

COLUMBUS STATE

COMMUNITY COLLEGE

BOARD OF TRUSTEES

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BOARD OF TRUSTEES
MEETING AGENDA

Thursday, March 19, 2026 | 6:00 PM
Delaware Campus, 5100 Cornerstone Drive
Moeller Hall Rooms 111-112

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 Doyle-Ahern
5. Opening Remarks from President Harrison
6. Approval of Minutes
7. Consent Agenda
 - a. Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 20253
 - b. Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies (CY2027)17
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9. Information-Only Items

- a. Capital Project Report.....49
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- c. Personnel Information Items67

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:

Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2025.

BACKGROUND INFORMATION:

The College is required by law to have its financial statements audited by the State Auditor or his/her designee. The audit for the year ended June 30, 2025, was performed by Plante & Moran, PLLC, 250 South High Street, Suite 100, Columbus, Ohio 43215. A copy of the auditor's report has been distributed to the Board of Trustees, and copies of selected pages, as referenced below, are attached.

INDEPENDENT AUDITOR'S REPORT (pages 1-3) renders an unmodified opinion by stating that the financial statements present fairly, in all material respects, the financial position of the business-type activities and the discretely presented component unit of Columbus State Community College as of June 30, 2025 and the respective changes in its financial position and, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and that the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (pages 80-81) states that the auditor identified a certain deficiency in internal control, described in the schedule of findings and questioned costs as Finding 2025-001, that they consider to be a significant deficiency. The results of their tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (pages 82-84) indicates that the College complied, in all material respects, with the compliance requirements that could have a direct and material effect on the major federal program for the year ended June 30, 2025. The auditor did not identify any deficiencies in internal control over compliance that they consider to be material weaknesses. However, they did identify a certain deficiency in internal control over compliance, described in the schedule of findings and questioned costs as Finding 2025-002, to be a significant deficiency that is required to be reported in accordance with the Uniform Guidance. Their opinion on each

major federal program is not modified with respect to this matter.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (pages 89-92) describes the Financial Statement Audit Finding (Finding 2025-001) and the Federal Program Audit Finding (Finding 2025-002) and the College's Corrective Action Plans. There are no questioned costs.

RECOMMENDATION:

That the Board of Trustees accept the Reports of the Independent Auditors as of June 30, 2025, for the College and the discretely presented component unit (the Foundation) as presented by Plante & Moran, PLLC.

Independent Auditor's Report

To the Board of Trustees
Columbus State Community College

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the discretely presented component unit of Columbus State Community College (the "College"), a component unit of the State of Ohio, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise Columbus State Community College's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities and the discretely presented component unit of Columbus State Community College as of June 30, 2025 and the respective changes in its financial position and, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the College and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Trustees
Columbus State Community College

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the College's proportionate share of the net pension liability, the schedule of the College's pension contributions, the schedule of the College's proportionate share of net OPEB (asset) liability, and the schedule of the College's OPEB contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Columbus State Community College's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

To the Board of Trustees
Columbus State Community College

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2025 on our consideration of Columbus State Community College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Columbus State Community College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Columbus State Community College's internal control over financial reporting and compliance.

Handwritten signature in black ink that reads "Plante & Moran, PLLC". The signature is written in a cursive, flowing style.

October 30, 2025, except as to the schedule of expenditures of federal awards, which is as of December 22, 2025

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Trustees
Columbus State Community College

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the discretely presented component unit of Columbus State Community College (the "College"), a component unit of the State of Ohio, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 30, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2025-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Trustees
Columbus State Community College

The College's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

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

Plante & Moran, PLLC

October 30, 2025

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Trustees
Columbus State Community College

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Columbus State Community College's (the "College") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the College's major federal program for the year ended June 30, 2025. The College's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance, which is described in the accompanying schedule of findings and questioned costs as Finding 2025-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the noncompliance finding identified in our compliance audit and described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

To the Board of Trustees
Columbus State Community College

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2025-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

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



December 22, 2025

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.007, 84.268, 84.033, 84.063	Student Financial Assistance Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$2,305,217

Auditee qualified as low-risk auditee? Yes No

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section II - Financial Statement Audit Findings

Reference Number	Finding
2025-001	<p>Finding Type - Significant deficiency</p> <p>Criteria - General ledger account balances for payroll liabilities and unbilled receivables should be reconciled and reviewed by proper individuals on a timely basis in order to ensure the balance in the general ledger is accurate and appropriately reconciles to underlying records.</p> <p>Condition - Account reconciliation and timely review were not consistently performed for certain cycles during the year, including payroll liabilities and unbilled receivables. This led to errors in reconciliations wherein the general ledger balances did not reconcile to underlying records.</p> <p>Context - Lack of timely reconciliation and review of certain cycles, including payroll liabilities and unbilled receivables, resulted in proposed adjusting journal entries. This led to passed adjustments to increase assets by approximately \$250,000, decrease liabilities by approximately \$3,510,000, increase net position by approximately \$4,400,000, and increase expenses by approximately \$640,000.</p> <p>Cause - There was a lack of timely and accurate preparation and review of account reconciliations for certain accounts, including certain payroll liabilities and unbilled receivables.</p> <p>Effect - The lack of oversight and monitoring of financial reporting and general ledger balances could lead to a misstatement of the financial statements.</p> <p>Recommendation - We recommend the College put controls in place to ensure account reconciliations are properly completed and reviewed by appropriate personnel on a timely basis to ensure general ledger balances reconcile to underlying books and records.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The College recognizes that it is behind on some account reconciliations due to staffing turnover and competing priorities. The College continues to work out issues from the Workday implementation, such as how Workday handles some transactions, which have caused many challenges. The College engaged a postimplementation partner, Alchemy, in the spring, and while several issues have been identified, the work to fix those issues is just beginning. The College will prioritize efforts to get current on reconciliations, creating more reports from Workday to facilitate reconciliations while also examining and making appropriate changes to the Workday business processes and account structure. Management will develop processes and procedures to complete reconciliations in a timely manner.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings

Reference Number	Finding
2025-002	<p>Assistance Listing Number, Federal Agency, and Program Name - ALNs 84.063; Department of Education; Federal Pell Grant Program</p> <p>Federal Award Identification Number and Year - N/A</p> <p>Pass-through Entity - N/A</p> <p>Finding Type - Significant deficiency and material noncompliance with laws and regulations</p> <p>Repeat Finding - No</p> <p>Criteria - Institutions are required to report enrollment information under the Pell Grant program via the NSLDS (OMB No. 1845-0035) (Pell, 34 CFR 690.83(b)(2). The administration of the Title IV programs depends heavily on the accuracy and timeliness of the enrollment information reported by institutions.</p> <p>Condition - Columbus State Community College did not report student status changes accurately for certain students who withdrew during the year.</p> <p>Questioned Costs - None</p> <p>If Questioned Costs are not Determinable, Description of Why Known Questioned Costs Were Undetermined or Otherwise Could not be Reported - N/A</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - Of the 40 students tested for student status change, 2 student status changes were not properly reported.</p> <p>Cause and Effect - The College did not have a process in place to ensure proper reporting for all student status changes. As a result, there were instances where reporting of a student who withdrew did not occur.</p> <p>Recommendation - We recommend that the College modify its control process in place to ensure all student status changes are reported timely and accurately</p> <p>Views of Responsible Officials and Corrective Action Plan - Looking into this finding further, both students identified as not reported had status adjustments after the end of the spring semester. As a solution to this issue, the enrollment services operations office at Columbus State Community College, currently responsible for National Student Clearinghouse (NSC) reporting, will create a report to monitor for any post-semester enrollment changes that occur due to processes such as end of semester grade adjustments or the retroactive withdrawal and administrative withdrawal to make sure that status changes are reported to the NSC in a timely manner. This report will be monitored, and updates will be made monthly, like the enrollment verification reporting cadence that happens during the semester.</p>

Columbus State Community College

6/30/2025

Corrective Action Plan

Finding Number: 2025-001

Condition: Account reconciliation and timely review were not consistently performed for certain cycles during the year, including payroll liabilities and unbilled receivables. This led to errors in reconciliations wherein the general ledger balances did not reconcile to underlying records.

Planned Corrective Action: These accounts will be specifically reviewed and reconciled at the start of calendar year 2026 and a process/procedure to keep them reconciled will be developed with named positions/departments to ensure that this is done timely.

Contact person responsible for corrective action: Jan Ellis

Anticipated Completion Date: 5/1/2026

Finding Number: 2025-002

Condition: Columbus State Community College did not report student status changes accurately for certain students who withdrew during the year.

Planned Corrective Action: As a solution to this issue, the Enrollment Services Operations office at Columbus State Community College, currently responsible for National Student Clearinghouse (NSC) reporting, will create a report to monitor for any post-semester enrollment changes that occur due to processes such as end-of-semester grade adjustments or the retroactive withdrawal and administrative withdrawal, to make sure that status changes are reported to the NSC in a timely manner. This report will be monitored, and updates will be made monthly, like the enrollment verification reporting cadence that happens during the semester.

Contact person responsible for corrective action: Dina Galley

Anticipated Completion Date: 03/01/2026



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Approval of Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies (CY2027)

BACKGROUND INFORMATION:

The Franklin County Budget Commission must certify tax rates to each subdivision or other taxing unit by March 1 for taxing authorities having a July 1 to June 30 fiscal year and by September 1 for all other taxing authorities under Ohio Revised Code Section 5705.35. Also, the Commission is required to issue an official certificate of estimated resources under Ohio Revised Code Section 5705.35.

This Resolution is required to authorize the Franklin County Auditor to put the tax rates on the tax duplicate for calendar year 2027 collections based on amounts and rates as determined by the Budget Commission.

RECOMMENDATION:

That the Board of Trustees approves the Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies (CY2027).

Approval of Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies.

Passed: March 19, 2026

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, 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 March 19, 2026.

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

*RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR*

*(CITY, VILLAGE OF LOCAL BOARD OF EDUCATION)
OHIO REVISED CODE, SECTIONS 5705.34, 5705.35*

The Board of Trustees of the COLUMBUS STATE COMMUNITY COLLEGE

District, Franklin County, Ohio, met in Regular
(Regular or Special)
session on the 19th day of March, 2026, at the office of

Columbus State Community College, Delaware Campus with the following members
present:

_____ moved the adoption of the following Resolution:

*WHEREAS, This Board of Trustees in accordance with the provisions of law has previously
adopted an Alternative Tax Budget for the next succeeding fiscal year commencing July 1, 2026; and*

*WHEREAS, The Budget Commission of Franklin County, Ohio, has certified its
action thereon to this Board together with an estimate by the County Auditor of the rate of
each tax necessary to be levied by this Board, and what part thereof is without, and what
part within, the ten mill tax limitation; therefore, be it*

*RESOLVED, By the Board of Trustees of the COLUMBUS STATE COMMUNITY COLLEGE District,
Franklin County, Ohio, that the amounts and rates, as determined by the Budget Commission in its
certification, be and the same are hereby accepted: and be it further*

*RESOLVED, That there be and is hereby levied on the tax duplicate of said Community College District the
rate of each tax necessary to be levied within and without the ten mill limitation for tax year
2026 (collection year 2027) as follows:*

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE
BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	<i>Amount to be Derived from Levies Outside 10 Mill Limitation</i>	<i>Amount Approved by Budget Commission Inside 10 Mill Limitation</i>	<i>County Auditor's Estimate of Full Tax Rate to Be Levied</i>	
			<i>Inside 10 Mill Limit</i>	<i>Outside 10 Mill Limit</i>
<i>General Fund</i>				
<i>Bond Retirement</i>	16,273,582.42			0.32
<i>Permanent Improvement</i>				
<i>Classroom Facilities</i>				
TOTAL	\$16,273,582.42			0.32

and be it further

*RESOLVED, That the Treasurer of this Board be and is hereby directed to certify a copy of
this Resolution to the County Auditor of said County.*

_____ *seconded the Resolution and the roll being*

called upon its adoption the vote resulted as follows:

Adopted the 19th *day of* March, 2026.

Treasurer of the Board of Trustees of the

COLUMBUS STATE COMMUNITY COLLEGE

District, Franklin County, Ohio.

*CERTIFICATE OF COPY
ORIGINAL ON FILE*

The State of Ohio, Franklin County, ss.

I, Matthew L. Stiffler, *Treasurer of the Board of Trustees of the*

COLUMBUS STATE COMMUNITY COLLEGE *District, in said County, and in*

whose custody the Files and Records of said Board are required by the Laws of State of Ohio to be kept

*do hereby certify that the foregoing is taken and copied from the original _____
Resolution Accepting the Amounts and Rates as Determined by the Budget Commission
and Authorizing the Necessary Tax Levies and Certifying Them to the County Auditor
(based on Official Certificate of Estimated Resources, dated February 20, 2026)*

*now on file with said Board, that the foregoing has been compared by me with said original
document, and that the same is a true and correct copy thereof.*

WITNESS my signature, this _____ day of _____, 2026.

Treasurer of the Board of Trustees of the

COLUMBUS STATE COMMUNITY COLLEGE

District, Franklin County, Ohio.

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
REV CODE, SEC. 5705.36

OFFICE OF THE BUDGET COMMISSION, FRANKLIN COUNTY, OHIO
FEBRUARY 20, 2026

TO THE TAXING AUTHORITY OF COLUMBUS STATE

THE FOLLOWING IS THE OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING
JULY 1ST 2026, AS REVISED BY THE BUDGET COMMISSION OF SAID COUNTY, WHICH SHALL GOVERN THE TOTAL
OF APPROPRIATIONS MADE AT ANY TIME DURING SUCH FISCAL YEAR:

(640) FUND	UNENCUMBERED BALANCE JULY 1ST 2026	TAXES	OTHER SOURCES	TOTAL
GOVERNMENTAL				
GENERAL	0	0	0	0
SPECIAL REVENUE	0	0	0	0
DEBT SERVICE	\$19,815,493.00	\$16,150,413.97	\$123,168.45	\$36,089,075.42
CAPITAL PROJECTS	0	0	0	0
SUBTOTAL	\$19,815,493.00	\$16,150,413.97	\$123,168.45	\$36,089,075.42
PROPRIETARY				
ENTERPRISE	0	0	0	0
INTERNAL SERVICE	0	0	0	0
SUBTOTAL	0	0	0	0
FIDUCIARY				
EXPENDABLE TRUST	0	0	0	0
NON-EXPENDABLE TRUST	0	0	0	0
AGENCY	0	0	0	0
FIDUCIARY	0	0	0	0
SPECIAL ASSESSMENT	0	0	0	0
SUBTOTAL	0	0	0	0
TOTAL	\$19,815,493.00	\$16,150,413.97	\$123,168.45	\$36,089,075.42

ESTIMATED ROLLBACK & HOMESTEAD STATE REIMBURSEMENT
PROPERTY TAX ALLOCATION AMOUNTS INCLUDED IN OTHER SOURCES:

(002) BOND \$123,168.45

[Handwritten signature] for Treasurer
 _____ CHAIRMAN
[Handwritten signature] S. Favor
 _____ MEMBER
[Handwritten signature]
 _____ SECRETARY

BUDGET
COMMISSION

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
REV CODE, SEC. 5705.36

TO THE TAXING AUTHORITY OF COLUMBUS STATE

(640) FUND	UNENCUMBERED BALANCE JULY 1ST 2026	TAXES	OTHER SOURCES	TOTAL
GOVERNMENTAL				
GENERAL				
SUBTOTAL	0	0	0	0
SPECIAL REVENUE				
SUBTOTAL	0	0	0	0
DEBT SERVICE				
BOND RETIREMENT	\$19,815,493.00	\$16,150,413.97	\$123,168.45	\$36,089,075.42
SUBTOTAL	\$19,815,493.00	\$16,150,413.97	\$123,168.45	\$36,089,075.42
CAPITAL PROJECTS				
SUBTOTAL	0	0	0	0
PROPRIETARY				
ENTERPRISE				
SUBTOTAL	0	0	0	0
INTERNAL SERVICE				
SUBTOTAL	0	0	0	0
FIDUCIARY				
EXPENDABLE TRUST				
SUBTOTAL	0	0	0	0
NON-EXPENDABLE TRUST				
SUBTOTAL	0	0	0	0
AGENCY				
SUBTOTAL	0	0	0	0
FIDUCIARY				
SUBTOTAL	0	0	0	0
SPECIAL ASSESSMENT				
SUBTOTAL	0	0	0	0
TOTAL	\$19,815,493.00	\$16,150,413.97	\$123,168.45	\$36,089,075.42



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Adoption of Curricular Approval Process and Revisions to Policy 5-07, Approval of Degrees and Degree Programs

BACKGROUND INFORMATION:

Ohio Revised Code 3345.457, which was established as part of House Bill 96 on June 30, 2025, states that “the board of trustees of each state institution of higher education has ultimate authority to establish new academic programs, schools, colleges, institutes, departments, and centers at the institution.”

The law requires that the Board of Trustees adopt a curricular approval process to establish and modify academic programs, curricula, courses, general education requirements, and degree programs. Pursuant to Ohio Revised Code 3345.457, the Board may not delegate its authority to adopt the curricular approval process or to approve or reject academic programs.

The College has developed a curricular approval process consistent with the law that provides the college curriculum committee or future equivalent body an opportunity to provide advice, feedback, and recommendations on the establishment and modification of academic programs, curricula, courses, general education requirements, and degree programs.

The proposed revisions to Policy 5-07, Approval of Degrees and Degree Programs, formally articulate the Board’s oversight of these matters. The proposed curricular approval process sets out the manner in which the Board will exercise its authority for these matters.

The initial curricular approval process must be submitted to the Ohio Department of Higher Education by March 31, 2026, unless the president grants a one-month extension. The process must be reviewed every five years thereafter.

RECOMMENDATION:

That the Board approves the Curricular Approval Process and adopts the revisions to Policy 5-07, Approval of Degrees and Degree Programs, as reflected in the attached.

Curricular Approval Process (ORC 3345.457 / HB 96 Compliance)

1. Executive Summary

House Bill 96 (FY 2026-27 budget) added ORC 3345.457, requiring the board of trustees of each state institution of higher education to adopt a curricular approval process that: (1) provides the college curriculum committee or equivalent body an opportunity to provide advice, feedback, and recommendations; (2) clarifies that such feedback is advisory; and (3) retains the Board of Trustees' (Board) final, overriding authority to approve or reject establishments or modifications of academic programs, curricula, courses, general education requirements, and degree programs.

All curricular changes subject to ORC 3345.457 must be presented for Board approval. This document outlines Columbus State's end-to-end internal curricular approval workflow, including specifying when:

- Board action is required as part of submission for external approvals (e.g. Ohio Department of Higher Education, Higher Learning Commission, and U.S. Department of Education); and
- Items may be submitted to these or other bodies in advance of formal Board approval to meet workforce and student success deadlines, including statewide transfer and articulation alignment deadlines. Relevant items to follow this process include, but are not limited to, course alignment with the statewide transfer guarantees under Ohio's Articulation & Transfer Policy.

2. Definitions

For purposes of this process, Columbus State uses the following working definitions to ensure consistent routing and documentation:

- **Degree program:** The College's authorized degree frameworks (e.g., AA, AS, AAS, ATS, BS, as applicable) and the institutional requirements for those frameworks.
- **Academic program:** An organized set of courses and requirements leading to a credential (e.g. a specific degree or certificate) and/or appearing in the College Catalog as a program of study.
- **Curriculum:** The total design of learning for a program, including required courses, sequencing, learning outcomes, and assessment expectations.
- **General education requirements:** Institution-wide general education categories, credit hour requirements, and approved course lists (including statewide transfer guarantees under Ohio's Articulation & Transfer Policy).
- **Course:** A discrete catalog offering with a course ID, title, description, outcomes, prerequisites/co-requisites, and credit/contact hours.

3. Board Oversight

The Board retains ultimate authority to establish new academic programs, schools, colleges, institutes, departments, and centers, and to adopt the curricular approval process governing the

establishment and modification of academic programs, curricula, courses, general education requirements, and degree programs.

Board approval occurs after all necessary steps among academic leaders in the College’s internal curriculum review process. The framework below specifies when Board approval/action is required.

Board approval process	Board Action to establish new	Board Action to modify existing
“Curricular approval process” document	Required by end of March 2026	Review at least every five years
Academic programs, degree programs, certificate programs, and curricula	Required before external approvals	Required before external approvals if changes account for 50% or more of program/curricula. Board approval may occur after external submissions if changes account for less than 50% of program/curricula.
Academic schools, colleges, institutes, departments, and centers	Required	As appropriate
Courses	Courses that are established as part of a <i>new</i> academic program or curricula must be approved as part of that program or curricular approval process. Courses that are established as part of <i>existing</i> academic programs or curricula shall be reported to the Board.	Board approval may occur after external submissions for course modifications. All course modifications shall be reported to the Board if external approvals are required (including for statewide transfer and articulation alignment).
General education requirements	Required as part of academic program review and Policy revision process	Required as part of Policy revision process

EXPEDITED APPROVAL PROCESS:

The Board, through approval of the Executive Committee, may permit the College to submit curricular items for external approval(s) prior to Board approval as needed to meet key workforce or student success deadlines. In these cases, the relevant curricular items must be ratified by the Board at the next appropriate meeting.

4. Roles and Responsibilities

Role	Primary responsibilities in this process
Faculty	Develops proposals; consults with chair/dean; provides required documentation and rationale.
Department Curriculum Committee	Discipline-level review for rigor, outcomes alignment, and consistency within the department.
Department Chair	Ensures alignment with discipline standards, staffing capacity, and scheduling feasibility; forwards recommendations.
Division Curriculum Committee	Cross-department review within the division; ensures consistency and resource implications are addressed.
Division Dean	Ensures resource feasibility and alignment with division priorities; forwards recommendations.
College Curriculum Committee	College-level review for institutional alignment, catalog consistency, and policy compliance; records recommendations.
SVPAA	Serves as the final institutional academic approver prior to Presidential and Board action.
Curriculum Management & Registrar	Confirms completeness, coding/catalog integrity, and external submission readiness; submits for external approval, as appropriate.
President	Provides overall institutional oversight of curricular matters.
Board of Trustees	Exercises final, overriding authority to approve or reject curricular establishments/modifications within scope.

5. Curricular Approval Workflow

The table below reflects Columbus State's current internal workflow and identifies the additional Board approval point required by ORC 3345.457.

Phase / Step	Responsible group	What happens	Applies to	Key outputs / documentation
0. Pre-approval request (concept approval)	SVPAA (with chair/dean input)	Faculty initiator requests permission to develop a new program/credential or major revision. SVPAA authorizes development to proceed.	New programs, credentials, or curricula; major modifications	Concept summary; preliminary market/workforce rationale; resource considerations.
1. Proposal development	Faculty proposer / discipline team	Develops full proposal and supporting materials; consults with Chair and Dean; completes required forms/templates.	All	Completed proposal package; learning outcomes; curriculum map; catalog copy; resource plan.
2. Department review	Department Curriculum Committee; Department Chair	Discipline-level review and recommendation; Chair verifies staffing, prerequisites, sequencing, and operational feasibility.	All (where applicable)	Committee minutes/recommendation; Chair sign-off.
3. Division review	Division Curriculum Committee; Division Dean	Division-level review and recommendation; Dean confirms resource feasibility and alignment with division priorities.	All (where applicable)	Committee minutes/recommendation; Dean sign-off.
4. College curriculum review	College Curriculum Committee	College-wide review for alignment with institutional requirements, policy compliance, and catalog consistency; records recommendation.	All	Committee minutes/recommendation; final edits/conditions recorded.
5. Final academic administrative approval	SVPAA	Reviews complete record; presents proposals to President/Cabinet, as appropriate	All	SVPAA approval to advance
6. Board of Trustees action	Board of Trustees	Board votes on proposed changes		Approved resolution and meeting minutes
7. External submission / record attachment	Curriculum Management & Registrar	Submits required materials for external approval, as applicable. (Process allows submission before Board approval in selected instances.)	All (where applicable)	External submission confirmation/approval
8. Implementation	Curriculum Management; Academic units; Student Services	Catalog/degree audit updates, scheduling setup, communications, advising materials, and teach-out planning if inactivation/closure.	All	Catalog publication; systems updates; implementation plan; teach-out plan (if applicable).

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

APPROVAL OF DEGREES
AND DEGREE PROGRAMS

Effective ~~October 15, 1985~~

Policy No. 5-07

Page 1 of 1

- (A) Consistent with Sec. 3345.457 of the Ohio Revised Code, the Columbus State Board of Trustees has ultimate authority to establish new academic programs and to adopt a curricular approval process under which academic programs, degree programs, curricula, courses and general education requirements are established and modified. ~~All degrees and degree programs must be reviewed and approved by the Board of Trustees and Ohio Board of Regents before being offered. The approval process shall be in accordance with procedures adopted by the Vice President for Academic Affairs.~~
- (1) Board of Trustees' approval is required before new academic programs, degree programs, curricula, courses and general education requirements are offered.
 - (2) Revisions to existing academic programs, degree programs, curricula, courses and general education must follow the College's Curricular Approval Process, including Board of Trustees' approval as indicated.
- (B) The college curriculum committee shall have the opportunity to provide advice, feedback, and recommendations on the establishment and modification of academic programs, curricula, courses, general education requirements, and degree programs. All such feedback and recommendations are advisory in nature; the Board of Trustees retains final, overriding authority over these matters. ~~Changes in degree programs will require the following types of approval:~~
- (1) ~~Changes in degree programs that cause a major change in the philosophy, mission, or goals of the degree program shall be approved by the Vice President for Academic Affairs with the concurrence of the appropriate staff member of the Ohio Board of Regents.~~
 - (2) ~~Changes in degree programs that do not cause a major change in the philosophy, mission, or goals of the degree program and are other than an administrative change will be approved by the Vice President for Academic Affairs after appropriate curriculum review.~~
 - (3) ~~Changes in degree programs that are of an administrative nature shall be approved by the Vice President for Academic Affairs. Changes of an administrative nature shall include, but are not necessarily limited to, course number and course title changes.~~

Last Effective Date; October 15, 1985



**COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION**

DATE: _____

SUBJECT:

Approval of Curricular Items

BACKGROUND INFORMATION:

Pursuant to Ohio Revised Code 3345.457, the Board of Trustees must adopt a curricular approval process to establish and modify academic programs, curricula, courses, general education requirements, and degree programs. The College is seeking approval of this document at the Board's March 19, 2026 meeting.

The College's curricular approval process outlines the end-to-end internal workflow and specifies when Board action is required. Consistent with this process, the attached set of curricular items are presented for Board approval.

RECOMMENDATION:

That the Board approve the curricular items, as attached.

Proposed Curricular Items for Board Approval

Summary	Item Type	Program of Study
New major and certificates to add Honda PACT major as an additional major within the existing AAS in Automotive Technology.	New Major	Associate of Applied Science - Automotive Technology - Honda PACT major
	New Certificate	Certificate in Honda Automotive Service Technician - Technical Short Term Certificate
	New Certificate	Certificate in Honda Maintenance and Light Repair - Technical Short Term Certificate
Modifications to align Health Information Management degree and certificate programs with updated accreditation standards.	Modification to Degree	Associate of Applied Science in Health Information Management Technology
	Modification to Certificate	Certificate in Health Information Management Technician - Technical Short Term Certificate
	Modification to Certificate	Certificate in Medical Coding - Technical Short Term Certificate
Modification to improve access, competitiveness, and completion.	Modification to Certificate	Sterile Processing Technology - Technical Short Term Certificate
Eliminate due to student and workforce demand	Elimination of Degree	Associate of Applied Science in Sports & Exercise Studies, Exercise Science, Athletic Performance
Eliminate due to student and workforce demand	Elimination of Certificate	Certificate in Hotel Administration Certificate - Technical Short Term Certificate
Proposed curricular pathways aligned with the Ohio Articulation and Transfer Network	New Ohio Guaranteed Transfer Pathway	Associate of Arts – Studio Art OGTP
	New Ohio Guaranteed Transfer Pathway	Associate of Arts - Theatre OGTP
	New Ohio Guaranteed Transfer Pathway	Associate of Science - Psychology OGTP
New and modified courses	As listed below	70+ courses, as listed

Academic programs, degree programs, certificate programs, and curricula

NEW MAJOR AND CERTIFICATES FOR HONDA PACT MAJOR

Columbus State proposes adding the Honda PACT (Professional Automotive Career Training) major as an additional major within the existing AAS in Automotive Technology, delivered in person on the Columbus Campus, with 65 total credit hours and two embedded, stackable certificates. The embedded certificates are Honda Maintenance and Light Repair Certificate and Honda Automotive Service Technician Certificate.

The program is structured as a partnership among American Honda Motor Company, Honda/Acura dealerships, and Columbus State to prepare highly trained, certified entry-level automotive technicians, integrating classroom instruction with paid, mentored work-based learning.

Program of Study	Item Type	Rationale
Associate of Applied Science - Automotive Technology - Honda PACT major	New Major	Alignment with workforce needs; Partnership between American Honda Motor Company, Honda/Acura dealerships, and the College
Certificate in Honda Automotive Service Technician - Technical Short Term Certificate	New Certificate	
Certificate in Honda Maintenance and Light Repair - Technical Short Term Certificate	New Certificate	

Budget Impact (including start-up and ongoing costs, and advance hiring where applicable):

Annual operations become revenue-positive in Year 4 as the two-cohort model reaches steady state after ramp-up in Years 1–3. Capital facility modernization/new-build concepts are managed through separate College capital planning and are not reflected in the operating net.

Staffing and personnel implications:

There are no staffing or personnel changes required to implement these programs of study. Automotive Technology will operate under the department’s existing staffing model: 5 full-time faculty, 5 part-time/adjunct, 2 staff roles, and 0.5 FTE chair allocation. Cooperative work experience support will be coordinated by the faculty lead and is not expected to require additional personnel.

Facilities, equipment, remodeling, or alteration needs if applicable:

Leverages existing Automotive Technology labs/equipment with Honda-provided vehicles/equipment/special tools and dealership partnership support; general education courses use existing College capacity.

Projected enrollment and implementation timeline:

Cohort-based model with a new cohort every two years; curriculum includes four 8-week Cooperative Work Experience periods (2 credits each) with students employed at dealerships for a minimum of 30 hours/week. Proposed start of Spring 2026

Summary of curriculum governance recommendations and External approval/notification status:

Internal curriculum governance review completed as documented; ODHE approval is required, with HLC approval to follow after ODHE action; programmatic accreditation through the ASE Education Foundation.

Operating Budget & Enrollment Projection (4-Year summary):

Year	FT Student Headcount	FTE	Revenue	Expenses	Net
1	10	11.00	\$62,017	\$117,664.96	(\$55,648.06)
2	9	10.67	\$79,823	\$106,820.87	(\$26,997.89)
3	15	16.50	\$148,901	\$161,544.57	(\$12,643.40)
4	13	16.00	\$177,476	\$161,005.01	\$16,471.15

MODIFICATIONS OF PROGRAMS

Program of Study	Item Type	Rationale
Associate of Applied Science in Health Information Management Technology	Modification to Degree	Alignment with CAHIIM accreditation standards
Certificate in Health Information Management Technician - Technical Short Term Certificate	Modification to Certificate	Alignment with CAHIIM accreditation standards
Certificate in Medical Coding - Technical Short Term Certificate	Modification to Certificate	Alignment with CAHIIM accreditation standards
Certificate in Sterile Processing Technology - Technical Short Term Certificate	Modification to Certificate	Alignment with workforce certification requirements

INACTIVATION OF PROGRAMS

Columbus State proposes the inactivation of these programs based on student demand and workforce needs.

Program of Study	New or Existing	Rationale
Associate of Applied Science in Sports & Exercise Studies, Exercise Science, Athletic Performance	Inactivation	Alignment with workforce needs
Certificate in Hotel Administration Certificate - Technical Short Term Certificate	Inactivation	Alignment with workforce needs

OHIO GUARANTEED TRANSFER PATHWAYS

Columbus State Community College proposed launching three OGTPs (AA–Studio Art, AA–Theatre, and AS–Psychology) to align with Ohio Articulation and Transfer Network priorities and strengthen the state’s “transfer-to-degree” infrastructure. OGTPs are designed to provide a clear, statewide pathway from associate-degree completion into a related bachelor’s major, with an explicit expectation that coursework will transfer and apply toward the destination degree (while noting that OGTP does not guarantee admission into competitive majors).

Program of Study	Item Type	Rationale
Associate of Arts – Studio Art OGTP	New Pathway	OATN Alignment
Associate of Arts - Theatre OGTP	New Pathway	OATN Alignment
Associate of Science - Psychology OGTP	New Pathway	OATN Alignment

New and Modified Courses Requiring External Approvals

Course	Course Type	Rationale	OATN Alignment, if applicable
ANTH 2200 - Introduction to Anthropology	Existing	OATN Alignment; Modification from 3 credit hour Natural Science non-lab to 4 credit hour Natural Science lab in alignment with transfer partners	OT36 - TMNATURALSCIENCES
ANTH 2200 - Introduction to Anthropology	Existing	Modification from 3 credit hour Natural Science non-lab to 4 credit hour Natural Science lab in alignment with transfer partners	TAG - OSS002
ART 2299 - Sculpture	New	New Arts and Sciences Course; OATN Alignment	TAG - OAH047
BIO 1101 - Fundamentals Human Anatomy & Physiology	Existing	OATN Alignment	OT36 - TMNATURALSCIENCES
BIO 1121 - Anatomy & Physiology I	Existing	OATN Alignment	OT36 - TMNATURALSCIENCES
BIO 1122 - Anatomy & Physiology II	Existing	OATN Alignment	OT36 - TMNATURALSCIENCES
BTN 1101 - Introduction to Biotechnology	Existing	OATN Alignment	OT36 - TMNATURALSCIENCES
CHEM 1100 - Chemistry and Society	Existing	OATN Alignment	OT36 - TMNATURALSCIENCES
CLAS 2228 - Women in the Ancient Mediterranean	New	New Arts and Sciences Course; General education elective; Transfer partner alignment	OT36 - TMARTSHUMANITIES
ECDE 2910 - Seminar Practicum I: Infants & Toddlers	Modification	Course Deactivation Career Tech	
ECDE 2930 - Seminar/Practicum III: Preschool	Modification	Course Deactivation Career Tech	
ECDE 2932 - Seminar/Practicum III: Administration	Modification	Course Deactivation Career Tech	

Course	Course Type	Rationale	OATN Alignment, if applicable
ECDE 2933-Seminar/Practicum III: Community Setting	Modification	Course Deactivation Career Tech	
ECON 1110 - Introduction to Economics	Modification	OATN Alignment	OT36 - TMSOCIALBEHAVIORALSCIENCES
ENGL 2260 - Introduction to Poetry	Modification	OATN Alignment	OT36 - TMARTSHUMANITIES
ENGT 1101 - Industrial Foundation	Modification	OATN Alignment	CTAG - CTITM001
ENGT 1101 - Industrial Foundation	Modification	OATN Alignment	TAG - OIM001
GEOG 2400 - Economic & Social Geography	Modification	OATN Alignment	OT36 - TMSOCIALBEHAVIORALSCIENCES
HIMT 1245 - ICD-10-CM/PCS Coding	Modification	Course Deactivation Career Tech	
HIMT 1255 - CPT-4 Coding	Modification	Course Deactivation Career Tech	
HIMT 2245 - ICD-10-CM/PCS Coding	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
HIMT 2255 - CPT-4 Coding	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
HIMT 2265 - Medical Reimbursement	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
HIMT 2267 - Principles of Management	Modification	Course Deactivation Career Tech	
HIMT 2930 - PPE HIM Field Experience	Modification	Course Deactivation Career Tech	
HIST 2715 - History of Western Medicine, Disease and Public Health I	Modification	OATN Alignment	OT36 - TMARTSHUMANITIES
HOSP 2232 - Culinary Competition I	New	New Career Tech Course; Technical elective in AAS Hospitality Management	
MASS 2286 - Spa Services for Massage Therapy	Modification	Course Deactivation Career Tech	
MATH 1022 - Foundations of Quantitative Literacy	New	New Arts and Sciences Course; College-level math preparatory course	

Course	Course Type	Rationale	OATN Alignment, if applicable
MATH 1115 - Mathematics for Engineering Technologies	Modification	OATN Alignment	OT36 - TMMATHSTATSANDLOGIC
MATH 1125 - Conceptual Mathematics for Teachers I	Modification	OATN Alignment	OT36 - TMMATHSTATSANDLOGIC
MATH 1126 - Conceptual Mathematics for Teachers II	Modification	OATN Alignment	OT36 - TMMATHSTATSANDLOGIC
MUS 1209 - String Ensemble	New	New Arts and Sciences Course; OATN Alignment; Alignment with transfer partners	TAG - OAH022
NURC 1104 - Basic Care Skills	Modification	Course Deactivation Career Tech	
PACT 1110 - Engines: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 1206 - Honda PACT Orientation and Shop Service	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 1240 - Steering and Suspension: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 1250 - Brake Systems: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 1260 - Electrical Systems: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 1270 - Heating and Air Conditioning: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2120 - Automatic Transmissions: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2130 - Manual Driveline Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2180 - Engine Performance: Operation and Diagnosis	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2280 - Advanced Engine Performance: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	

Course	Course Type	Rationale	OATN Alignment, if applicable
PACT 2360 - Electronic Systems: Diagnosis and Repair	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2951 - Cooperative Work Experience/Seminar I	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2952 - Cooperative Work Experience/Seminar II	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2953 - Cooperative Work Experience/Seminar III	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PACT 2954 - Cooperative Work Experience/Seminar IV	New	New Career Tech Course; New Honda PACT Degree & Certificate	
PHYS 1200 - Algebra-Based Physics I	Modification	OATN Alignment	TAG - OSC014
Practical Nursing CTAG PNUR 1102, PNUR 1100, PNUR 1200, PNUR 1300, PNUR 1400, PNUR 1765, PNUR 1766, PNUR 1767, PNUR 1865, PNUR 1866, PNUR 1867, PNUR 1900, PNUR 1906	Modification	OATN Alignment	CTAG - CTLPRN001
PNUR 1105 - Patient Care Skills	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
PNUR 1112 - Practical Nursing: Foundations of Patient Care	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
PNUR 1116 - Nursing Wellness: Tools for Success	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
PNUR 1220 - Mental Health Concepts for Practical Nursing	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
PNUR 1556 - Adult Health: Core Clinical Concepts I	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
PNUR 1665 - Pediatric Concepts and Clinical Practice	New	New Career Tech Course; Alignment with program accreditation learning outcomes	

Course	Course Type	Rationale	OATN Alignment, if applicable
PNUR 1800 – Transition to Professional Practice	New	New Career Tech Course; Alignment with program accreditation learning outcomes	
SES 1327 - Individual Sport & Activity	Modification	Course Deactivation Career Tech	
SES 1328 - Team Sport & Activity	Modification	Course Deactivation Career Tech	
SES 2217 - Tae Kwon Do	Modification	Course Deactivation Career Tech	
SES 2626 - Coaching the Young Athlete	Modification	Course Deactivation Career Tech	
SOC 1500 - Intro to Rural Sociology	Modification	OATN Alignment	OT36 - TMSOCIALBEHAVIORALSCIENCES
SOC 2202 - Social Problems	Modification	OATN Alignment	OT36 - TMSOCIALBEHAVIORALSCIENCES
SOC 2309 - Law and Society	Modification	OATN Alignment	OT36 - TMSOCIALBEHAVIORALSCIENCES
SPT 1861 - Sterile Processing Tech I	Modification	Course Deactivation Career Tech	
SPT 1862 - Sterile Processing Technology II	Modification	Course Deactivation Career Tech	
SPT 1863 - Sterile Processing Tech BIO OHIO	Modification	Course Deactivation Career Tech	
SPT 1888 - Sterile Processing Online	New	New Career Tech Course; Alignment with industry best practices for Certificate in Sterile Processing	
SPT 2530 - Sterile Processing Exam Review	Modification	Course Deactivation Career Tech	
THEA 2200 - Stagecraft	New	New Arts and Sciences Course; OATN Alignment; Renovations to Nestor Hall allowed course addition, which enables addition of OGTP - Theatre	TAG - OAH028



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. Since then, the Board has approved the naming of specific indoor and outdoor spaces associated with OhioHealth Hall in recognition of additional philanthropic contributions to the College's healthcare sector strategy and costs associated with the new building.

The Naming Advisory Committee recommends that additional 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

NEW RECOMMENDATIONS

SPACE	LOCATION	PROPOSED NAME	DONOR	GIFT AMT
Respiratory Care & Support Lab	1 st Floor	Respiratory Care & Support Lab In partnership with Nationwide Children's Hospital	Nationwide Children's Hospital	\$750,000
RN Skills Lab 2	2 nd Floor	RN Skills Lab In partnership with Nationwide Children's Hospital	Nationwide Children's Hospital	\$250,000
Skills Lab Waiting Area 1	2 nd Floor	Burger Family Waiting Area	Corrine Burger	\$25,000
Phone Booth 1	2 nd Floor	Leonard E. Scott Phone Room	Leonard E. Scott	\$10,000

PREVIOUSLY APPROVED NAMES

SPACE	LOCATION	PROPOSED NAME	DONOR	GIFT AMT
Building Renaming		OhioHealth Hall	OhioHealth	\$25,000,000
Lobby	1 st Floor	Osteopathic Heritage Foundation Lobby	Osteopathic Heritage Foundation	\$1,500,000
RN Skills Lab 1	2 nd Floor	Bob and Julie Fowler RN Skills Lab	Adrienne and Jim Fowler	\$250,000
Student Lounge	3 rd 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	2 nd Floor	Bright Futures Computer Lab	Anonymous	\$25,000
Meeting Room	2 nd Floor	Moody Nolan Meeting Room	Moody Nolan	\$15,000
Small Student Study Space	1 st Floor	Donica Key Student Study Area	Keith B. Key and Doni	\$50,000
Wellness Room	3 rd Floor	Dianne Radigan Wellness Room	Dianne Radigan	\$50,000
Small Meeting Room	3 rd Floor	Tannous Family Meeting Room	Robert Tannous	\$25,000
Phone Room	3 rd Floor	Bank of America Phone Room	Bank of America	\$20,000
Lactation Room	3 rd Floor	Brown-Boyd Lactation Room	Rosetta Brown	\$10,000



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Renaming of Delaware Hall to Brown Hall

BACKGROUND INFORMATION:

Policy 1-14, Naming Rights, enables Columbus State to name College facilities and units to “honor individuals by recognizing exceptional service to the College, community, state or nation,” 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.

Columbus State is seeking to rename Delaware Hall, an academic building on the downtown Columbus campus, to better differentiate it from the College’s campus in Delaware County. Since the opening of the Delaware campus in September 2010, students have experienced confusion about course locations. Some who register for classes in Delaware Hall mistakenly travel on the first day of classes to the Delaware campus, and others scheduled for classes at the Delaware Campus arriving instead at Delaware Hall. Despite efforts to flag course locations as clearly as possible in the master schedule of classes and in communications, this challenge has persisted.

Renaming Delaware Hall would eliminate this longstanding source of confusion while providing an opportunity to honor Dr. Harold Brown, a Tuskegee Airman and widely respected College leader whose service to Columbus State left a lasting imprint on the institution.

During World War II, Dr. Brown served as a fighter pilot escorting B-24 bombers flying from Italy on missions over Germany. He was shot down over Germany and taken prisoner just months before the end of the war in 1945. Dr. Brown concluded an extraordinary Air Force career in 1965 and entered academia, serving as an instructor and department chair at the College before being appointed by President Harold Nestor as vice president of Academic Affairs in 1974. Dr. Brown retired from the college in 1986 but remained active, establishing and leading an educational consulting firm that he operated until the age of 88. He passed away in 2023 at the age of 98.

Dr. Brown’s lifetime of service clearly meets the criteria set by the College’s Naming Rights Policy. The college’s Naming Advisory Committee has completed the due diligence required by policy and recommends renaming Delaware Hall in honor of Dr. Harold Brown.

RECOMMENDATION:

That the Board of Trustees accepts the recommendation of the Naming Advisory Committee and authorizes the renaming of Delaware Hall to Brown Hall, effective at a date to be determined by the President based on the best interest of students as well as logistical considerations.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Innovation Hub: Master Lease and Development Services Agreement (164 N. Washington Avenue, parcels 010-033868 and 010-235156)

BACKGROUND INFORMATION:

On May 23, 2019, the Columbus State Board of Trustees authorized the establishment of Columbus State Community Partners (CSCP) as a nonprofit 501(C)(3) corporation established under Ohio Revised Code Chapter 1702. CSCP was created to advance, encourage and promote real estate development of the areas surrounding or connected to the campuses of Columbus State Community College and its affiliates.

Pursuant to O.R.C. Section 3345.12, the College is authorized to lease real property under its possession. To enable CSCP to partner on redevelopment opportunities near the College's downtown campus, the College is seeking to lease 164 N. Washington Avenue (parcels 010-033868 and 010-235156) to CSCP. Several projects are envisioned for this site, which currently houses a 6.4 +/- acre parking lot bounded by E. Spring Street, N. Washington Avenue, E. Long Street Cleveland Avenue, under an overall project called the Innovation Hub.

The Innovation Hub development will include several specific projects, including the Columbus State YMCA. The Innovation Hub is also expected to include the Ohio Center for Advanced Technologies (OCAT) and other future projects.

By leasing the site to CSCP, the College will enable CSCP to oversee work with its development partners on the overall redevelopment of the site as well as future component projects. In 2021, CSCP sought proposals, through a Request for Qualifications (RFQ) process, for a development partner for the Innovation Hub site. In early 2022, CSCP selected the team of Diversified Development Group (DDG), the Daimler Group and Moody Nolan.

The College also proposes to enter into a development services agreement with CSCP that will enable CSCP and its development partners to efficiently coordinate and perform "whole site" tasks that will precede individual projects. These elements include environmental, survey, utility coordination and civil engineering work.

The master lease between the College and CSCP will have a term of 50 years, and annual lease payments will be set at \$10.

Work conducted under the "whole site" development services agreement will be funded with bond proceeds approved by Franklin County residents. The project budget is \$1 million, with the

possibility that the agreement will need to be amended based on updated plans and/or remediation needs. The agreement also spells out the College’s oversight process for the CSCP’s work on this project.

As individual projects move forward, the College will seek Board approval for development services agreements for each individual project on the Innovation Hub site.

RECOMMENDATION:

That the Board:

- Authorizes the master lease of 164 N. Washington Avenue (parcels 010-033868 and 010-235156) to Columbus State Community Partners for 50 years, and with annual lease payments of \$10; and
- Authorizes a development agreement with Columbus State Community Partners, with a budget of \$1 million for the “whole site” project.

The Board delegates the execution of the lease and master services agreement to the President pursuant to College Policy 1-05.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Columbus State YMCA: Project Overview, Development Services Agreement, and Management and Operating Agreement

BACKGROUND INFORMATION:

The College has developed a proposed partnership with the YMCA of Central Ohio that would create a state-of-the-art YMCA facility on the college's downtown campus that would support student and community wellness, including drop-in childcare for student parents. The Board has previously approved a Student Recreation Fee, Debt Issuance and an Intent to Reimburse for initial design work for this project.

The College now is seeking Board approval for the project budget and agreements governing the development and management of the proposed Columbus State YMCA building.

The Columbus State YMCA, which is expected to be approximately 50,000 square feet, would be owned by the College and managed and operated by the YMCA of Central Ohio. The estimated total project budget is \$39 million will be funded from three sources:

- Up to \$32 million from the College's upcoming General Receipts Bonds, Series 2026, approved by the Board in January 2026 to support this project. The Student Recreation Fee approved by the Board in November 2025 will support debt service and other costs associated with the Columbus State YMCA.
- Up to \$3 million from the College's bond proceeds approved by Franklin County residents. These funds will support the development of academic space within the building.
- \$4 million in capital funding from the YMCA of Central Ohio.

The College is also seeking authorization for a Development Services Agreement with Columbus State Community Partners (CSCP) to oversee the Columbus State YMCA project. In 2019, the Board authorized the establishment of CSCP to advance, encourage and promote real estate development of the areas surrounding or connected the College. CSCP will work with its selected development partners — Diversified Development Group (DDG), the Daimler Group and Moody Nolan — on the Columbus State YMCA project.

The Development Services Agreement between the College and CSCP will allow CSCP to secure and execute contracts required for the Columbus State YMCA project. The agreement establishes the ability and process for the College to commit funds for this project and

requirements for CSCP to obtain funds. Once the project is complete, CSCP will transfer ownership of the facility to the College.

The College is also seeking approval to enter into a Management and Operating Agreement with the YMCA of Central Ohio. The 30-year agreement outlines the partnership with the YMCA of Central Ohio and includes:

- An annual Management and Operating fee, to be paid by the College to the YMCA of Central Ohio, that begins at \$370,000 in 2028, is \$923,000 in 2029 and grows by 5% a year through 2057. The College will use proceeds of the Student Recreation Fee as the funding source for the Management and Operating Fee. The Student Recreation Fee of up to \$65 per semester will begin in autumn semester 2028 and continue for up to 30 years.
- The agreement requires annual meetings of leadership of the College and the YMCA of Central Ohio, requires the YMCA to create and submit an annual financial report to the College and requires the YMCA to fund a fixed asset account for future maintenance and capital improvements.
- Beginning in the 2026 Summer Semester, CSCC students who would be subject to the recreation fee will be eligible for a free membership to any YMCA recreation center throughout the region. This will include the on-campus Columbus State YMCA once the facility opens in 2028.
- The Columbus State YMCA will operate a “drop in” childcare at no additional cost for CSCC students subject to the recreation fee, subject to availability.

RECOMMENDATION:

That the Board:

- Approves a total project budget for development of the Columbus State YMCA;
- Authorizes the College to enter into a Development Services Agreement with Columbus State Community Partners to oversee the Columbus State YMCA development.
- Authorizes the College to enter into a Management and Operating Agreement with the YMCA of Central Ohio.

The Board delegates the execution of the Development Services Agreement and Management and Operation Agreement to the President pursuant to College Policy 1-05.



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

March 2026

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		Steel erection underway. GMP No. 03 approved at the Jan. 2026 BoT meeting – SIM cabling, Drawer E scope, Fixed medical equipment.
Franklin Hall Renovations	Prior to Spring 2027 Semester	\$35M	\$16 Bond \$19 State		College preparing to go to controlling board to approve the use of state funds. Subcontractor bidding finalized and GC has bought out all trades. Interior Demolition complete. Framing and drywall in progress. Percent For Art artist selection in progress.
Automotive Technology Center	2028	\$27.2M	Bond		AE Contract and CMR Pre Construction Contracts approved at January 2026 BoT. Contracts completed by AG. Design Kick Off meeting in March.
Over \$4M Total		\$128.7M			

Summary – Current Projects Under \$4M (1 of 3)



Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates	Approvals since previous Board meeting
Campus Switchgear Replacement	Autumn 2026	\$2.79M	Bond	Unforeseen site conditions additional scope will require a TBD budget increase.	Transformer enabling const. work continues. Transformer replacements in progress and will continue through Autumn 2026. Panel replacements in progress.	
Nestor Hall Building Envelope Repairs	Summer 2027	\$2.55M	Design= Bond / Construction = State		AE under contract DD drawings complete Bidding +/- June 2026.	
Nestor Hall Roof Replacement	Summer 2027	\$2.5M	Design= Bond / Construction = State		Design team under contract. Design in progress. Bidding +/- July 2026	
408 N. 6 th Street – OP Gallo Replacement (Opportunity Pointe Enabling)	Summer 2026	\$2.13	Bond		Design Development in progress. Bidding March 2026.	
WD 3 rd Floor Admin Offices Renovation (Franklin Hall Enabling)	Complete	\$2.06M	Bond		3 rd Floor construction complete. Lobby additional work will be complete in March when final signage is installed.	
Language & Communication / Language Institute move to Phillips Hall at Franklin University (Franklin Hall Enabling)	Fit out Complete. Additional Security Scope of work to be complete Summer 2026.	\$1.50M	Bond	Bids exceeded Budget and will be rebid. Will increase project budget and delay work by +/-6 weeks.	Original Fit Out work complete. Day 2 Security Design complete. Bids exceeded Budget and will be rebid.	

Summary – Current Projects Under \$4M (2 of 3)



Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates	Approvals since previous Board meeting
WD1 Annex - Renovation	TBD	TBD	Bond	HOLD pending related Capital Planning decisions. Schedule will be revised.	Design on Hold.	
RH & MH - Fire Alarm Upgrade	Autumn 2026	\$500K	State		Contract to be submitted to Controlling board in Spring 2026	Project Budget of \$500,000.00 approval executed by Dr. Harrison on 01/14/2026.
WD 223 Testing Center Reconfiguration	Complete	\$460K	Bond		Completed and occupied. Close Out.	
Moeller Hall 117 Xray Lab Renovation	Spring 2026	\$380K	Grant / Plant Funds		Construction primarily complete. Equipment install in April 2026.	
Moeller Hall 224 STNA Lab	Complete	\$140K	Grant / Plant Funds		Complete and in Close Out. Beds and linens installed.	
TL 217 Anthropology Lab Furniture Upgrade	Spring 2026	\$114K	Plant Funds		Funding approved. Complete furn. installed	Project Budget of \$114,016.00 approval executed by Dr. Harrison on 01/14/2026.
Nestor Hall 344 & 347 ADA Compliant Instructor Workstations	Spring 2026	\$89K	Plant Funds		Complete. Casework delivery shifted to Dec. Holiday break.	Project Budget of \$89,067.50 approval executed by Dr. Harrison on 01/14/2026.

Summary – Current Projects Under \$4M (3 of 3)



Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates	Approvals since previous Board meeting
UN – 044-047A Office Finishes	TBD	\$79.9K	Plant Funds		Scope defined and procurement in progress.	Project Budget of \$79,900.00 approval executed by Dr. Harrison on 01/14/2026.
EB – 001 Faculty offices	TBD	\$64K	Plant Funds		Scope defined and procurement in progress.	Project Budget of \$63,811.00 approval executed by Dr. Harrison on 01/14/2026.
Mid-Ohio Market- Equipment Upgrade	Jan. 2026	\$53K	Donation		Complete	
WD - 1 st Floor Cosmetic Upgrade	Prior to Spring Semester 2026	\$51.3K	Plant Funds		Complete.	
Under \$4M Total		\$15.5M				



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the Seven Months Ended January 31, 2026.

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

March 3, 2026

TO: Dr. David T. Harrison, President

FROM: Matthew L. Stiffler, Vice President | Chief Financial Officer | Treasurer
Amy D. Hall, Controller

SUBJECT: Financial Statements as of January 31, 2026

Attached are the financial statements of the Columbus State Community College District and the Foundation for the seven-month period ended January 31, 2026.

1. General Fund (Exhibit B)

Revenues. Revenues reported through January are 10.7% (\$10.9M) above last year with tuition accounting for almost \$7.2M (14.4%) of the increase and State Subsidy accounting for \$2.2M.

The FY26 revised budget for State Subsidy (State Share of Instruction or SSI) is based on the Ohio Department of Higher Education's (ODHE) final allocation for Columbus State, which ultimately landed \$4.3M (5.5%) higher than last year, primarily due to the reallocation of subsidy resulting from the closure of Eastern Gateway Community College. The College's Subsidy for FY26 will be \$417K greater than what was projected in the original budget. FY26 is the first year that the new post-secondary employment outcomes (PSEO) component will be factored into the SSI formula.

The FY26 year-end revenue projections reflect Autumn 2025 enrollment being lower than what was budgeted but is 6.9% higher than last year. Spring 2026 enrollment projections assume 5.6% growth over Spring 2025 based on current trends.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2025**	37,743	37,027	-1.9%	4,872	5,366	10.2%
Autumn 2025	232,105	227,451	-2.0%	14,185	15,163	6.9%
Spring 2026	217,609	209,708	-3.6%	13,239	13,981	5.6%
Summer 2026**	41,201					

*Summer 2025 current year credit hours and FTEs are Census Day numbers provided by the Ohio Department of Higher Education (ODHE). Autumn 2025 and Spring 2026 credit hours and FTEs are estimates provided by the Resource Planning & Analysis (RPA) Office based on current trends.

** Summer semester 2025 straddles both FY25 and FY26, with 46% of the revenue attributed to FY26. Likewise, Summer semester 2026 straddles both FY26 and FY27, with 54% of the revenue attributed to FY26.

Expenses and Transfers. Expenses reported through January are 5.0% (\$4.9M) higher than the same period last year. Notable increases in spending occurred within Instructional and Departmental Research, \$3.4M or 7.1% above the same period last year, and Operation and Maintenance of Plant,

\$632K or 7.0% above last year. The increase in Instructional and Departmental Research is attributed to higher enrollment for Summer as well as compensation rate adjustments while the increase in Operation and Maintenance of Plant appears to be timing of utility payments and encumbrances.

Year-end expense projections (column G, row 21) reflect the revised budget as approved by the Board in January 2026. Resource Planning & Analysis (RPA) will continue to closely monitor spending trends and provide updated year-end projections accordingly.

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

Bookstore revenues are up \$224K, or 3.6% compared to the same period last year, with new and used textbooks sales significantly lower but Inclusive Access, computers and electronics, and clothing substantially higher. Gross margin decreased by \$27K, or 1.6%. Parking revenue is up \$12K, 1.5%, as of January 2026. Food Service revenue increased by \$16K. Overall, Auxiliary expenses are flat compared to last year.

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

Contributions can vary significantly from year to year and are down \$5.5M, or 63.1%, from last year, due primarily to a \$1.5M pledge from the Osteopathic Heritage Foundation in August 2024, and a \$5M pledge from Bloomberg in September 2024. While still down significantly from last year, the Foundation did receive a \$1M pledge in December 2025 for the Healthcare Equipment Fund. Investment earnings, excluding the Mitchell Hall and OhioHealth endowment portfolios, increased \$94K compared with last year. Investment earnings for all portfolios increased \$1.1M, or 48.8% from last January. Operating expenses increased \$42K, 15.0%, compared to this time last year, due to increases in legal and professional fees, cultivation, and increased staff expense.

4. **Investments**

As of January 31, 2026, the College's investment portfolio remained invested in accordance with its investment policy, with 12.4% invested in STAR Ohio and other money markets, and the balance in various federal agencies, municipal bonds, and treasury notes. Of the \$4.15M gain from net interest income reported on Exhibit B, \$309K represents net unrealized gains and \$3.84M represents realized income, which included interest from tax collections. Several investment funds were established to invest the proceeds from the \$150M bonds issued in October 2020, the \$75M bonds issued in October 2024, and proceeds from Franklin County tax collections designated for debt service related to the College's first-ever voted bond issue. Earnings on bond proceeds are not included in the \$4.15M gain reported on Exhibit B.

BUSINESS SERVICES

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT JANUARY 31, 2026
With Comparative Figures at January 31, 2025**

EXHIBIT A

<u>Assets</u>	<u>January 31, 2026</u>	<u>January 31, 2025</u>		<u>Liabilities and Fund Balance</u>	<u>January 31, 2026</u>	<u>January 31, 2025</u>	
Current Funds			(1)	Current Funds			(1)
Unrestricted			(2)	Unrestricted			(2)
Educational and general			(3)	Educational and general			(3)
Cash	\$ 50,592,244	\$ 19,103,253	(4)	Accounts payable	\$ 43,965,772	\$ 29,427,176	(4)
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1))	104,480,478	136,796,915	(5) (6) (7)	Deferred income			(5)
Accounts receivable, net of allowance for doubtful accounts	21,036,706	14,430,032	(8) (9)	Student tuition	29,165,449	27,263,475	(6)
Interfund transfers	2,810,070	-	(10)	Lab fees and credit bank	314,993	282,646	(7)
Interest receivable	-	-	(11)	Interfund transfers	-	6,850,655	(8)
Prepaid expense	2,598,942	1,279,843	(12)	Fund balances (Exhibit C):			(9)
Other Assets	58,316	55,055	(13)	Allocated	64,359,524	67,806,037	(10)
Total educational & general	<u>\$ 181,576,756</u>	<u>\$ 171,665,098</u>	(14)	Unallocated	43,771,019	40,035,108	(11)
				Total fund balances	<u>108,130,543</u>	<u>107,841,145</u>	(12) (13)
Auxiliary enterprise				Total educational & general	<u>\$ 181,576,756</u>	<u>\$ 171,665,098</u>	(14)
Cash	\$ 6,096,070	\$ 3,331,376	(15)	Auxiliary enterprise			
Investments	14,649,753	13,907,566	(16)	Accounts payable	\$ 226,854	\$ 242,801	(15)
Accounts receivable	2,084,237	2,073,103	(17)	Interfund transfers	3,133,372	2,045,028	(16)
Inventories, at cost as defined (note 2)	1,159,092	1,108,231	(18)	Fund balances (Exhibit D):			(17)
Other Assets	-	70,178	(19)	Allocated	174,300	141,500	(18)
Due from grant funds	-	-	(20)	Unallocated	20,454,626	18,061,124	(19)
Total auxiliary enterprise	<u>23,989,152</u>	<u>20,490,453</u>	(21)	Total fund balances	<u>20,628,926</u>	<u>18,202,624</u>	(20)
Total unrestricted	<u>\$ 205,565,908</u>	<u>\$ 192,155,550</u>	(22)	Total auxiliary enterprise	<u>23,989,152</u>	<u>20,490,453</u>	(21)
				Total unrestricted	<u>\$ 205,565,908</u>	<u>\$ 192,155,550</u>	(22)
Total current funds	<u>\$ 205,565,908</u>	<u>\$ 192,155,550</u>	(23)	Total current funds	<u>\$ 205,565,908</u>	<u>\$ 192,155,550</u>	(23)
	[A]	[B]			[C]	[D]	

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT JANUARY 31, 2026
With Comparative Figures at January 31, 2025**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>January 31, 2026</u>	<u>January 31, 2025</u>		<u>Liabilities and Fund Balance</u>	<u>January 31, 2026</u>	<u>January 31, 2025</u>	
Plant funds			(1)	Plant funds			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	\$ -	\$ -	(3)	Fund balances			(3)
Capital Improvement Fund	<u>1,826,771</u>	<u>1,749,195</u>	(4)	Restricted	\$ <u>1,826,771</u>	\$ <u>1,749,195</u>	(4)
Total unexpended	<u>1,826,771</u>	<u>1,749,195</u>	(5)	Total unexpended	<u>1,826,771</u>	<u>1,749,195</u>	(5)
Cash from Bond Proceeds	4,100,521	3,928,607	(6)				(6)
Investments	203,725,255	217,884,078	(7)				(7)
Deposit with trustees/Bond Retirement Fund	223,604	471,477	(8)	Investment in plant:			(8)
Interfund transfers	-	-	(9)				(9)
Land	31,103,333	31,103,333	(10)	Interfund transfers	13,073,969	2,951,065	(10)
Improvements other than buildings	16,598,330	16,598,330	(11)	Interest payable	-	-	(11)
Buildings	246,356,739	235,705,526	(12)	Subscription Liability	9,551,280	8,994,872	(12)
Movable equipment, furniture and library books	73,552,847	69,338,209	(13)	Accounts payable	608,566	427,001	(13)
Construction-in-progress	37,237,126	27,861,785	(15)	Bonds payable	181,538,494	200,457,538	(14)
Leased Assets	11,524,448	6,668,342	(16)	Leased Liabilities	12,002,314	7,266,107	(15)
Noncurrent Intangible Assets	12,089,392	10,693,965	(17)				(16)
Other Assets	28,281	28,281	(18)	Net investment in plant	234,172,739	222,661,718	(17)
Less: accumulated depreciation	<u>(185,592,513)</u>	<u>(177,523,632)</u>	(19)				(18)
Total investment in plant	<u>450,947,362</u>	<u>\$ 442,758,302</u>	(20)	Total investment in plant	<u>450,947,362</u>	<u>442,758,302</u>	(19)
Total plant funds	<u>\$ 452,774,133</u>	<u>444,507,497</u>	(21)	Total plant funds	<u>\$ 452,774,133</u>	<u>\$ 444,507,497</u>	(20)
	[A]	[B]			[C]	[D]	(21)

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

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2026
With Comparative Figures at January 31, 2025**

EXHIBIT B

	FY 26			FY 25			FY 26 Projected Year End		FY 25 Audited Year End	
	Revised Budget as approved January 2026	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Budget as approved May 2024	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 26 Projected Year End	Projected % of Budget	FY 25 Audited Year End	Projected % of Budget
Revenues										
Appropriations										
Subsidy	\$ 83,028,647	\$ 48,363,904	58.25%	\$ 79,181,012	\$ 46,159,019	58.30%	\$ 83,028,647	100.00%	\$ 79,001,586	99.77% (1)
	83,028,647	48,363,904	58.25%	79,181,012	46,159,019	58.30%	83,028,647	100.00%	79,001,586	99.77% (2)
Student										
Tuition	91,788,534	57,143,984	62.26%	81,195,285	49,957,222	61.53%	91,788,534	100.00%	84,037,643	103.50% (3)
Fees	4,395,557	3,368,509	76.63%	3,489,275	3,065,758	87.86%	4,395,557	100.00%	4,131,172	118.40% (4)
Special Courses	2,368,651	1,384,166	58.44%	2,627,000	1,267,918	48.26%	2,368,651	100.00%	2,294,302	87.34% (5)
	98,552,742	61,896,659	62.81%	87,311,560	54,290,898	62.18%	98,552,742	100.00%	90,463,117	103.61% (6)
Contracted Services										
Net	877,299	518,139	59.06%	1,075,449	458,507	42.63%	877,299	100.00%	791,250	73.57% (7)
	877,299	518,139	59.06%	1,075,449	458,507	42.63%	877,299	100.00%	791,250	73.57% (8)
Other										
Partnership Revenue	78,040	65,702	84.19%	61,647	11,561	18.75%	78,040	100.00%	24,373	39.54% (9)
Miscellaneous	1,402,818	1,586,459	113.09%	1,172,265	649,276	55.39%	1,402,818	100.00%	1,412,967	120.53% (10)
Transfer In for Debt Service	980,101	-	0.00%	980,101	-	0.00%	980,101	100.00%	980,101	100.00% (11)
	2,460,959	1,652,161	67.13%	2,214,013	660,837	29.85%	2,460,959	100.00%	2,417,441	109.19% (12)
Total Revenues	184,919,647	112,430,864	60.80%	169,782,034	101,569,261	59.82%	184,919,647	100.00%	172,673,394	101.70% (13)
Operating Expenditures										
Instruction and Department Research	90,152,657	51,747,231	57.40%	83,138,210	48,311,933	58.11%	90,152,656	100.00%	83,138,052	100.00% (14)
Public Service	398,030	186,743	46.92%	436,562	189,144	43.33%	398,030	100.00%	415,502	95.18% (15)
Academic Support	8,260,498	4,931,746	59.70%	7,458,272	4,601,138	61.69%	8,260,498	100.00%	7,966,769	106.82% (16)
Student Services	19,605,108	9,417,068	48.03%	18,553,390	9,353,215	50.41%	19,605,108	100.00%	15,674,589	84.48% (17)
Institutional Support	44,802,755	26,002,362	58.04%	41,997,479	25,564,294	60.87%	44,802,755	100.00%	41,481,448	98.77% (18)
Operation and maintenance of plant	17,390,801	9,717,190	55.88%	17,544,759	9,084,878	51.78%	17,390,801	100.00%	16,378,240	93.35% (19)
Transfer for debt service	2,159,798	1,259,882	58.33%	2,159,798	1,259,882	58.33%	2,159,798	100.00%	2,159,798	100.00% (20)
Total Expenditures	182,769,647	103,262,222	56.50%	171,288,470	98,364,483	57.43%	182,769,647	100.00%	167,214,399	97.62% (21)
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 (22)
Transfer for Capital Improvements	730,000			500,000			730,000	N/A	500,000	N/A (23)
Transfer for Student Success & Innovation	-			-			-	N/A	-	N/A (24)
Transfer for Scholarships	-			-			-	N/A	-	N/A (25)
Transfer for Technology Initiatives	820,000			820,000			820,000	N/A	820,000	N/A (26)
Transfer for One Time Compensation	-			-			-	N/A	-	N/A (27)
Total expenditures and transfers	184,919,647	103,262,222	55.84%	173,208,470	98,364,483	56.79%	184,919,647	100.00%	169,134,399	97.65% (28)
Net Operational Revenues for Budgeted Activity	-	9,168,642	N/A	(3,426,436)	3,204,778	N/A	0	N/A	3,538,995	N/A (29)
Post-Budget Items										
Interest Income	-	4,148,702	-	-	4,575,078	-	4,148,702	-	8,464,740	- (30)
Net Operating Revenues	\$ -	\$ 13,317,344	-	\$ (3,426,436)	\$ 7,779,856	-	\$ 4,148,702	\$ -	\$ 12,003,735	\$ - (31)
Reserve expenditures from Exhibit C										
Net Revenues/(Expenditures)	\$ -	\$ 7,525,484		\$ (3,426,436)	\$ 8,872,218		\$ 3,370,043 *		\$ 14,916,489	(32)
		\$ 5,791,859			\$ (1,092,363)		\$ 778,659		\$ (2,912,754)	(33)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]

*Reserve expenditures from Exhibit C; this amount also includes estimated year-end audit adjustments such as capitalization of assets, and other required accruals and adjustments.

COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2026

EXHIBIT C

	Balance at June 30, 2025	Net Change for Current Period	Board Approved Adjustments	Transfers	Expenditures	Balance at January 31, 2026	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 6,112,542	\$ -	\$ 1,715,181	\$ (1,730,000)	\$ (19,120)	\$ 6,078,603	(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	(251,012)	-	-	-	758	(250,254)	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Capital Improvements - Other	1,484,565	-	-	1,000,000	(1,403,337)	1,081,228	(7)
COVID-19	165,146	-	-	-	-	165,146	(8)
Capital Equipment	4,932,356	-	1,414,819	-	(332,781)	6,014,394	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	4,212,755	-	-	-	(277,367)	3,935,388	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	88,240	-	-	-	(151,842)	(63,602)	(13)
Student Success and Innovation	13,330,919	-	-	-	(911,416)	12,419,503	(14)
Technology Initiatives	3,085,402	-	820,000	730,000	(4,357,543)	277,859	(15)
Human Capacity Development/Wellness	191,048	-	-	-	-	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	16,857	-	-	-	(18,000)	(1,143)	(22)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(23)
Grant Reserve	-	-	-	1,000,000	-	1,000,000	(24)
Recovery Reserve	9,599,207	-	-	(1,000,000)	(54,836)	8,544,370	(25)
	\$ 67,935,008	\$ -	\$ 3,950,000	\$ -	\$ (7,525,484)	\$ 64,359,524	(26)
Unallocated	34,493,769	5,701,765	(3,950,000)	-	7,525,484	43,771,019	(27)
Total General Fund	\$ 102,428,778	\$ 5,701,765	\$ -	\$ -	\$ -	\$ 108,130,543	(28)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2026
With Comparative Figures at January 31, 2025**

EXHIBIT D

	FY 26			FY 25			FY 26 Projected Year End		FY 25 Audited Year End		
	Revised Budget as approved January 2026	Actual to Date	% of Budget Expended to Date	Budget as approved May 2024	Actual to Date	% of Budget Expended to Date	FY 26 Projected Year End	Projected % of Budget	FY 25 Audited Year End	Projected % of Budget	
Auxiliary											
Sales/Revenues											
Bookstore	\$ 11,311,500	\$ 6,403,185	56.61%	\$ 8,632,427	\$ 6,179,679	71.59%	\$ 11,311,500	100.00%	\$ 9,987,618	115.70%	(1)
Food Services	255,000	196,638	77.11%	220,000	180,331	81.97%	255,000	100.00%	253,794	115.36%	(2)
Parking	1,279,215	798,271	62.40%	825,000	786,323	95.31%	1,279,215	100.00%	1,275,464	154.60%	(3)
Total Revenues	12,845,715	7,398,094	57.59%	9,677,427	7,146,333	73.85%	12,845,715	100.00%	11,516,876	119.01%	(4)
Cost of Goods Sold											
Bookstore	8,963,570	4,864,287	54.27%	6,989,221	4,613,331	66.01%	8,963,570	100.00%	7,826,428	111.98%	(5)
Food Service	500	-	-	500	-	-	500	100.00%	-	-	(6)
Gross Margin	3,881,645	2,533,807	65.28%	2,687,706	2,533,002	94.24%	3,881,645	100.00%	3,690,448	137.31%	(7)
Operating Expenses											
Bookstore	1,472,010	789,020	53.60%	1,439,980	858,746	59.64%	1,472,010	100.00%	1,386,502	96.29%	(8)
Food Services	98,282	48,798	49.65%	95,827	53,152	55.47%	98,282	100.00%	144,621	150.92%	(9)
Parking	329,839	145,545	44.13%	411,753	155,112	37.67%	329,839	100.00%	304,836	74.03%	(10)
Auxiliary Administration	533,068	213,604	40.07%	289,482	123,938	42.81%	533,068	100.00%	202,042	69.79%	(11)
Total Expenses	2,433,199	1,196,967	49.19%	2,237,042	1,190,948	53.24%	2,433,199	100.00%	2,038,001	91.10%	(12)
Auxiliary Operating Income/(Loss)	1,448,446	1,336,841	92.29%	450,664	1,342,054	297.79%	1,448,446	100.00%	1,652,447	366.67%	(13)
Interest Income	-	405,702	-	-	383,382	-	-	-	773,415	-	(14)
Net Income/(Loss)											
Bookstore	875,920	1,155,580	131.93%	203,226	1,090,984	536.83%	875,920	100.00%	1,548,103	761.76%	(15)
Food Services	156,218	147,840	94.64%	123,673	127,179	102.83%	156,218	100.00%	109,173	88.28%	(16)
Parking	949,376	652,726	68.75%	413,247	631,211	152.74%	949,376	100.00%	970,628	234.88%	(17)
Auxiliary Administration	(533,068)	(213,604)	40.07%	(289,482)	(123,938)	42.81%	(533,068)	100.00%	(202,042)	69.79%	(18)
Net Auxiliary Income/(Loss)	\$ 1,448,446	\$ 1,742,543	0.00%	\$ 450,664	\$ 1,725,436	-	\$ 1,448,446	0.00%	\$ 2,425,862	-	(19)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(75,000)	-	-	(125,000)	-	-	(75,000)	-	-	-	(20)
College Credit Plus	-	-	-	-	-	-	-	-	-	-	(21)
College Strategic Priorities	(100,000)	(700)	-	(125,000)	(58,500)	-	(100,000)	-	(74,465)	-	(22)
Food Services/Renovations	-	-	-	-	-	-	-	-	-	-	(23)
Transfer for Debt Service	-	-	-	-	-	-	-	-	-	-	(24)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF JANUARY 31, 2026**

EXHIBIT E

	Actual August 2025	Actual September 2025	Actual October 2025	Actual November 2025	Actual December 2025	Actual January 2026	
Beginning Cash	\$ 7,674,980	28,673,160	8,157,334	4,913,964	4,370,235	19,777,417	(1)
Cash Receipts	19,797,057	12,042,237	8,843,524	6,673,202	13,335,328	25,457,018	(2)
Cash Disbursements	(17,332,891)	(13,837,023)	(20,179,663)	(14,483,213)	(15,859,002)	(16,606,608)	(3)
Financial Aid	18,534,014	2,278,960	(907,231)	(1,733,718)	930,856	19,045,204	(4)
Outflow for investments	-	(21,000,000)	-	-	-	-	(5)
Inflow from investments	-	-	9,000,000	9,000,000	17,000,000	-	(6)
Ending Cash	<u>\$ 28,673,160</u>	<u>8,157,334</u>	<u>4,913,964</u>	<u>4,370,235</u>	<u>19,777,417</u>	<u>47,673,032</u>	(7)

	Forecasted February 2026	Forecasted March 2026	Forecasted April 2026	Forecasted May 2026	Forecasted June 2026	Forecasted July 2026	
Beginning Cash	\$ 47,673,032	5,133,032	5,043,032	5,808,532	5,479,032	5,449,532	(8)
Cash Receipts	8,600,000	9,600,000	7,550,000	13,100,000	6,200,000	9,350,000	(9)
Cash Disbursements	(14,140,000)	(14,140,000)	(14,129,500)	(19,929,500)	(15,629,500)	(18,629,500)	(10)
Financial Aid	-	450,000	(1,655,000)	4,500,000	1,400,000	3,000,000	(11)
Outflow for investments	(37,000,000)	-	-	-	-	-	(12)
Inflow from investments	-	4,000,000	9,000,000	2,000,000	8,000,000	6,000,000	(13)
Ending Cash	<u>\$ 5,133,032</u>	<u>5,043,032</u>	<u>5,808,532</u>	<u>5,479,032</u>	<u>5,449,532</u>	<u>5,170,032</u>	(14)

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
BALANCE SHEET AT JANUARY 31, 2026
With Comparative Figures at January 31, 2025

<u>Assets</u>	<u>January 31, 2026</u>	<u>January 31, 2025</u>	
Cash	\$ 8,242,731	\$ 5,139,789	(1)
Investments at market value (see note)	15,534,974	14,181,519	(2)
Investments for Mitchell Hall at market value	4,081,305	4,399,595	(3)
Investments for OhioHealth Endowment at market value	31,022,581	27,511,945	(4)
Pledges Receivable - Mitchell Hall	304,443	506,488	(5)
Pledges Receivable - Healthcare	2,472,607	1,300,000	(6)
Pledges Receivable - Other	1,060,186	3,735,359	(7)
Accounts Receivable	1,358,441	897,864	(8)
Other Assets	-	-	(9)
Total Assets	<u>\$ 64,077,268</u>	<u>\$ 57,672,559</u>	(10)
<u>Liabilities</u>			
Interfund transfers	\$ 3,856,848	\$ 400,239	(11)
Deferred Revenue	17,500	75,953	(12)
Pledge Payable	-	-	(13)
Trade Payables	4,270	736	(14)
Total Liabilities	<u>3,878,618</u>	<u>476,928</u>	(15)
<u>Fund balance</u>			
Permanently Restricted	32,367,873	32,202,597	(16)
Temporarily Restricted	21,153,021	18,885,331	(17)
Unrestricted			
Allocated	145,045	33,716	(18)
Unallocated	<u>6,532,711</u>	<u>6,073,987</u>	(19)
Total fund balance	<u>60,198,650</u>	<u>57,195,631</u>	(20)
Total Liabilities and fund balance	<u>\$ 64,077,268</u>	<u>\$ 57,672,559</u>	(21)
	[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 investments are based upon the cost of the specific investment sold or redeemed. Purchases and sales of investments are reflected on a trade-date basis. A summary of investments is as follows:

	<u>Cost</u>	<u>Market</u>	<u>Percent of Portfolio</u>
Cash & Equivalents	\$ 923,447	923,447	1.83%
Equities	19,897,180	21,903,156	43.25%
Fixed Income	18,425,239	18,494,815	36.52%
Mutual Funds	<u>9,375,000</u>	<u>9,317,442</u>	<u>18.40%</u>
Total Investments	<u>\$ 48,620,866</u>	<u>\$ 50,638,860</u>	<u>100.00%</u>

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2026
With Comparative Figures at January 31, 2025**

	January 31, 2026					January 31, 2025	
	Unrestricted Allocated	Unrestricted Unallocated	Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds	
Revenue							
Contributions							
Scholarships and Programs	\$ -	\$ 176,794	\$ 2,576,543	\$ 142,548	\$ 2,895,885	\$ 3,323,591	(1)
Taste the Future	-	203,021	-	-	203,021	212,120	(2)
Contributions for Columbus State Mitchell Hall	-	-	109,183	-	109,183	5,163,873	(3)
Creative Campus	-	-	228	-	228	228	(4)
Administration Fee Income	-	-	-	-	-	-	(5)
Rental Income	-	-	-	-	-	214,128	(6)
Interest Income	-	47,041	-	-	47,041	26,838	(7)
Investment Income							
Realized	-	582,660	1,787,319	-	2,369,979	542,523	(8)
Unrealized	-	(331,615)	(1,020,763)	-	(1,352,378)	380,717	(9)
Investment income - Mitchell Hall							
Realized	-	-	60,920	-	60,920	87,817	(10)
Unrealized	-	-	34,071	-	34,071	34,075	(11)
Investment income - OhioHealth							
Realized	-	-	1,528,661	-	1,528,661	998,993	(12)
Unrealized	-	-	805,317	-	805,317	271,509	(13)
Investment income-subtotal	-	251,045	3,195,525	-	3,446,570	2,315,634	(14)
Total revenues	-	677,901	5,881,479	142,548	6,701,928	11,256,412	(15)
Expenditures							
Scholarships and Programs	-	-	2,506,105	-	2,506,105	2,385,269	(16)
Contributions to Columbus State	-	-	3,243,019	-	3,243,019	3,610,628	(17)
Corporate Gift	-	-	-	-	-	1,007,181	(18)
Creative Campus	-	-	-	-	-	-	(19)
Mitchell Hall	-	-	-	-	-	-	(20)
Administrative Fee Expense	-	-	-	-	-	214,128	(21)
Management and general	53,035	266,948	1,214	-	321,197	279,315	(22)
Total expenditures	53,035	266,948	5,750,338	-	6,070,321	7,496,521	(23)
Excess (deficit) of revenues over expenditures	(53,035)	410,953	131,141	142,548	631,607	3,759,891	(24)
Transfers	-	-	524	(524)	-	-	(25)
Other Board Distributions	189,536	(189,536)	-	-	-	-	(26)
Fund balance at beginning of period	8,544	6,311,294	21,021,356	32,225,849	59,567,043	53,435,740	(27)
Fund balance at end of period	\$ 145,045	\$ 6,532,711	\$ 21,153,021	\$ 32,367,873	\$ 60,198,650	\$ 57,195,631	(28)
	[A]	[B]	[C]	[D]	[E]	[F]	(29)

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF JANUARY 31, 2026**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 2,537,072	\$ 2,537,072	3.84%	1
STAR Ohio/Plant	1,826,771	1,826,771	3.84%	1
STAR Ohio/Auxiliary	2,178,566	2,178,566	3.84%	1
STAR 2020B Bonds	1,026,386	1,026,386	3.84%	1
STAR 2024 Bond Proceeds	1,456,940	1,456,940	3.84%	1
CSCC Operating Fund	99,576,731	101,943,406	4.06%	935
Auxiliary Services	12,239,114	12,471,187	4.05%	921
2020B Bond Proceeds Meeder	40,782,801	41,514,065	3.94%	101
2020B Bond Proceeds PNC	63,528,504	63,664,182	3.74%	142
County Proceeds	7,772,950	7,829,437	3.85%	235
Plant Fund	10,565,819	10,760,488	3.88%	894
2024 Bond Proceeds Meeder	25,223,263	25,807,484	3.93%	315
2024 Bond Proceeds PNC	51,401,532	51,666,272	3.70%	485
	<u>\$ 320,116,449</u>	<u>\$ 324,682,257</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	2.78%
	Agencies	20.66% *
	Municipal Bonds	8.97%
	Corporate Issues	24.52%
	Treasury Notes	33.42%
	Stocks	0.00%
	Cash & Equivalents	9.65%
		<u>100.00%</u>

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

2) **Inventories**

Bookstore inventories at year-end are stated at 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 \$17.34M 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 \$164.1M, 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**.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Kelcie Gardiner	Generalist	Delaware Campus & RLC's	1/12/2026	\$46,654
Tim Bosco	Senior Director, Accounting Services	Office of the Controller	1/12/2026	\$122,000
Ryan Millikin	Student Services Specialist	Student Central	1/26/2026	\$41,434
Kaija Snyder	Student Services Specialist	Student Central	1/26/2026	\$41,434
Jenn-Terng Gau	Chairperson	Business, Engineering & Tech	2/2/2026	\$115,000
Tyler Prabhu	Academic Office Specialist	Mathematics	2/9/2026	\$39,125
Jacob Allen	Skilled Trade Lab Technician	Transportation Maint. Tech	2/23/2026	\$48,006
Sanjukta Pati	Student Recruiter	Delaware Campus & RLC's	2/23/2026	\$48,065

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

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

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Scott Carolan	Advisor	Advising and Career Services	1/5/2026
Ezekiel Peebles	Director, Student Wellbeing	Student Life	1/9/2026
Elizabeth Lamela	Academic Office Specialist	Mathematics	1/9/2026
Reuel Barksdale	Professor	Business and Paralegal Program	1/18/2026
Gregory Goodhart	Dean	Academic Affairs - Pooled	1/30/2026
Jessica Tomasek	Program Coordinator	Student Central	2/7/2026
Allen Costa	Human Resources Coordinator	Labor & Employee Relations	2/12/2026
Naftali Opembe	Instructor	Biological & Physical Sciences	2/13/2026
April McComb	Instructor	Nursing	2/16/2026
Kaity Sims	Project Specialist	The Office of Talent Strategy	2/27/2026
Kelly Fannin	Program Coordinator	Health & Human Services	2/28/2026
Ebony Hale	Instructor	Allied Health Professions	2/28/2026