COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES
MEETING AGENDA

Thursday, September 24, 2026 | 6:00 PM
Mitchell Hall, 250 Cleveland Ave.
Crane Room (Second Floor)

11. President's Report

12. Old Business

13. New Business

    a. Nominating Committee

14. Public Participation

15. Executive Session (*if needed*)

16. Adjournment

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: ______________

SUBJECT:

Awarding of Emeritus Status

BACKGROUND INFORMATION:

Board of Trustees Policy 3-23 enables the conferral of emeritus status upon the retirement of an employee in recognition of outstanding service to the college. Requirements for consideration for emeritus status include at least 15 years of employment by the college and favorable recommendations by administrators in the employee’s line of authority.

RECOMMENDATION:

That the Board of Trustees grant emeritus status to:

— Professor Melanie Adams, Early Childhood Development Education
— Professor Reuel Barksdale, Business and Paralegal Programs
— Professor Deborah Bertsch, English
— Assistant Director Carmelita Boyer, Administration
— Dean Carmen Daniels, Business and Engineering Technologies
— Program Coordinator Kelly Fannin, Health and Human Services
— Former Senior Vice President Terri Gehr, Business and Administrative Services
— Professor Traci Haynes, Social and Behavioral Sciences
— Chair Doug House, Design, Construction and Trades
— Associate Vice President Laurie Johns, Office of Academic Affairs
— Assistant Professor Marshall “Jack” McCoy, Justice and Safety
— Dean Gloria Rogiers, Information Systems Technology
— Annual Contracted Faculty, Kathleen Williams, Business and Paralegal Programs

DETAIL

Melanie Adams, Professor

Professor Adams was employed at Columbus State for 33 years. As the Early Childhood Development Education program coordinator, Melanie played a pivotal role in developing what is now known as the Early Childhood Development Education Lab School. She received the Distinguished Teaching Award twice as well as the Columbus State Education Association's Excellence Award. Ms. Adams provided hands-on instruction in the lab school and mentored future educators, modeling best practices in early childhood education.

Reuel Barksdale, Professor

Professor Barksdale was employed at Columbus State for 30 years. In addition to his teaching duties, Mr. Barksdale mentored new faculty, conducted workshops, and partnered with accrediting bodies to maintain standards of excellence in business and human resources programs. Professor Barksdale served on multiple community boards and collaborated with four-year institutions of higher education to help students further their education.

Deborah Bertsch, Professor

Professor Bertsch recently retired from the College after teaching full-time for 22 years. During her tenure, Ms. Bertsch was a leader in course development for high-school students participating in the College Credit Plus program. She also was the coordinator of the Writing Center at Columbus State for close to a decade. Professor Bertsch worked tirelessly to secure grants and served on multiple college-wide committees. She has received multiple awards from Columbus State, including the Barbara Smith-Allen Employee Visionary Dreamer Award, Distinguished Full Professor Award, and the Jan Rogers Legacy in Leadership Award.

Carmelita Boyer, Assistant Director

Ms. Boyer dedicated more than 20 years of exemplary service to Columbus State in a variety roles, including as Assistant Director of Administration Operations and Financial Management. Among her many accomplishments, Carmelita successfully advocated for the reclassification of the Administrative Assistant position to Executive Assistant, helping to elevate and recognize the critical contributions of administrative professionals. She was also instrumental in the development of the Team Awards criteria, participated in numerous search committees, and played an important role in labor negotiations throughout her career. Her contributions helped strengthen institutional processes, support employee engagement, and advance the College's mission.

Carmen Daniels, Dean

Dean Daniels retired from Columbus State at the end of 2025 after 23 years of service. Ms. Daniels worked in the professional business community before coming to Columbus State as an adjunct faculty member. After becoming a tenured associate professor, Ms. Daniels was selected as the dean of the Business and Engineering Technologies Division and its four departments in

2021. Dean Daniels was an early adopter of online learning initiatives at the College. She played an instrumental role in establishing the foundational structure for online learning at Columbus State.

Kelly Fannin, Program Coordinator

Ms. Fannin began her career at Columbus State 30 years ago in the Telephone Information Center. Within months, she began working for the Division of Health and Human Services and stayed with the division until her retirement. Ms. Fannin supported students, faculty, and administrators within the Veterinary and Surgical Technology departments and Medical Imaging. After being promoted to Program Coordinator, Kelly participated in more than 20 student recruiting events.

Terri Gehr, Former Senior Vice President and Chief Financial Officer

Ms. Gehr has provided served as an employee, trusted advisor and volunteer. For most of her tenure as an employee, she served as Senior Vice President of Business and Administrative Services, Chief Financial Officer, and Treasurer to the Board of Trustees. Among her many contributions to the College, she oversaw construction of the Delaware Campus, Center for Workforce Development and Discovery Exchange; expanded postsecondary opportunities for high-school students; helped develop innovative 2+2 and 3+1 pathways with four-year universities; and created partnerships with employers to address regional workforce needs. Ms. Gehr has remained a trusted advisor and volunteer on many initiatives, including leading the 2020 campaign for a Franklin County bond issue to support campus upgrades.

Traci Haynes, Professor

Professor Haynes worked for Columbus State for 36 years, first as an adjunct instructor in the Social and Behavioral Sciences department. Rising through the ranks, Ms. Haynes demonstrated to her students the value of service learning. During her decades at the College, she developed the Online Book Buddy Project with the Hilliard City School District. That project paired Columbus State students with elementary school students for shared reading and mentorship. Professor Haynes was instrumental in beginning the Generation One Trailblazers program at Columbus State to help new students navigate college learning.

Doug House, Chair

Chair of the Design, Construction, and Trades department Doug House retired after 21 years of service to the College. During his tenure, Mr. House held many titles including Instructor, Coordinator, Career Facilitator, Advisor, Counselor, and Director. In 2017, he became the Chair for Design, Construction, and Trades. Doug participated in more than 50 career technical recruitment events at Ohio high schools and was instrumental in creating apprenticeship programs with Google and Meta.

Laurie Johns, Associate Vice President

Ms. Johns worked for Columbus State for 34 years. Shortly after graduating from Columbus State's Aviation Maintenance Technology program, she returned to the College as a faculty member of the same program. During her more than three decades of service, Ms. Johns held numerous titles, including Chair of the Aviation Department, Chair/Director of K-12 Initiatives, Senior Director of Curriculum Management, and Associate Vice President of Academic Affairs. Ms. Johns played a pivotal role in developing several key academic pathways, including the first bachelor's degree (Bachelor of Science in Nursing) at the College.

Marshall "Jack" McCoy, Assistant Professor

Assistant Professor McCoy retired from Columbus State after 28 years of service. Mr. McCoy worked his way from an adjunct faculty member to a tenured assistant professor in the Fire Science and Emergency Medical Services department. A veteran of the United States Army and former firefighter with the City of Dublin, Jack McCoy connected academic preparation with community service so that Columbus State graduates entered the workforce highly skilled.

Gloria Rogiers, Dean

Dean Rogiers began her career at Columbus State in 1989 as an adjunct instructor in the Computer Information Technology department. She later became a full professor, teaching Software Development and Microcomputing, and served as Chair of the Information Systems Technology Department. In 2021, she was appointed Dean of the Division of Information Systems Technology. For 37 years, Gloria Rogiers has consistently invested her time and expertise in mentoring colleagues, collaborating on courses, aligning curriculum, and strengthening technological competencies across numerous plans of study throughout the College.

Kathleen Williams, Annually Contracted Faculty

Ms. Williams spent 42 years teaching at Columbus State in the Business and Paralegal Programs department. In addition to preparing students for a career in Business Office Administration, Ms. Williams advised students and mentored faculty for decades in the business office administration pathways.

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: ______________

SUBJECT:

Adoption of Curricular Items

BACKGROUND INFORMATION:

Pursuant to Ohio Revised Code 3345.457, the Board of Trustees adopted a curricular approval process at its March 19, 2026 meeting. The process applies to the establishment and modification of academic programs, curricula, courses, general education requirements, and degree programs.

Consistent with this process, the attached curricular items are presented for Board approval.

RECOMMENDATION:

That the Board approve the curricular items, as attached.

<u>Overview: Proposed Curricular Items for Board Approval</u>

Program of Study or Change Type	Item Type	Summary
Advanced Foundations of Business Certificate	Modification to Certificate	Aligns the certificate's courses so that the certificate is fully embedded within the subsequent AAS degree program.
Patient Care Assistant Certificate	Inactivation of Certificate	Inactivates a partner-specific certificate that is no longer needed following modifications to a similar partner-agnostic certificate.
Electrician Pre-Apprenticeship Certificate	Inactivation of Certificate	Inactivates the certificate as its courses duplicate those included in similar programs of study.
As listed	New & Modified courses	New & Modified courses

Detail: Academic programs, degree programs, certificate programs, and curricula

MODIFICATION(S) OF PROGRAM(S)

Program of Study	Item Type	Rationale
Advanced Foundations of Business Certificate	Modification to Certificate	Revise the embedded certificate by removing the deactivated BOA 1300 course, replacing BMGT 1111 with a BMGT technical elective to align with the 2026 BMGT AAS plan of study, and increasing the required credit hours to align with student demand and industry needs.

INACTIVATION OF PROGRAM(S)

Program of Study	New or Existing	Rationale
Patient Care Assistant Certificate	Existing	Inactivate the Patient Care Assistant Certificate because its required course, NURC 1003, was developed for a specific community partner and was deactivated in 2023. Students seeking similar training may instead complete the Nurse Aide Training Program Certificate, which includes NURC 1001 as its primary course.
Electrician Pre-Apprenticeship Certificate	Existing	Inactivates the certificate based on apprenticeship partner feedback because its courses duplicate those included in similar programs of study.

Detail: New and Modified Courses Requiring External Approvals

Course	Course Type	Rationale	OATN Alignment, if applicable
EMEC 2253 – Mechatronics	New Course	As a technical elective for the AAS, this course builds on skills learned in EMEC-1252, focusing on advanced PLC and HMI programming to help students become proficient in troubleshooting integrated systems that reflect current manufacturing trends.	OET 022 Programmable Logic Controllers
HOSP 2232 – Culinary Competition I	New Course	As a technical elective for the AAS, this course is for students interested in participating in high-level competitive culinary experiences.	
POLS 1101 – Introduction to American Government and Civic Literacy	New Course	In September 2025, with modifications approved in November 2025, the Board adopted a plan to develop courses meeting the American civic literacy (ACL) requirements in ORC 3345.382. POLS 1101, adapted from POLS 1100, is the first course to complete the College's curricular review for the ACL designation. It is designed to satisfy the College's Social and Behavioral Sciences general education requirement, the ACL requirement, and, for eligible CCP students, Ohio's high school American Government requirement. Following Board approval, the course will be submitted to ODHE for OT36 faculty-panel review before implementation in Summer 2027.	OT36 Social & Behavioral Sciences OT36 American Civic Literacy
LEGL2061 – Business Law I	Routine Inactivation	Course Inactivation Career & Tech	
SES1327 – Individual Sport & Activity	Routine Inactivation	Course Inactivation Career & Tech	
SES1328 – Team Sport & Activity	Routine Inactivation	Course Inactivation Career & Tech	
SES2217 – Tae Kwon Do	Routine Inactivation	Course Inactivation Career & Tech	
SES2626 – Coaching the Young Athlete	Routine Inactivation	Course Inactivation Career & Tech	

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: ____________

SUBJECT:

Local Administration of State Capital Projects

BACKGROUND INFORMATION:

Ohio Revised Code Section 3345.50 authorizes a state community college to administer capital facilities projects for which the total amount of state funds appropriated for an individual project does not exceed $4 million, provided that the Board of Trustees complies with Ohio Revised Code Sections 153.16 and 3345.50 and all other applicable requirements of law. ORC 3345.50 requires the Board of Trustees to notify the chancellor of higher education in writing that the College plans to utilize this provision.

Senate Bill 450, which contains $16,902,015 in state capital appropriations for student success renovations at Columbus State Community College as well as $3,450,000 for third-party organizations under six joint use agreements with the College, was enacted June 15, 2026.

RECOMMENDATION:

That the Board authorizes the notification of the chancellor of higher education that the College intends to administer, without Ohio Facilities Construction Commission oversight, capital facilities projects in which the total amount of funds appropriated by the General Assembly does not exceed $4 million, as reflected in Ohio Revised Code (ORC) 3345.50.

The Board also affirms that the College will adhere to the guidelines established pursuant to ORC 153.16 and all laws that govern the selection of consultants, preparation and approval of contract documents, receipt of bids and award of contracts with respect to these projects.

The Board authorizes and directs the President, Chief Financial Officer, and other appropriate College officials to take all actions necessary or appropriate to implement this Board Action.

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

COLUMBUS STATE
COMMUNITY COLLEGE

Capital Project Report

September 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 Semester 2027	$66.5M	Bond		In construction
Columbus State YMCA **Columbus State Community Partners (CSCP)**	For Autumn Semester 2028	$39M	$32M Student Fees / $3M Bond / $4M Private (YMCA)		Architect / Engineer and Construction Management contracts in negotiations. Schematic design complete. Design Development in progress.
Franklin Hall Renovation	For Spring 2027 Semester	$31.5M	Bond ($16M) and State ($19M)		Drywall installed on all floors. New windows in installation on all floors. Furniture, fixtures, and equipment proceeding in support of the schedule. On time and on budget.
New Automotive Technologies Center	Autumn 2028	$27.2M	Bond		Completed schematic design. Next steps include reconciling budget, performing value engineering efforts and preparing for the Downtown Commission submittal.
	Projects Over $4M Total	**$195.7M**			

Summary – Current Projects under $4M

Columbus State Community College

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates
Campus Switchgear Upgrades	Facilities will remain open during work.	$3.55M	Bond		Transformer enabling construction work continues. Transformer replacements in progress and will continue through Autumn 2026. Panel replacements in progress, 90% complete. Aquinas Hall vault lid structural repairs in progress.
Nestor Hall Building Envelope Repairs	Facilities will remain open during work.	$2.55M	Bond - AE / State - Construction		AE under contract. Design development drawings complete. Bidding Autumn 2026.
Nestor Hall - Roof Replacement	Facilities will remain open during work.	$2.5M	Bond - AE / State - Construction		Design team under contract. Construction documents / drawings near completion. Bidding Autumn 2026.
408 N. 6th - OP Gallo Replacement	Early Winter 2027	$2.13M	Bond		Re-bid completed July 2026. GHM was low bidder and awarded the project. General contractor contract fully executed. Notice to commence 8/31. Internal demolition starts 9/14.
Center for Tech. and Learning, 370 N. Sixth St. & Vet Tech Roof	Facility will remain operational during work.	$1.5M	State		The College is in the architect / engineer selection process.
Center for Workforce Development Annex Renovation	Summer 2027	$1.22M	Bond		Design development phase.

Summary – Current Projects under $4M

COLUMBUS STATE
COMMUNITY COLLEGE

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates
Center for Tech. & Learn. Chiller Replacement	Facility will remain open during construction.	$1.17M	Board Reserves		Project Budget of $1,172,000 approval executed by Dr. Harrison June 2026. Bidding starting September 2026 Construction to start October
Davidson Hall Boiler and Domestic Water Pumps	Facility will not close for work	$1.05M	State		Design development drawing submission have been received by the College for review. Architect / engineer will begin construction document phase this Autumn, then finalize the design schedule to determine timeline for bidding in early 2027.
Innovation Hub Columbus State Community Partners (CSCP)	Autumn 2027	$1M	Bond		Site investigation and design work has started.
Delaware Admin. Bldg. Deferred Maintenance	Facility will remain operational during work.	$900K	State		Finalizing architect / engineer contract value. Approval sought at the Sept. 14 Controlling Board meeting.
Building Automation Upgrade – Campus Wide	Facility will remain operational during work.	$712K	State		Contract and purchase order issued. Contractor performing onsite reviews of the 18 buildings to be upgraded. Contractor in process of programming new building automation server.

Summary – Current Projects under $4M

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates
Union Hall Pharm Tech Lab	Facility will remain operational during work.	$673.9K	State		Request for release of funds to be presented at the Sept. 14 Controlling Board based on architect contract value. Once fund release is approved, contracts will be written and sent for administrative approvals.
Center for Tech & Learn., and Vet Tech Elevator Modernizations	Facility will remain operational during work.	$650K	State		Request for release of funds to be presented at the Sept. 14 Controlling Board based on architect contract value. Once fund release is approved, contracts will be written and sent for administrative approvals.
Rhodes & Madison Halls - Fire Alarm Upgrades	Buildings to remain open during work	$500K	State		Contractors bidding complete. Fund release request planned for October Controlling Board.
Center for Workforce Develop. Boiler/ Chiller Replacement	Facility will remain open during work	$380K approved to date	PM and Design = Bond Construction = State		Project budget of $380,000 approval executed by Dr. Harrison on 06/30/2026. Approval for Owner's Representative and Engineer only. Full Budget will be requested based on Engineer estimate. Total costs TBD - $380K approved to date Procuring engineer to develop project specifications and final budget.

Summary – Current Projects under $4M

Project Name	Facility Opening / Project Completion	Total Project Budget	Funding Source	Project Risk Status	Key Project Updates
Moeller Hall Furniture Upgrade Project	Facility will remain open during work	$163K	State		Final installation late August
Aquinas 026 Renovation (Dean Suite)	Autumn 2026	$132K	Bond		Drywalling in process. Permitting in process.
Eibling 302 Dean Suite Reconfiguration	Autumn 2026	$80.9K	State		On track to be completed late September.
Eibling 135B Suite Reno for IT Equipment Room	Early July 2026	$33.2K	Plant Funds		Closeout
Brown Hall Exterior Signage Changeover	August 2026	TBD	Bond		Closeout
	Projects Under $4M Total	**$22.12M**			

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: ______________

SUBJECT:

Financial Statements as of and for the One Month Ended July 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:

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COLUMBUS STATE
COMMUNITY COLLEGE

September 3, 2026

TO: Dr. David T. Harrison, President

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

SUBJECT: Preliminary Financial Statements as of July 31, 2026

Attached are the financial statements of the Columbus State Community College District and the Foundation for fiscal year-to-date through July 31, 2026.

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

Revenues. Revenues reported through July are 0.4% ($47.3K) above last year. Tuition and Special Course revenues are tracking slightly below last year, with Tuition trailing by $15.5K (0.5%) and Special Courses down $144.2K (34.9%). These declines are more than offset by State Subsidy revenue, which is $213.3K (3.1%) above the prior year.

The FY27 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.

At this stage of the fiscal year, insufficient enrollment data exists to support a reliable projection of Autumn 2026 enrollment, particularly given the implementation of Workday Student. Therefore, the FY27 year-end revenue projection remains consistent with the budget approved by the Board in May, which incorporates an overall enrollment increase of 4.0% compared to FY26.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2026**	35,098	37,766	7.6%	4,872	5,473	12.3%
Autumn 2026	238,324					
Spring 2027	219,663					
Summer 2027**	42,934					

* Summer 2026 current year credit hours and FTEs are preliminary estimates provided by the Office of Institutional Effectiveness (IE).
** Summer semester 2026 straddles both FY26 and FY27, with 46% of the revenue attributed to FY27. Likewise, Summer semester 2027 straddles both FY27 and FY28, with 54% of the revenue attributed to FY27.

Expenses and Transfers. Expenses reported through July are 13.5% ($2.0 million) higher than in the same period last year, driven largely by the timing of expenditures and accounting adjustments between fiscal years. Given the limited amount of activity recorded to date, current variances are not considered indicative of year-end results. The FY27 year-end expense projection remains aligned with the budget approved by the Board in May.

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

Bookstore revenues are down $11.6K, or 8.9% compared to the same period last year. Textbooks and General Merchandise make up much of the decrease. Gross margin increased by $24K, or 25.3%. Parking revenue is flat to the same period last year. Food Service revenue increased by $21K. Overall, Auxiliary expenses are up $51.6K, or 30.9% compared to last year. The majority of this increase is in Auxiliary Administration, due to reallocated Administrative salary that was charged to College operating in the prior fiscal year.

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

Contributions can vary significantly from year to year and are down $29.5K, or 12%. Investment earnings for all portfolios are $377K in FY 27 compared to $125K in FY 26, an increase of $252K, or 201%. Total Management and General expenses (unrestricted, temporarily restricted, and permanently restricted) increased $20K or 21.5%, due mainly to the timing of expenditures between the two years.

4. **Investments**

As of July 31, 2026, the College's investment portfolio remained invested in accordance with its investment policy, with 27.60% invested in STAR Ohio and other money markets, and the balance in various federal agencies, municipal bonds, and treasury notes. Of the $80.5K gain from net interest income reported on Exhibit B, $385.8K represents net unrealized loss and $305.3K 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 $80.5K gain reported on Exhibit B.

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT JULY 31, 2026
With Comparative Figures at July 31, 2025

EXHIBIT A

Assets	**July 31, 2026**	**July 31, 2025**	
Current Funds			(1)
Unrestricted			(2)
Educational and general			(3)
Cash	$ 9,966,402	$ 10,138,455	(4)
Investments (including money markets			(5)
at cost and treasury bills and agency			(6)
discount notes at market - (note 1)	115,394,748	118,216,327	(7)
Accounts receivable, net of allowance			(8)
for doubtful accounts	38,326,954	45,997,625	(9)
Interfund transfers	6,941,201	-	(10)
Interest receivable	-	-	(11)
Prepaid expense	2,079,453	2,554,157	(12)
Other Assets	55,993	50,892	(13)
Total educational & general	$ 172,764,751	$ 176,957,456	(14)
Auxiliary enterprise			
Cash	$ 6,315,761	$ 5,363,179	(15)
Investments	16,750,024	14,276,212	(16)
Accounts receivable	1,168,842	763,351	(17)
Inventories, at cost as defined (note 2)	1,733,929	1,364,654	(18)
Other Assets	-	-	(19)
Due from grant funds	-	-	(20)
Total auxiliary enterprise	25,968,556	21,767,396	(21)
Total unrestricted	$ 198,733,307	$ 198,724,852	(22)
Total current funds	$ 198,733,307	$ 198,724,852	(23)
	[A]	[B]	

Liabilities and Fund Balance	**July 31, 2026**	**July 31, 2025**	
Current Funds			(1)
Unrestricted			(2)
Educational and general			(3)
Accounts payable	$ 37,097,209	$ 32,700,560	(4)
Deferred income			(5)
Student tuition	33,829,822	35,647,798	(6)
Lab fees and credit bank	244,202	358,093	(7)
Interfund transfers	-	1,238,828	(8)
			(9)
Fund balances (Exhibit C):			(10)
Allocated	64,074,044	69,477,254	(11)
Unallocated	37,519,475	37,534,923	(12)
Total fund balances	101,593,519	107,012,177	(13)
Total educational & general	$ 172,764,751	$ 176,957,456	(14)
Auxiliary enterprise			
Accounts payable	$ 578,797	$ 294,186	(15)
Interfund transfers	4,275,793	2,648,257	(16)
Fund balances (Exhibit D):			(17)
Allocated	175,000	175,000	(18)
Unallocated	20,938,966	18,649,953	(19)
Total fund balances	21,113,966	18,824,953	(20)
Total auxiliary enterprise	25,968,556	21,767,396	(21)
Total unrestricted	$ 198,733,307	$ 198,724,852	(22)
Total current funds	$ 198,733,307	$ 198,724,852	(23)
	[C]	[D]	

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

(Continued)

COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT JULY 31, 2026
With Comparative Figures at July 31, 2025

EXHIBIT A
(Continued)

Assets	**July 31, 2026**	**July 31, 2025**		**Liabilities and Fund Balance**	**July 31, 2026**	**July 31, 2025**	
Plant funds			(1)	**Plant funds**			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	$ -	$ -	(3)	Fund balances			(3)
Capital Improvement Fund	1,861,518	1,788,289	(4)	Restricted	$ 1,861,518	$ 1,788,289	(4)
Total unexpended	1,861,518	1,788,289	(5)	Total unexpended	1,861,518	1,788,289	(5)
Cash from Bond Proceeds	1,112,497	1,156,920	(6)				(6)
Investments	194,821,609	224,356,992	(7)				(7)
Deposit with trustees/Bond Retirement Fund	180,897	217,999	(8)				(8)
Student Accounts Receivable	1,784,955	-	(9)	Investment in plant:			(9)
Interfund transfers	-	-	(10)				(10)
Land	30,720,288	31,103,333	(11)	Interfund transfers	28,135,666	8,599,882	(11)
Improvements other than buildings	16,477,218	16,598,330	(12)	Interest payable	-	-	(12)
Buildings	255,740,123	235,892,008	(13)	Subscription Liability	9,123,539	8,994,872	(13)
Movable equipment, furniture			(14)	Accounts payable	383,724	503,270	(14)
and library books	75,522,158	69,330,009	(15)	Bonds payable	180,821,416	199,665,894	(15)
Construction-in-progress	45,690,985	40,723,204	(16)	Leased Liabilities	10,023,341	7,266,107	(16)
Leased Assets	9,528,182	6,668,342	(17)				(17)
Noncurrent Intangible Assets	12,086,282	10,693,965	(18)				(18)
Other Assets	28,281	28,281	(19)	Net investment in plant	231,773,362	230,504,601	(19)
Less: accumulated depreciation	(183,432,426)	(181,234,757)	(20)				(20)
Total investment in plant	460,261,049	$ 455,534,626	(21)	Total investment in plant	460,261,049	455,534,626	(21)
Total plant funds	$ 462,122,567	457,322,915	(22)	Total plant funds	$ 462,122,567	$ 457,322,915	(22)
	[A]	[B]			[C]	[D]	

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

COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FISCAL YEAR-TO-DATE THROUGH JULY 31, 2026
With Comparative Figures at July 31, 2025

EXHIBIT B

	FY 27			FY 26			FY 27 Projected Year End		FY 26 Projected Year End		
	Budget as approved June 2026	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Budget as approved June 2025	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 27 Projected Year End	Projected % of Budget	FY 26 Projected Year End	Projected % of Budget	
Revenues											
Appropriations											
Subsidy	$ 85,272,591	$ 7,108,442	8.34%	$ 82,911,756	$ 6,895,172	8.32%	$ 85,272,591	100.00%	$ 83,328,266	100.50%	(1)
	85,272,591	7,108,442	8.34%	82,911,756	6,895,172	8.32%	85,272,591	100.00%	83,328,266	100.50%	(2)
Student											
Tuition	99,206,294	3,442,683	3.47%	94,374,666	3,458,166	3.66%	99,206,294	100.00%	93,787,807	99.38%	(3)
Fees	4,356,326	921,644	21.16%	4,362,583	913,591	20.94%	4,356,326	100.00%	4,479,102	102.67%	(4)
Special Courses	2,647,832	269,373	10.17%	2,367,500	413,577	17.47%	2,647,832	100.00%	2,744,076	115.91%	(5)
	106,210,452	4,633,699	4.36%	101,104,749	4,785,334	4.73%	106,210,452	100.00%	101,010,985	99.91%	(6)
Contracted Services											
Net	877,299	72,119	8.22%	877,299	65,219	7.43%	877,299	100.00%	1,060,466	120.88%	(7)
	877,299	72,119	8.22%	877,299	65,219	7.43%	877,299	100.00%	1,060,466	120.88%	(8)
Other											
Partnership Revenue	78,040	-	0.00%	78,040	-	0.00%	78,040	100.00%	85,472	109.52%	(9)
Miscellaneous	1,348,254	72,214	5.36%	1,457,289	93,446	6.41%	1,348,254	100.00%	2,482,853	170.37%	(10)
Transfer In for Debt Service	-	-	0.00%	980,101	-	0.00%	-	0.00%	-	0.00%	(11)
	1,426,294	72,214	5.06%	2,515,430	93,446	3.71%	1,426,294	100.00%	2,568,326	102.10%	(12)
Total Revenues	193,786,636	11,886,473	6.13%	187,409,234	11,839,171	6.32%	193,786,636	100.00%	187,968,042	100.30%	(13)
Operating Expenditures											
Instruction and Department Research	96,052,414	6,960,991	7.25%	88,696,534	6,592,359	7.43%	96,052,414	100.00%	88,100,898	99.33%	(14)
Public Service	455,967	42,770	9.38%	414,332	25,236	6.09%	455,967	100.00%	354,821	85.64%	(15)
Academic Support	9,713,233	803,294	8.27%	8,464,961	701,763	8.29%	9,713,233	100.00%	8,056,156	95.17%	(16)
Student Services	19,768,652	1,347,855	6.82%	20,029,155	1,348,479	6.73%	19,768,652	100.00%	15,489,925	77.34%	(17)
Institutional Support	47,726,834	5,999,753	12.57%	46,090,693	4,712,765	10.22%	47,726,834	100.00%	41,791,809	90.67%	(18)
Operation and maintenance of plant	18,240,384	1,832,553	10.05%	17,588,942	1,400,464	7.96%	18,240,384	100.00%	17,598,687	100.06%	(19)
Transfer for debt service	-	-	0.00%	2,159,798	179,983	8.33%	-	0.00%	2,159,798	100.00%	(20)
Total Expenditures	191,957,484	16,987,217	8.85%	183,444,415	14,961,048	8.16%	191,957,484	100.00%	173,552,094	94.61%	(21)
Non-operating & Encumbered		.									
Transfer for Capital Equipment	-	See Exhibit C		1,414,819	See Exhibit C		-	N/A	600,000	N/A	(22)
Transfer for Capital Improvements	-			1,730,000			-	N/A	730,000	N/A	(23)
Transfer for Student Success & Innovation	-			-			-	N/A	-	N/A	(24)
Transfer for Scholarships	-			-			-	N/A	-	N/A	(25)
Transfer for Plant Fund	1,009,152			-			1,009,152	N/A	-	N/A	(26)
Transfer for Technology Initiatives	820,000			820,000			820,000	N/A	820,000	N/A	(27)
Transfer for One Time Compensation	-			-			-	N/A	-	N/A	(28)
Total expenditures and transfers	193,786,636	16,987,217	8.77%	187,409,234	14,961,048	7.98%	193,786,636	100.00%	175,702,094	93.75%	(29)
Net Operational Revenues for Budgeted Activity	-	(5,100,744)	N/A	-	(3,121,877)	N/A	-	N/A	12,265,948	N/A	(30)
Post-Budget Items											
Interest Income	5,400,000	(80,456)	-	-	(37,670)	-	5,400,000	-	5,530,425	-	(31)
Net Operating Revenues	$ 5,400,000	$ (5,181,200)	-	$ -	$ (3,159,547)	-	$ 5,400,000	-	$ 17,796,373	-	(32)
Reserve expenditures from Exhibit C	-	2,657,004		-	1,013,309		- *		18,721,172		(33)
Net Revenues/(Expenditures)	$ 5,400,000	$ (7,838,203)		-	$ (4,172,856)		$ 5,400,000		$ (924,799)		(34)
	[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
FISCAL YEAR-TO-DATE THROUGH JULY 31, 2026

EXHIBIT C

	Preliminary Balance at June 30, 2026	Net Change for Current Period	Board Approved Adjustments	Transfers	Expenditures	Balance at July 31, 2026	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	$ 5,995,490	$ -	$ -	$ -	$ -	$ 5,995,490	(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	(252,654)	-	-	-	-	(252,654)	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Capital Improvements - Other	1,364,078	-	-	-	(262,909)	1,101,169	(7)
COVID-19	165,146	-	-	-	-	165,146	(8)
Capital Equipment	5,028,935	-	-	-	(9,569)	5,019,366	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	3,813,416	-	-	-	(63,636)	3,749,780	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	222	-	-	-	(1,685)	(1,464)	(13)
Student Success and Innovation	9,963,315	-	-	-	(144,493)	9,818,822	(14)
Technology Initiatives	4,384,697	-	-	-	(1,717,655)	2,667,042	(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	2,000,000	-	-	-	-	2,000,000	(19)
Health Care HSA Incentive	86,636	-	-	-	-	86,636	(20)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(21)
One-Time Compensation	(1,280,146)	-	-	-	-	(1,280,146)	(22)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(23)
Grant Reserve	1,000,000	-	-	-	-	1,000,000	(24)
Promise 2.0	3,500,000	-	-	-	-	3,500,000	(25)
Recovery Reserve	7,131,536	-	-	-	(457,057)	6,674,479	(26)
	$ 66,731,047	$ -	$ -	$ -	$ (2,657,004)	$ 64,074,044	(27)
Unallocated	44,137,105	(6,617,630)	-	-	-	37,519,475	(28)
Total General Fund	$ 110,868,152	$ (6,617,630)	$ -	$ -	$ (2,657,004)	$ 101,593,519	(29)
	[A]	[B]	[C]	[D]	[E]	[F]	

COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FISCAL YEAR-TO-DATE THROUGH JULY 31, 2026
With Comparative Figures at July 31, 2025

EXHIBIT D

	FY27			**FY26**			**FY 27 Projected Year End**		**FY 26 Projected Year End**		
	Budget as approved June 2026	Actual to Date	% of Budget Expended to Date	Budget as approved June 2025	Actual to Date	% of Budget Expended to Date	FY 27 Projected Year End	Projected % of Budget	FY 26 Projected Year End	Projected % of Budget	
Auxiliary											
Sales/Revenues											
Bookstore	$ 11,168,474	$ 118,613	1.06%	$ 8,632,427	$ 130,196	1.51%	$ 11,168,474	100.00%	$ 11,036,331	127.85%	(1)
Food Services	275,000	96,447	35.07%	220,000	75,716	34.42%	275,000	100.00%	274,740	124.88%	(2)
Parking	1,359,215	-	0.00%	825,000	250	0.03%	1,359,215	100.00%	1,225,087	148.50%	(3)
Total Revenues	12,802,689	215,060	1.68%	9,677,427	206,163	2.13%	12,802,689	100.00%	12,536,158	129.54%	(4)
Cost of Goods Sold											
Bookstore	8,867,040	94,343	1.06%	6,989,221	109,829	1.57%	8,867,040	100.00%	8,608,054	123.16%	(5)
Food Service	600	-	-	500	-	-	600	100.00%	1,343	-	(6)
Gross Margin	3,935,049	120,717	3.07%	2,687,706	96,334	3.58%	3,935,049	100.00%	3,926,761	146.10%	(7)
Operating Expenses											
Bookstore	1,399,574	144,218	10.30%	1,439,980	134,362	9.33%	1,399,574	100.00%	1,317,503	91.49%	(8)
Food Services	114,985	8,160	7.10%	95,827	7,303	7.62%	114,985	100.00%	85,651	89.38%	(9)
Parking	329,839	-	0.00%	411,753	-	-	329,839	100.00%	316,792	76.94%	(10)
Auxiliary Administration	508,627	66,504	13.08%	289,482	25,573	8.83%	508,627	100.00%	464,220	160.36%	(11)
Marketing	30,000	5	0.02%	-	-	-	30,000	100.00%	-	0.00%	(12)
Total Expenses	2,383,025	218,886	9.19%	2,237,042	167,238	7.48%	2,383,025	100.00%	2,184,166	97.64%	(13)
Auxiliary Operating Income/(Loss)	1,552,024	(98,169)	-6.33%	450,664	(70,904)	-15.73%	1,552,024	100.00%	1,742,595	386.67%	(14)
Interest Income	575,000	20,236	3.52%	-	1,694	-	575,000	-	569,690	-	(15)
Net Income/(Loss)											
Bookstore	1,476,860	(99,712)	-6.75%	203,226	(112,300)	-55.26%	1,476,860	100.00%	1,680,464	826.89%	(16)
Food Services	159,415	88,288	55.38%	123,673	68,413	55.32%	159,415	100.00%	187,746	151.81%	(17)
Parking	1,029,376	-	0.00%	413,247	250	0.06%	1,029,376	100.00%	908,295	219.79%	(18)
Auxiliary Administration	(508,627)	(66,504)	13.08%	(289,482)	(25,573)	8.83%	(508,627)	100.00%	(464,220)	160.36%	(19)
Marketing	(30,000)	(5)	0.02%	-	-	-	(30,000)	100.00%	-	0.00%	(20)
Net Auxiliary Income/(Loss)	$ 2,127,024	$ (77,933)	0.00%	$ 450,664	$ (69,210)	-	$ 2,127,024	100.00%	$ 2,312,285	-	(21)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(75,000)	-		(75,000)	-		(75,000)		-		(22)
College Credit Plus	-	-		-	-		-		-		(23)
College Strategic Priorities	(100,000)	-		(100,000)	-		(100,000)		(11,627)		(24)
Food Services/Renovations	-	-		-	-		-		-		(25)
Transfer for Debt Service	-	-		-	-		-		-		(26)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

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

EXHIBIT E

	Actual February 2026	Actual March 2026	Actual April 2026	Actual May 2026	Actual June 2026	Actual July 2026	
Beginning Cash	$ 47,673,032	13,371,821	10,992,186	12,313,038	8,254,216	9,190,669	(1)
Cash Receipts	10,258,199	12,118,283	12,697,096	11,507,557	16,728,250	10,322,280	(2)
Cash Disbursements	(15,613,832)	(16,473,855)	(21,658,545)	(13,921,336)	(16,850,844)	(22,142,586)	(3)
Financial Aid	(10,445,577)	6,975,937	282,301	4,354,957	1,059,047	2,774,306	(4)
Outflow for investments	(18,500,000)	(5,000,000)	-	(6,000,000)	-	-	(5)
Inflow from investments	-	-	10,000,000	-	-	9,500,000	(6)
Ending Cash	$ 13,371,821	10,992,186	12,313,038	8,254,216	9,190,669	9,644,669	(7)

	Forecasted August 2026	Forecasted September 2026	Forecasted October 2026	Forecasted November 2026	Forecasted December 2026	Forecasted January 2027	
Beginning Cash	$ 9,644,669	13,343,169	13,841,669	14,188,984	14,374,811	17,734,671	(8)
Cash Receipts	18,200,000	11,900,000	9,087,178	7,036,340	11,172,498	21,359,187	(9)
Cash Disbursements	(17,501,500)	(14,701,500)	(20,439,862)	(15,285,514)	(15,762,638)	(15,754,325)	(10)
Financial Aid	18,500,000	2,300,000	(900,000)	(1,765,000)	950,000	19,500,000	(11)
Outflow for investments	(15,500,000)	-	-	-	-	(28,200,000)	(12)
Inflow from investments	-	1,000,000	12,600,000	10,200,000	7,000,000	-	(13)
Ending Cash	$ 13,343,169	13,841,669	14,188,984	14,374,811	17,734,671	14,639,532	(14)

EXHIBIT F

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

Assets	July 31, 2026	July 31, 2025	
Cash	$ 7,078,900	$ 6,925,949	(1)
Investments at market value (see note)	16,148,671	14,459,554	(2)
Investments for Mitchell Hall at market value	135	3,999,973	(3)
Investments for OhioHealth Endowment at market value	32,406,764	28,858,414	(4)
Pledges Receivable - Mitchell Hall	245,239	473,488	(5)
Pledges Receivable - Healthcare	2,117,456	1,670,000	(6)
Pledges Receivable - Other	2,530,172	3,520,119	(7)
Accounts Receivable	11,156	86,846	(8)
Other Assets	-	-	(9)
Total Assets	$ 60,538,493	$ 59,994,343	(10)

Liabilities			
Interfund transfers	$ 2,506,719	$ 1,435,212	(11)
Deferred Revenue	7,500	11,000	(12)
Pledge Payable	-	-	(13)
Trade Payables	21,156	3,357	(14)
Total Liabilities	2,535,375	1,449,569	(15)
Fund balance			
Permanently Restricted	32,375,527	32,262,727	(16)
Temporarily Restricted	18,331,871	19,922,156	(17)
Unrestricted			
Allocated	44,892	5,509	(18)
Unallocated	7,250,828	6,354,382	(19)
Total fund balance	58,003,118	58,544,774	(20)
Total Liabilities and fund balance	$ 60,538,493	$ 59,994,343	(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 invesments are based upon the cost of the specific investment sold or redeemed. Purchases and sales of investments are reflected on a trade-date basis.
A summary of investments is as follows:

	Cost	Market	Percent of Portfolio
Cash & Equivalents	$ 1,059,108	1,059,108	2.18%
Equities	30,708,522	34,545,047	71.15%
Fixed Income	13,268,629	12,951,415	26.67%
Mutual Funds	-	-	0.00%
Total Investments	$ 45,036,259	$ 48,555,570	100.00%

EXHIBIT G

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR-TO-DATE THROUGH JULY 31, 2026
With Comparative Figures at July 31, 2025

	July 31, 2026					July 31, 2025	
	Unrestricted		Temporarily	Permanently	Total All	Total All	
	Allocated	Unallocated	Restricted	Restricted	Funds	Funds	
Revenue							
Contributions							
Scholarships and Programs	$ -	$ 15,333	$ 64,058	$ 767	$ 80,158	$ 54,947	(1)
Taste the Future	-	131,600	-	-	131,600	157,598	(2)
Contributions for Columbus State	-	-	4,631	-	4,631	33,356	(3)
Mitchell Hall	-	-	33	-	33	33	(4)
Creative Campus	-	-	-	-	-	-	(5)
Administration Fee Income	-	-	-	-	-	-	(6)
Rental Income	-	-	-	-	-	-	(7)
Interest Income	-	15,036	-	-	15,036	5,761	(8)
Investment Income							
Realized	-	4,013	11,465	-	15,478	104,290	(9)
Unrealized	-	23,974	68,501	-	92,475	(156,016)	(10)
Investment income - Mitchell Hall							
Realized	-	-	4,389	-	4,389	11,735	(11)
Unrealized	-	-	0	-	-	(4,427)	(12)
Investment income - OhioHealth							
Realized	-	-	56,687	-	56,687	69,294	(13)
Unrealized	-	-	208,416	-	208,416	100,517	(14)
Investment income-subtotal	-	27,987	349,458	-	377,445	125,393	(15)
Total revenues	-	189,956	418,180	767	608,903	377,088	(16)
Expenditures							
Scholarships and Programs	-	-	68,417	-	68,417	51,888	(17)
Contributions to Columbus State	-	-	6,351	-	6,351	102,321	(18)
Corporate Gift	-	-	-	-	-	-	(20)
Creative Campus	-	-	-	-	-	-	(21)
Mitchell Hall	-	-	4,453,723	-	4,453,723	-	(22)
Administrative Fee Expense	-	-	-	-	-	-	(23)
Management and general	67,038	48,731	-	-	115,769	95,296	(24)
Total expenditures	67,038	48,731	4,528,491	-	4,644,260	249,505	(25)
Excess (deficit) of revenues over expenditures	(67,038)	141,225	(4,110,311)	767	(4,035,357)	127,583	(26)
Transfers	-	-	-	-	-	-	(27)
Other Board Distributions	-	-	-	-	-	-	(28)
Fund balance at beginning of period	111,930	7,109,603	22,442,182	32,374,760	62,038,475	58,417,191	(29)
Fund balance at end of period	$ 44,892	$ 7,250,828	$ 18,331,871	$ 32,375,527	$ 58,003,118	$ 58,544,774	(30)
	[A]	[B]	[C]	[D]	[E]	[F]	

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

1) **Investments**

Investment Fund		Cost		Market Value	Yield to Maturity*	Average Maturity (days)
STAR Ohio/Operating	$	12,840,478	$	12,840,478	3.83%	1
STAR Ohio/Plant		1,861,518		1,861,518	3.83%	1
STAR Ohio/Auxiliary		2,220,005		2,220,005	3.83%	1
STAR 2020B Bonds		1,045,909		1,045,909	3.83%	1
STAR 2024 Bond Proceeds		1,383,320		1,383,320	3.83%	1
CSCC Operating Fund		102,587,310		103,268,677	4.17%	957
Auxiliary Services		14,479,039		14,530,019	4.17%	867
2020B Bond Proceeds Meeder		22,415,532		22,745,503	3.83%	85
2020B Bond Proceeds PNC		65,061,344		65,074,560	3.80%	58
County Proceeds		12,766,243		12,838,947	3.94%	742
Plant Fund		12,406,357		12,452,981	3.89%	141
2024 Bond Proceeds Meeder		25,549,035		26,245,375	3.88%	111
2024 Bond Proceeds PNC		52,447,734		52,320,608	4.21%	339
	$	327,063,825	$	328,827,899		

* Weighted

Portfolio Composition

Type	% of Total	
STAR Ohio	5.88%	
Agencies	20.35%	*
Municipal Bonds	6.55%	
Corporate Issues	20.31%	
Treasury Notes	25.19%	
Stocks	0.00%	
Cash & Equivalents	21.72%	
	100.00%	

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

2) **Inventories**
Bookstore inventories at year-end are stated at average cost. A complete physical inventory is taken annually and adjustments, if any, are recorded.

Inventory is valued using the FIFO method for the Retail Operations in Mitchell Hall. Inventory is taken annually and adjustments, if any, are recorded.

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

4) **Long-term debt**
Outstanding long-term debt consists of bonds payable in annual installments varying from $775,000 to $9,930,000 with interest rates of .47% to 6%, the final installment being due in 2045. Approximately $16.9M 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 $163.9M, are voted general obligation debt. Debt service for this debt is paid from collections of ad valorem taxes in Franklin County, Ohio.

5) **Interfund Accounts**
All interfund borrowings have been made from current funds and amounts are due currently without interest.

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: ______________

SUBJECT:

Personnel Information Items

BACKGROUND INFORMATION

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

FOR INFORMATION ONLY

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES **INFORMATION ONLY**

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

NAME	POSITION	DEPARTMENT	DATE	SALARY
Evelyn Falcon	Assistant Director, Student Conduct	Student Conduct	7/6/2026	$82,500.00
Craig Yantko	Grounds/Facilities Technician	Facilities Operations	7/13/2026	$37,960.00
Kassie Kurzhals	Coordinator	Biological & Physical Sciences	7/27/2026	$54,772.20
Ken Smith	Program Coordinator	Military & Veterans Affairs	7/27/2026	$54,772.20
Ryan Wightman	Lecturer	Allied Health Professions	8/9/2026	$50,112.00
Amy Merritt	Lecturer	Allied Health Professions	8/9/2026	$50,112.00
Jeffrey Rowe	Lecturer	Allied Health Professions	8/9/2026	$50,112.00
Latisha Liggins	Lecturer	Allied Health Professions	8/9/2026	$50,112.00
Laura Pettiford	Visiting Lecturer	Allied Health Professions	8/9/2026	$46,080.00
Michelle Elbakry	CCP - Visiting Lecturer	Allied Health Professions	8/9/2026	$46,080.00
Chelsie Johnson	Instructor	Applied Sciences & Human Svcs	8/9/2026	$56,194.32
Dawn Archey	Lecturer	Applied Sciences & Human Svcs	8/9/2026	$50,112.00
Gabriele Prince	Instructor	Applied Sciences & Human Svcs	8/9/2026	$56,194.32
Renee Cahill	Lecturer	Applied Sciences & Human Svcs	8/9/2026	$50,112.00
Montgomery Gray	Instructor	Biological & Physical Sciences	8/9/2026	$58,355.64
Ashli Wright	Instructor	Biological & Physical Sciences	8/9/2026	$60,516.96
Daniel Peterson	Lecturer	Biological & Physical Sciences	8/9/2026	$50,112.00
Emily Bassett	Instructor	Biological & Physical Sciences	8/9/2026	$60,516.96
Mehmet Yalvac	Lecturer	Biological & Physical Sciences	8/9/2026	$50,112.00

Taylor Murphy	Lecturer	Biological & Physical Sciences	8/9/2026	$50,112.00
David George	Visiting Lecturer	Business and Paralegal Programs	8/9/2026	$46,080.00
Robert Lane	Lecturer	Design, Construction & Trades	8/9/2026	$50,112.00
Madison Rollins	Instructor	Design, Construction & Trades	8/9/2026	$58,355.64
Rodney Boyd	Instructor	Engineering Technology	8/9/2026	$58,355.64
Catherine Fleming	CCP - Lecturer	English	8/9/2026	$46,080.00
Ghulam Yaseen	CCP - Lecturer	English	8/9/2026	$50,112.00
Jacob Hale	Instructor	English	8/9/2026	$54,033.00
Megan Weber	Instructor	English	8/9/2026	$54,033.00
Natalie Kopp	Instructor	English	8/9/2026	$56,194.32
Rebecca Baker	Lecturer	English	8/9/2026	$50,112.00
Tisha Brady	Lecturer	English	8/9/2026	$50,112.00
Alshima Elidrissy	Lecturer	Health Professions & Wellness	8/9/2026	$50,112.00
Yayra Fekpe	Lecturer	Health Professions & Wellness	8/9/2026	$50,112.00
Natasha Geno	Lecturer	Health Professions & Wellness	8/9/2026	$50,112.00
PJ Moe	Lecturer	Health Professions & Wellness	8/9/2026	$50,112.00
Terrence Lawrence	Instructor	Health Professions & Wellness	8/9/2026	$60,516.96
Travis Williams	Visiting Lecturer	Humanities	8/9/2026	$46,080.00
Chris Judd	Instructor	Information Systems Technology	8/9/2026	$60,516.96
Dorothy Mayne	Instructor	Languages and Communication	8/9/2026	$58,355.64
Gabriel Owusu	Instructor	Mathematics	8/9/2026	$56,194.32
Pamela Ackroyd	Instructor	Mathematics - Pooled	8/9/2026	$56,194.32
Becky Anderson	Instructor	Nursing	8/9/2026	$60,516.96
Samantha Hughes	Instructor	Nursing	8/9/2026	$58,355.64

Amy Karns	Lecturer	Social & Behavioral Sciences	8/9/2026	$50,112.00
Cynthia Torges	Instructor	Social & Behavioral Sciences	8/9/2026	$60,516.96
Vivian Baker	Advisor	Advising and Career Services	8/10/2026	$51,101.40
Jay Orders	Grounds/Facilities Technician	Facilities Operations	8/10/2026	$41,600.00
Elecia Spain	Senior Director, Student Wellbeing & Engagement	Holistic Student Experience	8/10/2026	$111,000.00
Khadijah Jones	Senior Director, Student Momentum Operations	Strategic Initiatives/Assmnt	8/10/2026	$111,000.00
William Brown	Chairperson	Business, Engineering & Tech	8/24/2026	$127,680.00
Kimberly Kendricks	Chairperson	Mathematics, Natural and Social Sciences	8/24/2026	$132,500.00
Rob Breeckner	Director, Military and Veteran Services	Student Affairs	8/24/2026	$93,466.47

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.

NAME	POSITION	DEPARTMENT	DATE
Clint Phillips	Director, Facilities Operations	Facilities Management	7/1/2026
Taylor Pearson	College Credit Plus Regional Coordinator	K-12 Partnerships	7/1/2026
Alex Zalar	Advisor	Advising and Career Services	7/10/2026
Angelica Williamson	Student Health Records Specialist	Office /Student Health Records	7/15/2026
Andrea Pifher	Professor	Allied Health Professions	8/8/2026
Santiago Guevara-Ocana	Instructor	Engineering Technology	8/14/2026
Zina Pichkar	Lecturer	Information Systems Technology	8/14/2026
Nancy Stagg	Instructional Designer II	Inst. Tech & Innov.	8/14/2026
Jack McCoy	Assistant Professor	Justice and Safety	8/14/2026
Tara Pepple	Assistant Professor	Nursing	8/14/2026
Timothy Boyer	Associate Professor	Mathematics	8/18/2026
Mir Arif	CCP - Lecturer	English	8/20/2026
Selah Ndouta	Program Coordinator	Admissions	8/21/2026
Bettina Batts	Student Services Specialist	Student Central	8/21/2026
Dianna Brackbill	Specialist	International Student Services	8/28/2026
Melanie Adams	Professor	Applied Sciences & Human Svcs	8/31/2026
Brenda Johnson	Professor	Applied Sciences & Human Svcs	8/31/2026

September 2026