



**BOARD OF TRUSTEES**  
**JAMES A. RHODES STATE COLLEGE**  
**533rd Meeting Minutes**  
**August 19, 2025**

The Rhodes State College (RSC) Board of Trustees met on Tuesday, August 19, 2025 at 4:00 pm in the Keese Hall Board Room. Cabinet and Faculty Association President were present in the room, all other guests via Zoom, a virtual platform.

**CALL TO ORDER AND QUORUM**

The meeting was called to order by Chair Butch Kirk. Members present were Mr. Butch Kirk, Ms. Jessica Cunningham, Mr. Sam Bassitt, Dr. Wilfred Ellis, and Mr. Robert Sielschott. Ms. Jane Krites was absent.

**APPROVAL OF MINUTES FOR THE BOARD MEETING OF MAY 20, 2025**

Chair Kirk called for the approval of the minutes from the May 20, 2025, Board meeting. Ms. Jessica Cunningham moved to approve the minutes, and Mr. Sam Bassitt seconded the motion. The motion was approved unanimously by voice vote.

**STATEMENT OF FINANCIAL CONDITION (unaudited)**

a. July Financial Report FY26 Year-to-Date

Mr. Derek Adkins presented the July financial report stating that the College is entering the fiscal year in a strong financial position with sufficient cash reserves and a net cash gain. He indicated that revenue trends will continue to be monitored closely, especially tuition and state support, as enrollment and economic conditions evolve. Looking ahead, he noted that August and September will reflect significantly higher activity, particularly in instructional payroll and academic-related spending, primarily due to increased enrollment. Additionally, Mr. Adkins outlined adjustments to the reporting cadence, noting that monthly reports will follow a cash-based, budget-to-actual format to enhance clarity on actual revenues and expenditures; that full accrual-based financial statements with notes will continue to be provided on a quarterly schedule, with the annual audit presented in December. The Board was provided with an explanation of a recommended adjustment in the financial reporting schedule as follows:

**Adjustment to Financial Reporting Schedule**

**Purpose**

This outlines adjustments to the financial reporting schedule provided to the Board of Trustees to enhance clarity, improve alignment with the Board's oversight responsibilities, and make more efficient use of staff resources.

**Current Practice**

At present, the Board receives full accrual-based financial statements each month. These statements are prepared in accordance with Governmental Accounting Standards Board (GASB) requirements and include non-cash items such as depreciation, prepaid expenses, and month-end adjustments. However, significant accounts cannot be updated on a monthly, or quarterly, basis. While these reports meet all accounting standards, the accrual format can make it difficult to assess the College's current cash position and budgetary performance on a month-to-month basis.

**Change**

- **Monthly:** Provide a **Cash-Based Budget-to-Actual Report** in an income statement format, showing monthly and year-to-date revenues and expenditures compared to budget.

- **Quarterly:** Provide full **Accrual-Based Financial Statements with Notes**, including Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, along with management discussion of variances and trends.
- **Annually:** Continue to provide the **Annual Financial Report/Audit** each December for the prior fiscal year.

### **Rationale**

#### **1. Improved Decision-Making**

The Board's primary monthly need is to understand whether the College is operating within its approved budget and maintaining adequate cash to meet obligations. A cash-based budget-to-actual report delivers this information in a clear, concise format without the influence of non-cash accounting adjustments.

#### **2. Increased Clarity**

Cash-based reporting presents financial results in a format that is easier to interpret for most readers, focusing on actual inflows and outflows rather than accrual adjustments that may have little immediate operational impact.

#### **3. Full Transparency Maintained**

Quarterly accrual-based financial statements will continue to provide a complete picture of the College's long-term financial position, ensuring the Board has all necessary information to fulfill its fiduciary responsibilities.

#### **4. Efficient Use of Resources**

Preparing full accrual statements monthly requires significant staff time, much of which is duplicated in quarterly and annual closing processes. Shifting to quarterly accrual reporting allows staff to dedicate more time to strategic analysis, forecasting, and proactive financial management.

### ***Board of Trustees Financial Reporting Schedule***

Trustee discussion followed, with members emphasizing the importance of maintaining year-to-year comparability under the new monthly cash-basis format and ensuring consistency in reporting once the change is implemented. Trustees also stressed the need for continued close monitoring of revenue trends, particularly tuition and state support, and underscored the Board's fiduciary responsibility by highlighting the importance of including both monthly and year-to-date budget comparisons, along with a clear presentation of cash balances. Mr. Adkins noted that trend lines would emerge over time and that quarterly accrual-based reports would continue to provide consistency for year-over-year comparisons. The Board expressed appreciation for the enhanced clarity that the revised reporting schedule will bring and recognized its value in supporting informed decision-making.

### **Monthly**

- Budget-to-Actual Cash Report (Income Statement format)
  - Shows current month and year-to-date results on a cash basis compared to the approved budget.
  - Distributed at each monthly Board meeting.

### **Quarterly**

- Accrual-Based Financial Statements with Notes
  - Includes Statement of Net Position, and Statement of Revenues, Expenses, and Changes in Net Position.
  - Includes management notes highlighting significant variances, trends, and notable items.
  - Presented at the first Board meeting following the quarter-end.
  - Reporting periods:
    - Q1: July–September (presented in October)
    - Q2: October–December (presented in January)
    - Q3: January–March (presented in April)
    - Q4: April–June (presented in July or August, depending on year-end close timing)

### **Annually (December)**

- Annual Financial Report / Audit
  - Presents the prior fiscal year's audited financial statements prepared in accordance with GASB.
  - Includes auditor's opinion, management's discussion and analysis (MD&A), and required supplementary information.
  - Presented at the December Board meeting following completion of the audit.

Revenue trends will continue to be monitored closely, especially tuition and state support, as enrollment and economic conditions evolve and a net cash gain.

### **PRESIDENT'S REPORT (Informational)**

Dr. Spiers presented the Board of Trustees with a summary of the July 2025 President's Report, highlighting state and local updates and implementation planning for recent legislation; she affirmed that the College remains on track for compliance.

Dr. Brendan Greaney provided a summary of summer and fall 2025 enrollment, noting student headcount trends and areas of growth.

Brief discussion followed, with clarifying questions regarding program-level enrollment data and tuition trends. Dr. Greaney responded that enrollment results were consistent with projections and highlighted areas of particular strength.

### **ACKNOWLEDGE RSCFA PRESIDENT, DR. JACQUIE MARTZ & PRESIDENT-ELECT, MS. TRACI BITLER**

Dr. Spiers acknowledged and welcomed the 2025-2026 Rhodes State College Faculty Association (RSCFA) President, Dr. Jacquie Martz, and President-elect, Ms. Traci Bitler, in absentia. She stated that she was looking forward to working together.

### **CONSIDERATION OF APPROVAL OF PERSONNEL ACTIONS Resolution No. 2026-01**

**Resolved**, upon recommendation of the President and with the concurrence of the Executive Staff, that the following personnel actions be approved:

- a. Faculty/Staff Appointments – August 19, 2025

Ms. Andrea Goings provided an overview of the personnel actions dated August 19, 2025, noting that several were either returning employees, or transitioning from adjunct to full-time instructors.

Chair Kirk requested the Board's consideration and approval of Resolution No. 2026-01 (Consideration of Approval of Personnel Actions). Mr. Sam Bassitt moved to approve Resolution No. 2026-01, and the motion was seconded by Ms. Jessica Cunningham. The motion was approved unanimously by voice vote.

**CONSIDERATION OF APPROVAL OF ADJUNCT FACULTY FOR FISCAL YEAR 2026  
Resolution No. 2026-02**

**Resolved**, upon recommendation of the President and with the concurrence of the Executive Staff, that the Board of Trustees approves the hiring of adjunct faculty for Fiscal Year 2026 (July 1, 2025 – June 30, 2026) within the approved budget.

Chair Kirk requested the Board's consideration and approval of Resolution No. 2026-02 (Consideration of Approval of Adjunct Faculty for Fiscal Year 2026). Mr. Robert Sielschott moved to approve Resolution No. 2026-02, and the motion was seconded by Ms. Jessica Cunningham. The motion was approved unanimously by voice vote.

**CONSIDERATION OF APPROVAL FOR THE RHODES STATE COLLEGE LOW ENROLLMENT COURSE/PROGRAM AND DUPLICATE PROGRAM REPORT  
Resolution No. 2026-03**

**Resolved**, upon the recommendation of the President, with the concurrence of the Vice President for Academic Affairs, that approval be given for the Rhodes State College (RSC) Low Enrolled and Duplicate Program Report.

**Overview:**

The Ohio Department of Higher Education (ODHE), in keeping with Section 3345.35 of the Ohio Revised Code, requires that each institution of higher education submit a Low Enrolled courses/programs and Duplicate Program Report after review and approval of the respective Board of Trustees. This report, based on data supplied by Rhodes State's Institutional Research department and ODHE, allows for the identification of courses that average over an academic year a total enrollment of less than the College's established threshold of 12 and academic programs within the region defined by the Ohio Office of Workforce Transformation as duplicative. Included in this region are the following two-year institutions: Rhodes State College, Northwest State Community College, Owens State Community College, and Terra State Community College; and one four-year institution: The Ohio State University - Lima.

Courses below the College enrollment threshold have either action plans for improvement, identified as essential for program completion, or recommended for inactivation. An analysis of the data identified 11 Rhodes State College degree programs that fell below the enrollment threshold; an action plan for improvement was developed for each program. In addition, 19-degree programs were identified as duplicate. Fourteen (14) of the 19 programs are considered vital to the College mission and support community needs. One (1) of the 19 programs is targeted to be recommended for inactivation effective academic year (AY) 2026-27. The remaining four programs were inactivated during 2020 and 2021.

Following Board of Trustee approval, the College will submit the Low Enrollment Course/Program and Duplicate Program Report to the Ohio Department of Higher Education.

**Attachment:**

- Rhodes State College Low Enrollment Course/Program and Duplicate Program Report

Dr. Eric Mason-Guffey provided an overview of the report.

Chair Kirk requested the Board's consideration and approval of Resolution No. 2026-03 (Consideration of Approval for the Rhodes State College Low Enrollment Course/Program and Duplicate Program Report). Ms. Jessica Cunningham moved to approve Resolution No. 2026-03, and the motion was seconded by Dr. Wilfred Ellis. The motion was approved unanimously by voice vote.

**CONSIDERATION OF APPROVAL TO ADOPT THE IMPLEMENTATION PLAN FOR AMERICAN GOVERNMENT (CIVIC) LITERACY COURSE**  
**Resolution No. 2026-04**

**Resolved**, upon the recommendation of the President, and with the concurrence of the Vice President for Academic Affairs that approval be given for the Rhodes State College Implementation Plan for American Government Literacy course.

**Description:**

The Implementation Plan for the American Government Literacy course was developed collaboratively by Dr. Eric Mason-Guffey, Dr. David Haus, and Ms. Joy Macke. The plan was reviewed and discussed through the institution's Shared Governance structure, including the Program Council and the Senate. Upon formal approval by the Board of Trustees, the plan- along with verification of the Board's resolution-will be submitted to the Ohio Department of Higher Education (ODHE) no later than September 30, 2025.

**Attachment**

- Implementation Plan for American Government Literacy course

Dr. Eric Mason-Guffey advised that the POL 1010 course title listed in the Implementation Plan was incomplete and should be corrected to read “American Government and Civic Literacy.”

Dr. Wilfred Ellis moved to amend Resolution No. 2026-04 by inserting the words “and Civic” into the course title for POL 1010, so that it reads “American Government and Civic Literacy.” Ms. Jessica Cunningham seconded the motion, and the amendment was approved unanimously by voice vote.

Dr. Eric Mason-Guffey then provided an overview of the Implementation Plan

Chair Kirk requested the Board’s consideration and approval of Resolution No. 2026-04 (Consideration of Approval to Adopt the Implementation Plan for American Government and Civic Literacy Course). Ms. Jessica Cunningham moved to approve Resolution No. 2026-04, and the motion was seconded by Dr. Wilfred Ellis. The motion was approved unanimously by voice vote.

**CONSIDERATION OF APPROVAL FOR THE ANNUAL APPOINTMENTS TO THE RHODES STATE COLLEGE BOARD OF TRUSTEE EXECUTIVE COMMITTEE FOR 2025-2026**  
**Resolution No. 2026-05**

**Resolved**, upon the recommendation of the Board Chair that approval be given for the annual appointments to the Rhodes State College Board of *Trustee Executive Committee*.

**Overview:**

The Executive Committee will be confirmed through a motion by the Board Chair and approved by a majority of the Board. (Policy 2.4 B.8)

The Executive Committee is charged with the review and appointment of the Trustee Selection Committee. In addition, the Executive Committee will meet as needed to review non-gubernatorial trustee appointments needing filled over the next year and schedule an Executive Session with the full board to nominate individuals to be considered by the Trustee Selection Committee. (Policy 2.4 B.8.a.i, iii)

- a. Executive Committee (Three Board Members to include the Board Chair, Vice Chair, and immediate past Board Chair, or the immediate past Vice Chair, if the past Board Chair is no longer serving)

Chair Kirk asked the Board of Trustees for approval of Resolution No. 2026-05 for the consideration to continue with the annual appointments to the 2025-2026 Executive Committee, based on the Committee members role as officers of the Board, and as stated in Board Policy 2-23, 13(a). Executive Committee members include:

- Mr. Butch Kirk, Board Chair
- Ms. Jessica Cunningham, Vice Chair
- Ms. Jane Krites, Past Board Chair

Dr. Wilfred Ellis moved to approve, seconded by Mr. Robert Sielschott. The motion was approved by a unanimous voice vote.

**CONSIDERATION OF APPROVAL FOR THE ANNUAL APPOINTMENTS TO THE RHODES STATE COLLEGE BOARD OF TRUSTEES STANDING COMMITTEES FOR 2025-2026**  
**Resolution No. 2026-06**

**Resolved**, upon the recommendation of the Board Chair that approval be given to select and approve the annual appointments to the Rhodes State College Board of Trustees Standing Committees.

**Overview:**

The Board Chair shall appoint the Standing Committees. The Standing Committees are charged with a broad mandate for on-going oversight over a defined area related to the College and will be comprised of not less than two (2) Trustees. These committees include a *Financial/Audit Committee* and a *Nominating Committee*. (Policy 2.4 B.8)

The Standing Committee Members for 2025-2026 include:

- a. **Financial/Audit Committee** – Trustees Appointed, Dr. Cynthia E. Spiers, President (Ex- Officio); and Mr. Derek Adkins, Vice President of Finance & Administrative Services (non-voting member).
  - Trustees Appointed
  - Dr. Cynthia E. Spiers, President
  - Mr. Derek Adkins, Vice President Finance and Administrative Services
- b. **Nominating Committee** – Trustees Appointed and Dr. Cynthia E. Spiers, President (Ex- Officio).
  - Trustees Appointed
  - Dr. Cynthia E. Spiers, President

Chair Kirk requested the Board of Trustees for approval of Resolution 2026-06 for the following Trustees to serve on the Financial/Audit Committee for 2025–2026. The appointed members are as follows:

- **Financial/Audit Committee**
  - Mr. Butch Kirk, Chair
  - Mr. Sam Bassitt, Trustee
  - Dr. Wilfred Ellis, Trustee
  - Dr. Cynthia E. Spiers, President
  - Mr. Derek Adkins, Vice President Finance and Administrative Services

Ms. Jessica Cunningham moved to approve membership of the Standing Finance/Audit Committee under Resolution No. 2026-06, seconded by Mr. Robert Sielschott. The motion was approved unanimously by voice vote.

Chair Kirk requested the Board of Trustees for approval of Resolution 2026-06 for the following Trustees to serve on the Nominating Committee for 2025–2026. The appointed members are as follows:

- **Nominating Committee**
  - Ms. Jessica Cunningham, Vice Chair

- Ms. Jane Krites, Past Board Chair
- Mr. Sam Bassitt, Trustee
- Dr. Cynthia E. Spiers, President

Dr. Wilfred Ellis moved to approve membership of the Standing Nominating Committee under Resolution No. 2026-06, seconded by Mr. Robert Sielschott. The motion was approved unanimously by voice vote.

**CONSIDERATION OF APPROVAL FOR THE ANNUAL APPOINTMENTS TO THE RHODES STATE COLLEGE BOARD OF TRUSTEES OACC REPRESENTATIVE AND ALTERNATE REPRESENTATIVE FOR 2025-2026**

**Resolution No. 2026-07**

**Resolved**, upon the recommendation of the Board Chair that approval be given to select and approve the annual appointment to the Rhodes State College Board of Trustees OACC Representative.

**Overview:**

The OACC Governing Board is made up of one trustee designated by each member college board of trustees to serve as a delegate of the college, as well as the presidents of each college. Each college board of trustees may also designate a trustee to serve as an alternate member of the Board. The Governing Board meets twice a year, in the spring and fall, where members approve the budget and discuss other business as it relates to the Ohio Associate of Community Colleges. (OACC By- Laws)

The *OACC Representatives* for 2025-2026 include:

- a. **OACC – Trustee Representative & Alternate Representative**
  - Representative Appointed
  - Alternate Representative Appointed

Chair Kirk requested the Board of Trustees for approval of Resolution 2026-07 for the following Trustees to serve on the OACC Representative and Alternate. The appointed members are as follows:

- **OACC – Trustee Representative & Alternate Representative**
  - Ms. Jessica Cunningham, Trustee Representative
  - Dr. Wilfred Ellis, Trustee Alternate Representative

Mr. Sam Bassitt moved to approve Resolution No. 2026-07, seconded by Ms. Jessica Cunningham. The motion was approved unanimously by voice vote.

**CONFIRM THE DATE FOR THE PRESIDENT’S EVALUATION**

A discussion occurred, and the decision was made that the Board’s evaluation of the President will occur in accordance with the schedule provided.

**BOARD OF TRUSTEES RETREAT (Informational)**

Dr. Spiers provided an informational update regarding the Board of Trustees Retreat.

## ADJOURNMENT

Chair Kirk asked for a motion to adjourn the Board meeting. Dr. Wilfred Ellis moved to adjourn the Board meeting, seconded by Mr. Robert Sielschott. The motion was approved unanimously by voice vote.

Approved Meeting Minutes of August 19, 2025



Mr. Everett "Butch" S. Kirk III  
Chair

Randi Hilt, Acting Recording Secretary