

# COLUMBUS STATE

COMMUNITY COLLEGE

## BOARD OF TRUSTEES

Michael E. Flowers, Chairperson  
Dianne A. Radigan, Vice Chair  
Jami S. Dewolf  
Valoria C. Hoover  
Catherine M. Lyttle  
Robert P. Restrepo, Jr.  
Richard D. Rosen  
Poe A. Timmons  
Kirt A. Walker

## A G E N D A

### BOARD OF TRUSTEES MEETING

Thursday, January 28, 2016

**Columbus State Library  
Media Studio, Columbus Hall  
5:30 p.m.**

- I. Call to Order
- II. Roll Call
- III. Certification of Conformity with Section 121.22 (F) of the Ohio Revised Code
- IV. College's Mission and Vision Statements
- V. Opening Remarks from Chair Flowers
- VI. Approval of Minutes
- VII. Annual Organization of the Board
  - A. Report from Nominating Committee
  - B. Election of Officers
  - C. Oath of Office Administered to Newly-Elected Officers
- VIII. 2016 Dates for the Committee of the Whole and Board of Trustees Meetings ..... 1
- IX. Report of Independent Auditors on the Financial Statements for the Year Ended  
June 30, 2015..... 2

DAVID T. HARRISON Ph.D. **PRESIDENT**

X.	Revised Fiscal Year 2016 Operating Budget .....	11
XI.	Financial Statements as of, and for the Six Months Ended December 31, 2015 .....	16
XII.	Low Enrollment Course Report .....	29
XIII.	College Credit Plus Alternative Payment Structure .....	36
XIV.	Personnel Information Items ( <i>information only</i> ).....	37
XV.	President’s Report	
XVI.	Old Business	
XVII.	New Business	
XVIII.	Public Participation	
XIX.	Executive Session ( <i>if needed</i> )	
XX.	Adjournment	

**COLUMBUS STATE**  
**COMMUNITY COLLEGE**

**BOARD OF TRUSTEES AND COMMITTEE OF THE WHOLE**  
**Meeting Dates – 2016**

---

**BOARD OF TRUSTEES MEETINGS**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Dinner</u></b>	<b><u>Location</u></b>
Thursday, January 28, 2016	5:30 p.m.	5:00 p.m.	Columbus Hall
Thursday, March 31, 2016*	6:00 p.m.	5:15 p.m.	Eibling Hall
Thursday, May 26, 2016	6:00 p.m.	5:15 p.m.	Delaware Campus
Thursday, July 28, 2016	6:00 p.m.	5:15 p.m.	Union Hall
Thursday, September 22, 2016	6:00 p.m.	5:15 p.m.	Center for Workforce Development
Thursday, November 10, 2016*	6:00 p.m.	5:15 p.m.	Dublin Regional Learning Center
Thursday, January 26, 2017	6:00 p.m.	5:15 p.m.	TBD

*(Fourth Thursday of odd-numbered months only. Other meetings may be called according to need.)*

*\*Adjusted due to conflicts.*

---

**COMMITTEE OF THE WHOLE MEETINGS**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Location</u></b>
Thursday, January 21, 2016	12:00 noon	Franklin Hall
Thursday, March 24, 2016*	12:00 noon	Delaware Hall
Thursday, May 19, 2016	12:00 noon	Center for Teaching and Learning Innovation
Thursday, July 21, 2016	12:00 noon	Madison Hall
Thursday, September 15, 2016	12:00 noon	Columbus Campus, TBD
Thursday, November 3, 2016*	12:00 noon	Columbus Campus, TBD
Thursday, January 19, 2017	12:00 noon	TBD

*(Third Thursday of odd-numbered months only. Other meetings may be called according to need).*

*\*Adjusted due to conflicts.*

---





# COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: \_\_\_\_\_

## **SUBJECT:**

Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2015

## **BACKGROUND INFORMATION:**

The college is required by law to have its financial statements audited by the State Auditor or his/her designee. The audit for the year ended June 30, 2015 was performed by Plattenburg & Associates, Inc., 8260 Northcreek Drive, Suite 330, Cincinnati, Ohio 45236. Copies of the auditor's reports have been distributed to the Board of Trustees, and copies of selected pages, as referenced below, are attached. The following are included in the Independent Auditor's Report:

- INDEPENDENT AUDITOR'S REPORT (pages 1-2) of the college which renders an unmodified opinion stating that the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the Columbus State Community College, as of June 30, 2015, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.
- INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (pages 54-55) in which the auditor disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or deficiencies in internal control that were considered to be material weaknesses.
- INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 (pages 56-57) in which they state Columbus State Community College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. The auditor further noted no deficiencies in internal control over compliance that were considered to be material weaknesses.
- SCHEDULE OF FINDINGS AND QUESTIONED COSTS (pages 58-59) in which there were no findings (page 58, Section I (d)(1)(vi), and page 59, Sections II and III), and no questioned costs (page 59, Section III).

## **RECOMMENDATION:**

That the Board of Trustees accept the Reports of the Independent Auditors as of June 30, 2015, for the College and the discretely presented component unit (the Foundation) as presented by Plattenburg & Associates, Inc.



## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Columbus State Community College

### Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of Columbus State Community College (the College), a component unit of the State of Ohio, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Columbus State Community College Development Foundation, Inc. (the Foundation) which represents 100 percent of the assets, net position and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College, as of June 30, 2015, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 1 to the financial statements, during the year ended June 30, 2015, the College adopted the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension information 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.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2015, on our consideration of the College's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.

Cincinnati, Ohio

October 12, 2015



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees  
Columbus State Community College

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component unit of Columbus State Community College (the College), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 12, 2015, wherein we noted the College adopted GASB No. 68 and GASB No. 71 as disclosed in Note 1. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the College's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

*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 a 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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plattensburg & Associates, Inc.*

Plattensburg & Associates, Inc.  
Cincinnati, Ohio  
October 12, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Board of Trustees  
Columbus State Community College

**Report on Compliance for Each Major Federal Program**

We have audited Columbus State Community College's (the College) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2015. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the College, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

**Report on Internal Control over Compliance**

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in



accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the business-type activities and discretely presented component unit of the College, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 12, 2015, which contained unmodified opinions on those financial statements, wherein we noted the College adopted GASB No. 68 and GASB No. 71 as disclosed in Note 1. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the College's basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Plattenburg & Associates, Inc.*  
Plattenburg & Associates, Inc.  
Cincinnati, Ohio  
October 12, 2015



**COLUMBUS STATE COMMUNITY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015**

**Section I – Summary of Auditor’s Results**

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant control deficiencies reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any material reported non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were the any other significant control deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under Section .510?	No
(d)(1)(vii)	Major Programs (list): Student Financial Aid Cluster: CFDA# 84.007 Federal Supplemental Educational Opportunity Grants CFDA# 84.268 Federal Direct Student Loans CFDA# 84.033 Federal Work-Study Program CFDA# 84.063 Federal Pell Grant Program	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,166,999 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**Section II – Findings Related to the Financial Statements Required to be reported in Accordance with GAGAS**

None

**Section III – Federal Award Findings and Questioned Costs**

None



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: \_\_\_\_\_

### SUBJECT:

Revised Fiscal Year 2016 Operating Budget

### BACKGROUND INFORMATION:

In May 2015, the Board of Trustees approved the FY 2016 Operating Budget. Each January, the Board of Trustees reviews the operating budget in the context of enrollment, final state subsidy allocations as approved by the Ohio Department of Higher Education, and other activities that may impact the budget. Revised FY 2016 operating budgets for the College's General Fund and Auxiliary Fund are attached.

#### *General Fund (Exhibit A)*

*Revenues.* The College's final FY 2016 state subsidy allocation is \$1.68 million higher than the estimate included in the budget passed by the Board of Trustees in May 2015. During that budget planning period the State's FY16-17 operating budget had not been finalized. Subsequently the Ohio Department of Higher Education adjusted its projections twice and the allocations were finalized in December 2015.

Enrollment was budgeted for FY 2016 at 5% lower than the prior year. Autumn 2015 enrollment was 2.1% more than Autumn 2014 and Spring 2016 is trending about 1.5% above last year. Summer 2016 enrollment, part of which is accounted for in this fiscal year, remains budgeted comparable to Summer 2015. Based on these actual and updated enrollment assumptions, tuition revenue in the revised FY 2016 budget is projected to be \$1.8 million above the operating budget approved by the Board in May.

Coupling revised state subsidy, tuition revenue, and other revenue sources, the proposed revised FY 2016 revenue budget totals \$139.1 million (line m) or \$3.5 million (2.6%) more than originally budgeted

*Expenses.* FY 2016 expense priorities continue to include enhancing strategic enrollment recruitment and management, including the introduction of activities designed to enroll high school students in *College Credit Plus* classes as full-time students upon high school graduation; increasing awareness of Columbus State as the high quality, affordable pathway in the region; improving retention through a redesigned academic advising program, orientation, and student success projects; establishing a one-stop welcome center for students to make it easier to become a Columbus State student; and maintaining and upgrading our technology infrastructure.



*Strategic Allocations:* Higher-than-budgeted revenues provide an opportunity to fund the following:

*Technology.* An allocation of \$1.8 million from this year's revenues will give the College the opportunity to meet several technology needs, including the conversion to the enterprise system vendor's supported database, system updates for a new student placement testing approach, and a down payment on the College's annual technology infrastructure needs which cost \$3.5 million annually to maintain.

The College avoided passing special technology fees on to students in order to fund annual technology infrastructure needs by using FY15-16 state capital funds for this purpose while it explored new revenue streams necessary to provide for these annual operational expenses.

*Leveraging Assets.* Columbus State collaborated with neighborhood stakeholders during its master planning process and has continued to do so since the adoption by the Board of Trustees in July 2013 of a master plan designed to advance the College's goals of student success, workforce development and civic engagement. The aspirational plan envisions a modernized, greener and more vibrant neighborhood in which the Columbus campus resides. The Board recognized in adopting the plan that it would require active engagement of a variety of stakeholders and investors for the plan to be realized over time.

Neighborhood stakeholders and the City of Columbus have invited the College to assume leadership for creating and leading the implementation of an investment plan so that the College's master plan objectives and other stakeholder priorities can be realized over time. The City of Columbus is considering a \$300,000 commitment - \$100,000/year for 3 years – to provide for resources for a leadership infrastructure. Columbus State is well-positioned to provide such leadership, and by setting aside a \$300,000 match, the College demonstrates its commitment to establish a framework within which it can work closely with stakeholders to create and implement an investment plan for the Columbus campus neighborhood. These monies will not be spent until the Board of Trustees formally adopts a plan of action.

#### *Auxiliary Fund (Exhibit B)*

Total revenues for auxiliary enterprises are projected to be \$39,334 or 1.3% lower than originally budgeted. Even though enrollment is higher than initially budgeted, revenues are trending lower largely due the College's continued textbook affordability and digitization initiatives. Operating and miscellaneous expenses are projected to essentially equal the original budget. The auxiliary fund is expected to balance within the revenues the enterprises are projected to generate.

**RECOMMENDATION:**

That the Board of Trustees approves the revised FY 2016 operating budgets for the College's general fund (Exhibit A) and the auxiliary fund (Exhibit B), and authorizes the President to allocate additional general fund operating and instructional expenses commensurate with enrollments and related revenues in excess of amounts included in the revised FY 2016 budget provided the operating budget remains balanced.

**Columbus State Community College  
District Operational Budget Comparison  
Proposed FY16 Revised Budget Compared to FY16 Budget, FY13 PYE, and FY14 and FY15 Audited**

	(1) FY13 PYE	(2) FY14 Audited	(3) FY15 Audited	(4) FY16 Budget	(5) FY16 Revised	(6) Difference FY16/RFYE16	(7) Percent Inc./(Dec.)
<b>Revenues</b>							
<b>Appropriations</b>							
(a) Subsidy	\$60,304,059	\$60,429,174	\$61,204,273	\$62,045,100	\$63,651,910	\$1,606,810	2.6%
(b) Student Support Services	53,376	54,827	42,529	0	0	0	0.0%
(c)	60,357,435	60,484,001	61,246,802	62,045,100	63,651,910	1,606,810	2.6%
<b>Student</b>							
(d) Tuition	72,734,323	75,171,489	70,311,673	67,959,441	69,775,325	1,815,884	2.7%
(e) Tuition - Calendar Realignment	4,011,032	0	0	0	0	0	0.0%
(f) Fees	4,204,046	4,134,013	3,841,854	3,754,624	3,810,117	55,493	1.5%
(g) Special Courses	1,272,508	1,271,839	1,370,449	1,055,295	1,125,210	69,915	6.6%
(h)	82,221,909	80,577,341	75,523,976	72,769,360	74,710,652	1,941,292	2.7%
<b>Other</b>							
(i) Partnership Revenue	331,548	294,248	269,733	0	3,480	3,480	100.0%
(j) Contract Services	335,000	215,016	478,940	309,234	309,234	0	0.0%
(k) Miscellaneous	144,532	243,929	553,984	450,093	448,514	(1,579)	-0.4%
(l)	811,080	753,193	1,302,657	759,327	761,228	1,901	0.3%
(m) <b>Total Revenues</b>	<b>143,390,424</b>	<b>141,814,535</b>	<b>138,073,435</b>	<b>135,573,787</b>	<b>139,123,790</b>	<b>3,550,003</b>	<b>2.6%</b>
<b>Expenditures</b>							
(n) Educational & General							
Instructional	76,495,615	70,707,172	70,776,554	71,835,592	71,908,341	72,749	0.1%
(o) Instructional - Calendar Realignment	2,227,981	0	0	0	0	0	0.0%
(p) Library	1,990,976	1,767,766	1,852,634	1,982,773	1,958,422	(24,351)	-1.2%
(q) General	10,302,032	10,614,191	9,470,691	10,117,399	10,846,259	728,860	7.2%
(r) Information Technology	11,952,596	11,368,078	12,334,256	12,635,519	12,833,001	197,482	1.6%
(s) Student Services	13,489,381	13,731,567	13,739,721	13,805,439	13,827,151	21,712	0.2%
(t) Operation & Maintenance of Plant	13,034,407	13,231,453	13,815,511	14,915,577	15,035,149	119,572	0.8%
(u) Administration	9,847,089	7,889,695	8,171,540	8,857,749	9,170,359	312,610	3.5%
(v) <b>Operational Expenditures</b>	<b>139,340,077</b>	<b>129,309,922</b>	<b>130,160,907</b>	<b>134,150,048</b>	<b>135,578,682</b>	<b>1,428,634</b>	<b>1.1%</b>
(w) Transfer for Equip. & Replacement	2,500,000	2,000,000	2,100,000			0	0.0%
(x) Transfer for Debt Service	1,460,906	1,388,906	1,376,385	1,423,739	1,423,739	0	0.0%
(y) Transfer for Capital Improvements	0	1,850,000	2,200,000		300,000	300,000	100.0%
(z) Transfer One-Time Compensation	0	1,700,000	1,100,000			0	0.0%
(aa) Transfer for Scholarships	0	1,850,000				0	0.0%
(ab) Transfer for Student Success &			1,600,000			0	100.0%
(ac) Transfer for Technology Initiatives					1,800,000	1,800,000	0.0%
(ad) <b>Total Expenditures &amp; Transfers</b>	<b>143,300,983</b>	<b>138,098,828</b>	<b>138,537,292</b>	<b>135,573,787</b>	<b>139,102,421</b>	<b>3,528,634</b>	<b>2.6%</b>
(ae) <b>Net Operational Revenues</b>	<b>89,441</b>	<b>3,715,707</b>	<b>(463,857)</b>	<b>0</b>	<b>21,369</b>	<b>21,369</b>	<b>100.0%</b>
(af) <b>Reserve Funding</b>							
(ag) Transfer-In Delaware Campus	0	0	0	0	0	0	0.0%
(ah) Budget Tuition Stabilization	0	0	0	0	0	0	0.0%
(ai) <b>Interest Income</b>	<b>197,582</b>	<b>346,842</b>	<b>688,848</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>100.0%</b>
(aj) <b>Net Revenues</b>	<b>\$287,023</b>	<b>\$4,062,549</b>	<b>\$224,991</b>	<b>\$0</b>	<b>\$171,369</b>	<b>\$ 171,369</b>	<b>100.0%</b>

**Notes**

- (1,2,3) FY13 represents projected year end as of June 30th; FY14 and FY15 represent audited figures.
- (a) *Subsidy* as reported by the Ohio Department of Higher Education, January 12, 2016
- (d) *Tuition revenue* includes actual revenue for SU15 and AU15, SP16 revenue projected at 1.5% higher than last Spring and SU16 revenue projected flat to SU15.
- (e,o) Eliminates revenues and expenses that were necessary in FY13 to accommodate calendar-realignment for semesters.
- (f) *Fee revenue* includes application, records & ID fee, lab, parking and other fees.
- (k) *Miscellaneous revenue* includes revenue for print shop income and coin operated duplication funds starting in FY14. In prior years, this revenue was shown as an offset to expenditures.
- (n) *Education and General Instruction* includes the Schools of Arts & Sciences, Health & Human Services, and Business, Engineering & Technologies; Strategic Workforce; Digital Education; Dual Credit; Curriculum Management; Academic Affairs VP Offices; and the Delaware Campus and Regional Learning Centers.
- (q) *General* includes Facilities Design & Construction, Human Resources, Procurement & College Services, Marketing & Communication, Grants Office, Diversity & Inclusion and the Foundation Office.
- (s) *Student Services* includes Disability Services, Admissions, Student Assistance, Student Conduct, Career Services, Testing Center, Telephone Information, Registration, Financial Aid, Counseling, Advising, Athletics, Student Engagement, Veterans Office, TRIO/Special Projects and Dean/VP Offices.
- (u) *Administration* includes Sr. VP BAS, President's Office, Delaware Campus Admin, Accounting Services, Institutional Effectiveness, and an allocation for bad debt.



**Columbus State Community College  
Auxiliary Services Budget Comparison  
Proposed FY16 Revised Budget Compared to FY16 Budget, FY13 PYE, and FY14 and FY15 Audited**

DRAFT1	(1) FY13 PYE	(2) FY14 Audited	(3) FY15 Audited	(4) FY16 Budget	(5) FY16 Revised	(6) Difference FY16/RFYE16	(7) Percent Inc/(Dec)
<b>Revenues</b>							
(a) Bookstore	\$2,832,339	\$3,434,984	\$3,130,730	\$2,830,972	\$2,762,411	(\$68,561)	-2.4%
(b) Child Development Center	656,785	0	0	0	0	0	0
(c) Food Services	418,505	341,221	339,553	295,000	324,227	29,227	9.9%
(d) Bridgeview	239,563	0	0	0	0	0	0
(e) Total Revenues	4,147,192	3,776,205	3,470,283	3,125,972	3,086,638	(39,334)	-1.3%
<b>Expenses</b>							
(f) Bookstore	1,836,435	1,664,519	1,696,974	1,891,552	1,856,351	(35,201)	-1.9%
(g) Child Development Center	937,090	0	0	0	0	0	0
(h) Food Services	183,286	125,803	120,065	228,983	250,745	21,762	9.5%
(i) Bridgeview	463,929	0	0	0	0	0	0
(j) Total Expenses	3,420,740	1,790,322	1,817,039	2,120,535	2,107,096	(13,439)	-0.6%
<b>Net Income/(Loss)</b>							
(k) Bookstore	995,904	1,770,465	1,433,756	939,420	906,060	(33,360)	-3.6%
(l) Child Development Center	(280,305)	0	0	0	0	0	0
(m) Food Services	235,219	215,418	219,488	66,017	73,482	7,465	11.3%
(n) Bridgeview	(224,366)	0	0	0	0	0	0
(o) Total Net Income/(Loss)	726,452	1,985,883	1,653,244	1,005,437	979,542	(25,895)	-2.6%
<b>Miscellaneous</b>							
(p) Administrative Office	511,563	644,233	495,835	562,462	584,034	21,572	3.8%
(q) Marketing			32,146	32,000	32,000	0	0.0%
(r) College Strategic Priorities			162,892	300,000	300,000	0	0.0%
(s) Total Miscellaneous	511,563	644,233	690,873	894,462	916,034	21,572	2.4%
(t) Total Auxiliary Net Income	\$214,889	\$1,341,650	\$962,371	\$110,975	\$63,508	(\$47,467)	-42.8%
(u) Capital Equipment, One-Time Comp and College Credit Plus textbooks		\$ 45,138	\$ 47,210	\$ 1,250,000	\$ 1,500,000		

**Notes**

- (1,2,3) FY13 represents projected year end as of June 30th; FY14 and FY15 represent audited figures.
- (a,c) Bookstore and Food Services revenue represents revenue net of cost of goods sold.
- (p) Administrative Office includes expenses related to administrative expenses common to both enterprises.
- (u) Capital Equipment, One-Time Comp, and College Credit Plus textbooks to be funded from Auxiliary's reserves.



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: \_\_\_\_\_

**SUBJECT:**

Financial Statements as of and for the six months ended December 31, 2015

**BACKGROUND INFORMATION:**

Columbus State Community College policy requires that monthly the President provide each Board of Trustees member a copy of the college's financial statements.

**RECOMMENDATION:**

That the financial statements as of and for the six months ended December 31, 2015 be accepted as presented.

# COLUMBUS STATE

COMMUNITY COLLEGE

January 13, 2016

**TO:** Dr. David T. Harrison, President

**FROM:** Theresa J. Gehr, Senior Vice President | Chief Financial Officer | Treasurer

**SUBJECT:** Financial Statements as of December 31, 2015



Attached are the financial statements of the Columbus State Community College District, the Foundation, and the President's Discretionary Fund for the period ended December 31, 2015.

## 1. General Fund (Exhibit B)

**Revenues.** State subsidy (column G, line 1) is updated to reflect Columbus State's final FY16 allocation from the Ohio Department of Higher Education and is \$85,024 more than the estimate previously reported through October's financials.

While enrollment for FY16 was budgeted 5% below FY15, Autumn 2015 enrollment is projected to be 2.1% more than Autumn 2014 with increases attributable to returning students, high school students enrolled through *College Credit Plus*, and new non-high school students. Year-end tuition projections are based on Autumn enrollment, and assume a 1.5% increase for Spring 2016 over Spring 2015, and that Summer 2016 will be flat to Summer 2015. Other revenues for Special Courses, Miscellaneous, Partnership, and Lab Fees have been increased by almost \$190,000 based on current trends and updated projections from program staff. Updated assumptions yield Projected Year End revenue (column G, line 13) 2.6% higher than the budget approved by the Board in May (column A, line 13). The Revised FY16 Budget the Board will be asked to consider at its January meeting is based on these revised revenue projections.

---

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to		Prior Year FTEs	Current Year FTEs*	% Variance
			Increase/ Decrease	Actual			
Summer 2015**	42,690	40,978	-4.0%		7,502	5,939	-20.8%
Autumn 2015	203,685	216,485	6.3%	14,134		14,432	2.1%
Spring 2016	190,459						
Summer 2016	50,114						

---

\* FY16 *preliminary* student credit hours has been defined historically as the preliminary Census day enrollment. Given changes in the deregistration process for non-payment, currently as a pilot, and the new deferred payment plan, the credit hours and FTEs are projected, not the Census day numbers used historically.

\*\* Summer semester 2015 straddles both FY15 and FY16, with 46% of the revenue attributed to FY16.



*Expenses.* Year-to-date expenditures through December are approximately 0.73% lower than the same period last year, primarily due to lower-than-budgeted enrollment in Summer term that required lower enrollment-related instructional expenses. Work with colleagues across the College on the proposed Revised FY16 Budget resulted in increased expense budgets where necessary. However, we do anticipate lower-than-budgeted spending in the aggregate by year-end. Projected Year End net operational revenue earned through December will be recommended for strategic allocation as part of the proposed Revised FY16 Budget.

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

The Bookstore revenues through December are approximately \$129,000 or 2% lower than the same period last year due to lower Summer enrollment and numerous textbook affordability and digital initiatives. Cost of goods sold as a percent of revenue is also lower than the same period last year. Food Services revenues are lower than last year because an annual contractual payment has yet to be received. Overall, Auxiliary expenditures are approximately equal to the same period last year.

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

To-date disbursements of \$1,344 left a balance of \$18,656 for December in this Fund.

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

Foundation contributions through December are approximately \$30,000 higher compared to the same period last year. Management and General expenses are higher due to increased fundraising expenditures, consultant fees, and costs related to the Annual State of the College event. Net investment activity continues to decrease, decreasing \$116,519 from last month, and \$227,986 from December of last year for two reasons: continued swings in the market and the repositioning of the Foundation portfolio by investment advisors newly appointed in July 2015. The Foundation Investment Committee continues to work closely with the new investment advisors during this transition.

5. **Investments**

The College's portfolio is invested consistent with its investment policy, with 38.98% currently invested in STAR Ohio, STAR Plus, and other money markets, with the balance in various federal agencies, municipal bonds, and treasury notes.

**COLUMBUS STATE COMMUNITY COLLEGE  
BALANCE SHEET AT DECEMBER 31, 2015  
With Comparative Figures at December 31, 2014**

EXHIBIT A

<u>Assets</u>	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>Liabilities and Fund Balance</u>	<u>December 31, 2015</u>	<u>December 31, 2014</u>
<b>Current Funds</b>			<b>Current Funds</b>		
<b>Unrestricted</b>			<b>Unrestricted</b>		
Educational and general			Educational and general		
Cash	\$ 7,990,529	\$ 5,880,762	Accounts payable	\$ 10,597,750	\$ 9,758,435
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1)		109,841,279	Deferred income		
Accounts receivable, net of allowance for doubtful accounts	110,878,559		Student tuition	27,120,296	28,365,844
Interest receivable	32,938,569	34,388,172	Lab fees and credit bank	-	-
Prepaid expense	857,436	608,435	Due to auxiliary funds	-	-
Due from agency funds	202,294	734,721	Due to restricted funds	-	-
Due from auxiliary funds	1,049,600	1,145,073	Due to plant funds	26,798,714	22,993,257
Total educational & general	\$ 153,916,987	\$ 152,598,442	Due to agency funds	-	-
			Fund balances (Exhibit C):		
			Allocated	66,171,773	69,480,410
			Unallocated	22,928,457	21,998,428
			Total fund balances	89,100,230	91,178,838
			Total educational & general	\$ 153,916,987	\$ 152,598,442
<b>Auxiliary enterprise</b>			<b>Auxiliary enterprise</b>		
Cash	\$ 2,517,075	\$ 2,473,931	Accounts payable	\$ 111,915	\$ 488,641
Investments	8,333,567	8,289,674	Due to educational & general fund	1,049,640	1,145,073
Accounts receivable	125,982	88,937	Due to Plant Fund	1,475,070	1,475,070
Inventories, at cost as defined (note 2)	4,208,765	4,444,062	Fund balances (Exhibit D):		
Other Assets	78,253	78,253	Allocated		
Due from general fund	-	-	Unallocated	13,143,636	12,782,703
Due from grant funds	516,619	516,630	Total fund balances	13,143,636	12,782,703
Total auxiliary enterprise	15,780,261	15,891,487	Total auxiliary enterprise	15,780,261	15,891,487
Total unrestricted	\$ 169,697,248	\$ 168,489,929	Total unrestricted	\$ 169,697,248	\$ 168,489,929
Total current funds	\$ 169,697,248	\$ 168,489,929	Total current funds	\$ 169,697,248	\$ 168,489,929
	[A]	[B]		[C]	[D]

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE  
BALANCE SHEET AT DECEMBER 31, 2015**  
With Comparative Figures at December 31, 2014

**EXHIBIT A  
(Continued)**

<u>Assets</u>	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>Liabilities and Fund Balance</u>	<u>December 31, 2015</u>	<u>December 31, 2014</u>
<u>Plant funds</u>			<u>Plant funds</u>		
Unexpended			Unexpended		
State appropriations receivable	-	-	Fund balances	1,062,918	872,852
Capital Improvement Fund	1,062,918	872,852	Restricted	1,062,918	872,852
Total unexpended	<u>1,062,918</u>	<u>872,852</u>	Total unexpended		
Cash from Bond Proceeds	-	-	Investment in plant:		
Deposit with trustees/Escrow	-	-	Interest payable	-	-
Due from general fund	26,798,714	22,993,257	Capital lease payable	-	-
Land	25,518,235	25,518,235	Accounts payable	-	-
Improvements other than buildings	12,433,778	12,433,778	Bonds payable	7,740,000	9,290,000
Buildings	168,151,168	158,589,637	Deferred Gift Annuity	-	-
Movable equipment, furniture and library books	44,398,816	40,102,409	Net investment in plant	176,293,663	173,011,917
Construction-in-progress	1,147,607	8,627,333			
Other Assets	1,293,450	2,835,824	Total investment in plant	<u>184,033,663</u>	<u>182,301,917</u>
Less: accumulated depreciation	(95,708,105)	(88,798,557)	Total plant funds	<u>185,096,582</u>	<u>183,174,769</u>
Total investment in plant	<u>184,033,663</u>	<u>182,301,917</u>			
Total plant funds	<u>\$ 185,096,582</u>	<u>\$ 183,174,769</u>	<u>Agency funds</u>		
			Cash	-	-
			Due from agencies	202,294	734,720
			Due from general fund	-	-
			Total agency funds	<u>202,294</u>	<u>734,720</u>
				[A]	[B]
				[C]	[D]

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



**EXHIBIT B**  
**COLUMBUS STATE COMMUNITY COLLEGE**  
**OPERATIONAL BUDGET COMPARISON**  
**FOR THE SIX MONTHS ENDED DECEMBER 31, 2015**  
**With Comparative Figures at December 31, 2014.**

	FY 16			FY 15			FY 16 Projected Year End			FY 15 Audited		
	Budget as approved May 2015	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2015	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 16 Projected Year End	Projected % of Budget	FY 15 Audited Year End	Projected % of Budget		
<b>Revenues</b>												
<b>Appropriations</b>												
Subsidy	\$ 62,045,100	\$ 31,783,446	51.23%	\$ 61,204,273	\$ 30,335,670	49.56%	\$ 63,651,910	102.59%	\$ 61,204,273	100.00%		
Student Support Services	62,045,100	31,783,446	51.23%	61,204,273	30,335,670	49.56%	63,651,910	102.59%	61,204,273	100.00%		
<b>Student</b>												
Tuition	67,959,441	35,546,548	52.31%	70,599,986	36,204,538	51.28%	69,775,325	102.67%	70,311,673	99.59%		
Fees	3,754,624	2,760,729	73.53%	4,092,691	2,550,500	62.32%	3,810,117	101.48%	3,841,854	93.87%		
Special courses	1,055,295	600,091	56.86%	1,045,550	644,224	61.62%	1,125,210	106.63%	1,370,449	131.08%		
Contracted Services	72,769,360	38,907,367	53.47%	75,738,207	39,389,263	52.02%	74,710,652	102.67%	75,523,976	99.72%		
<b>Net</b>	309,234	110,236	35.65%	100,000	64,421	64.42%	309,234	100.00%	478,940	478.94%		
<b>Other</b>												
Partnership Revenue	-	-	-	250,000	91,119	36.45%	3,480	-	269,733	107.89%		
Miscellaneous	450,093	219,405	48.75%	370,000	34,082	9.21%	448,514	99.65%	553,984	149.73%		
<b>Total revenues</b>	135,573,787	71,020,454	52.39%	137,662,480	69,924,555	50.79%	139,123,790	102.62%	138,073,436	100.30%		
<b>Operating Expenditures</b>												
Educational & general (Instructional)	71,835,592	35,102,855	48.87%	73,069,806	36,070,998	49.37%	71,908,341	100.10%	70,776,554	96.86%		
Library	1,982,273	975,050	49.18%	1,987,766	986,793	49.64%	1,958,422	98.77%	1,852,634	93.20%		
General	10,117,399	4,753,523	46.98%	10,195,213	4,309,487	42.27%	10,846,259	107.20%	9,470,691	92.89%		
Information Technology	12,635,519	7,269,803	57.53%	13,293,384	6,976,539	52.48%	12,833,001	101.56%	12,334,256	92.78%		
Student Services	13,805,439	6,528,721	47.28%	14,425,589	6,760,133	46.86%	13,827,151	100.16%	13,739,721	95.25%		
Operation and maintenance of plant	14,915,577	6,838,989	45.85%	13,483,128	6,563,644	48.68%	15,035,149	100.80%	13,815,511	102.47%		
Administration	8,857,749	4,408,200	49.77%	8,831,409	4,719,980	53.45%	9,170,359	103.53%	8,171,540	92.53%		
Transfer for debt service	1,423,739	711,870	50.00%	1,376,385	688,193	50.00%	1,423,739	100.00%	1,376,385	100.00%		
<b>Total expenditures</b>	135,573,787	66,589,010	49.12%	136,662,480	67,075,767	49.08%	137,002,421	101.05%	131,537,292	96.25%		
<b>Non-operating &amp; Encumbered</b>												
Transfer for Capital Equipment	-	See Exhibit C		1,000,000	See Exhibit C		-	N/A	2,100,000	210.00%		
Transfer for One-Time Compensation	-	-		-	-		-	N/A	1,100,000	0.00%		
Transfer for Capital Improvements	-	-		-	-		300,000	N/A	2,200,000	0.00%		
Transfer for Scholarships	-	-		-	-		-	N/A	-	0.00%		
Transfer for Student Success and Innovation	-	-		-	-		-	N/A	1,600,000	0.00%		
Transfer for Technology Initiatives	-	-		-	-		1,800,000	N/A	-	0.00%		
<b>Total expenditures and transfers</b>	135,573,787	66,589,010	49.12%	137,662,480	67,075,767	48.72%	139,102,421	102.60%	138,537,292	100.64%		
<b>Operational revenues</b>	-	4,431,444	N/A	-	2,848,788	N/A	21,370	N/A	(463,857)	N/A		
<b>Interest Income</b>												
Net Operating revenues	\$ -	\$ 43,662	-	\$ -	\$ 128,254	-	\$ 150,000	-	\$ 688,848	-		
Reserve expenditures from Exhibit C and audit entries	-	4,475,106	-	-	2,977,042	-	171,370	-	224,992	-		
<b>Net Revenues/(Expenditures)</b>	-	2,872,504	-	-	5,005,703	-	3,992,944	-	(661,403)	-		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		

The Board of Trustees authorized the allocation of projected net income at its May and July 2015 meetings.

EXHIBIT C

COLUMBUS STATE COMMUNITY COLLEGE  
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT  
EDUCATIONAL AND GENERAL FUNDS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2015

	Balance at June 30, 2015	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at December 31, 2015
Unrestricted						
Allocated						
Capital Improvements & Land Acquisition	\$ 13,287,891	\$ -	(1,366,000)	-	(12,175)	11,909,716
Carpet/Furniture Reupholstering	146,861	-	-	-	(30,438)	116,423
Madison Hall One Stop Center	25,000	-	716,000	41,000	(143,351)	638,649
Jefferson Ave/Grove Street Repaving	-	-	650,000	-	-	650,000
Space Efficiency Upgrades	847,450	-	-	(41,000)	(220,178)	586,272
Project Planning	21,503	-	-	-	-	21,503
Union Hall Renovation	436,044	-	-	-	(54,036)	382,008
Site Development Delaware Campus	1,172,279	-	-	-	-	1,172,279
Bookstore/DX Modifications	263,490	-	-	-	-	263,490
Facilities Infrastructure Improvements	113,053	-	-	-	(24,500)	88,553
Student Support Services	74,109	-	-	-	(1,265)	72,844
Massage Therapy Space	2,829	-	-	-	-	2,829
Capital Equipment	8,235,805	-	-	-	(304,425)	7,931,380
Target 2002	333,088	-	-	-	-	333,088
Collective Bargaining	33,104	-	-	-	-	33,104
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987
Accumulated Lab Fees	1,457,455	-	-	50,504	-	1,357,810
Broadbanding	133,653	-	-	-	(150,148)	13,505
Think Again Scholarship	2,438,010	-	-	-	-	2,438,010
Student Success and Innovation	8,483,425	-	-	-	(232,440)	8,250,985
Strategic Growth Initiatives	2,504,305	-	-	-	(640,736)	1,863,569
Technology Initiatives	2,534,755	-	-	-	(401,902)	2,132,853
Human Capacity Development/Wellness	311,266	-	-	-	(412,986)	1,121,769
Campus Safety Initiatives	912,862	-	-	-	-	912,862
Energy Efficiency/Sustainability Initiatives	2,168,918	-	-	-	(81,506)	2,087,412
Delaware Campus Operations	-	-	-	-	(30,965)	2,137,953
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	1,241,018
Health Care HSA Incentive	86,636	-	-	-	-	86,636
Self-insured Workers Compensation Benefits	152,500	-	-	-	-	152,500
Voluntary Separation Incentive Plan	-	-	-	-	-	-
One-Time Compensation	111,800	-	-	-	(66,284)	45,516
Partnerships for Student Success	148,959	-	-	-	(64,155)	84,804
Workforce Development	500,000	-	-	-	-	500,000
Tobacco Free Campus Implementation	57,219	-	-	-	-	57,219
PERFORMS	1,499	-	-	-	(1,014)	485
Unallocated	\$ 68,993,773	-	-	50,504	(2,872,504)	66,171,773
Total General Fund	\$ 17,963,255	\$ 2,143,202	-	(50,504)	2,872,504	\$ 22,928,457
	\$ 86,957,028	\$ 2,143,202	\$ -	\$ -	\$ -	\$ 89,100,230

**COLUMBUS STATE COMMUNITY COLLEGE  
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2015  
With Comparative Figures at December 31, 2014**

EXHIBIT D

Auxiliary	FY 16		FY 15		FY 16 Projected Year End		FY 15 Audited		(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30)	
	Revised Budget as approved May 2015	Actual to Date	% of Budget Expended to Date	Revised Budget as approved January 2015	Actual to Date	% of Budget Expended to Date	FY 16 Projected Year End	Projected % of Budget		FY 15 Audited Year End
Sales/Revenues										
Bookstore	\$ 13,161,788	\$ 5,992,201	45.53%	\$ 13,325,234	\$ 6,121,395	45.94%	\$ 12,474,706	94.78%	\$ 13,161,828	98.77%
Food Services	360,000	166,561	46.27%	360,000	260,526	72.37%	389,227	108.12%	401,998	111.67%
Total Revenues	13,521,788	6,158,762	45.55%	13,685,234	6,381,921	46.63%	12,863,933	95.13%	13,563,826	99.11%
Cost of Goods Sold										
Bookstore	10,330,816	4,620,028	44.72%	10,585,924	4,765,059	45.01%	9,712,295	94.01%	10,031,098	94.76%
Food Service	65,000	30,043	46.22%	55,000	31,101	56.55%	65,000	100.00%	62,445	113.54%
Gross Margin	3,125,972	1,508,691	48.26%	3,044,310	1,585,761	52.09%	3,086,638	98.74%	3,470,283	113.99%
Operating Expenses										
Bookstore	1,891,552	805,086	42.56%	1,893,766	861,943	45.51%	1,856,351	98.14%	1,896,974	89.61%
Food Services	228,983	84,824	37.04%	223,717	39,854	17.81%	250,745	109.50%	120,065	53.67%
Auxiliary Administration	894,462	273,893	30.62%	924,558	273,401	29.57%	916,034	102.41%	690,873	74.72%
Total Expenses	3,014,997	1,163,803	38.60%	3,042,141	1,175,198	38.63%	3,023,130	100.27%	2,507,912	82.44%
Auxiliary Net Operating Income/(Loss)	110,975	344,888	310.78%	2,169	410,563	18928.68%	63,508	57.23%	962,371	44369.34%
Net Income/(Loss)										
Bookstore	939,420	567,087	60.37%	845,544	494,393	58.47%	906,060	96.45%	1,433,756	169.57%
Food Services	66,017	51,694	78.30%	81,283	189,571	233.22%	73,482	111.31%	219,488	270.03%
Auxiliary Administration	(894,462)	(273,893)	30.62%	(924,558)	(273,401)	29.57%	(916,034)	102.41%	(690,873)	74.72%
Net Auxiliary Income/(Loss)	110,975	344,888	310.78%	2,169	410,563	18928.68%	63,508	57.23%	962,371	44369.34%
Auxiliary Fund Balance at June 30, 2015		13,336,320			12,424,640					
Non-operating Revenues/Expenditures	(250,000)	(48,017)		(119,000)	(52,500)		(250,000)		(47,210)	
College Credit Plus	(1,000,000)	(489,555)					(1,000,000)			
Food Services/Renovations		-					(250,000)			
Transfers		-								
Audit Entries		-								
Auxiliary Fund Balance at November 30, 2015	(A)	\$ 13,143,636	(B)	\$ 12,782,703	(E)	(F)	\$ (1,436,492)	(G)	\$ 915,161	(J)



EXHIBIT E

COLUMBUS STATE COMMUNITY COLLEGE  
CASH FLOW FORECAST  
AS OF DECEMBER 31, 2015

	Actual July 2015	Actual August 2015	Actual September 2015	Actual October 2015	Actual November 2015	Actual December 2015	
Beginning Cash	\$ 7,284,169	4,629,193	27,038,733	8,575,646	6,290,377	7,043,114	(1)
Cash Receipts	7,401,287	19,141,028	8,344,574	7,047,041	5,530,062	9,032,569	(2)
Cash Disbursements	(13,997,543)	(11,593,210)	(12,047,863)	(11,413,802)	(11,010,283)	(10,613,971)	(3)
Financial Aid	(558,720)	9,861,722	4,240,202	2,081,492	(2,767,042)	295,566	(4)
Outflow for investments	-	-	(19,000,000)	-	-	-	(5)
Inflow from investments	4,500,000	5,000,000	-	-	9,000,000	2,000,000	(6)
Ending Cash	\$ 4,629,193	27,038,733	8,575,646	6,290,377	7,043,114	7,757,278	(7)

	Forecasted January 2016	Forecasted February 2016	Forecasted March 2016	Forecasted April 2016	Forecasted May 2016	Forecasted June 2016	
Beginning Cash	\$ 7,757,278	5,557,278	5,647,278	5,597,278	5,352,278	5,627,278	(8)
Cash Receipts	15,150,000	6,550,000	6,450,000	6,750,000	12,600,000	6,950,000	(9)
Cash Disbursements	(12,500,000)	(12,500,000)	(11,500,000)	(11,000,000)	(14,000,000)	(14,000,000)	(10)
Financial Aid	14,650,000	40,000	(3,000,000)	5,000	2,175,000	65,000	(11)
Outflow for investments	(19,500,000)	-	8,000,000	4,000,000	(5,500,000)	-	(12)
Inflow from investments	-	6,000,000	5,597,278	5,352,278	5,000,000	7,000,000	(13)
Ending Cash	\$ 5,557,278	5,647,278	5,597,278	5,352,278	5,627,278	5,642,278	(14)

COLUMBUS STATE COMMUNITY COLLEGE  
 PRESIDENT'S DISCRETIONARY FUND  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2015

EXHIBIT F

Cash at Beginning of Period		\$ <u>20,000</u>	(1)
			(2)
<u>Receipts:</u>			(3)
			(4)
		-	(5)
			(6)
<u>Disbursements:</u>			(7)
Oberer's Flowers	1,344		(8)
		<u>1,344</u>	(9)
		\$ <u><u>18,656</u></u>	(10)
	[A]	[B]	(11)
		<u>[C]</u>	

NOTE:

The President's Discretionary fund is a separate fund from the operating and capital funds of the college. The source of funds is from other-than-public (governmental) monies or student fees, as specified by the Board of Trustees.

The purpose of the fund is to enhance the mission of the college. Expenditures are to promote or enhance the image of the college, the college educational programs, operations, entertainment, contributions, and other appropriate expenditures not provided for in the college operating budget.

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION**  
**BALANCE SHEET AT DECEMBER 31, 2015**  
**With Comparative Figures at December 31, 2014**

<u>Assets</u>	<u>December 31,</u> <u>2015</u>	<u>December 31,</u> <u>2014</u>	
Cash	\$ 1,140,667	\$ 990,258	(1)
Investments at market value (see note)	7,025,033	7,226,276	(2)
Pledges Receivable	5,378,093	6,723,286	(3)
Accounts Receivable	3,348	3,422	(4)
Total Assets	<u>\$ 13,547,141</u>	<u>\$ 14,943,242</u>	(5)
<u>Liabilities</u>			
Due to general fund	\$ 515	\$ 47	(6)
Pledge Payable	-	-	(7)
Trade Payables	634,802	-	(8)
Total Liabilities	<u>635,317</u>	<u>47</u>	(9)
<u>Fund balance</u>			
Permanently Restricted	4,066,137	3,993,976	(10)
Temporarily Restricted	6,400,288	8,517,400	(11)
Unrestricted	2,445,399	2,431,819	(12)
			(13)
Total fund balance	<u>12,911,824</u>	<u>14,943,195</u>	(14)
			(15)
Total Liabilities and fund balance	<u>\$ 13,547,141</u>	<u>\$ 14,943,242</u>	(16)
	[A]	[B]	(17)
			(18)

Note: Investments

Investments are valued at market, which is generally determined by use of published market quotations. Realized gains and losses from sale or redemption of investments are based upon the cost of the specific investment sold or redeemed. Purchases and sales of investments are reflected on a trade-date basis. A summary of investments is as follows:

	<u>Cost</u>	<u>Market</u>	<u>Percent of</u> <u>Portfolio</u>
Cash	\$ 208,554	208,554	2.97%
Equities	3,079,514	2,927,365	41.67%
Fixed Income	3,928,742	3,889,114	55.36%
Mutual Funds	-	-	0.00%
Total Investments	<u>\$ 7,216,810</u>	<u>\$ 7,025,033</u>	<u>100.00%</u>



EXHIBIT H

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2015  
 With Comparative Figures at December 31, 2014

	December 31, 2015			Total All Funds	December 31, 2014 Total All Funds	
	Unrestricted	Temporarily Restricted	Permanently Restricted			
Revenue						
Contributions - Scholarships and Programs	\$ 61,573	\$ 37,424	\$ 11,262	\$ 110,259	\$ 60,230	(1)
Contributions for Taste the Future	83,012	-	-	83,012	90,284	(2)
Contributions for Columbus State	-	1,250	-	1,250	11,250	(3)
Corporate Gift	-	-	-	-	-	(4)
Administration Fee Income	134	-	-	-	-	(5)
Interest Income	-	172	-	306	236	(6)
Investment Income	-	-	-	-	-	(7)
Realized	183,004	101,408	-	284,412	143,933	(8)
Unrealized	(284,350)	(256,541)	-	(540,891)	(172,426)	(9)
Investment income-subtotal	(101,346)	(155,133)	-	(256,479)	(28,493)	(10)
Total revenues	43,373	(116,287)	11,262	(61,652)	133,507	(11)
Expenditures						
Scholarships and Projects	-	154,080	-	154,080	83,738	(12)
Contributions to Columbus State	-	-	-	-	45,000	(13)
Corporate Gift	-	-	-	-	-	(14)
Administrative Fee Expense	-	-	-	-	-	(15)
Management and general	125,669	-	-	125,669	85,019	(16)
Total expenditures	125,669	154,080	-	279,749	213,757	(17)
Excess (deficit) of revenues over expenditures	(82,296)	(270,367)	11,262	(341,401)	(80,250)	(18)
Transfers	(250)	250	-	-	-	(19)
Fund balance at beginning of period	2,527,945	6,670,405	4,054,875	13,253,225	15,023,445	(20)
Fund balance at end of period	\$ 2,445,399	\$ 6,400,288	\$ 4,066,137	\$ 12,911,824	\$ 14,943,195	(21)
	(A)	(B)	(C)	(D)	(F)	(22)

**COLUMBUS STATE COMMUNITY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 2015**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 17,200,616	\$ 17,200,616	0.24%	1
STAR Ohio/Plant	1,062,918	1,062,918	0.24%	1
STAR Ohio/Auxiliary	3,390,269	3,390,269	0.24%	1
STAR Plus	15,046,879	15,046,879	0.21%	1
CSCC Operating Fund 1	35,456,271	35,251,187	0.81%	485
CSCC Operating Fund 2	34,472,353	34,419,213	1.11%	789
Auxiliary Services	4,938,573	4,943,297	1.03%	591
Plant Fund	8,971,268	8,960,664	1.14%	809
	<u>\$ 120,539,149</u>	<u>\$ 120,275,043</u>		

\* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	30.51%
	Agencies	48.56% *
	Municipal Bonds	7.27%
	Treasury Notes	5.19%
	Cash & Equivalents	8.46%
		<u>100.00%</u>

\* This includes discount notes, callable, non-callable, securitized, and step-up agency investments.

2) **Inventories**

Bookstore inventories at year-end are stated at actual cost. At or near year-end a complete physical inventory is taken and adjustments, if any, are recorded.

3) **Plant Funds**

Physical plant and equipment are stated at cost at date of acquisition or fair value at date of donation in case of gifts. Depreciation of physical plant and equipment is recorded.

4) **Long-term debt**

Outstanding long-term debt consists of bonds payable in annual installments varying from \$800,000 to \$920,000 with interest at rates varying from 1.65% to 4.25%, the final installment being due in 2023, collateralized by a gross pledge basis, of the general receipts of the college, which include the full of every type and character of receipts, excepting only those specifically excluded which are primarily those that are appropriated from the State of Ohio.

Debt service for this long-term debt is paid from an annual allocation in the College's Operating fund, the Auxiliary Services fund, and from the State's Capital Component Program.

5) **Interfund Accounts**

All interfund borrowings have been made from current funds and amounts are due currently without interest.



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: \_\_\_\_\_

### **SUBJECT:**

Resolution to approve the Report on Low Enrollment Courses required by the Ohio Department of Higher Education

### **BACKGROUND INFORMATION:**

Section 3345.35. of the Ohio Revised Code requires that the boards of trustees of each state institution of higher education evaluate all courses and programs based on enrollment and student performance. For courses with low enrollment, as defined by the Chancellor, boards are asked to evaluate the benefits of delivering the course through a regional collaboration. The evaluations must be conducted by January 1, 2016, and the first day of January every fifth year thereafter, with reports to the chancellor due 30 days after the evaluation.

In order to comply with this directive and in keeping with the Chancellor's recommendation regarding low enrollment courses, a report has been developed for the Board of Trustees' review. Course enrollment data for a period of two academic years were compiled and reviewed by the Deans and Department Chairs, the Senior Vice President for Academic Affairs, and the Director of Institutional Effectiveness. The attached report provides background on the College's process for managing course enrollments and ensuring efficiency and access, and offers further recommendations on low enrollment courses.

### **RECOMMENDATION:**

That the Board of Trustees approve the attached Report on Low Enrollment Courses and support its submission to the Chancellor of Higher Education.



## Reporting Low Enrollment Courses

### Background

Section 3345.35. of the Ohio Revised Code requires that the boards of trustees of each state institution of higher education evaluate all courses and programs based on enrollment and student performance. For courses with low enrollment, as defined by the chancellor, boards are asked to evaluate the benefits of delivering the course through a regional collaboration. The evaluations are to be done by January 1, 2016, and the first day of January every fifth year thereafter, with reports to the chancellor due 30 days after the evaluation.

### Defining Low Enrollment Courses and Programs

A single numerical definition of **low enrollment courses** is problematic because courses contribute to institutions in different ways (e.g., institutional quality, service to multiple majors, student need), and because courses have widely varying contexts and costs. That being said, most colleges and universities have set **thresholds** below which courses will be not be offered. These thresholds often differ within and across institutions based on pedagogical factors related to discipline (professional courses vs. general education courses), course level (lower division vs. upper division or undergraduate vs. graduate), or resources (cost, availability of faculty or practicum supervisors, availability of facilities).

Likewise, a single numerical definition for **low enrollment programs** is difficult because programs also contribute to institutions in multiple ways (e.g., institutional reputation, service to multiple student majors, regional need), and because programs themselves have widely varying contexts (accreditation and licensure requirements, pedagogical requirements) and costs (faculty, facility and equipment needs). Again, however, most colleges and universities have defined a minimum number of students required for each of their programs, with this minimum **threshold** differing within and across institutions based on institutional mission, student demand and availability of resources.

To comply with the legislation, the Chancellor is defining **low enrollment courses** as course sections that fall below 20% above the institutionally-defined threshold (i.e., 120% of the threshold) for that course section over two or more semesters.

The identification of low enrollment courses and programs that have been taught over the previous two or more semesters provides trustees with crucial information as they think strategically about course and program offerings in order to target courses and programs for change (e.g., regional collaboration or restructuring).

## **Determining Thresholds for Course and Program Enrollment and Recommended Actions for Courses That Fall Below the Chancellor's Definition of Low Enrollment**

The following six factors should be considered by trustees in their determination of course and program thresholds and in their consideration of recommended actions for courses that fall below the Chancellor's definition of low enrollment. The bulleted points following each factor are examples of data points that could be used in the analysis and may be augmented by other evaluative tools.

1. Quality
  - Student retention and completion within the program
  - Student employment outcomes
  - Successful student transfer or placement in graduate/professional school
  - Scholarly productivity of faculty and students
  - Attainment of specialized accreditation
  - Program reputation/ranking
  - Performance of students in subsequent courses
2. Centrality to the Institution's Mission
  - Relevance of the course or program to the institution's strategic plan
  - Importance of the course or program to the institution's reputation or recruiting efforts
  - Need for the course within the curriculum (e.g., gateway, service, critical for completion)
3. Cost-Effectiveness of the Course or Program
  - Revenue sufficiency to support the course or program
  - Ratio of number of graduates to FTE faculty
4. Demand for the Programs or Courses
  - Program enrollment patterns over time
    - Students enrolled
    - Degrees/certificates awarded
    - Understanding reasons for low enrollment
      - Duplication and competition
      - Lack of jobs?
      - Marketing?
  - Course enrollment patterns over time
    - Understanding reason for low enrollment
      - Too many sections?
      - Sections offered at inconvenient times?
      - New course?
      - Faculty member identified too late?



- Elective with little demand?
  - Data driven market analysis of employer need
5. Potential for Collaboration with Other Institutions
- Programs with low enrollment at one institution and need for a range of highly specialized faculty (e.g., BFA or MFA)
  - Courses with low enrollment at one institution but greater need across the state (e.g., certain foreign languages, highly specialized courses within a major)
6. Potential for Restructuring
- Programs with high administrative costs per graduate
  - Courses with high administrative cost per course completion
  - Optimizing the number of course sections when multiple sections with low enrollments are noted
- 

**Reporting (all submissions will be posted on the Department of Higher Education website)**

By January 31, 2016, each board of trustees shall submit its findings to the Chancellor. The submission should include:

- Institutional definitions of course and program thresholds;
- A description of the process and data used to identify courses that meet the chancellor's definition of low enrollments, e.g.,
  - Number of courses reviewed;
  - Number of courses determined to meet the chancellor's definitions of low enrollment;
- A summary of recommended actions for each low enrollment course (e.g., number of courses targeted for elimination because of curricular restructuring, modification of course section or timing; or collaboration with other institutions through course sharing).

The following format is suggested for reporting:

**I. Narrative describing institutional *definitions* of course thresholds and the process by which these thresholds have been developed.**

Course thresholds are defined by a variety of factors, including course level and student needs, schedule efficiency, type and goal of course and any lab or equipment needs that may limit the number of students per section. For most courses, the College sets a threshold of twelve students. This threshold was determined through extensive discussion by faculty and



administration and is documented in the current faculty contract. There are exceptions to the threshold of twelve, but in general the College offers courses with a minimum of twelve enrollments in order to be economically viable. The average section size is much greater than twelve, but this average is maintained by having a minimum of twelve students in most sections. Exceptions are made for pedagogical or student safety reasons.

**II. Narrative summarizing the *identification* of low enrollment courses (e.g., process for identifying courses, number of courses evaluated, number of courses determined to meet the chancellor's definition of low enrollment). This narrative can include a description of the institution's customary process for removing courses from the schedule as it becomes apparent that they will not meet the threshold needed for delivery (e.g., combining low enrollment sections).**

Any course enrolling fewer than 12 students is reviewed for consolidation or cancelation during the lead-up to a new semester. Course sections are tracked daily during registration periods and several decision points occur during registration about which sections will run and which will be consolidated. Deans, chairs and faculty coordinators receive a series of reports which are updated daily and available online to help make decisions about course section scheduling.

Since Autumn 2012, average section size has increased and the College is serving more students with fewer sections. As of the first day of classes during Autumn 2013, 3837 sections were active serving 24,869 students. In Autumn 2015, 3525 sections were active serving 26,337 students. Additionally, the College has increased the average first day fill rate of course sections from 81% in Autumn 2013 to 91% in Autumn 2015, and reduced sections running with fewer than 12 students from 762 in Autumn 2013 to 560 in Autumn 2015.

At this point most small sections are single sections of a course and are run in order to facilitate students' progress towards graduation, or are run at their current size for pedagogical reasons or facilities limitations. For example, welding courses run with six students due to a limited number of stations available and for safety reasons. Some automotive courses are limited in size due to the number of engine stations, and many health courses run below fifteen due to requirements of accrediting bodies.

For the purposes of this report, course sections were reviewed for the past two academic years (2013-2014 and 2014-2015). Courses were then flagged based on the number of course sections running at below fifteen students, and the average class size over all sections of the course being below fifteen. Fifteen was used per the Chancellor's definition of low enrollment course sections as those that fall below 20% above the institutionally defined threshold for that course section.

During these two academic years, 1477 unique courses were run. Of those, 810 courses were initially identified as possibly falling into the low enrollment category and reviewed closely. After eliminating honors, clinicals, practica, and independent study sections, 675 courses

remained. Those courses were then further reviewed by the academic deans and chairpersons. Since the College has already been engaged in significant work around improving the efficiency of scheduling and in curricular redesign, many of these courses have since been eliminated from the curriculum or consolidated. Almost 40% of those remaining are run at below fifteen students for pedagogical reasons including lab size or student safety, and another 20% have been run to meet the graduation needs of students.

**III. Chart summarizing the *recommended actions* for low enrollment courses that have been taught over two or more semesters for which the most recent data are available (e.g., no action, elimination, reduction in the number of sections, changes to timing of course offerings, collaboration with other institutions) and the rationale for the recommended actions.**

<b>Recommendation</b>	<b>Rationale</b>	<b>Low Enrollment Courses Run</b>	<b>Percent of total low enrollment courses</b>
<b>Course Elimination</b>	Curricular redesign	66	10%
	Program eliminated	11	2%
<b>Course Elimination Total</b>		<b>77</b>	<b>11%</b>
<b>No action</b>	Course revised, enrollment improved	12	2%
	Course under curricular redesign	7	1%
	New course , building enrollment	25	4%
	New location, enrollment growing	3	0%
	Pedagogically appropriate course size	258	38%
	Required for graduation	134	20%
<b>No action Total</b>		<b>439</b>	<b>65%</b>
<b>Program under review</b>	Program under review	41	6%
<b>Program under review Total</b>		<b>41</b>	<b>6%</b>
<b>Reduction in Number of Sections</b>	Low enrollment elective	6	1%
	Section consolidations	43	6%
	Section consolidations, adjustments in offering frequency	41	6%
<b>Reduction in Number of Sections Total</b>		<b>90</b>	<b>13%</b>
<b>Under review for consolidation/elimination</b>	Enrollment being monitored closely, will make adjustments as needed	28	4%
<b>Under review for consolidation/elimination Total</b>		<b>28</b>	<b>4%</b>
<b>Grand Total</b>		<b>675</b>	<b>100%</b>

**IV. A list identifying each course targeted for potential regional collaboration (this will help the Ohio Department of Higher Education in the development of collaborations through the course and program sharing network).**

Columbus State Community College is in the early stages of developing a partnership with North Central State Community College whereby Columbus State will offer on their campus and ours, all of the courses for a Respiratory Technology program. In return, North Central State will offer on their campus and on Columbus State's Delaware campus all of the courses for a Physical Therapy Assistant program.

Columbus State is also collaborating widely on developing common courses in Logistics. While this is not yet comprehensive, we believe that within the next five years we will be close to having standard courses shared among multiple institutions.





# COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: \_\_\_\_\_

**SUBJECT:**

Resolution to approve College Credit Plus Alternative Payment Structure

**BACKGROUND INFORMATION:**

The Ohio General Assembly established the College Credit Plus program through House Bill 487 of the 130<sup>th</sup> General Assembly for the 2015-16 academic year. Ohio Revised Code (ORC) § 3365.07 outlines a standard default payment structure for tuition, textbooks, and fees applicable to secondary schools and institutions of higher education. ORC § 3365.07(B) and Ohio Administrative Code Rule 3333-1-65.6 outline the requirements for establishing an alternative payment structure.

Effective with agreements executed for the 2016-17 academic year, if an institution of higher education uses an alternative payment structure, its board of trustees must authorize the terms of the alternative payment structure prior to the first day of February preceding the academic year. For the 2016-17 academic year the proposed alternative payment structure is as follows:

	Default for AY 2016-17	Alternative Payment Structure
Participant enrolled in a college course delivered on the college campus, at another location operated by the college, or online	\$166.00 per credit	Columbus State’s tuition rate per credit for Ohio residents for each term (currently \$135.93)
Participant enrolled in a college course delivered at the participant's secondary school but taught by college faculty	\$83.00 per credit	No change to default amount
Participant enrolled in a college course delivered at the participant's secondary school and taught by a high school teacher who has met the credential requirements established for purposes of the program	\$41.50 per credit	No change to default amount
Cost for Fees	Postsecondary institution waives	No change to default
Cost for Textbooks	Secondary school pays	For each semester in the 2016-17 school year, starting with the Summer 2016 Semester, Columbus State will determine whether funds remain from the prior year’s textbook allocation. If funds do remain, Columbus State will offset up to 50% of the textbook costs.

**RECOMMENDATION:**

That the Board of Trustees approves the proposed Alternative Payment Structure for the College Credit Plus program for the 2016-17 school year, effective for the Summer 2016 Semester.



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

Date: \_\_\_\_\_

**SUBJECT:**

Personnel Information Items

**BACKGROUND INFORMATION:**

In accordance with a Board of Trustees resolution approved and adopted at their regular meeting held on October 18, 1978, the President has the authority to make staff appointments to positions which have already been approved by the Board and included in the current budget and to accept faculty and staff resignations.

**FOR INFORMATION ONLY**

**COLUMBUS STATE COMMUNITY COLLEGE**

**BOARD OF TRUSTEES**

**INFORMATION ONLY**

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Nancy Cleland	Program Coordinator	Marketing & Communications	12/31/15
Susan Donohue	Associate Professor	Allied Health - Respiratory Care	12/19/15
Dwight Holzworth	Programmer/Analyst	Information Technology	12/31/15
Darrylene Mason	Specialist	Human Resources	12/31/15
Dale McComb	Programmer/Analyst	Information Technology	12/31/15
Jonathan Morton	Specialist	College Testing Services	12/22/15
Phil Porter	Developer	Marketing & Communications	12/01/15
Nida Reid Williamson	Supervisor	Fast Path	12/16/15
Andrew Rezin	Chairperson	Automotive	12/31/15
Roland Smith	Accountant	Business Office	11/20/15
Carol Thomas	Vice President	Information Technology	12/31/15
Lori Thomas	Assistant Director	Human Resources	12/31/15
Diane Walleser	Vice President	Enrollment Management & Student Services	01/02/16
Ann Wenger	Office Associate	Mathematics	12/31/15



COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Alexandra Bradley	Specialist	Admissions	11/02/15	\$33,134
Laura Contrucci	Graphic Designer	Marketing & Communications	11/16/15	\$57,990
Kellen Durand	Groundskeeper 1	Facilities	12/16/15	\$25,771
Todd McCoy	Groundskeeper 1	Facilities	11/16/15	\$25,771
Anastasia Milakovic	Analyst	Institutional Effectiveness	11/02/15	\$64,399
Brianne Miller	Supervisor	Library	12/16/15	\$55,262
Lisa Petersen	Specialist	Marketing & Communications	12/16/15	\$34,819
Tamara Strohecker	Specialist	Dual Enrollment	11/02/15	\$33,134