COLUMBUS STATE
COMMUNITY COLLEGE

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# BOARD OF TRUSTEES
# COMMITTEE OF THE WHOLE MEETING AGENDA

Friday, November 13, 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. External Naming of the New Automotive Technology Building ..... 3
   b. Review of General Education Requirements ..... 4
   c. Innovation Hub: Revision to Development Services Agreement and Budget ..... 16
   d. Grocery Project: Property Transfers and Lease ..... 17
   e. FY26 Efficiency Report ..... 19
7. Information-Only Items
   a. 2027 Meetings of the Board of Trustees ..... 52
   b. Capital Project Report ..... 54
   c. Financial Statements as of and for the Three Months Ended September 30, 2026 ..... 61

d. Personnel Information Items .....73

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:

External Naming of the new Automotive Technology Building

## BACKGROUND INFORMATION:

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

In January 2026, the Board approved the budget for a new building that will expand and modernize the home of the Automotive Technology program, providing students with a leading-edge training center, facilitating program growth and enabling opportunities to strengthen relationships with industry partners. The College plans to break ground on the building in 2027 and open it in fall 2029.

The owners of Germain Automotive Partnership, Rick and Libby Germain, have committed a $2.7 million philanthropic investment to support Automotive Technology education at the College. The gift to the Columbus State Foundation will support state-of-the-art instructional equipment, faculty professional development and financial assistance for students who face financial barriers in purchasing their required professional toolkits.

In recognition of this generous contribution, the Naming Advisory Committee recommends naming the College's new Automotive Technology building Germain Hall for the useful life of the building.

## RECOMMENDATION

That the Board of Trustees accepts the recommendation of the Naming Advisory Committee and authorizes the external naming of the new Automotive Technology building to be Germain Hall.

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

Review of General Education Requirements

## BACKGROUND INFORMATION:

Ohio Revised Code 381.750, which was established as part of House Bill 96 on June 30, 2025, requires each state institution of higher education to formally review and evaluate the components of the institution's General Education (GE) curriculum. A Board Action acknowledging completion of this review must be submitted to the Chancellor of Higher Education no later than December 31, 2026.

ORC 381.750 further sets a March 31, 2027, deadline for the Board to formally evaluate the College's GE curriculum to enhance content that furthers the state's post-secondary education attainment and workforce goals. The law requires the Board to consider adjusting the GE curriculum in the following areas:

(1) Civics, culture, and society, including United States and Ohio history, the foundations of American representative government, how to disagree in a civil manner, and the principles of civil discourse;

(2) Artificial intelligence, STEM, and computational thinking;

(3) Entrepreneurship and the principles of innovation;

(4) Workforce readiness, including fundamental skills necessary for Ohio's graduates to gain employment in in-demand occupations.

A Board resolution summarizing changes to the GE curriculum resulting from the evaluation process is must be submitted the Chancellor by June 30, 2027.

Columbus State's GE requirements are established in Policy 5-06, Degree Program Requirements, and aligned with Institutional Learning Goals that articulate measurable knowledge and skills that serve as the foundation for success in society and in the student's discipline or vocation.

The Board maintains oversight of the College's GE requirements through the policy revision process and as part of academic program reviews for new academic programs, as articulated in the Curricular Approval Process that the Board approved in March 2026.

## RECOMMENDATION:

That the Board acknowledges that it has formally reviewed and evaluated the components of the College's General Education curriculum. Further, the Board directs College leaders to make recommendations related to the four areas of possible GE adjustments defined in ORC 381.750 to the Board prior to the March 31, 2027, deadline.

COLUMBUS STATE
COMMUNITY COLLEGE

# General Education Review

**Jeffrey Akers**
Associate Vice President, Office of Academic Affairs

November 13, 2026

# HB96 GE Review Requirements

House Bill 96 (ORC 381.750) requires the Board of Trustees of each state institution of higher education to formally review and evaluate its General Education (GE) curriculum and consider adjustments that further Ohio's postsecondary attainment and workforce goals.

The legislature identified four areas to consider in GE review

- Civics, culture, and society, including U.S. and Ohio history, the foundation of American representative government, how to disagree in a civil manner, and the principles of civil discourse;
- Artificial intelligence, STEM, and computational thinking;
- Entrepreneurship and the principles of innovation;
- Workforce readiness, including fundamental skills necessary of Ohio's graduates to gain employment in in-demand occupations

# HB96 GE Review Deadlines

HB 96 (ORC 381.750) sets out three deadlines

| | | |
|---|---|---|
| **Dec. 31, 2026** | Board review of the GE must be completed and reported to ODHE | Proposed November BOT action |
| **March 31, 2027** | Board evaluation of whether GE should be adjusted to better support state attainment and workforce goals. | Proposed March 2027 BOT review and action |
| **June 30, 2027** | Board resolution summarizing any GE curriculum changes. | |

# What is General Education?

A. An answer to the question "**Why am I taking this class**?"

B. A framework of curriculum designed to give undergraduate students a broad, foundational base of knowledge across academic disciplines. (Students are also required to fulfill requirements of their individual major that reflect learning outcomes for that degree.)






# GE Requirements by Degree / Credits

All degree programs meet Ohio Department of Higher Education GE credit-hour requirements. The GE curriculum incorporates courses approved through Ohio's Transfer and Articulation processes (OT36 and TAG).

| General Education Area | AA | AS | AAS | ATS | BSN |
|---|---|---|---|---|---|
| **First Year Experience** | 1 | 1 | 1* | 1* | 1* |
| **English / Composition** | 6–9 | 6–9 | 3 | 3 | 6–9 |
| **Mathematics / Logic** | 3–10 | 4–5 | 3 | 3 | 3 |
| **Historical Study** | 3 | 3 | — | — | 3 |
| **Social & Behavioral Sciences** | 6 | 6 | 3 | 3 | 6 |
| **Literature / C&I / V&P Arts** | 3 | 3 | 3 | 3 | 3 |
| **Natural Sciences** | 7–10 | 10 | 3 | 3 | 6 |

AA = Associate of Arts; AS = Associate of Science; AAS = Associate of Applied Science;
ATS = Associate of Technical Studies; BSN = Bachelor of Science completion program

# Institutional Learning Goals (ILG)

Interconnected goals linked to measurable outcomes through the GE

| ILG | Outcomes |
|---|---|
| 1 **Critical Thinking** | Apply critical and creative reasoning, including diverse perspectives, to address complex problems. |
| 2 **Ethical Reasoning** | Identify, assess, and develop ethical arguments from a variety of perspectives, and engage in the ethical use of technology and information. |
| 3 **Quantitative Skills** | Demonstrate mathematical and statistical knowledge through solving equations, interpreting graphs, and being able to work with other forms of numeric data. |
| 4 **Scientific Literacy** | Identify and apply the use of scientific methods to advance their knowledge in contemporary society. |
| 5 **Technological Competence** | Use knowledge and skills to properly incorporate established and emerging technologies, including artificial intelligence and large language models, into their discipline or vocation. |
| 6 **Communication Competence** | Demonstrate the ability to communicate effectively in both written and unwritten forms. |
| 7 **Cultural and Social Awareness** | Recognize democratic values and civic and community responsibilities associated with a socially, politically, economically, and historically diverse world. |
| 8 **Professional and Life Skills** | Recognize and/or demonstrate skills and activities that enhance professional values, teamwork, and cooperation. |

# How ILGs are Reflected in Courses



Institutional Learning Goal

**ILGs** are reflected in outcomes that define what students should learn and demonstrate in classes.

**Course assessments** provide evidence that students are meeting the goal.



Course content

EXAMPLE: Why am I taking this class?

- An art history course addresses critical thinking, communication and cultural/social awareness.
- An assignment for a comparative art analysis demonstrates these skills/learning outcomes.
- The GE builds broad knowledge and skills across disciplines.

# GEs Mapped Across the ILGs

| General Education Area | 1 Critical Thinking | 2 Ethical Reasoning | 3 Quantitative Skills | 4 Scientific Literacy | 5 Tech. Competence | 6 Commun. Competence | 7 Cultural & Social | 8 Professional & Life Skills |
|---|---|---|---|---|---|---|---|---|
| First Year Experience | ✓ | | | | | | | ✓ |
| English / Composition | ✓ | | | | ✓ | ✓ | ✓ | ✓ |
| Mathematics / Logic | ✓ | | ✓ | | | | | ✓ |
| Historical Study | ✓ | | | | | ✓ | ✓ | ✓ |
| Social/Behavioral Sciences | ✓ | | ✓ | ✓ | | ✓ | ✓ | ✓ |
| Literature / C&I / V&P Arts | ✓ | ✓ | | | | ✓ | ✓ | ✓ |
| Natural Sciences | ✓ | | | ✓ | | | | ✓ |

# Alignment of ILGs and HB96

| The legislature identified four areas to consider: | Current ILG representation |
| --- | --- |
| Civics, culture, and society, including U.S. and Ohio history, the foundation of American representative government, how to disagree in a civil manner, and the principles of civil discourse; | #1, 2, 6, 7 |
| Artificial intelligence, STEM, and computational thinking; | #1, 2, 3, 4, 5 |
| Entrepreneurship and the principles of innovation; | #1, 3, 5, 8 |
| Workforce readiness, including fundamental skills necessary of Ohio's graduates to gain employment in in-demand occupations | #1, 2, 3, 5, 6, 8 |

# Summary and Next Steps

- Columbus State's GE structure requires students to demonstrate broad, transferable learning across every degree pathway.
- Updates to Columbus State's GE curriculum and ILGs are underway, including the inclusion of AI, to reflect the areas of emphasis in HB96.

NEXT STEPS

- Academic reviews are ongoing to fully incorporate ILG changes, including HB96 areas of emphasis, across the GE curriculum.
- **March Board meeting**: Bring forward recommended Board Action adopting curricular changes.

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

Innovation Hub: Revised Development Services Agreement and Budget

## BACKGROUND INFORMATION:

The Innovation Hub is the project led by Columbus State Community Partners (CSCP) to redevelop a 6.4 +/- acre parking lot bounded by E. Spring Street, N. Washington Avenue, E. Long Street Cleveland Avenue. Several specific projects are planned for the site, including the Columbus State YMCA and the Ohio Center for Advanced Technologies (OCAT).

In March 2026, the Board approved a Development Services Agreement with CSCP to advance "whole site" planning, environmental review, design, and engineering activities for the Innovation Hub that will enable the Columbus State YMCA, OCAT and other future projects.

The agreement established an initial budget of $1.0 million for "whole site" environmental, survey, utility coordination, site and landscape design, and civil engineering work. The March 2026 Board Action noted the possibility that the Development Services Agreement would need to be amended based on updated plans and/or remediation needs.

As project design and engineering have progressed, detailed cost estimates have been developed for the required utility, infrastructure, and right-of-way improvements. Current estimates place the total cost for "whole site" improvements at approximately $12.8 million. Of this amount, approximately $5.5 million is expected to be incorporated into the budgets of the Columbus State YMCA, OCAT, and future projects, leaving a potential funding gap of approximately $7.3 million.

## RECOMMENDATION:

That the Board revises the Development Services Agreement for Innovation Hub infrastructure to increase the College contribution from $1.0 million to $7.3 million, an increase of $6.3M, and to establish a 10% material threshold ($730,000) pursuant to Policy 9-02, Capital Expenditures.

The Board delegates the execution of the amendment to the Development Services Agreement to the President.

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

Grocery Project: Property Transfers and Lease

## BACKGROUND INFORMATION:

The College established Columbus State Community Partners (CSCP) to advance, encourage, and promote real estate development initiatives that support the mission of the College. CSCP is a nonprofit 501(C)(3) corporation.

CSCP has secured an agreement with ALDI to develop a new grocery store at the corner of Spring Street and Cleveland Avenue. Food insecurity is one of the key non-academic barriers that can affect student success, so CSCP has sought to increase access to affordable, fresh groceries.

Most of the development site, which is located along Cleveland Avenue and Grant Avenue between Spring Street and E. Naghten Avenue, is already owned by the College. The College is seeking Board approval to execute a series of transactions that will complete assembly of the site and then lease it to CSCP, which in turn will land-lease the site to the grocery developer.

Pursuant to Ohio Revised Code Section 3358.08, the College is authorized to transfer, accept and lease real property to support redevelopment opportunities in partnership with CSCP near the downtown campus. To facilitate the development of the grocery store, the College is seeking to:

- Accept the transfer of two parcels totaling approximately 0.12 acres being acquired by CSCP that will complete the grocery site. The transfer will take place at no cost to the College.
- Transfer two College-owned parcels totaling 0.19 acres to CSCP to facilitate a land-swap with the third party that is selling the other parcels to CSCP. The transfer will take place at no cost to CSCP.
- Lease 13 College-owned parcels totaling approximately 1.43 acres, including the two newly transferred properties, to CSCP for 50 years. For the consideration of leasing these parcels to CSCP, the College will receive fifty percent (50%) of the net revenue any leasing of the site.

## RECOMMENDATION:

That the Board:

- Accepts the transfer of parcels 010-007171 and 010-032041 in Columbus, Ohio from Columbus State Community Partners at no cost to the College.
- Authorizes the transfer of parcels 010-009479 and 010-025022 in Columbus, Ohio to Columbus State Community Partners at no cost to the College.
- Authorizes the lease of parcels 010-007171, 010-032041, 010-047546, 010-027710, 010-045858, 010-015083, 010-014489, 010-011595, 010-043355, 010-025273, 010-037508, 010-037507 and 010-002428 in Columbus, Ohio to Columbus State Community Partners. CSCP will lease the parcels for 50 years, and CSCP will pay the College fifty percent (50%) of the net revenue any leasing of the site.

The Board of Trustees authorizes the President to execute all necessary documents related to these property transactions.

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

Adoption of FY26 Efficiency Report

## BACKGROUND INFORMATION:

Section 3333.95 of the Ohio Revised Code requires that the Chancellor maintain an efficiency advisory committee made of up representatives from all of Ohio's public higher education institutions for the purpose of "generating institutional efficiency reports for campuses, identifying shared services opportunities, streamlining administrative operations, and sharing best practices in efficiencies among public institutions of higher education."

The College's report will be included in a statewide efficiency report that Ohio statute requires the Chancellor to compile. Columbus State's report was due to the Ohio Department of Higher Education by Oct. 23, 2026, so the college submitted a draft version pending Board approval. The statewide report must be provided to the Office of Budget and Management, the Governor, the President of the Senate, and the Speaker of the House of Representatives by Dec. 31 of each year.

Columbus State's FY26 Efficiency Report reflects the College's commitment to student success and workforce development, while maintaining a focus on affordability, efficiency and innovation. The report follows the template provided by the Ohio Department of Higher Education that is organized into three sections: Efficiency and Effectiveness, Academic Practices, and Additional Practices.

## RECOMMENDATION:

That the Board adopt the College's FY26 Efficiency Report as attached.

COLUMBUS STATE
COMMUNITY COLLEGE

November 20, 2026

Chancellor Mike Duffey
Ohio Department of Higher Education
25 South Front Street
Columbus, Ohio 43215

Dear Chancellor Duffey,

Attached is Columbus State Community College's FY26 efficiency report, as required per section 3333.95 of the Ohio Revised Code. The college will ask our Board of Trustees to formally approve the report on November 19.

Columbus State is relentlessly focused on the success of our students and the economic prosperity of our region. The college has adopted a stance of continual transformation in service of our students and the Central Ohio community.

Columbus State is constantly enhancing teaching and learning while pursuing strategic initiatives that benefit students in other ways. For example:

- The college has expanded debt-free pathways for students through Columbus Promise and Buckeye Bridge. The public-private Columbus Promise program offers tuition-free education to Columbus City Schools graduates and has nearly doubled credential attainment at Columbus State. Buckeye Bridge is our partnership with The Ohio State University that allows our associate degrees who have family incomes of $100,000 or less to transfer and complete bachelor's degrees at Ohio State — tuition-free.

- Real estate partnerships near our downtown Columbus campus are addressing key non-academic barriers, such as the need for affordable childcare, housing and food. These partnerships, which utilize third-party funding instead of college operational resources, will result in a new YMCA of Central Ohio that provides fitness as well as drop-in childcare for student-parents; the Opportunity Pointe apartment complex, which includes 20 units for students facing housing insecurity; and a new ALDI store that will provide affordable groceries for Downtown Columbus.

- In fall 2026, the college launched Workday Student, a new student information system that will enable proactive advising, improved course scheduling, enhanced student communication and other benefits.

Office of the President

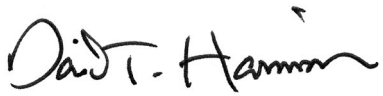
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- Columbus State remains focused on employer partnership that help prepare students for careers. Our new healthcare building, OhioHealth Hall, will open in 2027 and enable the college to expand opportunities for students to become nurses and other types of in-demand healthcare professionals. Also in 2027, the Ohio Life Sciences Training Center will open with Columbus State as the lead training provider that prepares students for biotechnology and pharmaceutical manufacturing jobs. These short-term training programs are stackable toward degree programs at Columbus State, enabling students to advance their careers.

Columbus State is proud to serve a growing community, and we remain focused on expanding career and workforce opportunities throughout our region.

Please contact me if you have any questions.

Thank you,



David T. Harrison
President

DRAFT

# FY26 Efficiency Reporting Template

**Introduction:**

Ohio Revised Code section 3333.95 requires the chancellor of the Ohio Department of Higher Education (DHE) to maintain an "Efficiency Advisory Committee" that includes an "efficiency officer" from each state institution of higher education (IHE). Each IHE must then provide an "**efficiency report**" updated annually to DHE, which is compiled by the chancellor into a statewide report shared at year end with the governor and legislature. The committee itself meets at the call of the chancellor.

There are a number of topics that are required to be addressed per the Ohio Revised Code. Specifically, ORC Section 3333.951(C) requires IHEs to report on their annual study to determine the cost of textbooks for students enrolled in the institution. ORC 3333.951(B) requires Ohio's co-located colleges and universities to annually review best practices and shared services and report their findings to the Efficiency Advisory Committee. ORC 3345.59(E) requires information on efficiencies gained as a result of the "regional compacts" created in 2018.

The reporting template also requests information regarding college debt and debt collection practices, among other things.

***Your Efficiency Report Contact:*** ***Alex Penrod***, Director of External Affairs, 614-995-7754 or apenrod@highered.ohio.gov. Your institution's efficiency report must be submitted to ODHE by **Friday, October 23, 2026** via email.

As in previous years, the Efficiency Reporting Template is structured into the following sections:

- **Section I: Efficiency and Effectiveness –** This section captures information on progress made from strategic partnerships and practices that are likely to yield significant savings and/or enhance program offerings.

- **Section II: Academic Practices –** This section covers areas more directly related to instruction, with an emphasis on actions taken to reduce the costs to students of textbooks, including the options of Inclusive Access and Open Educational Resources.

- **Section III: Additional Practices** – This section requests information about ways to create efficiencies that have not been captured in the previous sections.

**For purposes of this report, efficiency is defined on a value basis as a balance of quality versus cost:**

- Direct cost savings to students (reducing costs)
- Direct cost savings to the institution (reducing costs)
- Cost avoidance for students (reducing costs)
- Cost avoidance to the college/university (reducing costs)
- Enhanced advising, teaching (improving quality)
- IP commercialization (improving quality)
- Graduation/completion rates (improving quality)
- Industry-recognized credentials (improving quality)
- Experiential learning (improving quality)

These are examples only. Please consider your responses to address broader measures of efficiency, quality, cost and value. Please also note that this is only a template. Feel free to respond in any additional way you believe is helpful.

# *Columbus State Community College*

## Section I: Efficiency and Effectiveness

### Benchmarking

Each institution should regularly identify and evaluate its major cost drivers, along with priority areas that offer the best opportunities for efficiencies. Institutions should also track their progress in controlling costs and improving effectiveness.

1. Other than HEI, what other data, metrics, or benchmarks does your institution utilize to evaluate operational efficiencies and the appropriate balance of instructional vs. administrative expenses?

   Columbus State evaluates operational effectiveness through a combination of financial, operational, enrollment, student success, workforce, and institutional effectiveness measures. Key indicators include enrollment trends, applicant data, student demographics, course completion, successful completion of 12-, 24-, and 36-credit hour benchmarks, persistence rates, degree and certificate attainment, transfer milestones, and postsecondary employment outcomes. The College evaluates these measures to assess progress toward strategic goals such as increasing annual completers, strengthening transfer pathways, improving affordability, and meeting Central Ohio workforce needs. These measures are reviewed alongside financial and operational data to help ensure institutional resources are aligned with student success and the College's strategic priorities.

   In addition to HEI metrics, the College reviews financial and operational data from the Integrated Postsecondary Education Data System (IPEDS) Data Feedback Reports, the National Community College Benchmark Project (NCCBP), and the State of Ohio's SB 6 financial ratio analysis. Benchmarking analyses, comparative salary and staffing studies, and cost-per-FTE trend data provide additional perspectives on institutional efficiency and the balance of resources between instructional and administrative functions.

2. How is such data utilized by your institution? Please summarize and provide an overview of your performance based on each measure.

The data collected and analyzed through these mechanisms inform academic program review, institutional resource planning, and annual budget development processes. Columbus State uses financial, operational, enrollment, student success, and workforce metrics to support strategic planning, resource allocation, program evaluation, and continuous improvement. Key measures include IPEDS peer benchmarking, the National Community College Benchmark Project (NCCBP), SB 6 financial health indicators, enrollment trends, student progression, gateway course completion, persistence, credential attainment, transfer milestones, and workforce alignment measures.

Based on IPEDS benchmarking, the College's cost per FTE student has remained below the median of its peer comparison group. The College's SB 6 composite score has consistently exceeded 4.0 on a 5-point scale, reflecting strong financial stewardship and operating performance. In 2025, Columbus State served more than 41,000 students while advancing strategic goals related to student success, completion, transfer pathways, affordability, and workforce development. These measures help ensure resources are deployed efficiently and effectively in support of the College's mission and strategic priorities.

## Facilities Planning

1. Has your institution changed the use of campus space to reduce costs and increase efficient use of capital resources? If so, please describe. Approximately how many buildings have been affected and what is the projected average annual savings of the efforts?

   Columbus State continues to implement a comprehensive capital plan focused on maximizing the use of existing facilities, modernizing instructional spaces, strategically repurposing space, and adding capacity when supported by student success and regional workforce needs. The College coordinates renovation, new construction, and deferred maintenance investments to extend the useful life of existing assets and make the most effective use of available capital resources.

   A primary example is the comprehensive renovation of Franklin Hall, which is transforming an existing 42,000-square-foot facility into a dedicated general-instruction building with modern classrooms and laboratories. In addition to providing students with instructional spaces that meet their learning needs, the project will enable the College to accelerate classroom renovations in other campus buildings. Franklin Hall will function as swing space while other classrooms and labs are being renovated.

   The construction of OhioHealth Hall similarly supports more efficient use of the College's overall space portfolio. Classrooms and labs in OhioHealth Hall will better meet the learning needs of students, enhancing their preparation for healthcare careers in Ohio. Meanwhile, programs relocating to the new facility will create opportunities to repurpose existing space in Union Hall for other growing health sciences programs and specialized instructional laboratories.

Beyond these major projects, the College continues to renovate classrooms, laboratories, and student-support spaces across campus while coordinating those improvements with deferred maintenance and infrastructure investments. This approach allows Columbus State to address facility conditions and programmatic needs together, reducing the need for stand-alone improvements and extending the useful life of existing buildings.

These initiatives currently affect multiple campus buildings, with additional facilities scheduled for improvement through the College's multi-year capital plan. The work primarily involves renovation, modernization, repurposing, and asset-life extension rather than facility closure or consolidation, so these projects do not yield a single projected annual operating savings number. The efficiencies are realized through improved utilization of existing space, improved building and system performance, and more strategic deployment of capital resources.

2. What benchmarks or data sources does your institution use to assess demand for physical space?

Columbus State uses multiple quantitative and qualitative data sources to evaluate demand for physical space and inform capital planning decisions. These include program enrollment and enrollment projections, course scheduling and section data, classroom and laboratory utilization, instructional delivery requirements, program-specific space needs, and anticipated changes in academic programming based on workforce demand.

The College also uses findings from its Columbus Campus utilization study conducted by Comprehensive Facilities Planning (CFP), along with capital planning studies completed by AECOM and subsequent planning updates supported by JLL. These resources provide a broader framework for evaluating existing space, identifying opportunities for improved utilization, and assessing where renovation, repurposing, or additional capacity may be appropriate.

For specialized instructional environments, the College supplements internal data with employer input, workforce-demand information, and comparisons with peer institutions and industry practices. This is particularly important in disciplines such as health sciences, engineering technology and advanced manufacturing, information technology, and other programs in which facilities and equipment must respond to rapidly changing workplace requirements.

As individual capital projects advance, the College further validates space needs through programming and stakeholder engagement. This layered approach allows Columbus State to consider utilization data alongside enrollment, instructional requirements, workforce demand, facility condition, and long-term program strategy to determine capital needs.

## Regional Compacts

ORC Section 3345.59 requires regional compacts of Ohio's public institutions, with an executed agreement in place by June 30, 2018, for institutions to collaborate more fully on shared operations and programs. The section identifies areas to be addressed to improve efficiencies, better utilize resources and enhance services to students and their regions. Per paragraph E of that section:

> (E) Each state institution of higher education shall include in its annual efficiency report to the chancellor the efficiencies produced as a result of each compact to which the institution belongs.

**Specific to the Regional Compact in which your institution is a member**, please describe collaborations that have occurred within the regional compacts and the efficiencies or enhanced services provided in any of the relevant categories below.

| Category | Description |
|---|---|
| Reducing duplication of academic programming | |
| Implementing strategies to address workforce education needs of the region<br><br>**Bioscience & Pharmaceutical Manufacturing** | Columbus State is the region's primary talent engine for bioscience, pharmaceutical and other life sciences manufacturing, providing an end-to-end education continuum that spans rapid entry certificates to degrees. This approach strengthens career advancement opportunities for students while helping employers build sustainable talent pipelines for Ohio's growing life sciences industry.<br><br>Columbus State has expanded its partnership with Ohio Life Sciences (OLS), the statewide industry association representing Ohio's biotechnology, pharmaceutical, and life sciences sectors, to address the growing workforce needs of the industry. Building upon the initial collaboration supported through JobsOhio, the college expanded workforce training pathways designed to prepare individuals for careers in biotechnology and pharmaceutical manufacturing. |

| | |
|---|---|
| | The Pharmaceutical Manufacturing Bootcamp, originally developed through a partnership with Amgen and supported by JobsOhio, served as an entry point into careers in the bio/pharmaceutical manufacturing industry. In the 25/26 academic year, Columbus State partnered with Aspyr, Central Ohio's workforce innovation board and Franklin County Ohio Means Jobs to sponsor a total of three cohorts of the Biotech Bootcamp and Pharmaceutical Manufacturing Bootcamp.<br><br>In addition, Ohio Life Sciences continued supporting expansion of biotechnology workforce development efforts through investment in Biotech Bootcamp. Columbus State faculty and workforce teams continued to align non-credit workforce training with academic pathways, creating opportunities for learners to transition from short-term workforce credentials into the college's Biotechnology degree program. |
| **Strengthening Community Colleges (SCC)** | Columbus State is leading a regional partnership to support more than 800 Central Ohio students in earning advanced engineering credentials that are critical to the region's rapidly growing workforce. Columbus State is collaborating with Marion Technical College and Central Ohio Technical College to deliver this impact.<br><br>One key outcome of the grant has been the establishment of the Future Technician Learning Community (FTLC)—a professional student organization designed to improve retention and employment outcomes through enhanced career connections and exposure to advanced technologies, In its first year, the Future Technician Learning Community has engaged with 47 employers and enrolled 189 students, laying the foundation for long-term success in the semiconductor and advanced manufacturing sectors. Central Ohio Technical College and Marion Technical College have contributed to the SCC consortium through peer technical tutoring, ESOL services, success coaching, technician training, and career exploration at each respective institution.<br><br>The DOL SCC4 project team engages industry partners through Future Technician Learning Community employer events each semester. The final event of the fiscal year, a student-employer networking event, in April of 2026 saw 12 employer partners participate, in |

| | |
|---|---|
| | which students and alumni with opportunities to meet employers, learn about participating companies, and build professional connections.<br><br>Industry partners provide regular facility tours to the FTLC and will continue expanding future involvement through info sessions and webinars, guest speaking opportunities, and LinkedIn group engagement with students. |
| **Healthcare partnerships** | Columbus State collaborates with healthcare providers including OhioHealth, Nationwide Children's Hospital, and The Ohio State University Wexner Medical Center to address workforce shortages and strengthen healthcare talent pipelines.<br><br>These partnerships focused on expanding training opportunities, creating educational pathways for incumbent workers, and increasing access to healthcare careers. Collaborative planning efforts also supported initiatives designed to improve enrollment, completion, and workforce outcomes in healthcare programs. |
| **National IT Innovation Center** | Columbus State serves as the lead for the $7.5 million National Science Foundation grant and established a new center focused on creating and scaling a collaborative community of educators, industry leaders, government agencies, and other IT stakeholders working together to prepare tomorrow's workforce for jobs in emerging technologies— from cybersecurity to data analytics, cloud computing, and artificial intelligence. Columbus State is joined by partners from Collin College (McKinney, Texas, in the Dallas-Fort Worth metroplex), Lone Star College (Houston, Texas), Maricopa Community Colleges (Phoenix, Arizona), and Sinclair College (Dayton, Ohio).<br><br>During FY26, the Working Connections professional development tracks have impacted over 40,000 students through instructor-led coursework updates, The center has a national reach with 18% month-to-month growth in website logins, representing members from 44 states. Online materials exchange to encourage the development of new IT curriculum assets and resources. Through year 3, the clearinghouse has procured 65 resources, with plans for future expansion of the clearinghouse infrastructure. The IT Innovation Network (ITIN) community of practice hosted 14 events with an average of 34 |

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| | participants and includes 148 institutions in its membership. The project has also approved 23 mini-grant applications totaling $230,000 to ITIN members. NITIC hosted three National Business and Industry Leadership Teams (BILTs) focused on broad IT trends and hiring practices, and five subject matter experts BILTs in Data Management, Data Analytics, Networking Infrastructure, Artificial Intelligence, and Software Development, with 82 employers from across the nation. |
| **Artificial Intelligence Workforce Development** | Building upon the launch of the Artificial Intelligence IT Certificate, Columbus State continued engagement with employers to identify emerging workforce needs related to artificial intelligence applications. In the 25/26 academic year, CSCC unveiled its first AI Certificate program, preparing 21 students with advanced training in AI, Machine Learning, and Natural Language Processing. This non-credit training serves as the foundation for day-long Workplace AI Workshops and curriculum for degree and certificate programming. |
| **Office of Talent Strategy** | The Office of Talent Strategy serves as Columbus State Community College's workforce innovation and employer engagement division. In partnerships with employers, educational institutions, workforce organizations, economic development partners, and community stakeholders, OTS develops and implements strategies that address regional workforce needs while expanding pathways into high-demand occupations. During FY26, the office continued to build partnerships and launch initiatives supporting workforce development in advanced manufacturing, engineering technology, information technology, healthcare, biotechnology, and semiconductor manufacturing.<br>In partnership with One Columbus and regional economic development organizations, Columbus State continued supporting employers evaluating expansion or relocation opportunities within Central Ohio. |
| **Employer & Economic Development Partnerships** | The college works with employers to identify workforce solutions, develop talent strategies, and align educational resources with workforce needs. Columbus State also participated in regional and statewide workforce discussions focused on strengthening talent development infrastructure and supporting economic growth. |

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| | Columbus State convenes cross-sector stakeholders through the Central Ohio Compact. |
| **Central Ohio Compact** | The Compact brings together K-12 districts, higher education institutions, employers, workforce organizations, and community partners to support regional workforce priorities. Through meetings and collaborative planning activities, participants identified opportunities to improve alignment between education and workforce needs while developing strategies that strengthen talent pipelines across priority industries. |
| **Accelerated Training Center (ATC)** | The Accelerated Training Center continued serving as a community-based workforce development hub supporting workforce preparation and access initiatives.<br>Programming delivered through the ATC included Work Advance: Manufacturing and Production Bootcamp, Digital Skills development, English for Speakers of Other Languages (ESOL) instruction through ASPIRE, and workforce readiness activities. Partnerships with community organizations and employers continued expanding access to training opportunities for underserved populations while supporting employer workforce needs.<br><br>**ASPIRE**: In (AY 25/26 served 224 English Language Learners in locations throughout the city. These free language courses were offered in partnership at Goodwill Reynoldsburg, New Albany and Westerville Libraires; in the workplace in partnership with the employer Geodis; and at the New Albany Accelerated Training Center and online.<br><br>**Accelerated Training Programs**: In the 25/26 academic year, CSCC offered eight cohorts of the WorkAdvance: Mfg & Production Bootcamp in partnership with the Central Ohio Manufacturers Partnership (6 cohorts) and the community-based organization Ekerd Connects (2 cohorts), which focuses on Opportunity Youth. This program prepares learners for operator-level employment at a variety of manufacturers in Central Ohio.<br><br>**Digital Skills**: This 15-clock hour training course covers essential computer skills, including email, word processing, Google applications, internet search, cybersecurity, etc. This free training is offered to Franklin County residents. Income must be 200% below |

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| | the poverty line and provide 528 no-cost devices and digital skills training to residents. Training was offered in locations throughout the city including:<br><br>• WD, Phillips Hall<br>• Northeast Accelerated Training Center<br>• YWCA Family Center<br>• YWCA Women's Center<br>• First Church of God<br>• Vineyard Columbus<br>• Columbus Chamber of Commerce<br>• End the Violence<br>• Riverview International Center<br>• Greater Columbus Community House (St. Stephen's)<br>• Linden Fresh Market<br>• Gladden Community House<br>• Emmanuel Chin Baptist Church<br>• ETSS (both locations)<br>• Shine Bright Community Center |
| **IT Certificate Programs** | A new AI IT Certificate program was launched in February 2025 with an initial cohort of 11 students. The AI IT Certificate program was built using curriculum provided by Intel to give community colleges the necessary framework to rapidly build AI training and education. The preparations for this AI Certificate also led the college to pursue an NSF grant for AI education for Advanced Technician Education which was submitted for consideration in October 2024 (the grant was awarded in July 2025, which is outside of the scope of this report). The college was awarded an NSF grant for Al education for Advanced Technician Education in July 2025.<br><br>In May 2025 we launched a bi-monthly IT Roundtable consisting of leaders from existing business partners to provide a forum for IT leaders to share talent needs, talk about IT |

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| | technology developments, and build relationships with one another. Some of the critical insights gained from the IT Roundtable to-date include the following:<br>• A need for continued focus on developing business acumen and critical thinking skills for IT student internship candidates.<br>• Simplified training ideas for employees to learn about and apply AI, including the need for thorough application of data management best practices.<br>• The need for new IT employees to be prepared to learn about what the business does so that they can best use their IT skills to drive business value and growth. |
| **Reinforcing Instructors for Semiconductor Education (RISE)** | The Reinforcing Instructors for Semiconductor Education (RISE) project continued development during FY26. Activities focused on instructor recruitment, faculty professional development, curriculum alignment, and creation of pathways designed to prepare future community college faculty to teach semiconductor and advanced manufacturing-related content. The results of the inaugural faculty fellowship in summer 26 prepared six new faculty members with pedagogical foundations of teaching and paired them with an experience mentor for their first semester. This promising program shows early signs of being a positive contributor to tackling the faculty shortage that will ultimately hinder Ohio's ability to meet the workforce demand for technician talent. |
| **Ohio Semiconductor Collaboration Network (OSCN)** | Columbus State continued to provide leadership and coordination for workforce initiatives designed to support Ohio's semiconductor sector.<br><br>Through the Ohio Semiconductor Collaboration Network (OSCN), Columbus State partnered with the OACC to convene educators, industry partners, and workforce stakeholders to support curriculum alignment, faculty engagement, career awareness activities, and statewide collaboration. The network continued its Community of Practice activities and expanded the use of shared resources that help educational institutions respond to semiconductor workforce demand. |

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| **Educational Alliance for Semiconductor Experiential Learning (EASEL)** | Columbus State also continued participation in the Educational Alliance for Semiconductor Experiential Learning (EASEL), a multi-state consortium designed to expand experiential learning opportunities for students interested in semiconductor careers. Through partnerships with New York CREATES and consortium institutions, Ohio students and faculty gained access to industry-focused workshops, experiential learning opportunities, and internships that support talent development within the semiconductor sector. |
| Sharing resources to align educational pathways and to increase access within the region<br><br>**Buckeye Bridge (The Ohio State University)** | The Ohio State University and Columbus State Community College launched Buckeye Bridge in 2025-2026 AY to create a seamless, debt-free transfer pathway for associate degree graduates. Eligible students who complete an associate degree at Columbus State are guaranteed admission to OSU's Columbus campus and receive funding that covers tuition and mandatory fees for up to eight semesters while pursuing a bachelor's degree. |

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| | The program includes coordinated advising, transfer planning, and student support to help learners successfully transition from Columbus State to Ohio State and complete their degree debt-free. |
| **Ohio Wesleyan Tuition Match, Teach Now and Preferred Pathway** | Columbus State and Ohio Wesleyan University continue with their groundbreaking collaborations established in 2024 to help Columbus State students more quickly, easily, and affordably earn bachelor's degrees from Ohio Wesleyan. Under Tuition Match, up to 25 qualified Columbus State graduates are able to enroll at Ohio Wesleyan annually to complete their bachelor's degree while paying the same tuition they paid during their final semester at Columbus State. Under Teach Now, qualified high school students who complete College Credit Plus/Dual Enrollment through Columbus State will be able to graduate from Ohio Wesleyan with their bachelor's degrees in education and Ohio teaching licenses in as little as two years. Columbus State and Ohio Wesleyan also expanded their Preferred Pathway partnership to include 20 majors. |
| **Ohio Consortium for Transfer Pathways to the Liberal Arts** | To provide more options for seamless transfers to four-year institutions, Columbus State provides clear, consistent transfer pathways in biology, English, and psychology to 14 private colleges and universities, using the OGTPs and the Ohio Transfer 36 in the same ways our Ohio public universities utilize these programs for university transfer. The private institutions are Ashland, Baldwin Wallace, Bluffton, Capital, Defiance, Denison, Hiram, Lourdes, Malone, Muskingum, Ohio Dominican, Ohio Wesleyan, Tiffin, and Ursuline. This work happened as part of a group of 11 two-year colleges, working with the Council of Independent Colleges and the Ohio Foundation of Independent Colleges. Select private universities have expanded their pathways and options for our students into other majors and programs. More information on CSCC's role in this project can be found at: https://www.cscc.edu/academics/transfer/transfer-liberal-arts.shtml |
| **Ohio Pathways to Undergraduate Computing Success Consortium** | The Ohio Pathways to Undergraduate Computing Consortium is designed to create more pathways from community colleges to bachelor's degrees in computer science while also |

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| | increasing representation of women in the major and the career field. Columbus State is part of a group of community colleges, universities and corporations involved in this work, with assistance from National Science Foundation and Case Western Reserve University. Columbus State is developing course work to meet the requirements for the OGTP in Computer Science, enabling our students to have further options for transferring to both private universities in the consortium and at public universities throughout Ohio. The consortium also supports the establishment of Women in Computing organizations on college campuses along with programming, mentorship, and further faculty development. |
| **Dual Admission** | Columbus State continues our Dual Admission opportunities with Capital University. These programs support students with scholarships and resources at both institutions. Since their start, both colleges have increased their scholarship amounts, pathways available to students, as well as enrollment of CSCC students to continue their bachelor's degrees at Capital University. |
| **Franklin University Pathway Portal** | Created in 2022, the Franklin Pathway Portal is going strong, with over 1,300 students enrolled. Students are encouraged to opt into the Portal to determine the best pathway to complete their bachelor's degree at Franklin University. Because of the Portal, students are sharing their information with Franklin in real-time which allows them to monitor their academic progress both at CSCC and at Franklin. When students near the end of their associate degree, they can apply to Franklin with a "one click" application in the Portal. Students who are in the Portal receive a tuition discount, plus free books for all Franklin courses for the duration of their bachelor's degree. This discount, combined with Franklin's generous transfer credit policies, enables students to complete their bachelor's degrees at a significantly lower tuition rate compared to other Central Ohio universities. |
| **Otterbein Pathways Program** | The Otterbein Pathways Program is a data-sharing partnership between Columbus State and Otterbein University that supports a seamless transfer experience for students. Participants are added to the Otterbein Connect Blackboard Community, which provides |

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| | coordinated communication about programs, events, and transfer opportunities at both institutions.<br><br>The agreement allows for the secure sharing of student contact and academic information, enabling Otterbein admissions counselors and advisors to monitor students' progress toward an associate degree and assist with transfer planning. Upon completing their degree at Columbus State, participants may apply to Otterbein without an application fee or the need to submit official transcripts.<br><br>Participation in the program is voluntary, and students may withdraw at any time. Graduates from an approved Pathways program at Columbus State are eligible for at least a half-tuition scholarship at Otterbein. |
| Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region | Response incorporated in above category. |
| Enhancing career counseling and experiential learning opportunities for students | Earn & Learn programs— The college continued supporting workforce-aligned Earn and Learn programs that combine academic instruction with paid employment opportunities designed to benefit both students and employers—are a key priority for the College. Current efforts include:<br><br>**Modern Manufacturing Work Study** - which connects students with employers in advanced manufacturing and engineering technology fields.<br><br>**IT Flexible Apprenticeship (ITFA)** - Modeled after the MMWS program, ITFA offers earn and learn experience in software development, cyber security and other IT disciplines.<br><br>**Financial Services Professional Apprenticeship** and related business-focused employment pathways supporting students pursuing careers in finance, accounting, and business operations.<br><br>These programs continue providing students with direct workforce experience while helping employers develop future talent pipelines. |

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| Collaboration and pathways with information technology centers, adult basic and literacy education programs and school districts | |
| **Alternative Career Education/ Expanded Career Awareness Activities** | Columbus State continued working with school districts, educational service centers, and community partners to increase awareness of high-demand careers and strengthen educational pathways.<br><br>Career exploration efforts included industry-focused outreach activities, virtual reality experiences, and sector-based engagement initiatives designed to help students better understand workforce opportunities in healthcare, engineering technology, advanced manufacturing, information technology, and semiconductor manufacturing. Career exploration resources developed through the Chip City Adventures online modules and related initiatives continued expanding awareness of emerging industries throughout Ohio.<br><br>The college engaged career exploration through a sponsored cohort of WISE Pathways in partnership with the Boys and Girls club in summer of 2025.<br><br>The college also continued collaborating with educational partners to expand access to workforce-aligned College Credit Plus opportunities and other pathway initiatives that strengthen transitions from secondary education into postsecondary programs and careers. |
| **School Districts Collaboration** | Central Ohio Compact: To continue the region's shared commitment to preparing students for in-demand careers, the Columbus State collaborates with the Educational Service Center of Central Ohio to host the annual Central Ohio Compact, a convening of employers, K-12 district leaders, and higher education leaders. Together, leaders discussed the current |

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| | state of educational and career pipelines and used the time as a sensemaking conversation among the many different initiatives that share common goals.<br><br>Other collaboration initiatives include:<br>• *College Credit Plus Statewide Waiver:* The college initiated the statewide effort for this waiver to expand access for more high school students to pursue CCP opportunities. We have our first cohort using the waiver for Fall 2026, and we continue to look at ways to increase the opportunities for students to earn dual credit for high school engineering technology programs.<br>• *Collaboration Meetings:* The college hosts annual collaboration meetings with high school educators and administrators to discuss pathways-specific alignment in all career technical pathways. These meetings are an opportunity to both connect and build relationships across K-12 and college personnel, but they also lead to meaningful programmatic opportunities for high school students. For instance, the first cohort of a new CCP biotechnology course happened as a direct result of a collaboration meeting conversation.<br>• *Career Awareness:* As part of our ongoing commitment to career awareness across the region, CSCC offers two signature events-- Engineering Technology Day and Health and Sciences Day-- where we reach nearly 400 students. We also participate in large events like the Healthcare Collaborative of Central Ohio's convening and the Junior Achievement High School Aspire career exploration events. These large-scale events provide career awareness opportunities to over 1,000 students, and CSCC has a strong presence from across our academic divisions. We also continue to offer virtual reality headsets along with career interest content for K-12 schools and community partners, and we have supported over 500 middle and high school students with those.<br>• *Career Pathways Support Network Grant (CPSN):* Together with the Educational Service Center of Central Ohio and Marion Technical College and Central Ohio Technical College, CSCC is part of a two-year grant that reorganized the work of the Tech Prep Service Centers into regional hubs that encourage career exploration at the middle school level. CSCC has been active on the steering committee of this grant and has worked to deepen partnerships with career centers both as part of and beyond this particular grant initiative. |

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| **Community College Collaboration and Capacity Building** | Columbus State continued supporting community college partners through grant collaboration, workforce strategy alignment, partnership development, and technical assistance activities.<br><br>These efforts included sharing workforce development expertise, identifying funding opportunities, supporting proposal development, and participating in collaborative projects designed to strengthen workforce education capacity across Ohio. Such partnerships increase efficiency, leverage shared expertise, and expand workforce development opportunities throughout the region and state. Some recent partners include Marion Technical College, Central Ohio Technical College and The Ohio State University. |
| Enhancing the sharing of resources between institutions to expand capacity | Columbus State's partnerships with institutions have expanded and improved grant opportunities of partner colleges, including Marion Technical College (MTC). Support provided to MTC includes identifying grant opportunities, aligning these opportunities to MTCs priorities, development of grant proposals, and post-award consultation.<br><br>The grant opportunities secure much-needed federal funding to support curriculum development and student success. This collaborative approach extends the Columbus State's grant-development expertise beyond its own institutional needs and enables another Ohio community college to access resources that support its students and academic programs.<br><br>During FY26, MTC achieved several significant grant milestones.<br>• The college received a $601,800 NSF ATE award for "Empowering Rural Communities: Leveraging AI in Higher Education and Workforce Development." This grant will prepare skilled technicians for artificial intelligence (AI)-related career opportunities while enhancing local industry and K–12 leaders' understanding of AI to address the workforce needs of rural communities.<br>• MTC also received a $499,982 NSF IUSE award for "Rural STEM Catalyst: Empowering Students and Communities Through Innovation and STEM Education." This grant will build institutional capacity through a multi-department |

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| | approach that fosters innovation in STEM education and strengthens guided pathways from secondary to postsecondary STEM programs.<br>• In addition, MTC received $50,000 through Honda Invitation funding for the Industrial Maintenance Program and $50,000 from the Delta Dental Foundation to support the Dental Hygiene Program.<br>• After the reporting period, Columbus State and MTC were awarded a U.S. Department of Education Title III grant. To close out the year, CSCC and MTC held their annual planning session to prepare for FY27. |
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## Co-located Campuses

ORC Section 3333.951(B) requires Ohio's co-located colleges and universities to annually review best practices and shared services in order to improve academic and other services and reduce costs for students, and to report their findings to the Efficiency Advisory Committee.

> (B) Each state institution of higher education that is co-located with another state institution of higher education annually shall review best practices and shared services in order to improve academic and other services and reduce costs for students. Each state institution shall report its findings to the efficiency advisory committee established under section 3333.95 of the Revised Code. The committee shall include the information reported under this section in the committee's annual report.

Co-located campus: _____

| Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.) | Please include an explanation of this shared service. | Monetary Impact from Shared Service |
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| | This recommendation is not applicable to Columbus State. | |

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# Section II: Academic Practices

This section covers areas more directly related to instruction, with an emphasis on savings strategies related to the cost of textbooks, and the expanded use of alternative instructional materials.

## Textbook Affordability

### Textbook Cost Study and Reducing Textbook Costs for Students

ORC Section 3333.951(D) requires Ohio's public colleges and universities to do the following on an annual basis:

> (D) Each state institution of higher education shall conduct a study to determine the current cost of textbooks for students enrolled in the institution and shall submit the study to the chancellor of higher education annually by a date prescribed by the chancellor.

ORC Section 3333.951(C) requires Ohio's public colleges and universities to report their efforts toward reducing textbook costs for students.

> (C) Each state institution of higher education annually shall report to the efficiency advisory committee on its efforts to reduce textbook costs to students.

Your institution's submission of information via the annual Efficiency Report is used to satisfy these statutory requirements. **Please attach one spreadsheet with two tabs.** The first tab should include the analysis of textbook costs developed by your institution as shown in Table 1 below. The second tab should include the analysis of the number of courses that utilized other sources of information as shown in Table 2 below.

| Table 1 | |
|---|---|
| **Category** | Amount |
| Average cost for textbooks that are new | $54.89 |
| Average cost for textbooks that are used | $64.85* |
| Average cost for rental textbooks | N/A-no rental offerings |
| Average cost for eBook | $96.21 |

*Used books are sold at a 25% discount compared to new; ultra low-cost 1-time use books, such as lab manuals, course note packets, Inclusive access print upgrades, and study companions drive down the new book average while higher cost new books are offered in used condition, resulting in our higher used average cost. The average used book saves students $21.40 compared to its new alternative.

| Table 2 | |
|---|---|
| **Category** | Number of Courses |
| Did not require students to purchase course materials; includes OER and/or institutionally provided materials | 361 |
| Exclusively used OER materials | 47 |
| Used OER materials together with purchased course materials | N/A** |
| Provided course materials through inclusive access | 222 |

**Faculty members may use open resources as a teaching companion in their classroom or online, but the College does not have comprehensive tracking of this information.

**Other Textbook Affordability Practices**

What other practices, if any, does your institution utilize to improve college textbook affordability?

| Initiative | Explanation of Initiative | Cost Savings to Students |
|---|---|---|
| College Credit Plus | 10% discount on all College Credit Plus (CCP) textbooks. Required course supplies are paid by the College. | $49,000 |
| eBook/Access Codes | Using codes instead of physical textbooks. | 29,893 ($43.14 per student) |
| Used Textbooks | Purchasing used textbooks in place of new textbooks. | $85,617 ($21.40 per student) |
| Eliminated Textbooks | Courses that did not use textbooks | $986,185 |
| Instant Access (Inclusive Access) | Physical course materials converted into instantly accessible, interactive, and adaptive digital content | $3,765,143 ($54.37 per student) |
| OER Initiative | Usage of OER as primary required text. | $807,901 ($40.31 per student) |
| | | |

*Columbus State's combined efforts through these multiple avenues have saved students more than $5.7 million in academic year 25-26, and cumulative savings of more than $39 million dating back to the 2012-2013 academic year, when compared to new textbook costs.

*Please provide contact information for the person completing this section of the Efficiency Report, so that we may follow up if we have questions.*

Phil Sanders
psanders@cscc.edu
614-287-5127

## Section III: Additional Practices

Some IHE's may implement practices that make college more affordable and efficient, but which have not been the topic of a specific question in this reporting template. This section invites your institution to share any positive practices you have implemented that benefit student affordability and/or institutional efficiency.

## Additional Practices

1. Please share any additional best practices your institution is implementing or has implemented.

**Business Services**

*Ohio Association of Community Colleges insurance savings*

OACC estimates that the college's FY26 savings versus standalone property and casualty insurance were $987,278, which is $82,954 more in savings than FY25.

*Purchasing Processes*

Making purchases using expense cards, P-cards, and ghost cards saved time and effort from no longer having to do one or more of the following: create, print, and mail purchase orders or manual checks. An estimated $100,253 was saved in FY26.

| Item | Transactions | Savings |
|---|---|---|
| Expense card (no purchase order required) | 2,117 | $74,095 |
| P-card | 390 | $2,305 |
| Ghost card | 4,036 | $23,853 |

*In-House Printing*

The following savings were attained in FY26 through in-house printing:

| Item | Savings |
|---|---|
| 1098-T forms | $1,862 (print savings only) |
| Business cards | $1,692 |
| Print shop printing (versus outsourcing) | $277,076 |

The Print Shop realized $277,076 in savings through in-house production during FY26, compared with FY25 savings of $198,125. Higher savings were driven largely by a higher volume of color coil-bound books produced for the Bookstore.

**Facilities Management**

The College continues to implement responsible operational practices that improve institutional efficiency, support student affordability, and advance sustainability goals. Key accomplishments during FY26 include:

*LED Lighting Upgrades*

Facilities Management continues to invest in energy-efficient infrastructure through LED lighting upgrades. During FY26, parking lot lighting on the Columbus and Delaware campuses was converted from predominantly High-Pressure Sodium (HPS) fixtures to LED technology. In addition to providing improved visibility and safety, LED fixtures consume significantly less energy and require less maintenance.

*Recycling*

CSCC continues to divert food waste, paper, cardboard, and other recyclable materials from landfills through its recycling initiatives. Annually, the College diverts approximately 300 cubic yards of green organic material from the waste stream, reducing landfill use and supporting sustainable waste management practices.

*Fleet Management*

To improve operational efficiency and reduce environmental impacts, CSCC purchased utility vehicles in place of larger light- and medium-duty trucks for daily operations. These vehicles require fewer raw materials during manufacturing, occupy less storage space, and consume less fuel during operation.

*Facilities Management Building and Storage Operations*

The College reduced surplus inventory and promoted material reuse by selling outdated tools, equipment, supplies, and scrap wood and metal through GovDeals. In addition, two unused College buildings were demolished, eliminating ongoing utility and maintenance costs while reducing the institution's facility footprint.

*HVAC Improvements*

During FY26, CSCC removed four aging boilers from Union Hall and installed three new high efficiency boilers. The project also included the replacement of two domestic hot water heaters, along with more efficient pumps and motors. These upgrades improve system reliability and reduce natural gas and electrical consumption.

*Electric, Water, and Gas Utilities*

Through a competitive procurement process, the College secured a 12-month energy supply agreement that provides stable pricing in an otherwise volatile energy market.

The first of 11 planned water deduct meters was installed at the Center for Workforce Development building. Deduct meters reduce sewer charges by measuring water that does not enter the sanitary sewer system. The anticipated return on investment is approximately 2.5 years.

Additionally, four new water bottle refill stations were installed, replacing traditional drinking fountains and encouraging the use of reusable water bottles.

*Landscape and Campus Stewardship*

As part of the College's annual Day of Service in October 2025, volunteers planted six trees across campus. Mature trees can absorb approximately 48 pounds of carbon dioxide annually, contributing to carbon sequestration, improved air quality, and a healthier campus environment.

These initiatives reflect CSCC's ongoing commitment to operational excellence, environmental stewardship, and responsible resource management.

## Project Management

*Credit Card Processing System*

Columbus State has implemented a new cashiering and credit card processing system, ILLUMIA, that gives students more convenient, cost-effective payment options. For the first time, students can pay their tuition using a checking or savings account with no processing fees. Students can also invite a family member or friend to make a one-time payment on their behalf. In addition, students can use Ohio 529 College Savings Plan funds and receive immediate credit for their payments. Flexible payment plans are also available, allowing students to enroll at any time during the semester. These new features make managing tuition payments easier, more flexible, and more affordable for students and their families.

*Achievement Analytics Site Modernization*

In 2014, Columbus State developed Achievement Analytics to provide staff, faculty, and administrators with transparent access to timely, decision-support information. Built in Microsoft SharePoint, the original Achievement Analytics site hosted Excel-based reports and on-demand paginated reports that supported institutional reporting and planning.

In 2026, Columbus State modernized Achievement Analytics in response to two significant changes: the legacy SharePoint framework reaching end of service in June 2026 and the College's transition to Workday as its Student Information System. Achievement Analytics has been upgraded to a modern SharePoint environment designed to expand access across the campus community, improve site navigation, and support more interactive data visualization through Microsoft Power BI.

The modernized Achievement Analytics site provides faculty and staff with more dynamic, flexible business intelligence reports, enabling users to explore data, identify trends, and support strategic planning in their areas. Site navigation is intentionally organized around the College's Momentum Framework, following the student journey from admissions and enrollment through student outcomes, completion, and workforce/transition. This structure helps faculty and staff access relevant information at each stage of the student's experience and supports a shared focus on student success.

*Workday Student Implementation*

A few years ago, the College implemented Workday as our new enterprise resource planning (ERP) system. We now use Workday for human resources, finance, and payroll functions, such as time-off requests.

This year, the College implemented Workday Student as our new student information system (SIS). In Workday, students now register for courses, manage financial aid, update contact information, and so much more — all in a one-stop shop. The new system is a tool that will help us move closer to transformational objectives including strategic management of new student enrollment funnel, implementation of proactive cohort advising, improved course scheduling, enhancements of our student communications, and a key student information system for data and reporting regularly on key success metrics.

As a result of this implementation, more than 10,000 New students used the system to begin their academic journey at Columbus State, while more than 19,000 students, who previously used the system of record, successfully continued their enrollment in the Autumn 2026 semester using Workday. By mid-fall, 2026 this new information system will be fully operational and provides the college with a modern system and is part of a strong framework for student success.

## Advancement

During the fiscal year, Columbus State secured approximately $23 million in external resources to support student success, workforce development, institutional priorities, and community impact. These resources included philanthropic support and competitive grant funding, allowing the College to expand its impact while leveraging external investments to advance strategic priorities.

The College also strengthened its approach to scholarship administration by establishing a new position responsible for coordinating scholarships across the institution, regardless of funding source, including federal and state grants, philanthropic support, and other resources. Centralizing this function is designed to improve coordination, reduce administrative inefficiencies, optimize the use of available scholarship dollars and maximize the number of students who can benefit from available financial assistance.

As part of the College's investment in healthcare workforce development, the advancement team secured more than $1.5 million in external support for equipment procurement for OhioHealth Hall, helping ensure that the new facility is equipped to provide students with high-quality, industry aligned learning experiences. This work demonstrates the College's ability to leverage partnerships and external resources to reduce the institutional cost of equipping high-demand academic programs while strengthening the regional healthcare workforce pipeline.

Together, these efforts reflect Columbus State's continued focus on maximizing external resources, coordinating investments across funding streams, strengthening partnerships, and sharing institutional expertise to improve outcomes for students and Ohio's workforce

This completes Columbus State's FY26 Efficiency Report. Appendix follows.

## Appendix A: Columbus State Community College – AY26 – Textbook Cost Study

**Columbus State Community College**
**Academic Year 2025-2026**
**Textbook Cost Study**

**Average Cost for New Textbooks**

**New textbook sales in U.S. dollars/Number of new units sold = Average Cost**

| Textbook Sales | Units Sold | Average Cost |
|---|---|---|
| $ 2,257,640 | 41,134 | $ 54.89 |

**Average Cost for Used Textbooks**

**Used textbook sales in U.S. dollars/Number of used units sold = Average Cost**

| Textbook Sales | Units Sold | Average Cost |
|---|---|---|
| $ 259,445 | 4,001 | $ 64.85 |

**Average Cost for Rental Textbooks**

**Rental sales in U.S. dollars/Number of textbook units rented = Average Cost**

| Textbook Rentals | Units Rented | Average Cost |
|---|---|---|
| N/A | N/A | N/A |

**Average Cost for eBooks**

**eBook sales in U.S. dollars/Number of eBook units sold = Average Cost**

| eBook Sales | Units Sold | Average Cost |
|---|---|---|
| $ 66,673 | 693 | $ 96.21 |

**Used books are sold at a 25% discount compared to new; ultra low-cost 1-time use books, such as lab manuals, course note packets, Inclusive access print upgrades, and study companions, drive down new book average while higher cost new books are offered in used condition, resulting in our higher used avg. cost. The avg. used book saves students $21.40 compared to its new alternative.

## Appendix A: Columbus State Community College – AY26 – Courses Using Sources of Information Other than Textbooks

| Columbus State Community College<br>Academic Year 2025-2026<br>Course Source Use Study | |
|---|---|
| **Category** | **Number of Courses** |
| Did not require students to purchase course materials; includes OER and/or institutionally provided materials | 361 |
| Exclusively used OER materials | 47 |
| Used OER materials together with purchased course materials | N/A* |
| Provided course materials through inclusive access | 222 |

*Faculty members may use open resources as a teaching companion in their classroom or online, but the College does not have comprehensive tracking of this information.

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

2027 Meetings of the Board of Trustees

## BACKGROUND INFORMATION:

Each year, the College establishes a schedule of Committee of the Whole and Regular Meetings of the Board of Trustees. The College publishes the calendar on the college's Board of Trustees webpage for public awareness. Any changes to the schedule are also shared publicly on the website.

## FOR INFORMATION ONLY

COLUMBUS STATE
COMMUNITY COLLEGE

# Board Meeting Schedule – 2027

## COMMITTEE OF THE WHOLE MEETINGS

| Date | Time | Location |
|---|---|---|
| Friday, January 22, 2027* | 8:00 a.m. | Center for Workforce Development (Room 317) |
| Friday, March 19, 2027 | 8:00 a.m. | Center for Workforce Development (Room 317) |
| Thursday, June 17, 2027* | 8:00 a.m. | Center for Workforce Development (Room 317) |
| Friday, July 16, 2027 | 8:00 a.m. | Center for Workforce Development (Room 317) |
| Friday, September 10, 2027* | 8:00 a.m. | Center for Workforce Development (Room 317) |
| Friday, November 12, 2027* | 8:00 a.m. | Center for Workforce Development (Room 317) |
| Friday, January 21, 2028 | 8:00 a.m. | Center for Workforce Development (Room 317) |

*(Third Friday of odd-numbered months only. Other meetings may be called as needed).*
**Schedule adjusted.*

## BOARD OF TRUSTEES MEETINGS

| Date | Time | Location |
|---|---|---|
| Thursday, January 28, 2027 | 6:00 p.m. | Mitchell Hall Crane Room |
| Thursday, March 25, 2027 | 6:00 p.m. | Delaware Campus |
| Thursday, June 24, 2027* | 6:00 p.m. | Mitchell Hall Crane Room |
| Thursday, July 22, 2027 | 6:00 p.m. | Mitchell Hall Crane Room |
| Thursday, September 16, 2027* | 6:00 p.m. | Mitchell Hall Crane Room |
| Thursday, November 18, 2027* | 6:00 p.m. | Mitchell Hall Crane Room |
| Thursday, January 27, 2028 | 6:00 p.m. | Mitchell Hall Crane Room |

*(Fourth Thursday of odd-numbered months only. Other meetings may be called as needed.)*
**Schedule adjusted.*

Office of the President/vlh

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

Capital Project Report

## BACKGROUND INFORMATION

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

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

## FOR INFORMATION ONLY

COLUMBUS STATE
COMMUNITY COLLEGE

# Capital Project Report

November 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** | For Autumn Semester 2027 | $66.5M | Bond | | In construction. |
| **Columbus State YMCA Columbus State Community Partners (CSCP)** | For Autumn Semester 2028 | $39M | $32M Student Fees / $3M Bond / $4M Private (YMCA) | | Construction Management contracts in negotiation.<br>Design Development complete.<br>Construction Documents in progress.<br>Estimates on budget. |
| **Franklin Hall Renovation** | For Spring Semester 2027 | $31.5M | Bond ($16.5M) and State ($19M) | | Life safety inspection scheduled for October 29, 2026.<br>On time and on budget.<br>Completing November. Classes being scheduled for Spring 2027. |
| **Germain Hall (New Automotive Technologies Center)** | For Spring Semester 2029 | $27.2M | Bond | | Completed Schematic Design. In Design Development.<br>Submission for November Downtown Commission meeting completed. |
| **Ohio Center for Advanced Technologies (OCAT)** | For Autumn Semester 2029 | $3.9 approved / <$63.5 total anticipated | State Grant, Federal Appropriation, & Bond | | Project Overview scheduled for Board in 1Q 2027.<br><br>In Schematic Design. |
| | **Projects Over $4M Total** | **$227.7M** | | | |

# Summary – Current Projects under $4M

| Project Name | Facility Opening / Project Completion | Total Project Budget | Funding Source | Project Risk Status | Key Project Updates |
|---|---|---|---|---|---|
| **Campus Switchgear Upgrades** | For Spring 2027<br><br>Facilities will remain open during work. | $3.55M | Bond | | Construction continues for transformer enabling.<br>Transformer replacements continue through late Autumn 2026. |
| **Center for Technology and Learning, 370 N. Sixth St., & Vet Tech Roofs** | For Spring 2028<br><br>Facilities will remain open during work. | $2.9M | State | | Architect selection in process.<br>Total project budget has been adjusted from $1.5 million as we learn more about full scope of the project.<br>Controlling Board approval pending (likely January 2027).<br>Dr. Harrison approval pending. |
| **Nestor Hall Building Envelope Repairs** | For Autumn 2027<br><br>Facilities will remain open during work. | $2.55M | Bond - AE / State - Construction | | Construction Drawings complete.<br>Bidding in process. |
| **Nestor Hall - Roof Replacement** | For Autumn 2027<br><br>Facilities will remain open during work. | $2.5M | Bond - AE / State - Construction | | Construction Drawings complete.<br>Bidding in process. |
| **Moeller Hall Administration Building Upgrades** | For Spring 2028<br><br>Facilities will remain open during work. | $2.28M | State | | Architect has been selected.<br>In Schematic Design phase.<br>Project Design budget of $216,540 approval by Dr. Harrison 9/10/2026. |

# Summary – Current Projects under $4M

| Project Name | Facility Opening / Project Completion | Total Project Budget | Funding Source | Project Risk Status | Key Project Updates |
|---|---|---|---|---|---|
| **408 N. 6th - OP Gallo Replacement** | For Early Winter 2027 | $2.13M | Bond | | Construction in progress. |
| **Center for Technology & Learning Chiller Replacement** | For Spring 2027<br><br>Facilities will remain open during work. | $1.36M | Board Reserves | | Project budget of $1,358,192 approval by Dr. Harrison on 10/2/2026.<br>Additional electrical work uncovered during Design Development, leading to increase from original project Design budget of $1,172,000 approval by Dr. Harrison 6/10/2026. |
| **Tutoring Center Renovation – Columbus Hall** | For Mid-Autumn 2027 | $1.25M | Bond | | In Design Concept.<br>Project budget of $1,250,000 approval by Dr. Harrison 9/3/2026. |
| **Center for Workforce Development Annex Renovation (Future HR space)** | For Summer 2027 | $1.22M expected to increase | Bond | | Revising cost estimate/ budget for additional funding due to scope of work change.<br>Bidding in process |
| **Davidson Hall Boiler and Domestic Water Pumps** | For Autumn 2027<br><br>Facilities will remain open during work. | $1.05M | State | | Design Development drawing submission has been received by the College for review.<br>The College and architect will begin Construction Document phase this Autumn and finalize the design schedule to determine bidding timeframe. |

# Summary – Current Projects under $4M

| Project Name | Facility Opening / Project Completion | Total Project Budget | Funding Source | Project Risk Status | Key Project Updates |
|---|---|---|---|---|---|
| **Innovation Hub Columbus State Community Partners (CSCP)** | For Autumn Semester 2027 | $1M initial budget | Bond, State Grant, & Federal Allocation | | Site investigation and design work has begun.<br><br>Will be brought to November Board as action to update budget. |
| **Center for Technology & Learning, & Vet Tech Elevator Modernizations** | For Autumn 2027<br><br>Facilities will remain open during work. | $819K | State | | In Schematic Design.<br>Project Design budget of $104,100 approval by Dr. Harrison 9/10/2026.<br>Full project Controlling Board approval pending and full project Dr. Harrison approval pending.<br>Total project budget has been adjusted from $650,000 as we learn more about full scope of the project. |
| **Building Automation Upgrade – Campus Wide** | For Spring 2028<br><br>Facilities will remain open during work. | $712K | State | | Contract and purchase order issued.<br>Contractor performing onsite reviews of the 18 buildings to be upgraded.<br>Contractor in process of programming new building automation server. |
| **Union Hall Pharm Tech Lab** | For Autumn 2027<br><br>Facilities will remain open during work. | $673.9K | State | | Funds approval from the Ohio Controlling Board completed September 14, 2026.<br>In Design. |

# Summary – Current Projects under $4M

| Project Name | Facility Opening / Project Completion | Total Project Budget | Funding Source | Project Risk Status | Key Project Updates |
|---|---|---|---|---|---|
| **Rhodes & Madison Halls - Fire Alarm Upgrades** | For Spring 2027<br><br>Buildings to remain open during work | $500K | State | | Controlling Board released funds on 10/19/2026.<br>Scheduling pre-construction meetings. |
| **Center for Workforce Develop. Boiler/ Chiller Replacement** | For Autumn 2029<br><br>Facility will remain open during work | $380K approved to date /<br>Total cost TBD | PM = Bond<br>AE<br>/ Construction = State | | Project Design Budget of $380,000 approval executed by Dr. Harrison on 06/30/2026.<br>Approval for Owner's Representative and Engineer only. Full Budget will be requested based on Engineer estimate. |
| **Moeller Hall Furniture Upgrade Project** | For Autumn 2026<br><br>Facility will remain open during work | $163K | State | | Project complete.<br>In Punch List / Closeout. |
| **Aquinas 026 Renovation (Dean Suite)** | For Autumn 2026 | $132K | Bond | | Project complete.<br>In Punch List / Closeout. |
| **Eibling 302 Dean Suite Reconfiguration** | For Autumn 2026 | $80.9K | State | | Construction to complete 10/30/2026.<br>Fixtures, furniture, and equipment installation scheduled for 11/4 & 11/5/2026. |
| | **Projects Under $4M Total** | **$25.26M** | | | |

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

Financial Statements as of and for the Three Months Ended September 30, 2026.

## BACKGROUND INFORMATION:

Columbus State Community College policy requires that monthly the President provide each Board of Trustees member a copy of the college's financial statements.

## FOR INFORMATION ONLY:

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COLUMBUS STATE
COMMUNITY COLLEGE

November 2, 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 September 30, 2026

Attached are the financial statements of the Columbus State Community College District and the Foundation for fiscal year-to-date through September 30, 2026.

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

***Revenues.*** Revenues reported through September are $2.2M (5.5%) higher than the prior year. The increase is primarily driven by tuition revenue, which is up $1.9M (12.3%). Offsetting a portion of this growth, fee revenue declined by $243.8K (14.0%) and Special Course revenue decreased by $162.2K (22.0%). State Subsidy revenue is $639.8K (3.1%) above the prior year.

The FY27 budget for State Subsidy (State Share of Instruction or SSI) is based on the Ohio Department of Higher Education's (ODHE) final allocation for Columbus State.

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

* Summer 2026 current year credit hours and FTEs are preliminary estimates provided by the Office of Institutional Effectiveness (IE).

** Summer semester 2026 straddles both FY26 and FY27, with 46% of the revenue attributed to FY27. Likewise, Summer semester 2027 straddles both FY27 and FY28, with 54% of the revenue attributed to FY27.

***Expenses and Transfers.*** Expenses reported through September are $2.8M (6.3%) higher than in the same period last year, driven partially by the timing of expenditures between fiscal years. Notable increases in spending resulted from higher enrollment for Summer, compensation rate adjustments and utilities. The FY27 year-end expense projection remains aligned with the budget approved by the Board in May.

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

Bookstore revenues increased $44K, or 0.9% compared to the same period last year. While Textbooks and General Merchandise decreased by $109K and $162K, respectively, these decreases were offset by a $317K increase in Inclusive Access. Gross margin decreased by $80K, or 7.6%. Parking revenue increased $23.1K, or 5.7%, and Food Service revenue increased by $15.6K, or 14.5%, compared to the same period last year. Overall, Auxiliary expenses increased $222K, or 43.1% compared to last year. Much of this increase is attributable to Auxiliary Administration, which reflects the reallocation of administrative salary costs previously charged to College Operations and now recorded within Auxiliary Services.

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

Contributions can vary significantly from year to year and increased $26.5K, or 7.1%, compared to the same period last year. Investment income through September totaled a net loss of $179K, compared with income of $1.7M in the prior year, reflecting interest, dividends, and realized and unrealized investment activity recorded through September. Total Management and General expenses (unrestricted, temporarily restricted, and permanently restricted) increased $55.4K or 35.1%, compared to prior year. The increase is primarily attributable to the timing of expenditures between

4. **Investments**

As of September 30, 2026, the College's investment portfolio remained invested in accordance with its investment policy, with 20.51% invested in STAR Ohio and other money markets, and the balance in various federal agencies, municipal bonds, and treasury notes. Of the $572.8K loss from net interest income reported on Exhibit B, $1.79M represents net unrealized loss and $1.22M 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 $572.8K loss reported on Exhibit B.

**COLUMBUS STATE COMMUNITY COLLEGE**
**BALANCE SHEET AT SEPTEMBER 30, 2026**
**With Comparative Figures at September 30, 2025**

**EXHIBIT A**

| Assets | September 30, 2026 | September 30, 2025 | | Liabilities and Fund Balance | September 30, 2026 | September 30, 2025 | |
|---|---|---|---|---|---|---|---|
| **Current Funds** | | | (1) | **Current Funds** | | | (1) |
| **Unrestricted** | | | (2) | **Unrestricted** | | | (2) |
| **Educational and general** | | | (3) | **Educational and general** | | | (3) |
| Cash | $ 17,864,812 | $ 9,436,942 | (4) | Accounts payable | $ 12,457,933 | $ 43,412,107 | (4) |
| Investments (including money markets | | | (5) | Deferred income | | | (5) |
| at cost and treasury bills and agency | | | (6) | Student tuition | 33,939,630 | 32,376,251 | (6) |
| discount notes at market - (note 1) | 106,944,109 | 137,868,447 | (7) | Lab fees and credit bank | 235,171 | 330,909 | (7) |
| Accounts receivable, net of allowance | | | (8) | Interfund transfers | - | - | (8) |
| for doubtful accounts | 17,407,083 | 9,225,240 | (9) | | | | (9) |
| Interfund transfers | 18,618,001 | 12,903,874 | (10) | Fund balances (Exhibit C): | | | (10) |
| | | | (11) | Allocated | 62,098,609 | 67,120,520 | (11) |
| Prepaid expense | 1,203,683 | 3,177,307 | (12) | Unallocated | 53,364,868 | 29,424,870 | (12) |
| Other Assets | 58,523 | 52,847 | (13) | Total fund balances | 115,463,477 | 96,545,390 | (13) |
| Total educational & general | $ 162,096,212 | $ 172,664,657 | (14) | Total educational & general | $ 162,096,212 | $ 172,664,657 | (14) |
| **Auxiliary enterprise** | | | | **Auxiliary enterprise** | | | |
| Cash | $ 8,823,809 | $ 7,054,204 | (15) | Accounts payable | $ 2,639,168 | $ 2,420,701 | (15) |
| Investments | 16,687,867 | 14,456,631 | (16) | Interfund transfers | 4,992,274 | 2,665,605 | (16) |
| Accounts receivable | 2,909,146 | 2,678,860 | (17) | Fund balances (Exhibit D): | | | (17) |
| Inventories, at cost as defined (note 2) | 1,175,689 | 1,018,567 | (18) | Allocated | 165,258 | 175,000 | (18) |
| | | | (19) | Unallocated | 21,799,811 | 19,946,956 | (19) |
| | | | (20) | Total fund balances | 21,965,069 | 20,121,956 | (20) |
| Total auxiliary enterprise | 29,596,510 | 25,208,262 | (21) | Total auxiliary enterprise | 29,596,510 | 25,208,262 | (21) |
| Total unrestricted | $ 191,692,722 | $ 197,872,919 | (22) | Total unrestricted | $ 191,692,722 | $ 197,872,919 | (22) |
| Total current funds | $ 191,692,722 | $ 197,872,919 | (23) | Total current funds | $ 191,692,722 | $ 197,872,919 | (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 SEPTEMBER 30, 2026**
**With Comparative Figures at September 30, 2025**

**EXHIBIT A**
**(Continued)**

| Assets | September 30, 2026 | September 30, 2025 | | Liabilities and Fund Balance | September 30, 2026 | September 30, 2025 | |
|---|---|---|---|---|---|---|---|
| **Plant funds** | | | (1) | **Plant funds** | | | (1) |
| Unexpended | | | (2) | Unexpended | | | (2) |
| State appropriations receivable | $ - | $ - | (3) | Fund balances | | | (3) |
| Capital Improvement Fund | 1,873,670 | 1,802,028 | (4) | Restricted | $ 1,873,670 | $ 1,802,028 | (4) |
| Total unexpended | 1,873,670 | 1,802,028 | (5) | Total unexpended | 1,873,670 | 1,802,028 | (5) |
| Cash from Bond Proceeds | 1,394,699 | 2,446,983 | (6) | | | | (6) |
| Investments | 191,036,179 | 231,062,876 | (7) | | | | (7) |
| Deposit with trustees/Bond Retirement Fund | 182,298 | 315,454 | (8) | | | | (8) |
| Student Accounts Receivable | 818,720 | - | (9) | Investment in plant: | | | (9) |
| Interfund transfers | - | - | (10) | | | | (10) |
| Land | 31,028,197 | 31,103,333 | (11) | Interfund transfers | 27,413,777 | 14,636,148 | (11) |
| Improvements other than buildings | 16,477,218 | 16,598,330 | (12) | Interest payable | - | - | (12) |
| Buildings | 256,061,729 | 246,285,002 | (13) | Subscription Liability | 9,123,539 | 9,245,205 | (13) |
| Movable equipment, furniture | | | (14) | Accounts payable | 393,369 | 574,952 | (14) |
| and library books | 75,796,080 | 69,401,879 | (15) | Bonds payable | 177,093,083 | 199,516,761 | (15) |
| Construction-in-progress | 57,175,778 | 35,042,222 | (16) | Leased Liabilities | 10,023,341 | 12,002,314 | (16) |
| Leased Assets | 9,771,397 | 11,524,448 | (17) | | | | (17) |
| Noncurrent Intangible Assets | 12,086,282 | 11,777,517 | (18) | | | | (18) |
| Other Assets | 28,281 | 28,281 | (19) | Net investment in plant | 242,933,148 | 236,959,192 | (19) |
| Less: accumulated depreciation | (184,876,598) | (182,651,753) | (20) | | | | (20) |
| Total investment in plant | 466,980,258 | $ 472,934,572 | (21) | Total investment in plant | 466,980,258 | 472,934,572 | (21) |
| Total plant funds | $ 468,853,928 | 474,736,600 | (22) | Total plant funds | $ 468,853,928 | $ 474,736,600 | (22) |
| | [A] | [B] | | | [C] | [D] | |

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

**COLUMBUS STATE COMMUNITY COLLEGE**
**OPERATIONAL BUDGET COMPARISON**
**FISCAL YEAR-TO-DATE THROUGH SEPTEMBER 30, 2026**
**With Comparative Figures at September 30, 2025**

**EXHIBIT B**

| | FY 27 | | | FY 26 | | | FY 27 Projected Year End | | FY 26 Actual Year End | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget as approved June 2026 | Expended to Date (Actual & Encumbrances) | % of Budget Expended to Date | Budget as approved June 2025 | Expended to Date (Actual & Encumbrances) | % of Budget Expended to Date | FY 27 Projected Year End | Projected % of Budget | FY 26 Actual Year End | % of Budget | |
| Revenues | | | | | | | | | | | |
| Appropriations | | | | | | | | | | | |
| Subsidy | $ 85,272,591 | $ 21,325,326 | 25.01% | $ 82,911,756 | $ 20,685,516 | 24.95% | $ 85,272,591 | 100.00% | $ 83,328,266 | 100.50% | (1) |
| | 85,272,591 | 21,325,326 | 25.01% | 82,911,756 | 20,685,516 | 24.95% | 85,272,591 | 100.00% | 83,328,266 | 100.50% | (2) |
| Student | | | | | | | | | | | |
| Tuition | 99,206,294 | 17,503,265 | 17.64% | 94,374,666 | 15,587,120 | 16.52% | 99,206,294 | 100.00% | 92,869,408 | 98.41% | (3) |
| Fees | 4,356,326 | 1,503,273 | 34.51% | 4,362,583 | 1,747,023 | 40.05% | 4,356,326 | 100.00% | 4,498,030 | 103.10% | (4) |
| Special Courses | 2,647,832 | 572,786 | 21.63% | 2,367,500 | 733,983 | 31.00% | 2,647,832 | 100.00% | 2,744,076 | 115.91% | (5) |
| | 106,210,452 | 19,579,324 | 18.43% | 101,104,749 | 18,068,126 | 17.87% | 106,210,452 | 100.00% | 100,111,514 | 99.02% | (6) |
| Contracted Services | | | | | | | | | | | |
| Net | 877,299 | 222,476 | 25.36% | 877,299 | 176,753 | 20.15% | 877,299 | 100.00% | 1,060,759 | 120.91% | (7) |
| | 877,299 | 222,476 | 25.36% | 877,299 | 176,753 | 20.15% | 877,299 | 100.00% | 1,060,759 | 120.91% | (8) |
| Other | | | | | | | | | | | |
| Partnership Revenue | 78,040 | - | 0.00% | 78,040 | 14,000 | 17.94% | 78,040 | 100.00% | 85,472 | 109.52% | (9) |
| Miscellaneous | 1,348,254 | 273,713 | 20.30% | 1,457,289 | 305,905 | 20.99% | 1,348,254 | 100.00% | 1,745,985 | 119.81% | (10) |
| Transfer In for Debt Service | - | - | 0.00% | 980,101 | - | 0.00% | - | 0.00% | - | 0.00% | (11) |
| | 1,426,294 | 273,713 | 19.19% | 2,515,430 | 319,905 | 12.72% | 1,426,294 | 100.00% | 1,831,457 | 72.81% | (12) |
| Total Revenues | 193,786,636 | 41,400,839 | 21.36% | 187,409,234 | 39,250,300 | 20.94% | 193,786,636 | 100.00% | 186,331,996 | 99.43% | (13) |
| Operating Expenditures | | | | | | | | | | | |
| Instruction and Department Research | 96,052,414 | 21,041,638 | 21.91% | 88,696,534 | 20,035,318 | 22.59% | 96,052,414 | 100.00% | 89,496,327 | 100.90% | (14) |
| Public Service | 455,967 | 121,483 | 26.64% | 414,332 | 83,953 | 20.26% | 455,967 | 100.00% | 355,959 | 85.91% | (15) |
| Academic Support | 9,713,233 | 2,099,213 | 21.61% | 8,464,961 | 2,146,223 | 25.35% | 9,713,233 | 100.00% | 8,211,223 | 97.00% | (16) |
| Student Services | 19,768,652 | 3,897,282 | 19.71% | 20,029,155 | 4,093,996 | 20.44% | 19,768,652 | 100.00% | 15,550,717 | 77.64% | (17) |
| Institutional Support | 47,726,834 | 14,157,152 | 29.66% | 46,090,693 | 12,663,497 | 27.48% | 47,726,834 | 100.00% | 42,511,283 | 92.23% | (18) |
| Operation and maintenance of plant | 18,240,384 | 5,104,902 | 27.99% | 17,588,942 | 4,097,791 | 23.30% | 18,240,384 | 100.00% | 17,742,161 | 100.87% | (19) |
| Transfer for debt service | - | - | 0.00% | 2,159,798 | 539,950 | 25.00% | - | 0.00% | 2,159,798 | 100.00% | (20) |
| Total Expenditures | 191,957,484 | 46,421,670 | 24.18% | 183,444,415 | 43,660,727 | 23.80% | 191,957,484 | 100.00% | 176,027,468 | 95.96% | (21) |
| Non-operating & Encumbered | | | | | | | | | | | |
| Transfer for Capital Equipment | - | See Exhibit C | | 1,414,819 | See Exhibit C | | - | N/A | 600,000 | N/A | (22) |
| Transfer for Capital Improvements | - | | | 1,730,000 | | | - | N/A | 730,000 | N/A | (23) |
| Transfer for Student Success & Innovation | - | | | - | | | - | N/A | - | N/A | (24) |
| Transfer for Scholarships | - | | | - | | | - | N/A | - | N/A | (25) |
| Transfer for Plant Fund | 1,009,152 | | | - | | | 1,009,152 | N/A | - | N/A | (26) |
| Transfer for Technology Initiatives | 820,000 | | | 820,000 | | | 820,000 | N/A | 820,000 | N/A | (27) |
| Transfer for One Time Compensation | - | | | - | | | - | N/A | - | N/A | (28) |
| Total expenditures and transfers | 193,786,636 | 46,421,670 | 23.96% | 187,409,234 | 43,660,727 | 23.30% | 193,786,636 | 100.00% | 178,177,468 | 95.07% | (29) |
| Net Operational Revenues for Budgeted Activity | - | (5,020,831) | N/A | - | (4,410,427) | N/A | - | N/A | 8,154,528 | N/A | (30) |
| Post-Budget Items | | | | | | | | | | | |
| Interest Income | 5,400,000 | (572,763) | - | - | 1,896,689 | - | 5,400,000 | - | 5,545,781 | - | (31) |
| Net Operating Revenues | $ 5,400,000 | $ (5,593,594) | - | $ - | $ (2,513,738) | - | $ 5,400,000 | - | $ 13,700,309 | - | (32) |
| Reserve expenditures from Exhibit C | - | 5,752,289 | | - | 3,370,043 | | - * | | 17,601,321 | | (33) |
| Net Revenues/(Expenditures) | $ 5,400,000 | $ (11,345,882) | | $ - | $ (5,883,781) | | $ 5,400,000 | | $ (3,901,012) | | (34) |
| | [A] | [B] | [C] | [D] | [E] | [F] | [G] | [H] | [I] | [J] | |

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

**COLUMBUS STATE COMMUNITY COLLEGE** **EXHIBIT C**

**STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT EDUCATIONAL AND GENERAL FUNDS**

**FISCAL YEAR-TO-DATE THROUGH SEPTEMBER 30, 2026**

| | Balance at June 30, 2026 | Net Change for Current Period | Board Approved Adjustments | Transfers | Expenditures | Balance at September 30, 2026 | |
|---|---|---|---|---|---|---|---|
| Unrestricted | | | | | | | |
| Allocated | | | | | | | |
| Capital Improvements & Land Acquisition | $ 5,921,396 | $ - | $ - | $ - | $ (46,930) | $ 5,874,466 | (1) |
| Bookstore/DX Modifications | 263,490 | - | - | - | - | 263,490 | (2) |
| Student Support Services | 199,785 | - | - | - | - | 199,785 | (3) |
| Creative Campus | 77,491 | - | - | - | - | 77,491 | (4) |
| Advancement | (252,654) | - | - | - | - | (252,654) | (5) |
| Fire Science | 318,660 | - | - | - | - | 318,660 | (6) |
| Capital Improvements - Other | 1,338,600 | - | - | - | (697,059) | 641,541 | (7) |
| COVID-19 | 165,146 | - | - | - | - | 165,146 | (8) |
| Capital Equipment | 5,022,213 | - | - | - | (316,529) | 4,705,685 | (9) |
| Budget/Tuition Stabilization | 20,756,987 | - | - | - | - | 20,756,987 | (10) |
| Accumulated Lab Fees | 3,770,875 | - | - | - | (161,156) | 3,609,720 | (11) |
| Broadbanding | 103,337 | - | - | - | - | 103,337 | (12) |
| Scholarships | 222 | - | - | - | (1,565) | (1,344) | (13) |
| Student Success and Innovation | 9,963,315 | - | - | - | (1,452,086) | 8,511,229 | (14) |
| Technology Initiatives | 4,373,235 | - | - | - | (2,348,185) | 2,025,051 | (15) |
| Human Capacity Development/Wellness | 191,048 | - | - | - | - | 191,048 | (16) |
| Campus Safety Initiatives | 176,134 | - | - | - | - | 176,134 | (17) |
| Energy Efficiency/Sustainability Initiatives | 1,570,416 | - | - | - | - | 1,570,416 | (18) |
| Health Care Self-Insurance Escrow | 2,000,000 | - | - | - | - | 2,000,000 | (19) |
| Health Care HSA Incentive | 86,636 | - | - | - | - | 86,636 | (20) |
| Self-Insured Workers Compensation Benefits | 152,500 | - | - | - | - | 152,500 | (21) |
| One-Time Compensation | - | - | - | - | - | - | (22) |
| Partnerships for Student Success | 20,529 | - | - | - | - | 20,529 | (23) |
| Grant Reserve | 1,000,000 | - | - | - | - | 1,000,000 | (24) |
| Promise 2.0 | 3,500,000 | - | - | - | - | 3,500,000 | (25) |
| Recovery Reserve | 7,131,536 | - | - | - | (728,780) | 6,402,756 | (26) |
| | $ 67,850,898 | $ - | $ - | $ - | $ (5,752,289) | $ 62,098,609 | (27) |
| Unallocated | 64,920,828 | (11,555,960) | - | - | - | 53,364,868 | (28) |
| Total General Fund | $ 132,771,726 | $ (11,555,960) | $ - | $ - | $ (5,752,289) | $ 115,463,477 | (29) |
| | [A] | [B] | [C] | [D] | [E] | [F] | |

**COLUMBUS STATE COMMUNITY COLLEGE**
**OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES**
**FISCAL YEAR-TO-DATE THROUGH SEPTEMBER 30, 2026**
**With Comparative Figures at September 30, 2025**

**EXHIBIT D**

| | FY27 | | | FY26 | | | FY 27 Projected Year End | | FY 26 Actual Year End | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Auxiliary** | Budget as approved June 2026 | Actual to Date | % of Budget Expended to Date | Budget as approved June 2025 | Actual to Date | % of Budget Expended to Date | FY 27 Projected Year End | Projected % of Budget | FY 26 Actual Year End | % of Budget | |
| Sales/Revenues | | | | | | | | | | | |
| Bookstore | $ 11,168,474 | $ 4,801,004 | 42.99% | $ 8,632,427 | $ 4,756,771 | 55.10% | $ 11,168,474 | 100.00% | $ 11,036,331 | 127.85% | (1) |
| Food Services | 275,000 | 123,020 | 44.73% | 220,000 | 107,396 | 48.82% | 275,000 | 100.00% | 274,740 | 124.88% | (2) |
| Parking | 1,359,215 | 427,239 | 31.43% | 825,000 | 404,154 | 48.99% | 1,359,215 | 100.00% | 1,225,087 | 148.50% | (3) |
| Total Revenues | 12,802,689 | 5,351,264 | 41.80% | 9,677,427 | 5,268,321 | 54.44% | 12,802,689 | 100.00% | 12,536,158 | 129.54% | (4) |
| Cost of Goods Sold | | | | | | | | | | | |
| Bookstore | 8,867,040 | 3,833,872 | 43.24% | 6,989,221 | 3,710,086 | 53.08% | 8,867,040 | 100.00% | 8,608,054 | 123.16% | (5) |
| Food Service | 600 | - | - | 500 | - | - | 600 | 100.00% | 1,343 | - | (6) |
| Gross Margin | 3,935,049 | 1,517,391 | 38.56% | 2,687,706 | 1,558,235 | 57.98% | 3,935,049 | 100.00% | 3,926,761 | 146.10% | (7) |
| Operating Expenses | | | | | | | | | | | |
| Bookstore | 1,399,574 | 396,650 | 28.34% | 1,439,980 | 381,530 | 26.50% | 1,399,574 | 100.00% | 1,317,503 | 91.49% | (8) |
| Food Services | 114,985 | 23,297 | 20.26% | 95,827 | 20,868 | 21.78% | 114,985 | 100.00% | 85,651 | 89.38% | (9) |
| Parking | 329,839 | 70,620 | 21.41% | 411,753 | 40,308 | 9.79% | 329,839 | 100.00% | 316,792 | 76.94% | (10) |
| Auxiliary Administration | 508,627 | 242,670 | 47.71% | 289,482 | 72,124 | 24.91% | 508,627 | 100.00% | 464,220 | 160.36% | (11) |
| Marketing | 30,000 | 3,205 | 10.68% | - | - | - | 30,000 | 100.00% | - | 0.00% | (12) |
| Total Expenses | 2,383,025 | 736,443 | 30.90% | 2,237,042 | 514,830 | 23.01% | 2,383,025 | 100.00% | 2,184,166 | 97.64% | (13) |
| Auxiliary Operating Income/(Loss) | 1,552,024 | 780,949 | 50.32% | 450,664 | 1,043,405 | 231.53% | 1,552,024 | 100.00% | 1,742,595 | 386.67% | (14) |
| Interest Income | 575,000 | (12,439) | -2.16% | - | 191,467 | - | 575,000 | - | 569,690 | - | (15) |
| Net Income/(Loss) | | | | | | | | | | | |
| Bookstore | 1,476,860 | 558,043 | 37.79% | 203,226 | 856,622 | 421.51% | 1,476,860 | 100.00% | 1,680,464 | 826.89% | (16) |
| Food Services | 159,415 | 99,723 | 62.56% | 123,673 | 86,528 | 69.97% | 159,415 | 100.00% | 187,746 | 151.81% | (17) |
| Parking | 1,029,376 | 356,619 | 34.64% | 413,247 | 363,846 | 88.05% | 1,029,376 | 100.00% | 908,295 | 219.79% | (18) |
| Auxiliary Administration | (508,627) | (242,670) | 47.71% | (289,482) | (72,124) | 24.91% | (508,627) | 100.00% | (464,220) | 160.36% | (19) |
| Marketing | (30,000) | (3,205) | 10.68% | - | - | - | (30,000) | 100.00% | - | 0.00% | (20) |
| Net Auxiliary Income/(Loss) | $ 2,127,024 | $ 768,509 | 0.00% | $ 450,664 | $ 1,234,872 | - | $ 2,127,024 | 100.00% | $ 2,312,285 | - | (21) |
| Reserve Expenditures | | | | | | | | | | | |
| Non-operating Revenues/Expenditures | (75,000) | - | | (75,000) | - | | (75,000) | | - | | (22) |
| College Credit Plus | - | - | | - | - | | - | | - | | (23) |
| College Strategic Priorities | (100,000) | (9,743) | | (100,000) | - | | (100,000) | | (11,627) | | (24) |
| Food Services/Renovations | - | - | | - | - | | - | | - | | (25) |
| Transfer for Debt Service | - | - | | - | - | | - | | - | | (26) |
| | [A] | [B] | [C] | [D] | [E] | [F] | [G] | [H] | [I] | [J] | |

**COLUMBUS STATE COMMUNITY COLLEGE**
**CASH FLOW FORECAST**
**AS OF SEPTEMBER 30, 2026**

**EXHIBIT E**

| | | Actual April 2026 | Actual May 2026 | Actual June 2026 | Actual July 2026 | Actual August 2026 | Actual September 2026 | |
|---|---|---|---|---|---|---|---|---|
| Beginning Cash | $ | 10,992,186 | 12,313,038 | 8,254,216 | 9,190,669 | 9,644,669 | 16,350,514 | (1) |
| Cash Receipts | | 12,697,096 | 11,507,557 | 16,728,250 | 10,322,280 | 20,611,169 | 18,583,129 | (2) |
| Cash Disbursements | | (21,658,545) | (13,921,336) | (16,850,844) | (22,142,586) | (18,934,650) | (21,276,448) | (3) |
| Financial Aid | | 282,301 | 4,354,957 | 1,059,047 | 2,774,306 | 29,327 | 3,528,180 | (4) |
| Outflow for investments | | - | (6,000,000) | - | - | - | - | (5) |
| Inflow from investments | | 10,000,000 | - | - | 9,500,000 | 5,000,000 | 1,000,000 | (6) |
| Ending Cash | $ | 12,313,038 | 8,254,216 | 9,190,669 | 9,644,669 | 16,350,514 | 18,185,375 | (7) |

| | | Forecasted October 2026 | Forecasted November 2026 | Forecasted December 2026 | Forecasted January 2027 | Forecasted February 2027 | Forecasted March 2027 | |
|---|---|---|---|---|---|---|---|---|
| Beginning Cash | $ | 18,185,375 | 18,532,691 | 18,718,518 | 22,078,378 | 18,983,239 | 19,182,524 | (8) |
| Cash Receipts | | 9,087,178 | 7,036,340 | 11,172,498 | 21,359,187 | 8,954,082 | 12,353,722 | (9) |
| Cash Disbursements | | (20,439,862) | (15,285,514) | (15,762,638) | (15,754,325) | (16,584,798) | (15,258,719) | (10) |
| Financial Aid | | (900,000) | (1,765,000) | 950,000 | 19,500,000 | (10,470,000) | 6,950,000 | (11) |
| Outflow for investments | | - | - | - | (28,200,000) | - | (3,980,000) | (12) |
| Inflow from investments | | 12,600,000 | 10,200,000 | 7,000,000 | - | 18,300,000 | - | (13) |
| Ending Cash | $ | 18,532,691 | 18,718,518 | 22,078,378 | 18,983,239 | 19,182,524 | 19,247,527 | (14) |

**EXHIBIT F**

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION**
**BALANCE SHEET AT SEPTEMBER 30, 2026**
**With Comparative Figures at September 30, 2025**

| Assets | September 30, 2026 | September 30, 2025 | |
|---|---|---|---|
| Cash | $ 6,921,722 | $ 8,065,663 | (1) |
| Investments at market value (see note) | 15,964,901 | 14,779,963 | (2) |
| Investments for Mitchell Hall at market value | - | 4,024,367 | (3) |
| Investments for OhioHealth Endowment at market value | 32,029,067 | 30,105,251 | (4) |
| Pledges Receivable - Mitchell Hall | 245,239 | 509,443 | (5) |
| Pledges Receivable - Healthcare | 2,117,456 | 1,444,607 | (6) |
| Pledges Receivable - Other | 2,707,994 | 3,661,063 | (7) |
| Accounts Receivable | 11,217 | 156,764 | (8) |
| Other Assets | - | - | (9) |
| Total Assets | $ 59,997,596 | $ 62,747,121 | (10) |
| **Liabilities** | | | |
| Interfund transfers | $ 5,831,321 | $ 2,974,763 | (11) |
| Deferred Revenue | 7,500 | 10,000 | (12) |
| Pledge Payable | - | - | (13) |
| Trade Payables | - | 2,847 | (14) |
| Total Liabilities | 5,838,821 | 2,987,610 | (15) |
| **Fund balance** | | | |
| Permanently Restricted | 32,377,192 | 32,253,586 | (16) |
| Temporarily Restricted | 14,499,136 | 20,974,647 | (17) |
| Unrestricted | | | |
| Allocated | 39,592 | 195,045 | (18) |
| Unallocated | 7,242,855 | 6,336,233 | (19) |
| Total fund balance | 54,158,775 | 59,759,511 | (20) |
| Total Liabilities and fund balance | $ 59,997,596 [A] | $ 62,747,121 [B] | (21) |

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:

| | Cost | Market | Percent of Portfolio |
|---|---|---|---|
| Cash & Equivalents | $ 1,064,102 | 1,064,102 | 2.22% |
| Equities | 30,769,144 | 34,191,848 | 71.24% |
| Fixed Income | 13,339,918 | 12,738,018 | 26.54% |
| Mutual Funds | - | - | 0.00% |
| Total Investments | $ 45,173,164 | $ 47,993,968 | 100.00% |

**EXHIBIT G**

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**FISCAL YEAR-TO-DATE THROUGH SEPTEMBER 30, 2026**
**With Comparative Figures at September 30, 2025**

| | September 30, 2026 | | | | | September 30, 2025 | |
|---|---|---|---|---|---|---|---|
| | Unrestricted Allocated | Unrestricted Unallocated | Temporarily Restricted | Permanently Restricted | Total All Funds | Total All Funds | |
| Revenue | | | | | | | |
| Contributions | | | | | | | |
| Scholarships and Programs | $ - | $ 54,138 | $ 134,497 | $ 2,432 | $ 191,067 | $ 135,090 | (1) |
| Taste the Future | - | 195,458 | - | - | 195,458 | 202,271 | (2) |
| Contributions for Columbus State | - | - | 10,661 | - | 10,661 | 33,378 | (3) |
| Mitchell Hall | - | - | 98 | - | 98 | 98 | (4) |
| Creative Campus | - | - | - | - | - | - | (5) |
| Administration Fee Income | - | - | - | - | - | - | (6) |
| Rental Income | - | - | - | - | - | - | (7) |
| Interest Income | - | 47,022 | - | - | 47,022 | 17,670 | (8) |
| Investment Income | | | | | | | |
| Realized | - | 17,011 | 48,426 | - | 65,437 | 97,657 | (9) |
| Unrealized | - | (36,896) | (104,025) | - | (140,921) | 161,053 | (10) |
| Investment income - Mitchell Hall | | | | | | | |
| Realized | - | - | 9,557 | - | 9,557 | 15,422 | (11) |
| Unrealized | - | - | - | - | - | 16,364 | (12) |
| Investment income - OhioHealth | | | | | | | |
| Realized | - | - | 144,103 | - | 144,103 | 165,328 | (13) |
| Unrealized | - | - | (256,695) | - | (256,695) | 1,251,319 | (14) |
| Investment income-subtotal | - | (19,885) | (158,634) | - | (178,519) | 1,707,143 | (15) |
| Total revenues | - | 276,733 | (13,378) | 2,432 | 265,787 | 2,095,650 | (16) |
| Expenditures | | | | | | | |
| Scholarships and Programs | - | - | 3,488,220 | - | 3,488,220 | 1,606,726 | (17) |
| Contributions to Columbus State | - | - | 166,867 | - | 166,867 | 138,629 | (18) |
| Corporate Gift | - | - | - | - | - | - | (20) |
| Creative Campus | - | - | - | - | - | - | (21) |
| Mitchell Hall | - | - | 4,459,025 | - | 4,459,025 | - | (22) |
| Administrative Fee Expense | - | - | - | - | - | - | (23) |
| Management and general | 72,338 | 140,572 | 377 | - | 213,287 | 157,827 | (24) |
| Total expenditures | 72,338 | 140,572 | 8,114,489 | - | 8,327,399 | 1,903,182 | (25) |
| Excess (deficit) of revenues over expenditures | (72,338) | 136,161 | (8,127,867) | 2,432 | (8,061,612) | 192,468 | (26) |
| Transfers | - | - | - | - | - | - | (27) |
| Other Board Distributions | - | - | - | - | - | - | (28) |
| Fund balance at beginning of period | 111,930 | 7,106,694 | 22,627,003 | 32,374,760 | 62,220,387 | 59,567,043 | (29) |
| Fund balance at end of period | $ 39,592 | $ 7,242,855 | $ 14,499,136 | $ 32,377,192 | $ 54,158,775 | $ 59,759,511 | (30) |
| | [A] | [B] | [C] | [D] | [E] | [F] | |

**COLUMBUS STATE COMMUNITY COLLEGE**
**NOTES TO FINANCIAL STATEMENTS**
**AS OF SEPTEMBER 30, 2026**

1) **Investments**

| Investment Fund | Cost | Market Value | Yield to Maturity* | Average Maturity (days) |
|---|---|---|---|---|
| STAR Ohio/Operating | $ 7,313,650 | $ 7,313,650 | 3.94% | 1 |
| STAR Ohio/Plant | 1,873,670 | 1,873,670 | 3.94% | 1 |
| STAR Ohio/Auxiliary | 2,234,497 | 2,234,497 | 3.94% | 1 |
| STAR 2020B Bonds | 1,052,737 | 1,052,737 | 3.94% | 1 |
| STAR 2024 Bond Proceeds | 1,392,350 | 1,392,350 | 3.94% | 1 |
| CSCC Operating Fund | 101,073,998 | 100,343,868 | 4.26% | 936 |
| Auxiliary Services | 14,580,715 | 14,453,370 | 4.25% | 864 |
| 2020B Bond Proceeds Meeder | 18,134,260 | 18,360,478 | 3.81% | 46 |
| 2020B Bond Proceeds PNC | 65,472,994 | 65,477,992 | 4.00% | 47 |
| County Proceeds | 12,767,241 | 12,896,594 | 3.88% | 52 |
| Plant Fund | 12,440,636 | 12,313,228 | 4.18% | 911 |
| 2024 Bond Proceeds Meeder | 25,801,253 | 26,417,600 | 3.95% | 132 |
| 2024 Bond Proceeds PNC | 52,698,235 | 52,411,791 | 4.65% | 318 |
| | $ 316,836,236 | $ 316,541,825 | | |

* Weighted

Portfolio Composition

| Type | % of Total | |
|---|---|---|
| STAR Ohio | 4.38% | |
| Agencies | 18.23% | * |
| Municipal Bonds | 6.19% | |
| Corporate Issues | 20.40% | |
| Treasury Notes | 34.67% | |
| Stocks | 0.00% | |
| Cash & Equivalents | 16.13% | |
| | 100.00% | |

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

2) **Inventories**

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

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

3) **Plant Funds**

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

4) **Long-term debt**

Outstanding long-term debt consists of bonds payable in annual installments varying from $775,000 to $9,930,000 with interest rates of .47% to 6%, the final installment being due in 2045. Approximately $13.15M are general receipts bonds collateralized by a gross pledge basis, of the general receipts of the college, which include the full of every type and character of receipts, excepting only those specifically excluded which are primarily those that are appropriated from the State of Ohio. Debt service for this long-term debt is paid from an annual allocation in the College's Operating fund and from the Development Foundation from funds raised through a capital campaign. The balance of the bonds, nearly $163.9M, are voted general obligation debt. Debt service for this debt is paid from collections of ad valorem taxes in Franklin County, Ohio.

5) **Interfund Accounts**

All interfund borrowings have been made from current funds and amounts are due currently without interest.

# COLUMBUS STATE COMMUNITY COLLEGE
# BOARD ACTION

**DATE: _____**

## SUBJECT:

Personnel Information Items

## BACKGROUND INFORMATION

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

## FOR INFORMATION ONLY

**COLUMBUS STATE COMMUNITY COLLEGE**

**BOARD OF TRUSTEES** **INFORMATION ONLY**

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

| NAME | POSITION | DEPARTMENT | DATE | SALARY |
|---|---|---|---|---|
| Ethan Hughes | Student Services Specialist | Student Central | 10/5/2026 | $41,433.60 |
| Zach Smith-Brookins | Fire Systems Coordinator | Police | 10/5/2026 | $53,581.50 |

**COLUMBUS STATE COMMUNITY COLLEGE**

**BOARD OF TRUSTEES** **INFORMATION ONLY**

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

| NAME | POSITION | DEPARTMENT | DATE |
|---|---|---|---|
| Molly Ward | Senior Administrator, Student Success Transformation | Student Affairs | 10/3/2026 |
| Sanetria Cain | Advisor | Advising and Career Services | 10/9/2026 |
| Justin Watters | Technician | IT Frontliners | 10/23/2026 |
| Alison King | Program Coordinator | Admissions | 10/23/2026 |