COLUMBUS STATE
COMMUNITY COLLEGE

BOARD OF TRUSTEES
MEETING AGENDA

Thursday, June 26, 2025 | 6:00 PM
Mitchell Hall, 250 Cleveland Ave.
Crane Room (Second Floor)

1. Call to Order

2. Roll Call

3. Certification of Conformity with Section 121.22(F) of the Ohio Revised Code

4. Opening Remarks from Chair Ammendola

5. Swearing-In of New Trustee

6. Opening Remarks from President Harrison

7. Consent Agenda

8. Action Items

9. Information-Only Items

10. President's Report

11. Old Business

12. New Business

13. Public Participation

14. Executive Session (*if needed*)

15. Adjournment

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Tenure Appointments and First Promotion in Rank

BACKGROUND INFORMATION:

In accordance with Promotion and Tenure Policy No. 5-19 approved by the Board of Trustees and effective November 17, 2022, all individuals having met the eligibility requirements for tenure and first promotion were reviewed by the Department Chairperson, Department Promotion and Tenure Review Committee, the Division Promotion and Tenure Review Committee, the Division Dean, the College Promotion and Tenure Review Committee, the Senior Vice President for Academic Affairs, and the President.

Eleven (11) faculty members received recommendations that they be awarded tenure and promotion in rank by the Board of Trustees of the Columbus State Community College.

RECOMMENDATION:

That the following 11 individuals be granted tenure and be promoted in rank effective at the beginning of the 2025-2026 contract year and invited to attend the September Board Meeting to be recognized.

- Said Chaouki, Allied Health Professions
- Marja Davis, Applied Sciences and Human Services,
- Christopher Deem, Aviation and Automotive Technology
- Susini Desilva, Biological and Physical Sciences
- Robert Everett, Aviation and Automotive Technology
- Peter Morgan, Humanities
- Andrew Moss, Applied Sciences and Human Services
- Tara Pepple, Nursing
- Kayla Robinson, Biological and Physical Sciences
- Naava Schottenstein, Biological and Physical Sciences
- Sacha Tadros, Health Professions and Wellness

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Naming of Spaces Associated with OhioHealth Hall

BACKGROUND INFORMATION:

Policy No. 1-14 enables Columbus State to name College facilities and units to honor long-term and significant financial contributions to the College, among other reasons. The responsibility and authority for naming a unit or facility shall be that of the Board of Trustees, acting after receiving a recommendation from the Naming Advisory Committee.

The nation's healthcare workforce shortage is being felt acutely in Columbus' rapidly expanding metro area, making collaborative and effective strategies to grow the healthcare talent pipeline more important than ever. Together with industry partners, Columbus State Community College designed a healthcare sector strategy that relies on people, space, and equipment to double enrollment in the health sciences over the next 10 years.

Columbus State is developing a new academic building, OhioHealth Hall, to support this strategy. The Board approved the external naming of the building in March 2025 in recognition of OhioHealth's $25 million philanthropic investment, which has been placed into an endowment to support operating costs related to this strategy.

The College continues to pursue additional philanthropic and grant funding to support the healthcare sector strategy and costs associated with the new building. In recognition of philanthropic contributions to OhioHealth Hall, the Naming Advisory Committee recommends that spaces associated with OhioHealth Hall be named as indicated in Exhibit A.

RECOMMENDATION:

That the Board of Trustees accepts the recommendations of the Naming Advisory Committee, as detailed in Exhibit A, for spaces associated with OhioHealth Hall.

RECOMMENDATIONS OF NAMING ADVISORY COMMITTEE
OHIOHEALTH HALL

SPACE	LOCATION	PROPOSED NAME	DONOR	GIFT AMT
APPROVED MARCH 2025				
Building Renaming		OhioHealth Hall	OhioHealth	$25,000,000
NEW NAMED SPACES				
Lobby	1st Floor	Osteopathic Heritage Foundation Lobby	Osteopathic Heritage Foundation	$1,500,000
RN Skills Lab	2nd Floor	Bob and Julie Fowler RN Skills Lab	Adrienne and Jim Fowler	$250,000
Student Lounge	3rd Floor	Tracy and David Harrison Student Lounge	Tracy and David Harrison	$100,000
Event Lawn	External	Elford Event Lawn	Elford, Inc.	$100,000
South Patio	External	Bill and Trisha Jordan Patio	Bill and Trisha Jordan	$50,000
North Patio	External	Chenelle Family Patio	Joe and Jen Chenelle	$50,000
Computer Lab	2nd Floor	Bright Futures Computer Lab	Anonymous	$25,000
Meeting Room	2nd Floor	Moody Nolan Meeting Room	Moody Nolan	$15,000

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Operating Budget for Fiscal Year 2026

BACKGROUND:

Columbus State Community College Policy 9-01 requires that the Board of Trustees approve the College's operating budget prior to the beginning of each fiscal year. Fiscal Year 2026 (FY26) begins on July 1, 2025.

The FY26 Operating Budget is a balanced budget that does not utilize the Recovery Reserve to fund current operations, reflecting that the College has completed its three-year post-pandemic recovery plan that began in FY23. The FY26 Operating Budget continues the College's focus on student success, positioning personnel and support resources to drive strategic initiatives.

Student success is at the core of Columbus State's strategic plan. The College's previous work resulted in a decade of gains for our students that improved course completion, retention, and graduation rates for all students, including narrowing opportunity gaps. The pandemic and associated learning loss, as well as other challenges, caused this progress to plateau and, in some instances, decline from those prior years. In response, the College has employed a model of systematic student success interventions that are grounded in student completion metrics. These efforts have yielded improved performance in student success.

The College is focused on five catalysts for improving student success: course schedule optimization, gateway course success, proactive program advising, and growth in enrollment for the Delaware campus and adult students. These initiatives have increased student success in gateway courses in each category being tracked, including math, biology, engineering, chemistry, and psychology. These improvements are improving student success for the College at large and among disaggregated student populations that are emphasized in the state's performance-based funding model. Enrollment is also on the rise at the Delaware campus and among adult learners.

The following provides details about the revenue and expenditure estimates used to develop the FY26 operating budget. The increases in operating revenue are driven by projected enrollment increases, as well as projected increases in State Share of Instruction (SSI) and tuition revenue (see related Tuition Rate Adjustments for FY26 and FY27

board action) provided for in the As Passed by the Senate version of Sub. H.B. 96, the State's FY26-FY27 biennial budget. This legislation is still pending and is expected to be finalized by June 30, 2025. Any necessary revisions to revenues and expenditures as a result of future amendments to this legislation will be brought forward in a future board action to adopt a FY26 Revised Operating Budget.

Revenue

Operating revenues are estimated to be $187.4 million, an increase of $15.0 million or 8.7% compared with the FY25 Projected Actuals.

The primary revenue sources for Columbus State include State Share of Instruction (SSI) and tuition. Together, these two revenue sources provide 94.6% of the FY26 Operating Budget revenues, with tuition at $94.4 million or 50.4% and SSI at $82.9 million or 44.2%. The As Passed by the Senate version of Sub. H.B. 96 includes an increase in SSI funding of 1% annually (discussed in more detail below). The budget also allows for a $10 per credit hour increase in tuition, which will better align budgeted and anticipated increases in salary and healthcare costs in FY26 and future operating budgets, given that the increases in the statewide SSI allocation have not exceeded annual inflation since FY17.

- *Tuition Revenue:* Tuition revenue is projected to increase by 12.8%, or $10.7 million, in FY26 from the FY25 Projected Actuals. This projection is based on increases in the tuition rate and annual enrollment. Effective Autumn 2025, an increase of $10 per credit hour for in-state tuition and proportional increases for non-resident and international students based on the authority currently provided in the As Passed by the Senate version of Sub. H.B. 96.
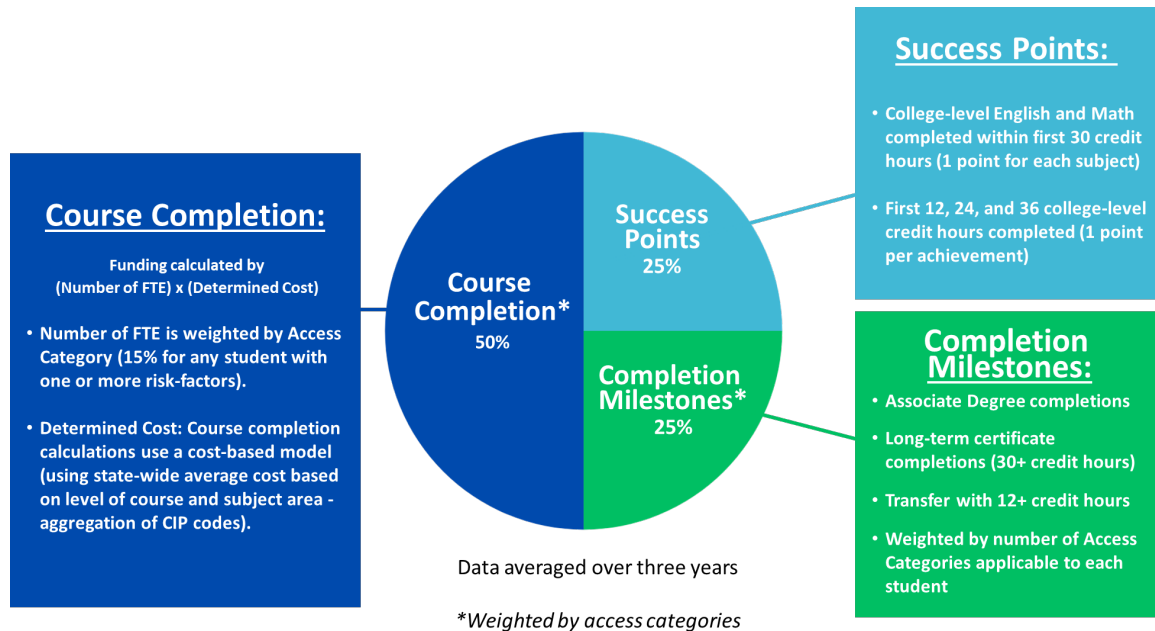
  Based on strong Summer 2025 enrollment growth, estimated at 10.8%, and significant registration increases to date for Autumn 2025, enrollment for FY26 is estimated to increase by 8.0%. This increase includes estimates that College Credit Plus (CCP) will grow by 8.0% and the College will continue to see growth in the high-demand industries, such as advanced technology and healthcare. At Spring 2025 commencement, the College celebrated its first graduates with a Bachelor of Science in Nursing, and enrollment estimates continue to expect growth in this and other healthcare programs.

- *State Share of Instruction (SSI):* The FY26 Operating Budget estimates SSI totaling $82.9 million, an increase of 4.9% based on the College's analysis of the As Passed by the Senate version of Sub. H.B. 96. Final FY26 allocations based on the adopted legislation will be provided by ODHE this fall.

  The As Passed by the Senate version of Sub. H.B. 96 includes a 1% increase in FY26 to the overall statewide appropriation for the community college sector. This increase in SSI is estimated to increase the College's revenue by approximately $800,000 as compared with FY25. Columbus State will also receive more SSI due to the closure of Eastern Gateway Community College, which received $23.3 million from the State in FY25. The current version of the state budget includes an earmark of $5.4 million for Eastern Gateway for expenses associated with closing the college, but other funds are to be allocated to other community colleges. Based on Columbus State's share of

the SSI appropriation in FY25, the College expects an increase of approximately $3.1 million due to the closure of Eastern Gateway. While this will represent a welcome increase in SSI funding, this revenue should be viewed primarily as a restoration of appropriate funding levels. Prior to launching its Free College Benefit Program, Eastern Gateway's allocation in FY16 was $6.4 million.

The state funding formula for SSI is changing significantly, starting in FY26. In prior years, all SSI funding was distributed based on a formula utilizing course completion, success points, and completion milestones. Additional details regarding this formula are displayed in the graphic below.

Course Completion:

Funding calculated by
(Number of FTE) x (Determined Cost)

• Number of FTE is weighted by Access Category (15% for any student with one or more risk-factors).

• Determined Cost: Course completion calculations use a cost-based model (using state-wide average cost based on level of course and subject area - aggregation of CIP codes).

Success Points:

• College-level English and Math completed within first 30 credit hours (1 point for each subject)

• First 12, 24, and 36 college-level credit hours completed (1 point per achievement)

Completion Milestones:

• Associate Degree completions

• Long-term certificate completions (30+ credit hours)

• Transfer with 12+ credit hours

• Weighted by number of Access Categories applicable to each student

Course Completion* 50%

Success Points 25%

Completion Milestones* 25%

Data averaged over three years

Weighted by access categories

In FY26, $100 million of SSI funding will be allocated for a new component of the formula for post-graduation employment outcomes. Of this amount, $23.2 million is allocated to community colleges. This new formula includes factors such as:
  • Number of employed graduates, 1 year after graduation (includes the 2016-2020 graduates)
  • Earnings after graduation measured at 1, 5, and 10 years post-graduation
  • Sum of earnings above average regional earnings for those with a high school diploma only

The formula also contains adjustment factors for an efficiency index that includes the cost of instruction and fees, the number of Pell Grant students served, and SSI eligibility to focus the funding on Ohioans.

Columbus State has performed well on this new post-graduation employment outcome. The College is estimated to receive 18.8% of the community college allotment under this formula. By comparison, Columbus State is projected to receive 16.9% of the traditional SSI allocation for community colleges in FY26.

• *Fees:* This revenue category includes fees for course labs, parking, and several other fees. These revenues are projected to increase by $180,000 or 4.3%. This increase is largely associated with the estimated increase in enrollment.

- *Special Courses:* It is projected that this revenue category is projected to increase by $22,000 or 0.9% in FY26. This revenue is essentially unchanged from FY25.

- *Other Operating Revenue and Transfers-In:* Other revenue categories generated by the College are Contract Services, Partnership Revenue, and Miscellaneous, which are projected to increase by just over $151,000 or 4.7%. About two-thirds of this increase is associated with increased enrollment, while the remainder is due to an increase in Joint User Agreement (JUA) revenue.

  The transfer-in for debt service, representing the Mitchell Hall campaign pledges recorded by the Foundation, is unchanged from FY25 based on the actual debt amortization for FY26.

Expenditures

Operating expenditures, including transfers, are estimated to be $187.4 million, an increase of $15.0 million or 8.7% compared to the FY25 Projected Actuals.

The FY26 Operating Budget includes salary increases and additional capacity to continue to advance College initiatives and support the projected increase in enrollment. As a provider of educational opportunities, the College's expenditures are primarily comprised of the salaries and benefits for the staff necessary to provide services to students. Salary and benefits expenditures comprise $152.6 million or 83.2% of the $183.4 million FY26 Operating Budget. The College, like other employers, seeks to provide a competitive compensation package that reflects the increased cost of inflation and competition for talent. Columbus State is self-insured for healthcare and takes appropriate actions to control these costs but much like many employers across the nation, Columbus State continues to experience significantly high healthcare costs that are impacting our fund.

- *Student Success:* The College has continued to improve its structure and alignment of personnel and resources to advance our highest priority goals of student success and workforce development.

  As previously discussed, these efforts are having an impact, increasing student success since 2022 across numerous fields of study and closing opportunity gaps. The proposed FY26 Operating Budget contains funding designed to continue our student success momentum. and support the estimated 8.0% increase in enrollment. To continue to advance student success, the budget provides funding for necessary hiring for instruction as well as additional support staff.

- *Workday Implementation*: The implementation of the Workday Student module is well underway. Recruiting and admissions application functionality is to begin rolling out in October 2025, with additional functionality rolling out until August 2026, including advising, registration, financial aid, grading, graduation, transcript processing, and student financials. The College went live with the HR/Finance modules (Platform) in April 2023. Work to improve the functionality and reporting for these functions in Workday Platform has continued with the selection and execution of a contract with a phase 2 implementation consultant. This phase will begin with focusing on security improvements, financial reporting, and new module implementation.

- *Grants and Philanthropy*: Columbus State has a strong history of using grants, philanthropy, and other temporary resources to pilot transformational initiatives that advance the College's student success and workforce development priorities.

  Uncertainty regarding the stability of grant funding, particularly from the federal government, has increased significantly in FY25 and is expected to continue in FY26. To proactively position the College for potential shifts in grant funding, $1.0 million is proposed to be reallocated from the current Recovery Reserve to a new reserve account. This funding would provide a temporary funding source in the event a grant or grants are terminated to give the College time to determine how to proceed.

- *Debt Service:* The FY26 budget supports the Series 2018 Bonds for Mitchell Hall. The Series 2020 and 2024 bonds are supported by the Franklin County tax levy. Additional details regarding those payments are included in the separate Board Action, Appropriations.

- *Transfers-Out*

  - Capital Equipment: The budget proposes that $1.4 million be transferred to reserves for the capital equipment needs of the College. These funds support classroom equipment needed for instruction, furnishings for classrooms, offices, public areas, and operational equipment like tractors and police vehicles.

  - Capital Improvements: The FY26 budget proposes that $1.7 million be transferred to the Plant Fund for the Phillips Hall lease with Franklin University and to ensure that the College meets the Board's Resource Planning Principle to budget for 3%-5% of the annual general fund operating budget. This transfer is designed to, in part, supplement State funding for capital improvements and address deferred maintenance and technological infrastructure needs. See the Plant Fund summary below for more details.

  - Technology Initiatives: The $820,000 proposed transfer will continue the planned support for the implementation of Workday, the College's new student information system.

The FY 26 Operating Budget is a balanced budget where revenues equal expenditures. This budget demonstrates the College's ability to return to a balanced budget in alignment with the College's three-year post-pandemic recovery plan.

One-Time Compensation from FY25 Net Revenues
Net revenues are generated when revenue comes in higher than expected and/or spending is lower than budgeted, and includes interest generated from the College's investments. (Interest is not budgeted in the College's annual operating budget due to the variability of the market from year to year, hence, the College's operating budget on Exhibit A represents activity through row (ac), *Net Operational Revenues for Budgeted Activity*).

FY25 net revenues, including Post-Budget Items, Exhibit A, (4), (af)), are projected to be $7.3 million, due primarily to $7.2 million in interest earnings. Of the interest earnings,

approximately $3.2 million is realized earnings, not subject to the volatility of the market. The remainder of interest earnings are unrealized until the maturity of the investments in the College's operating portfolio. The College will allocate $2.0 million of FY25 realized interest revenue to One-Time Compensation for eligible employees.

Auxiliary Fund
The proposed FY26 budget for the Auxiliary Fund is summarized in Exhibit B. Revenues for FY26, net cost of sales, are budgeted 5.6% higher than the FY25 projected year-end. While the general fund budget is based on 8.0% enrollment growth, textbook savings initiatives, including Inclusive Access and other Open Education Resources, continue to constrain textbook sales for Bookstore revenue which is projected to increase by 2.8%. Increases in revenues for parking and food services, particularly vending commissions, more closely reflect the assumed enrollment increase. Auxiliary expenses are proposed to increase by $171,000 or 9.8%, largely due to anticipated support for strong enrollment growth and potential integration changes and consulting support related to the College's Workday Student implementation.

Bookstore: The continuing combined efforts of Bookstore representatives, faculty, staff and administrators on various initiatives continue to yield savings to students through more price reductions negotiated with publishers, using open educational resource (OERs) and other lower-cost options like Inclusive Access. While enrollment is projected to increase by 8.0% in FY26, Bookstore net revenues (gross margin) are anticipated to increase by 3.0% as a result of the continued adoption of lower cost instructional materials. Favorable trends are anticipated to continue in other categories such as clothing, computers, and other general merchandise. The Bookstore also continues to evaluate how to best use its space and general merchandise offerings and is refreshing flooring on the first floor to better meet the needs of students, faculty, and staff.

Food Services: FY25 revenues for Food Services are trending up over FY24 with increases in catering offsetting declines in vending and beverage commissions. Revenues for FY26 are budgeted at $255,000, an increase of 4.1% over FY25 projected year-end. Food Services representatives continue to work with the College's external vendors to adjust the food offerings and operations to meet customer preferences as well as ensuring that equipment is operable. Expenses for FY26 are budgeted higher than FY25 due to increases in benefits/healthcare, the need for training to remain current on trends, and new services for the new food services administrator and increases in supplies and other operating costs.

Parking: Parking management began in the Summer 2023 Semester through a contract with SP+ and use of a mobile license plate recognition (LPR) enforcement system. FY25 revenue is projected to be 22% higher than FY24, primarily reflecting higher enrollment and better enforcement of parking policies. While a portion of parking revenue is recorded in the College's operating budget, auxiliary revenues from parking for FY26 are budgeted at $1.3 million, an increase of 10.0% over the FY25 projected year-end. Expenses are budgeted at $330,000 an increase of 16.0% over FY25 projected year-end, with anticipated need for additional supplies and signage as more construction projects commence on the Columbus campus, as well as other parking enhancements, repairs, and maintenance.

Plant Fund

The Board's *Resource Planning Principles* call for reserving 3%-5% of operating revenues to meet capital improvement and deferred maintenance expenses. Historically, the Technology and Facilities Fee allowed the College to meet this principle. Starting with the Spring 2021 Semester, the College offered a $20 rebate for Autumn and Spring Semesters to students from Franklin County who complete their courses. The rebate acknowledges Franklin County residents' support of the $300 million capital bond issue that is being used to meet Columbus State's Franklin County capital needs. To continue meeting this resource planning principle, it is proposed that $730,000 be transferred from operating revenue as outlined under the Transfers-Out section.

Additionally, to facilitate the space necessary for the renovation of Franklin Hall, the College has leased Phillips Hall from Franklin University. This lease totals approximately $1.0 million annually and is currently budgeted in capital improvements. There are other potential revenues to pay for these lease expenditures, including reserves. A final determination of the most appropriate revenue source to pay these expenditures will be made later in FY26.

RECOMMENDATION:

That the Board of Trustees authorizes:

- **FY26 Operating Budgets for:**
  - Columbus State Community College District (Exhibit A)
  - Auxiliary Enterprises (Exhibit B)
  - Plant Fund (Exhibit C)

- **Authority for the President to:**
  Adjust operating, auxiliary, or plant fund expenses commensurate with enrollments and other revenue fluctuations ensuring that the lines Net Operational Revenues (Exhibit A, (ac), (5)) Total Auxiliary Net Income (Exhibit B, (t), (5)), and Net Plant Fund Revenue (Exhibit C, (h), (5)) are maintained.

- **Reallocations of Reserve Allocations:**
  The President is to reallocate $1.0 million from the Recovery Reserve to a new reserve account for temporary funding in the event of the termination of a grant or grants.

- **Allocation of FY25 Net Operational Revenue**
  The President is to allocate $2.0 million from projected FY25 net revenues for One-Time Compensation.

Columbus State Community College
District Operational Budget Comparison
Proposed FY26 Budget Compared to FY26 Projected YE, FY22, FY23 and FY24 Audited

		(1) FY22 Audited	(2) FY23 Audited	(3) FY24 Audited	(4) FY25 Projected YE	(5) FY26 Proposed	(6) Difference PYE25/FY26	(7) Percent Inc./(Dec.)
	Revenues							
	Appropriations							
(a)	Subsidy	$ 75,629,791	$ 77,911,943	$ 78,173,193	$ 79,001,586	$ 82,911,756	$ 3,910,170	4.9%
	Student							
(b)	Tuition	71,306,632	71,814,993	77,142,883	83,687,810	94,374,666	10,686,856	12.8%
(c)	Fees	2,262,513	2,700,882	2,863,776	4,181,959	4,362,583	180,624	4.3%
(d)	Special Courses	1,082,530	2,360,763	2,507,167	2,345,358	2,367,500	22,142	0.9%
(e)		74,651,675	76,876,638	82,513,826	90,215,127	101,104,749	10,889,622	12.1%
	Other							
(f)	Partnership Revenue	93,383	70,001	55,106	19,561	78,040	58,479	299.0%
(g)	Contract Services	1,196,518	1,276,655	748,782	891,360	877,299	(14,061)	-1.6%
(h)	Miscellaneous	1,070,214	1,074,780	1,293,118	1,350,615	1,457,289	106,674	7.9%
(i)	Mitchell Hall Transfer-In	-	-	400,000	-	-	-	0.0%
(j)	Transfer-in for Debt Service	831,107	1,009,987	995,044	980,101	980,101	-	0.0%
(k)		3,191,222	3,431,422	3,492,050	3,241,637	3,392,729	151,092	4.7%
(l)	**Total Revenues**	153,472,688	158,220,003	164,179,069	172,458,350	187,409,234	14,950,884	8.7%
	Expenditures							
(m)	Instructional and Departmental Research	75,146,122	81,898,405	79,684,699	84,228,721	88,696,534	4,467,813	5.3%
(n)	Public Service	408,188	389,943	434,655	342,854	414,332	71,478	20.8%
(o)	Academic Support	6,067,314	6,697,074	7,565,888	7,993,119	8,464,961	471,842	5.9%
(p)	Student Services	16,157,977	19,036,576	17,970,037	16,779,688	20,029,155	3,249,467	19.4%
(q)	Institutional Support	36,923,994	40,553,104	40,717,639	42,297,570	46,090,693	3,793,123	9.0%
(r)	Operation & Maintenance of Plant	14,962,257	17,517,368	17,182,728	16,654,625	17,588,942	934,317	5.6%
(s)	Debt Service	2,197,525	2,174,801	2,159,798	2,159,798	2,159,798	-	0.0%
(t)	**Operational Expenditures**	151,863,377	168,267,271	165,715,444	170,456,375	183,444,415	12,988,040	7.6%
(u)	Federal Relief	(711,375)	-	-	-	-	-	0.0%
	Transfer for:							
(v)	Capital Equipment	500,000	500,000	600,000	600,000	1,414,819	814,819	135.8%
(w)	Capital Improvements	500,000	1,100,000	900,000	500,000	1,730,000	1,230,000	246.0%
(x)	One-Time Compensation	-	-	641,000	-	-	-	0.0%
(y)	Scholarships	-	-	-	-	-	-	0.0%
(z)	Student Success & Innovation	-	-	-	-	-	-	0.0%
(aa)	Technology Initiatives	820,000	820,000	820,000	820,000	820,000	-	0.0%
(ab)	**Total Expenditures & Transfers**	152,972,002	170,687,271	168,676,444	172,376,375	187,409,234	15,032,859	8.7%
(ac)	**Net Operational Revenues for Budgeted Activity**	500,686	(12,467,268)	(4,497,375)	81,975	-		
	Post-Budget Items							
(ad)	**Interest Income**	(4,287,776)	1,504,746	7,305,343	7,204,011	-		
(ae)	**Transfer-In from Recovery Reserves**	-	10,962,522	14,529,979	-	-		
(af)	**Net Revenues**	$ (3,787,090)	$ -	$ (11,722,011)	$ 7,285,986	$ -		

Notes

(b,5) Tuition revenue is based on an enrollment projection of 8% up and a 5.5% tuition rate increase effective Autumn 2025.

(c,5) Fees represent various student charges, the largest being lab fees. Parking fees continue to be managed in the Auxiliary Fund (Exhibit B), but a $15 increase to the parking fee is reflected here.

(d) Special Courses include revenue for the Mix, the Language Institute, and the Office of Talent Strategy which generates workforce revenue through employer partnerships. Revenue for the Conference Center and the Mitchell Hall Event Center are included in the Miscellaneous category beginning with the FY25 Revised Budget.

(g) Contract Services include administrative fees for various grants and federal programs.

(h) Miscellaneous includes various revenue sources including sales from Degrees and Blend at Mitchell Hall and revenue for Print Shop services.

(i,5) Mitchell Hall Transfer-In previously provided one-time funding to support Mitchell Hall retail operations. FY24 (column 3) was the final year for this transfer.

(j,5) Transfer-In for Debt Service revenue reflects fundraising by the Foundation for Mitchell Hall, which is also reflected in Debt Service expenditures (s,5).

(m) Instructional and Departmental Research includes the Schools of Arts & Sciences, Health & Human Services, Business, Engineering & Technology, and Information Systems Technology; Office of Talent Strategy; and the Delaware Campus and Regional Learning Centers.

(n) Public Service includes K-12 Partnerships.

(o) Academic Support includes Accreditation, Curriculum Management, Dean Arts & Sciences, Dean C&T (Business & Technology), Dean C&T (Heath & Hospitality), Distance Learning, Enrollment Management & Student Services, Instructional Services, Library, and Student Affairs.

(p) Student Services includes Admissions, Advising, Career Services, College Credit Plus Services, College Testing Services, Counseling, College Recreation & Wellness, Dean Enrollment Services, Disability Services, Enrollment Services Operations, Financial Aid, Holistic Student Experience, Military & Veteran Services, Orientation, Registration, Retention Support Services, Student Affairs Strategic Initiatives and Assessment, Student Affairs Student Supports, Student Advocacy, Student Central, Student Conduct, Student Engagement & Leadership, Student Health, Student Life, Student Services, Telephone Information Center, TRIO and Special Projects.

(q) Institutional Support includes Accounting Services, Cashiers & Student Accounting, Conference & Events Services, Delaware Campus Administration, Diversity, Equity & Inclusion, Enterprise Project Management Office, Equity & Compliance, Grants Office, Human Resources, Information Technology, Institutional Research, General Counsel, Mail & Warehouse, Marketing & Communication, Procurement & College Services, Office of Advancement, Office of Controller, Payroll Operations, President's Office, Resource Planning & Analysis, Student Academic Support Services. Sr VP Academic Affairs. VP Business Services. VP IT. VP Administration

(r) Operation and Maintenance of Plant includes Facilities Management, Planning & Asset Management, Plant Operations, Police Department, and Design and Construction.

(ac) Net Operational Revenues for Budgeted Activity reflects the activities of the college that are included in the College's annual operating budget planning process. This excludes interest income (line ad), which fluctuates between positive and negative, and prior one-time transfers from the Recovery Reserve (line ae) which made up for budget shortfalls.

(ad) The College does not include interest income in its annual operating budget planning process because it is an unreliable revenue source. This approach is codified in Board Resource Planning Principles revised and adopted November 2013. When interest income is realized it is applied to strategic priorities.

Columbus State Community College
Auxiliary Services Budget Comparison
Proposed FY26 Budget Compared to FY25 Projected YE, FY22, FY23 and FY24 Audited

		(1) FY22 Audited	(2) FY23 Audited	(3) FY24 Audited	(4) FY25 Projected YE	(5) FY26 Proposed	(6) Difference PYE25/FY26	(7) Percent Inc/(Dec)
	Revenues							
(a)	Bookstore	$ 7,571,622	$ 8,494,476	$ 9,135,091	$ 9,632,388	$ 9,900,000	$ 267,612	2.8%
(b)	Food Services	126,320	236,151	225,477	244,940	255,000	10,060	4.1%
(c)	Parking	197,984	116,862	904,339	1,159,304	1,279,215	119,911	10.3%
(d)	**Total Revenues**	7,895,926	8,847,488	10,264,907	11,036,632	11,434,215	397,583	3.6%
	Cost of Goods Sold							
(e)	Bookstore	6,195,322	6,692,082	7,388,181	7,713,851	7,923,715	209,864	2.7%
(f)	Food Services	56	403	343		500	500	0.0%
(g)	**Gross Margin**	1,700,548	2,155,004	2,876,383	3,322,781	3,510,000	187,219	5.6%
	Expenses							
(h)	Bookstore	1,192,610	1,287,445	1,243,767	1,372,860	1,482,266	109,406	8.0%
(i)	Food Services	83,270	85,744	82,867	85,677	102,242	16,565	19.3%
(j)	Parking	33,075	140,301	305,454	284,646	329,839	45,193	15.9%
(k)	**Total Expenses**	1,308,955	1,513,489	1,632,088	1,743,183	1,914,347	171,164	9.8%
	Net Income/(Loss)							
(l)	Bookstore	183,690	514,950	503,143	545,677	494,019	(51,658)	-9.5%
(m)	Food Services	42,994	150,004	142,267	159,263	152,258	(7,005)	-4.4%
(n)	Parking	164,909	(23,439)	598,885	874,658	949,376	74,718	8.5%
(o)	**Total Net Income/(Loss)**	391,593	641,515	1,244,295	1,579,598	1,595,653	16,055	1.0%
	Miscellaneous							
(p)	Administrative Office	177,009	207,772	191,893	184,310	227,470	43,160	23.4%
(q)	Marketing	-	-		40,985	75,000	34,015	100.0%
(r)	**Total Miscellaneous**	177,009	207,772	191,893	225,295	302,470	77,175	34.3%
(s)	**Interest Income**	(317,736)	151,426	565,786				
(t)	**Total Auxiliary Net Income**	$ (103,152)	$ 585,169	$ 1,618,188	$ 1,354,303	$ 1,293,183	(61,120)	-4.5%
(u)	Capital Equipment & Improvement, One-Time Compensation Expenses	$ -	$ -	$ -	$ -	$ 75,000		
(v)	College Strategic Priorities	$ 38,994	$ 84,293	$ (37,100)	$ 50,614	$ 100,000		
(w)	Debt Service	$ 339,368	$ 347,216	$ -	$ -	$ -		

Notes

(p) Administrative Office includes expenses related to administrative expenses common to all auxiliary enterprises.

(t) Capital Equipment & Improvement, One-Time Compensation Expenses, and College Strategic Priorities are to be funded from Auxiliary's reserves.

Exhibit C

Columbus State Community College
Plant Fund
Proposed FY26 Budget Compared to FY25 Projected YE, FY22, FY23 and FY24 Actual

		(1) FY22 Actual	(2) FY23 Actual	(3) FY24 Actual	(4) FY25 Projected YE	(5) FY26 Proposed		(6) Difference PYE25/FY26	(7) Percent Inc./(Dec.)
	Revenues								
(a)	Technology/Facilities	$ 2,176,655	$ 2,169,755	$ 2,284,400	$ 2,006,814	$ 2,699,595	$	692,781	34.5%
(b)	On-line courses	1,535,580	1,947,516	1,983,094	2,538,358	2,314,518	$	(223,840)	-8.8%
(c)	Transfer-In from Operating	500,000	-	-	500,000	730,000	$	230,000	46.0%
(d)	***Total Revenues***	$ 4,212,235	$ 4,117,271	$ 4,267,494	$ 5,045,172	$ 5,744,113	$	698,941	13.9%
	Expenditures								
(e)	Ongoing Technology	$ 371,792	$ 758,167	$ 431,604	$ 2,411,693	$ 2,845,000	$	433,307	18.0%
(f)	Ongoing Maintenance/Facilities	586,069	1,583,193	1,730,592	2,360,005	2,899,113	$	539,108	22.8%
(g)	***Total Expenses***	$ 957,861	$ 2,341,360	$ 2,162,196	$ 4,771,698	$ 5,744,113	$	972,415	20.4%
(h)	***Net Plant Fund Revenue***	$ 3,254,373	$ 1,775,911	$ 2,105,298	$ 273,474	$ -			

Notes

(a,5) FY26 Proposed Plant Fund revenues incorporate estimated rebates to students from Franklin County. The $20 rebate (for Autumn and Spring semesters) approximates the average cost that Franklin County residents are paying for the capital bond issue that voters approved for upgrading Columbus State's Franklin County facilities.

(c) The Transfer-In from Operating will help the College to adhere to the Resource Planning Principle that calls for budgeting 3-5% of operating revenue to supplement state funding for capital improvements and deferred maintenance.

(c,2), (c,3) The transfer-in from Operating for FY23 and FY24 was transferred directly to the tecnology initiatives reserve fund in the operating fund for the student information system/ERP.

(h) Intentional efforts to save funds for the College's new student management system have resulted in these positive balances.

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Tuition Rate Adjustments for FY26 and FY27

BACKGROUND INFORMATION:

Pursuant to Policy 1-08, the Board of Trustees has the authority to establish schedules of fees and tuition.

Columbus State is committed to student success and meeting the region's workforce needs. The College maintains affordable tuition and fees and minimizes textbook costs as part of an intentional focus on access and affordability. In addition, the College provides educational pathways with K-12 school districts and four-year universities; addresses non-academic barriers to student success; and partners with employers on "earn-and-learn" programs that allow students to be paid for work experience while earning their degrees. These initiatives and others often allow students to earn their degree or credential debt-free.

The As Passed by the Senate version of Sub. H.B. 96, the state's FY26-FY27 biennial budget, currently provides community colleges authority to increase the in-state tuition rate in both FY26 and FY27 by $10 per credit hour. For Columbus State, this equates to a 5.5% increase in FY26 and a 5.2% increase in FY27. This legislation is still pending and will be finalized in the coming weeks. The current proposed tuition increase has been included in the FY26 budget proposed in the separate Board Action, *Operating Budget for Fiscal Year 2026*.

The $10 annual increase in tuition will allow the College to continue student success initiatives and meet the strategic priorities of the College by better aligning recurring operating revenues and expenditures, as discussed in more detail in the *Operating Budget for Fiscal Year 2026*.

RECOMMENDATION:

That the Board of Trustees approve tuition rate adjustments for the FY26 and FY27 operating budgets up to the amounts authorized through H.B. 96 as enacted.

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Low Enrollment Course and Program and Duplicate Program Report

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 duplication with other state institutions of higher education.

The report, first mandated in the fall of 2017, was last required in 2022. The 2025 report must be submitted to the Ohio Department of Higher Education by September 1, 2025. The College prepares the report following a template and guidance from the Ohio Department of Higher Education.

RECOMMENDATION:

That the Board of Trustees adopt the Low Enrollment Course and Program and Duplicate Program Report as presented to comply with the submission deadline of September 30, 2022.

Low Enrollment Course and Program and Duplicate Program Report
Ohio Department of Higher Education Guidance
Due September 1, 2025

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 duplication with other state institutions of higher education.

Section 3345.35: *Not later than September 1, 2022, and by the first day of September of every third year thereafter, the board of trustees of each state institution of higher education, as defined in section 3345.011 of the Revised Code, shall evaluate all courses and programs the institution offers based on enrollment and duplication of its courses and programs with those of other state institutions of higher education within a geographic region, as determined by the chancellor of higher education. For courses and programs with low enrollment, as defined by the chancellor, the board of trustees shall provide a summary of recommended actions, including consideration of collaboration with other state institutions of higher education. For duplicative programs, as defined by the chancellor, the board of trustees shall evaluate the benefits of collaboration with other institutions of higher education to deliver the program.*

Each board of trustees shall submit its findings under this section to the chancellor not later than thirty days after the completion of the evaluations or as part of submitting the annual efficiency report required pursuant to section 3333.95 of the Revised Code.

To comply with the legislation, the Chancellor provides a definition of low-enrollment courses and programs and the Department of Higher Education provides a list of duplicative programs within each region of the state, with particular attention to co-located campuses.

The board of trustees of each state college and university must submit a report that includes:

- a description of the process and data used to identify courses and programs that meet the Chancellor's definition of low enrollment;
- a summary of recommended actions for each identified low enrollment 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);
- a summary of recommended actions for each low enrollment program (e.g., no action, close program, merge with other programs in the institution, collaborate with other state institutions);
- for each duplicative program not targeted for action, a rationale for continuing the program in its current form; and
- for each duplicative program considered for action, the recommended action (e.g., close program, collaborate with other state institutions).

The reports shall be approved by the boards of trustees and submitted along with the board resolution by September 1, 2025.

Institutional Follow-Up: 2028 Report

The 2028 Low Enrollment Course and Program and Duplicate Program Report will include an evaluation of the strategies and actions identified in this report to increase enrollment and/or reduce cost in low enrollment courses and programs. The Department of Higher Education will provide guidance and an optional template for reporting these outcomes.

Defining Low-Enrollment Courses and Programs

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

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

To comply with the legislation, the Chancellor defines **low-enrollment courses** as course sections that fall below 20% above the institutionally defined threshold for that course section over two or more semesters. The Chancellor defines **low-enrollment programs** as programs that fall below 20% above the institutionally defined criteria for students in a program.

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

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

1. Quality
   - Student retention and completion within the program
   - Student employment outcomes
   - Successful student transfer or placement in graduate/professional school
   - Scholarly productivity of faculty and students
   - Attainment of specialized accreditation
   - Program reputation/ranking
   - Performance of students in subsequent courses

2. Centrality to the Institution's Mission
   - Relevance of the course or program to the institution's strategic plan
   - Importance of the course or program to the institution's reputation or recruiting efforts
   - Need for the course within the curriculum (e.g., gateway, service, critical for completion)

3. Cost-Effectiveness of the Course or Program
   - Revenue sufficiency to support the course or program
   - Ratio of number of graduates to FTE faculty

4. Demand for the Programs or Courses
   - Program enrollment patterns over time
     - Students enrolled
     - Degrees/certificates awarded
     - Understanding reasons for low enrollment
       - Duplication and competition?
       - Lack of related jobs?
       - Lack of marketing?
   - Course enrollment patterns over time
     - Understanding reason for low enrollment
       - Too many sections?
       - Sections offered at inconvenient times?
       - New course?
       - Faculty member identified/scheduled too late?
       - Elective with little demand?
   - Data-driven market analysis of employer need

5. Potential for Collaboration with Other Institutions
   - Programs with low enrollment at one institution and need for a range of highly specialized faculty (e.g., BFA or MFA)
   - Courses with low enrollment at one institution but greater need across the state (e.g., certain foreign languages, highly specialized courses within a major)

6. Potential for Restructuring
   - Programs with high administrative costs per graduate
   - Courses with high administrative cost per course completion
   - Optimizing the number of course sections when multiple sections with low enrollments are noted

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 in the academic years 2021, 2022, 2023 as a program within an institution using its six-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 its 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:
  - Duplicate programs (highlighted in red) at universities in each region;
  - Duplicate programs (highlighted in red) at community colleges in each region; and
  - Duplicate programs (highlighted in red) at co-located campuses.
- Data on the number of program graduates is included for the same three 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
- Because Ohio State University reports all bachelor's degrees as earned at its Columbus campus, students who earned bachelor degrees from regional campuses are not identified in HEI. To identify degrees earned from OSU's regional campuses, students who received a bachelor's degree that is available at a regional campus and who earned the majority of their course credits from the regional campus were determined to have been earned from that regional campus.

These spreadsheets will help faculty, administrators, and trustees identify 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).

Determining Recommended Actions for Duplicate Programs

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. 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.

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

1. Quality
   - Student retention and completion within the program

- Student employment outcomes
- Successful student transfer or placement in graduate/professional school
- Scholarly productivity of faculty and students
- Attainment of specialized accreditation
- Program reputation/ranking
- Areas of specialization within the program that differentiate it from other programs in the same discipline offered in the region

2. 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 Processes and Results

I. Low-enrollment thresholds

The low-enrollment thresholds are developed using our current low-enrolled definition and modifying that definition to fit the Chancellor's definition. Currently, Columbus State considers a low-enrolled course to be defined as any section below eight students. However, courses that are low-enrolled are regularly permitted to run provided the rationale to run the course is justified. It is only when the course enrollment reaches less than four students that the College considers cancelling the course. Applying the Chancellor's definition to Columbus State's threshold, required an increased number of students for the purposes of authoring this report. As 20% above the institutional threshold is what the Chancellor defines as a low-enrolled course, 3.6 students are the result. Therefore, the identified threshold for authoring this report was any course under four students, over a three-year period.

Low-enrollment programs have a threshold similar to low-enrollment courses. For the purposes of this report, the institution identifies low-enrollment programs as those that have fewer than four graduates per year, over a three-year period. The threshold number follows the same rationale for the formula to identify low-enrollment courses. It is assumed that programs that have fewer than four graduates per year will also average less than four students per course. The three-year time-period allows programs to experience enrollment declines due to short-term factors and not be penalized. The academic years 21-22, 22-23, and 23-24 were used for the purposes of writing this document.

II. Low-enrollment course identification

Low-enrolled courses were identified by observing enrollment data over the last three years. The 21-22, 22-23, and 23-24 academic years were observed. Course sections were aggregated for each academic year. A course with less than four students for three consecutive academic years was identified as a low-enrolled course. A total of 44 courses met the Chancellor's definition of a low-enrolled course.

III. Low-enrollment course analysis

Chart summarizing the recommended actions for low-enrollment courses (e.g., no action, elimination, reduction in the number of sections, changes to timing of course offerings, collaboration with other institutions) and the rationale for the recommended actions.

Course name/number	Number of sections/average enrollment	Recommendation	Rationale
ACCT 2901	1 section/ 1 enr.	No action	Elective Course - Program Field Experience/Internship class only offered as needed
APPL 1120	2 sections/ 2 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 1220	2 sections/ 2 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 1430	2 sections/ 2 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 1520	3 sections/ 3 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 2020	2 sections/ 2 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 2120	2 sections/ 2 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 2320	2 sections/ 2 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 2520	2 sections/ 3 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
APPL 2620	2 sections/ 3 enr.	No action	Workforce Development - Class designated for Registered Apprenticeship partner program of study only offered as needed
CIVL 1320	3 sections/ 4 enr.	No action	Elective Course - Part of a sequence towards the end of the degree program only offered as needed
CIVL 2440	2 sections/ 3 enr.	No action	Elective Course - Part of a sequence towards the end of the degree program only offered as needed
CMGT 2216	2 sections/ 3 enr.	No action	Elective Course - For a degree program and a requirement for newer certificate program
CSCI 2420	2 sections/ 3 enr.	No action	Required Course - For a degree program and a requirement for newer certificate program
CSCI 2421	2 sections/ 3 enr.	No action	Required Course - For a degree program and a requirement for newer certificate program
CSCI 2423	1 section/ 3 enr.	No action	Required Course - For a degree program and a requirement for certificate program

Course name/number	Number of sections/average enrollment	Recommendation	Rationale
EMS 2001	1 section/ 4 enr.	No action	Elective Course - For a degree program and a requirement only offered as needed
ESL 0169	1 section/ 3 enr.	No action	Elective course - Foundational elective designed to prepare non-native English students for success in college-level coursework only offered as needed
ESSH 2750	1 section/ 3 enr.	No action	Elective course - For a degree program and a requirement for industry recognized certificate program only offered as needed
ESSH 2900	1 section/ 3 enr.	No action	Elective course – For a degree program only offered as needed
FIRE 1106	1 section/ 4 enr.	No action	Elective course – For certificate program and is embedded in degree program
FIRE 1108	2 sections/ 2 enr.	No action	Elective course – For certificate program and is embedded in degree program
FIRE 2005	1 section/ 4 enr.	No action	Elective course – For certificate program and is embedded in degree program
FMGT 2901	2 sections/ 2 enr.	No action	Elective course – Degree Program Field Experience/Internship class only offered as needed
GIS 2540	2 sections/ 2 enr.	No action	Elective course – Degree Program Field Experience/Internship class only offered as needed
GIS 2594	1 section/ 1 enr.	No action	Elective Course - GIS Service Learning
HIMT 2294	1 section/ 2 enr.	No Action	Elective Course - Industry partners specific
HOSP 2228	2 sections/ 3 enr.	Eliminate Course	Course being eliminated in consultation with industry partner needs
HVAC 2180	1 section/ 4 enr.	No action	Elective Course – For degree program and part of a certificate program
HVAC 2190	2 sections/ 4 enr.	No action	Elective Course – For degree program and part of a certificate program
IMM 2010	2 sections/ 2 enr.	No action	Required Course – For low-enrolled degree program that is under review with industry and advisory boards.
IMM 2110	1 section/ 1 enr.	No action	Required Course – For low-enrolled degree program that is under review with industry and advisory boards.
IMM 2210	2 sections/ 3 enr.	No action	Required Course – For low-enrolled degree program that is under review with industry and advisory boards.

Course name/number	Number of sections/average enrollment	Recommendation	Rationale
LEGL 2029	1 section/ 4 enr.	No action	Elective Course - Offered as On Demand for Certified Paralegal Exam
LEGL 2072	1 section/ 2 enr.	No action	Elective Course - Offered as On Demand for Certified Paralegal Exam
MASS 2280	3 sections/ 2 enr.	No Action	Elective Course - Industry partners partnership with Nationwide Children's Hospital
MUS 2294	1 section/ 1 enr.	No action	Elective Course - Special Topics for students in transfer partnership programs
SCM 2250	1 section/ 4 enr.	Eliminate Course	Required Course - For a degree program and a requirement for certificate programs
SES 2443	2 sections/ 4 enr.	No Action	Required Course – For a degree program
SES 2444	2 sections/ 3 enr.	No Action	Required Course – For a degree program
SKTR 1670	3 sections/ 4 enr.	No action	Elective Course – For a degree program
SKTR 2070	1 section/ 4 enr.	No action	Elective Course - For a degree program and a requirement for certificate program
SKTR 2670	1 section/ 4 enr.	No action	Elective Course - For a degree program and a requirement for certificate program
SKTR 2894	1 section/ 2 enr.	No action	Elective Course – For welding internship grant with Ohio State University

IV. Low-enrollment program analysis

Chart summarizing the recommended actions for low-enrollment programs (e.g., no action, close program, merge with other programs in the institution, collaborate with other state institutions) and the rationale for the recommended actions. A total of 41 programs met the Chancellor's definition of a low-enrolled programs.

Program Name	Number of Graduates	Recommendation	Rationale
ADVMNTHLTH.ICRT Advanced Mental Health Certificate	4	No action	Program is seeking feedback from advisory boards on how to best meet industry needs. Certificate courses embedded in the degree.
ADVPSPHOTO.ICRT Advanced Photoshop for Photographers Certificate	4	Merged program	Department plans to merge the intermediate certificate with the advanced certificate to make it more financially viable to the institution and accessible to students.
ATS Associate of Technical Studies - Individualized Program	1	No action	ATS enables a student to design an individualized program of study to fulfill a unique career goal that cannot be met through the completion of any one of the College's technical programs. It utilizes existing CSCC courses to fulfill the graduation requirements.
AUTO.MAST.ICRT Master Automotive Service Technician (MAST) Certificate	3	No action	Courses recently approved for reimbursement through Ohio TechCred, meeting the needs of car dealers and public sector employers. The College's $15M expanded auto lab, set to open in 2027, will empower the College to teach innovative skills for electric, hybrid, and alternative-fuel vehicles—advancing both our program and industry impact.
AUTO.SRVMGT.AAS Auto Tech-Serv Mgt.AAS	1	Eliminated program	Inactive Program – one graduate since last reporting cycle. Removed from College application; Teach out plan completed; ODHE Program Closure SP25

Program Name	Number of Graduates	Recommendation	Rationale
AUTOALTNRG.ICRT Alternative Energy Automotive Technician Certificate	1	No action	Courses recently approved for reimbursement through Ohio TechCred, meeting the needs of car dealers and public sector employers. The College's $15M expanded auto lab, set to open in 2027, will empower the College to teach innovative skills for electric, hybrid, and alternative-fuel vehicles—advancing both our program and industry impact.
BANKING.ICRT Certificate of Banking Fundamentals	2	No action	One of the Certificates developed that is attached to the degree. Certificate courses embedded in multiple degrees.
BIM.ICRT Building Information Modeling (BIM) Certificate	2	No action	This program was launched in SP20. Certificate created at request of industry. Certificate courses embedded in the degree.
CASINO.ICRT Casino Management Certificate	1	Eliminated Program	Inactive Program – one graduate since last reporting cycle. Removed from College application; Teach out plan completed; ODHE Program Closure SP25
CCNADISCOV.ICRT CCNA (Cisco Certified Network Administrator) Routing & Switching Certificate	1	No action	Further evaluation is required; program and associated courses were relaunched in AU22 to meet employer need for CCNAv7.
CIVL.AAS Civil Engineering Technology-Civil Track-AAS	4	No action	Further evaluation is required; department is considering a merger to CIVL.SURV.AAS or general Civil Engineering Degree.
CRJ.ACAD.AAS Criminal Justice - Academy-AAS	2	No action	Inactive program - Legacy students graduated under this degree title. Program was renamed to Criminal Justice - Law Enforcement Mjr-AAS. Active students were moved to CRJ.LE.AAS.
CRJ.PRB&SPV.AAS Criminal Justice-Probation and Supervision Major-AAS	1	Merged program	Inactive program - Legacy student graduated under this degree title. Program code was updated to remove the ampersand. Active students were moved to CRJ.PRBSPV.AAS.

Program Name	Number of Graduates	Recommendation	Rationale
DIGMKTG.ICRT Digital Marketing Certificate	2	No action	Certificate designed with industry partners. Certificate courses embedded in multiple degrees.
EMSFIRE.ATS - Emergency Management and Fire ATS	3	No action	Inactive Program - Legacy students graduated under this degree title. Combined degree separated into industry specific EMSP.AAS and FIRE.PROF.AAS.
ENTPR.HOSP.ICRT Entrepreneurship Certificate – Hospitality	1	No action	One of the Certificates developed that is attached to the degree. Certificate courses embedded in multiple degrees.
ENTPR.REAL.ICRT Entrepreneurship Certificate - Real Estate Management	3	No action	One of the Certificates developed that is attached to the degree. Certificate courses embedded in the degree.
EST/PRCRMT.ICRT Estimating/Procurement Certificate	4	No action	Construction firms hire certificate graduates as estimators and recognize this certificate. Certificate courses embedded in the degree.
HMLNDSCTY.ICRT Homeland Security Certificate	4	Consider Eliminating	The model for homeland security is changing due to change in leadership within TSA. This program is under consideration for elimination.
HPBOILER.ICRT High Pressure Boiler Certificate	2	No action	Plan of study for industry partners. Courses included in the Certificate are taken from the degree. Columbus State is the only training provider within the central Ohio region. Certificate courses embedded in the degree.
HVACTB.ICRT HVAC Test and Balance Certificate	3	No action	Plan of study designed in partnership with Registered Apprenticeship partners to prep students for application to their programs. Certificate courses embedded in the degree.
IMM.MOBAPDS.AAS Interactive Media – Mobile Application Design-AAS	1	No action	Further evaluation is required; department is considering a merger to DDG.AAS, IMM.AAS, IMM.VGAME.AAS, or similar degree program.

Program Name	Number of Graduates	Recommendation	Rationale
MASSADV.ICRT Massage Therapy Advanced Techniques Certificate	1	No action	The Advanced Techniques Certificate exists as a way for former graduates (or other licensed therapists) to return to upskill through technical electives. Certificate courses embedded within degree.
MEETEVENT.ICRT Meeting and Event Management Certificate	2	No action	This program was launched in SP22. Enrollment is expected to grow with time to meet future workforce demands. Certificate courses embedded within multiple degrees.
MIX.ICRT Mixology Certificate	3	No action	This new certificate program launched in SP22 and is expected to grow to meet future workforce demands. Certificate courses embedded within multiple degrees.
OCCHLTHSAF.ICRT Occupational Health and Safety Certificate (also listed with ESSH)	2	No action	Plan of study designed with industry partners to prepare students with previously recognized credentials for application to industry programs. Two industry recognized credentials embedded in the program. Certificate courses embedded within multiple degrees.
SES.PECOACH.AAS SES-Physical Education Mjr. Coaching Track	1	Eliminated Program	Inactive Program - Legacy Student graduated under degree title. Program removed from College application; Teach out plan completed; ODHE Program Closure SP25
SES.PHYSED.AAS SES-Physical Education Teaching	3	Eliminated Program	Inactive Program - Legacy Students graduated under degree title. Program removed from College application; Teach out plan completed; ODHE Program Closure SP25
SES.RECAD.AAS SES-Recreation Administration-AAS	1	Consider program merger	Further evaluation is required; department is considering a merger with other SES related degree programs
SES.RECLS.AAS SES-Recreation and Leisure Studies	1	Eliminated Program	Inactive Program - Legacy Student graduated under degree title. Program removed from College application; Teach out plan completed; ODHE Program Closure SP25. Active students moved to SES.RECAD.AAS

Program Name	Number of Graduates	Recommendation	Rationale
SES.WELL&HP.AAS SES-Wellness & Health Promotion Major-AAS	1	Merged program	Inactive Program - Legacy student graduated under this degree title. Program code was updated to remove the ampersand. Active students were moved to SES.WELLHP.AAS.
SKTR.CTELEC.ATS Construction Trades Electrician-ATS	2	No action	Further evaluation is required; Degree is part of four registered apprenticeship partners
SKTR.CTHVAC.ATS Construction Trades HVAC Technician-ATS	1	No action	Further evaluation is required; Degree is part of four registered apprenticeship partners
SKTR.CTPLMB.ATS Construction Trades Plumber - ATS	1	No action	Further evaluation is required; Degree is part of five registered apprenticeship partners
SKTR.ELEW1.ICRT Construction Electrician Apprentice I Certificate	4	No action	Further evaluation is required; Certificate is part of a registered apprenticeship partner program. Certificate courses embedded in multiple degree programs.
SKTR.FAC.ICRT Facilities Maintenance Certificate	3	No action	Further evaluation is required; Certificate is part of a registered apprenticeship partner program. Certificate courses embedded in multiple degree programs.
SKTR.IPIIW.ICRT Intermediate Pipe II Welder Certificate	1	No action	Plan of study designed with industry partners to prep students for application to their programs. Certificate courses embedded in multiple degree programs.
SKTR.IPIW.ICRT Intermediate Pipe I Welder Certificate	1	No action	Plan of study designed with industry partners to prep students for application to their programs. Certificate courses embedded in multiple degree programs.
SKTR.RCARP.ICRT Carpenter Apprenticeship Readiness Certificate	2	No action	Plan of study designed in partnership with Registered Apprenticeship partners to prep students for application to their programs. Certificate courses embedded in multiple degree programs.

Program Name	Number of Graduates	Recommendation	Rationale
SKTR.RHVAC.ICRT HVAC Apprenticeship Readiness Certificate	1	No action	Plan of study designed in partnership with Registered Apprenticeship partners to prep students for application to their programs. Certificate courses embedded in degree program.
SKTR.SHEETM.AAS Technology-Sheet Metal Major-AAS	1	No action	Plan of study designed in partnership with Registered Apprenticeship partners. Certificates embedded in degree lead program completion.

V. Duplicate program analysis

Chart identifying each program identified as a regional duplicate program or co-located campus duplicate program that is 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).

Part I: Programs Not Targeted for Action

CIP Code	Institutions with Duplicate Programs	Program Names	Rationale for No Action
110202	Columbus State Community College	Computer Programming, Specific Applications	250 Degrees Awarded - The regional demand for software developers continues to drive the need for this degree program. Post-graduation employment is strong.
	Marion Technical College	Computer Programming, Specific Applications	7 Degrees Awarded
120503	Central Ohio Technical College	Culinary Arts/Chef Training	2 Degrees Awarded
	Columbus State Community College	Culinary Arts/Chef Training	22 Degrees Awarded - This program is central to institutional mission and/or reputation. The campus opened a new hospitality building in autumn of 2019, which houses the culinary programs. Enrollment is growing despite Enrollment setbacks due to the Covid-19 pandemic.
150201	Central Ohio Technical College	Civil Engineering Technology/Technician	8 Degrees Awarded
	Columbus State Community College	Civil Engineering Technology/Technician	3 Degrees Awarded - Like other areas in the Design, Construction, and Trades Department, this program is necessary for the expected increase in construction related jobs in the area. Major employers are relying on construction related programs to aid in filling the demand in that rapidly expanding sector.

CIP Code	Institutions with Duplicate Programs	Program Names	Rationale for No Action
150303	Central Ohio Technical College	Electrical, Electronic and Communications Engineering Technology/Technician	22 Degrees Awarded
	Columbus State Community College	Electrical, Electronic and Communications Engineering Technology/Technician	103 Degrees Awarded - The program is tied to the emerging modern manufacturing area of the College. Enrollment continues to increase. The program will flow into the College's long-term plan in aligning with major employers in the central Ohio area.
	Marion Technical College	Electrical, Electronic and Communications Engineering Technology/Technician	20 Degrees Awarded
150805	Central Ohio Technical College	Mechanical Engineering/Mechanical Technology/Technician	14 Degrees Awarded
	Columbus State Community College	Mechanical Engineering/Mechanical Technology/Technician	55 Degrees Awarded - The program is tied to the emerging modern manufacturing area of the College. Enrollment continues to increase. The program will flow into the College's long-term plan in aligning with major employers in the central Ohio area.
	Marion Technical College	Mechanical Engineering/Mechanical Technology/Technician	17 Degrees Awarded
240101	Central Ohio Technical College	Liberal Arts and Sciences/Liberal Studies	58 Degrees Awarded
	Columbus State Community College	Liberal Arts and Sciences/Liberal Studies	3905 Degrees Awarded - This program plays a substantial role with our transfer partners through the Guided Pathways initiative.
430107	Central Ohio Technical College	Criminal Justice/Police Science	12 Degrees Awarded
	Columbus State Community College	Criminal Justice/Police Science	138 Degrees Awarded - This program is central to institutional mission and/or reputation. The College has acquired property for a public safety facility to be operational in 2028.
	Marion Technical College	Criminal Justice/Police Science	7 Degrees Awarded

CIP Code	Institutions with Duplicate Programs	Program Names	Rationale for No Action
430203	Central Ohio Technical College	Fire Science/Fire-fighting	9 Degrees Awarded
	Columbus State Community College	Fire Science/Fire-fighting	20 Degrees Awarded - This program is central to institutional mission and/or reputation. The College has acquired property for a public safety facility to be operational in 2028.
510801	Columbus State Community College	Medical/Clinical Assistant	12 Degrees Awarded - This program is key to meeting local employment demands in central Ohio. Heavy demand exists for students in health-related programs. This program is also part of Columbus State's long-term healthcare strategy for the region.
	Marion Technical College	Medical/Clinical Assistant	1 Degrees Awarded
510904	Central Ohio Technical College	Emergency Medical Technology/Technician (EMT Paramedic)	4 Degrees Awarded
	Columbus State Community College	Emergency Medical Technology/Technician (EMT Paramedic)	21 Degrees Awarded - This program is central to institutional mission and/or reputation. The College has acquired property for a public safety facility to be operational in 2028.
510907	Columbus State Community College	Medical Radiologic Technology/Science - Radiation Therapist	63 Degrees Awarded - This program is key to meeting local employment demands in central Ohio. Heavy demand exists for students in health-related programs. This program is also part of Columbus State's long-term healthcare strategy for the region.
	Marion Technical College	Medical Radiologic Technology/Science - Radiation Therapist	46 Degrees Awarded
510909	Central Ohio Technical College	Surgical Technology/Technologist	36 Degrees Awarded
	Columbus State Community College	Surgical Technology/Technologist	40 Degrees Awarded - This program is key to meeting local employment demands in central Ohio. Heavy demand exists for students in health-related programs. This program is also part of Columbus State's long-term healthcare strategy for the region.

CIP Code	Institutions with Duplicate Programs	Program Names	Rationale for No Action
511004	Columbus State Community College	Clinical/Medical Laboratory Technician	46 Degrees Awarded - This program is key to meeting local employment demands in central Ohio. Heavy demand exists for students in health-related programs. This program is also part of Columbus State's long-term healthcare strategy for the region.
	Marion Technical College	Clinical/Medical Laboratory Technician	19 Degrees Awarded
513801	Central Ohio Technical College	Registered Nursing/Registered Nurse	520 Degrees Awarded
	Columbus State Community College	Registered Nursing/Registered Nurse	461 Degrees Awarded - This program is key to meeting local employment demands in central Ohio. Heavy demand exists for students in health-related programs. This program is also part of Columbus State's long-term healthcare strategy for the region.
	Marion Technical College	Registered Nursing/Registered Nurse	164 Degrees Awarded
520201	Central Ohio Technical College	Business Administration and Management, General	102 Degrees Awarded
	Columbus State Community College	Business Administration and Management, General	266 Degrees Awarded - The enrollment of this program is robust. Business programs play a substantial role with our transfer partners through the Guided Pathways initiative.
	Marion Technical College	Business Administration and Management, General	84 Degrees Awarded

VI. Program Portfolio Changes (optional)

Provide a listing of additions and deletions to the portfolio of programs offered since the previous Low Enrollment Course and Program and Duplicate Program Report with a rationale for the change.

Program Name	2022 Report of Number of Graduates	2022 Recommendation	2022 Rationale	2025 Change since 2022 Report
ADVAS.ICRT Adv Addiction Std Cert	4	No action	This certificate provides all the required education for a state issued professional credential. This is an industry which is currently experiencing a workforce shortage.	Increased to 13 graduates over the past 3 academic years
ARCH3DVIS.ICRT Architectural 3-D Visualization Certificate	3	No action	Essential certificate program	Increased to 8 graduates over the past 3 academic years
BUSFOUND.ICRT Foundations of Insurance Certificate	2	Eliminate program	Ending in AU22 due to low enrollment	Program application closed, Teach out plan completed, and ODHE Program Closure SP25.
Dgtmktg.AAS Marketing-Digital	1	Eliminate program	Program was removed due to low enrollment	Program application closed, Teach out plan completed, and ODHE Program Closure SP25.
GIS.AAS Geographic Information Systems-AAS	2	No action	Most GIS students only complete the certificate because most already have a degree in another discipline and are changing careers.	Increased to 10 graduates over the past 3 academic years
ITLINUX.ICRT Linux Stackable Certificate	3	No immediate action	Further evaluation is required; individual courses on in this certificate are well enrolled each offering and are required courses on AAS degrees	Increased to 70 graduates over the past 3 academic years

Program Name	2022 Report of Number of Graduates	2022 Recommendation	2022 Rationale	2025 Change since 2022 Report
ITSECURITY.ICRT IT Security Stackable Certificate	2	No immediate action	Further evaluation is required; individual courses on in this certificate are well enrolled each offering and are required courses on AAS degrees; need to understand the reason(s) why this certificate does not have higher enrollment or viewed as a value-added opportunity.	Increased to 63 graduates over the past 3 academic years
ITSUPPORT.ICRT IT Support Stackable Certificate	4	No immediate action	Further evaluation is required; individual courses in this certificate are well enrolled each offering and are required courses on AAS degrees	Increased to 162 graduates over the past 3 academic years
ITTECH.ICRT IT Technician Stackable Certificate	3	No immediate action	Further evaluation is required; individual courses in this certificate are well enrolled each offering and are required courses on AAS degrees	Increased to 95 graduates over the past 3 academic years
Ment H/Addiction S/Dev Disabl.AAS	1	Merge with Social Work and Human Services AAS	Program name was changed to Social Work and Human Services	Merger completed
MNGINPSKL.ICRT Mng Interpersonal Skls Cert	1	No action	One of the Certificates developed that is attached to the degree. Courses included in the Certificate are taken from the degree	Increased to 17 graduates over the past 3 academic years
Non-Profit Mgt Cert	1	Eliminate program	Program was removed due to low enrollment	Program application closed, Teach out plan completed, and ODHE Program Closure SP25.
SES.EXSATHP.AAS SES-Exercise Sci Major-Athletic Performance Track-AAS	2	Merge the SES Athletic Performance Track with the SES Exercise Science Track.	The SES Athletic Performance Track and the SES – Exercise Science Track are 2 different programs, with the Exercise Science Track degree	Program application closed, Teach out plan in progress.

Program Name	2022 Report of Number of Graduates	2022 Recommendation	2022 Rationale	2025 Change since 2022 Report
SES.PECOACH.AAS SES-Physical Education Mjr. Coaching Track	1	Eliminate program	The Physical Education Mjr. Coaching Track is being eliminated due to consistently low enrollment	Program application closed, Teach out plan completed, and ODHE Program Closure SP25.
SES.REC&LS.AAS SES-Recreation & Leisure Studies	1	Program merged	SES-Recreation & Leisure Studies should now be "SES-Recreation and Leisure Studies." The title using the "&" is an older title that is no longer used.	Program eliminated due to title change
SES.SM.WEB.AAS SES-Sport Mgt Mjr.AAS	1	Eliminate program	Web specific program has been eliminated. The Sport Management AAS degree is still active.	Program application closed, Teach out plan completed, and ODHE Program Closure SP25.

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Revisions to Policy 3-43, Discrimination/Harassment/and Related Retaliation

BACKGROUND INFORMATION:

The last substantive updates to Policy 3-43 were made over 10 years ago. The current updates include a reorganization of terms and a revised title to clarify the purpose of the policy. Other changes include updated office names and employee categories and language to align with the Ohio CAMPUS Act, which became effective in October 2024.

RECOMMENDATION:

That the Board of Trustees: Adopts the revised Policy 3-43, Discrimination and Related Retaliation as presented, effective June 19, 2025.

DISCRIMINATION/ ~~HARASSMENT/~~AND RELATED RETALIATION ~~Effective May 25, 2023~~
Policy 3-43
Page X of X

(A)   PURPOSE AND EXPECTATIONS

Columbus State Community College is committed to supporting a respectful and productive learning ~~, athletic~~ and working environment free of discrimination, which includes harassment and specific types of retaliation. The College prohibits discriminatory ~~or harassing~~ behavior based on a protected class by or against students, employees, persons participating in a College program or activity, vendors and College visitors.

In furtherance of this commitment, all employees must participate in required training about how to respond to potential discrimination. This includes training on how to respond contemporaneously to hate incidents and incidents of harassment that occur during a class or event held at the College.

While the College does not tolerate any form of discriminatory ~~or harassing~~ behavior, this policy applies only to discrimination ~~and harassment~~ based on protected class. Protected classes for purposes of this policy are sex, race, color, religion, national origin, ethnicity, ancestry, age, disability, genetic information (GINA), military status, sexual orientation, pregnancy, status as a parent of a young child, status as a nursing mother, status as a foster parent and gender identity and expression.

While the College does not tolerate any retaliatory behavior, this policy's prohibition of retaliation applies only to retaliation that is based on an individual~~'s~~ making a complaint of discrimination, supporting someone involved in a report of discrimination, participating ~~participation~~ in an investigation of discrimination ~~and/or harassment~~ and/or an individual's exercise of rights under the Americans with Disabilities Act and its Amendments (ADA/ADAAA) and/or ~~under~~ the Family and Medical Leave Act (FMLA) and/or the Pregnant Workers Fairness Act (PWFA).

~~Employees and students are expected to assist in the College's efforts to prevent discrimination, harassment and/or retaliation from occurring. Administrators, supervisors, faculty members and employees who have been designated to act on behalf of the College are responsible for reporting such behavior to the Office of Equity and Compliance. However, any person is encouraged to report potential violations of this policy, even if they were not the intended target of the potential violation.~~

~~In furtherance of this commitment, all employees must participate in required training.~~
If the determination is made that the alleged conduct is not based on a protected class or on the exercise of rights under the ADA/ADAAA and/or FMLA and/or PWFA, the information may be referred for follow-up and/or remediation according to relevant policy.

DISCRIMINATION/ ~~HARASSMENT/~~ AND RELATED RETALIATION ~~Effective May 25, 2023~~
Policy 3-43
Page X of X

(B)   <u>DEFINITIONS</u>

    (1)   Discrimination - Any act or failure to act based in whole or in part on a person's or group's membership in a protected class, that when viewed objectively, adversely affects benefits, privileges, working conditions, educational ~~or athletic~~ conditions or negatively impacts a substantial College interest. <u>Discrimination does not have to include an intent to harm. A single instance of conduct *may* constitute discrimination depending on the objective severity of the instance.</u>

        Examples of discrimination include, but are not limited to:

        (a)   Disparate Treatment - When an individual or group is treated differently from another similarly situated person or group because of membership in a protected class.

        (b)   Disparate Impact - When a College policy, procedure, practice or decision is neutral on its face but has an adverse impact on a protected class.

~~(2)   Harassment - Any unwelcome physical, non-verbal or verbal conduct based on a protected class which is sufficiently severe, persistent or pervasive so that it unreasonably interferes with, denies or limits a person's ability to participate in or benefit from the College's educational and/or athletic programs and/or activities and/or work activities and/or negatively impacts a substantial College interest. Harassment does not have to include an intent to harm. A single instance of conduct may constitute harassment.~~

~~Examples of harassment include, but are not limited to:~~

~~(a) Comments, slurs, jokes, recordings, videos, music and personal references or use of negative terms to identify someone in a protected class;~~

~~(b) Graphic communications (i.e. obscene hand or finger gestures), bullying, demeaning, insulting, intimidating or suggestive written material, email, posters, graffiti, cartoons, other electronically transmitted messages or use of social media which are directed at someone because of a protected class.~~

~~Conduct which may constitute sexual harassment will be addressed under Columbus State Policy 3-44, Sexual Misconduct.~~

DISCRIMINATION/ ~~HARASSMENT/~~ AND RELATED RETALIATION ~~Effective May 25, 2023~~
Policy 3-43
Page X of X

      (c)   Harassment - Any unwelcome and severe or pervasive conduct based on a protected class which unreasonably interferes with, denies or limits a person's ability to participate in or benefit from the College's educational programs and/or activities and/or work activities and/or negatively impacts a substantial College interest. Conduct which may constitute sexual harassment will be addressed under College Procedure 3-44 (A).

      (d)   ~~(3)~~ Hostile Environment - Any unwelcome and severe or pervasive conduct based on a protected class which creates an objectively intimidating, abusive or offensive work or~~,~~ learning ~~or athletic~~ environment even if the conduct does not lead to tangible consequences.

    (2)   ~~(4)~~ Retaliation - Taking adverse action against someone for engaging in protected activity. See section (D~~G~~) for additional information about what constitutes protected activity and examples of retaliation.

~~(C)   CONSEQUENCES OF DISCRIMINATION AND/OR /HARASSMENT/RETALIATION~~

    ~~(1) For Employees - Violations of this policy can result in disciplinary action, up to and including termination of employment..~~

    ~~(2) For Students - Sanctions for violating this policy range from formal warning to expulsion. Recommended violations of this policy will be referred to the Office of Student Conduct for resolution in accordance with the Student Code of Conduct.~~

(C~~D~~)   REPORTING RESPONSIBILITIES

    (1) Administrators, Human Resources employees, ~~supervisors, directors, deans, chairpersons, coaches,~~ faculty members including adjuncts, persons with significant responsibility for students and College activities and Columbus State Police Department employees who have direct or constructive knowledge that the behavior of ~~a faculty or staff member~~ an employee, student, person participating in a College program or activity, vendor or College visitor~~'s behavior~~ may constitute a violation of this policy are required to ~~responsible for~~ promptly report~~ing~~ the behavior to the Compliance Office ~~of Equity and Compliance~~. Failure to follow this reporting requirement may result in disciplinary action, up to and including termination of employment.

To support the College's efforts to prevent and address discrimination, individuals who are not required to report are strongly encouraged to report potential violations of this policy, even if they were not the intended target of the potential violation.

(2) An employee who knowingly or maliciously makes a false or frivolous allegation of discrimination, harassment and/or related retaliation will be subject to the College's disciplinary policy and procedures.

(3) A student who knowingly or maliciously makes a false or frivolous allegation of discrimination, harassment and/or related retaliation will be subject to sanctions under the College's Student Code of Conduct policy and procedure.

(D)   RETALIATION

Retaliation in any form against an individual who engages in a protected activity, which includes bringing a good faith allegation of discrimination, participating in an investigation of discrimination or hearing or supporting someone involved in a report of discrimination is strictly prohibited by College policy and state and federal law. Examples of retaliation include, but are not limited to: intimidation; threats or actual violence against the person, their family or property; adverse educational or employment consequences; ridicule; bullying; and ostracism or attempting any such actions. Retaliation also includes encouraging someone else to take such actions against an individual for reporting discrimination, participating in a discrimination investigation or hearing or supporting someone involved in a report of discrimination.

(E)   ACADEMIC FREEDOM/FIRST AMENDMENT GUIDELINES

(1) The College is committed to supporting a respectful and productive learning, athletic and working environment that protects the civil rights of individuals while also recognizing the constitutional protection of academic freedom in the classroom.

(2) This policy is not intended to restrict serious discussion of controversial issues in training and academic situations. In order to prevent claims that course or training content is discriminatory, harassing or offensive, it is strongly encouraged that participants in such discussions are provided with a disclosure that the content may be controversial.

DISCRIMINATION/ ~~HARASSMENT/~~ AND RELATED RETALIATION ~~Effective May 25, 2023~~
Policy 3-43
Page X of X

(F) ~~CONFIDENTIALITY~~

~~To the extent possible, College officials will limit the sharing of information related to the reporting, investigation and resolution of allegations of discrimination, harassment and/or retaliation except to the extent it is necessary to disclose information in order to investigate, prevent or address the effects of the conduct, resolve the complaint or when compelled to do so by law. All individuals involved in the process are expected to observe the same standard of discretion and respect for everyone involved in the process.~~

(G) RETALIATION

~~Retaliation in any form against an individual who brings forth a good faith allegation of discrimination and/or harassment, participates in an investigation of discrimination and/or harassment or supports someone involved in a report of discrimination and/or harassment is strictly prohibited by College policy and state and federal law. Examples of retaliation include, but are not limited to, intimidation; threats or actual violence against the person, their family or property; adverse educational or employment consequences; ridicule; bullying; and ostracism or attempting any such actions. Retaliation also includes encouraging someone else to take such actions against an individual for reporting discrimination and/or harassment, participating in a discrimination and/or harassment investigation or supporting someone involved in a report of discrimination and/or harassment.~~

Retaliation in any form against an individual who exercises their rights under the ADA/ADAAA and/or ~~under~~ FMLA and/or PWFA is strictly prohibited. Examples of retaliation include, but are not limited to, intimidation; threats or actual violence against the person, their family or property; adverse educational or employment consequences; ridicule; bullying; and ostracism or attempting any such actions. Retaliation also includes encouraging someone else to take such actions against an individual who exercises their rights under ADA/ADAAA and/or FMLA and/or PWFA.

Retaliation is a serious violation that can subject the offender to sanctions, and allegations of retaliation <u>under this policy</u> should be promptly reported to the ~~Office of Equity and~~ Compliance <u>Office</u>.

DISCRIMINATION/ ~~HARASSMENT/~~ AND RELATED RETALIATION ~~Effective May 25, 2023~~
Policy 3-43
Page X of X

(E)   FIRST AMENDMENT/ACADEMIC FREEDOM

This policy is not intended to restrict serious discussion of appropriate, relevant topics which may give rise to opposing viewpoints in an academic or training environment. To prevent claims that such course or training content is discriminatory, it is recommended that participants in such discussions are provided with a disclosure that the content may give rise to opposing viewpoints.

Additional information about free speech and expression at the College can be found in Policy 13-15.

~~(H)   The protocol for evaluating and investigating corncerns of discrimination/harassment/retaliation is found here: 3-43 Protocol.~~

(F)   ~~(I)~~ The President may establish procedures to administer this policy.

Last Effective Dates: May 25, 2023, September 27, 2018; September 25, 2014; November 15, 2012
*July 8, 2019: Administrative changes made to reflect updates in legislation
*May 25, 2023: Administrative changes made to reflect Executive Order updates and new federal legislation

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Approval of FY2026 Annual Appropriation Resolution

BACKGROUND INFORMATION:

On or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure under Ohio Revised Code Section 5705.38. This Resolution establishes the required appropriation for the Bond Retirement Fund to meet debt service obligations for fiscal year 2026.

RECOMMENDATION:

That the Board of Trustees approve the FY2026 Annual Appropriation Resolution.

Approval of FY2026 Annual Appropriation Resolution.

 Passed: June 26, 2025

Board of Trustees
Columbus State Community College District
Franklin County, Ohio

Attest: _____
           Secretary

_____
          Board Chair

CERTIFICATE

The undersigned Secretary of the Columbus State Community College District, Franklin County, Ohio, hereby certifies that the foregoing is a true copy of an action approved by the Board of Trustees of said College on June 26, 2025.

_____
Secretary, Board of Trustees
Columbus State Community College District
Franklin County, Ohio

FY2026 ANNUAL APPROPRIATION RESOLUTION
CITY, EXEMPTED VILLAGE, JOINT VOCATIONAL OR LOCAL BOARD OF EDUCATION
Rev. Code Sec. 5705.38

The Board of Trustees of the Columbus State Community College District, Franklin County, Ohio, met in regular session on the __26th__ Day of __June 2025__ at the office of the Columbus State Community College District with the following members present:

_____moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Trustees of the Columbus State Community College District, Franklin County, Ohio, that to provide for the current expenses and other expenditures of said Board of Trustees, during the fiscal year, ending __June 30, 2026__ the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year, as follows

FUND	APPROPRIATION
002 - BOND RETIREMENT	**$23,021,852**

	TOTAL ALL FUNDS	**$23,021,852**

_____ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Capital Project Report

BACKGROUND INFORMATION

The Board of Trustees approved revisions to Policy 9-02 on Nov. 21, 2024, that delegate authority to the College to approve and administer capital projects that have total estimated project budgets below $4 million.

To provide the Board with continued visibility about capital projects, the College has prepared the attached summary report that details the status of both projects within board purview ($4 million or more) and within the College's delegated authority (below $4 million). This summary report will be provided on an ongoing basis.

FOR INFORMATION ONLY

Capital Project Report

June 2025

Summary – Current Projects of $4M or More

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates
OhioHealth Hall	Prior to Autumn 2027 Semester	$66.5M	Bond		Design approved by Downtown Columbus Commission. Design Development Estimates in progress.
Franklin Hall Renovations	Prior to Spring 2027 Semester	$35M	$17.5 Bond $17.5 State		Design Development in progress. GMP-1 Demolition Package issued to CM for pricing.
Automotive Technology Center Renovation	TBD	$20M	Bond	New location delayed design development.	Progressing with design of new building in alternate location adjacent to the parking garage. Re-Negotiated AE Tech proposals being brought to July BoT meeting.
	SUBTOTAL	$126.5M			

COLUMBUS STATE
COMMUNITY COLLEGE

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates	Approvals since previous Board meeting
Water Meter Upgrades	Over 2025/26 Holiday Break	TBD (+/- $3.1M)	Bond		Construction Manager at Risk procurement in progress. Design primarily complete.	
Campus Switchgear Replacement	Autumn 2026	$2.79M	Bond		Long lead equipment procurement in progress. Detailed schedule of work and outages development in progress. Enabling construction work has started.	
WD 3rd Floor Admin Offices Renovation (Franklin Hall Enabling)	Summer Semester 2025. Prior to Franklin Construction start	$2.06M	Bond		Construction in progress and scheduled to be completed early August.	
Rhodes Hall Chiller/Cooling Tower Replacement	Prior to Spring 2025 cooling season (Delayed to June/July)	$2.14M	Plant Funds	Repairs due to existing condition of equipment delayed schedule and increased budget.	Construction in progress. Due to repairs required completion delayed until June/July 2025.	Project Budget Increase from $1,584,040 to $2,137,986 approval executed by Dr. Harrison on 04/01/2025.
Nestor Hall 330 Bioscience Lab	Facility Open	$1.78M	State		Project in Close out.	
Language & Communication / Language Institute move to Phillips Hall at Franklin University (Franklin Hall Enabling)	Prior to Summer Semester 2025	$1.50M	Bond		Primary space modifications complete. Classes began in space on 05/27. Will finish up additional scope as occupancy schedule allows.	
Rhodes Lower-Level Remodel	Office Space: Open Student Lounge: 03/21/2025	$1.39M	State		Faculty Office - Complete & occupied Student Lounge Area - 95% complete and occupied. Final CSCC Faculty designed artwork pending.	

COLUMBUS STATE
COMMUNITY COLLEGE

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates	Approvals since previous Board meeting
Union Hall Boiler Replacement	Complete prior to Autumn 2025 heating season	$1.11M	Bond		Long lead equipment procured and received locally. Construction started June 09.	
WD 223 Testing Center Reconfiguration	Prior to Autumn 2025 Semester	$460K	Bond		Construction in progress. Schedule change coordinated with Testing Center Leadership.	
Union Hall Café HVAC Upgrades	Complete	$383K	Bond		Phase 2 Construction in progress. Phase 1 steel work completed over the 2024/2025 Holiday Break. Food service back in operation.	
Moller Hall 117 Xray Lab Renovation	Autumn 2025 Semester	$380K	Grant / Bond	Equipment dependent on Rapids 7 Grant submission which are not approved.	Construction to start in July. Equipment procurement on hold pending Rapid 7 Grant approval.	
Vet. Tech. Surgical Suite Lab.	September 2025	$345K	Bond		Design Complete. General Contractor awarded. Construction to start in July.	Project Budget of $256,303 approval executed by Dr. Harrison on 05/06/2025.
Aquinas Fire Alarm Panel Replacement	Complete	$297K	Bond		Work Complete. In Close Out.	
WD 1 Renovations for Marketing & Communications Dept.	July 2025	$261K	Bond		Construction in progress.	Project Budget of $260,585.60 approval executed by Dr. Harrison on 04/14/2025.
Summer 2025 Classroom Upgrades	Summer 2025	$205K	Bond		Contractors have completed demo in Nestor Hall, reconstruction progressing on schedule.	

Summary – Current Projects Under $4M

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates	Approvals since previous Board meeting
DH, NH, TL Classroom Furniture Upgrades	September 2025	$190K	General Fund		FFE on order.	
Moeller Hall 224 STNA Lab	June 2025	$140K	Grant/Bond		Construction primarily complete.	
TL 217 Anthropology Lab Furniture Upgrade	January 2026	$114K	TBD		Awaiting funding approval.	
Nestor Hall 344 & 347 ADA Compliant Instructor Workstations	Prior to Autumn 2025 Semester (at risk)	$89K	TBD	Casework vendor unable to commit to a specific delivery date. Project will most likely need to be pushed out for a December install.	Long Lead equipment order in progress. Casework will go into production 8/15/2025.	
Gateway ESO & Financial Aid Relocation	June 2025	$85K	General Fund		FFE on order.	
Mitchell Hall 332 Lactation Space Modification	August 2025	$79K	Bond		Funding approval submitted	Project Budget of $79k approved by Dr. Harrison .
Dublin Lab Collaboration Space	Summer 2025	$58K	Local Funds		IT equipment removed and stored. Electrical and data to begin on 5/27/25.	
Nestor Hall 344 Walk-in Cooler Removal Project	Prior to end of Autumn Break 2025	Under $50K	Local Funds		Work completed on Friday 5/23/25. Space ready for resumption of classes.	

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates	Approvals since previous Board meeting
WD 3rd Floor Enabling Moves (Franklin Hall Enabling)	Primary moves complete.	$50K	Bond		Primary moves occurred over the 2024/2025 holiday and 2025 Spring breaks. Minor moves remain.	
Deferred Maintenance Capital Plan Development	Report complete Summer 2025	$47K+	Bond		Project prioritization and cost evaluations.	
Gateway Administrative Division: Legal, Compliance & HR	TBD	TBD	TBD		Working on developing scope and getting pricing from contractors.	
	Under $4M Grand Total	$19.5M				

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the Eleven Months Ended May 31, 2025.

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.
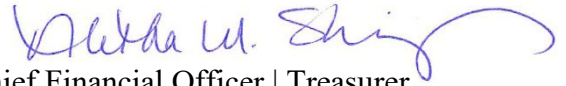
FOR INFORMATION ONLY

COLUMBUS STATE
COMMUNITY COLLEGE

June 13, 2025

TO: Dr. David T. Harrison, President

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

SUBJECT: Financial Statements as of May 31, 2025

Attached are the financial statements of the Columbus State Community College District and the Foundation for the eleven-month period ended May 31, 2025.

1. **General Fund** (Exhibit B)

Revenues. Revenues reported for May are 5.6% (8.6M) above last year, with Tuition increasing by 9.8% ($7.2M). Autumn 2024 enrollment landed 4.7% higher than enrollment in Autumn 2023 and Spring 2025 enrollment is projected to be around 6.0% above Spring 2024. Early indicators for Summer 2025 show that enrollment is currently trending at a double-digit percentage increase over Summer 2024. In the year-end revenue projection on Exhibit B, Summer 2025 enrollment is reflected at 12.3% up. FY25 enrollment overall is projected to be 6.1% up over FY24, which is higher than the projected increase of 5.5% in the revised budget. Fees increased $1.2M (41.8%) over last year due in large part to parking fees that are now partially credited to the general fund, with the balance in the auxiliary fund, as well as higher revenues from lab fees and credit card fees resulting from higher enrollment.

The original budget for state subsidy (State Share of Instruction or SSI) was based on The Ohio Department of Higher Education's (ODHE) preliminary FY25 estimate for Columbus State, which was 1.3% higher than last year. The final FY25 allocation included in the revised budget was 1.1% higher than last year, a decrease of $179K from the preliminary estimate.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2024**	32,266	33,614	4.2%	4,517	4,872	7.8%
Autumn 2024	212,415	212,782	0.2%	13,545	14,185	4.7%
Spring 2025	192,818	198,795	3.1%	12,506	13,253	6.0%
Summer 2025**	37,877	44,308	17.0%	4,872	5,470	12.3%

* Summer 2024 and Autumn 2024 credit hours and FTEs are Census Day numbers provided by the Ohio Department of Higher Education (ODHE). Spring 2025 and Summer 2025 credit hours and FTEs are estimates provided by the Resource Planning & Analysis (RPA) Office based on current trends.

** Summer semester 2024 straddles both FY24 and FY25, with 46% of the revenue attributed to FY25. Likewise, Summer semester 2025 straddles both FY25 and FY26, with 54% of the revenue attributed to FY25.

Expenses and Transfers. Expenses reported for May are 0.4% ($520K) higher than the same period last year. While expenses increased in Instructional, driven up by higher enrollment in Autumn 2024 and Spring 2025, that increase was offset by decreases in Student Services and Operation and Maintenance of Plant, primarily due to vacant positions not approved to replace.

The year-end projection provided on Exhibit B (Column G) is slightly above budgeted expenditures ($600K, 0.4%) due to higher costs for healthcare offset by underspending, due primarily to vacancy and travel expense savings projected for the remainder of the year. Overall, FY25 is projected to breakeven at $82K, before interest which is not a component of the operating budget. (Column G, Row (30)).

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

Bookstore revenues are up $621K, or 7.5% compared to the same period last year, and gross margin increased by $437K, 27.1%. Textbook sales as of the end of May were down $667K, a continued trend of decreasing sales due to the addition of several Inclusive Access classes, including some courses that previously had higher dollar textbook requirements; revenue from IA increased by $1M. General merchandise revenue increased by approximately $247K. Parking revenue is up $354K as of May 2025 primarily due to higher enrollment and enforcement. Additionally, while the new parking management service agreement commenced in FY24, the first revenue recognized wasn't until August 2023, so prior year revenue represented one month less than revenue reported this year. Overall, Auxiliary expenses are up $120K, or 7.2% compared to last year, due to an increase in personnel expense, primarily for one-time compensation and seasonal labor costs during peak, and increased credit card fees. Net income from Auxiliary operation is projected to be more than double the budgeted net income, $1.1M higher, with $664K coming from interest income (not a component of the budget).

3. **Foundation** (Exhibits F and G)

Contributions can vary significantly from year to year and are up $4.8M, or 87.4%, from last year, due primarily to a $5M pledge from Bloomberg for programs in manufacturing, biotechnology, and information technology compared to $1.3M in funding from Bloomberg and $1.1M from Intel last year. FY25 contributions also include $1.5M from the Osteopathic Heritage Foundation. Funds received for the Columbus Promise Scholarship program are $1.8M this year, compared to $1.3M last year, reflecting the additional enrollment of the FY25 cohort in the Columbus Promise program, as well as an additional donation of $250K from The Columbus Foundation.   Investment earnings, excluding the Mitchell Hall and OhioHealth endowment portfolios, decreased $53K compared with last year; investment earnings for all portfolios increased $428K, 18.8%, from last year and increased $1.3M, 91.7%, from April 2025. Operating expenses increased $52K, 17.1% compared to last year, mainly due to paraprofessional staff expense from board allocated funds as well as increased campus outreach expense.

4. **Investments**

The College's portfolio is invested consistent with its investment policy, with 15.57% currently invested in STAR Ohio and other money markets, and the balance in various federal agencies, municipal bonds, and treasury notes. Of the $7.2M net interest income reported on Exhibit B, $3.42M is net unrealized income while $3.78M is realized (realized interest includes $602K from tax collections). Several investment funds were created in FY21 to invest the proceeds from the $150M

of bonds issued in October 2020 and proceeds from Franklin County tax collections for debt service for the College's first-ever voted bond issue. Proceeds from bonds issued in October 2024 are also invested until funds will be used for capital projects. Earnings on bond proceeds are not part of the $7.2M reported on Exhibit B.

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT MAY 31, 2025
With Comparative Figures at May 31, 2024

Assets	May 31, 2025	May 31, 2024		Liabilities and Fund Balance	May 31, 2025	May 31, 2024	
Current Funds			(1)	**Current Funds**			(1)
Unrestricted			(2)	**Unrestricted**			(2)
Educational and general			(3)	**Educational and general**			(3)
Cash	$ 4,993,379	$ 11,218,295	(4)	Accounts payable	$ 25,473,715	$ 23,733,965	(4)
Investments (including money markets			(5)	Deferred income			(5)
at cost and treasury bills and agency			(6)	Student tuition	11,495,688	10,636,647	(6)
discount notes at market - (note 1)	133,379,831	132,614,079	(7)	Lab fees and credit bank	260,878	309,220	(7)
Accounts receivable, net of allowance			(8)	Interfund transfers	135,610	16,242,657	(8)
for doubtful accounts	14,162,861	10,745,136	(9)				(9)
Interfund transfers	-	-	(10)	Fund balances (Exhibit C):			(10)
Interest receivable	-	-	(11)	Allocated	66,532,373	65,176,213	(11)
Prepaid expense	2,136,586	2,055,457	(12)	Unallocated	50,843,538	41,111,696	(12)
Other Assets	69,145	577,431	(13)	Total fund balances	117,375,911	106,287,909	(13)
Total educational & general	$ 154,741,802	$ 157,210,398	(14)	Total educational & general	$ 154,741,802	$ 157,210,398	(14)
Auxiliary enterprise				**Auxiliary enterprise**			
Cash	$ 5,103,676	$ 4,677,004	(15)	Accounts payable	$ 38,234	$ 341,848	(15)
Investments	14,173,155	11,479,490	(16)	Interfund transfers	2,372,241	1,406,846	(16)
Accounts receivable	875,094	832,533	(17)	Fund balances (Exhibit D):			(17)
Inventories, at cost as defined (note 2)	942,316	1,149,045	(18)	Allocated	128,535	87,000	(18)
Other Assets	70,178	70,178	(19)	Unallocated	18,625,407	16,372,556	(19)
Due from grant funds	-	-	(20)	Total fund balances	18,753,942	16,459,556	(20)
Total auxiliary enterprise	21,164,417	18,208,250	(21)	Total auxiliary enterprise	21,164,417	18,208,250	(21)
Total unrestricted	$ 175,906,219	$ 175,418,648	(22)	Total unrestricted	$ 175,906,219	$ 175,418,648	(22)
Total current funds	$ 175,906,219	$ 175,418,648	(23)	Total current funds	$ 175,906,219	$ 175,418,648	(23)
	[A]	[B]			[C]	[D]	

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

Assets	May 31, 2025	May 31, 2024		Liabilities and Fund Balance	May 31, 2025	May 31, 2024	
Plant funds			(1)	**Plant funds**			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	$ -	$ -	(3)	Fund balances			(3)
Capital Improvement Fund	1,775,050	1,690,611	(4)	Restricted	$ 1,775,050	$ 1,690,611	(4)
Total unexpended	1,775,050	1,690,611	(5)	Total unexpended	1,775,050	1,690,611	(5)
Cash from Bond Proceeds	3,402,192	5,549,996	(6)				(6)
Investments	224,961,046	146,829,133	(7)				(7)
Deposit with trustees/Bond Retirement Fund	3,297,729	375,336	(8)	Investment in plant:			(8)
Interfund transfers	-	14,629,807	(9)				(9)
Land	31,103,333	31,103,333	(10)	Interfund transfers	7,501,550	-	(10)
Improvements other than buildings	16,598,330	16,598,330	(11)	Interest payable	-	-	(11)
Buildings	235,892,008	218,606,818	(12)	Subscription Liability	8,994,872	11,452,009	(12)
Movable equipment, furniture			(13)	Accounts payable	468,039	1,322,676	(13)
and library books	69,237,435	66,638,892	(14)	Bonds payable	200,159,271	134,275,789	(14)
Construction-in-progress	33,090,107	29,605,113	(15)	Leased Liabilities	7,266,107	8,414,837	(15)
Leased Assets	6,668,342	8,759,772	(16)				(16)
Noncurrent Intangible Assets	10,693,965	12,471,514	(17)				(17)
Other Assets	28,281	28,281	(18)	Net investment in plant	230,535,109	222,648,990	(18)
Less: accumulated depreciation	(180,047,819)	(173,082,022)	(19)				(19)
Total investment in plant	454,924,949	$ 378,114,301	(20)	Total investment in plant	454,924,949	378,114,301	(20)
Total plant funds	$ 456,699,999	379,804,912	(21)	Total plant funds	$ 456,699,999	$ 379,804,912	(21)
	[A]	[B]			[C]	[D]	

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

COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE ELEVEN MONTHS ENDED MAY 31, 2025
With Comparative Figures at May 31, 2024

EXHIBIT B

	FY 25			FY 24			FY 25 Projected Year End		FY 24 Audited Year End		
	Revised Budget as approved January 2025	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2024	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 25 Projected Year End	Projected % of Budget	FY 24 Audited Year End	% of Budget	
Revenues											
Appropriations											
Subsidy	$ 79,001,586	$ 72,433,071	91.69%	$ 78,173,195	$ 71,690,020	91.71%	$ 79,001,586	100.00%	$ 78,173,193	100.00%	(1)
	79,001,586	72,433,071	91.69%	78,173,195	71,690,020	91.71%	79,001,586	100.00%	78,173,193	100.00%	(2)
Student											
Tuition	82,939,565	81,371,065	98.11%	77,209,396	74,147,330	96.03%	83,687,810	100.90%	77,142,883	99.91%	(3)
Fees	3,916,638	4,051,393	103.44%	3,037,532	2,856,938	94.05%	4,181,959	106.77%	2,863,776	94.28%	(4)
Special Courses	2,278,300	2,236,894	98.18%	2,484,866	2,440,903	98.23%	2,345,358	102.94%	2,507,167	100.90%	(5)
	89,134,503	87,659,352	98.35%	82,731,794	79,445,171	96.03%	90,215,127	101.21%	82,513,826	99.74%	(6)
Contracted Services											
Net	1,020,524	637,003	62.42%	1,103,497	677,163	61.37%	891,360	87.34%	748,782	67.86%	(7)
	1,020,524	637,003	62.42%	1,103,497	677,163	61.37%	891,360	87.34%	748,782	67.86%	(8)
Other											
Partnership Revenue	29,375	21,061	71.70%	105,633	50,428	47.74%	19,561	66.59%	55,106	52.17%	(9)
Miscellaneous	1,464,736	1,298,964	88.68%	1,131,369	1,192,963	105.44%	1,350,615	92.21%	1,293,118	114.30%	(10)
Transfer In for Debt Service	980,101	-	0.00%	995,044	-	0.00%	980,101	100.00%	995,044	100.00%	(11)
Mitchell Hall Transfer In	-	-	-	400,000	400,000	-	-	-	400,000	100.00%	(12)
	2,474,212	1,320,025	53.35%	2,632,046	1,643,391	62.44%	2,350,277	94.99%	2,743,268	104.23%	(13)
Total Revenues	171,630,825	162,049,451	94.42%	164,640,532	153,455,745	93.21%	172,458,350	100.48%	164,179,069	99.72%	(14)
Operating Expenditures											
Instruction and Department Research	82,997,789	75,345,482	90.78%	72,476,631	72,581,983	100.15%	84,228,721	101.48%	79,684,699	109.95%	(15)
Public Service	364,898	285,006	78.11%	483,158	393,497	81.44%	342,854	93.96%	434,655	89.96%	(16)
Academic Support	7,979,634	7,114,259	89.16%	7,421,989	6,732,938	90.72%	7,993,119	100.17%	7,565,888	101.94%	(17)
Student Services	16,919,350	14,141,572	83.58%	19,129,745	16,515,814	86.34%	16,779,688	99.17%	17,970,037	93.94%	(18)
Institutional Support	42,900,639	36,907,752	86.03%	50,181,416	36,217,908	72.17%	42,297,569	98.59%	40,717,639	81.14%	(19)
Operation and maintenance of plant	16,536,803	14,676,648	88.75%	17,304,123	15,508,718	89.62%	16,654,625	100.71%	17,182,728	99.30%	(20)
Transfer for debt service	2,159,798	1,979,815	91.67%	2,159,798	1,979,815	91.67%	2,159,798	100.00%	2,159,798	100.00%	(21)
Total Expenditures	169,858,910	150,450,534	88.57%	169,156,860	149,930,674	88.63%	170,456,375	100.35%	165,715,444	97.97%	(22)
Non-operating & Encumbered											
Transfer for Capital Equipment	600,000	See Exhibit C		600,000	See Exhibit C		600,000	N/A	600,000	N/A	(23)
Transfer for Capital Improvements	500,000			900,000			500,000	N/A	900,000	N/A	(24)
Transfer for Student Success & Innovation	-			-			-	N/A	-	N/A	(25)
Transfer for Scholarships	-			-			-	N/A	-	N/A	(26)
Transfer for Technology Initiatives	820,000			820,000			820,000	N/A	820,000	N/A	(27)
Transfer for One Time Compensation	-			-			-	N/A	641,000	N/A	(28)
Total expenditures and transfers	171,778,910	150,450,534	87.58%	171,476,860	149,930,674	87.43%	172,376,375	100.35%	168,676,444	98.37%	(29)
Net Operational Revenues for Budgeted Activity	(148,085)	11,598,917	N/A	(6,836,328)	3,525,071	N/A	81,975	N/A	(4,497,375)	N/A	(30)
Post-Budget Items											
Interest Income	-	7,204,011	-	-	5,581,478	-	7,204,011	-	7,305,343	-	(31)
Net Operating Revenues	$ (148,085)	$ 18,802,928	-	$ (6,836,328)	$ 9,106,549	-	$ 7,285,986	-	$ 2,807,968	-	(32)
Reserve expenditures from Exhibit C	(148,085)	11,745,882		(6,836,328)	12,824,951		11,745,882 *		14,529,979		(33)
Net Revenues/(Expenditures)	$ (0)	$ 7,057,046		$ -	$ (3,718,402)		$ (4,459,896)		$ (11,722,011)		(34)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

*The amount in [G](33) contains only the actuals expended year to date. Estimated year-end entries for State capital appropriations, capitalization of assets, depreciation expense and other required year-end audit accruals and adjustments will be projected in the June financial statements.

	Balance at June 30, 2024	Net Change for Current Period	Board Approved Adjustments	Transfers	Expenditures	Balance at May 31, 2025	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	$ 6,286,996	$ -	$ 500,000	$ (500,000)	$ (144,167)	$ 6,142,829	(1)
Bookstore/DX Modifications	263,490	-	-	-	-	263,490	(2)
Student Support Services	199,785	-	-	-	-	199,785	(3)
Creative Campus	77,491	-	-	-	-	77,491	(4)
Advancement	272,670	-	-	-	(461,095)	(188,425)	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Capital Improvements - Other	993,735	-	-	-	(464,110)	529,625	(7)
COVID-19	165,146	-	-	-	-	165,146	(8)
Capital Equipment	4,760,165	-	600,000	-	(347,724)	5,012,441	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	2,915,107	-	-	-	(252,523)	2,662,584	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	703,920	-	-	-	(609,530)	94,390	(13)
Student Success and Innovation	13,999,568	-	-	-	(556,806)	13,442,762	(14)
Technology Initiatives	5,134,844	4,300,000	820,000	500,000	(7,177,227)	3,577,617	(15)
Human Capacity Development/Wellness	217,088	-	-	-	(26,040)	191,048	(16)
Campus Safety Initiatives	176,134	-	-	-	-	176,134	(17)
Energy Efficiency/Sustainability Initiatives	1,570,416	-	-	-	-	1,570,416	(18)
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	1,241,018	(19)
Health Care HSA Incentive	86,636	-	-	-	-	86,636	(20)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(21)
One-Time Compensation	535,104	-	-	-	(523,617)	11,487	(22)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(23)
Recovery Reserve	11,106,930	-	-	-	(1,183,044)	9,923,886	(24)
	$ 72,058,256	$ 4,300,000	$ 1,920,000	$ -	$ (11,745,882)	$ 66,532,373	(25)
Unallocated	39,163,115	1,854,540	(1,920,000)	-	11,745,882	50,843,538	(26)
Total General Fund	$ 111,221,371	$ 6,154,540	$ -	$ -	$ -	$ 117,375,911	(27)
	[A]	[B]	[C]	[D]	[E]	[F]	

COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE ELEVEN MONTHS ENDED MAY 31, 2025
With Comparative Figures at May 31, 2024

EXHIBIT D

	FY 25			FY 24			FY 25 Projected Year End		FY 24 Audited Year End		
	Revised Budget as approved January 2025	Actual to Date	% of Budget Expended to Date	Revised Budget as approved January 2024	Actual to Date	% of Budget Expended to Date	FY 25 Projected Year End	Projected % of Budget	FY 24 Audited Year End	% of Budget	
Auxiliary											
Sales/Revenues											
Bookstore	$ 9,456,323	$ 8,930,672	94.44%	$ 8,864,489	$ 8,309,256	93.74%	$ 9,632,388	101.86%	$ 9,135,091	103.05%	(1)
Food Services	244,290	229,792	94.07%	205,000	216,121	105.42%	244,940	100.27%	225,477	109.99%	(2)
Parking	1,024,576	1,134,304	110.71%	574,167	780,333	135.91%	1,159,304	113.15%	904,339	157.50%	(3)
Total Revenues	10,725,189	10,294,768	95.99%	9,643,656	9,305,709	96.50%	11,036,632	102.90%	10,264,907	106.44%	(4)
Cost of Goods Sold											
Bookstore	7,572,354	6,882,373	90.89%	7,429,477	6,697,652	90.15%	7,713,851	101.87%	7,388,181	99.44%	(5)
Food Service	500	-	-	500	343	-	-	0.00%	343	-	(6)
Gross Margin	3,152,335	3,412,395	108.25%	2,213,679	2,607,715	117.80%	3,322,781	105.41%	2,876,383	129.94%	(7)
Operating Expenses											
Bookstore	1,433,552	1,257,986	87.75%	1,338,258	1,153,298	86.18%	1,372,860	95.77%	1,243,767	92.94%	(8)
Food Services	95,827	81,958	85.53%	95,388	79,557	83.40%	85,677	89.41%	82,867	86.87%	(9)
Parking	411,753	260,925	63.37%	294,069	256,727	87.30%	284,646	69.13%	305,454	103.87%	(10)
Auxiliary Administration	258,317	185,489	71.81%	273,953	176,666	64.49%	184,310	71.35%	191,893	70.05%	(11)
Total Expenses	2,199,449	1,786,358	81.22%	2,001,668	1,666,247	83.24%	1,927,493	87.64%	1,823,981	91.12%	(12)
Auxiliary Operating Income/(Loss)	952,886	1,626,037	170.64%	212,011	941,467	444.07%	1,395,288	146.43%	1,052,402	496.39%	(13)
Interest Income	-	663,682	-	-	498,497	-	663,682	-	565,786	-	(14)
Net Income/(Loss)											
Bookstore	450,417	1,453,996	322.81%	96,754	956,802	988.90%	1,209,359	268.50%	1,068,929	1104.79%	(15)
Food Services	147,963	147,834	99.91%	109,112	136,221	124.85%	159,263	107.64%	142,267	130.39%	(16)
Parking	612,823	873,378	142.52%	280,098	523,606	186.94%	874,658	142.73%	598,885	213.81%	(17)
Auxiliary Administration	(258,317)	(185,489)	71.81%	(273,953)	(176,666)	64.49%	(184,310)	71.35%	(191,893)	70.05%	(18)
Net Auxiliary Income/(Loss)	$ 952,886	$ 2,289,719	0.00%	$ 212,011	$ 1,439,964	-	$ 2,058,970	0.00%	$ 1,618,188	-	(19)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(75,000)	-		(20,000)	-		-		-		(20)
College Credit Plus	-	-		-	-		-		-		(21)
College Strategic Priorities	(125,000)	(71,465)		(100,000)	(33,000)		(91,599)		(37,100)		(22)
Food Services/Renovations	-	-		-	-		-		-		(23)
Transfer for Debt Service	-	-		-	-		-		-		(24)

COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF MAY 31, 2025

	Actual December 2024	Actual January 2025	Actual February 2025	Actual March 2025	Actual April 2025	Actual May 2025	
Beginning Cash	$ 9,338,713	9,161,264	19,182,577	10,517,027	14,117,653	10,157,320	(1)
Cash Receipts	7,915,399	23,705,475	6,834,771	11,450,192	7,639,205	13,556,152	(2)
Cash Disbursements	(13,570,543)	(13,876,930)	(13,590,821)	(13,302,513)	(13,080,071)	(19,997,797)	(3)
Financial Aid	477,696	17,750,664	(1,909,499)	452,947	(1,519,466)	4,175,439	(4)
Outflow for investments	-	(19,000,000)	-	-	-	(11,000,000)	(5)
Inflow from investments	5,000,000	1,442,104	-	5,000,000	3,000,000	8,000,000	(6)
Ending Cash	$ 9,161,264	19,182,577	10,517,027	14,117,653	10,157,320	4,891,114	(7)

	Forecasted June 2025	Forecasted July 2025	Forecasted August 2025	Forecasted September 2025	Forecasted October 2025	Forecasted November 2025	
Beginning Cash	$ 4,891,114	5,451,114	5,311,114	5,371,114	5,831,114	5,291,114	(8)
Cash Receipts	1,600,000	2,000,000	6,200,000	19,600,000	8,600,000	2,600,000	(9)
Cash Disbursements	(14,140,000)	(15,140,000)	(14,140,000)	(14,140,000)	(18,140,000)	(14,640,000)	(10)
Financial Aid	1,100,000	2,000,000	13,000,000	4,000,000	-	(1,250,000)	(11)
Outflow for investments	-	-	(5,000,000)	(9,000,000)		-	(12)
Inflow from investments	12,000,000	11,000,000	-	-	9,000,000	13,000,000	(13)
Ending Cash	$ 5,451,114	5,311,114	5,371,114	5,831,114	5,291,114	5,001,114	(14)

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
BALANCE SHEET AT MAY 31, 2025
With Comparative Figures at May 31, 2024

Assets		May 31, 2025		May 31, 2024	
Cash	$	6,795,207	$	5,160,065	(1)
Investments at market value (see note)		14,169,829		13,071,536	(2)
Investments for Mitchell Hall at market value		4,476,831		4,272,162	(3)
Investments for OhioHealth Endowment at market value		27,832,274		26,114,864	(4)
Pledges Receivable - Mitchell Hall		473,488		797,277	(5)
Pledges Receivable - Other		5,100,119		2,127,449	(6)
Accounts Receivable		86,846		1,360,897	(7)
Other Assets		-		377,123	(8)
Total Assets	$	58,934,594	$	53,281,373	(9)

Liabilities					
Interfund transfers	$	1,452,408	$	109,199	(10)
Deferred Revenue		64,103		224,970	(11)
Pledge Payable		-		-	(12)
Trade Payables		29		2,362	(13)
Total Liabilities		1,516,540		336,531	(14)

Fund balance					
Permanently Restricted		32,236,580		32,063,159	(15)
Temporarily Restricted		18,975,872		14,867,674	(16)
Unrestricted					
Allocated		13,201		68,917	(17)
Unallocated		6,192,401		5,945,092	(18)
Total fund balance		57,418,054		52,944,842	(19)
Total Liabilities and fund balance	$	58,934,594	$	53,281,373	(20)
		[A]		[B]	

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 invesments 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:

		Cost		Market	Percent of Portfolio
Cash & Equivalents	$	1,446,672		1,446,672	3.11%
Equities		25,445,112		27,281,263	58.70%
Fixed Income		18,201,209		17,750,999	38.19%
Mutual Funds		-		-	0.00%
Total Investments	$	45,092,993	$	46,478,934	100.00%

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE ELEVEN MONTHS ENDED MAY 31, 2025
With Comparative Figures at May 31, 2024

		May 31, 2025				May 31, 2024	
	Unrestricted		**Temporarily Restricted**	**Permanently Restricted**	**Total All Funds**	**Total All Funds**	
	Allocated	**Unallocated**					
Revenue							
Contributions							
Scholarships and Programs	$ -	$ 140,092	$ 3,745,825	$ 327,927	$ 4,213,844	$ 2,128,339	(1)
Taste the Future	-	212,120	-	-	212,120	258,968	(2)
Contributions for Columbus State	-	-	5,817,221	-	5,817,221	3,075,940	(3)
Mitchell Hall	-	-	358	-	358	2,858	(4)
Creative Campus	-	-	-	-	-	-	(5)
Administration Fee Income	-	214,128	-	-	214,128	75,966	(6)
Rental Income	-	-	-	-	-	-	(7)
Interest Income	-	43,665	3,242	-	46,907	42,013	(8)
Investment Income							
Realized	-	268,397	886,594	-	1,154,991	274,783	(9)
Unrealized	-	(65,142)	(181,981)	-	(247,123)	686,449	(10)
Investment income - Mitchell Hall							
Realized	-	-	152,950	-	152,950	159,549	(11)
Unrealized	-	-	46,363	-	46,363	34,629	(12)
Investment income - OhioHealth							
Realized	-	-	1,338,389	-	1,338,389	957,489	(13)
Unrealized	-	-	252,443	-	252,443	157,375	(14)
Investment income-subtotal	-	203,255	2,494,758	-	2,698,013	2,270,274	(15)
Total revenues	-	813,260	12,061,404	327,927	13,202,591	7,854,358	(16)
Expenditures							
Scholarships and Programs	-	-	2,983,302	-	2,983,302	2,685,452	(17)
Contributions to Columbus State	-	-	4,632,470	-	4,632,470	3,533,878	(18)
Corporate Gift	-	-	1,007,181	-	1,007,181	-	(20)
Creative Campus	-	-	25,089	-	25,089	-	(21)
Mitchell Hall	-	-	-	-	-	-	(22)
Administrative Fee Expense	-	-	214,128	-	214,128	75,966	(23)
Management and general	53,394	296,049	8,664	-	358,107	305,895	(24)
Total expenditures	53,394	296,049	8,870,834	-	9,220,277	6,601,191	(25)
Excess (deficit) of revenues over expenditures	(53,394)	517,211	3,190,570	327,927	3,982,314	1,253,167	(26)
Transfers	-	5,780	157,186	(162,966)	-	-	(27)
Other Board Distributions	-	-	-	-	-	-	(28)
Fund balance at beginning of period	66,595	5,669,410	15,628,116	32,071,619	53,435,740	51,691,637	(29)
Fund balance at end of period	$ 13,201	$ 6,192,401	$ 18,975,872	$ 32,236,580	$ 57,418,054	$ 52,944,804	(30)
	[A]	[B]	[C]	[D]	[E]	[F]	

1) **Investments**

Investment Fund		Cost		Market Value	Yield to Maturity*	Average Maturity (days)
STAR Ohio/Operating	$	14,445,869	$	14,445,869	4.46%	1
STAR Ohio/Plant		1,775,050		1,775,050	4.46%	1
STAR Ohio/Auxiliary		2,117,458		2,117,458	4.46%	1
STAR 2020B Bonds		1,967,266		1,967,266	4.46%	1
STAR 2024 Bond Proceeds		1,416,073		1,416,073	4.46%	1
CSCC Operating Fund		117,444,535		118,933,962	3.77%	956
Auxiliary Services		11,937,828		12,055,697	3.90%	978
2020B Bond Proceeds Meeder		52,155,036		52,580,136	3.60%	204
2020B Bond Proceeds PNC		62,425,050		62,004,962	4.33%	237
County Proceeds		21,412,299		21,471,074	4.32%	193
Plant Fund		10,346,248		10,406,675	3.66%	967
2024 Bond Proceeds Meeder		25,067,401		25,141,096	3.94%	562
2024 Bond Proceeds PNC		49,985,772		49,973,764	4.19%	723
	$	372,495,884	$	374,289,082		

* Weighted

Portfolio Composition

Type	% of Total	
STAR Ohio	5.80%	
Agencies	18.92%	*
Municipal Bonds	9.99%	
Corporate Issues	26.17%	
Treasury Notes	29.34%	
Stocks	0.00%	
Cash & Equivalents	9.77%	
	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 average cost. A complete physical inventory is taken annually and adjustments, if any, are recorded.

Inventory is valued using the FIFO method for the Retail Operations in Mitchell Hall. Inventory is taken annually 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 $775,000 to $9,930,000 with interest rates of .47% to 6%, the final installment being due in 2045. Approximately $18.03M are general receipts bonds 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 and from the Development Foundation from funds raised through a capital campaign. The balance of the bonds, nearly $182.13M, are voted general obligation debt. Debt service for this debt is paid from collections of ad valorem taxes in Franklin County, Ohio.

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.**

NAME	POSITION	DEPARTMENT	DATE	SALARY
Vanessa Montes	Student Services Specialist	Student Central	3/3/2025	$37,440
William Groom	System Administrator II	Network Engineering Operations	3/31/2025	$73,000
Makaila Moss	Specialist	The Office of Talent Strategy	4/7/2025	$38,480
Symphonee Johnson	Specialist	The Office of Talent Strategy	4/7/2025	$38,480
Todd McCoy	Supervisor, Maintenance	Facilities Operations	4/14/2025	$64,516
William Card	System Administrator II	Enterprise Computing	4/21/2025	$73,000
Allison Haeger	HR Communications Manager	Employee Experience	4/21/2025	$65,000
Andre McLemore	Grounds/Facilities Technician	Facilities Operations & Mailroom Services	4/21/2025	$37,960
Poojaben Patel	Accountant	Grants Accounting & Reporting	4/28/2025	$50,585
Hannah Tracey	Specialist	Cashiers & Student Accounting	5/5/2025	$42,556
Matthew Holub	Director, Treasury & Special Projects	Office of the Controller	5/5/2025	$96,000
Kyle Jones	Accountant	Grants Accounting & Reporting	5/19/2025	$50,585
Katherine Rettew-Phillips	Nursing Specialist	Nursing	5/27/2025	$41,600

June 2025

Ray Jackson	Business Partner	Labor & Employee Relations	5/16/2025
Jose Chamochumbi	Grounds/Facilities Technician	Facilities Operations & Mailroom Services	5/16/2025
Xiang Yan	Instructor	Mathematics	5/16/2025
Seth Brodbeck	Academic Support Lead	English	5/23/2025
Jill Keefer	Science Laboratory Technician	Biological & Physical Sciences	5/23/2025
Judith Anderson	Professor	English	5/24/2025
Julia Shew	Professor	Mathematics	5/24/2025
Juan Chamochumbi	Maintenance Technician	Facilities Operations	5/26/2025
Gregory Goodhart	Assistant Dean	Dean's Office-Arts & Sciences	5/30/2025
Wehseh Juty	Student Services Specialist	Student Engagement & Belonging	5/30/2025
Holly Finnegan	Professor	English	5/31/2025
April Martin	Professor	Nursing	5/31/2025
Steve Levin	Professor	Transportation Maint. Tech	5/31/2025

June 2025