Board of Trustees Finance and Audit Committee Meeting
Agenda
July 29, 2026 @ 5:00 p.m.
Chair Matt McSherry
[Zoom Link]

1. Call to Order

2. Roll Call

3. Welcome Guests

4. Approval of Agenda

5. Public Comment**

6. Approval of May 13, 2026 Board of Trustees Finance and Audit Committee Meeting Minutes *

7. 2025 TC3 Financial Statements Reissuance, Bonadio & Co., LLP, Gregg Evans

8. Treasurer/CFO Report
   a. Finance and Budget Update
   b. Draft Finance Policies
      - Attendance
      - Student Billing, Collection, and Payment Enforcement Policy
   c. Resolution on Banking Signature Authority*

9. Capital Projects Update
   a. Performance Contract/Energy as a Service

10. President's Report
    a. 2026-27 Operating Budget Update
    b. FSA (Federal Student Aid) Program Participation Agreement Renewal
    c. Community College Insurance Consortium Status

11. Adjournment

12. Informational Items
    a. Finance & Audit Committee Meeting, September 9, 2026
    b. Board of Trustees Meeting, September 24, 2026

Board action required

Public Comment: Provision is made at this point in the agenda for citizens of the College community to make comments regarding any agenda item to be discussed at that meeting. Citizens will not be recognized at any other time except at the request of the Chairperson after approval for such recognition by a unanimous vote of the Trustees in attendance. No person, not a member of the

Board, shall speak for more than five (5) minutes without specific approval of a majority of the Trustees. The minutes shall show that privilege of the floor was granted and shall include a brief statement of the subject matter presented.

Minutes
Board of Trustees Finance and Audit Committee Meeting
May 13, 2026 @ 5:00 p.m.
Chair Matt McSherry

Present: Matt McSherry, Sue Dale-Hall, Dean Corbin

Staff: Heather Clifford, Nic Dovi, John Geer, Robert Knight (v), Amy Kremenek, Renae Moore, Kori Post

1. **Call to Order**: The meeting was called to order at 5:01 p.m. by Chair McSherry.
2. **Roll Call**: Ms. Moore called the roll.
3. **Welcome Guests**: Chair McSherry welcomed Gregg Evans and Shelby Reeves of Bonadio & Co., LLP.
4. **Approval of Agenda**: Mr. Corbin moved the Board of Trustees Finance and Audit Committee March 13, 2026 meeting agenda be approved; seconded by Ms. Dale-Hall; motion carried unanimously.
5. **Public Comment**: There was no request for public comment.
6. **Approval of March 25, 2026 Board of Trustees Finance and Audit Committee Meeting Minutes**: Mr. Corbin moved that the minutes from the March 25, 2026 Board of Trustees Finance and Audit Committee meeting be approved as submitted; seconded by Ms. Dale-Hall; motion approved unanimously.
7. **2025 Annual Audit Update, Bonadio & Co., LLP, Gregg Evans and Shelby Reeves**: Interim CFO Robert Knight introduced Gregg Evans and Shelby Reeves of Bonadio & Co., LLP and expressed his appreciation their work.

   Mr. Evans noted that there are some open items that need addressing before the audit is finalized. The key deadline is May 31st for the federal requirement.

   The TC3 Foundation and FSA audits both need to be approved by those two boards. Currently, the TC3 Foundation continues to be reviewed, and the FSA is in good standing.

   Mr. Evans commented on year-end reconciliation and on-going reconciliations that delayed the engagement for the college audit.

   There were no additional questions, etc. and Mr. Corbin expressed appreciation to Mr. Evans and Ms. Reeves.

8. **Proposed Final 2026-27 Operating and Capital Budget Presentation**: Mr. Knight provided an overview of the proposed budget.

   Ms. Dale-Hall inquired about the decline in contractuals; President Kremenek noted the Vice Presidents work closely with their directors in budget discussions followed by discussions with the Finance Department. From there they work together to adjust as needed. Consideration is given to how monies from this year can be used to offset next year. President Kremenek added there has been no increased FTE aid from the state in seven years and the College has absorbed these costs.

   Mr. Corbin inquired about class enrollment and President Kremenek shared that the Provost Office has worked to manage class sizes and offer classes that are needed for students to graduate. Discussions took place regarding projected enrollment and retention.

   Following a brief overview of capital projects, President Kremenek invited Nic Dovi, Director of Facilities, to discuss this topic in greater detail. Mr. Dovi provided insight into the information contained in the meeting packet touching on plans to work with the Town of Dryden to create a solar-lit walkway between campus and Route 13 allowing students the ability to walk to town. Mr. Dovi also shared attention will be given to upgrading classrooms (and technologies) to ensure consistency throughout campus. President Kremenek noted with new incoming Chief Advancement Officer and Executive Director of the TC3 Foundation, it is anticipated that donors may have the opportunity to support the College through classroom naming and dedication initiatives.

Mr. Dovi confirmed that some of the energy performance contracts have been removed to discuss green energy options and using savings to offset expenses of the project itself. President Kremenek noted more details regarding energy savings will be discussed in July.

President Kremenek reviewed next steps for the 2026-27 operating budget/capital budget process and upcoming meeting dates encouraging board members to continue attending and showing their support.

9. **Treasurer/CFO Report – Finance and Budget Update**: Mr. Knight reviewed the budget and financial status.

10. **President's Report – Memorandum of Agreement with TC3 Foundation**: Ms. Dale-Hall and Schelley Michell-Nunn are working with the TC3 Foundation to update the 2010 Memorandum of Agreement. It is anticipated that a final draft updating the responsibilities of the College and TC3 Foundation will be available for review. The 2010 Memorandum of Agreement between the College and FSA will be updated next.

11. **Adjournment**: Mr. Corbin moved that the meeting be adjourned at 6:07 p.m.; seconded by Ms. Dale-Hall; motion carried unanimously.

12. **Information Items**:

   a. Board of Trustees Meeting, May 21, 2026
   b. Finance & Audit Committee Meeting, July 29, 2026

Renae M. Moore
Deputy Clerk to the Board of Trustees
Tompkins Cortland Community College

TOMPKINS CORTLAND COMMUNITY COLLEGE
APPROPRIATIONS 2025-26
FINANCIAL REPORT FOR PERIOD ENDING TUESDAY, JUNE 30, 2026

	2025-26 Modified Budget	2025-26 Actual	2025-26 Unexpended Balance	2025-26 Unexpended %	2024-25 Total Exp PY	2024-25 To Date PY	2024-25 PY % Expended	Variance CY to PY Fav(Unfav)	% Variance CY to PY Fav(Unfav)
Instruction									
Personal Services	6,765,173	6,498,115	267,058	96.1%	7,292,941	6,552,486	89.8%	54,372	0.8%
Equipment			0	0.0%	3,248	3,248	100.0%	3,248	100.0%
Contractual Expenses	642,225	452,081	190,144	70.4%	354,879	1,241,879	349.9%	789,799	63.6%
Employee Benefits	3,569,257	3,134,449	434,808	87.8%	4,899,616	3,372,188	68.8%	237,740	7.1%
Total Instruction	10,976,655	10,084,644	892,011	91.9%	12,550,683	11,169,802	89.0%	1,085,158	9.7%
Academic Support									
Personal Services	1,518,389	1,348,515	169,874	88.8%	1,685,234	1,390,109	82.5%	41,594	3.0%
Equipment			0	0.0%	13,883	13,152	94.7%	13,152	100.0%
Contractual Expenses	205,768	111,139	94,629	54.0%	202,485	118,598	58.6%	7,460	6.3%
Employee Benefits	898,486	652,716	245,770	72.6%	1,060,859	689,433	65.0%	36,717	5.3%
Total Academic Support	2,622,643	2,112,369	510,274	80.5%	2,962,462	2,211,292	74.6%	98,923	4.5%
Libraries									
Personal Services	551,274	498,206	53,068	90.4%	642,573	474,088	73.8%	(24,118)	(5.1%)
Contractual Expenses	283,200	231,077	52,123	81.6%	228,658	218,310	95.5%	(12,768)	(5.8%)
Employee Benefits	302,594	240,465	62,129	79.5%	404,571	240,928	59.6%	463	0.2%
Total Libraries	1,137,068	969,748	167,320	85.3%	1,275,801	933,326	73.2%	(36,422)	(3.9%)
Student Services									
Personal Services	2,429,016	2,020,839	408,177	83.2%	2,455,240	2,079,602	84.7%	58,763	2.8%
Equipment		42,637	(42,637)	0.0%	9,535	2,032	21.3%	(40,605)	(1998.0%)
Contractual Expenses	744,176	518,064	226,112	69.6%	644,943	472,415	73.2%	(45,649)	(9.7%)
Employee Benefits	1,302,924	975,382	327,542	74.9%	1,681,824	1,108,021	65.9%	132,639	12.0%
Total Student Services	4,476,116	3,556,922	919,194	79.5%	4,791,542	3,662,070	76.4%	105,148	2.9%
Maintenance and Operations									
Personal Services	2,137,633	2,032,630	105,003	95.1%	2,112,065	1,753,848	83.0%	(278,781)	(15.9%)
Equipment	65,000	5,903	59,097	9.1%	30,659	23,903	78.0%	18,000	75.3%
Contractual Expenses	1,144,975	1,093,259	51,716	95.5%	1,150,628	1,014,903	88.2%	(78,356)	(7.7%)
Employee Benefits	1,004,146	981,073	23,073	97.7%	1,368,067	878,850	64.2%	(102,224)	(11.6%)
Total Maintenance and Operations	4,351,754	4,112,865	238,889	94.5%	4,661,418	3,671,504	78.8%	(441,361)	(12.0%)
Institutional Support									
Personal Services	1,933,044	1,474,753	458,291	76.3%	1,829,585	1,459,316	79.8%	(15,436)	(1.1%)
Equipment			0	0.0%	11,729	2,682	22.9%	2,682	100.0%
Contractual Expenses	739,600	745,938	(6,338)	100.9%	601,255	495,742	82.5%	(250,196)	(50.5%)
Employee Benefits	895,670	711,807	183,863	79.5%	1,143,892	745,776	65.2%	33,969	4.6%
Total Institutional Support	3,568,314	2,932,498	635,816	82.2%	3,586,462	2,703,517	75.4%	(228,981)	(8.5%)
General Institutional Services									
Personal Services	1,602,983	1,364,105	238,878	85.1%	1,640,011	1,352,411	82.5%	(11,693)	(0.9%)
Equipment	30,000	16,626	13,374	55.4%	74,265	40,183	54.1%	23,557	58.6%
Contractual Expenses	2,371,445	1,916,734	454,711	80.8%	2,597,800	1,648,550	63.5%	(268,185)	(16.3%)
Employee Benefits	688,444	658,401	30,043	95.6%	808,437	597,993	74.0%	(60,408)	(10.1%)
Total General Institutional Services	4,692,872	3,955,867	737,005	84.3%	5,120,513	3,639,137	71.1%	(316,729)	(8.7%)
Scholarships &Awards									
Student Services		288,683	(288,683)	0.0%	267,906	267,906	100.0%	(20,777)	(7.8%)
Academic Support	3,200,000	3,670,959	(470,959)	114.7%	3,699,845	3,697,554	99.9%	26,595	0.7%
Total Scholarships & Awards	3,200,000	3,959,642	(759,642)	123.7%	3,967,751	3,965,460	99.9%	5,818	0.1%
Total Appropriations before adjustments	35,025,422	31,684,555	3,340,867	90.5%	38,916,631	31,956,108	82.1%	271,553	0.8%
Adjustments to Budget									
Personal Services	(805,480)		(805,480)	0.0%			0.0%	0	0.0%
Contractual Expenses	(85,000)		(85,000)	0.0%			0.0%	0	0.0%
Total Adjustments to Budget	(890,480)	0	(890,480)	0.0%	0	0	0.0%	0	0.0%
Total Appropriations after Adjustments	34,134,942	31,684,555	2,450,387	92.8%	38,916,631	31,956,108	82.1%	271,553	0.8%

TOMPKINS CORTLAND COMMUNITY COLLEGE
APPROPRIATIONS 2025-26
FINANCIAL REPORT FOR PERIOD ENDING TUESDAY, JUNE 30, 2026

	2025-26 Modified Budget	2025-26 Actual	2025-26 Unexpended Balance	2025-26 Unexpended %	2024-25 Total Exp PY	2024-25 To Date PY	2024-25 PY % Expended	Variance CY to PY Fav(Unfav)	% Variance CY to PY Fav(Unfav)
Personnel	16,132,032	15,237,162	894,870	94.5%	17,657,648	15,061,862	85.3%	(175,300)	(1.2%)
Equipment	95,000	65,166	29,834	68.6%	143,318	85,200	59.4%	20,034	23.5%
Contractual	6,046,389	5,068,292	978,097	83.8%	5,780,648	5,210,397	90.1%	142,105	2.7%
Scholarship & Awards Offset	3,200,000	3,959,642	(759,642)	123.7%	3,967,751	3,965,460	99.9%	5,818	0.1%
Fringe Benefit	8,661,521	7,354,293	1,307,228	84.9%	11,367,266	7,633,190	67.2%	278,897	3.7%
	34,134,942	31,684,555	2,450,387	92.8%	38,916,631	31,956,108	82.1%	271,553	0.8%

TOMPKINS CORTLAND COMMUNITY COLLEGE
YTD REVENUE 2025-26
Tuesday, June 30, 2026

	Modified Budget 2025-26	Revenues to Date 2025-26	Unrealized Balance 2025-26	Unrealized % 2025-26	Total Rev PY 2024-25	YTD Rev PY 2024-25	PY % Realized 2024-25	Fav Var (Unfav Var) to PY	% Variance to PY
Student Revenue									
Core Tuition									
Fall	3,963,712	4,211,280	(247,568)	106.2%	3,734,302	3,768,327	100.9%	442,953	11.8%
Spring	3,511,304	3,970,985	(459,681)	113.1%	3,312,069	3,336,909	100.8%	634,076	19.0%
Winter	143,032	141,915	1,117	99.2%	155,649	157,803	101.4%	(15,888)	-10.1%
Summer	625,420	842,147	(216,727)	134.7%	589,068	607,905	103.2%	234,242	38.5%
Nonresident Tuition	813,600	994,667	(181,067)	122.3%	891,023	913,146	102.5%	81,521	8.9%
Student Fee Revenue	982,033	1,104,263	(122,230)	112.4%	997,888	999,159	100.1%	105,104	10.5%
Total Core Student Revenue	10,039,101	11,265,257	(1,226,156)	112.2%	9,680,000	9,783,249	101.1%	1,482,008	15.1%
Concurrent Enrollment Tuition	3,200,000	3,670,498	(470,498)	114.7%	3,698,543	3,696,252	99.9%	(25,754)	-0.7%
Total Student Revenue	13,239,101	14,935,755	(1,696,654)	112.8%	13,378,543	13,479,501	100.8%	1,456,254	10.8%
Government Appropriations									
New York State	9,384,444	10,174,866	(790,422)	108.4%	9,787,799	9,787,799	100.0%	387,067	4.0%
Local Sponsors	4,882,882	1,442,096	3,440,786	29.5%	4,882,882	3,198,288	65.5%	(1,756,192)	-54.9%
Appropriated Cash Surplus	28,515	28,515	0	100.0%	1,127,425	1,127,425	100.0%	(1,098,910)	-97.5%
Charges to Other Counties	5,800,000	5,283,708	516,292	91.1%	5,826,763	5,639,611	96.8%	(355,903)	-6.3%
Total Govt Appropriations	20,095,841	16,929,185	3,166,656	84.2%	21,624,869	19,753,123	91.3%	(2,823,938)	-14.3%
Other Revenues									
Service Fees	96,040	149,305	(53,265)	155.5%	87,051	80,639	92.6%	68,666	85.2%
Interest Earnings	9,007	6,013	2,994	66.8%	10,044	8,211	81.8%	(2,198)	-26.8%
Rental of Real Property	11,035	11,049	(14)	100.1%	1,425	600	42.1%	10,449	1741.5%
Contract Courses	25,031	17,702	7,329	70.7%	250,427	124,693	49.8%	(106,991)	-85.8%
Noncredit Tuition	174,870	123,608	51,262	70.7%	138,476	134,090	96.8%	(10,482)	-7.8%
Grant Offsets	180,373	41,356	139,017	22.9%	183,915	160,177	87.1%	(118,821)	-74.2%
Unclassified Revenues	303,644	109,486	194,158	36.1%	74,426	64,640	86.9%	44,846	69.4%
Total Other Revenues	800,000	458,518	341,482	57.3%	745,764	573,049	76.8%	(114,531)	-20.0%
TOTAL REVENUES	34,134,942	32,323,458	1,811,484	94.7%	35,749,175	33,805,673	94.6%	(1,482,215)	-4.4%
Student Revenue	13,535,042	15,226,370	(1,691,328)	112.5%	13,854,497	13,818,922	99.7%	1,407,447	10.2%
State Revenue	9,384,444	10,174,866	(790,422)	108.4%	9,787,799	9,787,799	100.0%	387,067	4.0%
Local Revenue	10,682,882	6,725,804	3,957,078	63.0%	10,709,645	8,837,899	82.5%	(2,112,095)	-23.9%
Use of Fund Balance	28,515	28,515	0	100.0%	1,127,425	1,127,425	100.0%	(1,098,910)	-97.5%
Other	504,059	167,903	336,156	33.3%	269,809	233,628	86.6%	(65,725)	-28.1%
Total	34,134,942	32,323,458	1,811,484	94.7%	35,749,175	33,805,673	94.6%	(1,482,215)	-4.4%

SCHEDULE OF EMPLOYEE BENEFITS
Year-To-Date Through Tuesday, June 30, 2026

	2025-26 Modified Budget	2025-26 Actual	2025-26 Unexpended Balance	2025-26 Unexpended %	2024-25 Total Exp PY	2024-25 To Date PY	2024-25 PY % Expended	Variance CY to PY Fav(Unfav)	% Variance CY to PY Fav(Unfav)
Retirement Incentive Costs	185,167	117,068	68,099	63.2%	213,760	213,760	100.0%	96,692	45.2%
HRA Retiree Benefits	85,169	77,965	7,204	91.5%	105,539	81,199	76.9%	3,234	4.0%
State Employee's Retirement	1,127,884	1,373,544	(245,660)	121.8%	2,257,910	1,178,186	52.2%	(195,358)	(16.6%)
State Teacher's Retirement	182,296	169,264	13,032	92.9%	184,133	150,329	81.6%	(18,936)	(12.6%)
Optional Retirement Fund	817,894	748,248	69,646	91.5%	959,053	821,715	85.7%	73,467	8.9%
Social Security	1,299,274	1,127,181	172,093	86.8%	1,286,604	1,113,891	86.6%	(13,290)	(1.2%)
Worker's Compensation	95,339	71,486	23,853	75.0%	55,291	56,581	102.3%	(14,906)	(26.3%)
Disability Insurance	8,553	8,937	(384)	104.5%	9,007	6,533	72.5%	(2,404)	(36.8%)
Hospital and Medical Insurance	3,042,386	2,327,400	714,986	76.5%	3,168,399	2,312,378	73.0%	(15,022)	(0.6%)
Post Retirement Health Insurance	1,565,580	1,200,000	365,580	76.6%	(45,153)	1,200,000	(2657.6%)	0	0.0%
Employee Tuition Benefits	129,602	118,641	10,961	91.5%	96,606	96,398	99.8%	(22,243)	(23.1%)
Life Insurance	7,717	9,027	(1,310)	117.0%	9,403	7,774	82.7%	(1,253)	(16.1%)
Vacation Benefits	94,871		94,871	0.0%	419,914	67,500	16.1%	67,500	100.0%
Miscellaneous	3,323	1,864	1,459	56.1%	3,794	3,304	87.1%	1,440	43.6%
Unemployment Insurance	16,466	6,727	9,739	40.9%	25,671	26,345	102.6%	19,618	74.5%
Total Employee Benefits	8,661,521	7,357,352	1,304,169	84.9%	8,749,931	7,335,892	83.8%	(21,460)	(0.3%)

TOMPKINS CORTLAND COMMUNITY COLLEGE POLICY

Policy: Attendance (Amendment for addition of Never Attended/Unverified Failure)

Policy Reference No: A7

Date of Last Update: July 10, 2026

Responsible Division:, Academic Affairs, Finance

Purpose:

To establish a consistent process for course participation reporting for students who are reported by faculty as having never attended a course or who cease participation during the semester. This policy ensures accurate enrollment reporting, compliance with federal and state regulations, appropriate assessment of fees, and proper adjustment of financial aid and tuition charges when applicable.

References:

Board of Trustees Fee Schedule

Student Financial Responsibility Agreement

Tuition and Fee Refund Policy

Attendance Verification Procedures

Financial Aid Return of Title IV Funds Policy

Federal Title IV Financial Aid Regulations

New York State Tuition Assistance Program (TAP) Regulations

Suny Enrollment Reporting Requirements

Contacts:

Aaron Tolbert, PhD, Provost & Vice President of Academic Affairs, at109@tompkinscortland.edu, ext. 4373

Penelope Howard, Interim Vice President of Finance, ph030@tompkinscortland.edu, ext. 4264

Policy Statement:

Students are expected to attend and actively participate in all courses for which they are registered. To maintain satisfactory academic progress, regular attendance is necessary. Absence from class is considered a serious matter and does not excuse a student from completing course requirements, assignments, examinations, or other academic work.

Faculty members are responsible for providing written attendance and participation requirements during the first week of class. Students must comply with the attendance and participation expectations established for each course. Unless otherwise specified by the instructor, students are expected to attend all scheduled class sessions promptly and regularly. If an absence is anticipated, students are responsible for notifying the instructor as far in advance as possible. When a student is absent on the day of an examination, assignment, or other required activity, the instructor will determine whether make-up work or late submission will be permitted. In all cases, students are responsible for material covered during their absence.

To ensure accurate enrollment records and compliance with federal and state reporting requirements, faculty members are responsible for reporting students who have never attended a course and students who began attending but subsequently ceased participating.

Students reported as **Never Attended** in at least seventy-five percent (75%) of their courses that begin prior to the census date of a term may be administratively withdrawn from all registered courses for that term. Students withdrawn under this provision will be assessed the Board-approved Administrative Withdrawal Fee.

Students who begin attending a course but subsequently cease participating and fail to complete the course requirements may be assigned a **UF (Unverified Failure)** grade in accordance with College procedures. Students assigned a UF grade may be subject to a Return of Title IV Funds calculation, and financial aid may be adjusted in accordance with applicable federal and state regulations and College policies.

Students will be notified of administrative withdrawals, UF grades, and related actions through their official College email account. Students are responsible for regularly reviewing College communications and monitoring their student account information.

Students who believe they were withdrawn in error may seek reinstatement by obtaining written approval from the course instructor. The instructor is responsible for updating the student's participation status in the student record system, as appropriate.

Students who believe they received a UF grade in error may appeal using the College's grade appeal process. Appeals must be submitted to the Provost's Office within thirty (30) business days of notification unless an exception is approved by the Provost. Supporting documentation may be required.

Students shall not be penalized for inability to attend classes or participate in examinations on particular days because of religious beliefs, in accordance with Section 224-a of the New York State Education Law. Students who anticipate absences for religious observance are expected to discuss such absences with their instructors in advance.

The College reserves the right to schedule additional class time to compensate for instructional time lost because of weather, road conditions, emergencies, or other circumstances beyond its control.

Any student who wishes to challenge the application of this policy, including attendance-related grading decisions, administrative withdrawal actions, or participation determinations, may utilize the applicable student grievance or academic appeal procedures outlined in College policy and the Student Handbook.

Policy History

- 7/16/1992 – Resolution #1992-93-6 Attendance Policy
- 5/19/1994 – Resolution #1993-94-82 Attendance Policy
- 5/10/2007 – Revised
- 11/10/2016 – Revised

Resolution Number:

TOMPKINS CORTLAND COMMUNITY COLLEGE POLICY

Policy:
Student Billing, Collection, and Payment Enforcement Policy

Policy Reference No:
[To Be Assigned]

Date of Last Update:
May 7, 2026

Responsible Division:
Finance

Purpose:

The purpose of this policy is to establish clear expectations regarding student financial responsibility, tuition payment requirements, collection procedures, and enforcement actions related to unpaid student account balances. This policy ensures compliance with State University of New York directives prohibiting transcript withholding while supporting proactive and equitable collection practices.

References:

- SUNY Community College Regulations
- TC3 Cost of Attendance
- TC3 Tuition and Fee Refunds
- TC3 Attendance Policy (A7)

Contacts:

Penelope Howard, Interim Vice President of Finance, ph030@tompkinscortland.edu, ext. 4264

Policy Statement:

Student Financial Responsibility

By registering for classes at the College, students acknowledge and accept responsibility for all tuition, fees, housing (if applicable), and related charges associated with their enrollment. This responsibility includes tuition liability for the required NYS tuition proration and administrative withdrawal fees for students reported as never attending classes prior to census date.

A student who officially withdraws shall be liable for payment of tuition and refundable fees in accordance with the following schedule:

Schedule of Student Tuition Liability

Prior to start of classes	0%
During the first week of classes	25%
During the second week of classes	50%
During the third week of classes	75%
After the third week of classes	100%

Student reported as never attending courses prior to census will be dropped and charged a Board approved Administrative Withdrawal fee.

Financial Liability Exemptions

Students who withdraw from classes to enter military service prior to the end of an academic term can request a Reduction in Liability for any courses the student does not receive academic credit. The student will need to provide proper certification of such military service.

Students who are deemed qualified active duty military personnel, veterans, or qualifying dependents and spouses, as certified by the Veterans Benefits Certifying Officer, may receive tuition at the in-state rate.

Students who had to withdrawal due to a family or medical emergency or any situation out of their control may file an Appeal for a Reduction in Liability to be reviewed by the Bursar’s office.

Eligibility Restrictions for Participation in Campus Activities

Students participating in designated co-curricular activities, leadership positions, athletics, housing, or other institution-sponsored programs may be required to maintain an account balance below established thresholds or maintain an approved payment arrangement.

1. **Housing**
   Students requesting campus housing will not receive a room assignment until their account balance is below $1,000 or a Nelnet payment plan is established.
2. **Athletics or other co-curricular activities**
   Students will not be permitted to participate in non-academic activities until their balance is below $1,000 or a Nelnet payment plan is established.
3. **International Students**
   International students must have a balance below $1,000 or a Nelnet payment plan in place prior to the start of classes.

Enrollment and Attendance Enforcement

4. **Commuter Students**
   Commuter students who fail to demonstrate financial activity by the tuition due date may have their registration canceled prior to the start of the semester.
   - Students who register after the due date must initiate financial activity within 48 hours. Acceptable activity includes:
   - Submission of a Certificate of Residence (COR)
   - Making a payment
   - Initiating financial aid
5. **Non-Matriculated Students**
   Non-matriculated students must pay their balance in full or enroll in a Nelnet payment plan by the due date or risk being administratively dropped at the start of the term. Non-matriculated (student not enrolled in a program) student registering after the due date have 48 hours to satisfy this requirement.
6. **Students Without Payment Arrangements**
   Students who fail to establish payment arrangements by applicable deadlines may be subject to registration cancellation or other enrollment restrictions consistent with institutional and financial aid regulations.

7. **Delinquent Payment Plans**
   Students who become delinquent on their Nelnet payment plan will be subject to enforcement actions such as:

   - Be placed on hold if an outstanding balance remains, and
   - Be administratively dropped from future semester registrations

Collections

- The collection of delinquent accounts shall be the responsibility of the Bursar's office up to 90 days after the student stops attending or the completion of the Return to Title IV calculation by Financial Aid.
- After 90 days a student may be referred to a third-party collection agency. The third-party collection agency is authorized to act on behalf of the college.
- The collection agency has the authority and right to receive, endorse and deposit any commercial paper or other consideration received on any account referred.
- The collection agency may, with the College's consent, contact or refer any account to an attorney for collection.

Definitions

1. **Student**: Any individual enrolled in credit, non-credit, workforce development, continuing education, and other programs administered by the College unless otherwise governed by separate program requirements.

2. **Nelnet payment plan**: A monthly payment plan through our payment servicer, Nelnet.

3. **Active payment arrangement**: An agreement made directly with the Bursar's office which must be current and in good standing.

4. **Financial activity**: Includes payment, enrollment in a payment plan, documented financial aid activity, Certificate of Residence submission, third-party sponsorship authorization, or other approved payment arrangements.

Conditions

- Students may be reinstated upon payment in full or establishment of a valid payment agreement, subject to academic deadlines and approvals.

Students experiencing documented extenuating circumstances may request review of enforcement actions through the Vice President of Finance.

Reinstatement following cancellation or restriction is subject to applicable academic deadlines, institutional procedures, and administrative approval.

Resolution Number:

[To Be Assigned]

TOMPKINS CORTLAND COMMUNITY COLLEGE
RESOLUTION 2025-2026-56

Banking Signature Authority

WHEREAS, the Board of Trustees adopted Resolution 2020-2021-36 stating the Treasurer and the Chairperson of the Board of Trustees are duly authorized signers on all Tompkins Cortland Community College bank accounts with positions authorized to sign checks on all College bank accounts in an emergency when the Treasurer and/or Chairperson are unavailable, and

WHEREAS, it has been determined that, on behalf of Tompkins Cortland Community College the positions of President and Vice President of Finance shall be solely authorized to sign checks for Tompkins Cortland Community College when the Treasurer and/or the Chairperson of the Board of Trustees is unavailable, be it therefore

RESOLVED, that in the case of an emergency when the Treasurer and/or Chairperson of the Tompkins Cortland Community College Board of Trustees is unavailable, the Board of Trustees authorizes the President and Vice President of Finance to be signers on all College bank accounts.

STATE OF NEW YORK: **SS:** **COUNTY OF TOMPKINS:**	**I, NANCY MURPHY, CLERK** of the Board of Trustee of Tompkins Cortland Community College, **DO HEREBY CERTIFY** that the foregoing resolution is a true copy of a resolution duly adopted by the Board of Trustees of Tompkins Cortland Community College at a regular meeting of said Board on this 29th day of July 2026 and the same is a complete copy of the whole of such resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of Tompkins Cortland Community College to be hereunto affixed this 29th day of July 2026.

Clerk of the Board of Trustees
Tompkins Cortland Community College