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2-17-1986

February 17, 1986 Meeting Minutes

Shawnee State University

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M I N U T E S
SHAWNEE STATE COMMUNITY COLLEGE
February 17, 1986

The meeting was called to order by Chairman Morgan.

ROLL CALL

Members present: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Members absent: Mr. Hyland, Mr. Ferguson, Mr. Jenkins

APPROVAL OF MINUTES

Mr. Brown moved and Mrs. Andrews seconded a motion to approve the minutes of the December 16, 1985 meeting of the Board of Trustees.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None

ELECTION OF OFFICERS

Mr. Brown, chairman of the Board of Trustees reported that the election committee consisting of Mr. Brown, Mr. Ferguson, and Dr. Carson met and unanimously recommend the following: for the office of chairman, Dr. White, and for the office of vice chairman, Mr. Hyland. Mr. Brown moved and Dr. Carson seconded a motion to elect Dr. White as chairman.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None

Mr. Brown moved and Mrs. Andrews seconded a motion to elect Mr. Hyland as vice chairman.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None

Mr. Brown moved and Mrs. Andrews seconded a motion to elect Mr. Hawk as secretary to the board. Dr. Carson moved that nominations be closed and Mr. Hawk was unanimously elected.

Mr. Morgan handed the gavel to Dr. White and wished him success for the coming year.

Dr. White introduced Mr. Edward Elum, Assistant Attorney General, Colleges and Universities to discuss limited sovereign immunity (Sub. H.B. 176). Mr. Elum stated that as the legal representative of the Board of Trustees, the Attorney General has prepared an extensive memorandum on the sovereign immunity legislation that was passed in November and delivered to President Taylor. He stated that in the event of a lawsuit against the college or if any legal preventative counseling would be needed, Mr. Hawk and/or President Taylor have always been able to call his office for special counselors to provide legal service. Also he said that they appreciate that Shawnee State Community College has taken advantage of the coordinating network that Attorney General Celebrezze and his staff have put in place and thanked the board for inviting him here to discuss limited sovereignty issues. The board thanked Mr. Elum for coming.

NEW BUSINESS

Resolution 36-85

Dr. Carson moved and Mr. Morgan seconded the motion to approve resolution 36-85, to adjust the standing committee structure to include an hourly standing committee.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None

Resolution 37-85

Mr. Rittenour moved and Dr. Carson seconded the motion to adjust in-state, out-of-state travel regulations, resolution 37-85.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson
Mr. Morgan, Dr. White

Nays: None

Resolution 38-85

Dr. White introduced resolution 38-85, regarding the hiring of Mr. Melvin Hatfield as director of the EMT-Paramedic program. Mr. Foti stated that Mr. Hatfield is a graduate of the paramedic program at Columbus Technical Institute, and is certified by the State of Ohio. He has six years of training at Riverside Hospital with the mobile intensive care unit, he has an R.N. degree from Otterbein College, and is working on his bachelor's degree at the same institution. He has been interviewed by Dr. Schneider, Mercy Hospital, and by Dr. Wheeler, Scioto Memorial Hospital. We feel that someone with his qualifications will help the program. He will replace Fran Griffith, who has resigned from the program. He has taught in Columbus Technical's program which is associated with Riverside Critical Care and Transport System. Dr. White questioned the program status, referencing lost accreditation. Mr. Foti stated that we lost our accreditation in December, 1985. Most health programs have site visits and we were caught in a site visit with the paramedic program. The program began with the 1985 Summer Quarter and continued through the Fall Quarter, with 33 students. We had a site visit in

October, 1985. A report was filed with the Board of Regents and the State as a part of the review process associated with the paramedic program. They arrived here in October and found some major discrepancies at the College and the hospital. They indicated they would not certify the program for Winter Quarter, 1986. At that time we had 33 students that had finished in December and did complete the EMT-A advanced program. We notified the students that the program could not be continued for Winter Quarter or Spring Quarter, 1986. We did receive considerable static as a result of the OBR decision. However, it's one of those things in which we were caught and unfortunately it happened during a mid year site visit. Since that time we met with both hospital staffs and medical directors of the emergency rooms at the hospitals. We met with all head nurses in January and February and indicated that we would be hiring Mr. Hatfield. We will be filing an application for re-accreditation around the 1st of May to institute the program this summer. Mr. Taylor added that he sent a letter to Mr. Coulter, Chancellor of the Board of Regents in protest to OBR's decision to discontinue the program. Mr. Taylor shared a letter with the Board from Mr. Coulter indicating that he felt what we were doing now would rectify the problem and as soon as the College employed a new director and corrected other items that OBR would lend their immediate attention to the program's continuation. Mr. Taylor indicated that he still thinks it is a bad system; that is a system where they would allow this to happen. Mr. Brown asked if the process cost these students any money. Mr. Foti indicated that it did not, but it just interrupted their education. Mr. Rittenour moved resolution 38-85 be approved and Mr. Morgan seconded the motion. Dr. White questioned if Mr. Hatfield's qualifications met with appropriate certification requirements and Mr. Foti indicated they would.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None

Resolution 39-85

Dr. White introduced resolution 39-85, regarding the employment of Patricia A. Lawson as Director of Physical Therapy. Mr. Morgan moved and Mrs. Andrews seconded the motion for approval.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None

PRESIDENT'S REPORT

Mr. Taylor stated that the President's annual report has been completed and provided each Board member with a copy. He also distributed a packet of newspaper articles regarding the status of the proposed Shawnee State University. Mr. Taylor presented copies of material that was shared with the House committee that heard the university bill and indicated that this material will also be presented to the Senate when H.B. 736 goes to hearing. In rERENCE to the status of the bill, it has not been received by the Senate as of last week. As soon as the Senate receives the bill from the House, they will assign it to committee. The same hearing process will follow in the

Senate as in the House. The majority leader of the Senate has told Speaker Riffe that they will clear this and vote on it before the Senate recesses in April 1986. Mr. Taylor then directed the Board's attention to Exhibit A, a fiscal note from the Legislative Budget Office. This office has a number of people who research each bill that is being introduced in the House or Senate and passes on pertinent information about each bill.

Mr. Taylor said that last week a group of faculty and the Vice Presidents came to him to express concerns regarding the leadership of the University change-over process. The faculty would like to see someone from a four year college who's had experience at this level of higher education to head the transition. They felt that this person could be brought in to head the transition and to work under him (Mr. Taylor) as long as Mr. Taylor would stay. They also wanted to know how long Mr. Taylor planned on staying with Shawnee. They thought this person should be here by the middle of June to begin working with the committees. Mr. Taylor agreed and said that he thought we should have someone on board that has had experience with a four year university, preferably someone who has experienced the change from a two year to a four year institution. The vice presidents want Mr. Taylor to stay on until 1988, to provide stability in the conversion. Mr. Taylor said he had no problem with this or with the concerns presented by the faculty except that there might be a problem finding a qualified candidate to work two or three years without a commitment to become president. He felt that it would be easier to get a consultant who has had the experience we are looking for. There was some discussion among board members about a consultant-type position. Mr. Taylor stated that a committee met with the Board of Regents staff and they agreed to help us in the transition. Mr. Tafel, OBR representative, said he knew of some consultants at four year colleges who might be able to assist us. Mr. Taylor also received a letter from Bill Coulter in regards to university status of the college. He read excerpts of the letter to the board, and made a few comments about receiving assistance from these state agencies. Mr. Taylor said that he would want Dave Gleason to continue in his current capacity until a consultant has been selected.

Mr. Taylor then asked Mr. Foti to speak on the nursing test scores and the radiology program. Mr. Foti referenced Exhibit B on the test scores and said that this year we were 1st in the State out of 39 schools and he commended the faculty and students. Mr. Foti then spoke on the radiology program, Exhibit C, and its accreditation. There was some discussion on placement of graduates.

Mr. Taylor asked Mr. Howard to report on Winter Quarter enrollment. Mr. Howard distributed 2 reports, a student analysis and comparison from 1977 through the Winter Quarter 1986. There was some discussion about the reports. Mr. Taylor then presented Mr. Gene Beckett and Ms. Mary Beaumont to speak on Exhibit D, JTPA programs. Mr. Beckett explained about the impact of these programs on the institution over the past few years and their benefit to the College. Ms. Beaumont then spoke about the progress of the programs since she joined Shawnee and gave a handout that reviews some of the project goals of the disadvantaged and handicapped programs. She identified four main areas of JTPA as being most effective. These are: needs analysis, the high retention rate, high job placement, and barrier removal of these disadvantaged students. She discussed each one briefly.

Mr. Taylor asked Mr. Hawk to address the recent state audit, Exhibit E, and the financial report, Exhibit F. Mr. Hawk commended Mr. Jackson and his staff for a very good audit. He then made reference to page 10 of the audit, the section concerning the noncompliance citations, which have been rectified to the satisfaction of the audit team. He discussed the comments and recommendations of the auditors, mainly in the area of internal control. The one area we will be making some changes in is the property and equipment balances of the College. Overall, it was a good audit with no findings for recovery and we are satisfied. There was some discussion about the recommendation of a vendor's license for the bookstore. Mr. Hawk stated that we are still pursuing an opinion on this issue. He then continued with the second quarter financial report. It compares total current funds to date with the 1985-86 budget and we are comparing favorably with the budget in both income and expenditures.

Mr. Taylor then mentioned the appointments to the Board for members whose terms have expired or are soon to expire. Mr. Gary Piatt will replace Mr. Jenkins, Dr. Carson has been reappointed, and Mr. William Reinhardt will replace Mr. Brown in April. He said he would like Mr. Brown to come to next month's meeting and also Mr. Jenkins as we will have a dinner for them. Mr. Brown has been on the board since 1969 when he was on the Technical College Board.

Mr. Morgan moved and Dr. Carson seconded that the Board enter into executive session at 8:41 p.m. to discuss Mr. Taylor's future.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None


The Board reconvened at 9:19 p.m.

Mr. Taylor called the roll. Dr. Carson, Mr. Brown, Mr. Rittenour, Mrs. Andrews, Dr. White, and Mr. Morgan were present.

Mr. Brown moved and Mr. Morgan seconded the motion to adjourn.

Ayes: Mr. Brown, Mrs. Andrews, Mr. Rittenour, Dr. Carson,
Mr. Morgan, Dr. White

Nays: None


George White, Chairman

R. Neil Hawk, Secretary

RESOLUTION 36-85

Whereas hourly employees have expressed a concern regarding employment policies and the lack of a voice into the decision making process, and

Whereas the President and his cabinet feel that such concerns are real and need to be addressed, and

Whereas like concerns of other College groups are addressed via the College Committee structure the President and his cabinet recommend a standing committee for hourly employees be formed by the attached policy number 15.019;

Therefore, the Board of Trustees of Shawnee State Community College hereby approves policy 15.019, attached.

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT Hourly Review Committee	PROCEDURE NO. 15.019	PAGE NO. 1
	DATE EFFECTIVE February 17, 1986	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

Committee Name: Hourly Review Committee

Leadership Responsibility: Vice President of Finance/Treasurer

Membership: Faculty Representative
Administrative Representative
Vice President of Finance
Four Full Time Hourly Employees
One Part Time Hourly Employee

Purpose and Responsibility

- A. To review and recommend additions, deletions and/or modifications to the hourly employees personnel manual
- B. To provide for the hourly point of view into applicable College policy and procedures

Meetings

- A. Agenda
The agenda is the responsibility of the Vice President of Finance
- B. Frequency
Meetings shall be called no less than once per quarter and more frequently if the work load dictates
- C. Minutes
Minutes shall be recorded by the elected secretary and distributed to committee members as well as all hourly employees

Resulting Recommendations

The committee will direct all their recommendations to the President's cabinet for consideration

RESOLUTION 37-85

Whereas many employees of the College have incurred a problem with the current out of state lodging allowance, and

Whereas the current mileage reimbursement rate (22¢) exceeds the Federal guidelines thus creating a taxable income situation, and

Whereas the President and his cabinet have reviewed each of the above and subsequently recommend that the travel policy (No. 9.201) be revised per the attached.

Now, therefore be it resolved that the Board of Trustees of Shawnee State Community College approves revised policy No. 9.201 as submitted.

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT In State/Out of State Travel	PROCEDURE NO. 9.201	PAGE NO. 1
	DATE EFFECTIVE February 17, 1986	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

A. Authority for Travel

All travel, in-state or out-of-state, must be authorized and approved by the appropriate administrative supervisor responsible for the expenditure. A supervisor's signature on the Travel Expense Report indicates his approval and the propriety of all expenses and allowances listed as necessary to the performance of travel on official college business. The officials authorized to approve requests are listed below:

President
Vice Presidents

B. Headquarters

For reimbursement purposes, headquarters is Shawnee State Community College, 940 Second Street, Portsmouth, OH

C. Transportation Expenses

1. Travel by privately-owned automobile

Travel by privately-owned automobile is authorized only if the owner thereof is insured under a policy of liability insurance complying with the requirements of section 4509.51 of the Revised Code. Reimbursement is authorized at the rate of twenty-one (21.0) cents per mile. Travel vouchers shall indicate all intermediate destinations between the commencement and termination of travel and vicinity mileage after arrival at destination. Reimbursement shall be made to only one of two or more employees traveling in the same privately-owned automobile. The names of all persons traveling in the same privately-owned automobile shall be listed on the travel voucher.

2. Travel by privately-owned motorcycle

Travel by privately-owned motorcycle is authorized only if the owner thereof is insured under a policy of liability insurance complying with the requirements of section 4509.51 of the Revised Code. Reimbursement is authorized at the rate of ten cents per mile. Travel vouchers shall indicate all intermediate destinations between the commencement and termination of travel and vicinity mileage after arrival at travel destination.

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT In State/Out of State Travel	PROCEDURE NO. 9.201	PAGE NO. 2
	DATE EFFECTIVE	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

3. Allowable Mileage

Allowable mileage will be actual miles driven from either the employees headquarters or home, whichever is less. Attached to this policy, Section 9.2031, is a listing of frequently traveled to cities and/or places with mileage to be used as a guideline (Exhibit A). Additional miles claimed should be explained on the travel expense report (i.e. Columbus-North, Columbus-airport, etc.)

4. Travel by Common Carrier

Travel by common carrier is authorized. Reimbursement is authorized at the lowest available rate. Institutional funds shall not be expended to pay for unused reservations on common carriers. When charging transportation to the College, persons traveling should instruct the carrier or agency to forward invoices to the Business Office for payment. When transportation is charged, it should be so indicated on the travel report for information purposes only. The used plane ticket must accompany the employee's travel expense form whether reimbursement is requested or the ticket is charged to the institution.

5. Rental of Automobile

Personnel will be reimbursed for rental of automobiles when traveling on official out-of-state business provided such mode of transportation is advantageous to the College over other means of transportation. Rental must have prior approval of the appropriate administrative supervisor listed in section 9.201A.

6. Miscellaneous Travel Expenses

Reimbursement is authorized for parking charges, highway tolls, and other reasonably incurred travel expenses directly related to authorized travel. Miscellaneous travel expenses shall be listed separately on the travel voucher. Any other out-of-pocket expenses, such as road services and towing will not be reimbursed.

7. Required Receipts for Transportation Expenses

Claims for reimbursement for common carrier expenses, and miscellaneous travel expenses exceeding one dollar, except for claims for expenses for bus, taxicab, boat, ferry, and limousine, must be accompanied by receipts. Credit card receipts are not acceptable.

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT In State/Out of State Travel	PROCEDURE NO. 9.201	PAGE NO. 3
	DATE EFFECTIVE	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

D. Meals and Lodging Expenses Requiring Overnight Lodging (request state rates when appropriate)

1. In State

Employees will be reimbursed a maximum of sixty-nine dollars (\$69.00) for any calendar day during which they are on official travel status involving overnight lodging. The calendar day is defined as any twenty-four hour period(s) from time of departure to time of return. For example, if departure time is 10:00 a.m. Tuesday, then the calendar day is defined as 10:00 a.m. Tuesday to 10:00 a.m. Wednesday. Meals for each calendar day of authorized travel will be reimbursed in an amount not to exceed nineteen dollars, regardless of the price of any meal. For example, costs including breakfast of \$4.00, lunch of \$5.00, and dinner of \$10.00 would yield a reimbursement of \$19.00. Travel for less than a calendar day that requires overnight lodging will be reimbursed up to fifty dollars (\$50.00) including taxes for lodging and the appropriate meals as provided for under part E.

2. Out of State

Lodging, when required, for employees traveling out of state shall be reimbursed at a reasonable rate. Meal allowances for a calendar day shall not exceed nineteen dollars. Refer to the in state section above for the definition of calendar day. Meal allowances for less than a calendar day will be reimbursed per part E.

Reimbursement is authorized for lodging in noncommercial private dwellings to the amount of twelve dollars per calendar day.

Expenses claimed for lodging, meals, and incidentals must be itemized on the Travel Expense Report. Claims for reimbursement for lodging and meals must be accompanied by original receipts. Credit card receipts are not acceptable.

E. Meal Allowances for Travel Not Requiring Overnight Lodging or When Travel Time is Less Than a Calendar Day

Personnel authorized to travel on official College business may claim reimbursement for meals for travel periods less than a calendar day (travel requiring overnight lodging refer to part D). Basis for reimbursement is as follows:

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT In State/Out of State Travel	PROCEDURE NO. 9.201	PAGE NO. 4
	DATE EFFECTIVE	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

1. Breakfast \$4.00, if the employee departs from his resident before 6:00 a.m. and returns to his headquarters after 9:00 a.m. from travel involving overnight lodging.
2. Lunch \$5.00, if the employee departs from his headquarters before 11:00 a.m. and returns to his headquarters after 1:00 p.m.
3. Dinner \$10.00, if the employee departs from his headquarters before 5:00 p.m. and returns to his residence after 8:00 p.m.

The above allowances include gratuities. Expenses claimed for meals must be itemized on the Travel Expense Report. Claims for reimbursement must be accompanied by original receipts. Credit card receipts are not acceptable.

F. Miscellaneous Expenses

Expenses incurred for stenographic fees, storage of baggage, telephone calls on official College business and rental of equipment or temporary meeting or office facilities necessary for the conducting of official College business may be reimbursed. However, rental of equipment, meeting, or office facilities must be approved by the administrative supervisor prior to agreements being consummated for such rentals.

Expenses incurred for alcoholic beverages are not reimbursable. For reimbursement of entertainment costs see policy 9.206.

Miscellaneous expenses must be itemized on the Travel Expense Report. Original receipts shall be submitted for all individual miscellaneous expenditures in excess of one dollar. Credit card receipts are not acceptable.

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT In State/Out of State Travel	PROCEDURE NO. 9.201	PAGE NO. 5
	DATE EFFECTIVE	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

G. Limitations on Reimbursement of Allowable Living Expenses

No allowances for lodging, meals, or miscellaneous expenses may be claimed (1) within the individual's headquarters county, (2) within the county of residence from which the individual commutes to his/her headquarters, or, (3) within thirty miles of the individual's residence.

H. Conference Fee plus Associated Meals and Lodging

Registration fees exceeding fifty dollars (\$50.00) per individual may be paid directly by the College if verification of the fee is provided by the employee. Otherwise, registration fees must be paid by the employee and reimbursement requested. Reimbursement is authorized for reasonable meals and lodging expenses if they are an integral part of the conference. Reimbursement of any expenses under section H of this policy must be verified by receipt, conference brochure identifying applicable cost and/or other documentation with similar validity.

I. Travel Expense Report Form

Requests for reimbursement of travel expenses shall be made on the travel expense form. Travel expense report forms may be obtained from the Business Office. Each travel report must be completed correctly and in full; including travel points, times, meals, lodging, transportation expenses, and miscellaneous expenses. The form must be properly signed with purpose of travel explained in full. Travel reports that are completed incorrectly will be returned to the traveler.

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT In State/Out of State Travel	PROCEDURE NO. 9.201	PAGE NO. 6
	DATE EFFECTIVE	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

EXHIBIT A

MILEAGE GUIDELINE CHART

TO	
Athens, Ohio	172 round trip
Charleston, W.V.	190 round trip
Chesapeake, Ohio	90 round trip
Chillicothe, Ohio	88 round trip
Cincinnati, Ohio	230 round trip
Columbus, Ohio	182 round trip
Columbus Airport	220 round trip
Huntington, W.V.	88 round trip
Ironton, Ohio	56 round trip
Waverly, Ohio	58 round trip

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT Part-Time Faculty Travel Policy	PROCEDURE NO. 9.210	PAGE NO. 1
	DATE EFFECTIVE	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

In order to encourage qualified individuals to teach at Shawnee State College, the College provides the benefit of reimbursing those individuals that must commute more than twenty-five (25) miles one way or more than fifty (50) miles round trip to perform their teaching assignments. The basis for measuring the fifty mile limitation will be the calculation of mileage to and from the designated teaching location from either the individual's house (using the town or city included in the individual's Post Office address) or Shawnee State's campus, whichever is less. Thus, if a part-time faculty member travels sixty (60) miles round trip, as measured by the method described above, to perform his teaching responsibility, he will be reimbursed for sixty (60) miles for this particular trip. However, if a part-time faculty member travels forty-five (45) miles round trip to perform his teaching responsibilities and as measured by the method described above, he will not be reimbursed.

SHAWNEE STATE COMMUNITY COLLEGE POLICY & PROCEDURE

SUBJECT Procedure for Part-Time Faculty Travel	PROCEDURE NO. 9.211	PAGE NO. 1
	DATE EFFECTIVE	
	ISSUED BY N. Hawk	APPROVED BY Board of Trustees

Eligible part-time faculty will be reimbursed at a rate of twenty-one (21.0) cents per mile. Mileage must be reported on travel forms obtained from the appropriate Vice President. These reports must be turned in to the appropriate Vice President at the end of each quarter. The Vice President will check each travel voucher for accuracy, and will sign and forward the first three copies to the Business Office authorizing reimbursement.

RESOLUTION 38-85

Whereas Fran Griffith, EMT/Paramedic Director has resigned her position effective January 8, 1986, and

Whereas the position was advertised and applicants screened and interviewed by Mr. Foti and the Medical Director of the Paramedic Program, Dr. Steven Schneider, and

Whereas both Mr. Foti and Dr. Steven Schneider recommend Melvin W. Hatfield for the position of EMT/Paramedic Director to Mr. Taylor and Mr. Taylor recommends the same to the Board of Trustees

Now, therefore be it resolved that the Board of Trustees of Shawnee State Community College hereby approves the recommendation as a twelve month position at an annual salary of \$23,000. Mr. Hatfield to begin work approximately March 15, 1986.

RESOLUTION 39-85

Whereas in December, 1985 the Board employed Sandra K. Lewis as Director of Physical Therapy, and

Whereas Ms. Lewis subsequently declined the position offer as per the attached, and

Whereas Mr. Foti interviewed other applicants for the position, and

Whereas Mr. Foti recommends to Mr. Taylor and Mr. Taylor recommends to the Board of Trustees that Patricia A. Lawson be employed as Director of Physical Therapy

Now, therefore be it resolved that the Board of Trustees of Shawnee State Community College hereby employs Patricia A. Lawson as Director of Physical Therapy at an annual salary of \$32,000. Ms. Lawson to begin work approximately April 1, 1986.



SANDRA K. LEWIS, Ph.D.

PROFESSIONAL PHYSICAL THERAPIST
EXERCISE PHYSIOLOGIST

11538 TIVOLI LANE / ST. LOUIS, MO. 63146
BEEPER 829-4553 / HOME 567-6630

February 4, 1986

Tom F. Foti, Vice-President
Technical Programs
Shawnee State Community College
940 Second Street
Portsmouth, Ohio 45662

Dear Mr. Foti:

After much serious contemplation, I have decided to decline the offer Shawnee State Community College has offered me as Director of the Physical Therapy Assistant Program. This decision is based upon a number of personal factors.

I was, indeed, honored to be offered such an opportunity. I felt the position would have offered me tremendous challenge for professional growth. I simply must recognize my needs for personal, social aspirations.

Thank you for the kindness and consideration you and your faculty have shown me. I wish you the best in your aspirations.

Respectfully,

Sandra K. Lewis

Sandra K. Lewis, Ph.D.
Physical Therapist

SKL

FISCAL NOTE



BILL	H.B. 739	DATE	Jan. 14, 1986
STATUS	As Introduced	SPONSOR	Rep. Riffe

Fund & Time	Revenues	Expenditures	Appropriations
<u>GRF</u>			
- Developmental Subsidy, 4 years	-0-	\$1.5 million increase annually	-0-
- One-time planning studies	-0-	\$300,000 increase	-0-
- Instructional Subsidy (by 1990s) Annual	-0-	\$4.0 million to \$8.0 million increase	-0-
<u>Higher Education Improvement Fund</u>			
FY 1987 and FY 1988	-0-	\$19.8 million increase	-0-
FY 1989 and FY 1990	-0-	\$18.4 million increase	-0-
<u>Local</u>			
Student fees	Indeterminate increase	-0-	-0-

This bill would create Shawnee State University to take the place of Shawnee State Community College. The community college's assets, liabilities, and programs would be transferred to the university.

EXPLANATION OF ESTIMATE:

Shawnee State Community College is located in downtown Portsmouth, Ohio near the Ohio River. For the fall quarter of 1985, the college had a headcount enrollment of 2,460, with subsidy-eligible FTEs of 1,675. About 400 students are from out-of-state (Kentucky). Living facilities for 125 students are provided on college land in privately constructed and operated facilities. Most of the facilities on the eight-building campus are fully utilized, except for some classroom space. The college offers technical courses and two-year academic programs. In addition, an Ohio University resident credit center

offers mostly evening classes from rented space at the college. In the fall term, three graduate and 15 upper-level undergraduate classes were provided to 30 graduate and 178 undergraduate students at the center.

The college estimates that university enrollment would increase to 4,100 by 1991 (about 3,000 FTEs). This level would be achieved by retaining students who currently leave Shawnee State after two years to attend four-year institutions, and by general growth associated with Shawnee State being a university instead of a college. The estimated enrollment is consistent with enrollments at Ohio's commuter universities, given the population of Scioto and surrounding counties (including in Kentucky). Further development in several areas could then increase enrollments through the late 1990s to a maximum of about 6,100 (about 4,600 FTEs) according to Shawnee's estimates. Developments allowing expansion during the 1990s include higher community attendance rates, development of attractive, unique, technically related four-year programs, and increased attendance by students from outside the region, attracted by the small school size and low tuition rates. Housing for about 1,000 students would be provided on university-owned land in privately constructed and operated facilities.

To provide space for the additional students and programs, the college desires capital facility expansion in two phases. Phase 1 would include new construction of \$15.3 million, renovations of \$1.5 million, land acquisition of \$2.0 million and parking improvements of \$1.0 million, for a total of \$19.8 million. The \$15.3 million for new projects would include facilities for the following purposes: library (\$7.5 million), math/science building (\$6.8 million), and Allied Health/Nursing expansion (\$1 million). Phase 2 is estimated to cost \$18.4 million, and provide facilities for the performing arts (\$9.0 million), a student union (\$2.4 million), renovation (\$3.0 million), parking (\$2.0 million), and land acquisition (\$2.0 million). Some additional renovations may also be needed after Phase 2, since enrollment by course of study cannot be predicted accurately.

Revenues to support higher operating costs for the university will come from several different sources: additional student subsidies under the higher education models, increased tuition from additional students, increases in student tuition rates, and special state subsidies for developing the university. On a statewide-average basis, the FY 1986 per-FTE undergraduate subsidy is \$2,485, with per-FTE baccalaureate subsidies (Juniors and Seniors only), averaging \$3,425 per year. At current subsidy levels, increasing FTEs from 1,675 to 3,000 in 1991 would increase the Instructional Subsidy to the institution by an estimated \$4.0 million. Increasing FTEs to 4,600 by the late 1990s would cost an additional \$4.0 million. An unknown portion of this estimated increase in enrollment would probably have attended school at Shawnee State Community College or another state university. Thus, the increases cited would be maximums. Shawnee believes that since it will be mostly a commuter school for an under-served area, many of their students will be new ones.

In addition to regular student subsidies, Shawnee is requesting \$300,000 for curriculum and facilities planning when the bill becomes effective. A four-year special developmental subsidy, totaling \$6 million is also desired.

Of this \$6 million developmental subsidy, \$.5 million per year for four years for library materials acquisition is needed to bring collections to the proper level for accreditation, according to Shawnee. The balance of the developmental subsidy would be used to develop and support new programs in the early years before classes are large enough to be self-supporting.

Income from student tuition and fees would also increase. Current student charges are \$870 per year, which is fairly typical for community colleges. Average university charges are about \$1,700 per year in Ohio, with the lowest charge being \$1,335. Shawnee charges would probably be below the current lowest level for some time, since enrollments may be adversely affected by higher ones.

DB

Shelton, Kertman

STATE OF OHIO
BOARD OF NURSING EDUCATION AND NURSE REGISTRATION
88 SOUTH FRONT STREET, ROOM 309
COLUMBUS, OHIO 43215



TEL. AREA CODE 614
666-3861

Exhibit E

TO: SCHOOLS OF PRACTICAL NURSING

This is a copy of the Mean Scale Score for Schools of Practical Nursing on the NCLEX-PN Examination Form 085 as reported by CTB/McGraw-Hill. This table is based on the scores achieved by candidates who wrote the examination for the first time within two years after they graduated. The scores of candidates who rewrote the examination are excluded. This examination was given on October 15, 1985. This also includes graduates of Ohio schools who have taken the NCLEX-PN Examination in states other than Ohio.

Column A shows the range of Mean Scale Scores from the highest to the lowest. In Column B, the number of schools whose mean score falls within the specified range of scores is indicated. In Column C, the actual mean scale score of your school is listed. Column D indicates the percentage passed, and Column E indicates the range of your school score.

A study of this table will enable you to make the following comparisons:

1. Comparison between the mean scale score of your school and that of other schools in Ohio.
2. Comparison between your school mean scale score and the Ohio Mean scale score.
3. Comparison between your school mean scale score and the National Mean scale score.
4. Comparison between the present rank of your school and its former rank.

Ohio Mean - 539.1 This represents 39 programs and 1095 first time candidates.

Range of Ohio School Scale Scores - 172 - 800; 12 schools had 1 or more candidates with an 800 score.

Range of Ohio School Mean Scale Scores - 436.8 - 655.4

National Mean - 508.4 This represents 53 jurisdictions and 25,107 candidates.

Range of States Scale Scores - 50 - 800; 47 states had 1 or more candidates with an 800 score.

Range of States Mean Scale Score - 282.3 - 580.7

Of the 39 programs in Ohio in this report 20 ranked above the Ohio Mean and 10 ranked between the Ohio and National Mean and 9 ranked below the National Mean.

Ohio ranked 14 in the 53 jurisdictions.

All figures are based on the statistics from CTB/McGraw Hill.

(over)

COMMENTS REGARDING OCTOBER 15, 1985 NCLEX-PN STATISTICS

A total of 28,384 candidates were tested in October. (This included first time and repeaters, both US and foreign educated.)

Some candidates failed to correctly record on their NCLEX application forms either their jurisdiction or program code. In all cases, the largest number of candidates with identifiable codes were included in the statistics.

There were a total of 74 type A (first time candidates out of 25,181 who failed to record either their program or country codes accurately. A total of 284 codes were not accurate.

According to the statistics which the Board of Nursing has from the licensure applications, Ohio had 1058 (type A) first time candidates with 1014 passing--percentage passed--95.8%. (These candidates tested in Ohio.)

CTB/McGraw Hill reported for Ohio 1095 type A candidates with 1050 passing (96%). (These included all graduates from Ohio schools.)

They reported that Ohio had 2 candidates with "illegal" program codes. Corrections were sent to the testing service for 28 candidates after admission cards were reviewed.

You are again urged to stress the importance for applicants to accurately complete the NCLEX application and to submit both applications BEFORE the deadline. Both applications MUST be received on or before the deadline for the applicant to be admitted to the examination.

THE DEADLINES ARE STRICTLY ENFORCED

BASED ON SCORES ACHIEVED BY CANDIDATES TESTED OCTOBER 15, 1985

#1 P.N.P.

School Code: 20-106

Number of Candidates 19

Column A	Column B	Column C	Column D	Low Range
RANGE OF MEAN SCALE SCORES	NUMBER OF SCHOOLS IN RANGE	YOUR SCHOOL MEAN SCALE SCORE	Percentage Passed	Score
655.1 - 660.0	1	655.4	100%	446
45 points				
605.1 - 610.0	2			
600.1 - 605.0				
595.1 - 600.0				
590.1 - 595.0				
585.1 - 590.0	3			
580.1 - 585.0	1			
575.1 - 580.0	1			
570.1 - 575.0				
565.1 - 570.0				
560.1 - 565.0	1			
555.1 - 560.0	5			
550.1 - 555.0	3			
545.1 - 550.0	1			
540.1 - 545.0	1			
535.1 - 540.0	1 Ohio Mean	539.1	96%	172
530.1 - 535.0	2			
525.1 - 530.0	2			

COMMITTEE ON ALLIED HEALTH EDUCATION AND ACCREDITATION

RECEIVED

JAN 27 1986

Office of the Secretary

Department of
Allied Health Education and Accreditation
American Medical Association
535 N. Dearborn Street
Chicago, Illinois 60610
(312) 645-4660

PRESIDENT'S OFFICE

January 17, 1986

Frank C Taylor, MA
President
Shawnee State Community College
940 Second St
Portsmouth, OH 45662

Dear President Taylor

It is a pleasure to inform you that the Committee on Allied Health Education and Accreditation (CAHEA), during its meeting on January 17, 1986, voted to award continuing accreditation to the radiography program of Shawnee State Community College in Portsmouth, Ohio, for a period of three (3) years.

This accreditation decision was made upon the recommendation of the Joint Review Committee on Education in Radiologic Technology (JRCERT), which is sponsored by the American College of Radiology and the American Society of Radiologic Technologists.

This award is made on the condition that the number of students who are enrolled in the 24 month associate degree program at any time shall not exceed seventy-two (72).

The following institutions are recognized as clinical education centers of the program:

Mercy Hospital
Portsmouth, OH

Scioto Memorial Hospital
Portsmouth, OH

Medical Center Hospital
Chillicothe, OH

Lawrence County General Hospital
Ironton, OH

Brown County General Hospital
Georgetown, OH

Southern Hills Hospital
Portsmouth, OH

Pike Community Hospital
Waverly, OH

*Copy of Certificate
Sent to Mrs. Felt*

Frank C Taylor, MA
President
Page 2

Holzer Medical Center
Gallipolis, OH

Our Lady of Bellefonte Hospital
Ashland, KY

The following factors indicate the program's insufficient compliance with the Essentials:

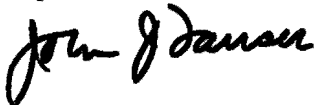
Essential III Position descriptions of clinical staff utilized as clinical instructors do not reflect educational responsibilities or percentage of time allocated to these duties.

Essential V Lack of structured and documented channels of communication between and among all aspects of the program.

CAHEA requests that a report be sent to the JRCERT by March 1, 1986, indicating the manner in which these factors are being addressed or have been resolved.

You and your colleagues have CAHEA's best wishes for continued success in the operation and further development of the program.

Sincerely



John J Fauser, PhD

JJF:mb

cc: Tom F Foti, MA, Vice President of Technical Programs
George V Johnson, MD
William W Sykes, RT(R), BS
Phyllis Thompson, BA, RT(T)(R)
Marilyn Fay, BA, RT



THOMAS E. FERGUSON

AUDITOR OF STATE

COLUMBUS, OHIO 43216-1140

(614) 466-4514

DEPUTY AUDITORS:

Board of Trustees
Shawnee State Community College
940 Second Street
Portsmouth, Ohio 45662

JAMES A. BOLDEN
Administration
(614) 466-3786

We have examined the Combined Balance Sheet and the related Statements of Changes in Fund Balances and Current Funds Revenue, Expenditures and Other Changes of the various funds of Shawnee State Community College as listed in the foregoing Index of Funds, as of June 30, 1985 and for the year then ended. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

RICHARD G. NUSS
CPA
Auditing Division
(614) 466-4971

As described in Note 1 to the financial statements, the records of the Community College's movable equipment were incomplete due to the unrecorded disposal of several assets. It was not practicable to satisfy ourselves with respect to the valuation of such fixed assets beyond the amounts recorded in the financial statements.

RUSSELL L. ROUCH
Management Advisory
Service
(614) 466-2520

In our opinion, except for the aforementioned qualification, the financial statements referred to above present fairly the financial position of Shawnee State Community College as of June 30, 1985, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

BRUCE R. DERN
Regional Administrator
Central Region
2244 S. Hamilton Road
Suite 103
Columbus, Ohio 43227
(614) 864-3917

THOMAS E. FERGUSON
Auditor of State

December 18, 1985

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

BALANCE SHEET
JUNE 30, 1985

<u>Assets</u>		
Current funds		
Unrestricted		
Educational and general		
Cash and certificates of deposit	\$ 1,233,081	
Accounts receivable, less allowance of \$ 41,672	247,242	
Accrued interest receivable	14,101	
Prepaid expenses	11,651	
	<u>1,506,075</u>	
Total educational and general		
Auxiliary enterprises		
Cash	163,213	
Accounts receivable, less allowance of \$ 775	17,388	
Inventory	132,303	
Prepaid expenses	280	
	<u>313,184</u>	
Total auxiliary enterprises		
Total unrestricted		
	<u>1,819,259</u>	
Restricted		
Cash	(104,191)	
Accounts Receivable	177,158	
	<u>72,967</u>	
Total Restricted		
Total current funds		
	<u>1,892,226</u>	
	=====	
Loan funds		
Cash	8,404	
Accounts receivable	6,247	
Notes receivable	27,312	
	<u>41,963</u>	
	=====	

<u>Liabilities and Fund Balances</u>		
Current funds		
Unrestricted		
Educational and general		
Accounts payable	\$ 104,329	
Accrued liabilities	380,691	
Deposits	1,290	
Deferred credits	140,714	
Fund balances		
Allocated	565,511	
Unallocated	305,540	
	<u>1,506,075</u>	
Total educational and general		
Auxiliary enterprises		
Accounts payable	30,454	
Accrued liabilities	6,220	
Deposits	275	
Deferred credits	75	
Due to plant funds	70,000	
Fund balances		
Allocated	20,000	
Unallocated	186,160	
	<u>313,184</u>	
Total auxiliary enterprises		
Total unrestricted		
	<u>1,819,259</u>	
Restricted		
Accounts payable	11,893	
Accrued liabilities	3,480	
Fund balances	57,594	
	<u>72,967</u>	
Total restricted		
Total current funds		
	<u>1,892,226</u>	
	=====	
Loan funds		
Accounts payable	364	
Fund balances	41,599	
	<u>41,963</u>	
	=====	

The notes to the financial statements are an integral part of this statement.

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

BALANCE SHEET (Continued)
JUNE 30, 1985

Assets, continued

Plant funds		
Unexpended		
Cash	\$	95,868
State appropriations receivable		1,355,805
Due from bookstore		70,000
Total unexpended		<u>1,521,673</u>
Investment in plant		
Land		2,184,000
Buildings		16,315,857
Movable equipment, furniture and library books		5,048,470
Construction in progress		1,051,684
Total investment in plant		<u>24,600,011</u>
Total plant funds		<u>26,121,684</u>
		=====
Agency funds		
Cash		13,354
Accounts receivable		3,580
Prepaid expenses		630
Total agency funds	\$	<u>17,564</u>
		=====

Liabilities and Fund Balances, continued

Plant funds		
Unexpended		
Accounts payable	\$	1,051,684
Fund balance - restricted		469,989
Total unexpended		<u>1,521,673</u>
Investment in plant		
Net investment in plant		24,600,011
Total investment in plant		<u>24,600,011</u>
Total plant funds		<u>26,121,684</u>
		=====
Agency funds		
Accounts payable		733
Accrued Liabilities		739
Fund balance		16,092
Total agency funds	\$	<u>17,564</u>
		=====

The notes to the financial statements are an integral part of this statement.

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1985

	Current Funds Unrestricted		
	Educational and General	Auxiliary Enterprises	Total Unrestricted
Revenues and other additions			
Unrestricted current fund revenues	\$5,269,606	\$610,811	\$5,880,417
State appropriations-restricted	-	-	-
Federal grants & contracts-restricted	-	-	-
State grants & contracts-restricted	-	-	-
Local grants & contracts-restricted	-	-	-
Private contributions-restricted	-	-	-
Expended for plant facilities (including \$562,403 charged to current funds expenditures)	-	-	-
Interest on loans receivable	-	-	-
Total revenues and other additions	5,269,606	610,811	5,880,417
Expenditures and other deductions			
Educational & general expenditures	5,558,965	-	5,558,965
Auxiliary enterprises expenditures	-	701,981	701,981
Expended for plant facilities	-	-	-
Administrative & collection cost	-	-	-
Refunded to grantor	-	-	-
Total expenditures and other deductions	5,558,965	701,981	6,260,946
Transfers among funds-additions/ (deductions)			
Mandatory			
Matching grant funds	(6,556)	-	(6,556)
Nonmandatory			
Renewal & replacement-plant funds	78,453	-	78,453
Current allocated fund balance	134,384	-	134,384
Support to auxiliary enterprises	(100,875)	108,566	7,691
Support to agency funds	(26,837)	-	(26,837)
Total transfers	78,569	108,566	187,135
Net increase/(decrease) for the year	(210,790)	17,396	(193,394)
Fund balance at the beginning of year	469,799	168,513	638,312
Adjustments to previous years fund balance	46,531	251	46,782
Fund balance at end of year	\$ 305,540	\$ 186,160	\$ 491,700
	*****	*****	*****

	Current Funds Restricted			
	Educational and General	Auxiliary Enterprises	Total Restricted	Total Current Funds
	\$ -	\$ 9,169	\$ 9,169	\$ 5,889,586
	525,437	-	525,437	525,437
	1,022,485	-	1,022,485	1,022,485
	391	-	391	391
	51,146	-	51,146	51,146
	-	-	-	-
	-	-	-	-
	1,599,459	9,169	1,608,628	7,489,045
	1,621,080	-	1,621,080	7,180,045
	-	1,478	1,478	703,459
	-	-	-	-
	-	-	-	-
	1,621,080	1,478	1,622,558	7,883,504
	6,556	-	6,556	-0-
	-	-	-	78,453
	-	-	-	134,384
	-	(7,691)	(7,691)	-0-
	-	-	-	(26,837)
	6,556	(7,691)	(1,135)	186,000
	(15,065)	-0-	(15,065)	(208,459)
	110,122	-	110,122	748,434
	(37,463)	-	(37,463)	9,319
	\$ 57,594	\$ -0-	\$ 57,594	\$ 549,294
	*****	*****	*****	*****

The notes to the financial statements are an integral part of this statement.

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

STATEMENT OF CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1985

	<u>Loan</u>	<u>Plant Funds</u>	
	<u>Funds</u>	<u>Unexpended</u>	<u>Investment</u>
			<u>in plant</u>
Revenues and other additions			
Unrestricted current fund revenues	\$ -	\$ -	\$ -
State appropriations-restricted	-	1,601,550	-
Federal grants & contracts-restricted	-	-	-
State grants & contracts-restricted	-	-	-
Local grants & contracts-restricted	-	-	-
Private contributions-restricted	1,780	661	-
Expended for plant facilities (including \$562,403 charged to current funds expenditures)	-	-	1,972,907
Interest on loans receivable	166	-	-
Total revenues and other additions	1,946	1,602,211	1,972,907
Expenditures and other deductions			
Educational & general expenditures	-	-	-
Auxiliary enterprises expenditures	-	-	-
Expended for plant facilities	-	1,410,504	-
Administrative & collection cost	-	661	-
Refunded to grantor	11,277	-	-
Total expenditures and other deductions	11,277	1,411,165	-
Transfers among funds-additions/ (deductions)			
Mandatory			
Matching grant funds	-	-	-
Nonmandatory			
Renewal & replacement-plant funds	-	(78,453)	-
Current allocated fund balance	-	-	-
Support to auxiliary enterprises	-	-	-
Support to agency funds	-	-	-
Total transfers	-	(78,453)	-
Net increase/(decrease) for the year	(9,331)	112,593	1,972,907
Fund balance at the beginning of year	51,074	671,284	22,627,104
Adjustments to previous years fund balance	(144)	(313,888)	-
Fund balance at end of year	\$ 41,599	\$ 469,989	\$24,600,011
	=====	=====	=====

The notes to the financial statements are an integral part of this statement.

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND OTHER CHANGES
YEAR ENDED JUNE 30, 1985

	<u>Unrestricted</u>			<u>Restricted</u>			<u>Total Current Funds</u>
	<u>Educational and General</u>	<u>Auxiliary Enterprises</u>	<u>Total Unrestricted</u>	<u>Educational and General</u>	<u>Auxiliary Enterprises</u>	<u>Total Restricted</u>	
Revenues							
Tuition, fees, & other student charges	\$ 2,178,162	\$ -	\$ 2,178,162	\$ -	\$ -	\$ -	\$ 2,178,162
State appropriations	2,855,768	-	2,855,768	557,485	-	557,485	3,413,253
Federal grants and contracts	11,658	-	11,658	1,030,045	-	1,030,045	1,041,703
State grants and contracts	-	-	-	583	-	583	583
Local grants and contracts	-	-	-	32,967	-	32,967	32,967
Sales and services	11,074	597,740	608,814	-	-	-	608,814
Other sources	212,944	13,071	226,015	-	1,478	1,478	227,493
Total revenues	<u>5,269,606</u>	<u>610,811</u>	<u>5,880,417</u>	<u>1,621,080</u>	<u>1,478</u>	<u>1,622,558</u>	<u>7,502,975</u>
Expenditures & mandatory transfers							
Education & general							
Instruction & dept. research	2,806,020	-	2,806,020	434,219	-	434,219	3,240,239
Public service	110,865	-	110,865	70,836	-	70,836	181,701
Academic support	386,801	-	386,801	583	-	583	387,384
Student services	451,372	-	451,372	70,905	-	70,905	522,277
Institutional support	922,714	-	922,714	7,477	-	7,477	930,191
Operation & maintenance of plant	841,478	-	841,478	32,238	-	32,238	873,716
Scholarships and fellowships	39,715	-	39,715	1,004,822	-	1,004,822	1,044,537
Total educational & general expenditures	<u>5,558,965</u>	<u>-</u>	<u>5,558,965</u>	<u>1,621,080</u>	<u>-</u>	<u>1,621,080</u>	<u>7,180,045</u>
Auxiliary enterprises	-	701,981	701,981	-	1,478	1,478	703,459
Mandatory transfer for							
Matching grant funds	6,556	-	6,556	-	-	-	6,556
Total expenditures & mandatory transfers	<u>5,565,521</u>	<u>701,981</u>	<u>6,267,502</u>	<u>1,621,080</u>	<u>1,478</u>	<u>1,622,558</u>	<u>7,890,060</u>
Nonmandatory transfers & additions/(deductions)							
Nonmandatory transfers for							
Renewal & replacement-plant funds	78,453	-	78,453	-	-	-	78,453
Current allocated fund balance	134,384	-	134,384	-	-	-	134,384
Support to auxiliary enterprises	(100,875)	108,586	7,691	-	(7,691)	(7,691)	-0-
Support to restricted fund	-	-	-	-	-	-	-
Support to agency fund	(26,837)	-	(26,837)	-	-	-	(26,837)
Excess of restricted receipts over transfers to revenue	-	-	-	(15,065)	7,691	(7,374)	(7,374)
Net increase/(decrease) in fund balances	<u>\$ (210,790)</u>	<u>\$ 17,396</u>	<u>\$ (193,394)</u>	<u>\$ (15,065)</u>	<u>\$ -0-</u>	<u>\$ (15,065)</u>	<u>\$ (208,459)</u>

The notes to the financial statements are an integral part of this statement.



THOMAS E. FERGUSON

AUDITOR OF STATE

COLUMBUS, OHIO 43216-1140

(614) 466-4514

DEPUTY AUDITORS:

JAMES A. BOLDEN
Administration
(614) 466-3786

Shawnee State Community College
940 Second Street
Portsmouth, Ohio 45662

Re: Legal Compliance

We have examined the combined financial statements of the various funds, as listed in the Index of Funds, of the Shawnee State Community College, as of June 30, 1985, and have issued our report thereon dated December 18, 1985. Our examination was made in accordance with generally accepted governmental auditing standards, and accordingly, included such tests of the accounting records and other such auditing procedures as we considered necessary in the circumstances.

For the period July 1, 1983 through June 30, 1985, we performed tests of compliance with various provisions of state statutes, regulations and case law, and applicable local authority, if any. Material citations are set forth below.

FINDINGS FOR RECOVERY

There were no findings for recovery during this audit period.

NONCOMPLIANCE CITATIONS

1. Section 135.18, Revised Code, states in effect that the treasurer shall obtain additional securities from the designated depository for deposits which accumulate above the \$100,000 FDIC coverage. Shawnee State Community College failed to obtain additional securities from Bank One.
2. Section 117.17, Revised Code, provides that a public officer or employee who collects or receives payment due the public shall deposit all public moneys received once every twenty-four (24) hours. The receipts of Shawnee State Community College were not being deposited daily.
3. Section 3358.06, Revised Code, provides that the treasurer of each state community college shall give bond to the state for the faithful performance of his duties. The amount of the bond shall not be for a sum less than the estimated amount that may come into his control at any time and the bond shall be approved by the attorney general. The treasurer of Shawnee State Community College failed to obtain an approved bond.

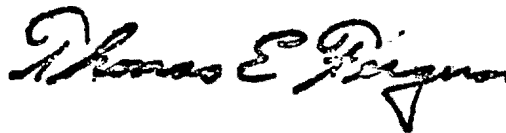
RUSSELL L. ROUCH
Management Advisory
Service
(614) 466-2520

BRUCE R. DERN
Regional Administrator
Central Region
2244 S. Hamilton Road
Suite 103
Columbus, Ohio 43227
(614) 864-3917

NONCOMPLIANCE CITATIONS (continued)

4. Section 5739.31 provides that no person shall engage in the business of selling at retail without having a license therefore, as required by sections 5739.01 to 5739.31, inclusive, of the Revised Code. In addition, Chapter 5739, Revised Code, provides that any activity which is operated as a business, with a view toward profit by the board, is subject to the requirements of the Ohio Sales Tax Act. Shawnee State Community College's bookstore failed to collect sales tax and obtain a vendor's license.

In our opinion, for the items tested, the Shawnee State Community College has complied with the tested provisions of state statutes, regulations and case law, except as noted above. Further, based upon our examination, nothing has come to our attention to indicate that the Community College had not complied with the requirements thereof for the untested items.



THOMAS E. FERGUSON
Auditor of State

December 18, 1985

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

STATUS OF PRIOR AUDIT'S FINDINGS, CITATIONS AND RECOMMENDATIONS

<u>FINDINGS FOR RECOVERY</u>	<u>STATUS</u>	<u>EXPLANATION IF NOT FULLY IMPLEMENTED</u>
There were no findings for recovery issued in the prior audit.	Not Applicable	Not Applicable
<u>NONCOMPLIANCE CITATIONS</u>		
There were no noncompliance citations issued in the prior audit.	Not Applicable	Not Applicable

RECOMMENDATIONS

All of the management comments and recommendations of the prior audit have been substantially complied with as of the date of this audit report.



THOMAS E. FERGUSON

AUDITOR OF STATE

COLUMBUS, OHIO 43216-1140

(614) 466-4514

DEPUTY AUDITORS:

JAMES A. BOLDEN
Administration
(614) 466-3786

CHARD G. NUSS
CPA
Auditing Division
(614) 466-4971

OSSELL L. ROUCH
Management Advisory
Service
(614) 466-2520

BRUCE R. DERN
Regional Administrator
Central Region
2244 S. Hamilton Road
Suite 103
Columbus, Ohio 43227
(614) 864-3917

Shawnee State Community College
940 Second Street
Portsmouth, Ohio 45662

Re: Management Comments and Recommendations

We have examined the financial statements of the Shawnee State Community College for the year ended June 30, 1985, and have issued our report thereon dated December 18, 1985. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Shawnee State Community College to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards. For the purpose of this report, we classified the significant internal accounting controls in the following categories:

Internal Control Classifications

- A. Cash and Cash Equivalents Balance
 - 1. Reconciliation
 - 2. Petty Cash
 - 3. Cash Equivalent Investments
- B. Investments Balances
 - 1. Non-Cash Equivalent Investments
- C. Cash Activity
 - 1. Receipts
 - 2. Disbursements
 - (a) Purchasing and Receiving
 - (b) Payroll
- D. Inventory Balances and Activity
- E. Property and Equipment Balances and Activity

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing and extent of performing the auditing procedures necessary for expressing an opinion on the entity's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or in any of the categories of controls identified above.

The management of Shawnee State Community College is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the basis of accounting prescribed by the Auditor of State.

Because of the inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

Our study and evaluation made for the limited purposes described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the community college taken as a whole. However, our study and evaluation disclosed the following conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the community college may occur and not be detected within a timely period.

CASH ACTIVITY

During our review of the cash activity of Shawnee State Community College, it was noted that:

- 1) there were outstanding checks more than six months old.
- 2) duplicate receipts were not being prepared for all monies received in the business office.
- 3) records from the different departments and activity centers were not independently reconciled with the cashier's deposits.

In order to provide a more effective system of internal accounting control over the cash receipts of the Community College, we recommend that:

- 1) the treasurer prepare a list and issue a stop-payment order for all outstanding checks more than six months old. The list should show the check number, date of issue, payee, fund and amount of the charge. This list should be maintained to support any subsequent claims for these payments. Each fund should be credited with the amount originally charged.

CASH ACTIVITY(Continued)

- 2) duplicate receipts should be issued for all monies received, including revenue received from departmental personnel.
- 3) the Controller, or some other person separate from the cashier, should compare and reconcile periodically the cash receipts recorded on the ledgers to the individual records and receipts of the various departments and activity centers.

ACCOUNTS RECEIVABLE

Our review of the procedures relating to the accounts receivable area revealed the following conditions:

- 1) the cashier is solely responsible for collecting payments, as well as recording the deduction to the accounts receivable. The cashier is also responsible for the monthly billing of certain miscellaneous receipts.
- 2) review of and follow-up on receivables are not being done on a regular basis.
- 3) periodic review of the adequacy of the allowance for doubtful accounts is not being done.

To improve the control over the accounts receivable functions, we recommend that:

- 1) the above mentioned duties of the cashier be adequately segregated. Also, the accounts receivable billings should be routinely reviewed and pre-numbered invoices accounted for.
- 2) procedures should be established with regard to the review and follow-up on accounts receivables to help ensure proper control.
- 3) a periodic aging of the accounts receivables should be prepared and reviewed by the treasurer to evaluate the adequacy of the allowance for doubtful accounts.

PROPERTY AND EQUIPMENT

In a review of the procedures relating to the inventory system, the following weaknesses were found:

- 1) an annual physical count of the equipment is not performed.
- 2) adjustments for inventory deletions are not recorded on the books or reflected on the financial statements.

PROPERTY AND EQUIPMENT(Continued)

To improve safeguards of the equipment inventory and to improve the reporting of Shawnee State Community College, we recommend:

- 1) a complete physical count of all equipment should be performed at least once during each fiscal year.
- 2) all deletions from the inventory should be recorded as adjustments to the Community College's records.

MINUTE RECORD

A review of the minutes of the Board of Trustees of the Community College revealed that they were not signed by the chairman. We recommend that the minutes be signed by the chairman and attested by the secretary in a timely manner to certify the correctness of the minutes.



THOMAS E. FERGUSON
Auditor of State

December 18, 1985

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

GENERAL COMMENTS

The financial statements of Shawnee State Community College reflect activity and balances through June 30, 1985. A cash count was conducted by the Auditor of State on September 30, 1985. Limited audit procedures also were conducted up to this date and such procedures are reflected in the audit workingpapers.

Personnel in the business office were very cooperative and available for questions and assistance during regular working hours.

SHAWNEE STATE COMMUNITY COLLEGE
SCIOTO COUNTY

CONCLUSION STATEMENT

The audit report, including citations and recommendations, was reviewed with and acknowledged by the following officials on December 18, 1985:

Mr. Frank Taylor	President
Mr. R. Neil Hawk	Vice-President of Finance/Treasurer
Mr. Joe Jackson	Controller
Mr. Gerald Jenkins	Trustee

These officials were informed that they had five working days from the date of the post audit conference to respond to, or contest, in writing, the report contents. No such written response was received.

SHAWNEE STATE COMMUNITY COLLEGE

Statement of Current Funds Revenues, Expenditures, and other Changes
Second Quarter ended December 31, 1985

	<u>Educational and General</u>		<u>Total</u> <u>Current Funds</u>	<u>1985-86</u> <u>Budget</u>	<u>Percent</u> <u>Remaining</u>
	<u>Unrestricted</u>	<u>Restricted</u>			
Revenues:					
Tuition, fees, and other student charges	\$1,068,774	\$	\$1,068,774	\$2,452,856	56.4%
State appropriations	1,717,196		1,717,196	3,597,640	52.3
Federal grants and contracts	-	525,627	525,627	1,188,968	55.8
State grants and contracts	9,864	107,693	117,557	176,504	33.4
Local gifts and grants	-	18,736	18,736	27,000	30.6
Sales and services	1,520	-	1,520	3,000	49.3
Other sources	101,360	-	101,360	208,350	51.4
Total Revenues	<u>2,898,714</u>	<u>652,056</u>	<u>3,550,770</u>	<u>7,654,318</u>	<u>53.6</u>
Expenditures and mandatory transfers:					
Educational and General:					
Instruction and departmental research	1,180,230	48,677	1,228,907	3,086,011	60.2
Public service	142,884	42,758	185,642	160,000	(16.0)
Academic support	206,169	-	206,169	429,934	52.0
Student services	254,443	42,911	297,354	586,527	49.3
Institutional support	427,906	-	427,906	1,063,239	59.8
Operation and maintenance of plant	441,784	-	441,784	923,758	52.2
Scholarship and fellowship	27,219	517,710	544,929	1,258,282	56.7
Total Educational and General Expenditures	<u>2,680,635</u>	<u>652,056</u>	<u>3,332,691</u>	<u>7,507,751</u>	<u>56.0</u>
Mandatory transfers for					
Matching grant funds	3,076	-	3,076	11,303	72.8
Total Expenditures and Mandatory Transfers	<u>2,683,711</u>	<u>652,056</u>	<u>3,335,767</u>	<u>7,519,054</u>	<u>55.6</u>
Nonmandatory transfers and additions/ (deductions):					
Nonmandatory transfers for:					
Support to auxiliary enterprises	(80,089)	-	(80,089)	91,151	12.1
Support to agency fund	(13,755)	-	(13,755)	27,300	49.6
Excess of restricted receipts over transfer to revenue	-	(81,857)	(81,857)	-	-
Net Increase/(Decrease) in Fund Balance	<u>\$ 121,159</u>	<u>\$(81,857)</u>	<u>\$ 39,302</u>	<u>\$ 16,813</u>	<u>(133.8)</u>

File: JTPA PROGRAMS

Page 1
1-31-86

PROGRAM	START DATE	END DATE	DURATION	AMOUNT	# OF PARTICIPANTS	DEPT. OR DIVISION
DISLOCATED WORKERS	JANUARY 13, 1986	JANUARY 17, 1986	1 WEEK	\$2,882	9	CONT. EDUC.
DISLOCATED WORKERS	JANUARY, 1985	OCTOBER, 1985	1 WEEK	\$44,092	146	CONT. EDUC.
SENIOR CAREER EDUC.	JUNE, 1985	AUGUST, 1985	1 QUARTER	\$25,000	281	CONT. EDUC.
IT'S MY BUSINESS	MARCH 18, 1985	JUNE 7, 1985	1 QUARTER	\$20,820	12	CONT. EDUC.
SENIOR CAREER EDUC.	MARCH, 1985	JUNE, 1985	1 QUARTER	\$3,646	17	CONT. EDUC.
SENIOR CAREER EDUC.	SEPTEMBER 1985	DECEMBER 1985	1 QUARTER	\$7,050	30	CONT. EDUC.
YOUNG MOTHERS	APRIL 1, 1986	DECEMBER, 1986	4 QUARTERS	\$61,690	30	DEVEL./CONT. EDUC.
VOCA. & TECH. EDUC.	AUGUST 14, 1984	JUNE 30, 1985	1 YEAR	\$10,897	21	DEVEL./TECHNICAL
ADULT BASIC SKILLS	AUGUST 5, 1985		6 MONTHS	\$35,000	35	DEVELOPMENTAL
GED	JANUARY, 1985	DECEMBER, 1985	4 QUARTERS	\$73,008	144	DEVELOPMENTAL
GED	JANUARY, 1986	DECEMBER, 1986	4 QUARTERS	\$73,000	144	DEVELOPMENTAL
ELECTRONIC REPAIR	APRIL 1, 1986	DECEMBER 8, 1986	3 QUARTERS	\$59,760	30	TECHNICAL
PLASTIC TECHNICIAN	JULY 2, 1985	JULY 1, 1986	1 YEAR	\$14,700	7	TECHNICAL
PLASTICS/CHEMICAL	JUNE 18, 1985	JUNE 11, 1986	1 YEAR	\$50,000	30	TECHNICAL
TOTAL	AUGUST 14, 1984	DECEMBER 8, 1986		\$344,871	463	