION

AVAILABLE AT BOTH THE BEGINNING AND END OF THE MEETING IS AN OPPORTUNITY FOR THE PUBLIC TO COMMENT ON ANY ISSUE WITHIN THE JURISDICTION OF THE TILLAMOOK BAY COMMUNITY COLLEGE BOARD OF EDUCATION. THE BOARD CHAIR MAY DETERMINE REASONABLE TIME, SPACE AND MANNER LIMITATIONS. AT THE CONCLUSION OF PUBLIC COMMENT, INDIVIDUAL MEMBERS OF THE BOARD MAY RESPOND TO COMMENTS MADE BY THOSE WHO HAVE ADDRESSED THE BOARD, MAY ASK STAFF TO REVIEW A MATTER, OR MAY ASK THAT A MATTER BE PUT ON A FUTURE AGENDA.

BACKGROUND INFORMATION----- Chair Wakefield



Board Member Discussion Items

RECOMMENDATION

BACKGROUND INFORMATION----- Chair Wakefield



Adjournment

RECOMMENDATION

MOTION TO ADJOURN THE MEETING.

BACKGROUND INFORMATION----- Chair Wakefield

