

# COLUMBUS STATE

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COMMUNITY COLLEGE

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**BOARD OF TRUSTEES**  
**COMMITTEE OF THE WHOLE MEETING AGENDA**

Friday, May 22, 2026 | 8:00 AM  
Center for Workforce Development, 315 Cleveland Ave.  
Room 325

- 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 President Harrison
- 5. Approval of Minutes
- 6. Action Items
  - a. Tenure Appointments and First Promotion .....3
  - b. Curricular Items .....5
  - c. College Completion Plan .....7
  - d. Operating Budget for Fiscal Year 2027 .....33
  - e. Fiscal Year 2027 Annual Appropriation Resolution .....47
  - f. Revisions to Policy 7-06, Student Fees .....49
  - g. Revisions to Policy 3-08, Fringe Benefits .....53
  - h. Property Transfer – 141, 145 and 149 Cleveland Avenue.....56

- 7. Information-Only Items
  - a. Capital Project Report.....57
  - b. Financial Statements as of and for the Nine Months Ended March 31, 2026 .....63
  - c. Personnel Information Items .....75
- 8. Current Updates
  - a. Student Success
  - b. Columbus State Foundation
  - c. Columbus State Community Partners
- 9. Executive Session (*if needed*)
- 10. Adjournment



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Tenure Appointments and First Promotion in Rank

### **BACKGROUND INFORMATION:**

In accordance with Promotion and Tenure Policy No. 5-19, most recently reviewed by the Board of Trustees in November 2025, all individuals having met the eligibility requirements for tenure and first promotion were reviewed by the Department Chairperson, Department Promotion and Tenure Review Committee, the Division Promotion and Tenure Review Committee, the Division Dean, the College Promotion and Tenure Review Committee, the Senior Vice President for Academic Affairs, and the President.

The College is recommending that twenty-five (25) faculty members be awarded tenure and promotion in rank by the Board of Trustees.

### **RECOMMENDATION:**

That the following 25 individuals be granted tenure and be promoted in rank effective at the beginning of the 2026-2027 contract year and invited to attend the September Board Meeting to be recognized.

- Isaiah Abimbola, Information Systems Technology
- Nicolette Bell, Social and Behavioral Sciences
- Patricia Bennett, Nursing
- Kelly Broxterman, Social and Behavioral Sciences
- Ryan Cahall, Biological and Physical Sciences
- Ryan Chan, Mathematics
- Martha Crone, Social and Behavioral Sciences
- Crystal Danley, English
- Gwynne Dilbeck, Humanities
- Donna Dixon, Languages and Communication
- Paula Gallagher, Hospitality Management and Culinary Arts
- Madelyn Green, Social and Behavioral Sciences
- Katherine Hammond, Humanities
- David Hessler, Transportation Maintenance Technology
- LaSalle Jackson, Business and Paralegal Programs
- Fatmata Jalloh, Biological and Physical Sciences

- Jaime Kautz, Mathematics
- Anna Nazarova, Allied Health Professions
- Kristen Oganowski, Humanities
- Naftali Opembe, Biological and Physical Sciences
- Naina Rangavajla, Biological and Physical Sciences
- Sara Reeves, Biological and Physical Sciences
- Robert Ryder, English
- Julie Thoms, Languages and Communication
- Jingyi Zhu, English



## 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.

## **Proposed Curricular Items for Board Approval**

<b>Summary</b>	<b>Item Type</b>	<b>Program of Study</b>
New and modified courses	As listed below	6 courses, as listed

### **New and Modified Courses Requiring External Approvals**

<b>Course</b>	<b>Course Type</b>	<b>Rationale</b>	<b>OATN Alignment, if applicable</b>
HIMT 1133-Legal Aspects of Health Information	Existing	Modification to increase contact hours in alignment with program accreditation learning outcomes	TAG - OHL021 Health information Management CTAG - CTHIM002 Health information Management
HIMT 2257-Introduction to Health Statistics	Existing	New Career Tech Course; Alignment with program accreditation learning outcomes	
HIMT 2275-Intermediate Coding	Existing	New Career Tech Course; Alignment with program accreditation learning outcomes	
HOSP 2284 - Capstone Baking Operations Practicum	Existing	Modification to decrease contact hours in alignment with course delivery and internship requirements.	
PNUR 1557 - Adult Health Core Clinical Concepts II	New	New Career Tech Course; Alignment with program accreditation learning outcomes	CTAG - CTPNNUR001 Nursing CTAG
PNUR 1664 - Obstetrics: Principles and Practice	New	New Career Tech Course; Alignment with program accreditation learning outcomes	CTPNNUR001 Nursing CTAG



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: \_\_\_\_\_

### **SUBJECT:**

2026 College Completion Plan

### **BACKGROUND INFORMATION:**

Since 2014, each public college and university in Ohio has been required to submit a campus completion plan that has been approved by its Board of Trustees. Institutions are asked to “identify and implement strategies to increase the number and percentage of students earning meaningful postsecondary credentials.” The Board approved the College’s previous completion plan in September 2024.

Columbus State’s 2026 Completion Plan provides a roadmap to address the needs of our students from connection to completion. The plan outlines Columbus State’s performance metrics and goals related to gateway course completion, student momentum and institutional retention, and certificate/degree completion. The 2026 Completion Plan aligns with the College’s Student Success Dashboard.

### **RECOMMENDATION:**

That the Board of Trustees approves the 2026 College Completion Plan, as attached.

# Community College Completion Plan

2026 - 2028

## Institutional Overview

### Institutional Mission Statement

To educate and inspire, providing our students with the opportunity to achieve their goals.

### Institutional Vision Statement

Columbus State Community College is central Ohio's front door to higher education and a leader in advancing our region's prosperity.

### Brief Overview of the Institution

Founded in 1963, Columbus State Community College (CSCC) has grown into one of Ohio's largest and most impactful community colleges, serving as a central driver of educational access, workforce development, and economic mobility in Central Ohio. Serving more than 41,000 students annually, the College is the largest community college in Ohio and the third largest higher education institution in the state, delivering instruction at the Columbus Campus, Delaware Campus, regional learning centers, and online, supporting both urban and rural communities across the region.

Columbus State offers more than 300 degrees and certificates, providing flexible pathways to transfer and the workforce. Accredited by the Higher Learning Commission, the College awards Associate of Arts and Associate of Science degrees designed for transfer, supported by Ohio Transfer 36 and Ohio Guaranteed Transfer Pathways, as well as Associate of Applied Science and Associate of Technical Studies degrees aligned to workforce needs, and certificates that provide focused, career-relevant credentials. The College also offers a Bachelor of Science in Nursing (BSN), expanding access to high-demand healthcare careers and supporting regional workforce needs. A robust general education curriculum prepares students with critical thinking, civic awareness, and transferable skills essential for lifelong learning and employment.

CSCC's diverse student population reflects the communities it serves, enrolling learners across race, age, and educational background, including a significant share of adult learners. Instruction is supported by approximately 362 full-time and 994 part-time faculty, resulting in a student-to-faculty ratio of approximately 13:1, enabling personalized instruction and student engagement.

Columbus State is nationally recognized for its community impact and regional partnerships, including designation as an Achieving the Dream Leah Meyer Austin Award winner, one of the nation's highest honors for student success and institutional transformation. The college has built a strong and evolving transfer ecosystem that simplifies pathways and expands opportunity through partnerships with colleges and universities across Ohio and beyond. Signature initiatives such as the **Columbus Promise**, which has more than doubled the number of Columbus City Schools graduates enrolling in college, and **Buckeye Bridge**, which creates a debt-free pathway from an associate degree to a bachelor's degree at The Ohio State University, are working together to establish a seamless, supported pathway to bachelor's degree attainment for Columbus City Schools graduates.

Together, these efforts reflect Columbus State’s leadership in advancing access, student success, and workforce mobility, demonstrated through the following initiatives:

- The largest provider of dual enrollment in the State, College Credit Plus (CCP), serving more than 10,000 high school students and expanding career-aligned coursework, including advanced manufacturing
- Transfer partnerships that streamline pathways to bachelor’s degree completion
- Programs supporting military-connected students transitioning to civilian careers
- Expansion of the Delaware Campus to increase access to job-aligned and transfer opportunities
- A transformative partnership with OhioHealth, expanding healthcare education and talent pipelines via a \$25 million endowment
- The Ohio Center for Advanced Technologies (OCAT), with \$9.5 million in secured federal funding, advancing development of a new hub for workforce-aligned education in advanced manufacturing, IT, and biotechnology
- Investments in technology education, including bootcamps and development of a high-tech innovation hub
- Workforce pathways preparing graduates for construction and skilled trades, helping build Central Ohio
- Holistic student support partnerships addressing non-academic barriers, including collaborations with the YMCA and Opportunity Pointe
- Strategic use of capital resources, with more than two-thirds of voter-approved bond funds committed to facilities and infrastructure supporting student learning and workforce alignment

Columbus State’s balanced, mission-driven approach to financial stewardship ensures resources are aligned to student success, academic quality, and long-term sustainability. Together, these efforts position Columbus State as Central Ohio’s higher education engine—advancing opportunity, workforce readiness, and regional prosperity.

## Institutional Priorities

Columbus State Community College’s institutional priorities are guided by a clear commitment to student success and regional economic mobility, anchored in four strategic pillars: **Student Success, Workforce Development, Community Impact, and Our People**. These pillars provide the foundation for the college’s strategic plan and guide decision-making across academic, student support, and operational areas. The college prioritizes meeting students where they are by providing affordable, high-quality, and accessible pathways that remove academic and nonacademic barriers to completion, foster belonging, and accelerate progress toward credentials of value.

## Barriers to Student Success

### 1. Barrier 1: Completion of Gateway Courses (Especially Mathematics)

#### a. Barrier 1 Description

Completion of gateway courses, particularly mathematics, remains a significant barrier to early momentum and persistence at Columbus State. Successful completion of math courses is closely tied to overall course completion rates and students' ability to remain enrolled and progress on a clear academic pathway. Lower success rates in gateway math, combined with higher rates of withdrawals, limit early credit accumulation and slow progress toward credential completion. These challenges disproportionately affect new students as they transition into college-level coursework. Columbus State is already actively advancing solutions in this area, including participation in Achieving the Dream coaching to strengthen mathematics pedagogy and improve course-level success outcomes. Improving success in gateway math and reducing non-completion outcomes is essential to strengthening course completion, building early momentum, and supporting long-term student success.

### 2. Barrier 2: Early Credit Accumulation in the First Year

#### a. Barrier 2 Description

Early credit accumulation is a key predictor of student momentum, yet many new students struggle to earn 12 or more college-level credits in their first year. Elevated rates of withdrawals, no-credit outcomes, and chronic absenteeism limit course completion and prevent students from building early academic progress. These challenges weaken momentum at a critical stage, increasing the risk of stop-out before students establish a clear pathway toward a credential. Strengthening first-year course completion and reducing non-completion outcomes are essential to improving early credit accumulation, supporting persistence, and increasing overall completion rates.

### 3. Barrier 3: Credential Completion Prior to Transfer

#### a. Barrier 3 Description

A persistent barrier to student success is the number of students who transfer from Columbus State before completing a certificate or degree. While transfer is a key pathway, leaving without a credential limits the immediate value of earned credits and reduces the likelihood of long-term degree completion. Students who transfer prior to credential attainment may experience disrupted momentum if continued enrollment is delayed or interrupted. Columbus State is already actively advancing solutions in this area through Buckeye Bridge and a strong transfer infrastructure that supports students in completing an associate degree prior to transferring to The Ohio State University. Increasing degree completion prior to transfer, particularly with key transfer partners, is critical to improving both credential attainment and successful transfer outcomes. Addressing this barrier supports stronger completion rates while preserving transfer as a viable and effective pathway for students.

## Progress Toward Goals Established in the Previous Completion Plan:

Course Schedule Optimization: Compressed Term Lengths					
Courses developed/sections offered	791 (14-weeks courses=9) AU and SP 441 (14-weeks courses=0) AU 350 (14-weeks courses=9) SP	1008 (14-weeks courses=36) AU and SP 527 (14-weeks courses=16) AU 481 (14-weeks courses=20) SP	1219 (14-weeks courses=92) AU and SP 661 (14-weeks courses=55) AU 558 (14-weeks courses=37) SP		↑
Avg. credits enrolled/student	7.9	SP25 8.7	SP26 = 8.4		=
12+ credit hours completed	37.9% (N= 3,106)	35.1% (N= 3,377)	34.6% (N= 3,546)		↓
Course Schedule Optimization: In-Person/Modality					
# in-person/online sections: Gateway courses	N/A	Seats SP25= 61.8%/ 38.2% Sections SP25= 67.3%/ 32.7%	Seats SP26= 60.4%/ 39.6% Sections SP26= 67.4%/ 32.6%		↓=
Gateway Course Success					
BPS:2300 and 1171	BIO-2300 = 60.8%; CHEM-1171 = 66.2%	BIO-2300 = 61.1%; CHEM-1171 = 74.3%	BIO-2300 = 62.9% % CHEM-1171 = 67.8%		↑↓
English: Co-requisite	ENGL-1101 =66.1%	ENGL-1101 = 64.7%	ENGL-1101 = 69.9%		↑
Math: 1099	MATH 1099 = 66.9%	MATH 1099 = 48.4%	MATH 1099 = 52.3%		↑
PSY: 1100	PSY-1100= 62.3%	PSY-1100= 74.7%	PSY-1100= 73.9%		=
Eng/Math Completion 30 credit hrs	ENGL= 59.9%; MATH=38.7%	ENGL= 56.3%; MATH=41.0%	ENGL= 56.8%; MATH=39.0%		↑↓
Proactive Program Advising					
AU-SP Retention (all not-CCP)	67.5	71.4%	72.5%		↑
AU-AU Retention (all not-CCP)	43.6%	46.6% November 25	48.9% November 25		↑
Delaware Campus Growth					
Day 1: HC/Credit Hours	3,078 (HC); 18,466 (CH) Includes online courses	SP25: 1,086 (HC); 5,799 (CH)	SP26: 1,248 (14.9%); 6,704 CH (15.6%)		↑
Census: HC/Credit Hours		SP25: 987 HC ; 5,580 CH	SP26: 1,122 HC (13.7%); 6,101 CH (9.3%)		↑
Delaware Cty area HC/Credit Hours		AY 2023-24 HC = 1,023 (19.9%) November 25	AY 2024-25 HC = 1,170 (21.9%) November 25		↑
Adult Student Growth					
Day 1: HC/Credit Hours	8,300 (HC); 59,760 (CH)	SP25: 6,670 (HC); 50,155.5 (CH)	SP26: 6,925 HC ( 3.8%); 52,966 CH (5.6 %)		↑
Census: HC/Credit Hours		SP25: 6,581 HC ; 48,265.5 CH	SP26: 7,023 HC (6.7%); 51,747.5 CH (7.2%)		↑
AU-AU Retention		41% November 25	45.9% November 25		↑

### 1. 2024 Completion Goal 1: Course Schedule Optimization

#### a. 2024 Completion Goal 1 Description

Course Schedule Optimization focused on aligning the college’s course schedule with student success strategies, particularly for adult learners and students balancing work, family, and education. This work emphasized improving access, flexibility, and continuity while supporting successful course completion and multiple on-ramps for enrollment. Key strategies included adjustments to course term lengths, expansion of 8-week courses, and the introduction of a new 14-week term that begins two weeks after the start of the traditional full term. The College also continued to refine modality mix, including in person and other delivery formats, to better align with student needs and program requirements.

#### b. 2024 Completion Goal 1 Impact

The Course Schedule Optimization initiative delivered strong early results, particularly in expanding flexible scheduling options for students. A key highlight was the success of the 2025 Summer Faculty Academy, where approximately 20 courses were redesigned into accelerated 8-week and 14-week formats, increasing access and supporting diverse student needs.

Following the academy, the 14-week term showed significant growth. Sections increased from 28 in 2023–2024 to 108 in 2025-2026. This expansion reflects improved alignment with student demand for alternative pacing and additional enrollment entry points.

Similarly, 8-week course offerings grew by about 25%, rising from 925 sections in 2023–2024 to 1,161 in 2025–2026. This increase demonstrates continued progress in providing shorter, more flexible course options that better accommodate students balancing work, family, and education.

Overall, these changes enhanced scheduling flexibility, expanded access, and supported student persistence by offering more adaptable pathways to course completion

## 2. **2024 Completion Goal 2:** Gateway Course Initiative

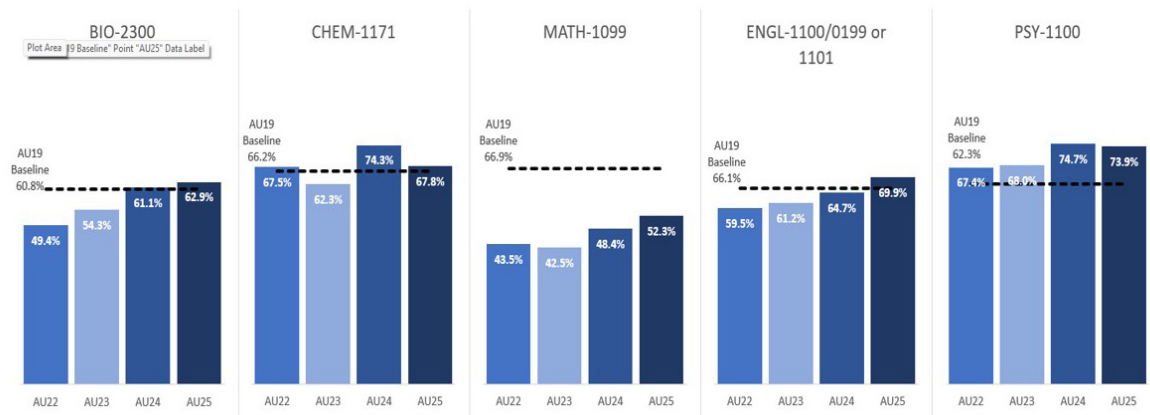
### a. **2024 Completion Goal 2 Description**

The Gateway Course Initiative focused on increasing course success and completion in high enrollment courses that are required for program progression, with particular emphasis on English and sciences. This work prioritized courses with the greatest impact on early momentum and persistence and was implemented across instructional modalities. Key efforts included the expansion and refinement of co-requisite support models in both English and sciences and targeted instructional and pedagogical improvements in high enrollment courses such as Psychology 1100. Collectively, these efforts were designed to reduce early loss points, improve course success, and strengthen students' ability to progress efficiently toward credential completion.

### b. **2024 Completion Goal 2 Impact**

Across multiple gateway courses, targeted instructional and student-support strategies are driving steady gains in course success, bringing us towards or above our established targets and positioning more students for momentum beyond their first year.

# Gateway Course Success



### 3. 2024 Completion Goal 3: Proactive Program Advising

#### a. 2024 Completion Goal 3 Description

Proactive Program Advising is designed to improve student momentum, retention, and completion by shifting advising from a reactive, student-initiated model to a proactive, relationship based approach across the full student lifecycle. The goal of this work is to ensure every student has a clearly identified Pathways Advisor who provides consistent, targeted outreach and coordinates timely academic and career support before challenges become barriers to success.

This model emphasizes intentional caseload management, data-informed outreach, and strong partnerships with faculty and campus support areas to create a more effective advising experience. By reducing advisor to student ratios and aligning advisors to specific pathways or programs, Proactive Program Advising enables more frequent, personalized engagement that supports course success, persistence, and informed decision making.

Ultimately, the work aims to build a coordinated, student-centered advising system that helps students navigate their programs with clarity, stay on track academically, and progress efficiently toward completion and post graduation success.

**b. 2024 Completion Goal 3 Impact**

Students experience more consistent and personalized support through a clearly identified advisor who serves as a central point of contact from enrollment through completion. The model supports improved academic momentum and course success by encouraging higher credit enrollment, resolving problems more effectively, and reducing gaps in advising contact and engagement. Alignment to pathways ensures students receive timely, program specific guidance that supports efficient progress and informed decision making.

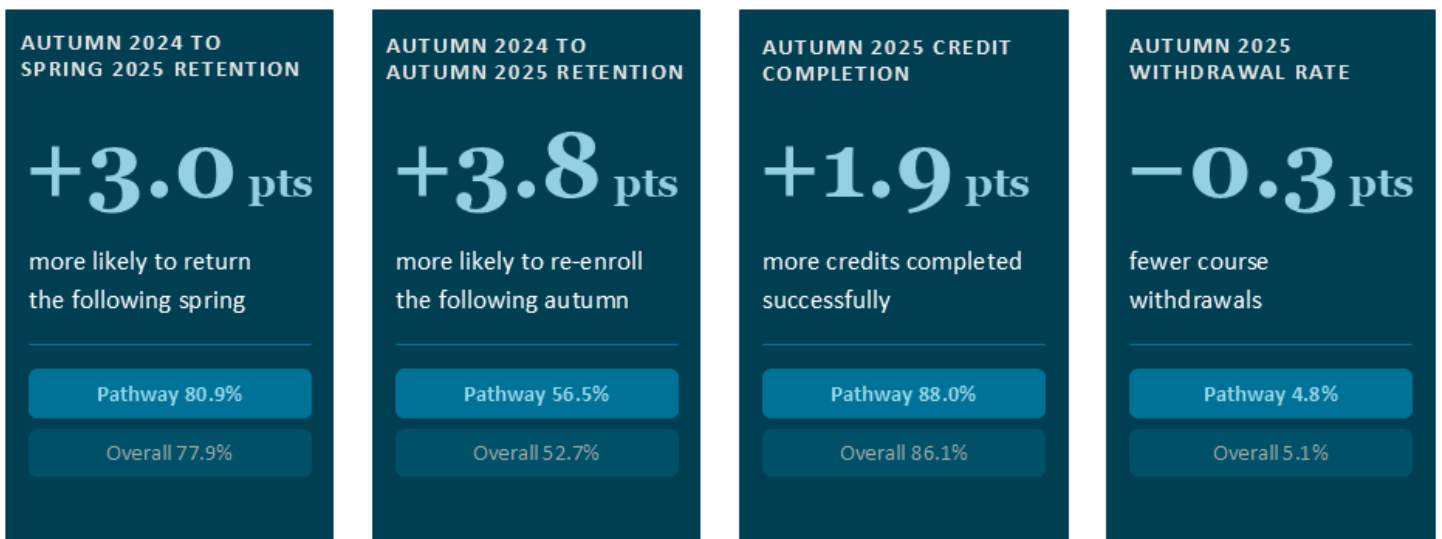
In Pathways where students were assigned advisors beginning in Autumn 2024, there has been a clear improvement in academic engagement and performance. Computer Science, Engineering Technologies (AU24), and Health Sciences (SP25) are enrolling in more credits each term.

Institutional metrics show progress with students enrolled in a Pathway compared to those who were not. Autumn to spring retention increased, course withdrawal rates decreased, credit completion increased, and course success rates increased.

Advising Survey results reveal that students – who met with an advisor – felt more confident about tracking their academic progress, understanding program requirements, planning for future goals, and locating resources—especially when they have a well-defined education plan developed with their advisor. For example, 76% of students completed a plan who met with an advisor and 60% felt confident about their course progress.

## Students in Pathway advising outperform across key metrics

*Compared to all advised students*



Source: Pathway Advising Operational Report.

**4. 2024 Completion Goal 4: Delaware Campus Growth**

**a. 2024 Completion Goal 4 Description**

The Delaware Campus growth strategy focuses on achieving sustained 10% semester-over-semester enrollment growth through intentional academic planning, targeted marketing and recruiting, strengthened K–12 partnerships, and active community engagement. Central to this strategy is the goal of offering full program completion at a single campus destination, supported by flexible scheduling and modality options, including online coursework when needed.

Academic planning emphasizes expanding completion pathways, aligning programs with regional workforce demand, and increasing access for place-bound students. New majors and certificate programs have been added to support 100% completion at the Delaware Campus, reducing the need for students to travel elsewhere to complete their credentials.

These academic efforts are reinforced by targeted recruiting and outreach and a comprehensive marketing during Spring 2026. Together, these strategies are designed to strengthen program visibility, respond directly to community and employer needs, and position the Delaware Campus as a primary access point for high-demand credentials in the region.

**b. 2024 Completion Goal 4 Impact**

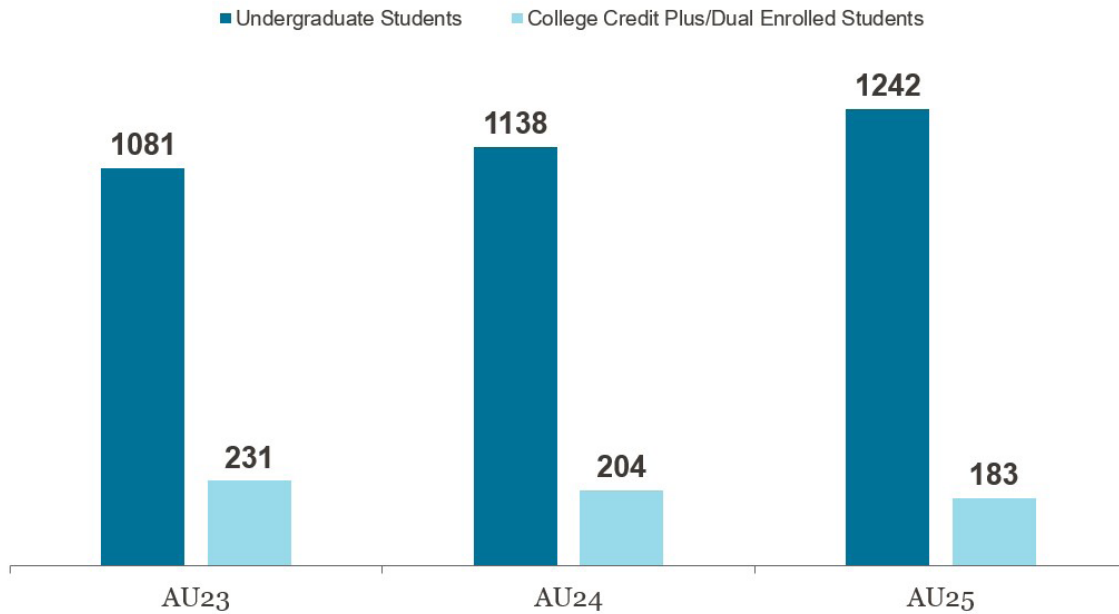
The implementation of the Delaware Campus growth strategy produced measurable enrollment growth and strengthened workforce alignment at the Delaware Campus. Since Summer 2024, the campus has experienced six consecutive semesters of enrollment growth, increasing from 408 students in Summer 2024 to 1,281 students by Spring 2026, with multiple semesters showing double-digit gains.

Term	Enrollment	Change from Prior Term	Percent Change
Summer 2024	408	87	27.10%
Autumn 2024	1,342	31	2.40%
Spring 2025	1,148	120	11.70%
Summer 2025	487	79	19.40%
Autumn 2025	1,436	94	7.00%
Spring 2026	1,281	133	11.60%

Strategic partnerships were launched with external organizations such as Delaware Area Career Center to expand offerings in high-demand fields, including Healthcare, Information Systems Technology, and Engineering. Engineering programs are scheduled to begin course offerings in Autumn 2026, further expanding completion options tied to regional workforce needs.

These outcomes reflect progress toward positioning the Delaware Campus as a true completion destination, supported by program expansion, flexible delivery models, and coordinated recruiting and marketing efforts. Collectively, these changes have increased access, improved pathway clarity, and strengthened the campus’s role in meeting both student and employer demand in the Delaware community.

## Delaware: Autumn Semester Enrollment



### 5. 2024 Completion Goal 5: Adult Student Success

#### a. 2024 Completion Goal 5 Description

CSCC committed to growing adult student enrollment by intentionally designing recruitment, schedules, and services around the needs of working learners and those balancing family and life responsibilities. This goal focused on enrolling 8,300 adult students through targeted adult focused marketing and outreach, expanding adult friendly course scheduling, activating supports through the Veterans Office, and strengthening proactive advising and coaching for adult learners.

Across Enrollment Services and Student Affairs, teams engaged in continuous improvement by interrogating policies, processes, and services through the lens of an adult student experience—asking where friction existed and how supports could be redesigned to better fit adult schedules and needs. This work emphasized flexibility, clarity, and access, while strengthening coordination across advising, enrollment, and student support functions. Together, these strategies aimed to improve access, persistence, and momentum for adult learners across their student journey.

#### b. 2024 Completion Goal 5 Impact

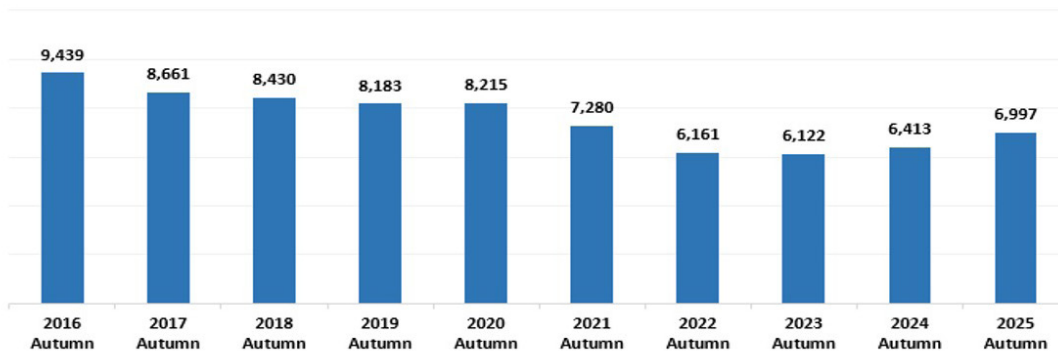
Adult enrollment has stabilized and begun to rebound following pandemic declines, with Autumn adult enrollment increasing from its low point in 2022 through 2025. While the 8,300 student target has not yet been reached, recent gains reflect the impact of intentional, adult centered design across recruitment, scheduling, and student support.

To deepen this work, Enrollment Services, Admissions and Student Affairs piloted additional evening and weekend virtual supports via Zoom for Spring 2026 registration, aligning services with adult work and family schedules. The division also hosted a Data Summit to share key insights about adult students and strengthen shared understanding across departments. Course success has become a sustained discipline, with regular disaggregation of outcomes by adult age to inform instructional and support interventions.

Together, these efforts represent a shift from isolated initiatives to a coordinated, data informed approach, embedding adult student needs into how CSCC designs services, measures success, and continuously improves outcomes.

## Autumn Semester Enrollments: Adult Undergraduate Students

Autumn Semester Enrollments - Adult Undergraduate Students



Adult students = 25 or older during the semester listed

Operational Data - End of Semester

## Quantitative Completion Goals for 2026-2028:

### 1. 2026 Completion Goal 1: Increase Course Completion and Early Momentum

#### a. 2026 Goal 1 Plan for Improvement

Columbus State will focus on improving course completion and early academic momentum by strengthening student success in high-enrollment and gateway courses, with particular emphasis on mathematics. The college will prioritize reducing withdrawals and earned no-credit outcomes, including course failures (E) and failures due to non-attendance (EN), which limit early credit accumulation and persistence. Improvement efforts will emphasize structural and instructional approaches that support sustained student engagement and successful course completion, particularly in the first year. These approaches include optimizing course modalities and term structures, embedding academic supports such as tutoring and instructional assistance within courses, advancing excellence in pedagogy and math instruction, and strengthening early connections between coursework and career pathways. Together, these efforts are intended to create learning environments that promote focus, continuity, and momentum, supporting students' progress toward timely credential completion.

#### b. 2026 Goal 1 Current State (200 words maximum)

Current data indicate that course completion outcomes, particularly in mathematics and during the first year of enrollment, remain a key challenge affecting student momentum and persistence at Columbus State. Gateway course success is a critical early indicator of progress, credit accumulation, and continued enrollment, making performance in these courses an important proxy for overall student success.

Using seven high-enrollment gateway courses as a proxy for overall gateway course success- including three mathematics courses- the current cumulative success rate across these courses is 65.5%. The courses included in this analysis are:

BIO-2300  
CHEM-1171  
ENGL-1101 (co-requisite)  
MATH-1099  
MATH-1146  
STAT-1350  
PSY-1100

Success rates vary by discipline, with mathematics courses showing pronounced opportunity for improvement. In addition to course failures (E), withdrawals and failures due to non-attendance (EN) continue to limit early credit accumulation, particularly for new students. These outcomes disrupt momentum early in the academic pathway and contribute to lower persistence and delayed progress toward credential completion.

### **c. 2026 Goal 1 Objectives**

By 2028, Columbus State aims to measurably improve course completion and early momentum indicators, with a focused emphasis on gateway course success. The primary objective is to increase cumulative success across identified high-enrollment gateway courses from the current baseline of 65.5% to 67% or higher across all student populations with year over year improvement, reflecting meaningful improvement across disciplines and especially within mathematics.

This goal includes targeted improvement in the three identified math courses, where gains in successful completion will have an outsized impact on early credit accumulation, persistence, and progress toward credentials. In parallel, the College seeks to reduce withdrawals and earned no-credit outcomes, including failures due to non-attendance (EN), which disproportionately affect first-year students and weaken early momentum.

Together, these objectives are intended to strengthen early academic progress, improve persistence into subsequent terms, and support timely advancement toward certificates and degrees.

## **2. 2026 Goal 2: Increase Credential Completion Prior to Transfer**

### **a. 2026 Goal 2 Plan for Improvement**

Columbus State will increase credential completion prior to transfer by strengthening academic pathways and transfer partnerships that support students in completing certificates or associate degrees before transitioning to a four-year institution. The College will emphasize clear, structured degree pathways; coordinated advising; and intentional alignment with key transfer partners to ensure students understand the value of earning a credential before transfer and are supported in achieving it. At the center of this work is Buckeye Bridge, which reinforces associate degree completion prior to transfer by creating a clear, supported, and affordable pathway to a bachelor's degree. This work reinforces transfer as a successful pathway while increasing the number of students who leave Columbus State with a recognized credential. Improving completion prior to transfer also strengthens long-term bachelor's degree attainment and ensures students realize the full value of earned credits.

### **b. 2026 Goal 2 Current State**

Current data indicate that a meaningful number of Columbus State students transfer to four-year institutions before earning a certificate or associate degree, limiting overall credential completion outcomes. In Academic Year 2024–25, among students transferring, 1,241 transferred without earning a credential, compared to 1,027 who completed an associate degree prior to transfer.

Within the Preferred Pathway partnership with The Ohio State University, 651 students transferred without a degree, while 579 students completed an associate degree prior to transfer. Buckeye Bridge is expected to significantly shift these trends by reinforcing associate degree completion prior to transfer, strengthening momentum and improving both completion and long-term bachelor's degree outcomes.

Among transfer students overall, 44% attain a bachelor's degree within six years of initial enrollment (FTEIC 2019 cohort baseline), underscoring the importance of strengthening early completion milestones that support long-term degree attainment. In addition, 105 students earned associate degrees through reverse transfer, highlighting both meaningful progress and ongoing opportunity to expand credential recognition for students who may otherwise leave without a formal award.

### **c. 2026 Goal 2 Objectives**

By 2028, Columbus State seeks to increase both credential attainment prior to transfer and successful transfer outcomes. Objectives include year-over-year improvement in associate degree completion among students transferring to preferred partner institutions, increased associate degree completion among Buckeye Bridge participants prior to transfer to Ohio State, and improved bachelor's degree attainment among transfer students within six years of enrollment. The College also aims to increase reverse transfer awards through improved credit application and degree recognition processes.

## **Qualitative Completion Goals/Projects for 2026-2028:**

### **1. 2026 Project 1: Shortened Academic Terms**

#### **a. 2026 Project 1 Plan for Improvement**

Columbus State will move from pilot to scale by focusing on initial implementation within the Business Management program, including aligned coursework within the Arts & Humanities and Mathematics, Natural & Social Sciences divisions. This approach allows the college to build on an established program with clear pathways while ensuring that supporting general education courses are intentionally aligned in compressed formats. Faculty across both areas will collaborate to redesign courses for 8-week delivery, maintaining consistent learning outcomes while adapting pacing, sequencing, and assessment.

Following successful implementation, the model will expand across parallel programs within the Business and Hospitality Pathway, creating multiple program level examples of fully aligned 8-week program plans. This phased approach supports consistency in scheduling, advising, and student experience, while allowing for continuous refinement based on data and faculty feedback.

As capacity and evidence of success grow, Columbus State will extend this model into additional academic divisions. This progression positions the college to scale 8-week formats across gateway and general education courses, ensuring that students can move through entire pathways in compressed terms. This structured expansion aligns with national guidance from AACC, ATD, and CCRC on scaling shortened academic terms to improve momentum, persistence, and completion.

### **b. 2026 Project 1 Current State**

Columbus State currently offers a mix of traditional terms and shortened academic terms, but the majority of courses remain in the 16-week structure. Currently, 81% of courses are delivered in a 16-week format, while 14% are offered in 8-week terms, with the remainder in other “FLEX” formats (e.g. 14-week, 5-week). While shortened terms have been utilized, adoption is not yet scaled across programs or pathways. Data from recent academic years indicate that compressed courses, particularly 8-week sections, are associated with strong student outcomes, including higher course success rates and credit completion. Specifically, from academic year 2021-2022 through 2024-2025 the average course success rate for 16-week courses was 71.7% versus 76.9% for 8-week courses. Similarly, during the same period, credit completion rate for 16-week courses was 76.3% compared to 8-week courses at 80.9%. While these metrics indicated early success, implementation remains uneven, with variability in course design, faculty experience, and student support alignment. Student awareness of compressed term benefits is inconsistent and advising systems are still adapting to the accelerated structure. With a solid foundation in place, the college will continue forward focused on moving to scale.

### **c. 2026 Project 1 Objectives**

Our objectives over the term of the completion plan are:

- Business Management program requirements offered fully in 8-week terms.
- Expand 8-week course sequencing across additional programs within the Business and Hospitality Pathway, resulting in at least 2–3 programs with 50-75% of courses offered in 8-week formats.
- Increase the number of faculty trained in redesigning courses into a shortened term from 20 to 30 with a primary focus on 8-week redesigns beginning with courses aligned with Business Management and parallel programs.
- Establish a centralized data framework, including regular reporting, to track course success, credit completion, and persistence across 8-week formats to inform continuous improvement and scaling decisions.
- Maintain course success rates across all term formats.

## **2. 2026 Project 2: Transfer Initiative**

### **a. 2026 Project 2 Plan for Improvement**

The CSCC Transfer Initiative focuses on strengthening transfer as a signature, institution-wide practice supported by clear pathways, proactive advising, and deep partner collaboration. Building on CSCC's current transfer student support using the Momentum Framework, the plan prioritizes embedding transfer planning earlier and more consistently into required advising touchpoints rather than relying on student self-navigation. Key improvement strategies include the following:

- **Buckeye Bridge as a Signature Pathway:** Leverage Buckeye Bridge to reinforce associate degree completion as a structured milestone prior to transfer by providing coordinated advising, clear academic pathways, and a debt-free route to a bachelor's degree.
- **Strengthen Preferred Pathway Transfer Partnerships:** Enhance strategic collaborations between three partner four-year institutions to create more seamless, supportive transfer pathways.
- **Propose a Dedicated Support Team:** Develop a specialized team to provide comprehensive, proactive support to transfer students, ensuring they have the resources, guidance, and advocacy needed for successful transition and degree.
- **Develop a Sustainable Data Framework:** Implement a data framework with repeatable processes that allow for monitoring transfer trends, supporting evidence-based decision making, and enable continuous improvement efforts.

This formal project prioritizes incremental development by initiating pilot practices, facilitating learning, and systematically building sustainable structures internally and with our partners. Success will be assessed through multiple metrics, including transfer rates, the applicability of credits, affordability, student sense of belonging, and post-transfer progression toward a bachelor's degree.

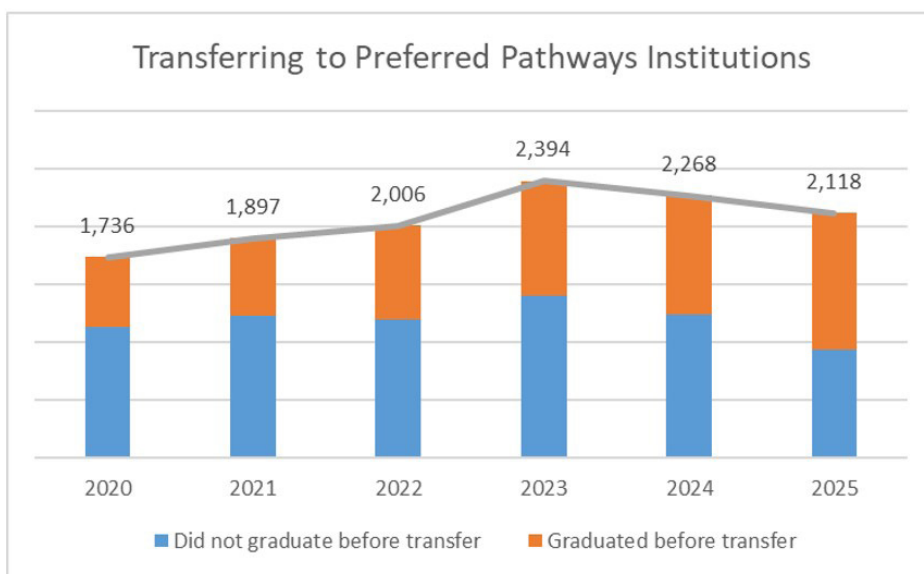
### **b. 2026 Project 2 Current State**

Columbus State has a conceptual foundation for transfer, including an articulated understanding of primary transfer student types: decided, already transferred, undecided, and adult. These categories acknowledge the wide variation in students' goals, prior credit, life circumstances, and readiness to engage in transfer planning. While this framework supports effective advising conversations, it is not consistently operationalized across student touchpoints or institutional systems.

The transfer experience is organized around a five step process: selecting a major and transfer destination; completing coursework with guidance from a CSCC academic advisor; connecting with an advisor at the transfer institution; applying for admission, financial aid, and major by published deadlines; and transitioning to the university. In practice, students often enter the process at different points, repeat steps out of sequence, or skip steps entirely. Transfer planning frequently occurs informally, depending on student initiative, and is influenced by timing, access, and awareness rather than structured milestones.

Advising support is available through non-mandatory meetings, all of which is are impacted by advisor capacity and institutional knowledge. Transfer conversations are often general rather than destination specific, and limitations in time, resources, and system alignment contribute to uneven student experiences. Engagement with transfer institutions occurs through events, visits, and virtual interactions, but students face challenges related to identifying correct contacts, scheduling meetings, and understanding the importance of early and repeated engagement.

## Columbus State students transferring



### c. 2026 Project 2 Objectives

The primary objective is to define and a future-state transfer experience that is fully integrated into CSCC’s internal Student Support Framework and Momentum milestones. This includes ensuring every transfer-intending student has a clear academic, financial, and time-to-bachelor’s plan by key credit thresholds.

Additional objectives include strengthening partnership operations with Ohio State, Franklin University, and Ohio Wesleyan University through clearer roles, consistent advising handoffs, and shared expectations for student support. The project also aims to advance shared data practices by identifying a minimum common data set and developing leadership-facing metrics that support decision-making and accountability.

Additionally, seeks to elevate transfer as a visible institutional priority—engaging faculty, advisors, and leadership around a shared narrative that positions transfer as an affordable, high-quality pathway to bachelor’s degree attainment.

## Appendix Sections

### Student Transfer:

Do the most recent OATN compliance reports (OT36 and TAG Compliance Report, CTAG Compliance Report, and MTAG Compliance Report) indicate areas of noncompliance for your institution? **NO**

- 1. If yes, provide a plan to improve compliance N/A**
- 2. Describe a strategy to be employed to increase transfer student success**

Columbus State's current OATN alignment data shows both progress and opportunity. The College's ITAG compliance rate is 22.5%, compared with the 44.13% state average, while current alignment stands at 81.44% for OT36, 69.39% for TAG, and 53.33% for CTAG. For that reason, the College is focusing first on ITAG. This focus is not because compliance is the goal in itself, but because ITAG often serves as a gateway to broader alignment with workforce priorities and credit mobility opportunities. In many cases, achieving ITAG compliance also requires a course to be aligned through CTAG or TAG, meaning progress on ITAG can also strengthen compliance in those related areas. The strategy, therefore, is to focus the next submission cycle where student impact, workforce alignment, and existing articulation opportunities overlap most.

To increase transfer student success, the College will use the following guiding principles and priorities:

1. Focus on the highest-impact courses first. Prioritize the courses most frequently awarded through CTAG, high school articulation, and related transfer pathways so the greatest number of students benefit. This approach will also reduce the administrative burden of manually entering articulation-related credit that is currently not in alignment with OATN.
2. Improve ITAG compliance where applicable. Strengthen ITAG alignment because it can support broader transfer recognition and create downstream CTAG and TAG opportunities. This is also a strategic workforce priority and aligns with the College's Workforce Development Strategic Pillar.
3. Use data to target the best return on effort. Use ODHE data on CTAV activity, ITAG compliance, and the most frequently awarded credits through high school articulation agreements to help deans and chairs focus on the courses where OT36, TAG, CTAG, or ITAG alignment will have the greatest impact on student success and administrative efficiency. Greater system integration among Columbus State, ODHE, and DEW will further increase efficiency and reduce manual processes.
4. Align this work with transparency and pathway goals. Support HB96 prior learning credit transparency requirements and connect this work to broader efforts related to prior learning credit, Workforce Pell, and shortened academic terms. The goal is to give students a clearer understanding of what credit will transfer and how it will apply as they begin their journey with Columbus State.

## Some College, No Credential (SCNC):

Describe the institution’s initiative(s), other than the process outlined in ORC 3345.351 above, to assist students with some college but no credential to earn a certificate, credential, or degree. Provide results if available.

Columbus State has extensive experience supporting students who enter with college credit from multiple sources, including prior institutions, workforce training, military experience, and articulated high school coursework. Recognizing and applying prior credit is a well established and routinely practiced part of the College’s admissions and advising processes.

To further support students with some college but no degree, Columbus State continues to strengthen Prior Learning Assessment (PLA) practices and improve how previously earned credit is evaluated and applied toward certificates and degrees. Technology enhancements, including the implementation of Workday Student, will support integrated degree planning and provide clearer visibility into how credit applies toward credential completion.

Columbus State continues automatic awarding of certificates and degrees, ensuring students who have met requirements receive timely credentials without needing to re enroll or self identify eligibility—particularly benefiting students who have stopped out or transferred.

In parallel, Columbus State is prioritizing alignment with Industry Transfer Assurance Guides (ITAGs) to improve credit mobility and workforce relevance. By focusing on high-impact courses and using ODHE data to target alignment where student benefit is greatest, the College aims to reduce manual processes, strengthen pathway transparency, and support re-engagement and completion for students with some college but no degree.

## Workforce:

*Legislative language (ORC Sec. 3345.81) calls for the campus plans to “align with the state’s workforce development priorities.”*

*As resources, please refer to the Governor’s Office of Workforce Transformation’s In-Demand Jobs List and the JobsOhio key industries (listed at JobsOhio). The key industries are:*

- *Advanced Manufacturing*
- *Advanced Aerospace & Aviation*
- *Automotive*
- *Energy & Chemicals*
- *Financial Services*
- *Food & Agribusiness*
- *Healthcare*
- *Logistics & Distribution*
- *Technology*

**Describe 2 to 4 programs, projects, or curricula to be initiated or expanded over the next two years to address critical workforce needs in these key industries.**

**1. 2026 Workforce Project 1: ASPIRE ESOL**

The ASPIRE ESOL program is currently piloting on-site workplace education in partnership with a regional logistics and supply chain employer, GEODIS, with a focus on delivering contextualized English language instruction directly within the work environment. Over the next two years, this model will be expanded to additional employers across key industries, including advanced manufacturing, logistics, and life sciences, where language barriers can impact safety, productivity, retention, and career advancement.

This initiative is designed to meet critical workforce needs by improving communication skills, increasing employee confidence and engagement, and supporting employer goals related to retention and upskilling of incumbent workers. The program will continue to evolve through employer-informed curriculum design, flexible delivery models (on-site and hybrid), and alignment with broader workforce pathways, including transitions into noncredit training programs and credit-bearing opportunities. By embedding education directly into the workplace, ASPIRE ESOL strengthens both individual economic mobility and regional workforce competitiveness.

**2. 2026 Workforce Project 2: Work Advance (entry level, non-credit Manufacturing Training)**

The Work Advance: Manufacturing and Production Bootcamp is a short-term, accelerated training program designed to prepare learners for entry-level careers in manufacturing. The program uses a hybrid instructional model that combines hands-on, in-person training, and industry tour, and online e-learning modules to build foundational technical skills and workplace readiness. Students who complete the program earn an OSHA 10-Hour Safety Certification and are prepared to sit for the ToolingU Certified Manufacturing Associate (CMfgA) credential.

In 2026, the program will expand to meet Workforce Pell requirements, creating a financial access pathway for students to enroll in the program. This access will complement sponsored cohorts offered in partnership with the Central Ohio Manufacturing Partnership (COMP) and Eckerd Connects, a local workforce development provider.

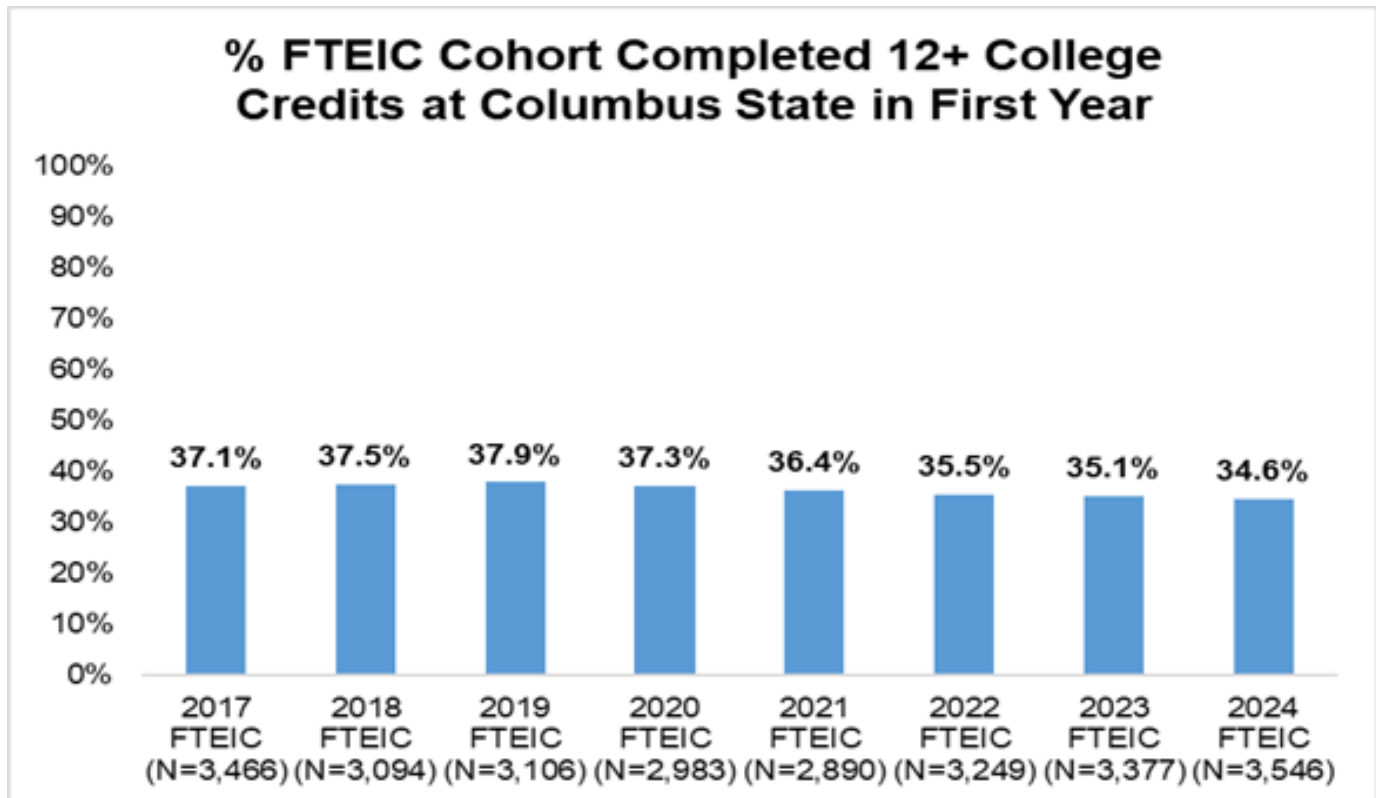
**3. 2026 Workforce Project 3: AI (new non-credit upskilling certificate)**

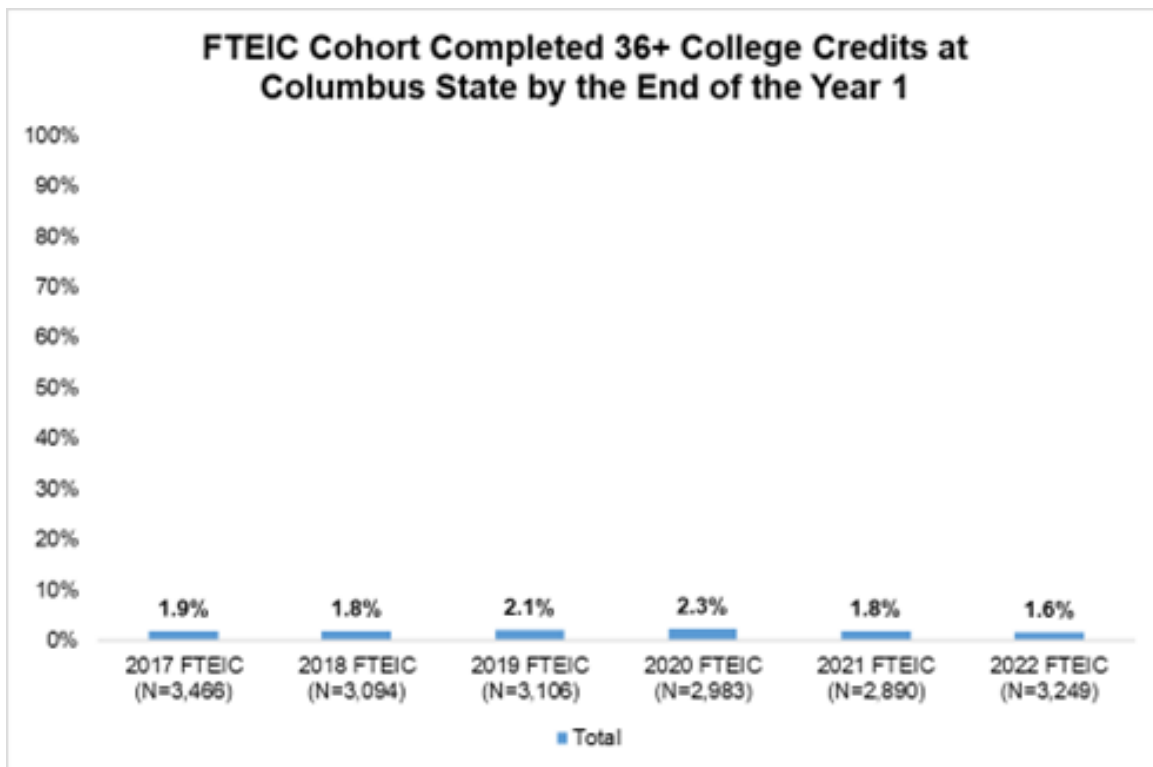
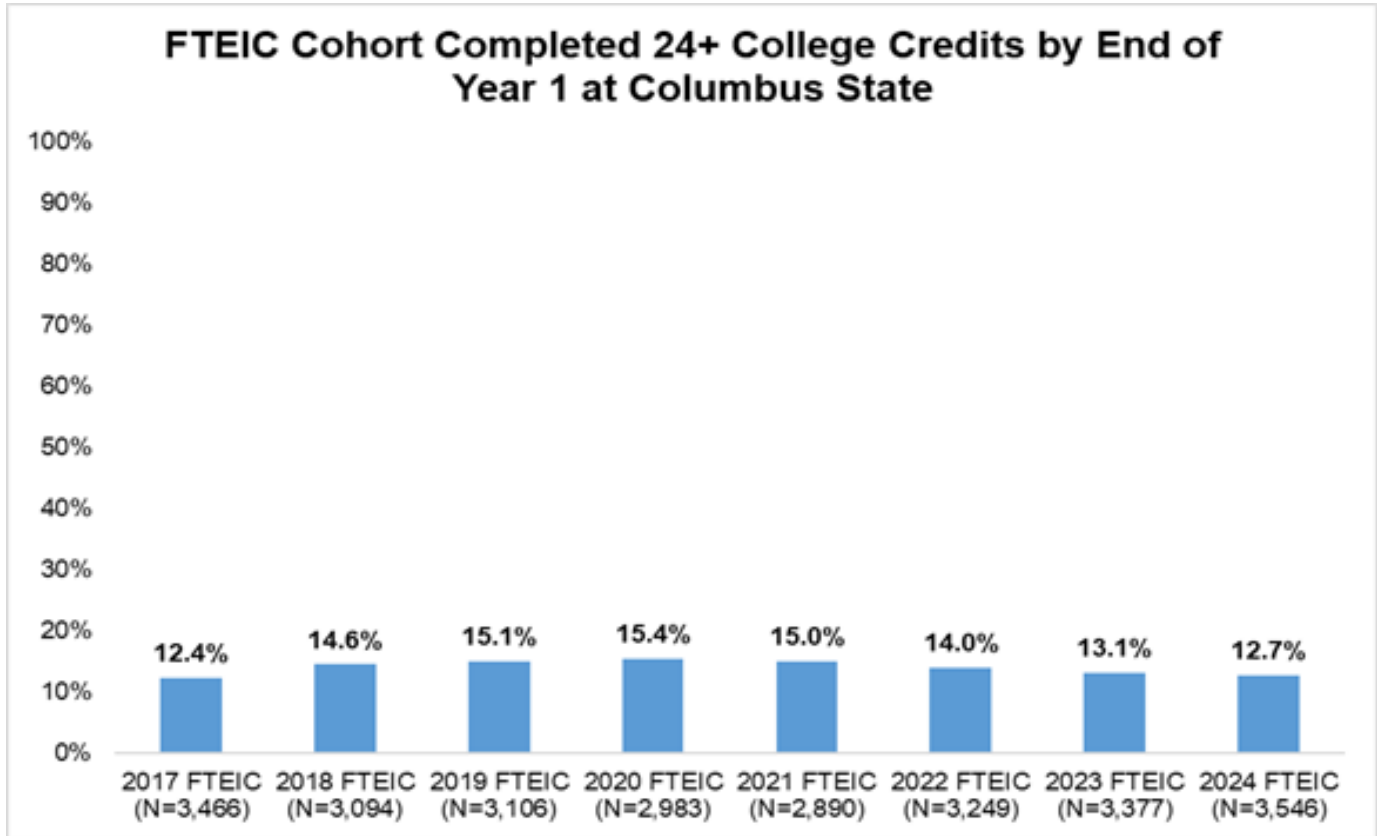
The launch of the AI IT Certificate program, made up of four individual courses, in 2025 proved popular with IT professionals who enrolled and completed the program. We plan to continue offering this advanced program in upcoming years for incumbent employees, and to share content design with faculty who are developing AI courses for full-time students at the college. While promoting AI learning opportunities throughout 2025 with employers and partner organizations we learned that there was an even larger need for non-credit training options in AI fluency. Therefore, we are launching a simplified, modular, and experiential version of our Introduction to AI course in 2026 tentatively named “AI Fluency Basics.”

The new AI Fluency Basics training will be structured to provide in-class use of laptops owned by the college with advanced features so that learners can work directly with college AI tools and resources. We are planning to offer our first version of this training in April with one employer and are in discussions with other employers about offering it more broadly in late Spring or early Summer for both incumbent employees and open enrollment students.

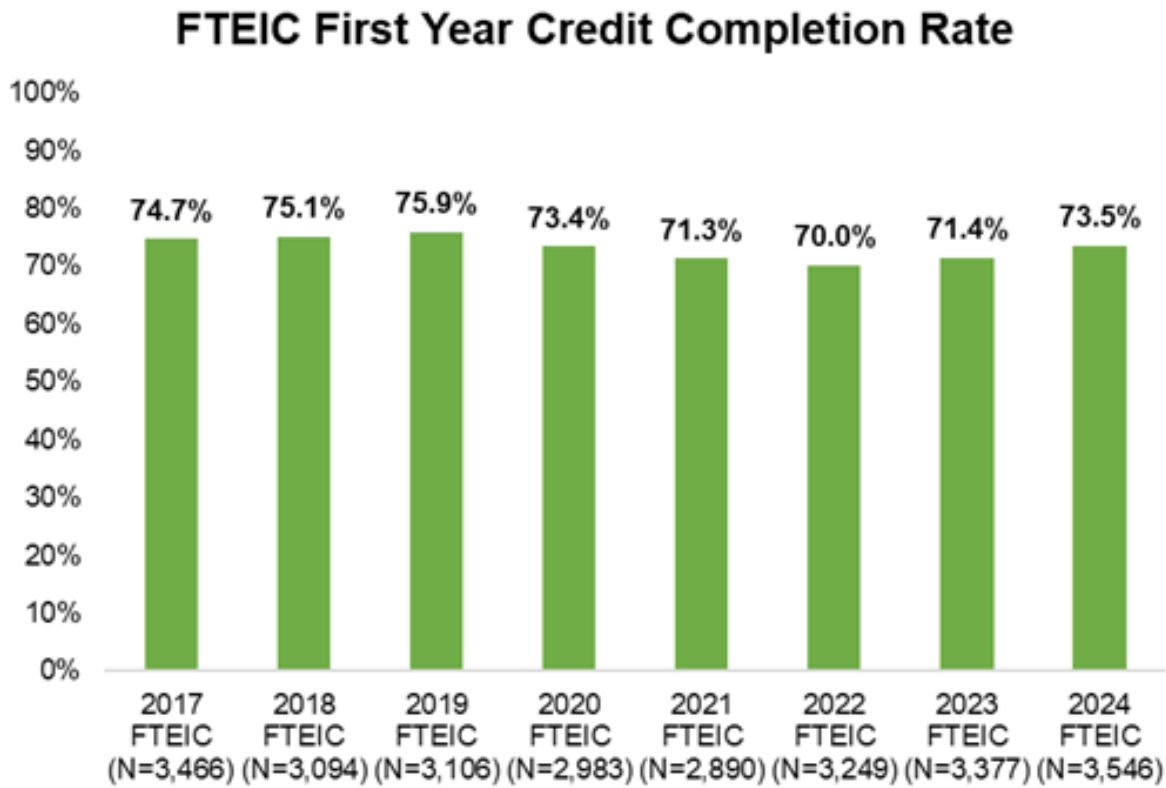
**Big Five Metrics of Early Momentum**

I. Early Momentum metrics of the number of credit completions

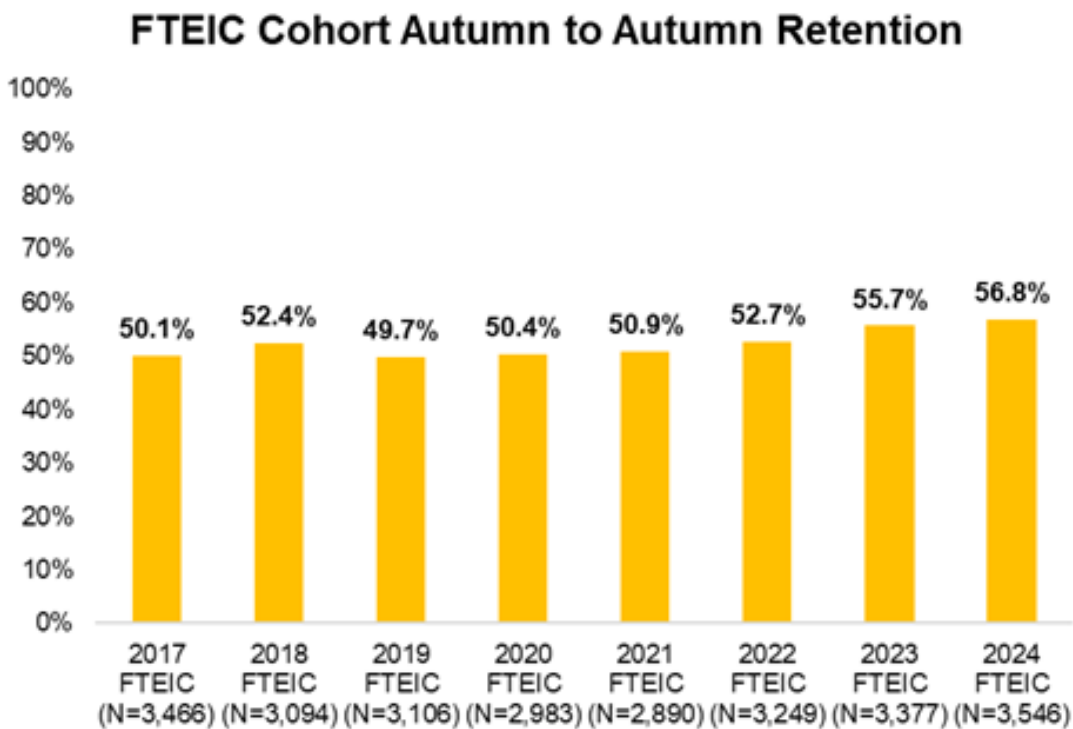




II. Early Momentum metrics of credit completion rate

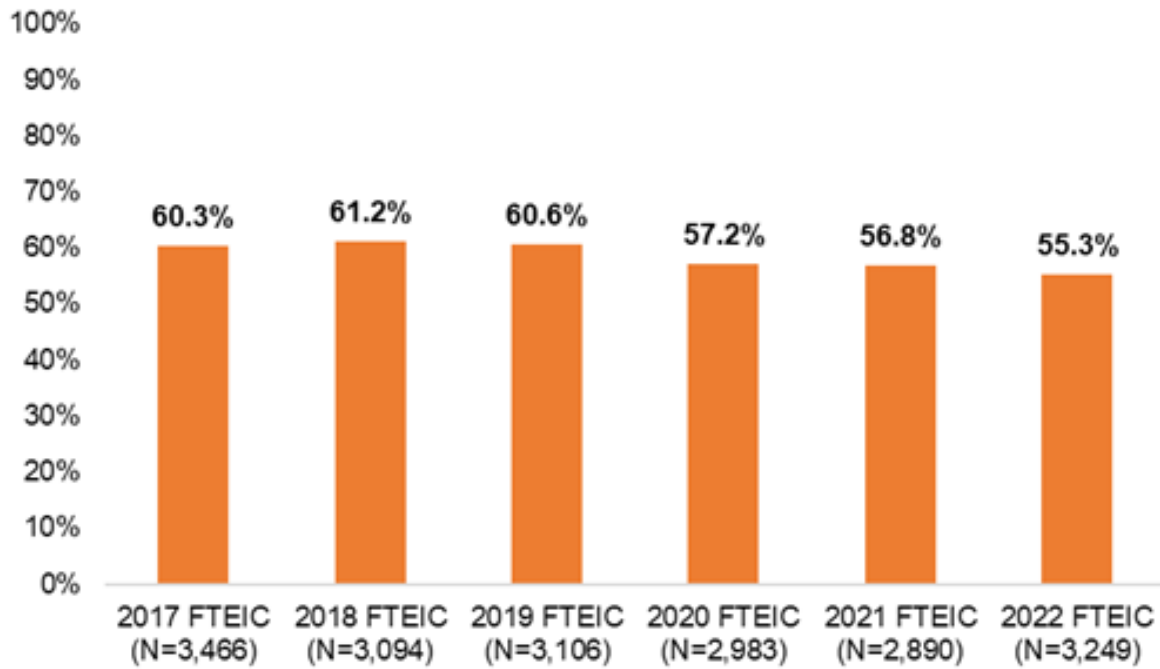


III. Retention rate

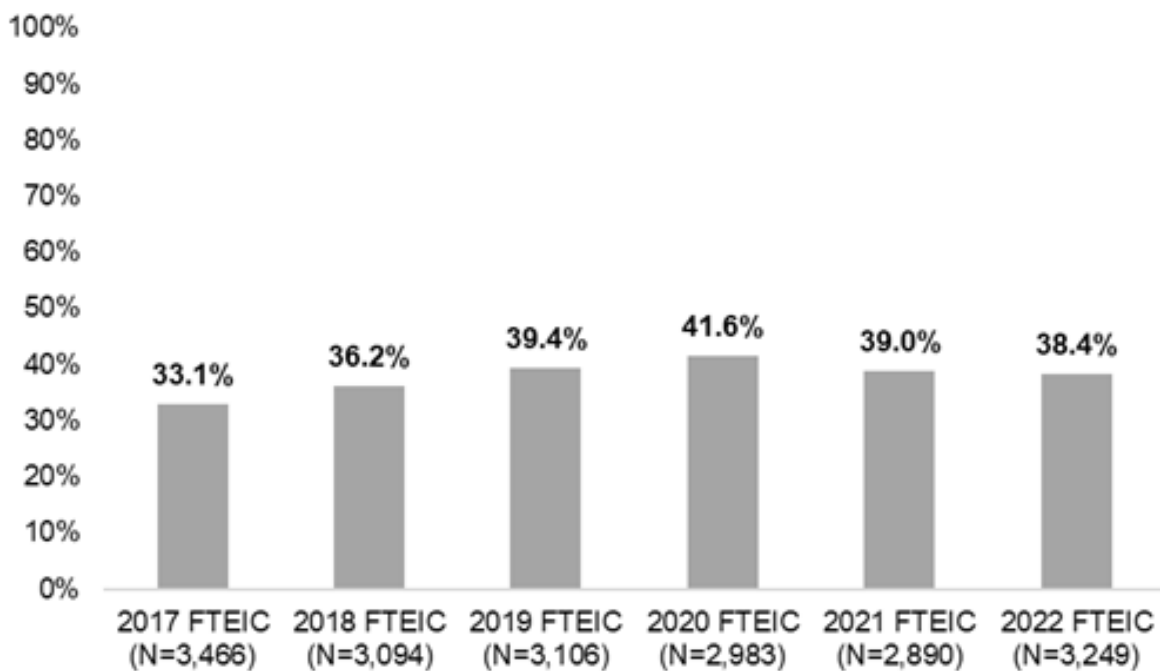


IV. College Level English and Mathematics in First 30 Credits

### % FTEIC Cohort Completed College Level English in First 30 Credits\*

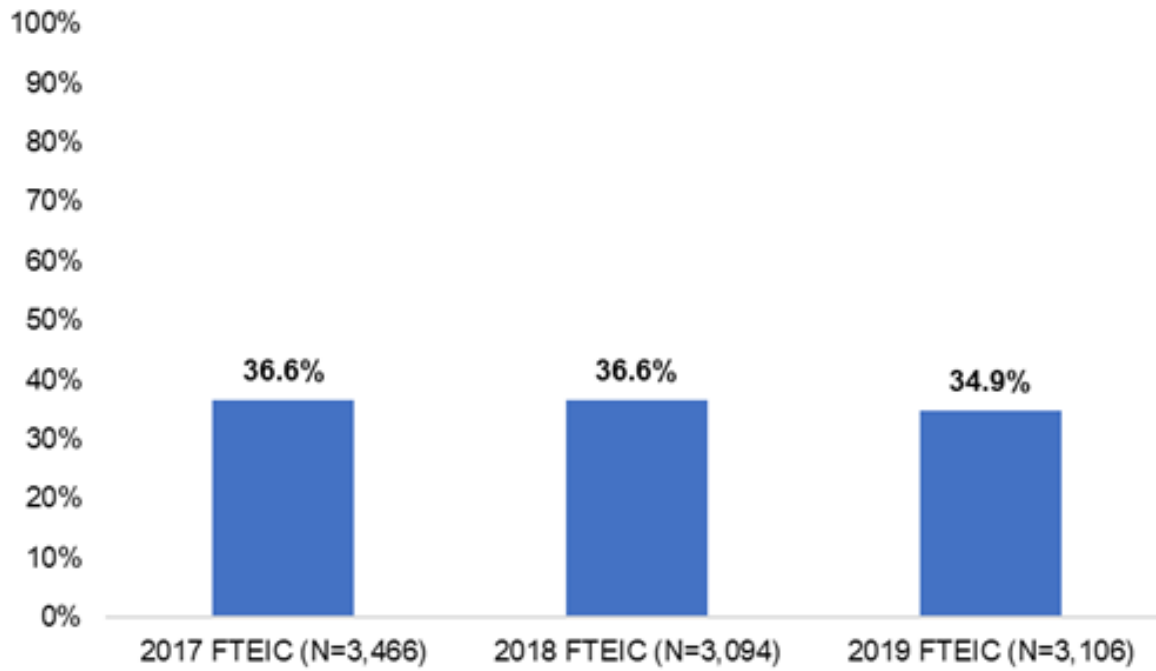


### % FTEIC Cohort Completed College Level Mathematics in First 30 Credits\*



V. Credential Completion within 6 Year of initial enrollment at Any Institution

### **% FTEIC Cohort Completed Credential in 6 Years At Any Institution\***





## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Operating Budget for Fiscal Year 2027

### **BACKGROUND INFORMATION:**

Columbus State Community College Policy 9-01 requires the Board of Trustees to approve the College's operating budget before the beginning of each fiscal year. Fiscal Year 2027 (FY27) begins on July 1, 2026.

The FY27 Operating Budget is balanced and does not draw on the Recovery Reserve to fund current operations. It builds on the balanced budgets of FY25 and FY26 and maintains the College's focus on student success, positioning personnel and support resources to drive strategic initiatives.

Student success is at the core of Columbus State's strategic plan. The College continues to work to improve completion, retention, and graduation rates for all students and to narrow opportunity gaps. The College is focused on five catalysts for improving student success: course-scheduling optimization, gateway-course success, proactive program advising, enrollment growth for the Delaware campus, and adult students. These initiatives have increased student success in gateway courses across the tracked categories, including math, biology, engineering, chemistry, and psychology. This focus is improving student success for the College at large and for disaggregated student populations emphasized in the state's performance-based funding model. Enrollment is also on the rise at the Delaware campus and among adult learners.

The following provides details about the revenue and expenditure estimates used to develop the FY27 Operating Budget. The increases in operating revenues are driven by projected enrollment growth, higher State Share of Instruction (SSI), and tuition.

### **Revenue**

Operating revenues are estimated at \$193.8 million, an increase of \$7.8 million, or 4.2%, compared with the FY26 Projected Year End.

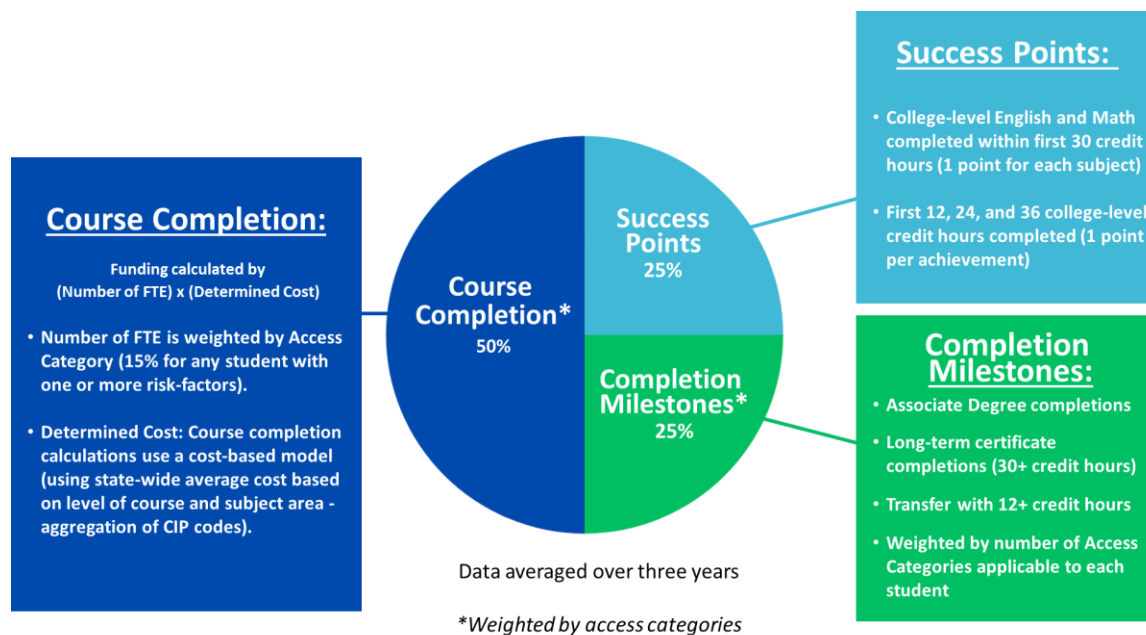
The primary revenue sources for Columbus State include State Share of Instruction (SSI) and tuition. Together, these two revenue sources account for 95.2% of FY27 Operating Budget revenues. Tuition is budgeted at \$99.2 million (51.2%), and expected SSI is \$85.3 million (44.0%). The FY27 budget includes a \$10 per credit-hour tuition increase, as approved by the Board in June 2025, to help align revenue with anticipated salary growth, rising healthcare costs, and future operating needs. This adjustment is necessary because the increases in the statewide

SSI allocations have not kept pace with annual inflation since FY17.

*Tuition Revenue:* Tuition revenue is projected to increase by 8.4%, or \$7.6 million, in FY27 from the FY26 Projected Year End. This budget is based on increases in the tuition rate and annual enrollment. Effective Autumn 2026, tuition will increase by \$10 per credit hour for in-state students, with proportional increases for non-resident and international students, as authorized by the Board and Amended Sub. House Bill 96.

Based on strong enrollment growth over the last three years, credit hours for FY27 are estimated to increase by 4.0%. This increase includes estimates that College Credit Plus (CCP) will grow by 7.0% and that the College will continue to see growth in high-demand industries, such as advanced technology and healthcare.

*State Share of Instruction (SSI):* The FY27 Operating Budget estimates SSI at \$85.3 million, an increase of 2.3% based on estimates from the Ohio Department of Higher Education (ODHE). The SSI funding formula changed significantly in FY26 to include post-graduation employment outcomes as well as the traditional SSI formula. In prior years, all SSI funding was distributed based on a formula utilizing course completion, success points, and completion milestones. Additional details regarding this traditional formula are displayed in the graphic below.



In FY27, \$100 million of statewide SSI funding will be allocated for post-graduation employment outcomes, the same total as in FY26. Of this amount, \$23.2 million is allocated to community colleges. This formula includes factors such as:

- Number of employed graduates, 1 year after graduation (includes the 2016-2020 graduates)
- Earnings after graduation measured at 1, 5, and 10 years post-graduation
- Sum of earnings above average regional earnings for those with only a high school diploma

The post-graduation employment outcomes formula also includes adjustment factors for an

efficiency index that account for the cost of instruction and fees, the number of Pell Grant students served, and SSI eligibility, to focus funding on Ohioans.

Columbus State has performed well on this new post-graduation employment outcome measure. The College is estimated to receive 18.7% of the community college allotment under this formula. By comparison, Columbus State is projected to receive 16.9% of the traditional SSI allocation for community colleges in FY27.

*Fees:* This revenue category includes fees for course labs, parking, and several other fees. These revenues are projected to decrease by \$45,633, or -1.0%. This decrease is the result of continued refinements to fee revenue estimates across the College. Some areas have consistently budgeted fees higher than actual revenues, and those areas have been reduced in the FY27 Operating Budget. The review and evaluation of course fee revenue will continue to ensure that fees reflect the costs associated with course materials.

*Special Courses:* This revenue category is projected to increase by \$255,008, or 10.7%, in FY27. This revenue increase is driven directly by higher enrollment projections.

*Other Operating Revenue and Transfers-In:* Other revenue categories generated by the College are Contract Services, Partnership Revenue, and Miscellaneous, which are projected to decrease by \$2.0 million, or -46.1%. This decrease is due to changes in how Mitchell Hall debt will be serviced and an unusually high amount of miscellaneous revenue earned in FY26, which is being reduced to more typical levels in FY27. The transfer-in for debt service, representing the Mitchell Hall campaign pledges recorded by the Foundation, is moving to the Plant Fund in FY27. Debt service in FY27 and future fiscal years associated with Mitchell Hall will be serviced from the Plant Fund.

## **Expenditures**

Operating expenditures, including transfers, are projected to total \$193.8 million, an increase of \$9.8 million, or 5.3%, compared to the FY26 Projected Year End.

The FY27 Operating Budget includes salary increases and additional capacity to continue to advance College initiatives and support the projected increase in enrollment. As a provider of educational opportunities, the College's expenditures are primarily comprised of the salaries and benefits for the staff necessary to educate and provide services to students. Salary and benefits expenditures total \$163.1 million, representing 85.0% of the \$193.8 million FY27 Operating Budget. The College, like other employers, seeks to provide a competitive compensation package that reflects the increased cost of inflation and competition for talent. Columbus State is self-insured for healthcare and takes appropriate steps to control these costs, but, like many employers nationwide, it continues to experience significant increases in healthcare costs.

*Student Success:* The College has continued to strengthen the alignment and structure of its personnel and resources in support of its highest-priority goals of student success and workforce development.

As previously discussed, these efforts are having an impact, increasing student success since 2022 across numerous fields of study and closing opportunity gaps. The proposed FY27 Operating Budget includes funding to sustain our student success momentum and support the estimated 4.0% increase in credits.

*Workday Implementation:* The Workday Student implementation is nearing completion. Recruiting and admissions application functionality started rolling out in October 2025, with additional functionality continuing through August 2026, including advising, registration, financial aid, grading, graduation, transcript processing, and student finance.

The College went live with the HR/Finance modules (Platform) in March 2023. Work to improve the functionality and reporting for these functions in Workday Platform has continued with the selection and execution of a contract with a phase 2 implementation consultant. This phase focuses on security improvements, financial reporting, and the implementation of a new module. Funding for the Workday implementation is scheduled to continue through FY27, with budget transfers continuing to support its implementation.

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

Uncertainty regarding the stability of grant funding has decreased slightly from FY25, but grant funding remains more challenging in FY27 than in prior fiscal years. To proactively position the College for potential shifts in grant funding, the Board previously approved \$1.0 million in a board reserve to provide a temporary funding source if a grant or grants are terminated, giving the College time to determine how to proceed.

*Transfers-Out:*

- Plant Fund: The \$1,009,152 proposed transfer to the Plant Fund will support the difference between philanthropic fundraising efforts and the FY27 Mitchell Hall debt service payments totaling \$5.1 million.
- Technology Initiatives: The \$820,000 proposed transfer will continue the planned support for Workday implementation, the College's new student information system. FY27 is the final year of projected support for this phase of Workday implementation.

**Auxiliary Fund**

The proposed FY27 budget for the Auxiliary Fund is summarized in Exhibit B. Net Income for FY27 is budgeted 6.0% higher than the FY26 Projected Year End. While the general fund budget is based on 4.0% increase in credits, textbook savings initiatives, including Inclusive Access and other Open Education Resources, continue to constrain textbook sales for Bookstore revenue, which is projected to increase by 0.3%. Revenue projections for parking and food services are slightly reduced (-2.9%) or flat, respectively.

*Bookstore:* The ongoing combined efforts of Bookstore representatives, faculty, staff, and administrators on various initiatives continue to yield savings for students through additional price reductions negotiated with publishers, the use of open educational resources (OERs), and other lower-cost options like Inclusive Access. While credits are projected to increase by 4.0% in FY27, Bookstore net revenues (gross margin) are anticipated to increase by 0.3% due to continued adoption of lower-cost instructional materials. Favorable trends are anticipated to continue across categories such as clothing, computers, and general merchandise. The bookstore also continues to evaluate how best to use its space and general merchandise offerings and has completed a refresh of the entry-level flooring to better meet the needs of students, faculty, and staff.

*Food Services:* Revenues and expenditures for FY27 are budgeted flat compared to FY26 Projected Year-End. Food Services representatives continue to work with the College's external vendors to adjust food offerings and operations to meet customer preferences and ensure equipment is operational.

*Parking:* Parking management began in the Summer 2023 Semester through a contract with SP+ and the use of a mobile license plate recognition (LPR) enforcement system. FY27 revenue is projected to decrease by \$40,823, or -2.9%, compared to FY26 Projected Year End, primarily reflecting the potential loss of lease revenue as parking spots come offline for construction projects.

### **Plant Fund**

Plant Fund revenues are budgeted to increase 81.9% in FY27 as compared to FY26 Projected Year End. Existing revenue sources, consisting of student fees associated with Technology/Facilities and Online Courses, are projected to increase 2.2%, primarily driven by increasing enrollment projections. Transfer revenue is changing significantly, as the Plant Fund will receive the final transfer of philanthropic funding from the Foundation for Mitchell Hall. This transfer will be \$4.1 million, and an additional \$1.0 million transfer from the General Fund will be used to make the FY27 debt service payments.

Plant Fund expenditures are increasing 133.4%, primarily due to the \$5.1 million debt payment associated with Mitchell Hall. Ongoing technology and maintenance expenditures are increasing by 1.0% and 9.4%, respectively. This increase reflects the intentional and successful implementation of capital strategies associated with routine construction projects and the reduction of the backlog of deferred maintenance.

### **Healthcare Fund**

The FY27 Operating Budget includes a Healthcare Fund budget to create transparency and enhance reporting capabilities for healthcare-related activities. Revenues for the fund will consist of employee premiums, employer contributions, and pharmacy reimbursements. Expenditures will consist of administrative and claim costs for medical, dental, and vision, and the College's well-being program.

By budgeting this fund separately from the General Fund, any increases or decreases in healthcare-related revenues or expenditures in a given fiscal year will be reflected in this fund rather than the General Fund. The General Fund has budgeted the appropriate amount from an actuarial perspective; this amount represents a statistical probability rather than a guaranteed cost. Over time, deviations from expected outcomes will occur in the Healthcare Fund, moving it toward the distribution's mean. As a result, annual variations above or below budget will be balanced in this fund, preventing a budget variance that would need to be resolved in the current fiscal year. This approach will give the College greater cost certainty for Healthcare expenditures in the FY27 Operating Budget, while also allowing the College to balance surpluses or deficits in a separate fund over time.

### **Accrued Leave Fund**

Since FY22, the operating budget has included a \$1.2 million budget for the payout of sick and

vacation leave earned by employees during their service with the College upon their separation or retirement. These payments represent benefits earned over an employee's time of service with the College, spanning multiple years. However, these payments currently impact the operating budget only at the time of separation, despite being earned in prior fiscal years.

The creation of an Accrued Leave Fund manages this timing issue independently of the operating budget. Each operating budget will contain annual expenditures to be allocated to the Accrued Leave Fund for each employee. Over the course of an employee's service, these contributions will accumulate in the Accrued Leave Fund. When an employee separates from service, the payout for accrued vacation and sick leave, if applicable, will be made from the Accrued Leave Fund.

This Board Action proposes the creation of an Accrued Leave Fund with revenues and expenditures totaling \$1.2 million, the amount previously budgeted for these activities. It also proposes transferring \$500,000 to the Accrued Leave Fund to provide a starting fund balance should expenditures exceed revenues in the first year. In future years, this amount will be adjusted to account for increasing accumulated leave balances noted in the annual audit.

### **Supporting the Continued Execution of Issue 21 Funds**

Issue 21 created several new funds in the College's chart of accounts. These new funds have created new revenue opportunities by maintaining fund balances and earning interest. The college has been using this interest revenue to best support the execution of the College's capital plan.

Two types of funds have been created and are governed by different sections of the Ohio Revised Code (ORC).

#### *Bond Retirement Fund (County Proceeds)*

ORC 5105.10(D) provides that interest earnings on the bond retirement fund (county proceeds) are credited to the General Fund by law. These funds were credited to the General Fund in prior years and have been previously allocated to the Capital Improvements – Other Board Reserve. This Board Reserve supports the execution of the College's capital plan for contractual and staff expenses associated with capital projects. This Board Action will continue this practice by proposing that \$957,982 be transferred to the Capital Improvements – Other Board Reserve. This is the amount of interest earned and credited to the General Fund from the bond retirement fund balance. This action mirrors actions in prior years to fund this reserve account.

#### *Building Funds*

The funds created to deposit the proceeds of the sale of debt are collectively referred to as building funds. These funds are separated by tax status and issue date for arbitrage calculation purposes. Currently, the College maintains several building funds and will create more when additional debt is issued. These funds are governed under ORC 5705.10(E). Pursuant to this statute, interest earnings are required to be used in the project fund unless authorized by Board Action. This statute also permits the Board to authorize the transfer of interest earnings to another fund, including the General Fund. As expenditures to execute our capital plan have increased, the interest from the bond retirement fund alone is no longer sufficient to cover the annual expenditures associated with these activities. This was expected, and a plan was

developed to use the additional interest revenue generated by the building funds to continue supporting these efforts. Therefore, this Board Action proposes that the Board authorize the transfer of interest earned in building funds to the General Fund. As additional interest is generated and needed, the Board will see additional transfer requests in future budgets.

### **Allocation FY25 Net Revenues to Board Reserve Projects and Operating Funds**

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

FY25 net operating revenues, including Post-Budget Items, Exhibit A, (3), (ae), are \$12.0 million, due primarily to \$8.5 million in interest earnings. The proposed budgeting of this net income is as follows:

#### *Accumulated Lab Fees*

Proposed transfer of \$714,500 in lab fee revenue to Accumulated Lab Fees. This transfer is required due to restrictions on the use of lab fee revenue. This transfer has occurred in prior years and continues the past practice involving these fees.

#### *Healthcare Self-Insurance Escrow*

Proposed transfer of \$758,982 to this board reserve. This amount will make the total funding available for healthcare in this board reserve in FY27 \$2.0 million. With the funding proposed in the Healthcare Fund and this board reserve, the actuarial probability of having a healthcare funding shortfall in FY27 is 10%. The combination of the Healthcare Fund and this board reserve will help the College avoid budget constraints associated with short-term fluctuations in healthcare expenditures that exceed actuarial expectations.

#### *Feasibility Support – Advertising*

Proposed transfer of \$1.0 million to support additional advertising expenditures. This advertising will support continued enrollment growth by promoting the College.

#### *Scholarships*

Proposed transfer of \$100,000 to this board reserve. Institutional scholarship support is a critical component of the College's commitment to access, affordability, and student success. Through May of FY26, institutional scholarship assistance totaled \$291,085, with an average award of \$580. This support contributes to improved student persistence and completion, consistent with the College's strategic priorities and focus on workforce and economic mobility. This funding will cover the shortfall in this board reserve from scholarships provided in FY26.

#### *Promise 2.0*

Proposed transfer of \$1.6 million to a new board reserve. As the Promise students from the

classes starting in 2026 and 2027 advance their education, current estimates of philanthropic and other funding available, compared with estimated costs, indicate a funding shortfall of approximately \$3.5 million. This transfer, along with a transfer of FY26 projected net operating revenues, will eliminate that shortfall. This transfer ensures that this class can complete their education and graduate in accordance with the current program guidelines.

#### *Accrued Leave Fund*

Proposed transfer of \$500,000 to the Accrued Leave Fund. The annual budget for revenues and expenditures is \$1.2 million. However, the annual variance in these expenditures is approximately \$200,000, meaning the FY27 expenditures could exceed available revenue unless a transfer to the fund balance is made. This transfer will provide starting capital and ensure that leave payouts do not create a budget constraint in FY27.

#### **Allocation of Projected FY26 Net Revenues to Board Reserve Projects**

FY26 net revenues are projected to be \$7.6 million, due primarily to \$5.6 million in realized interest earnings.

The College will allocate \$2.2 million of FY26 of projected net revenues to One-Time Compensation for eligible employees and \$1.9 million to Promise 2.0, as discussed previously, to fully fund the program under current guidelines.

#### **RECOMMENDATION:**

That the Board of Trustees authorizes:

- **Creation of the Accrued Leave Fund**
- **FY27 Operating Budgets for:**
  - General Fund (Exhibit A)
  - Auxiliary Fund (Exhibit B)
  - Plant Fund (Exhibit C)
  - Healthcare Fund (Exhibit D)
  - Accrued Leave Fund (Exhibit E)
- **Authority for the President to:** Adjust General, Auxiliary, and Plant expenses commensurate with enrollment and other revenue fluctuations, ensuring that the lines Net Operational Revenues (Exhibit A, (ab), (5)), Total Auxiliary Fund Net Income (Exhibit B, (t), (5)), and Total Plant Fund Net Income (Exhibit C, (j), (5)) are maintained.
- **Transfer of Interest on Bond Proceeds to General Fund:**

- Pursuant to the authority granted to the Board in ORC 5705.10(E), the Board authorizes any interest earned on public obligations defined in ORC 133.01 to be credited to the General Fund.
  - The President shall transfer \$1,250,305 in interest earnings from Series 2020A bonds in Fund 46 to the General Fund and transfer these funds to the Capital Improvements-Other Board Reserve.
- **Allocation of FY25 Net Income**
- **The President shall transfer to the following Board Reserves:**
    - \$714,500 to Accumulated Lab Fees
    - \$957,924 to Capital Improvements – Other
    - \$758,982 to Healthcare Self-Insurance Escrow
    - \$1.0 million to Feasibility Support – Advertising
    - \$100,000 to Scholarships
    - \$1.6 million to Promise 2.0
    - The President to transfer to the Fund:
    - \$500,000 to Accrued Leave Fund
- **Allocation of Projected FY26 Net Income:**

The President shall transfer to the following Board Reserves:

    - \$2.2 million to One-Time Compensation
    - \$1.9 million to Promise 2.0

**Columbus State Community College  
General Fund Budget Comparison  
Proposed FY27 Budget Compared to FY26 Projected YE, FY23, FY24 and FY25 Actual**

	(1) FY23 Actual	(2) FY24 Actual	(3) FY25 Actual	(4) FY26 Projected YE	(5) FY27 Proposed	(6) Difference PYE26/FY27	(7) Percent Inc./(Dec.)
<b>Revenues</b>							
Appropriations							
(a) Subsidy	77,911,943	78,173,193	79,001,586	83,328,266	85,272,591	1,944,325	2.3%
Student							
(b) Tuition	71,814,993	77,142,883	84,037,643	91,557,609	99,206,294	7,648,685	8.4%
(c) Fees	2,700,882	2,863,776	4,131,172	4,401,959	4,356,326	(45,633)	-1.0%
(d) Special Courses	2,360,763	2,507,167	2,294,302	2,392,824	2,647,832	255,008	10.7%
(e)	76,876,638	82,513,826	90,463,117	98,352,392	106,210,452	7,858,060	8.0%
Other							
(f) Partnership Revenue	70,001	55,106	24,373	132,607	78,040	(54,567)	-41.1%
(g) Contract Services	1,276,655	748,782	791,250	874,799	877,299	2,500	0.3%
(h) Miscellaneous	1,074,780	1,293,118	1,412,967	2,282,532	1,348,254	(934,278)	-40.9%
(i) Mitchell Hall Transfer-In	-	400,000	-	-	-	-	0.0%
(j) Transfer-in for Debt Service	1,009,987	995,044	980,101	980,101	-	(980,101)	-100.0%
(k)	3,431,422	3,492,050	3,208,691	4,270,039	2,303,593	(1,966,446)	-46.1%
<b>(l) Total Revenues</b>	<b>158,220,003</b>	<b>164,179,069</b>	<b>172,673,394</b>	<b>185,950,696</b>	<b>193,786,636</b>	<b>7,835,940</b>	<b>4.2%</b>
<b>Expenditures</b>							
(m) Instructional and Dept Research	81,898,405	79,684,699	83,138,052	90,511,238	96,052,414	5,541,176	6.1%
(n) Public Service	389,943	434,655	415,502	323,127	455,967	132,840	41.1%
(o) Academic Support	6,697,074	7,565,888	7,966,769	8,711,949	9,713,233	1,001,284	11.5%
(p) Student Services	19,036,576	17,970,037	15,674,589	18,136,471	19,768,652	1,632,181	9.0%
(q) Institutional Support	40,553,104	40,717,639	41,481,448	44,620,975	47,726,834	3,105,859	7.0%
(r) Operation & Maintenance of Plant	17,517,368	17,182,728	16,378,240	17,383,841	18,240,384	856,543	4.9%
(s) Debt Service	2,174,801	2,159,798	2,159,798	2,159,798	-	(2,159,798)	-100.0%
<b>(t) Operational Expenditures</b>	<b>168,267,271</b>	<b>165,715,444</b>	<b>167,214,399</b>	<b>181,847,399</b>	<b>191,957,484</b>	<b>10,110,085</b>	<b>5.6%</b>
Transfer to:							
(u) Plant Fund	-	-	-	-	1,009,152	1,009,152	0.0%
(v) Capital Equipment	500,000	600,000	600,000	600,000	-	(600,000)	-100.0%
(w) Capital Improvements	1,100,000	900,000	500,000	730,000	-	(730,000)	-100.0%
(x) One-Time Compensation	-	641,000	-	-	-	-	0.0%
(y) Technology Initiatives	820,000	820,000	820,000	820,000	820,000	-	0.0%
<b>(z) Total Expenditures &amp; Transfers</b>	<b>170,687,271</b>	<b>168,676,444</b>	<b>169,134,399</b>	<b>183,997,399</b>	<b>193,786,636</b>	<b>9,789,237</b>	<b>5.3%</b>
<b>(ab) Net Operational Revenues</b>	<b>(12,467,268)</b>	<b>(4,497,375)</b>	<b>3,538,995</b>	<b>1,953,297</b>	<b>-</b>		
<b>(ac) Interest Income</b>	<b>1,504,746</b>	<b>7,305,343</b>	<b>8,464,740</b>	<b>5,612,918</b>	<b>5,400,000</b>		
<b>(ad) Transfer-In from Recovery Reserves</b>	<b>10,962,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>(ae) Total General Fund Net Income</b>	<b>-</b>	<b>2,807,968</b>	<b>12,003,735</b>	<b>7,566,215</b>	<b>5,400,000</b>		

**Notes**

- (b.5) Tuition revenue is based on an enrollment projection of 4% up and a 5.18% tuition rate increase effective Autumn 2026.
- (c.5) Fees represent various charges, the largest being lab fees. Parking fees continue to be managed in the Auxiliary Fund (Exhibit B), but \$15 (30%) of the parking fee is reflected here.
- (d) Special Courses include revenue for The Mix, the Language Institute, and the Office of Talent Strategy which generates workforce revenue through employer partnerships. Revenue for the Conference Center and the Mitchell Hall Event Center are included in the Miscellaneous category beginning with the FY25 Revised Budget.
- (g) Contract Services include administrative fees for various grants and federal programs.
- (h) Miscellaneous includes various revenue sources including sales from Degrees and Blend at Mitchell Hall and revenue for Print Shop services.
- (i.5) Mitchell Hall Transfer-In previously provided one-time funding to support Mitchell Hall retail operations. FY24 (column 2) was the final year for this transfer.
- (j) Transfer-In for Debt Service revenue for fiscal years 2023 - 2026 reflect fundraising by the Foundation for Mitchell Hall, which was also reflected in Debt Service expenditures.
- (j.5) Transfer-In for Debt Service is moving to the Plant Fund for better alignment of expenses beginning with the FY27 Budget (s,5).
- (m) Instructional and Departmental Research includes the Schools of Arts & Sciences, Health & Human Services, Business, Engineering & Technology, and Information Systems Technology; Office of Talent Strategy; Language Institute; and the Delaware Campus and Regional Learning Centers.
- (n) Public Service includes K-12 Partnerships.
- (o) Academic Support includes Accreditation, Curriculum Management, Dean Arts & Sciences, Dean C&T (Business & Engineering Technology), Dean C&T (Health & Hospitality), Distance Learning, Instructional Services, Library, Office of EVP, and Student Success.
- (p) Student Services includes Admissions, Advising, Career Services, College Credit Plus Services, College Testing Services, Counseling, College Recreation & Wellness, Dean Enrollment Services, Disability Services, Enrollment Services Operations, Financial Aid, Holistic Student Experience, Military & Veteran Services, Orientation, Placement Testing, Registration, Retention Support Services, Student Affairs Strategic Initiatives and Assessment, Student Affairs Student Supports, Student Advocacy, Student Central, Student Conduct, Student Engagement & Belonging, Student Health, Student Life, Student Services, Telephone Information Center, TRIO and Special Projects.
- (q) Institutional Support includes Accounting Services, Cashiers & Student Accounting, Conference & Events Services, Compliance, Delaware Campus Administration, Enterprise Project Management Office, Enrollment Management & Marketing, Grants Office, Human Resources, Information Technology, Institutional Research, General Counsel, Mail & Warehouse, Procurement & College Services, Office of Advancement, Office of Controller, Payroll Operations, President's Office, Resource Planning & Analysis, Student Academic Support Services, Student Belonging, Sr VP Academic Affairs, VP Business Services, VP IT, VP Administration.
- (r) Operation and Maintenance of Plant includes Facilities Management, Planning & Asset Management, Plant Operations, Police Department, and Design and Construction.

**Columbus State Community College**  
**Auxiliary Fund Budget Comparison**  
**Proposed FY27 Budget Compared to FY26 Projected YE, FY23, FY24 and FY25 Actual**

	(1) FY23 Actual	(2) FY24 Actual	(3) FY25 Actual	(4) FY26 Projected YE	(5) FY27 Proposed	(6) Difference PYE26/FY27	(7) Percent Inc/(Dec)
<b>Revenues</b>							
(a) Bookstore	8,494,476	9,135,091	9,987,618	11,135,500	11,168,474	32,974	0.3%
(b) Food Services	236,151	225,477	253,794	275,000	275,000	-	0.0%
(c) Parking	116,862	904,339	1,275,464	1,400,038	1,359,215	(40,823)	-2.9%
(d) <b>Total Revenues</b>	<b>8,847,488</b>	<b>10,264,907</b>	<b>11,516,875</b>	<b>12,810,538</b>	<b>12,802,689</b>	<b>(7,849)</b>	<b>-0.1%</b>
<b>Cost of Goods Sold</b>							
(e) Bookstore	6,692,082	7,388,181	7,826,428	8,963,570	8,867,040	(96,530)	-1.1%
(f) Food Services	403	343	-	600	600	-	0.0%
(g) <b>Gross Margin</b>	<b>2,155,004</b>	<b>2,876,383</b>	<b>3,690,447</b>	<b>3,846,368</b>	<b>3,935,049</b>	<b>(96,530)</b>	<b>-2.5%</b>
<b>Expenses</b>							
(h) Bookstore	1,287,445	1,243,767	1,386,502	1,472,010	1,399,574	(72,436)	-4.9%
(i) Food Services	85,744	82,867	144,621	114,985	114,985	-	0.0%
(j) Parking	140,301	305,454	304,836	286,887	329,839	42,952	15.0%
(k) <b>Total Expenses</b>	<b>1,513,489</b>	<b>1,632,088</b>	<b>1,835,959</b>	<b>1,873,882</b>	<b>1,844,397</b>	<b>(29,484)</b>	<b>-1.6%</b>
<b>Net Income/(Loss)</b>							
(l) Bookstore	514,950	503,143	774,687	699,920	901,860	201,940	28.9%
(m) Food Services	150,004	142,267	109,172	159,415	159,415	-	0.0%
(n) Parking	(23,439)	598,885	970,628	1,113,151	1,029,376	(83,775)	-7.5%
(o) <b>Total Net Income/(Loss)</b>	<b>641,515</b>	<b>1,244,295</b>	<b>1,854,488</b>	<b>1,972,486</b>	<b>2,090,652</b>	<b>118,166</b>	<b>6.0%</b>
<b>Miscellaneous</b>							
(p) Administrative Office	207,772	191,893	202,042	465,835	508,627	42,792	9.2%
(q) Marketing	-	-	-	-	30,000	30,000	100.0%
(r) <b>Total Miscellaneous</b>	<b>207,772</b>	<b>191,893</b>	<b>202,042</b>	<b>465,835</b>	<b>538,627</b>	<b>72,792</b>	<b>15.6%</b>
(s) <b>Interest Income</b>	<b>151,426</b>	<b>565,786</b>	<b>773,415</b>	<b>648,232</b>	<b>575,000</b>		
(t) <b>Total Auxiliary Fund Net Income</b>	<b>585,169</b>	<b>1,618,188</b>	<b>2,425,861</b>	<b>2,154,883</b>	<b>2,127,024</b>	<b>45,374</b>	<b>2.1%</b>
(u) Capital Equipment & Improvement	\$ -	\$ -	\$ -	\$ -	\$ 75,000		
(v) College Strategic Priorities	\$ 84,293	\$ 37,100	\$ 74,465	\$ 100,000	\$ 100,000		
(w) Debt Service	\$ 347,216	\$ -	\$ -	\$ -	\$ -		

**Notes**

(w) The Debt for the building of the DX was paid off in June, 2023.

**Columbus State Community College  
Plant Fund Budget Comparison  
Proposed FY27 Budget Compared to FY26 Projected YE, FY23, FY24 and FY25 Actual**

	(1) FY23 Actual	(2) FY24 Actual	(3) FY25 Actual	(4) FY26 Projected YE	(5) FY27 Proposed	(6) Difference PYE26/FY27	(7) Percent Inc./((Dec.)
<b>Revenues</b>							
(a) Technology/Facilities	2,169,755	2,284,400	2,470,218	2,586,000	2,642,161	56,161	2.2%
(b) On-line courses	1,947,516	1,983,094	2,063,789	2,134,086	2,180,606	46,520	2.2%
(c) Transfer-In	-	-	730,000	730,000	5,090,457	4,360,457	597.3%
<b>Total Revenues</b>	<b>4,117,271</b>	<b>4,267,494</b>	<b>5,264,007</b>	<b>5,450,086</b>	<b>9,913,224</b>	<b>4,463,138</b>	<b>81.9%</b>
<b>Expenses</b>							
(d) Ongoing Technology	758,167	431,604	747,198	1,232,180	1,245,000	12,820	1.0%
(e) Ongoing Maintenance/Facilities	1,583,193	1,730,592	1,286,176	2,788,863	3,050,000	261,137	9.4%
(f) Debt Service	-	-	-	-	5,090,457	5,090,457	N/A
<b>Total Expenses</b>	<b>2,341,360</b>	<b>2,162,196</b>	<b>2,033,374</b>	<b>4,021,043</b>	<b>9,385,457</b>	<b>5,364,414</b>	<b>133.4%</b>
(g) <b>Interest Income</b>				436,303	375,000		
(h) <b>Total Plant Fund Net Income</b>	<b>1,775,911</b>	<b>2,105,298</b>	<b>3,230,633</b>	<b>1,865,346</b>	<b>902,767</b>		

**Notes**

- (a,5) FY27 Proposed Plant Fund revenues incorporate estimated rebates to students from Franklin County. The \$20 rebate (for Autumn and Spring semesters) approximates the average cost that Franklin County residents are paying for the capital bond issue that voters approved for upgrading Columbus State's Franklin County facilities.
- (c,1) The transfer-in from Operating for FY23 and FY24 was transferred directly to the technology initiatives reserve fund in the operating fund for the student information system/ERP.
- (c,2)

**Columbus State Community College  
Healthcare Fund Budget Comparison  
Proposed FY27 Budget**

	(5) FY27 Proposed	(6) Difference PYE26/FY27	(7) Percent Inc./(Dec.)
<b>Revenues</b>			
(a) Employee Premiums	5,250,528	-	0.0%
(b) Employer Premiums	19,057,472	-	0.0%
(c) Pharmacy Reimbursements	1,865,000	-	0.0%
(d) Stop-Loss Reimbursements	-	-	0.0%
<b>Total Revenues</b>	<b>26,173,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>			
(e) Medical Claims	15,024,000	-	0.0%
(f) Pharmacy Claims	6,611,000	-	0.0%
(g) Administrative Costs and Fees	818,000	-	0.0%
(h) Stop-Loss Premium	2,307,000	-	0.0%
(j) Dental Claims and Fees	896,000	-	0.0%
(j) Vision Claims and Fees	142,000	-	0.0%
(k) Premium Charges	300,000	-	0.0%
(l) Well-being Program	75,000	-	0.0%
<b>Total Expenses</b>	<b>26,173,000</b>	<b>-</b>	<b>0.0%</b>
(m) <b>Interest Income</b>	-	-	
(n) <b>Total Healthcare Fund Net Income</b>	<b>-</b>	<b>-</b>	

**Notes**

**Columbus State Community College  
Accrued Leave Fund Budget Comparison  
Proposed FY27 Budget**

	(5) FY27 Proposed	(6) Difference PYE26/FY27	(7) Percent Inc./((Dec.))
<b>Revenues</b>			
(a) Budgeted Accrued Leave Allocations	1,200,000	-	0.0%
<b>Total Revenues</b>	<b>1,200,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>			
(b) Vacation and Sick Leave Payouts	1,200,000	-	0.0%
<b>Total Expenses</b>	<b>1,200,000</b>	<b>-</b>	<b>0.0%</b>
(c) <b>Interest Income</b>	17,500		
(d) <b>Total Accrued Leave Fund Net Income</b>	<b>17,500</b>		

**Notes**



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: \_\_\_\_\_

### **SUBJECT:**

Approval of FY2027 Annual Appropriation Resolution

### **BACKGROUND INFORMATION:**

On or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure under Ohio Revised Code Section 5705.38. This Resolution establishes the required appropriation for the Bond Retirement Fund to meet debt service obligations for fiscal year 2027.

### **RECOMMENDATION:**

That the Board of Trustees approves the FY2027 Annual Appropriation Resolution.

**FY2027 ANNUAL APPROPRIATION RESOLUTION**  
**CITY, EXEMPTED VILLAGE, JOINT VOCATIONAL OR LOCAL BOARD OF EDUCATION**  
**Rev. Code Sec. 5705.38**

The Board of Trustees of the Columbus State Community College District, Franklin County, Ohio, met in regular session on the 28th Day of May, 2026 at the office of the Columbus State Community College District with the following members present:

\_\_\_\_\_ moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Trustees of the Columbus State Community College District, Franklin County, Ohio, that to provide for the current expenses and other expenditures of said Board of Trustees, during the fiscal year, ending June 30, 2027 the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year, as follows

<b>FUND</b>	<b>APPROPRIATION</b>
<b>002 - BOND RETIREMENT</b>	<b>\$15,885,711</b>
<b>TOTAL ALL FUNDS</b>	<b>\$15,885,711</b>

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



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Revisions to Policy 7-06, Student Fees

### **BACKGROUND INFORMATION:**

The College conducts periodic reviews of Policies and Procedures to ensure continued alignment with institutional objectives. Policy 7-06, Student Fees, requires revision to ensure alignment with current institutional practices, administrative systems, and approved student fee structures. The policy has not undergone a comprehensive update since 2012.

No new fees are being created or proposed as part of this revision. All fees referenced in the revised policy have been previously reviewed and approved through established governance and Board processes.

Specific updates include the following:

- Section B has been revised to ensure consistent structure, language, and categorization across all student fee types. In addition, this section has been expanded to include the Technology & Facilities Fee, Online Course Fee, and Student Recreation Fee.
- Section C has been updated to incorporate the Service Fee and Payment Plan Fee, aligning policy language with existing institutional practices.

Collectively, these revisions serve several key purposes:

- Ensure accuracy and completeness of institutional policy
- Align policy language with current administrative systems and Workday terminology
- Improve transparency and clarity for students, administrators, and stakeholders
- Provide a single, authoritative source for all approved student fees
- Support consistent application and interpretation of fee-related processes across the institution

### **RECOMMENDATION:**

That the Board of Trustees approve the revisions to Policy 7-06, Student Fees, as reflected in the attached document.

COLUMBUS STATE COMMUNITY COLLEGE  
POLICY AND PROCEDURES MANUAL

STUDENT FEES

Effective July 15, 2012

Policy No. 7-06

Page X of X

- (A) The Board of Trustees shall establish ~~the following~~ STUDENT fees to defray the costs associated with admission, establishing and maintaining a college record, registration, instruction, student support services of a non-instructional nature, and student activities.

*Application, Records, and ID Fee:* The application, records, and ID fee defrays COSTS RELATED TO ADMISSION PROCESSING, ESTABLISHMENT AND MAINTENANCE OF STUDENT RECORDS ~~the cost of enrolling at the college, including application and permanent record maintenance,~~ and the cost of ISSUANCE FOR one (1) student identification card, which can be obtained in the semester the fee is paid or a future semester. THIS ~~This~~ fee is assessed at the time of initial registration, and is non-refundable, UNLESS OTHERWISE PROVIDED BY LAW OR COLLEGE PROCEDURE. ~~For students who were not charged and/or did not pay a Matriculation fee or Application, Records, and ID fee during a prior quarter/semester for any reason, the Application, Records, and ID fee is charged and due the current semester of registration in which the fee is invoiced to the student's account. International students may be assessed an application, records, and ID fee different from domestic students to offset the cost of doing business.~~

*Tuition:* Tuition shall ~~equal the total of the~~ CONSIST OF AN instructional fee and a general fee:

*Instructional Fee:* The instructional fee ~~for Ohio residents defrays the cost of expenses incurred for~~ SUPPORTS instructional DELIVERY, educational resources, ~~physical plant~~ FACILITIES MANAGEMENT operationS and administrative services.

FOR non-Ohio residents ~~of the United States or are~~ and international students, THIS FEE ALSO INCLUDES THE COSTS ~~defrays the costs of~~ instructional, educational resources, ~~physical plant operation and~~ administrative services not subsidized by the State of Ohio.

*General Fee:* ~~A-THE~~ general fee ~~defrays~~ SUPPORTS the cost of registration, student activities services, and student support services of a non-instructional nature.

*TIMELY PAYMENT:* Tuition, laboratory, and all other fees, INCLUDING ANY AMOUNTS NOT COVERED BY FINANCIAL AID OR ANOTHER THIRD-PARTY FUNDING SOURCE, must be paid in full, each semester, by the date established by the college. The college may drop student schedules if tuition, laboratory, and all other fees are not paid by established deadlines, or if an

COLUMBUS STATE COMMUNITY COLLEGE  
POLICY AND PROCEDURES MANUAL

STUDENT FEES

Effective July 15, 2012

Policy No. 7-06

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outstanding balance is owed for a prior term. Outstanding balances may also result in restrictions on registering for future semesters and obtaining transcripts.

*Tuition Refund:* Tuition is refundable pursuant to college procedure.

- (B) The college shall establish the following fees, AS APPLICABLE, AS ESTABLISHED IN COLLEGE PROCEDURE:

*Laboratory Fees:* ~~Laboratory fees for individual courses shall be assessed for the purpose of purchasing materials used for laboratory purposes. Laboratory fees are refundable pursuant to college procedure.~~ TO SUPPORT THE COST OF CONSUMABLE OR SPECIALIZED INSTRUCTIONAL MATERIALS.

*Parking Permit Fees:* ~~Parking permit fees shall be assessed each semester to defray the cost of providing parking for students. Parking permit fees are non-refundable.~~ TO SUPPORT THE COST AND MAINTENANCE OF THE COLLEGE'S PARKING FACILITIES.

*Assessment Fees:* ~~A fee shall be assessed for the purpose of developing, administering, evaluating and reporting placement, prior learning, AND OTHER COLLEGE-REQUIRED assessments, and other third party tests or exams that the college deems necessary.~~ TO SUPPORT THE COSTS RELATED TO OF developing, administering, evaluating and reporting placement, prior learning, AND OTHER COLLEGE-REQUIRED assessments,

*TECHNOLOGY AND FACILITIES FEES:* TO SUPPORT THE MAINTENANCE OF THE COLLEGE'S TECHNOLOGY INFRASTRUCTURE, TO EXPAND TECHNOLOGY-ENHANCED LEARNING AND STUDENT SERVICES, AND TO MODERNIZE OUTDATED FACILITIES.

*ONLINE COURSE FEE:* TO SUPPORT THE BROAD INFRASTRUCTURE AND SERVICES NEEDS ESSENTIAL TO ONLINE INSTRUCTION.

*STUDENT RECREATION FEE:* TO SUPPORT STUDENT MEMBERSHIP FOR YMCA FACILITIES ON THE COLUMBUS CAMPUS AND THROUGHOUT THE REGION.

- (C) The college may establish the following fees, AS APPLICABLE, AS ESTABLISHED IN COLLEGE PROCEDURE:

*Late Application Fee:* SA FEE MAY BE ASSESSED TO students who apply to the college beyond established application deadlines each SEMESTER. ~~MAY BE ASSESSED A LATE APPLICATION FEE.~~

COLUMBUS STATE COMMUNITY COLLEGE  
POLICY AND PROCEDURES MANUAL

STUDENT FEES

Effective July 15, 2012

Policy No. 7-06

Page X of X

*Course Registration, Late Registration, and Re-Registration FEES:* ~~Fees:~~ ~~FA~~ fees may be assessed on students' accounts with add, drop, or other changes in the status of courses ~~as defined in college procedure.~~

*Educational Records FEE:* A fee may be assessed for providing students with duplicate copies of official transcripts and of other educational records as defined in college policy and federal and state statutes and regulations.

*Replacement Fees:* ~~The college~~ A FEE ~~may BE assessed a fee~~ for the replacement of student identification cards and other items purchased or borrowed.

*Graduation and Commencement Exercises Fee:* ~~SA FEE MAY BE ASSESSED TO~~ students who petition for graduation ~~may be assessed a fee to~~ defray expenses RELATED TO GRADUATION AND COMMENCEMENT EXERCISES.

*SERVICE FEE:* THE COLLEGE RESERVES THE RIGHT TO APPLY A SERVICE FEE TO CREDIT CARD TRANSACTIONS.

*PAYMENT PLAN FEE:* AN ADMINISTRATIVE FEE MAY BE ASSESSED TO STUDENTS WHO ENROLL IN A TUITION PAYMENT PLAN. A LATE FEE MAY BE ASSESSED AS APPLICABLE.

- (D) The college shall comply with Federal and State of Ohio Financial Aid Program regulations.
- (E) By law, outstanding balances and fines will be referred for collection to the State of Ohio Office of the Attorney General, or other third-party collection agency as deemed appropriate. Accounts referred for collection may incur collection ~~or other~~ fees AND OTHER CHARGES.
- (F) The President may waive fees in extenuating circumstances.
- (G) The President MAY ~~shall~~ establish procedures to administer this policy.

*Approved by the Board of Trustees: November 17, 2011 Last*

*Effective Dates: July 15, 2012; February 1, 2006; June 26, 2000*



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Revisions to Policy 3-08, Fringe Benefits

### **BACKGROUND INFORMATION:**

The College conducts periodic reviews of Policies and Procedures to ensure continued alignment with institutional objectives. Policy 3-08, last revised in 2012, has been updated to reflect the College's implementation of Workday and current contractual terms.

The revisions to Policy 3-08, Fringe Benefits, include the following:

- Revision of language pertaining to the Annually Contracted Faculty position to ensure consistency with current contractual provisions; and
- Removal of procedural language to preserve the distinction between policy and procedure

### **RECOMMENDATION:**

That the Board of Trustees approves the revisions to Policy 3-08, Fringe Benefits, as presented.

COLUMBUS STATE COMMUNITY COLLEGE  
POLICY AND PROCEDURES MANUAL

FRINGE BENEFITS

Effective February 1, 2012

Policy No. 3-08

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- (A) Full-time, percentage of full-time, ~~and~~ PART-TIME REGULAR EMPLOYEES, ~~employees,~~ LECTURERS, VISITING LECTURERS, ~~and annually contracted faculty (ACF's)~~ ADJUNCT FACULTY are eligible to participate in the college's APPLICABLE fringe benefits programS AS DESCRIBED IN THE SECTIONS BELOW. ~~provided in this section.~~ ALL OTHER ~~p~~Part-time, ~~and~~ temporary employees, ~~adjunct instructors,~~ and ~~guest lecturers~~ NON-CREDIT INSTRUCTORS are not eligible to participate in the programS, except as required by federal and state regulations. ~~or as may be specifically defined in this section.~~ However, temporary employees, whose appointment will exceed two (2) academic semesters or eight (8) calendar months, are eligible to begin receiving benefits.
- (B) All eligible employees participate in the State Teachers Retirement System, the School Employees Retirement System, or an Alternative Retirement Plan, if applicable. Eligibility for participation in these systems is governed by Chapters 3307 and 3309 of the Ohio Revised Code.
- (C) Medical health insurance coverage is available to full-time, percentage of full-time employees, ~~ACF's~~ LECTURERS AND VISITING LECTURERS and their dependents within the salary and benefit program approved by the Board of Trustees.
- (D) Dental health insurance coverage is available to full-time, percentage of full-time employees, ~~and ACF's~~ LECTURERS AND VISITING LECTURERS within the salary and benefit program approved by the Board of Trustees.
- (E) A life insurance program is available to full-time, percentage of full-time ~~employees,~~ AND PART-TIME REGULAR EMPLOYEES, ~~and ACF's~~ LECTURERS, VISITING LECTURERS, AND ADJUNCT FACULTY within the salary and benefit program approved by the Board of Trustees.
- (F) Long-term disability insurance coverage is provided to full-time, percentage of full-time employees, ~~and ACF's~~ LECTURERS AND VISITING LECTURERS within the salary and benefit program approved by the Board of Trustees.
- (G) **Fee Waiver/Tuition Reimbursement**

Columbus State Community College encourages employees to become avid learners and to continually develop their knowledge, skills, and abilities. To that end, the college provides both a Fee Waiver Program (~~FWP~~) and a Tuition Reimbursement Program (~~TRP~~).

COLUMBUS STATE COMMUNITY COLLEGE  
POLICY AND PROCEDURES MANUAL

FRINGE BENEFITS

Effective February 1, 2012

Policy No. 3-08

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The Fee Waiver Program provides full-time, percentage of full-time, ~~PART-TIME REGULAR EMPLOYEES, LECTURERS, VISITING LECTURERS, AND adjunct instructors-FACULTY ACF's , and part-time employees~~ the opportunity to take FOR credit courses at Columbus State Community College.

~~The college will waiver 100 percent of the appropriate instructional fees for all full-time employees who take degree credit classes at Columbus State Community College.~~

~~Employees who are a percentage of full-time will receive a waiver of their appropriate instructional fees at a percentage paid in proportion to the degree of their full-time employment. Adjunct employees' instructional fees will be waived on a prorated basis based on the number of contact hours taught in the previous quarter. In addition, the college will waive instructional fees for part-time employees at one-half of one class after six months of employment, and one-half of two classes after one year of employment with the college. It also provides for 75 percent tuition waiver for spouses and dependent children of full-time employees, and ACF's. Textbook expenses will be paid by the employee.~~

The Tuition Reimbursement Program provides full-time and percentage of full-time employees the opportunity to obtain skills, knowledge, and abilities that may improve the effectiveness of their performance in their current positions and/or for career-related opportunities within the college through participation in FOR credit courses at accredited colleges and universities. ~~The tuition reimbursement rates shall be \$6,000 per year for undergraduate and \$8,000 per year for graduate degree programs. Approval to enroll in degree credit courses will be granted at the discretion of the employee's supervisor.~~

- (H) The President MAY ~~will~~ establish procedures to administer this policy in accordance with Internal Revenue Code Section 117(d) and all provisions thereunder.

Last Effective Date: ~~February 1, 2012~~, August 15, 2003

Approved by BOT: January 26, 2012

BOT:clh



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Property Transfer – 141 Cleveland Avenue (tax parcel 010-013262-00), 145 Cleveland Avenue (tax parcel 010-007507-00) and 149 Cleveland Avenue (tax parcel 010-050806-00) to Columbus State Community Partners

### **BACKGROUND INFORMATION:**

Columbus State Community Partners (“CSCP”) was established to advance, encourage, and promote real estate development initiatives that support the mission of Columbus State Community College (“the College”).

In January 2024, the Board approved a master lease between the College and CSCP to enable CSCP to partner on redevelopment opportunities on the block bordered by E. Spring Street, Cleveland Avenue, E. Long Street and N. Grant Avenues. Since then, CSCP has established a joint venture with Woda Cooper Companies to develop a privately financed and owned affordable housing project known as Opportunity Pointe.

With the realization of this project, the College is now seeking to transfer ownership of these College-owned properties, starting with the three parcels at 141 Cleveland Avenue (tax parcel 010-013262-00), 145 Cleveland Avenue (tax parcel 010-007507-00) and 149 Cleveland Avenue (tax parcel 010-050806-00).

Pursuant to Ohio Revised Code Section 3358.08, the College is authorized to transfer real property to support redevelopment opportunities in partnership with CSCP. To facilitate the affordable housing development aligned with this purpose, the College now seeks authorization to transfer the three College-owned parcels located along Cleveland Avenue between Long Street and Spring Street to CSCP. A request to transfer three other parcels will be presented to the Board at a later date.

Transfer of these parcels will provide CSCP with the flexibility necessary to pursue this redevelopment opportunity and advance a project expected to deliver substantial long-term benefits to Columbus State students and the broader community served by the College.

### **RECOMMENDATION:**

That the Board of Trustees approves the transfer of 141 Cleveland Avenue (tax parcel 010-013262-00), 145 Cleveland Avenue (tax parcel 010-007507-00) and 149 Cleveland Avenue (tax parcel 010-050806-00) in Columbus, Ohio to Columbus State Community Partners, and authorizes the President to execute all necessary documents.



## 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

May 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		Working with the Department of Power to rectify a conflict with existing power lines Final Site Compliance is approved. Top of Steel occurred on 4/20 Continuing with steel erection, stair installation, under slab utilities and site storm
Columbus State YMCA Columbus State Community Partners (CSCP)	Autumn 2028	\$39M	\$32M Student Fees. \$3M Bond. \$4M Private (YMCA)		Development Services Agreement between CSCP and CSCC, and authorization of a Management and Operating Agreement between the YMCA of Central Ohio and CSCC approved at March BoT Meeting. AE and Construction Management contracts being negotiated.
Franklin Hall Renovations	Prior to Spring 2027 Semester	\$35M	\$16 Bond \$19 State		Controlling board approved \$19M of state funds. Percent For Art artist selection being finalized. Solar panels removed and roof replacement underway.
Automotive Technology Center	Autumn 2028	\$27.2M	Bond		AE Contract and CMR Pre Construction Contracts approved at January 2026 BoT. Contracts completed by AG In early Schematic Design.
	<b>Over \$4M Total</b>	<b>\$167.5M</b>			

# 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 budget increase which will be requested Summer 2026.	Transformer enabling const. work continues. Transformer replacements in progress and will continue through Autumn 2026. Panel replacements in progress.	
Nestor Hall Building Envelope Repairs	Autumn 2027	\$2.55M	Design= Bond / Const. = State		AE under contract. Construction Documents in Progress. Bidding Autumn 2026.	
Nestor Hall Roof Replacement	Autumn 2027	\$2.5M	Design= Bond / Const. = State		Design team under contract. Design in progress. Bidding Autumn 2026.	
408 N. 6 <sup>th</sup> Street – OP Gallo Replacement (Opportunity Pointe Enabling)	Autumn 2026	\$2.13	Bond		Design complete. Bidding April 2026. An interim relocation to the Spring St. garage is planned for May 2026 to accommodate Woda Cooper’s development schedule.	
Language & Communication / Language Institute move to Phillips Hall at Franklin University (Franklin Hall Enabling)	Additional Security Scope of work under evaluation	\$1.5M	Bond		Original Fit Out work complete.	

# 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
Workforce Development Annex Renovation for HR	Summer 2027	\$1.22	Bond		AE Procurement.	Project Budget of \$1,223,340 approval executed by Dr. Harrison on 04/21/2026.
The Innovation Hub Columbus State Community Partners (CSCP)	Autumn 2027	\$1M	Bond		Authorization of development. agreement between CSCP and CSCC. approved at March BoT mtg. Site work has started.	
Davidson Hall Boiler and Pump replacements	Autumn 2026	\$1M	\$98K Bond Balance state		Design.	Engineering Fees of \$97,740 approval of bond funds executed by Dr. Harrison on 04/21/2026.
Rhodes & Madison Halls Fire Alarm Upgrade	Autumn 2026	\$500K	State		Design. AE contract approved by Controlling Board.	
Moeller Hall 117 Xray Lab Renovation	Spring 2026	\$380K	Grant / Plant Funds		Construction complete. In Close Out. Equipment installed.	
Moeller Hall Furniture Upgrade	TBD	\$163K	State		Schematic Design. Approved by Controlling Board.	Project Budget of \$163,073.43 approval executed by Dr. Harrison on 03/18/2026.
Aquinas 026 Dean’s Suite Reconfiguration	TBD	\$133K	Bond		Design Procurement	Project Budget of \$132,267. approval executed by Dr. Harrison on 4/22/2026.
Union Hall Chiller Roof Replacement	Summer 2026	\$124K	Bond		Construction.	Project Budget of \$123,300 approval executed by Dr. Harrison on 03/27/2026.
Eibling Dean’s Suite Reconfiguration	TBD	\$81K	Bond		Design Procurement.	Project Budget of \$80,909 approval executed by Dr. Harrison on 04/21/2026.

# 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
Union Hall 044-047A Office Finishes	Complete	\$79.9K	Plant Funds		Complete.	
Aquinas Hall 231-234 Student Advising Renovation	May 2026	\$66K	42 Plant Funds		Construction.	Project Budget of \$65,212 approval executed by Dr. Harrison on 04/21/2026.
Eibling 001 Faculty offices	Complete	\$64K	Plant Funds		Complete.	
Eibling 125B Suite Minor Reno for IT Equipment Room	TBD	\$33K	42 Plan Funds		Design Development.	Project Budget of \$33,232 approval executed by Dr. Harrison on 04/21/2026.
	<b>Under \$4M Total</b>	<b>\$16.4M</b>				



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: \_\_\_\_\_

### **SUBJECT:**

Financial Statements as of and for the Nine Months Ended March 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

May 6, 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 March 31, 2026

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

### 1. General Fund (Exhibit B)

**Revenues.** Revenues reported through March are 9.5% (\$12.8M) above last year with tuition accounting for almost \$7.9M (11.8%) of the increase and State Subsidy accounting for \$3.1M.

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 and Autumn 2025 credit hours and FTEs are Census Day numbers provided by the Ohio Department of Higher Education (ODHE). 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 March are 6.1% (\$7.6M) higher than the same period last year. Notable increases in spending occurred within Instructional and Departmental Research, \$5M or 8.1% above the same period last year, which is attributed to higher enrollment

as well as compensation rate adjustments.

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 \$802K, or 9.7% 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 increased by \$243K, or 13.1%. Parking revenue is down \$25K, or 2.5%, as of March 2026. Food Service revenue increased by \$14K. Overall, Auxiliary expenses are down \$53K compared to last year.

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

Contributions can vary significantly from year to year and are down \$4.3M, or 44.7%, 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 and a \$1.65M pledge in March for a transfer center, that will allow the College to meet the needs of Buckeye Bridge and other transfer pathways in the coming years. Investment earnings, excluding the Mitchell Hall and OhioHealth endowment portfolios, increased \$62K compared with last year. Investment earnings for all portfolios increased \$686K, or 55.2% from last March. Operating expenses increased \$62K, 19.5%, compared to the prior year, due to increased Staff Expense and Cultivation.

## 4. **Investments**

As of March 31, 2026, the College's investment portfolio remained invested in accordance with its investment policy, with 18.70% invested in STAR Ohio and other money markets, and the balance in various federal agencies, municipal bonds, and treasury notes. Of the \$4.6M gain from net interest income reported on Exhibit B, \$306K represents net unrealized loss and \$4.9M 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 \$4.6M gain reported on Exhibit B.

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

**EXHIBIT A**

<u>Assets</u>	<u>March 31, 2026</u>	<u>March 31, 2025</u>		<u>Liabilities and Fund Balance</u>	<u>March 31, 2026</u>	<u>March 31, 2025</u>	
<b>Current Funds</b>			(1)	<b>Current Funds</b>			(1)
<b>Unrestricted</b>			(2)	<b>Unrestricted</b>			(2)
<b>Educational and general</b>			(3)	<b>Educational and general</b>			(3)
Cash	\$ 12,633,117	\$ 12,906,974	(4)	Accounts payable	\$ 37,157,360	\$ 28,525,244	(4)
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1)	128,348,127	133,733,544	(5) (6) (7)	Deferred income			(5)
Accounts receivable, net of allowance for doubtful accounts	24,987,444	23,580,575	(8) (9)	Student tuition	21,607,886	20,732,305	(6)
Interfund transfers	5,393,554	-	(10)	Lab fees and credit bank	315,764	282,646	(7)
Interest receivable	-	-	(11)	Interfund transfers	-	7,165,993	(8)
Prepaid expense	1,900,350	1,355,672	(12)	Fund balances (Exhibit C):			(9)
Other Assets	59,121	62,897	(13)	Allocated	62,096,970	66,126,201	(10)
Total educational & general	<u>\$ 173,321,713</u>	<u>\$ 171,639,662</u>	(14)	Unallocated	<u>52,143,732</u>	<u>48,807,272</u>	(11)
				Total fund balances	<u>114,240,703</u>	<u>114,933,473</u>	(12)
				Total educational & general	<u>\$ 173,321,713</u>	<u>\$ 171,639,662</u>	(13) (14)
<b>Auxiliary enterprise</b>				<b>Auxiliary enterprise</b>			
Cash	\$ 8,182,624	\$ 3,568,551	(15)	Accounts payable	\$ 615,753	\$ 127,168	(15)
Investments	14,681,144	14,082,740	(16)	Interfund transfers	3,544,607	2,295,672	(16)
Accounts receivable	1,063,513	2,110,438	(17)	Fund balances (Exhibit D):			(17)
Inventories, at cost as defined (note 2)	1,306,220	1,180,685	(18)	Allocated	173,020	135,000	(18)
Other Assets	-	70,178	(19)	Unallocated	<u>20,900,120</u>	<u>18,454,751</u>	(19)
Due from grant funds	-	-	(20)	Total fund balances	<u>21,073,140</u>	<u>18,589,751</u>	(20)
Total auxiliary enterprise	<u>25,233,500</u>	<u>21,012,592</u>	(21)	Total auxiliary enterprise	<u>25,233,500</u>	<u>21,012,592</u>	(21)
Total unrestricted	<u>\$ 198,555,213</u>	<u>\$ 192,652,254</u>	(22)	Total unrestricted	<u>\$ 198,555,213</u>	<u>\$ 192,652,254</u>	(22)
				<b>Total current funds</b>	<u>\$ 198,555,213</u>	<u>\$ 192,652,254</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 MARCH 31, 2026  
With Comparative Figures at March 31, 2025**

**EXHIBIT A  
(Continued)**

<u>Assets</u>	<u>March 31, 2026</u>	<u>March 31, 2025</u>		<u>Liabilities and Fund Balance</u>	<u>March 31, 2026</u>	<u>March 31, 2025</u>	
<b>Plant funds</b>			(1)	<b>Plant funds</b>			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	\$ -	\$ -	(3)	Fund balances			(3)
Capital Improvement Fund	<u>1,837,987</u>	<u>1,761,875</u>	(4)	Restricted	\$ <u>1,837,987</u>	\$ <u>1,761,875</u>	(4)
Total unexpended	<u>1,837,987</u>	<u>1,761,875</u>	(5)	Total unexpended	<u>1,837,987</u>	<u>1,761,875</u>	(5)
Cash from Bond Proceeds	3,004,947	2,946,088	(6)				(6)
Investments	200,435,893	227,652,402	(7)				(7)
Deposit with trustees/Bond Retirement Fund	321,594	567,619	(8)	Investment in plant:			(8)
Interfund transfers	-	-	(9)				(9)
Land	31,943,760	31,103,333	(10)	Interfund transfers	15,002,081	2,987,342	(10)
Improvements other than buildings	16,409,050	16,598,330	(11)	Interest payable	-	-	(11)
Buildings	248,280,241	235,807,388	(12)	Subscription Liability	9,551,280	8,994,872	(12)
Movable equipment, furniture and library books	74,198,517	69,395,539	(13)	Accounts payable	563,541	392,403	(13)
Construction-in-progress	41,151,342	29,786,995	(15)	Bonds payable	181,389,361	200,308,405	(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	233,801,167	232,426,861	(17)
Less: accumulated depreciation	<u>(187,077,721)</u>	<u>(178,872,291)</u>	(19)				(18)
Total investment in plant	<u>452,309,743</u>	<u>\$ 452,375,990</u>	(20)	Total investment in plant	<u>452,309,743</u>	<u>452,375,990</u>	(19)
Total plant funds	<u>\$ 454,147,730</u>	<u>454,137,865</u>	(21)	Total plant funds	<u>\$ 454,147,730</u>	<u>\$ 454,137,865</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 NINE MONTHS ENDED MARCH 31, 2026  
With Comparative Figures at March 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	Revised Budget as approved January 2025	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
<b>Revenues</b>										
<b>Appropriations</b>										
Subsidy	\$ 83,028,647	\$ 62,349,648	75.09%	\$ 79,001,586	\$ 59,296,045	75.06%	\$ 83,328,266	100.36%	\$ 79,001,586	100.00% (1)
	83,028,647	62,349,648	75.09%	79,001,586	59,296,045	75.06%	83,328,266	100.36%	79,001,586	100.00% (2)
<b>Student</b>										
Tuition	91,788,534	75,461,315	82.21%	82,939,565	67,512,086	81.40%	91,557,609	99.75%	84,037,643	101.32% (3)
Fees	4,395,557	3,883,244	88.34%	3,916,638	3,556,914	90.82%	4,395,557	100.00%	4,131,172	105.48% (4)
Special Courses	2,368,651	1,853,777	78.26%	2,278,300	1,760,018	77.25%	2,368,651	100.00%	2,294,302	100.70% (5)
	98,552,742	81,198,335	82.39%	89,134,503	72,829,018	81.71%	98,321,817	99.77%	90,463,117	101.49% (6)
<b>Contracted Services</b>										
Net	877,299	917,981	104.64%	1,020,524	537,432	52.66%	877,299	100.00%	791,250	77.53% (7)
	877,299	917,981	104.64%	1,020,524	537,432	52.66%	877,299	100.00%	791,250	77.53% (8)
<b>Other</b>										
Partnership Revenue	78,040	77,232	98.96%	29,375	19,061	64.89%	78,040	100.00%	24,373	82.97% (9)
Miscellaneous	1,402,818	1,899,013	135.37%	1,464,736	1,002,111	68.42%	1,402,818	100.00%	1,412,967	96.47% (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	1,976,245	80.30%	2,474,212	1,021,172	41.27%	2,460,959	100.00%	2,417,441	97.71% (12)
Total Revenues	184,919,647	146,442,209	79.19%	171,630,825	133,683,666	77.89%	184,988,341	100.04%	172,673,394	100.61% (13)
<b>Operating Expenditures</b>										
Instruction and Department Research	90,152,657	66,258,482	73.50%	82,997,789	61,292,020	73.85%	90,152,656	100.00%	83,138,052	100.17% (14)
Public Service	398,030	253,805	63.77%	364,898	234,438	64.25%	398,030	100.00%	415,502	113.87% (15)
Academic Support	8,260,498	6,205,479	75.12%	7,979,634	5,831,794	73.08%	8,260,498	100.00%	7,966,769	99.84% (16)
Student Services	19,605,108	11,914,363	60.77%	16,919,350	11,774,563	69.59%	19,605,108	100.00%	15,674,589	92.64% (17)
Institutional Support	44,802,755	32,175,946	71.82%	42,900,639	31,072,040	72.43%	44,802,755	100.00%	41,481,448	96.69% (18)
Operation and maintenance of plant	17,390,801	12,694,968	73.00%	16,536,803	11,713,364	70.83%	17,390,801	100.00%	16,378,240	99.04% (19)
Transfer for debt service	2,159,798	1,619,849	75.00%	2,159,798	1,619,849	75.00%	2,159,798	100.00%	2,159,798	100.00% (20)
Total Expenditures	182,769,647	131,122,892	71.74%	169,858,910	123,538,068	72.73%	182,769,647	100.00%	167,214,399	98.44% (21)
<b>Non-operating &amp; Encumbered</b>										
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	131,122,892	70.91%	171,778,910	123,538,068	71.92%	184,919,647	100.00%	169,134,399	98.46% (28)
Net Operational Revenues for Budgeted Activity	-	15,319,318	N/A	(148,085)	10,145,599	N/A	68,694	N/A	3,538,995	N/A (29)
<b>Post-Budget Items</b>										
Interest Income	-	4,595,465		-	6,539,551		4,595,465	-	8,464,740	- (30)
Net Operating Revenues	\$ -	\$ 19,914,783		\$ (148,085)	\$ 16,685,149		\$ 4,664,160	\$ -	\$ 12,003,735	\$ - (31)
<b>Reserve expenditures from Exhibit C</b>										
Net Revenues/(Expenditures)	\$ -	\$ 9,588,038		\$ (148,085)	\$ 10,552,055		\$ 3,370,043 *		\$ 14,916,489	\$ - (32)
		10,326,745		0	6,133,095		1,294,117		(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 NINE MONTHS ENDED MARCH 31, 2026**

**EXHIBIT C**

	Balance at June 30, 2025	Net Change for Current Period	Board Approved Adjustments	Transfers	Expenditures	Balance at March 31, 2026	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 6,112,542	\$ -	\$ 730,000	\$ (730,000)	\$ (45,477)	\$ 6,067,066	(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)	-	-	-	(30)	(251,041)	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Capital Improvements - Other	1,484,565	-	-	-	(1,835,268)	(350,703)	(7)
COVID-19	165,146	-	-	-	-	165,146	(8)
Capital Equipment	4,932,356	-	600,000	-	(479,110)	5,053,246	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	4,212,755	-	-	-	(306,385)	3,906,370	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	88,240	-	-	-	(186,818)	(98,578)	(13)
Student Success and Innovation	13,330,919	-	-	-	(1,120,868)	12,210,051	(14)
Technology Initiatives	3,085,402	-	820,000	2,330,000	(5,424,972)	810,430	(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)	(171,111)	8,428,096	(25)
	<u>\$ 67,935,008</u>	<u>\$ -</u>	<u>\$ 2,150,000</u>	<u>\$ 1,600,000</u>	<u>\$ (9,588,038)</u>	<u>\$ 62,096,970</u>	(26)
Unallocated	<u>36,093,769</u>	<u>19,799,963</u>	<u>(2,150,000)</u>	<u>(1,600,000)</u>	<u>-</u>	<u>52,143,732</u>	(27)
Total General Fund	<u>\$ 104,028,778</u>	<u>\$ 19,799,963</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,588,038)</u>	<u>\$ 114,240,703</u>	(28)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE  
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES  
FOR THE NINE MONTHS ENDED MARCH 31, 2026  
With Comparative Figures at March 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 January 2025	Actual to Date	% of Budget Expended to Date	FY 26 Projected Year End	Projected % of Budget	FY 25 Audited Year End	Projected % of Budget	
<b>Auxiliary</b>											
Sales/Revenues											
Bookstore	\$ 11,311,500	\$ 9,076,311	80.24%	\$ 8,632,427	\$ 8,273,844	95.85%	\$ 11,311,500	100.00%	\$ 9,987,618	115.70%	(1)
Food Services	255,000	217,947	85.47%	220,000	203,574	92.53%	255,000	100.00%	253,794	115.36%	(2)
Parking	1,279,215	983,482	76.88%	825,000	1,008,581	122.25%	1,279,215	100.00%	1,275,464	154.60%	(3)
Total Revenues	12,845,715	10,277,741	80.01%	9,677,427	9,485,999	98.02%	12,845,715	100.00%	11,516,876	119.01%	(4)
Cost of Goods Sold											
Bookstore	8,963,570	6,980,411	77.88%	6,989,221	6,421,276	91.87%	8,963,570	100.00%	7,826,428	111.98%	(5)
Food Service	500	-	-	500	-	-	500	100.00%	-	-	(6)
Gross Margin	3,881,645	3,297,330	84.95%	2,687,706	3,064,723	114.03%	3,881,645	100.00%	3,690,448	137.31%	(7)
Operating Expenses											
Bookstore	1,472,010	998,426	67.83%	1,439,980	1,062,949	73.82%	1,472,010	100.00%	1,386,502	96.29%	(8)
Food Services	98,282	62,842	63.94%	95,827	68,472	71.45%	98,282	100.00%	144,621	150.92%	(9)
Parking	329,839	215,340	65.29%	411,753	223,980	54.40%	329,839	100.00%	304,836	74.03%	(10)
Auxiliary Administration	533,068	286,907	53.82%	289,482	154,800	53.47%	533,068	100.00%	202,042	69.79%	(11)
Total Expenses	2,433,199	1,563,515	64.26%	2,237,042	1,510,200	67.51%	2,433,199	100.00%	2,038,001	91.10%	(12)
Auxiliary Operating Income/(Loss)	1,448,446	1,733,815	119.70%	450,664	1,554,523	344.94%	1,448,446	100.00%	1,652,447	366.67%	(13)
Interest Income	-	454,221	-	-	564,540	-	-	-	773,415	-	(14)
Net Income/(Loss)											
Bookstore	875,920	1,551,696	177.15%	203,226	1,354,160	666.33%	875,920	100.00%	1,548,103	761.76%	(15)
Food Services	156,218	155,105	99.29%	123,673	135,102	109.24%	156,218	100.00%	109,173	88.28%	(16)
Parking	949,376	768,143	80.91%	413,247	784,601	189.86%	949,376	100.00%	970,628	234.88%	(17)
Auxiliary Administration	(533,068)	(286,907)	53.82%	(289,482)	(154,800)	53.47%	(533,068)	100.00%	(202,042)	69.79%	(18)
Net Auxiliary Income/(Loss)	\$ 1,448,446	\$ 2,188,036	0.00%	\$ 450,664	\$ 2,119,063	-	\$ 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)	(1,980)	-	(125,000)	(65,000)	-	(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 MARCH 31, 2026**

**EXHIBIT E**

	Actual October 2025	Actual November 2025	Actual December 2025	Actual January 2026	Actual February 2026	Actual March 2026	
Beginning Cash	\$ 8,157,334	4,913,964	4,370,235	19,777,417	47,673,032	13,371,821	(1)
Cash Receipts	8,843,524	6,673,202	13,335,328	25,457,018	10,258,199	12,118,283	(2)
Cash Disbursements	(20,179,663)	(14,483,213)	(15,859,002)	(16,606,608)	(15,613,832)	(16,473,855)	(3)
Financial Aid	(907,231)	(1,733,718)	930,856	19,045,204	(10,445,577)	6,975,937	(4)
Outflow for investments	-	-	-	-	(18,500,000)	(5,000,000)	(5)
Inflow from investments	9,000,000	9,000,000	17,000,000	-	-	-	(6)
Ending Cash	<u>\$ 4,913,964</u>	<u>4,370,235</u>	<u>19,777,417</u>	<u>47,673,032</u>	<u>13,371,821</u>	<u>10,992,186</u>	(7)

	Forecasted April 2026	Forecasted May 2026	Forecasted June 2026	Forecasted July 2026	Forecasted August 2026	Forecasted September 2026	
Beginning Cash	\$ 10,992,186	5,757,686	5,428,186	5,398,686	5,119,186	5,589,686	(8)
Cash Receipts	7,550,000	13,100,000	6,200,000	9,350,000	17,600,000	11,300,000	(9)
Cash Disbursements	(14,129,500)	(19,929,500)	(15,629,500)	(18,629,500)	(17,629,500)	(14,829,500)	(10)
Financial Aid	(1,655,000)	4,500,000	1,400,000	3,000,000	18,500,000	2,300,000	(11)
Outflow for investments	-	-	-	-	(18,000,000)	-	(12)
Inflow from investments	3,000,000	2,000,000	8,000,000	6,000,000	-	1,000,000	(13)
Ending Cash	<u>\$ 5,757,686</u>	<u>5,428,186</u>	<u>5,398,686</u>	<u>5,119,186</u>	<u>5,589,686</u>	<u>5,360,186</u>	(14)

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION**  
**BALANCE SHEET AT MARCH 31, 2026**  
**With Comparative Figures at March 31, 2025**

<u>Assets</u>	<u>March 31,</u> <u>2026</u>	<u>March 31,</u> <u>2025</u>	
Cash	\$ 10,604,918	\$ 6,418,732	(1)
Investments at market value (see note)	15,074,465	13,753,187	(2)
Investments for Mitchell Hall at market value	4,097,985	4,427,038	(3)
Investments for OhioHealth Endowment at market value	29,948,456	26,839,775	(4)
Pledges Receivable - Mitchell Hall	246,443	493,488	(5)
Pledges Receivable - Healthcare	2,157,607	1,600,000	(6)
Pledges Receivable - Other	2,536,809	3,607,619	(7)
Accounts Receivable	6,665	86,846	(8)
Other Assets	-	-	(9)
Total Assets	<u>\$ 64,673,348</u>	<u>\$ 57,226,685</u>	(10)
<u>Liabilities</u>			
Interfund transfers	\$ 6,609,057	\$ 1,309,910	(11)
Deferred Revenue	25,450	71,107	(12)
Pledge Payable	-	-	(13)
Trade Payables	25,684	12,103	(14)
Total Liabilities	<u>6,660,191</u>	<u>1,393,120</u>	(15)
<u>Fund balance</u>			
Permanently Restricted	32,369,965	32,205,021	(16)
Temporarily Restricted	18,868,600	17,568,514	(17)
Unrestricted			
Allocated	120,045	24,403	(18)
Unallocated	<u>6,654,547</u>	<u>6,035,627</u>	(19)
Total fund balance	<u>58,013,157</u>	<u>55,833,565</u>	(20)
Total Liabilities and fund balance	<u>\$ 64,673,348</u>	<u>\$ 57,226,685</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	\$ 1,907,041	1,909,351	3.89%
Equities	29,335,062	29,684,805	60.43%
Fixed Income	17,558,791	17,526,750	35.68%
Mutual Funds	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Investments	<u>\$ 48,800,894</u>	<u>\$ 49,120,906</u>	<u>100.00%</u>

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

	March 31, 2026					March 31, 2025	
	Unrestricted Allocated	Unrestricted Unallocated	Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds	
Revenue							
Contributions							
Scholarships and Programs	\$ -	\$ 216,974	\$ 2,725,775	\$ 144,640	\$ 3,087,389	\$ 3,849,110	(1)
Taste the Future	-	203,021	-	-	203,021	212,120	(2)
Contributions for Columbus State	-	-	2,079,858	-	2,079,858	5,643,299	(3)
Mitchell Hall	-	-	309	-	309	293	(4)
Creative Campus	-	-	-	-	-	-	(5)
Administration Fee Income	-	214,877	-	-	214,877	214,128	(6)
Rental Income	-	-	-	-	-	-	(7)
Interest Income	-	66,656	-	-	66,656	35,467	(8)
Investment Income							
Realized	-	597,706	1,832,150	-	2,429,856	846,874	(9)
Unrealized	-	(465,127)	(1,407,315)	-	(1,872,442)	(351,411)	(10)
Investment income - Mitchell Hall							
Realized	-	-	82,296	-	82,296	93,177	(11)
Unrealized	-	-	29,461	-	29,461	56,250	(12)
Investment income - OhioHealth							
Realized	-	-	1,627,843	-	1,627,843	1,122,650	(13)
Unrealized	-	-	(367,991)	-	(367,991)	(524,317)	(14)
Investment income-subtotal	-	132,579	1,796,444	-	1,929,023	1,243,223	(15)
Total revenues	-	834,107	6,602,386	144,640	7,581,133	11,197,640	(16)
Expenditures							
Scholarships and Programs	-	-	2,907,068	-	2,907,068	2,816,267	(17)
Contributions to Columbus State	-	-	5,632,284	-	5,632,284	4,426,677	(18)
Corporate Gift	-	-	-	-	-	1,007,181	(20)
Creative Campus	-	-	-	-	-	16,900	(21)
Mitchell Hall	-	-	-	-	-	-	(22)
Administrative Fee Expense	-	-	214,877	-	214,877	214,128	(23)
Management and general	78,035	301,318	1,437	-	380,790	318,662	(24)
Total expenditures	78,035	301,318	8,755,666	-	9,135,019	8,799,815	(25)
Excess (deficit) of revenues over expenditures	(78,035)	532,789	(2,153,280)	144,640	(1,553,886)	2,397,825	(26)
Transfers	-	-	524	(524)	-	-	(27)
Other Board Distributions	189,536	(189,536)	-	-	-	-	(28)
Fund balance at beginning of period	8,544	6,311,294	21,021,356	32,225,849	59,567,043	53,435,740	(29)
Fund balance at end of period	\$ 120,045	\$ 6,654,547	\$ 18,868,600	\$ 32,369,965	\$ 58,013,157	\$ 55,833,565	(30)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
AS OF MARCH 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	\$ 26,112,831	\$ 26,112,831	3.79%	1
STAR Ohio/Plant	1,837,987	1,837,987	3.79%	1
STAR Ohio/Auxiliary	2,191,942	2,191,942	3.79%	1
STAR 2020B Bonds	1,032,688	1,032,688	3.79%	1
STAR 2024 Bond Proceeds	1,365,833	1,365,833	3.79%	1
CSCC Operating Fund	100,483,290	102,235,296	4.08%	965
Auxiliary Services	12,329,185	12,489,202	4.06%	940
2020B Bond Proceeds Meeder	37,266,680	37,749,473	3.75%	70
2020B Bond Proceeds PNC	63,937,644	63,971,954	3.80%	128
County Proceeds	7,772,566	7,832,624	3.85%	182
Plant Fund	10,645,056	10,787,148	3.87%	879
2024 Bond Proceeds Meeder	25,341,988	25,974,490	3.93%	261
2024 Bond Proceeds PNC	51,672,086	51,721,682	4.01%	445
	<u>\$ 341,989,775</u>	<u>\$ 345,303,151</u>		

\* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	9.42%
	Agencies	18.52% *
	Municipal Bonds	8.61%
	Corporate Issues	23.18%
	Treasury Notes	31.00%
	Stocks	0.00%
	Cash & Equivalents	9.27%
		<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 \$17.19M 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 \$164.2M, 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>
Ashton Boffa	Data & Accreditation Specialist	Student Insight	3/9/2026	\$47,528
Michael Giannini	Supervisor, Grounds & Facilities	Facilities Operations	3/9/2026	\$70,500
Sarah Sack	Retail Specialist	Bookstore	3/9/2026	\$41,122
Maryam Sabri	Interpreter	Accessibility Services	3/23/2026	\$66,000
Mallory Eichler	Interpreter	Accessibility Services	4/20/2026	\$58,000

**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>
Jacob Allen	Skilled Trade Lab Technician	Transportation Maint. Tech	3/5/2026
Sara Hardin	Assistant Professor	Mathematics	3/8/2026
John Peek	Maintenance Technician	Maintenance	3/16/2026
Christy Ludwig	Advisor	Advising and Career Services	3/20/2026
Michael Caruso	Specialist	Delaware Campus & RLC's	4/27/2026
Stacy Grover	Academic Office Specialist	Social & Behavioral Sciences	4/30/2026
Lynn Rausch	Advisor	Advising and Career Services	4/30/2026
Poojaben Patel	Accountant	Grants Accounting & Reporting	4/30/2026
Sarah Lutz	Assistant Director, Curriculum Management	Curriculum Management	4/30/2026