

COLUMBUS STATE

COMMUNITY COLLEGE



COPY TO ALL BOARD MEMBERS

Susan Goeschl, Ex Officio Student Member
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**BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE**

Thursday, November 9, 2017
12:00 p.m.
Pete Grimes Board Room, Franklin Hall

AGENDA

- (1) Call to Order
- (2) Roll Call
- (3) Certification of Conformity with Section §121.22(F) of the Ohio Revised Code
- (4) College's Mission and Vision Statements
- (5) Opening Remarks from President Harrison
- (6) Approval of Minutes
- (7) Adoption of FY17 Efficiency Review and Report..... 1
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- (10) Financial Statements as of and for the Three Months Ended September 30, 201736
- (11) Personnel Information Items (Information Only)49
- (12) Discussion of Current Issues
- (13) Executive Session (*if needed*)

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



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Adoption of FY17 Efficiency Review and Report.

BACKGROUND INFORMATION:

In February 2015, the Governor issued an Executive Order creating the Ohio Task Force on Affordability and Efficiency in Higher Education to make recommendations to Ohio's colleges and universities to be more efficient both in expense management and revenue generation while offering an education of equal or higher quality and decreasing costs to students and their families. As required under Section 3333.95 of the Ohio Revised Code, the attached annual efficiency review is based on the report and recommendations of the Task Force. This report was submitted to the Ohio Department of Higher Education (ODHE) on October 13, 2017, as required, pending Board approval as allowed.

Columbus State's report has been developed by members of an internal Efficiency Advisory Work Group guided by templates provided by the Ohio Department of Higher Education. The report is organized according to the four broad sections of the Task Force recommendations: Efficiency Practices, Academic Practices, Policy Reforms, and Cost Savings, Redeployment of Savings & Tangible Benefits to Students. Also included is a "Five-Year Goal for Institutional Efficiency Savings and New Resource Generation" spreadsheet that is required by ODHE.

Columbus State's work group developed the Efficiency Report by conducting a broad review of ongoing efficiency initiatives underway at the college and consulting with leadership from across the College. The Efficiency Report presented today includes many implementation plans that build upon current efficiency measures that support our commitment to stewardship, affordability and student success.

RECOMMENDATION:

That the Board adopt the College's FY17 Efficiency Review and Report as submitted to the Ohio Department of Higher Education, effective October 13, 2017.

COLUMBUS STATE

COMMUNITY COLLEGE

October 13, 2017

Dear Chancellor Carey,

Attached you will find Columbus State Community College's efficiency review based on the report and recommendations of the Ohio Task Force on Affordability and Efficiency in Higher Education, as required under Section 3333.95 of the Ohio Revised Code. The attached responses are pending approval from the Columbus State Board of Trustees, which is expected in November.

The Task Force's focus was on efficient and innovative practices that free up or generate new dollars for investments that make college more affordable for students and/or improve the quality of their education. This is also Columbus State's highest priority. Through sound financial stewardship and aggressive resource reallocations we are making significant strides. We had our largest graduating class in Columbus State's history last year, though our enrollment is nowhere near historic highs. And the number of credentials awarded to African American students increased by more than 11 percent in the past year.

These gains are as the result of implementing key strategies centered around students:

- Developing strategic public-private partnerships with K-12 education, 4-year institutions, and industry;
- Developing new student support systems that are more streamlined and relevant to students' needs; and
- Aligning our people, processes, and technology around students and their success.

Strategic Partnerships: Columbus State is partner-driven and a small sample of them are included in our annual efficiency report. Alignment of our educational programming with industry has resulted in key partnerships with industry being developed over the past year. Examples include:

- Columbus State is one of only two community colleges in the U.S. partnering with Amazon Web Services and their AWS Educate platform to bring Cloud computing principles into our curriculum in a fundamental way. This partnership will enable us to build Cloud skills into our certificate and associate degree programs, and will also provide a framework to help current programmers, data analysts, and cyber-security professionals transition to Cloud architecture. We are working closely with CIOs of early Cloud-computing adopters to address this need as rapidly as possible as thousands of IT professionals need training to fully utilize these new technologies.
- Columbus State is among the six community colleges nationally chosen by Apple Inc. to launch their Swift application development curriculum to teach students elements of app design and gain critical skills in software development and information technology.

DAVID T. HARRISON Ph.D. PRESIDENT

We must stand ready to partner with industry in innovative ways so that students are able to fill vacant positions or re-tool their skills in fields that are rapidly changing.

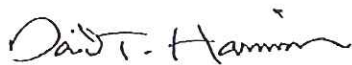
Student Support Systems: Columbus State is one of only 30 colleges nationally selected as part of the American Association of Community Colleges Guided Pathways initiative, a Gates-funded project establishing best practices in student success and completion, to be replicated throughout the U.S. Over the next two years, the College will implement and improve systems and supports to guide and assist all students from connection to completion in attaining their academic and career goals. Through concise academic pathways and supports that address students' roadblocks, students will take fewer credits and take less time to obtain their degree or certificate, ultimately reducing student debt.

Aligning our systems, process, and technology: An Enterprise Architecture Plan (EAP) was recently conducted by the College to develop a framework for enterprise systems for use in better aligning applications, systems, and integration with the College's strategies and priorities, particularly as they relate to student success. The feedback provided through this gap analysis will help inform the College as it decides on an enhanced academic planning platform as part of the implementation of the Guided Pathways initiative.

These and other efforts, as outlined in our efficiency report, will allow Columbus State to be a catalyst and partner in the State's pursuit of realizing 65% of adult Ohioans receiving a postsecondary degree or certificate by 2025. This ambitious goal can only be achieved through clear and innovative academic pathways through aligned educational systems that keep college affordable for all prospective students.

Thank you for your continued support in helping Columbus State meet the affordability and educational needs of our students and the workforce and civic engagement needs and expectations of the Central Ohio region. Please let me know if we can provide you any additional information.

Respectfully,



David T. Harrison
President

DAVID T. HARRISON Ph.D. PRESIDENT

Master Recommendation 1 | Students Must Benefit: Savings and/or new dollars generated from these recommendations must be employed to reduce the cost of college for students. Any other uses must have tangible benefits for the quality of students' education.

No response required.

Master Recommendation 2 | Five-year goals: Each institution must set a goal for efficiency savings and new resources to be generated through fiscal 2021, along with a framework for investing those dollars in student affordability while maintaining or improving academic quality.

See "Five-Year Goal for Institutional Efficiency Savings and New Resource Generation" document at the end of the document.

Section I: Efficiency Practices

Procurement

Recommendation 3A | Campus contracts: Each college/university must require that its employees use existing contracts for purchasing goods and services, starting with the areas with the largest opportunities for savings.

This past year, all College purchasers were provided a list of the College's contracts that are available and encouraged to use such contracts. The College still does not have the systems capability to track utilization rates of College contracts. However, other community colleges were surveyed to determine their capabilities of such tracking. It is not financially feasible for the College to upgrade its systems for such tracking at this time since the current priority is upgrading the College's systems to better serve students. An Enterprise Architecture Plan (EAP) was just conducted to develop a framework for enterprise systems for use in better aligning applications, systems, and integration with the College's strategies and priorities. As purchasing occurs in a decentralized environment, we will continue to communicate the need for utilizing existing contracts as well as the support of central Purchasing staff in identifying such contracts to meet the needs of departments. In the absence of systems capabilities, we will consider a sample of large expenditures to assess the usage of contracts.

Recommendation 3B | Collaborative contracts: Ohio's colleges and universities must pursue new and/or strengthened joint purchasing agreements in the following categories:

- Copier/printer services
- Computer hardware
- Travel services
- Outbound shipping
- Scientific Supplies and Equipment
- Office Supplies and Equipment

Columbus State continues to make extensive use of group purchasing contracts including IUC-PG, Education and Institutional Cooperative (E&I), State of Ohio, US Communities and others, which resulted in \$526,803 in avoided costs in FY17. A review of the purchasing policy and procedure was not completed in FY17 and the existing policy is still in force. Efforts will be made to have the review of the Purchasing policy included for consideration by the College Policy Council in FY18.

Contract Type	Is the college/university participating in joint contracts? [yes, no, plan to]	Include additional explanation here if needed. If the college/university chooses not to participate, please explain why.
Copier/printer services	No	<p>The IUC-PG agreement for copiers/printers was reviewed this past year and then the copier/printer services contract re-bid. The College will review the IUC-PG agreement prior to the expiration of the current copier contract. Any contract must meet all needs for copy services, equipment repair/replacement/functionality and overall customer support.</p> <p>In FY17 the College saved almost \$8,300 by printing business cards in-house utilizing equipment leased under the existing copier/printer contract versus using a third party printer and saved almost \$14,000 by printing 1098T forms in-house versus outsourcing this work.</p>
Computer hardware	Yes	The College began using consortium agreements for the purchase of computer hardware in July of 2016 and \$273,000 in costs were avoided when compared to market pricing.
Travel services	No	No update since the last report.
Outbound shipping	No	No update since the last report.
Scientific supplies & equipment	Yes	The College continues to use the IUC-PG agreement for scientific supplies and avoided costs of \$68,000 in FY17 by using consortium agreements.

Assets and Operations

Recommendation 4 | Assets and Operations

4A Asset review: Each college/university must conduct an assessment of its noncore assets to determine their market value if sold, leased or otherwise repurposed. Where opportunities exist, colleges and universities must consider coordinating these efforts with other colleges and universities to reap larger benefits of scale.

As mentioned in the last report, Columbus State regularly conducts business planning to determine whether the College’s assets should be sold, leased, or re-purposed to ensure that locations and facilities are meeting the academic and workforce needs of the Central Ohio Region. For example, this past year the College’s leases at the Westerville Regional Learning Center and the Fire Science location were reviewed. It was determined to renew the Westerville lease but re-locate the Fire Science program to our Bolton Field location. The re-location is currently in process and will save the College about \$60,000 annually.

A new internal facilities planning team was created this past year. This resulted in several spaces, with minor renovation, being converted to areas that could be better utilized by students. For example,

“Sips,” a coffee kiosk/study area that opened in March of 2017 was placed in what was an under-utilized lobby in an academic building and is now heavily used by students. The existing cafeteria in Union Hall will be modernized over the next year into a high-energy learning space for students to gather in groups and/or study between classes.

This past year the College began the completion of several intensive facilities’ assessments including: Americans with Disability Act (ADA) compliance, Computerized Maintenance Management System (CMMS), Space Utilization, Building Conditions, and Energy Master Plan. The ADA compliance assessment has been completed and prioritization of its recommendations will begin soon. Implementation of a new CMMS System, Archibus, is in its final stages and will improve future maintenance work by better prioritizing needs. The space utilization study will begin after the CMMS is in place. The building conditions assessment is expected to be completed in December. Work on the energy master plan will begin after the building needs assessment is complete.

Finally, extensive planning is underway with partners in Columbus State’s neighborhood, known as “Creative Campus.” Neighborhood stakeholders began planning in 2015, developing a 14-point action agenda built around a shared desire to make the neighborhood a much more vibrant place and to most effectively leverage one another’s assets. This neighborhood planning initiatives’ funding partners include the City of Columbus, CCAD, Columbus State Community College, the Columbus Museum of Art, the Edwards Companies, State Auto, the YMCA of Columbus, and the Discovery Special Improvement District. Other key partners involved in Creative Campus discussions include Central Ohio Transit Authority (COTA), Partners Achieving Community Transformation (PACT), the Mid-Ohio Regional Planning Commission (MORPC), and the Columbus Downtown Development Commission (CDDC). Over the past year the focus of this group’s planning centered on understanding the neighborhood’s development potential. Studies included a market analysis, a strategic long-term parking/mobility/transit study and plan, and an assessment of properties in the neighborhood. Catalysts for neighborhood improvement include the College’s new culinary/hospitality academic building, design and engineering of streetscape improvements on a major north/south artery that runs through the Creative Campus (Cleveland Avenue), a Smart Columbus initiative to install a Smart Mobility hub in the Creative Campus neighborhood near a new bus rapid transit program operated by COTA, and exploration by the YMCA of Columbus for potentially moving a wellness/fitness facility to the neighborhood having created opportunities to advance the neighborhood’s interest in being a more vibrant place.

4B Operations review: Each college/university must conduct an assessment of non-academic operations that might be run more efficiently by a regional cooperative, private operator or other entity. These opportunities must then be evaluated to determine whether collaboration across colleges/universities would increase efficiencies, improve service or otherwise add value.

The College is always looking to improve its operations. The increased use of a Document Management System (DMS) for off-site storage and procurement cards (P-Cards) for small-dollar purchases both continue to yield savings and efficiencies. For example, using P-Cards versus creating and mailing a purchase order saved \$35,650 in FY17 with regard to time and effort. As resources remain tight, significant reallocations have been made to align budgets with strategic priorities of student success, workforce and civic engagement.

Below are responses to each of the non-academic operations that the Task Force specifically identified be evaluated for possible outsourcing or operated through a regional cooperative:

<p>Dining</p>	<p>Columbus State recently bid its food services contract. Our partner, AVI, committed an investment of \$1.5 million in upgrading our facilities.</p> <p>The College is in the process of executing an operating business plan for the new Culinary and Hospitality Management building that is scheduled to open in Spring of 2020. The business plan includes four operational business sub-units: Academic Programs, Conference Center (events and catering), Retail, and Community Offerings. The new retail space will include a restaurant and bakery, which will offer new dining options for students, staff and the community.</p> <p>A couple other improvements to dining options made for students this past year include a new “Subway” within the DX Center connected to the Bookstore, a new “Sips” coffee kiosk (as already mentioned), and “The Market C,” a self-service convenience store that makes food available at all times, on the Delaware Campus.</p>
<p>Student Health Services</p>	<p>No update since the last report.</p>
<p>IT Help Desk</p>	<p>In January 2017 the digital platform for the IT Help Desk was upgraded. The new platform allows self-service capabilities for students and employees to report problems 24 hours a day, seven days a week. Efficiencies gained through the self-service portal include:</p> <ol style="list-style-type: none"> 1. Reduced time to enter calls into the work order system. Events entered through the portal are converted directly to work orders, avoiding the information having to be re-entered from a phone message or having to convert emails into a work order. 2. Provides a method for communicating best practices and possible resolutions without human interface. Visiting the portal encourages and empowers a caller to solve a problem on their own by providing them access to information which may assist them without waiting for a call back or technician visit. 3. Provides a point of entry to the work order system that is not constrained by call volume. There is no wait time to enter a ticket on the portal.
<p>Janitorial</p>	<p>The College is in its final year of its janitorial agreement. The current scope is being evaluated to determine efficiency opportunities in the new agreement.</p> <p>Related to janitorial services, a new consumable paper product contract was bid in FY17 that resulted in \$99,000 of savings over previous annual spend. We also enrolled our uniform and floor mat rental into the US Communities buying agreement saving \$3,500. The solid waste contract bid resulted in \$7,500 in savings by gaining State Term Pricing.</p>

Landscaping	No update since the last report.
Facilities Management	No update since the last report.
Real Estate Management	No update since the last report.
Parking	As previously mentioned, a parking/transit/mobility study was recently completed and an implementation plan is being developed. The restriping of some of our parking lots was completed over the summer and 280 new spaces were gained, which will completely offset the 243 spaces that will be lost when construction begins on the new Culinary and Hospitality Management building. This resulted in net savings of about \$2.1 million through cost avoidance since the estimated value of creating new surface lot spaces is about \$9,000 per space.

The OACC CFOs meet monthly and discussed and reviewed several operational efficiencies over the past year. One efficiency realized through the OACC was a joint contract for student assessments. A per unit cost of \$1.95 for Accuplacer tests was achieved and these rates will be locked in until 2020. Other areas discussed included textbook affordability and programs that incentivize students taking more credits per term.

4C Affinity partnerships and sponsorships: Colleges and universities must, on determining assets and operations that are to be retained, evaluate opportunities for affinity relationships and sponsorships that can support students, faculty and staff. Colleges and universities can use these types of partnerships to generate new resources by identifying “win-win” opportunities with private entities that are interested in connecting with students, faculty, staff, alumni or other members of their communities.

Columbus State is always looking for win-win opportunities with strategic partners and has a number of them that are academic, operational or both. Columbus State continues to partner with nine 4-year institutions through its Preferred Pathway Program. The College Credit Plus program served students from 140 high schools in 60 school districts spanning 11 counties last year. These partnerships are managed through the Central Ohio Compact: http://www.csc.edu/about/summit/pdf/CST-016%20CentralOHCompactBoard_3_1.pdf. The College also partners with others for space and parking resources when these partnerships do not compete with the College’s ability to deliver its mission.

Below is a table representing some of the College’s partnerships:

Partnerships/Sponsorships*	Description
Ohio University	Preferred Pathway and shared space on OU’s Dublin Campus; OU Master's Program hosted onsite at Columbus State downtown campus
Ohio State University	Preferred Pathway
Franklin University	Preferred Pathway, shared space at Columbus State’s Delaware Campus
Capital University	Preferred Pathway
Otterbein University	Preferred Pathway

Miami University	Preferred Pathway; Miami baccalaureate completion degree in Engineering hosted onsite (via videoconferencing) at Columbus State downtown campus
Ohio Dominican University	Preferred Pathway
Ohio Wesleyan University	Preferred Pathway
Columbus College of Art and Design	Preferred Pathway & parking
University of Akron	Videoconferencing of Akron courses hosted on Columbus State downtown campus
Columbus City Schools	Credits Count – a partnership with AEP and Columbus City Schools to work with students and their families in exploring STEM (Science, Technology, Engineering, Mathematics) fields and to help students fill in learning gaps so that they are ready to study college-level courses while still in high school.
Reynoldsburg City Schools	Shared space and provides college student support services at Reynoldsburg High School (Livingston Campus)
Marysville School District	Early College High School
Seven Central Ohio high-poverty school districts	The Investing in Innovation (i3) grant supports Early College High School implementation in seven high-poverty districts in Central Ohio that includes implementation of a standards-based early college high school curricula, a comprehensive professional development and coaching program for principals and teachers, and wrap-around student and family services to address non-academic barriers. The work will be enhanced through funds committed by the County Department of Jobs and Family Services who will provide funds to <i>I Know I Can</i> to deploy college and career readiness advisors into these high poverty districts.
Central Ohio Compact	This represents the overarching framework for all the work involving higher education partnerships with K-12 school districts. The Compact develops solutions for college completion and career success and includes 60 school districts and dozens of higher education institutions and business and civic partners. There are two grants that support this work. The <i>New Skills at Work</i> grant, a \$2.5 million 5-year grant from JP Morgan Chase, supports the infrastructure of the Compact. The <i>Great Lakes College and Career Pathways Partnership</i> grant from the Joyce Foundation will provide \$400,000 over two years to Central Ohio to provide hands-on technical support from national leaders in the field and expand pathways aligned to labor market demand from high school to college to the workplace.
College Credit Plus partnerships	The College Credit Plus program served students from 140 high schools in 60 school districts spanning 11 counties last year. Columbus State courses are offered in over 60 school buildings in Central Ohio school districts.

<p>Capital University, Central Ohio Technical College, Columbus College of Art and Design, DeVry University, Franklin University, Mt. Carmel College of Nursing, Ohio Dominican University, Otterbein College, Pontifical College Josephinum</p>	<p>Higher Education Council of Columbus Cross Registration Program (HECC) – enables full-time undergraduate students to attend any HECC home institution (where the student is registered full-time) to register at another HECC member host institution for certain credit courses not available at the student’s home institution.</p>
<p>Apple</p>	<p>Columbus State is among the six community colleges nationally chosen by Apple Inc. to launch their Swift application development curriculum to teach students elements of app design and gain critical skills in software development and information technology.</p>
<p>Honda</p>	<p>The College has partnered with Honda of America to develop a talent pipeline of electro-mechanical engineering graduates. This co-op program enables students to start while still in high school, work at Honda as students, and transition to full-time employees upon completion of their associate degree. Students pursuing further career development earn their bachelor’s degree in engineering through the Preferred Pathway 2+2 partnership with Miami University, with their tuition paid by Honda.</p>
<p>Amazon</p>	<p>Columbus State is one of only two community colleges in the U.S. partnering with Amazon Web Services and their AWS Educate platform to bring Cloud computing principles into our curriculum in a fundamental way. This partnership will enable the College to build Cloud skills into our certificate and associate degree programs, and will also provide a framework to help current programmers, data analysts, and cyber-security professionals transition to Cloud architecture.</p>
<p>City of Columbus</p>	<p>The Child Development Associate, or CDA, is an entry-level credential for the early childhood education field granted by the Council for Professional Recognition. Teachers earn a CDA by completing 120 hours of formal instruction in 18 competencies related to the social and emotional growth of young children. As part of the Step Up To Quality (SUTQ) initiative enacted by the State of Ohio, early childhood centers will be required to employ teachers that have at least a CDA by the year 2020 to continue to receive funding. According to the City of Columbus, at least 2,000 teachers working in Columbus do not meet this threshold. Additionally, by the year 2025, early childhood centers will have to employ teachers with at least an associate’s degree to maintain funding. The City of Columbus has collaborated with Columbus State Community College to provide CDA training for early childhood teachers who do not have a CDA. With two grants from the City totaling approximately \$300,000 Columbus</p>

	State’s Human Services Department has provided tuition-free CDA training to over 100 early childhood teachers. Two cohorts were successfully completed during the Spring 2017 semester. Three cohorts are currently underway for the Autumn 2017 semester with one more still in development. Columbus State has received word that the Council for Professional Recognition is considering our CDA program as one of the ten Gold Standard programs in the country for exceptional educational practices when it comes to offering the CDA.
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**Columbus State has numerous partnerships; this is a sample.*

Administrative Practices

Recommendation 5 | Administrative cost reforms

5A Cost diagnostic: Each college/university must produce a diagnostic to identify its cost drivers, along with priority areas that offer the best opportunities for efficiencies.

Last year’s report discussed finalizing metrics for a financial dashboard for faculty to inform their work. A financial dashboard was piloted through faculty program reviews in the program areas of Real Estate, Aviation Maintenance, Digital Design and Graphics, Digital Photography, Interactive Media, Interactive Media Video Game Art and Animation, Respiratory Care, Interpreter Education, Social and Human Services, and Veterinary Technology. The dashboard highlights those financial drivers that can be most impacted by faculty decisions – section sizes and student completions. On the dashboard these critical revenue and cost drivers are compared to historical averages, to other programs outside the department, and college-wide. The dashboard will be used for the following program reviews in FY18: Business Management, Business Office Applications, Finance, Human Resources Management, Marketing, Architecture, Civil Engineering, Construction Management, Environmental Science, Geographic Information Systems, HVAC, Landscape Design and Build, Electronic Engineering Technology, Supply Chain Management, Health Information Management Technology, Massage Therapy Entrepreneurship, Early Childhood Development and Education, Criminal Justice, Sterile Processing Technology, Surgical Technology. While still early, the dashboard will eventually allow the feedback and historical information necessary to establish critical benchmarks.

5B Productivity measure: While the measure should be consistent, each college/university should have latitude to develop its own standards for the proper level of productivity in its units. This will allow, for instance, for appropriate differences between productivity in high volume environments vs. high-touch ones. Has the college/university implemented or considered utilizing Lean Six Sigma methodology as a tool to evaluate the college/university’s processes?

Columbus State reviewed its assignment of positions categorically through HEI last year to ensure that positions are aligned to the State’s definitions. An updated productivity measure has not yet been released by the Ohio Department of Higher Education based on Columbus State’s most recent submission so an updated analysis cannot yet be completed.

An effort was made by the College about five years ago to have employees go through “Lean” training for projects. Since that time, the College has shifted its efforts to training employees on compression planning, a process that helps leaders leverage their collaborative time to make better decisions faster and that are aligned to strategic priorities. Also implemented over the past year was a new project management office. This office, informed by a cross functional team of leaders from all divisions of the College, created a new project prioritization and ranking system that requires Cabinet approval, developed training for project managers, and developed a new system of tracking and documenting the status of approved projects. This renewed discipline of consistent project management principles across the College has led to a more focused approach to addressing the College’s most high-priority work and has ensured that the necessary resources are in place to implement these projects.

5C Organizational structure: Each college/university should, as part or because of its cost diagnostic, review its organizational structure in line with best practices to identify opportunities to streamline and reduce costs. The college/university reviews also should consider shared business services — among units or between college/university, when appropriate — for fiscal services, human resources and information technology.

The College’s primary area of focus in relation to its organizational structure over the past year was how to best serve our College Credit Plus students and our high school partners. Columbus State has seen considerable growth in student participation in this statewide program. Enrollment growth in the first year (FY16) was almost 118%, in FY17 growth was a little over 50%, and is currently on pace to increase by about 30% in FY18.

While a Dual Enrollment Office has been in place at the College since before the start of the State’s program, the focus has primarily been on academic quality of the courses rather than on the non-academic supports needed by students to be successful. Since the inception of the new statewide program, many of the non-academic supports were done manually and not always consistently. Over the past six months, an in-depth review of the organizational structure and operational processes was undertaken. After considerable discussion and benchmarking against other Ohio colleges, the decision has been made to establish a new College Credit Plus Services Office expected in January 2018.

This new office will focus on improved and more consistent communications and will include coordinators, who will focus on school district communications and supports, and transition advisors, who will focus on students after they have completed their general education courses and are ready to move into a more defined pathway. College Credit Plus positions will also be embedded within Admissions, the Office of the Registrar, the Testing Office, and the Cashiers & Student Accounting Office to ensure that College Credit Plus students have the necessary supports. While this new organizational structure will best serve the students and our district partners in the near term, the College will continue to strive to improve and make the processes less manual. Some improvements have been realized on this front, however. For example, the CCP registration process was improved through a pilot with Southwestern City School District through a common platform for sharing student data. The Enterprise Architecture Plan previously mentioned will also help inform how the College’s systems can best be improved to serve this population.

Also, in FY18 the Enrollment Management and Student Services area will be restructured to more strategically and effectively communicate with students about how to apply and register to the College, what interventions and support programs are available to them, how they can achieve their goals for a certificate and/or degree in the most affordable way and what careers opportunities are available to

them. This reorganization will lay the foundation on which Guided Pathways for students can be implemented and advance the College's goal to align people, processes and technology. (See Recommendation 7A for additional information.)

5D Health-care costs: A statewide working group should identify opportunities to collaborate on health-care costs. Has the college/university identified any healthcare reforms that the working group should consider? Has the college/university achieved any expected annual cost savings through health-care efficiencies?

This past year, clinical and claim reviews indicated that cancer had a high prevalence in the College's claim data. This created an opportunity to roll out CancerBridge as an added resource for full time employees and their families. This program provides resources that can answer questions regarding treatment, side effects, things to consider, as well as the ability to assist in finding a physician that specializes in the specific cancer diagnosis. While the program is too new to show results, it is believed that that it will create a cost savings for both employees and the College.

The College also added an enhanced dental plan through defined contributions that added no additional costs to the College while providing a better plan to employees.

5E Data centers: The college/university must develop a plan to move their primary or disaster recovery data centers to the State of Ohio Computer Center (SOCC).

Columbus State gave serious consideration to moving its primary data center to the SOCC in FY17 but after much review decided against it. Instead, the existing data centers on the Columbus Campus will be consolidated and full redundancy will be established with the College's Delaware Campus. Following is the rationale:

1. The College has its own redundant data centers with established redundant fiber paths, power generation and fire projections. These fully functional facilities provide adequate disaster recovery capability.
2. The network would have had to be re-architected due to the complexity of routing traffic for both interior facing and exterior facing shared services.
3. The expenses associated with re-architecting and moving the existing data centers were prohibitive.
4. Emerging cloud technologies provide a viable alternative for services that need to reside outside of the data centers.

5F Space utilization: Each college/university must study the utilization of its campus and employ a system that encourages optimization of physical spaces.

The College's Board of Trustees adopted a master plan in July 2013. The plan focused on advancing the College's three strategic goals – student success, workforce development and civic engagement. Many recommendations of the master plan have been addressed or are in the process of being addressed. The College serves students at its two campuses and is continually expanding its reach through partnership-driven regional learning centers, expanded access to technology-enhanced learning, and collaborative relationships with K-12 districts, colleges and universities, libraries, and other partners. Many of these partnerships have already been discussed.

Also as previously discussed, it was decided in FY17 to conduct five facilities’ assessments. A space utilization study will begin after the CMMS system is implemented. For a complete status of all the facilities’ assessments, please see Recommendation 4A.

Energy

Energy Efficiencies seek to refine sustainable methods utilized by college/university to procure and use energy (resulting in more efficient use of energy), including, but not limited to lighting systems, heating & cooling systems, electricity, natural gas, and utility monitoring.

Columbus State recognizes that energy is a strategic business and operating issue and is committed to sustaining the environment for future generations. Work on an Energy Master Plan will begin after the building needs assessment is completed. For a complete status of all the facilities’ assessments, please see the response for Recommendation 4A.

Were there any updates/changes to college/university energy efficiency projects in FY17?

Project	Collaborative Partnership(s)	Explanation
LED Upgrades	City of Columbus, Division of Power	Savings of over \$187 per day (or \$68,390 annually) are being realized by reducing the wattage used from 273,390 watts to 99,898 watts in FY17. Based on these savings and our capital investment in the new lights, we are projecting a 2 ½ year return on equipment, if current rates stay where they are now.
The College has begun adding water deduct meters to our cooling towers and replacing boilers with more modern, efficient boilers that will provide savings in electric and natural gas. To date the savings realized have been minimal but are expected to be more significant in FY18.		
Over the last five years the College has switched over 2,000 lab computers to thin clients. It is estimated that thin clients yield 45% in energy savings or about \$60,000 per year.		

Regional Compacts

New HB 49 Requirement: Ohio Revised Code Section 3345.59 requires regional compacts of Ohio’s public colleges and universities, with an executed agreement in place by June 30, 2018 for colleges and universities to collaborate more fully on shared operations and programs. Per O.R.C. section 3345.59(e) colleges and universities shall report within their annual efficiency report the efficiencies gained as a result of the compact. This provision will be included in the FY18 Efficiency Advisory Committee survey; therefore, institutions should prepare accordingly to meet this timeline.

No response required by institutions in this year’s report.

SECTION II: Academic Practices

Recommendation 6 | Textbook Affordability

6A Negotiate cost: Professional negotiators must be assigned to help faculty obtain the best deals for students on textbooks and instructional materials, starting with high-volume, high-cost courses. Faculty must consider both cost and quality in the selection of course materials.

As mentioned in the last report, Columbus State established the Textbook Affordability Advisory Committee in 2011. From July 2012 through FY17, the work of this group has resulted in savings to students of over \$5.2 million which includes savings on sales taxes that students would have had to pay if they bought their textbooks elsewhere. The Committee is comprised of representatives from Arts and Sciences, the Bookstore, Career & Technical Divisions, Digital Learning & Instructional Services, Disability Student Services, Instructional Design & Innovation, and the Library. Its charge is to determine opportunities to reduce the financial impact to students resulting from the rising costs of textbooks and learning materials, and to act as a think tank for sharing best practices among departments learned through other regional and national sources. Over the past year the Committee focused on ADA compliance, Copyright, training sessions, and a pilot for digitization of academic material for ten courses to begin for the Autumn 2017 semester.

Several pilots have come to fruition in the past year in regard to full course digitization and/or deployment of Open Educational Resources (OER). The following is a list of courses with at least one section being offered publisher-free or nearly so: PHIL 1130, HIST 1152, HIST 1181, MATH 1116, MATH 1148, MATH 1111, MATH 1115, ECON 2200, POL 1100, SOC 1101, SOC 2410, COLS 1100, COLS 1101, ENGL 1100, BIO 1101, BIO 2300, BIO 2301, CHEM 1171, and GEOL 1151. Additional courses are actively being explored for digitization and/or OER deployment in the coming year. Among the eCourses proposed for development in FY18 are BMGT 2216, FOTO 1140, ITST 1136, BIO 2301, CHEM 1172, HIMT 1135, HIMT 1141, SAHS 1111, and MULT 1115.

Columbus State operates its own bookstore with buyers who help serve as professional negotiators. These Bookstore staff work with faculty to educate them about negotiating textbooks costs. A “Faculty Adoption” webpage has been developed to assist faculty with meeting their course material needs in the most affordable way and can be found here: <http://www.csc.edu/services/bookstore/faculty.shtml>

6B Standardize materials: Colleges and universities must encourage departments to choose common materials, including digital elements, for courses that serve a large enrollment of students.

Columbus State is a leader in distance learning with the highest number of sections and enrollments in on-line education of all community colleges in Ohio. Academic departments continue to develop and enhance digital offerings and materials, which will result in more common use materials. The majority of academic courses at Columbus State utilize common materials for both low and large enrollment of students. Academic departments continue to develop and enhance digital offerings, and faculty are encouraged to develop digitized learning materials.

6C Develop digital capabilities: Colleges and universities must be part of a consortium to develop digital tools and materials, including open educational resources, that provide students with high-quality, low-cost materials.

Columbus State completed the digitization of ten courses through the use of custom-created digital assets and OERs. The effort was funded through a Straight A grant for FY17, and the resulting courses eliminated all associated textbook costs. As of Autumn 2017, three of those courses are being delivered on iPads in the grant partner districts of South-Western City Schools and Westerville City Schools. An increasing number of those courses are expected to be included on the Spring 2018 course schedules in those districts, and the rollout is expected to expand to other districts in future years.

Additionally, seven more courses were digitized using internal funding, also resulting in courses with no associated textbook costs. Six of those seven courses, along with three of the courses digitized for the Straight A grant mentioned above, are all being offered to Columbus State students as “Bring Your Own Apple Device” course sections as of Autumn 2017. One of these internally funded digitized courses is being offered in Westerville City Schools this Autumn.

For FY17-18, eight faculty were approved to digitize three Business, Engineering and Technology courses, two Arts & Sciences courses, and four Health and Human Services courses. These projects are expected to result in courses which have no associated textbook costs by Autumn 2018.

Finally, planning for an OER campaign is underway to build faculty awareness of OER resources and provide a means for faculty to apply for funding to support textbook replacement efforts using OERs. The campaign is expected to launch late fall or early spring.

New HB 49 Requirement | Reducing Textbook Costs: Ohio Revised Code section 3333.951(c) requires Ohio’s public colleges and universities to report their efforts towards reducing textbook costs for students. Please discuss all practices that ensure students have access to textbooks at an affordable price. Also, please identify efficiencies captured from your practices.

See responses to Recommendations 6A, 6B, and 6C.

New HB 49 Requirement | Study on Textbook Costs: Ohio Revised Code Section 3333.951(d) requires Ohio’s public colleges and universities to conduct a study to determine the current cost of textbooks for students enrolled in the institution and submit the study to the Chancellor by a date prescribed by the Chancellor. Please note that the study will be due on the same submission timeline as the FY18 Efficiency Advisory Committee survey; therefore, institutions should prepare accordingly to meet this timeline.

No response required by institutions in this year’s report.

Recommendation 7 | Time to Degree

7A Education campaign: Each college/university must develop a coordinated campaign to educate its full-time undergraduates about the course loads needed to graduate on time (two years for most associate degrees and four years for most bachelor’s degrees).

Columbus State is aggressively educating prospective and registered students on affordable pathways on many fronts:

- Through a marketing campaign on student affordability many materials and videos have been created to communicate how a debt free degree can be obtained at Columbus State. Through this campaign parents throughout Central Ohio were provided magnets about how a debt-free degree can be obtained at Columbus State. Also, information is provided on Columbus State's website: <http://www.csc.edu/about/news-press/2015/harrison-debt-is-a-choice.shtml>
- This past March, a K-12 Principals Affordability Forum was held at Columbus State to help high school principals understand solutions through Columbus State for a debt free degree.
- The College's New Student Orientation, expected to go to scale in FY18, and the COLS 1100 first year experience course both include guidance to students on financial literacy.
- The College is updating its advising model to include completion advisors who work directly with students in academic planning and course scheduling to support on-time graduation. Also, as outlined under Recommendation 5C, transition advisors will help with this education with College Credit Plus students.
- Columbus State established the Preferred Pathway program and has over 400 affordable pathway agreements with 4-year universities. By completing the freshman and sophomore year at Columbus State, the Preferred Pathway partnerships save students between 30-45 percent on their tuition expenses. That's a savings of between \$12,000 and \$75,000 on bachelor's degree tuition, depending on the university. The savings are even greater when you factor in expenses for room and board. See more details under Recommendation 7F.

Finally, Columbus State is one of only 30 colleges nationally selected as part of the American Association of Community Colleges Guided Pathways initiative, a Gates-funded project establishing best practices in student success and completion, to be replicated throughout the U.S. Over the next two years, the College will implement systems and supports to guide and assist all students from connection to completion in attaining their academic and career goals. Through concise academic pathways and supports that address students' roadblocks, students will take fewer credits and take less time to obtain their degree or certificate, ultimately reducing student debt.

7B Graduation incentive: Colleges and universities should consider establishing financial incentives to encourage full-time students to take at least 15 credits per semester.

Columbus State is always looking for ways to incentivize students to take additional credits so that the time to degree or certificate is reduced as much as possible. During the 2016-2017 academic year the College funded three scholarship programs specifically designed to allow and encourage students to complete their program of study at Columbus State. These scholarships were the "Crossing the Finish Line Scholarship," the "Degree Completion Scholarship," and the "Ohio State Transfer Scholarship" A total of \$72,770 was disbursed to 75 students participating in the three scholarship programs. Forty-one of the 75, or 55%, of the students receiving those scholarships completed their program of study by completing their degree or certificate during FY17.

In FY17 a new facility fee was introduced to provide an ongoing revenue source to address the maintenance needs of the College. To encourage students to take at least 15 credits each term, this new fee is exempt to students who take 15 or more credits. The number of students who took 15+ credit hours remained relatively flat after the fee was instituted but the College will continue to communicate to students this exemption and track results.

Incentives for students to take at least 15 credits per semester will continue to be a priority of the newly

restructured Enrollment Management and Student Services area as discussed near the end Recommendation 5C.

7C Standardize credits for degree: Colleges and universities should streamline graduation requirements so that most bachelor's degree program can be completed within 126 credit hours or less and an associate degree program can be completed within 65 credit hours or less. Exceptions are allowed for accreditation requirements.

The College has already reduced the number of credits necessary to achieve an AAS degree to a maximum of 65 credits. In fact, most AA and AS degrees have been reduced to a maximum of 60 credits. As part of the Guided Pathways initiative outlined under Recommendation 7A, program areas have worked over the past year to develop clear plans of study for students to follow for their academic path and have developed full-time and part-time degree plans linked to advising and the degree audit system. As already mentioned, full implementation of Guided Pathways over the next few years will keep elective choices to a minimum, helping to focus students on the content that is necessary for workplace skill attainment, and removing barriers from students on a pathway to earn a meaningful degree or certificate.

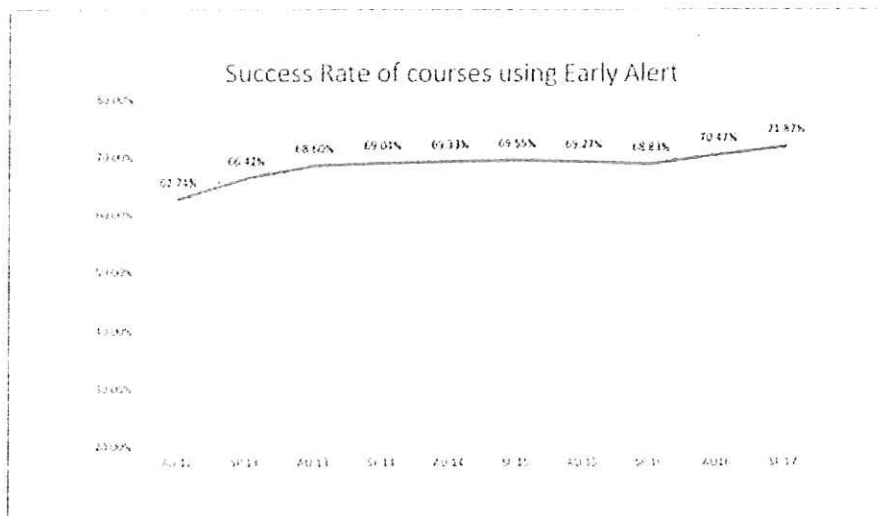
7D Data-driven advising: Colleges and universities should enhance academic advising services so that students benefit from both high-impact, personalized consultations and data systems that proactively identify risk factors that hinder student success.

As already mentioned, an Enterprise Architecture Plan (EAP) was just conducted to develop a framework for enterprise systems for use in better aligning applications, systems, and integration with the College's strategies and priorities, particularly as they relate to student success. The feedback provided through this gap analysis will help inform the College as it decides on an enhanced academic planning platform as part of the implementation of the Guided Pathways initiative.

Tutoring is provided free of charge to Columbus State students. The College now partners with NetTutor to give students more tutoring options. This online tutoring option is in addition to peer and professional tutors. Additional subjects and available times are also now available. The number of students taking advantage of this free service continues to grow. In FY17, 4% more students were tutored, autumn term over autumn term. These students also continue to show a higher completion rate than non-tutored students, almost 5% more successful.

Also, Early Alert is an automated support system that gives students early feedback on course progress and helps the College offer early intervention to students at risk. This powerful success monitoring tool helps facilitate communication between the instructor, support services, and students. Integration with Colleague (our Student Information System) and Blackboard has helped in providing an in-depth and consistent picture of the student by integrating both real time performance data from the learning management system with historical academic data from the student information system. This gives the College the ability to streamline processes, target interventions, establish workflows, and work together on behalf of the student. It also allows us to align interventions to the students' needs in real-time, intervene early and often, and allows staff/faculty to work more efficiently and effectively with the student based on shared information. Currently, about 93% of college sections use Early Alert, and

longitudinal data (2012 to present) indicate success in those courses continuing to trend upward and withdraw rates in the courses continuing to trend downward.



7E Summer programs: Colleges and universities must develop plans to evaluate utilization rates for summer session and consider opportunities to increase productive activity. In particular, colleges and universities should consider adding summer-session options for high-demand classes and bottleneck courses that are required for degree completion.

The College has strategically approached the use of summer term to expand both academic and supportive programming. Efforts have included:

- Emphasizing this term for College Credit Plus students. Summer enrollment increased from 202 to 507 unduplicated students from Summer Semester 2016 to Summer Semester 2017.

- Participating in the first round of the EASE (Encouraging Additional Summer Enrollment) grant through MDRC in Summer Semester 2017. This effort will continue through Summer Semester 2018. No data will be available until later this fall.
- Increasing the number of popular general education courses with delayed starts to appeal to a wider student audience.
- Enhanced marketing and intake processes to support transient student enrollment.
- Intentional scheduling of new student orientation, boot camps, and summer bridge programs in support of institutional success and completion agenda. Over 75 discrete events or programs were delivered on campus during Summer Semester 2017.

7F Pathway agreements: Colleges and universities should continue to develop agreements that create seamless pathways for students who begin their educations at community or technical colleges and complete them at universities.

Columbus State has 427 pathways to a bachelor's degree: 4 1+3 agreements, 376 2+2 agreements, 43 3+1 agreements (33 that are 2+2 or 3+1 and 10 exclusively 3+1) and 4 2+3 agreements. A new Pathway Inventory is now available to students on Columbus State's website:
<http://www.csc.edu/academics/transfer/search-transfer-agreements.shtml>.

Columbus State continues to partner with nine 4-year institutions through its Preferred Pathway Program. <http://www.csc.edu/academics/transfer/preferred-pathway.shtml>. These partners afford benefits to Columbus State students beyond the transfer of credit (i.e., orientation, scholarships, assigned advisor at 4-year transfer institution, etc.). Our graduates who transfer to universities graduate at a higher rate (73%) than do those starting at universities as freshmen (63%).

Graduates of the College's Associate of Arts or Associate of Science degrees are provided a degree program comprised of general education course work that is considered satisfactory for meeting the general education requirements at Ohio universities. This offers our AA and AS students a truly seamless pathway to Ohio's 4-year public universities and beyond.

7G Competency-based education: Colleges and universities should consider developing or expanding programs that measure student success based on demonstrated competencies instead of through the amount of time students spend studying a subject.

The College continues to work toward enhancing its structure around competency-based education (CBE). Three faculty, one from each division, have been identified to begin to work on a larger/macro view of CBE. The success of the conversion to a competency-based curriculum in Nursing and similar work being done in our Logistics program has allowed for benchmarks and hands-on learning to guide our work as we move forward.

Also, Columbus State and Sinclair was awarded an Innovation Grant from the State for FY18 and FY19 to share leadership and knowledge to advance and expand CBE. Because converting curriculum to a competency-based model is complex and expansive, impacting instruction, student services, and business operations, the project will implement a phased approach that leverages existing resources to create new or enhance current services offered to students at both colleges.

Recommendation 8 | Course and Program Evaluation

8 Duplicative Programs: Colleges and universities should review and address low-enrolled courses and programs and consolidate programs duplicated at other colleges and universities in your geographic area.

Columbus State continues to work toward establishing additional strategic partnerships with other educational institutions to benefit students and implement more efficient operations. For example, representatives from Ohio University and Columbus State meet regularly to review opportunities for creating pathways for students between the two institutions that remove duplicative courses and provide more affordable pathways for students.

The College also uses the program review process to determine the viability of programs. Program reviews are driven by student and employer demand. If either begins to waver, the College closely examines the cause and makes determinations as to whether a program should be continued. Programs that have closed due to a lack of student interest and lack of employment include Dental Lab, Nuclear Imaging, and Technical Communication.

Recommendation 9 | Co-located Campuses: Ohio Revised Code Section 3333.951 requires Ohio’s co-located colleges/universities to annually review best practices and shared services in order to improve academic and other services and reduce costs for students. Co-located campuses are then required to report their findings to the Efficiency Advisory Committee.

Recommendation not applicable to Columbus State.

Section III: Policy Reforms

Recommendation 10 | Policy Reforms

10A Financial advising: Ohio’s colleges and universities should make financial literacy a standard part of students’ education.

Columbus State was awarded a Financial Literacy Grant through the Ohio Department of Commerce that will be implemented in FY18. Through this grant an Autumn Financial Literacy Workshop for incoming students, a Spring Financial Literacy Seminar for outgoing graduates, and a digital financial literacy module for virtual learning will be provided. Financial literacy also continues to be included in Columbus State’s New Student Orientation and its COLS 1100 first year experience course.

10B Obstacles: The state Department of Higher Education and/or state legislature should seek to remove any obstacles in policy, rule or statute that inhibit the efficiencies envisioned in these recommendations.

No update since the last report.

New Request | Construction Reform: With the Construction Reform legislation in 2012, please describe the outcomes, efficiencies gained, and benefits to students from implementing this reform.

The primary benefit of construction reform was allowing state entities to choose the delivery method best suited to the project, rather than only allowing the multiple prime method. The multiple prime method required coordination between contractors, which was difficult at times, and the resolution of issues being placed on the project architect and the college. Under construction reform one of several methods can be used – general contractor, construction manager at risk, and design build. Each of these methods have their own advantages depending on the goals of the project, which allows for efficiencies in processes, time, and ultimately funding. Over the past year, the College commenced its first project using a construction manager at risk and up to this point has been more effective and manageable especially for a large project. Using the most appropriate construction delivery method benefits students because the savings and efficiencies gained are then used for direct services to students.

New Request | Additional Practices: Are there additional efficiency practices your college/university implemented in FY17 to ensure students have access to an affordable and quality education?

- The College will be beginning an active and collaborative learning environment pilot program in FY18. In this pilot, our academic areas will be allowed to purchase furniture at up to 75% off their retail price with the goal of promoting the use of active and collaborative learning environments. Faculty will receive training on how to utilize the furnishings and adapt their curriculum to incorporate more active and collaborative exercises. Our faculty and students will then participate in surveys to help determine the effectiveness.
- HR related efficiencies:
 - Position Control has allowed the College to implement processes to manage headcount in totality and more strategically use and repurpose vacant positions. A real-time organizational chart can now be created based on the movement of positions within the enterprise system. Human Resources is now able to produce position reports that can be shared with managers.
 - The Human Resource Department implemented the MyPLAN Performance Management system over the past year which improves our system of processing, tracking, reporting, and storing employee evaluations. This new system has allowed the College to:
 - Have managers align employee activities with organizational strategy and provide continuous feedback and coaching.
 - Make goal setting transparent, meaningful and aligned with organizational goals and strategies.
 - Identify and rate employee competencies and skill gaps.
 - The College Credit Plus / Dual Credit Cornerstone Application Process was created to streamline the managing of dual credit instructors' and facilitators' application documents and move from a paper-based process to an electronic process. Following are efficiencies gained through this improved process:
 - The amount of time and effort exerted with the manual process is significantly decreased with the automation through the system.
 - Savings are achieved because the applicant's documents are no longer being printed and delivered around campus through interoffice mail.

- The system is accessible from any place that has an internet connection, at any time, and only the appropriate Faculty Leads and Chairpersons can view applicable applicants in their disciplines, providing more ease of use and enhanced security.
- Efficiencies at our regional learning centers and at the Delaware Campus:
 - Reports were developed for Reynoldsburg, Westerville, and Dublin regional learning centers that provided insight into the needs and course taking behavior of students. Plans have been produced for each regional learning center as well as the College's Delaware Campus that contain opportunities for growth in existing programs and recommendations for new courses and programs. These recommendations were based on regional demographic and labor market information as well as population trends and county growth predictions.
 - The College's Dublin Regional Learning Center is located within the Integrated Education Center on Ohio University's Dublin Campus. The two institutions have developed a strong partnership both academically and operationally. For example, regular operations meetings have focused on cost containment and operational efficiencies and led to a new property management vendor being selected through an RFP in FY17. With regard to academic programming, deans and senior administrators from both institutions have met many times to identify academic pathways that offer seamless transitions for students. So far this has led to better alignment of pathways with stackable credentials in areas such as Foundations of Business, Childhood Development Associate, State Tested Nursing Assistant, Pharmacy Technician, and Occupational Safety and Health Administration (OSHA). Also, sharing anatomy classroom space with Ohio University increased efficiency and classroom utilization in the building.
 - At Marysville, the College offered an adult evening course in Advance Manufacturing out of the Early College High School. This aided in the training of the high school faculty member who then had the skills to teach the same course to high school students.
 - This past summer Ohio Health rented space at the Dublin location that was not being used for classes to hold a job fair and hired 800 new employees. Almost \$11,000 in revenue was realized.

Section IV: Cost Savings, Redeployment of Savings & Tangible Benefits to Students

Recommendation	Provide the actual FY17 cost savings <small>*Put NA if no savings</small>	Provide the actual FY17 cost avoidances
Efficiency Practices		
3A: Campus Contracts		
3B: Collaborative contracts	Printer Equipment/Software: Saved \$8,300 1098 T's in-house: Saved \$14,000	Saved \$526,804 using buying consortiums (IUC, State and E&I) vs buying on the open market (Of this total, about \$68,000 was attributable to scientific supplies and equipment and about \$273,000 was attributable to computer hardware.)
4A: Asset Review	Fire Science lease: Saved \$60,000 annually	
4B: Operations Review	New Consumable Janitorial Contract: Saved \$99,000 Enrolled uniform and floor mat rental into the US Communities buying agreement: Saved \$3,500 Gained State Term Pricing for solid waste contract: Saved \$7,500 P-Cards: Saved \$35,650	Creating 280 spaces through restriping an existing lot avoided a cost of \$2.1M if we had created a new parking lot Using non-profit postage rate vs first class: Saved \$31,322 Using P-Card as opposed to mailing PO: Saved \$35,650
4C: Affinity partnerships and sponsorships		
5A: Cost diagnostic		
5B: Productivity measure		
5C: Organizational Structure		
5E: Data Centers		
5D: Health-care costs		
5F: Space utilization		
Energy projects	LED Upgrades : Saved \$68,390	
Additional Practices	Ohio Health job fair: \$11,000 in revenue	
Total:	\$307,340	\$2,693,776

Recommendation	Savings to Students
Academic Practices and Policies	
6A-6C and textbook efficiency practices	Student Textbook Savings: \$1.8M in FY17 (\$5.2M since July 2012)
7A: Education Campaign	
7B: Graduation Incentive	Scholarships that incentivized graduation totaled \$72,769 in FY17.
7C: Standardize credits for degrees	The year-over-year change in median credits for a degree decreased by four credits in FY17. This resulted in a savings of \$1.3M for graduates in 2016-17 or about \$544 per student.
7D: Data-driven advising	Savings to Students for free tutoring: \$1.9M
7E: Summer programs	
7F: Pathway agreements	By completing the freshman and sophomore year at Columbus State, the Preferred Pathway partnerships save students between 30-45 percent on their tuition expenses. That's a savings of between \$12,000 and \$75,000 on bachelor's degree tuition, depending on the university. The savings is even greater when factoring in expenses for room and board.
7G: Competency-based education	
8: Duplicative and low-enrollment courses and programs	
9: Shared services at co-located campuses	
10A: Financial advising:	

Category	Amount Invested	Explanation
College Credit Plus	\$2.6 million reflects the overall estimated costs to the College in providing comprehensive services to students through the CCP program.	Students saved \$5.2 million in tuition had they taken these credits after high school at Columbus State. (Savings do not include other fees or costs.) Also, the savings to students will be more if they end up attending another institution.

MASTER RECOMMENDATION 2: FIVE-YEAR GOAL FOR INSTITUTIONAL EFFICIENCY SAVINGS AND NEW RESOURCE GENERATION

Category	Recommendation	Component	Description	FY 2017 (Estimate)	FY 2017 (Actual)	FY 2018 (Estimate)	FY 2019 (Estimate)	FY 2020 (Estimate)	FY 2021 (Estimate)	Subtotal	Budget Narrative/Explanation of Efficiency Savings \$\$ (attach additional sheets if necessary)	
Efficiency Savings	3B	Collaborative Contracts	Printer Equipment/Software	\$ -	\$ 8,300					\$ 8,300		
			1098 IT's in-house	\$ -	\$ 14,000					\$ 14,000		
	4A	Asset Review	Fire Science lease		\$ 60,000					\$ 60,000		
	4B	Operations review	A newly negotiated contract for janitorial supplies and services	\$ 99,000	\$ 99,000	\$ 50,000				\$ 149,000	The actual amount reflect was on the consumables paper product contract.	
			Floor mat rental	\$ -	\$ 3,500					\$ 3,500		
			Solid waste contract	\$ -	\$ 7,500					\$ 7,500		
			Purchasing processes	Moving to P-Cards	\$ 15,000	\$ 35,650	\$ 60,000			\$ 95,650	This reflects the value of the time saved on purchasing using P-cards	
	Energy				\$ -	\$ 68,390				\$ 68,390		
	6 through 10A			See table on page 22 for savings to students								
	Other		IT	Upgrades for 911			\$ 200,000				\$ 200,000	
		IT	SQL migration			\$ 291,000				\$ 291,000		
		Student printing	Improve student print management							\$ 375,000		
			Subtotal Efficiency Savings	\$ 114,000	\$ 296,340	\$ 401,000	\$ 200,000	\$ -	\$ 375,000	\$ 1,190,040		
Category	Recommendation	Component	Description	FY 2017 (Estimate)	FY 2017 (Actual)	FY 2018 (Estimate)	FY 2019 (Estimate)	FY 2020 (Estimate)	FY 2021 (Estimate)	Subtotal	Budget Narrative/Explanation of New Resource Generation \$\$ (attach additional sheets if necessary)	
New Resource Generation	7E	Summer Programs	Assume 1.5% increase a year for non-transient students	\$ 169,200	\$ -	\$ 155,079	\$ 157,405	\$ 159,766	\$ 162,163	\$ 634,413	Assumes increased enrollment and associated tuition and fees. (Tuition and fees are flat to FY16)	
	Other	Retention rates	Increase retention rates from AU to AU and from AU to SP by 1 percentage point per year	\$ 122,500	\$ -	\$ 123,207	\$ 124,816	\$ 124,816	\$ 124,816	\$ 497,656	This assumes new students each Autumn minus dual enrollment and transient students and would assume all other student groups are flat to prior terms.	
		Ohio Health	Job fair		\$ 511,000							
			Subtotal New Resource Generation	\$ 291,700	\$ 511,000	\$ 278,286	\$ 282,221	\$ 284,582	\$ 286,979	\$ 1,132,069		
			TOTAL OF COMBINED INSTITUTIONAL OPPORTUNITIES FOR ENHANCED STUDENT AFFORDABILITY	\$ 399,700	\$ 307,340	\$ 679,286	\$ 482,221	\$ 284,582	\$ 661,979	\$ 2,322,109		
One-Time Resources	Other	Grants	Increase in outside grant awards	\$ 1,000,000	\$ 1,435,884	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,435,884	The College strives to leverage one-time investments to the College to improve academic and support systems to students	

SPECIFIC RE-DEPLOYMENT OF SAVINGS TO STUDENTS: Please use the area below to describe, in detail, how you plan to re-deploy the institutional resources that are saved and/or generated through the task force components outlined above to reduce costs for students.

Columbus State plans to redeploy savings to proven student success initiatives, systems upgrades and improvements that yield better services for students and staff, and other work that will support the College's priorities of student success, workforce development and civic engagement. Columbus State's strategic plan can be found here: <https://www.csc.edu/about/strategic-planning/>. All increased resources and reallocated savings will be aligned to this work.

SIGNIFICANT CHANGE(S) IN 5-YEAR GOALS FROM FY16 SUBMISSION TO FY17 SUBMISSION: Please use the area below to describe, in detail, significant deviation in your institution's 5-year goals from the FY16 submission to the FY17 submission, if applicable.

For the two items under New Resource Generation, Columbus State has undertaken significant curricular and student support redesign efforts aimed at increasing student persistence and completion. Following best practices established by the American Association of Community Colleges (AACCC), the college has committed to establishing a guided pathways model of student success beginning in the fall semester of 2018. It is anticipated that these institutional redesign efforts will yield higher rates of student attainment and credential completion in years to come.

For One-Time Resources (Grants), the FY17 actual total represents increased grant revenue recognized in FY17 over FY16.

Draft – pending approval from the Columbus State Board of Trustees



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Resolution to Approve the Report on Duplicate Programs 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. More recently, the Governor's Task Force on Affordability and Efficiency noted that the legislation required reporting for low enrollment courses but did not address reporting requirements for duplicative programs. Consequently, the task force recommended that: "Institutions should consider consolidating programs that are duplicated at other colleges and universities in their geographic area." The report went on to say "The Department of Higher Education should identify duplicative programs within each region of the state, with particular attention to co-located campuses. Institutions should then review any programs not covered by the current low-enrollment review ordered by the legislation to identify opportunities to consolidate."

In order to comply with this directive and in keeping with the Chancellor's recommendation regarding duplicative programs, a report has been developed for the Board of Trustees' review. Degree awarding data for three years was compiled and reviewed by the Academic Deans, the Senior Vice President for Academic Affairs, Associate Vice President for Academic Affairs, and the Director of Institutional Effectiveness. The attached report provides background on the regionally duplicative programs identified by the Ohio Department of Higher Education and the corresponding recommendations of the College.

RECOMMENDATION:

That the Board of Trustees approve the attached Report on Duplicate Programs and support its submission to the Chancellor of Higher Education.

Columbus State Community College

Reporting Duplicate Programs

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. It also required that, for courses with low enrollment, boards evaluate the benefits of delivering the course through regional collaboration. To comply with that legislation, the Chancellor provided a definition of low enrollment courses and the boards of each state college and university submitted reports that described the process and data used to identify courses that met the chancellor's definition of low enrollments and then provided a summary of recommended actions for each identified course (e.g., no action, course elimination, reduction in the number of sections or the timing of sections, change in course delivery modality; targeted as a candidate for course sharing).

More recently¹, the Governor's Task Force on Affordability and Efficiency noted that the legislation required reporting for low enrollment courses but did not address reporting requirements for duplicative programs. Consequently, the task force recommended that: "Institutions should consider consolidating programs that are duplicated at other colleges and universities in their geographic area." The report went on to say, "The Department of Higher Education should identify duplicative programs within each region of the state, with particular attention to co-located campuses. Institutions should then review any programs not covered by the current low-enrollment review ordered by the legislation to identify opportunities to consolidate."

ODHE Data Regarding Duplicate Programs

The Ohio Department of Higher Education (ODHE) identified duplicative programs within each region of the state, with particular attention to co-located campuses. The following steps were used construct the attached spreadsheets:

- Using data reported to the Higher Education Information (HEI) system, ODHE classified degrees awarded since 2012 as a program within an institution using its 6 digit CIP Code, resulting in a list of programs offered at each public college and university in the state.
- Each public college and university was then assigned to one of six regions across the state; these regions are mainly aligned to the six JobsOhio regions associated with the main campus
 - NEOMED is not included due to their medical program focus
 - Southern State Community College was placed in the Southwest Region
- Information on programs at institutions in each region was then used to create spreadsheets indicating

¹ Going forward, HB 49 requires that low enrollment and duplicative program reports will be submitted every five years as part of the colleges Affordability and Efficiency Report.

- Duplicate programs (highlighted in red) at universities in each region
- Duplicate programs (highlighted in red) at community colleges in each region
- Duplicate programs (highlighted in red) at co-located campuses
- Data on the number of program graduates is included for the same 3 years and the average cost per graduate of the program was calculated using HEI cost data.
 - The HEI cost data for each course completed by the graduate was summed (please note that costs were summed for all courses taken prior to graduation, whether or not the course was required for the student's program)
 - This summed cost was averaged across all program completers over the three year period
 - The data were omitted when the number of program graduates was less than 5 over the three year period

These spreadsheets will help faculty, administrators and trustees to see programs that are duplicated in their region, and will help them as they evaluate duplicate program fit within the institution, (e.g. reasonable duplication or unreasonable duplication that should be targeted for action, such as elimination or regional collaboration).

Duplication of many programs is to be expected. For instance, essentially all colleges will have programs in majors that are needed by students throughout the state (e.g., English, psychology, engineering, business, mathematics, history, nursing). Therefore, cases of duplication will need to be considered on a case-by-case basis to determine whether the duplication is appropriate or not. Factors to be considered in this analysis would include dynamics such as: the number of students enrolled in the program, the number of graduates from the program, costs of the program (including staffing, facilities, pedagogical requirements, and accreditation requirements), quality or reputation of the program, etc.

Determining Recommended Actions for Duplicate Programs

The following factors can be used during the consideration of recommended actions for duplicate programs. The bulleted bullet points following each factor are examples of data points that could be assessed in the analysis and may be augmented by other evaluative tools.

I. 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
- Areas of specialization within the program that differentiate it from other programs in the same discipline offered in the region

- II. Centrality to the Institution's Mission
 - Relevance of the program to the institution's strategic plan
 - Importance of the program to the institution's reputation or recruiting efforts
 - Need for the program based on data for "in-demand" jobs
3. Cost-Effectiveness
 - Revenue sufficiency to support the program
 - Ratio of number of graduates to FTE faculty/administrators
4. Demand
 - Program enrollment patterns over time
 - Students enrolled
 - Degrees/certificates awarded
 - Understanding reasons for low enrollment in the program
 - Duplication and competition
 - Lack of jobs?
 - Marketing?
 - Data driven market analysis of employer need
5. Potential for Collaboration with Other Institutions
 - Programs with low enrollment at one or more institutions and a need for a range of highly specialized faculty (e.g., BFA or MFA)
 - Programs with low enrollment at one or more institutions but where there is a need for graduates within the region or the state (e.g., certain foreign languages, highly specialized majors)
 - Programs with low to moderate enrollment at one or more institutions that are costly to offer
6. Potential for Elimination
 - Programs with persistent low enrollment where collaboration doesn't make sense
 - Programs with persistent low enrollment and little or no employer demand

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

By December 31st, 2017 each Board of Trustees shall submit a **Report on Duplicate Programs** to the Chancellor. The submission should include:

- I. A brief description of the process and data used to evaluate programs;
- II. A list of the duplicate programs **not targeted** for action and the rationale for the decision (e.g., robust enrollment and program completion, program central to institutional mission and/or

reputation, program specialized and therefore not duplicative, program shares a large proportion of classes with other programs on campus).

- III. A list of the duplicate programs **targeted for action**, indicating the decisions made for each of the targeted programs and a timeline for those actions.

The following format is suggested for the Report on Duplicate Programs.

- I. **Brief narrative summarizing the identification of duplicate programs targeted for action.**

To consider programs, we reviewed data on enrollment and completion history. These data included information on both degree and certificate completions as well as transfer. Only degree completions were highlighted in the state report, but many students utilize certificate programs to begin their careers or to advance in a career, and our certificate and degree programs are highly intertwined. We also reviewed high level employment data on graduates for certain programs as well as Columbus market data. Programs targeted for action include those in areas we are currently evaluating as part of the academic review process and as part of enrollment planning for the coming year. The college is dedicated to serving the needs of the Columbus region, and our program offerings reflect this focus. Many of our students are place-bound and it is not practical for them to look outside the Columbus metropolitan area for education.

- II. **Chart listing duplicate programs not targeted for action and the rationale for continuing the program in its current form, followed by a list off duplicate programs being considered for action.**

PART I: Programs Not Targeted for Action

Program Name	Rationale for Leaving Program in Its Current Form
Fire Science/Fire-fighting	There is a local demand for firefighters and we have recently made an investing in facilities to ensure we can meet the needs of our community. Most students in these programs complete certificates, not degrees – the college has granted 100 certificates in Fire Science over the last two academic years.
Marketing/Marketing Management, General	Marketing is a key component of our overall Business Programs portfolio. We are currently working to position our Business Programs area for growth in both transfer enrollment and career-oriented degrees. Delivery of Marketing Program is changing to offer more face-to-face classes in response to student demand.
Medical/Clinical Assistant	These programs are critical to meeting local employer demand in Columbus. Large numbers of our graduates are employed in Health Care and Social Assistance. Additionally,

	the certificate offering is important for students starting careers in this area, while fewer students pursue degrees.
Culinary Arts/Chef Training	These programs are critical to meeting local employer demand in Columbus. Program size is currently limited by facilities. Columbus State expects to break ground in 2018 on a new building to support and showcase our culinary programs, which are highly ranked nationwide.
Electrical, Electronic and Communications Engineering Technology/Technician	This program is tied to the emerging area of modern manufacturing, in which we have strong and growing partnerships with local employers. Additionally, local employers are relying on this program to fill vacancies in Engineering Technologies.
Surgical Technology/Technologist	These programs are critical to meeting local employer demand in Columbus. Large numbers of our graduates are employed in Health Care and Social Assistance. Additionally, the certificate offering is important for students starting careers in this area, while fewer students pursue degrees.
Mechanical Engineering/Mechanical Technology/Technician	This program is tied to the emerging area of modern manufacturing, in which we have strong and growing partnerships with local employers. Additionally, local employers are relying on this program to fill vacancies in Engineering Technologies.
Clinical/Medical Laboratory Technician	These programs are critical to meeting local employer demand in Columbus. Large numbers of our graduates are employed in Health Care and Social Assistance. Additionally, the certificate offering is important for students starting careers in this area, while fewer students pursue degrees.
Electromechanical Technology/Electromechanical Engineering Technology	This program is tied to the emerging area of modern manufacturing, in which we have strong and growing partnerships with local employers. Additionally, local employers are relying on this program to fill vacancies in Engineering Technologies.
Computer Programming, Specific Applications	This category includes computer gaming and game development programs which are unique to the region. It also includes software development. There is heavy demand for IT professionals in the Columbus region which these programs help meet. CyberSecurity and Data Analytics are also key to local employer demand and work is ongoing with these employers to match appropriate programming to their workforce IT needs.
Medical Radiologic Technology/Science - Radiation Therapist	These programs are critical to meeting local employer demand in Columbus. Large numbers of our graduates are employed in Health Care and Social Assistance. This program has been recently strengthened with facility and equipment upgrades to better meet local employer needs.

Emergency Medical Technology/Technician (EMT Paramedic)	There is a local demand for EMT paramedics. Most students in these programs complete certificates, not degrees – the college has granted over 360 certificates in these areas over the last two academic years.
Legal Assistant/Paralegal	Given the positioning of Columbus as the capital city and the volume of governmental, financial and insurance firms the need for paralegal graduates has never been higher. The program is well engrained with the court system and general legal community and jobs for graduates are immediate.
Criminal Justice/Police Science	There is significant local need for police officer training within the Columbus metropolitan area.
Business Administration and Management, General	This is an important program to the area and serves both transfer and career-oriented students. Columbus State has strong partnerships with Franklin University in business, and offers multiple TAG courses that serve transfer students to public institutions.
Registered Nursing/Registered Nurse	Columbus is a major market for the health care industry. Our programs lead to both direct employment in nursing as well as articulate to several local BSN programs, allowing students to build their careers over time.
Liberal Arts and Sciences/Liberal Studies	These programs serve as the gateway to four year degrees at many public and private Ohio institutions, and allow students a low-cost and high quality pathway to begin their educational journeys.

PART II: Programs Targeted for Action:

Program Name	Final Action and Rationale (Include Collaboration Partners, if Applicable)	Timeline for Actions
1. Computer Programming/Programmer, General 2. General Studies	Not regular programs – these codes are used for students doing associate of technical study or other custom programs.	N/A
Human Resources Management/Personnel Administration, General	This program will be reviewed in the next annual program review cycle in 2018.	2018
Entrepreneurship/Entrepreneurial Studies	This program will be reviewed within the next year to determine its placement in the college’s overall Business Programs portfolio.	2018



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Establishment of a Dedicated Funding Source for Career Services to Expand Student Success Outcomes.

BACKGROUND:

Pursuant to Policy 1-08, the Board of Trustees has the authority to establish schedules of fees and tuition. Career services are prioritized within statewide tuition policy for community colleges within the FY18-FY19 Biennial Budget, H.B. 49. To advance a comprehensive career services strategy integrated into Columbus State's Completion Plan to maximize graduation rates, the College seeks to establish a new fee that will be dedicated to three major integrated drivers: the development of career and academic pathways, the expansion of college and career readiness programs (including College Credit Plus) delivered in middle school and high school, and deeper workforce and employer engagement.

Columbus State has become the regional convener for workforce development, and is now poised to dramatically expand its capacity to leverage curriculum, academic advising, and career services to meet labor market needs and prepare students for vital, enduring careers. Momentum has been built with K-12 through the Central Ohio Compact, and with four-year institutions through the Preferred Pathway program. This partnership approach has attracted partners who have invested capital (including the American Electric Power Foundation and JPMorgan Chase) and entrusted the College with the development of a talented, well-prepared workforce (including Honda of America, Amazon, and Apple).

To continue this momentum, a new career services fee, assessed at \$7 per credit starting with the Spring 2018 term, will enable the College to embed career services, support, and planning into the continuum of the student experience beyond initial pilot programs funded by grants, College reserves, and other non-recurring funding sources.

Dedicated career services funding will provide students benefits including:

- The introduction of eight broad, intuitive career and academic pathways.
- More informed advising and purposeful alignment to employers.
- A structured onboarding process that will extend career advising and a proven new-student orientation pilot to all students.

- An academic plan that leads to an in-demand career field.
- Expanded internships and employer-based programs.
- Systems improvements, including the adoption of digital student planning assistant technology.

RECOMMENDATION:

That the Board of Trustees authorizes a Career Services Fee as outlined above effective Spring 2018.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the three months ended September 30, 2017.

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 three months ended, September 30, 2017, be accepted as presented.

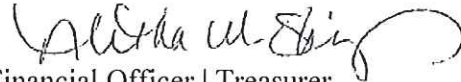
COLUMBUS STATE

COMMUNITY COLLEGE

October 23, 2017

TO: Dr. David T. Harrison, President

FROM: Aletha M. Shipley, Vice President | Chief Financial Officer | Treasurer



SUBJECT: Financial Statements as of September 30, 2017

Attached are the financial statements of the Columbus State Community College District, the Foundation, and the President's Discretionary Fund for the period ended September 30, 2017.

1. General Fund (Exhibit B)

Revenues. Total Revenues reported through this September are nearly flat to the same period last year with higher State subsidy offsetting lower tuition and fees. The timing of when tuition discounts are applied for *College Credit Plus (CCP)* caused this year's revenue to appear flat to last year instead of lower as a result of enrollment being down. This timing issue will be most prevalent this year in the first two months of each term, as the discounts this year are being prorated over each month of the term in the same manner as tuition revenue is, rather than being recognized all at the beginning of the semester, which was the case last year.

Year-to-date State subsidy (State Share of Instruction or SSI) is 1.1% higher than last September based on the Ohio Department of Higher Education's latest FY18 estimate for Columbus State; monthly SSI payments received are based on this estimate. This SSI increase is expected despite the State not increasing SSI funding statewide due to the College performing better on the formula's metrics relative to other community colleges. Final FY18 SSI allocations from the State should be known by December.

Year-end revenue (Column G, Row 13) is projected to be \$1.8M lower than what was approved by the Board in May due to lower enrollment for Summer and Autumn 2017 and an increase in non-CCP discounts. Revenue associated with *College Credit Plus* enrollment, which is up over the prior autumn, is still being finalized. Non-CCP enrollment is estimated to be 4.6% down from last year and was budgeted to be 2% lower.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to		Prior Year FTEs	Current Year FTEs*	% Variance
			Increase/ Decrease	Actual			
Summer 2017**	38,970	37,939	-2.6%		5,822	5,498	-5.6%
Autumn 2017	221,154	217,066	-1.8%		14,541	14,471	-0.5%
Spring 2018	208,623				13,566	-	
Summer 2018**	45,747				5,498	-	

* Summer 2017 credit hours and FTE are the preliminary Census day numbers provided by the Institutional Effectiveness Office. Autumn 2017 credit hours and FTEs are projected by the Resource Planning and Analysis Office, not the preliminary Census day numbers reported by Institutional Effectiveness.

** Summer semester 2017 straddles both FY17 and FY18, with 46% of the revenue attributed to FY18. Likewise, Summer semester 2018 straddles both FY18 and FY19, with 54% of the revenue attributed to FY18.

Expenses. Through September, overall expenditures are also flat compared to the same period last year. FY18 Projected Year-End spending (Column G, Row 22) is estimated to be \$2.3 million less than what was budgeted by the Board in May. This is primarily savings realized from vacant positions that were funded at 100% but are taking longer to fill.

2. Auxiliary Fund (Exhibit D)

Bookstore revenues are down \$658,566, or 11%. New textbook sales account for approximately \$608,000 of the overall decrease in Bookstore revenues, as a result of using more free material for course sections in a variety of classes for Autumn semester 2017 and lower purchases from the CC+ school districts that are able to reuse a portion of the textbooks that were purchased last year. Cost of goods sold includes approximately \$95,000 for discounts extended to CC+ school districts that should be reported as non-operating expense; this will be corrected when the revised budget is prepared. Bookstore operating expenses are up by 1.3% or \$6,093. Food Service revenues are up due to the receipt of the Pepsi funds in July this year compared to February in FY17. Expenses are down as there are no longer costs associated with running the café in the DX. Auxiliary Administration expenses are nearly \$40,000 lower than last year due to vacant positions and other expenses that were not budgeted for FY18.

3. President's Discretionary Fund (Exhibit F)

To-date disbursements of \$907 left a balance of \$19,093 through September in this fund.

4. Foundation (Exhibits G and H)

Foundation contributions through September are \$212,641 compared to \$177,941 for the same period last year. The Foundation received \$15,000 in large one-time gifts this year that were not received last year, as well as \$35,000 for larger initiatives (Creative Campus, Hospitality Management & Culinary Arts). Net investment activity through September is \$290,462 compared with \$276,324 last year, an increase of \$14,138. Management and General expenses are higher in most areas, some due to timing and others due to fundraising planning and initiatives and other activities related to Creative Campus. The exception is Consultant Fees, which was higher last year as a result of consulting in preparation for the campaign.

5. Investments

The College's portfolio is invested consistent with its investment policy, with 44.59% currently invested in STAR Ohio, and other money markets, with the balance in various federal agencies, municipal bonds, and treasury notes.

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT SEPTEMBER 30, 2017
 With Comparative Figures at September 30, 2016

EXHIBIT A

<u>Assets</u>	<u>September 30,</u> 2017	<u>September 30,</u> 2016	<u>Liabilities and Fund Balance</u>	<u>September 30,</u> 2017	<u>September 30,</u> 2016
<u>Current Funds</u>			<u>Current Funds</u>		
<u>Unrestricted</u>			<u>Unrestricted</u>		
Educational and general			Educational and general		
Cash	\$ 7,164,087	\$ 13,838,705	Accounts payable	\$ 9,095,267	\$ 12,409,667
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))			Deferred income	23,143,147	23,538,734
Accounts receivable, net of allowance for doubtful accounts	119,792,454	118,018,448	Student tuition	413,235	426,161
Interest receivable	12,085,626	11,523,977	Lab fees and credit bank	-	-
Prepaid expense	718,011	607,696	Due to auxiliary funds	-	-
Due from agency funds	4,604,050	4,941,378	Due to restricted funds	-	-
Due from auxiliary funds	1,333,976	1,274,515	Due to plant funds	35,361,760	33,431,837
Total educational & general	<u>\$ 145,698,204</u>	<u>\$ 150,204,720</u>	Due to agency funds	-	-
Auxiliary enterprise			Fund balances (Exhibit C):		
Cash	\$ 3,008,072	\$ 1,992,708	Allocated	61,850,356	66,615,383
Investments	8,466,306	8,387,774	Unallocated	15,834,440	13,782,939
Accounts receivable	3,974,453	4,266,466	Total fund balances	<u>77,684,796</u>	<u>80,398,322</u>
Inventories, at cost as defined (note 2)	1,743,720	2,009,451	Total educational & general	<u>\$ 145,698,204</u>	<u>\$ 150,204,720</u>
Other Assets	59,274	59,274	Auxiliary enterprise		
Due from general fund	-	-	Accounts payable	\$ 28,531	\$ 19,734
Due from grant funds	-	-	Due to educational & general fund	1,333,976	1,274,515
Total auxiliary enterprise	<u>17,251,824</u>	<u>16,715,673</u>	Due to Plant Fund	1,460,534	1,459,520
Total unrestricted	<u>\$ 162,950,028</u>	<u>\$ 166,920,393</u>	Fund balances (Exhibit D):		
Total current funds	<u>\$ 162,950,028</u>	<u>\$ 166,920,393</u>	Allocated	156,000	243,019
	[A]	[B]	Unallocated	14,272,782	13,718,886
			Total fund balances	<u>14,428,782</u>	<u>13,961,905</u>
			Total auxiliary enterprise	<u>17,251,824</u>	<u>16,715,673</u>
			Total unrestricted	<u>\$ 162,950,028</u>	<u>\$ 166,920,393</u>
			Total current funds	<u>\$ 162,950,028</u>	<u>\$ 166,920,393</u>
				[C]	[D]

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

(Continued)

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT SEPTEMBER 30, 2017
 With Comparative Figures at September 30, 2016

EXHIBIT A
 (Continued)

	September 30, 2017	September 30, 2016		September 30, 2017	September 30, 2016
Assets			Liabilities and Fund Balance		
Plant funds			Plant funds		
Unexpended			Unexpended		(1)
State appropriations receivable	-	-	Fund balances	1,379,696	(2)
Capital Improvement Fund	1,379,696	1,202,763	Restricted	-	(3)
Total unexpended	<u>1,379,696</u>	<u>1,202,763</u>	Total unexpended	<u>\$ 1,379,696</u>	(4)
Cash from Bond Proceeds	-	-			(5)
Deposit with trustees/Escrow	-	-	Investment in plant:		(6)
Due from general fund	35,361,760	33,431,837	Interest payable	-	(7)
Due from Auxiliary	1,460,535	1,459,351	Capital lease payable	-	(8)
Land	27,719,338	25,518,235	Accounts payable	-	(9)
Improvements other than buildings	16,203,065	13,304,349	Bonds payable	5,320,000	(10)
Buildings	169,493,823	169,493,823	Deferred Gift Annuity	-	(11)
Movable equipment, furniture			Due from Grant Funds	240,000	(12)
and library books	49,623,682	47,292,473	Net investment in plant	184,757,852	(13)
Construction-in-progress	1,573,590	1,224,344			(14)
Other Assets	171,264	(248,296)	Total investment in plant	<u>190,317,852</u>	(15)
Less: accumulated depreciation	(111,289,205)	(103,322,477)	Total plant funds	<u>\$ 191,697,548</u>	(16)
Total investment in plant	<u>190,317,852</u>	<u>188,159,639</u>			(17)
Total plant funds	<u>\$ 191,697,548</u>	<u>\$ 189,356,401</u>			(18)
					(19)
Agency funds					(20)
Cash	-	-	Agency funds		(21)
Due from agencies	4,604,050	4,941,378	Deposits held in custody for others	-	(22)
Due from general fund	-	-	Due to educational and general fund	4,604,050	(23)
Total agency funds	<u>\$ 4,604,050</u>	<u>\$ 4,941,378</u>	Total agency funds	<u>\$ 4,604,050</u>	(24)
				[C]	(25)
					[D]

EXHIBIT B

COLUMBUS STATE COMMUNITY COLLEGE
 OPERATIONAL BUDGET COMPARISON
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017
 With Comparative Figures at September 30, 2016

	FY 18		FY 17		FY 18 Projected Year End		FY 17 Projected Year End		Projected % of Budget
	Budget as approved May 2017	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2017	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 18 Projected Year End	FY 17 Projected Year End	
Revenues									
Appropriations									
Subsidy	\$ 67,039,588	\$ 16,935,000	25.26%	\$ 67,039,588	\$ 16,754,145	24.99%	\$ 67,039,588	\$ 42,835	100.00%
Student Support Services	67,039,588	16,935,000	25.26%	67,039,588	16,754,145	24.99%	67,039,588	67,082,424	100.06%
Student									
Tuition	69,972,393	12,459,833	17.81%	69,972,393	12,560,305	18.06%	69,972,393	69,419,485	99.84%
Fees	4,189,986	1,740,918	41.55%	4,286,267	1,773,478	41.38%	4,286,267	4,276,855	99.78%
Special courses	1,333,802	323,139	24.23%	1,419,371	289,420	20.39%	1,333,802	1,437,388	101.27%
	75,496,181	14,523,891	19.24%	75,234,344	14,623,203	19.44%	75,234,344	75,133,730	99.87%
Contracted Services									
Net	\$ 525,158	\$ 57,141	10.88%	\$ 364,124	\$ 27,110	7.45%	\$ 525,158	\$ 770,606	211.63%
	525,158	57,141	10.88%	364,124	27,110	7.45%	525,158	770,606	211.63%
Other									
Partnership Revenue	8,352	10,790	129.19%	6,960	-	0.00%	10,790	6,963	100.33%
Miscellaneous	544,892	94,341	17.32%	488,218	125,825	25.26%	535,961	540,218	108.43%
	553,244	105,131	19.01%	505,178	125,825	24.91%	546,751	547,201	108.32%
Total revenues	<u>143,613,971</u>	<u>31,621,163</u>	<u>22.02%</u>	<u>143,143,234</u>	<u>31,530,263</u>	<u>22.03%</u>	<u>141,778,283</u>	<u>143,533,961</u>	<u>100.27%</u>
Operating Expenditures									
Educational & general (Instructional)	76,096,153	17,312,309	22.75%	72,237,586	16,895,469	23.39%	74,909,602	73,318,166	101.50%
Library	1,886,339	524,544	27.81%	1,872,706	462,523	24.70%	1,946,189	1,754,047	93.66%
General	11,951,461	2,503,048	20.95%	11,012,428	2,502,247	23.16%	10,801,120	11,088,761	100.69%
Information Technology	13,650,302	4,899,972	35.90%	13,204,782	5,207,185	39.43%	13,405,810	12,388,292	93.82%
Student Services	14,822,660	3,474,558	23.44%	13,893,827	3,302,992	23.77%	13,998,962	13,541,145	97.46%
Operation and maintenance of plant	15,749,670	3,716,361	23.60%	14,770,498	3,669,738	24.85%	15,631,010	15,329,342	103.78%
Administration	8,089,789	2,351,800	28.82%	8,391,878	2,586,244	30.82%	8,654,872	7,862,360	93.65%
Transfer for debt service	1,417,598	177,200	12.50%	1,417,598	354,400	25.00%	1,417,598	1,417,598	100.00%
Total expenditures	<u>143,063,971</u>	<u>34,939,792</u>	<u>24.42%</u>	<u>136,801,303</u>	<u>35,030,797</u>	<u>25.61%</u>	<u>140,765,164</u>	<u>136,699,710</u>	<u>99.93%</u>
Non-operating & Encumbered									
Transfer for Capital Equipment	550,000	-	-	-	-	-	550,000	-	N/A
Transfer for One-Time Compensation	-	-	-	-	-	-	-	-	N/A
Transfer for Capital Improvements	-	-	-	-	-	-	-	-	N/A
Transfer for Scholarships	-	-	-	-	-	-	-	-	N/A
Transfer for Budget/Tuition Stabilization	-	-	-	-	-	-	-	-	N/A
Transfer for Campus Safety	-	-	-	-	-	-	-	-	N/A
Transfer for Student Success and Innovation	-	-	-	-	-	-	-	-	N/A
Transfer for Technology Initiatives	-	-	-	-	-	-	-	-	N/A
Total expenditures and transfers	<u>143,613,971</u>	<u>34,939,792</u>	<u>24.33%</u>	<u>143,120,259</u>	<u>35,030,797</u>	<u>24.48%</u>	<u>141,315,164</u>	<u>143,399,710</u>	<u>98.40%</u>
Operational revenues	(0)	(3,318,629)	N/A	22,975	(3,500,514)	N/A	463,119	134,251	N/A
Interest Income									
Net Operating revenues	\$ (0)	\$ 382,230	-	\$ 22,975	\$ 106,728	-	\$ 382,230	\$ 565,181	-
	(0)	(2,936,399)	-	(3,393,786)	-	-	845,349	699,432	-
Reserve expenditures from Exhibit C									
Net Revenues/(Expenditures)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)	(J)
	\$ -	\$ (5,998,344)	-	\$ -	\$ (6,096,429)	-	\$ 1,243,920	\$ (544,488)	-

*Reserve expenditures from Exhibit C also include estimated year-end audit adjustments such as State capital appropriations, capitalization of assets, depreciation expense and other required adjustments.

EXHIBIT C
COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017

Unrestricted Allocated	Preliminary Balance at June 30, 2017	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at September 30, 2017
Capital Improvements & Land Acquisition	\$ 11,632,700	\$ -	\$ -	(1,949,939)	(441,077)	\$ 9,241,684
Carpet/Furniture Reupholstering	23,812	-	-	-	-	23,812
Jefferson Ave/Grove Street Repaving	48,959	-	-	-	-	48,959
Space Efficiency Upgrades	347,963	-	-	75,423	(84,063)	339,323
Site Development/Delaware Campus	1,172,279	-	-	-	-	1,172,279
Bookstore/DX Modifications	263,490	-	-	-	-	263,490
Facilities Infrastructure Improvements	100,441	-	-	-	-	100,441
Student Support Services	63,309	-	-	-	-	63,309
Creative Campus	200,000	-	-	-	-	200,000
School of Hospitality Management	327,924	-	-	-	(52,464)	275,460
COTA	75,000	-	-	-	-	75,000
EB 302 Renovation	39,964	-	-	-	(6,541)	33,423
Vet Tech Upgrade	95,578	-	-	-	(27,654)	67,924
Fire Science	-	-	-	1,550,000	(42,440)	1,507,560
Ongoing Maintenance	-	-	-	324,516	-	324,516
Capital Equipment	6,886,479	-	-	-	(119,830)	6,766,649
Target 2002	333,088	-	-	-	-	333,088
Collective Bargaining	33,104	-	-	-	-	33,104
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987
Accumulated Lab Fees	1,368,855	-	-	-	-	1,368,855
Broadbanding	125,353	-	-	-	(21,546)	1,347,310
Think Again Scholarship	1,325,697	-	-	-	-	125,353
Student Success and Innovation	10,927,082	-	-	-	(128,797)	1,196,900
Strategic Growth Initiatives	654,811	-	-	-	(395,572)	10,531,510
Technology Initiatives	1,301,287	-	-	-	(6,500)	648,311
Human Capacity Development/Wellness	311,266	-	-	-	(19,263)	1,282,025
Campus Safety Initiatives	935,288	-	-	-	-	311,266
Energy Efficiency/Sustainability Initiatives	1,800,566	-	-	-	(113,485)	821,803
Health Care Self-Insurance Escrow	1,241,018	-	-	-	(5,320)	1,795,246
Health Care HSA Incentive	86,636	-	-	-	-	1,241,018
Self-Insured Workers Compensation Benefits	152,500	-	-	1,700,000	-	86,636
One-Time Compensation	44,501	-	-	-	(1,518,858)	152,500
Partnerships for Student Success	13,796	-	-	-	-	225,843
Workforce Development	463,850	-	-	-	-	13,796
Tobacco Free Campus Implementation	57,219	-	-	-	(78,536)	385,314
PERFORMS	1,499	-	-	-	-	57,219
Unallocated	63,212,301	-	-	-	-	1,499
Total General Fund	\$ 83,142,541	\$ (5,457,744)	\$ -	\$ (1,700,000)	\$ (3,061,945)	\$ 61,850,356
	[A]	[B]	[C]	[D]	[E]	[F]

* In June, \$1.7M was approved for one-time compensation using the projected Net Income for FY 17. This was inadvertently omitted from Exhibit C on June's preliminary year-end financial statements and therefore, excluded from amounts in the Preliminary Balance at June 30, 2017 (Column A above). This will be corrected when audited amounts are finalized.

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017**
With Comparative Figures at September 30, 2016

EXHIBIT D

	FY 18			FY 17			FY 18 Projected Year End			FY 17 Projected Year End		
	Budget as approved May 2017	Actual to Date	% of Budget Expended to Date	Revised Budget as approved January 2017	Actual to Date	% of Budget Expended to Date	FY 18 Projected Year End	Projected % of Budget	FY 17 Audited Year End	Projected % of Budget		
Auxiliary												
Sales/Revenues												
Bookstore	\$ 12,655,400	\$ 5,350,879	42.28%	\$ 12,448,652	\$ 6,009,245	48.27%	\$ 12,655,400	100.00%	\$ 12,965,054	104.15%	(1)	
Food Services	195,000	109,361	56.08%	269,325	78,239	29.05%	195,000	100.00%	291,687	108.30%	(2)	
Total Revenues	12,850,400	5,460,040	42.49%	12,717,977	6,087,484	47.87%	12,850,400	100.00%	13,256,781	104.24%	(3)	
Cost of Goods Sold												
Bookstore	10,505,000	4,322,292	41.15%	10,069,231	4,880,589	48.47%	10,505,000	100.00%	10,440,086	103.68%	(4)	
Food Service	-	-	0.00%	25,871	13,897	53.72%	-	0.00%	28,509	110.20%	(5)	
Gross Margin	2,345,400	1,137,747	48.51%	2,622,875	1,192,998	45.48%	2,345,400	100.00%	2,788,186	106.30%	(6)	
Operating Expenses												
Bookstore	1,913,318	461,907	24.14%	1,893,683	455,815	24.07%	1,913,318	100.00%	1,910,094	100.87%	(7)	
Food Services	87,342	20,911	23.94%	144,321	31,253	21.66%	87,342	100.00%	111,828	77.49%	(8)	
Auxiliary Administration	344,622	106,333	30.85%	584,193	146,309	25.04%	344,622	100.00%	537,728	92.05%	(9)	
Total Expenses	2,345,282	589,151	25.12%	2,622,197	633,377	24.15%	2,345,282	100.00%	2,559,650	97.61%	(10)	
Auxiliary Net Operating Income/(Loss)	118	548,596	464912.14%	678	559,621	82539.97%	118	100.00%	228,536	33707.42%	(11)	
Net Income/(Loss)												
Bookstore	237,082	566,479	238.94%	485,738	672,841	138.52%	237,082	100.00%	614,914	126.59%	(12)	
Food Services	107,658	88,450	82.16%	99,133	33,089	33.38%	107,658	100.00%	151,350	152.67%	(13)	
Auxiliary Administration	(344,622)	(106,333)	30.85%	(584,193)	(146,309)	25.04%	(344,622)	100.00%	(537,728)	92.05%	(14)	
Net Auxiliary Income/(Loss)	118	548,596	464912.14%	678	559,621	82539.97%	118	100.00%	228,536	33707.42%	(15)	
Auxiliary Fund Balance at June 30, 2017		13,894,777			13,401,641							
Non-operating Revenues/Expenditures	(150,000)	(14,591)		(300,000)	(9,750)		(150,000)		(60,000)		(16)	
College Credit Plus	-	-		(237,103)	10,392		-		25,881		(17)	
College Strategic Priorities	-	-		-	-		-		-		(18)	
Food Services/Renovations	-	-		-	-		-		-		(19)	
Transfers	-	-		-	-		-		-		(20)	
Audit Entries	-	-		-	-		-		-		(21)	
Auxiliary Fund Balance at September 30, 2017	\$ 14,428,782	\$ 14,428,782		\$ 13,951,905	\$ 13,951,905		\$ (305,882)		\$ 194,417		(22)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(23)	

COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF SEPTEMBER 30, 2017

EXHIBIT E

	Actual April 2017	Actual May 2017	Actual June 2017	Actual July 2017	Actual August 2017	Actual September 2017	
Beginning Cash	\$ 7,003,776	6,228,767	7,912,129	5,712,925	6,703,604	6,871,621	(1)
Cash Receipts	7,902,933	14,729,997	9,387,190	7,844,977	21,172,436	8,632,585	(2)
Cash Disbursements	(12,124,903)	(14,181,923)	(16,064,639)	(12,831,905)	(14,136,193)	(15,800,359)	(3)
Financial Aid	(2,553,038)	2,635,288	478,245	(22,393)	9,131,774	3,701,630	(4)
Outflow for investments	-	(6,500,000)	-	-	(16,000,000)	-	(5)
Inflow from investments	6,000,000	5,000,000	4,000,000	6,000,000	-	3,000,000	(6)
Ending Cash	\$ 6,228,767	7,912,129	5,712,925	6,703,604	6,871,621	6,405,477	(7)
	Forecasted October 2017	Forecasted November 2017	Forecasted December 2017	Forecasted January 2018	Forecasted February 2018	Forecasted March 2018	
Beginning Cash	\$ 6,405,477	5,685,477	5,410,477	5,690,477	5,590,477	5,370,477	(8)
Cash Receipts	6,750,000	5,880,000	9,020,000	16,375,000	7,180,000	8,600,000	(9)
Cash Disbursements	(13,000,000)	(13,350,000)	(12,250,000)	(12,500,000)	(12,500,000)	(13,500,000)	(10)
Financial Aid	2,030,000	(2,805,000)	1,010,000	14,025,000	100,000	(1,485,000)	(11)
Outflow for investments	-	-	-	(18,000,000)	-	-	(12)
Inflow from investments	3,500,000	10,000,000	2,500,000	-	5,000,000	6,500,000	(13)
Ending Cash	\$ 5,685,477	5,410,477	5,690,477	5,590,477	5,370,477	5,485,477	(14)

COLUMBUS STATE COMMUNITY COLLEGE
 PRESIDENT'S DISCRETIONARY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017

EXHIBIT F

Cash at Beginning of Period		\$ <u>16,171</u>	(1)
			(2)
<u>Receipts:</u>			(3)
Deposit from General Fund	3,829	3,829	(4)
			(5)
			(6)
<u>Disbursements:</u>			(7)
Oberer's Flowers	739		(8)
Columbus State Bookstore	168		(9)
			(10)
		<u>907</u>	(11)
		\$ <u>19,093</u>	(12)
	[A]	[B]	(13)
		<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 SEPTEMBER 30, 2017
With Comparative Figures at September 30, 2016**

<u>Assets</u>	<u>September 30, 2017</u>	<u>September 30, 2016</u>	
Cash	\$ 1,726,207	\$ 797,463	(1)
Investments at market value (see note)	8,329,261	7,611,496	(2)
Pledges Receivable	3,501,932	4,295,610	(3)
Accounts Receivable	24,572	5,269	(4)
Total Assets	<u>\$ 13,581,972</u>	<u>\$ 12,709,838</u>	(5)
<u>Liabilities</u>			
Due to general fund	\$ 2,808	\$ 1,742	(6)
Pledge Payable	-	-	(7)
Trade Payables	692,093	176,025	(8)
Total Liabilities	<u>694,901</u>	<u>177,767</u>	(9)
<u>Fund balance</u>			
Permanently Restricted	4,142,700	4,114,806	(10)
Temporarily Restricted	5,568,850	5,660,228	(11)
Unrestricted	<u>3,175,521</u>	<u>2,757,037</u>	(12)
			(13)
Total fund balance	<u>12,887,071</u>	<u>12,532,071</u>	(14)
			(15)
Total Liabilities and fund balance	<u>\$ 13,581,972</u>	<u>\$ 12,709,838</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 Portfolio</u>
Cash	\$ 164,182	164,182	1.98%
Equities	3,920,524	4,616,961	55.43%
Fixed Income	2,456,610	2,446,689	29.37%
Mutual Funds	<u>1,096,021</u>	<u>1,101,429</u>	<u>13.22%</u>
Total Investments	<u>\$ 7,637,337</u>	<u>\$ 8,329,261</u>	<u>100.00%</u>

EXHIBIT H

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017
With Comparative Figures at September 30, 2016

	September 30, 2017			September 30, 2016	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds
Revenue					
Contributions					
Scholarships and Programs	\$ 44,862	\$ 40,396	\$ 4,482	\$ 89,740	\$ 91,981
Taste the Future	87,047	-	-	87,047	85,960
Contributions for Columbus State	-	469	-	469	-
Creative Campus	-	35,000	-	35,000	-
Hospitality & Culinary Arts	-	385	-	385	-
Administration Fee Income	-	-	-	-	-
Interest Income	138	66	-	204	114
Investment Income					
Realized	23,959	42,176	-	66,135	(2,842)
Unrealized	80,806	143,521	-	224,327	279,166
Investment income-subtotal	104,765	185,697	-	290,462	276,324
Total revenues	236,812	262,013	4,482	503,307	454,379
Expenditures					
Scholarships and Programs	-	113,089	-	113,089	111,820
Contributions to Columbus State	-	655	-	655	45,300
Corporate Gift	-	500,000	-	500,000	-
Creative Campus	-	38,565	-	38,565	-
Hospitality & Culinary Arts	-	-	-	-	-
Administrative Fee Expense	-	-	-	-	-
Management and general	108,899	-	-	108,899	97,781
Total expenditures	108,899	652,309	-	761,208	254,901
Excess (deficit) of revenues over expenditures	127,913	(390,296)	4,482	(257,901)	199,478
Transfers	-	-	-	-	-
Fund balance at beginning of period	3,047,608	5,959,146	4,138,218	13,144,972	12,332,593
Fund balance at end of period	\$ 3,175,521 [A]	\$ 5,568,850 [B]	\$ 4,142,700 [C]	\$ 12,887,071 [D]	\$ 12,532,071 [F]

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 30, 2017**

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	\$ 39,689,641	\$ 39,689,641	1.21%	1
STAR Ohio/Plant	1,379,696	1,379,696	1.21%	1
STAR Ohio/Auxiliary	3,434,035	3,434,035	1.21%	1
CSCC Operating Fund 1	35,858,495	35,860,539	1.51%	693
CSCC Operating Fund 2	35,134,188	35,071,473	1.50%	843
Auxiliary Services	5,015,366	5,032,270	1.44%	391
Plant Fund	9,197,653	9,172,844	1.41%	706
	<u>\$ 129,709,074</u>	<u>\$ 129,640,499</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	34.33%
	Agencies	48.96% *
	Municipal Bonds	2.24%
	Treasury Notes	4.22%
	Stocks	0.00%
	Cash & Equivalents	10.26%
		100.00%

* 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 \$835,000 to \$920,000 with an interest rate of 1.65%, 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:

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 persons have been **appointed**.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Ronald Boisvert	Instructional Designer	Instructional Design & Innovation	10/16/17	\$54,600
Mark Boll	Material Handler II	Procurement & College Services	10/02/17	\$28,664
Bambi Bowman	Technician	IT – Frontliners	10/16/17	\$46,821
Cassandra Carothers	Communications Technician II	Police Department - Patrol	09/01/17	\$46,238
Sarah Christian	Program Coordinator	Grants Office	10/10/17	\$49,000
Robb Coventry	Director II	Facilities	09/01/17	\$125,000
Tina Diggs	Director	Delaware Campus	09/18/17	\$85,000
S. G. Kiron Nao	Project Manager	Institutional Effectiveness	10/16/17	\$70,000
Angela Shear	Project Manager	Institutional Effectiveness	10/02/17	\$67,000
Lindsay Tarbox	Site Specialist	Regional Learning Centers	09/06/17	\$33,134
Beth Vetter	Instructor	Dental Hygiene	08/16/17	\$46,471
Brian West	Instructional Designer	Instructional Design & Innovation	10/16/17	\$47,091
Brent Wilder	Director	Marketing & Communication	10/27/17	\$110,000
Jordan Wilson	Advisor	Enrollment Management & Student Services	09/18/17	\$44,034

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>
Lori Bolton	Advisor	Center for Advising Support	08/24/14
Michael Johnson	Grounds Coordinator	Grounds	09/08/17
John Nestor	Director	Facilities	08/31/17
Mark Polifroni	Assistant Professor	Psychology	08/12/17
Megan Speakman	Program Coordinator	Early Alert	09/22/17
Lindsay Tarbox	Specialist	Regional Learning Centers	09/15/17
William Wolfe	Coordinator	Business Engineering & Technology	09/01/17