



OFFICE OF THE PRESIDENT  
DR. MICHELLE SCHOON

DATE: December 9, 2025

TO: Board of Trustees/Employees/News Media/Public

FROM: Dr. Michelle Schoon, President

RE: December 15, 2025 Board of Trustees Regular Meeting Notice

The Cowley College Board of Trustees will hold their regular monthly meeting on Monday, December 15, 2025 at 6:00 p.m. in the President's Dining Room, inside of the McAtee Dining Center, 206 S. 4<sup>th</sup> Street, Arkansas City. Prior to the formal meeting, a quorum of the Board will be present at the events listed below. No action will be taken until the 6:00 p.m. meeting.

3:30 p.m. – Legislative Coffee with Area Legislators - Wright Room (west)

4:30 p.m. – Board Christmas Dinner – President's Dining Room

The AGENDA for the regular meeting may be accessed by visiting the following link after 5:00 p.m. on Friday, December 12, 2025:

<https://cowley.edu/agenda>

MS: tv

pc: News Media



Meeting of the Board of Trustees  
Cowley College

December 15, 2025

AGENDA

<b>I. Call to Order</b>	<b>Bob McGregor, Chair</b>	<b>Pg. 4</b>
A. Invocation	Gary Wilson, Trustee	
B. College Mission Statement	Bob McGregor, Chair	
 <b>II. Awards and Reports</b>	 <b>Dr. Michelle Schoon, President</b>	 <b>Pg. 5</b>
A. College Update	Dr. Michelle Schoon, President	Pg. 5
B. KACC Quarterly Meeting Recap	Joe Shriver, Trustee	Pg. 6
C. Legislative Update	Jessica Lucas, Gov't Affairs Liaison	Pg. 7
D. Administrative Reports	College Administration	Pg. 10
1. Finance and Administration	Holly Harper	Pg. 10
2. Academic Affairs	Dr. Scott Layton	Pg. 11
3. Information Technology	Paul Erdmann	Pg. 14
4. Enrollment Management	Stefani Jones	Pg. 15
5. Student Affairs	Kristi Shaw	Pg. 18
6. Athletics	Jeff Fluty	Pg. 21
7. Faculty Liaison	Dr. Brooke Istas	Pg. 22
E. Thank you to Cowley College	Lauren Howerton	Pg. 24
F. Thank you to Cowley College	Hailey Wilson	Pg. 25
G. Thank you to Cowley College	Delaney Colquhoun	Pg. 26
H. Thank you to Cowley College	Katie Siole	Pg. 27
I. Thank you to Cowley College	Hadley Musson	Pg. 28
 <b>III. Public Comment</b>	 <b>Bob McGregor, Chair</b>	 <b>Pg. 29</b>
 <b>IV. Standing Committee Reports</b>		
A. <b>Trustee Finance Subcommittee</b>	<b>Gary Wilson, Trustee</b>	<b>Pg. 30</b>
Update from the December 8, 2025 meeting		
1. FY 2024 Audit Approval		Pg. 31
2. Procurement		
• Mulvane Welding Booths		Pg. 98
B. <b>Trustee Academic Subcommittee</b>	<b>David Stanley, Trustee</b>	<b>Pg. 115</b>
Update from the December 9, 2025 virtual meeting		
1. Paramedic Courses Update		
C. <b>Trustee Policy Subcommittee</b>	<b>Dr. Alan Marcotte, Vice Chair</b>	<b>Pg. 116</b>
Update from the December 10, 2025 meeting		
1. 214.00 – Scheduling, Assignment, and Cancellation of Classes (Revised)		Pg. 117

## *Agenda*

<b>V.</b>	<b>Approval of Consent Agenda</b>	<b>Bob McGregor, Chair</b>	<i>Pg. 119</i>
	A. Board Minutes		<i>Pg. 119</i>
	1. November 17, 2025 regular Minutes		<i>Pg. 120</i>
	B. Financial Reports		<i>Pg. 125</i>
	C. Bills and Claims		<i>Pg. 131</i>
	D. Personnel Transactions		<i>Pg. 132</i>
	E. Board Policy Approval		<i>Pg. 133</i>
	1. 144.00 – Services of the Bookstore (Review)		<i>Pg. 134</i>
	2. 151.00 – Control of Vehicular Traffic on Campus (Revised)		<i>Pg. 135</i>
	3. 153.00 – College Vehicles (Revised)		<i>Pg. 137</i>
	4. 216.00 – Graduation Requirements (Revised)		<i>Pg. 139</i>
	5. 250.00 – Admission (Revised)		<i>Pg. 141</i>
	6. 403.00 – Student Code of Conduct (Revised)		<i>Pg. 144</i>
	7. 475.00 – College TB Testing Policy (Revised)		<i>Pg. 146</i>
<b>VI.</b>	<b>Discussion Agenda</b>	<b>Bob McGregor, Chair</b>	<i>Pg. 148</i>
	A. Board Handbook Revisions (Second Review)		<i>Pg. 149</i>
<b>VII.</b>	<b>Other Business</b>	<b>Bob McGregor, Chair</b>	<i>Pg. 194</i>
<b>VIII.</b>	<b>Adjournment</b>	<b>Bob McGregor, Chair</b>	

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**I. CALL TO ORDER**

**A. Invocation**

Chair McGregor will call the regular public meeting of the Board of Trustees to order and Trustee Wilson will provide the Invocation.

**B. Mission Statement**

Cowley College is committed to providing opportunities for learning excellence, personal achievement, and community engagement.



**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**II. AWARDS AND REPORTS**

**A. College Update**

Dr. Michelle Schoon

**Recent College Activities:**

- Aspen Narrative submitted on Dec. 9. Way to go team!
- KSOK Radio spot
- Behind the Stripes Podcast
- Emporia State/Community College articulation agreement signing and educational event with Legislature
- Fall sports – Volleyball and Men’s and Women’s Soccer all made to semifinals
- Hosted employee Thanksgiving lunch
- KBOR fall census certification Nov. 29
- 12 days of Christmas goodies and Employee Holiday Party

**Strategic Enrollment Management:**

- Website changes to make navigation easier.
- Reviewing marketing materials
- Promoting reverse transfer to students that are leaving in spring
- High School Survey results

**Attended:**

- Fall Musical – Twelfth Night
- Ribbon cutting – AC walking trail
- Usual meetings with KBOR, TEA, Chamber, etc.

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**II. AWARDS AND REPORTS**

**B. KACC Quarterly Meeting**

Joe Shriver will provide a recap of the KACC Quarterly meeting, held December 5-6 at Garden City Community College.

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**II. AWARDS AND REPORTS**

**C. Legislative Update**

Jessica Lucas has provided a legislative report.

## **Cowley College Legislative Update**

Prepared Dec. 11, 2025

### **Cowley College Sales Tax Vote**

- See attached for final precinct data from the 2025 November election
  - o 2097 YES to 1877 NO

### **2026 Legislative Session**

- Budget Priorities
  - o Full funding of Career and Technical Education programs
  - o Continued funding of business and industry funds and student success funds
  - o Maintain capital outlay funds
  - o Include the deferred maintenance resources
- Other Priorities
  - o Defend against any legislation that would weaken the ability of Cowley College to continue operations
  - o Support initiatives that would empower Cowley College and its partners to build on training opportunities in their region



# 2025 Cowley College Sales Tax Results



Precinct	Yes- # of votes	No-# of votes
City of Wellington	870	731
Caldwell	203	102
Wellington Rural	163	150
Oxford	133	128
Mulvane	81	62
Argonia	79	52
South Haven	59	45
Norwich	4	2
Belle Plaine	199	206
Mulvane Rural	86	132
Conway Springs	101	105
Mayfield	53	58
Mulvane - Cowskin	21	39
Geuda Springs	20	22
Udall	9	14
Mulvane Peck Improvement District	0	8
Arkansas City	5	7
Clearwater	5	6
Milan	4	5
Mulvane- BP Drainage	2	3
Total Votes 3974	2097 or 52.77 YES	1877 or 47.23 NO

Meeting of the Board of Trustees  
Cowley College

December 15, 2025

**II. AWARDS AND REPORTS**

**D. Administrative Reports**

**Holly Harper, Vice President of Finance and Administration**

**Business Office**

*Darci Sampson*

- Emailed student billing statements.
- Configured spring term billing.
- Cleaned and corrected data to ensure accurate year/term for 1098-T forms.
- Processed third-party billing.
- Completed Billing for KU/KBOR Education Grant.
- Coordinated and hosted a community clothes drive w/ Central Christian Church.

**Facilities & Maintenance**

**Work Orders**

*Todd Ray*

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
2023-2024	235	421	274	216	257	163	323	245	220	200	186	113	<b>2,853</b>
2024-2025	261	353	233	175	197	110	279	166	124	127	167	53	<b>2,245</b>
2025-2026	223	262	210	214	219								<b>1,128</b>

**Campus Projects**

- Completed
  - Wellness Center sewer line repair
- In Progress
  - Cowley Foundation move to Galle-Johnson

**Financial Aid**

*Lena Spencer*

- Student appointments face-to-face and zoom
- Imported 2025-2026 FAFSA's into system
- Sent FAFSA Acknowledgement Letters for new ISIRs
- Awarded Financial Aid for Summer 2025
- Attended various webinars on compliance, FAFSA, and FSA regulations
- Sent Fall 2025 institutional scholarship contracts

**Human Resources/Payroll**

*Amy Tharp*

- Audit of payroll for year-end tax reporting.
- Reconciled benefit deductions against vendor invoices.
- Collected Paycom deadlines and communicated key dates to employees.

## Auxiliary Services

### Bookstore

*Shannon O'Toole*

no report

### Wellness Center Membership Sales

*Rikki Hettenbach*

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
2023-2024	169	181	150	150	177	191	197	143	146	134	149	157	<b>1,944</b>
2024-2025	173	164	139	135	166	162	187	174	197	159	163	204	<b>2,023</b>
2025-2026	227	189	173	156	178								<b>923</b>

### Student Pantry Visits

*Lynlea Bartlett, Peyton Snively, Ali Nittler*

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
2023-2024	0	14	87	98	93	46	64	76	94	111	0	0	<b>683</b>
2024-2025	0	0	152	168	177	0	0	98	183	196	41	0	<b>1,015</b>
2025-2026	0	0	194	161									<b>355</b>

## Dr. Scott Layton, Interim Vice President of Academic Affairs

### Interim Vice President of Academic Affairs

*Dr. Scott Layton*

- Attended standing committee meetings: Administrative Council, Academic Affairs, Behavioral Intervention, Director's Meeting, and Academic Enrollment Management.
- Attended the KCIA and KCAA meetings in Garden City, KS.
- Attended the November SCOCOA, COCAO, and BAASC KBOR virtual meetings.
- Met with Amy McWhirt, Coordinator of the Tiger Learning Center to discuss the progress this semester and plans for next semester.
- Completed all classroom observations and faculty appraise for the Fall semester.
- Boeing NDT Apprenticeship Training completed the first 2 weeks of onsite training in Seattle and St. Louis on eddy current testing and ultrasonic testing. Courses were taught by Patrick Metzinger, Joe Clasen, and Dave Vaughn. The training for the next two weeks will cover radiography.
- Completed the community education contract with IAOM for the spring milling electrical course.

### Associate Vice President for Academic Affairs

*Dr. Tasha Taylor*

- Contributed to, reviewed, and revised narrative for ASPEN College of Excellence Award application
- Collaborated with Kansas Department of Corrections (KDOC) and Kansas Department of Commerce Office of Apprenticeships to create inaugural prison education apprenticeship program in the state of Kansas.
- Attended KCCLI (Kansas Community College Leadership Institute) meeting at Dodge Community College.
- Continued processing Fall semester AIV's.
- Reviewed scholarship submission requirements for WSU Tech grant sub-recipient award
- Attended KBOR meetings
- Led monthly NDT and WCF Education Navigator 'check-in' meetings

- Served on Education Navigator interview panel
- Served on TRIO Specialist interview panel
- Led Department Specialist meeting
- Participated in various Academic Affairs meetings

### **Distance Learning Update**

*Shelby Huddleston*

- Spring courses were published on Friday, October 31<sup>st</sup>. All course shells are in the Blackboard Ultra Course View. Instructors can request course copies from the distance learning department online form.
- 2nd 8-week Online began on Oct. 20<sup>th</sup>. Blackboard inter session courses are published.
- As of December 1, 2025, we had 684 fall syllabi with nearly 19,500 views. Simple Syllabus is a standardized syllabus template required to be used by all faculty teaching in each modality offered at Cowley – face-to-face, hybrid, and online. It is a centralized, template-driven platform that lets instructors quickly personalize and publish interactive class syllabi. It also provides a metrics dashboard to support evidence collection campus-wide for accreditation purposes. Piloted and implemented a Course Readiness dashboard as a new tool from Simple Higher Ed.
- In November, Respondus saw 2619 online monitored proctored sessions in Blackboard. The total usage for the academic year is over 8,000. Respondus offers three proctoring options: the standalone LockDown Browser, the LockDown Browser with instructor proctoring via Zoom, and the LockDown Browser with AI monitoring.
- In November, Tutor.com saw 144 student sessions and nearly 110 hours of tutoring in various subjects such as Drop Off Essay Review, Math, Science, Social Sciences, and Writing. We continue to see positive feedback on its availability to students.
- In November, Zoom had 506 meetings totaling 66,180 minutes.
- Fix Your Content Day Results
  - I wanted to share some results from '[Fix Your Content](#)' day, that was on November 18, 2025. This is a day devoted to accessibility fixes in the learning management system. There were 119 institutions worldwide participating, and we finished in 8<sup>th</sup> place. There was a total of over 150,000 fixes.
  - We had nearly 629 fixes for 0.36212 fixes per student. This is a great start to meeting the accessibility needs of our students, particularly with the upcoming regulatory changes next year.
    - Kansas Schools Participating:
    - WSU 7<sup>th</sup> place
    - Cowley 8<sup>th</sup> place
    - KSU 14<sup>th</sup> place
    - Ottawa 18<sup>th</sup> place
    - KU Med Center 23<sup>rd</sup> place
    - KCKCC 24<sup>th</sup> place
    - JCCC 40<sup>th</sup> place

### **Tiger Learning Center - December Usage**

- Total logins for one-on-one tutoring, emailed essay, and study time: 353
- Total Time: 405 hours
- Updated login for Accudemia to use Microsoft credentials.

### **Dual Enrollment Update**

*Brandon Burke*

- Current Head Count: As of December 8, 2025, the head count for the Spring semester is 527 students.
- Momentum: We are seeing consistent daily growth, with enrollment forms being submitted daily since the start of spring enrollment on November 3rd.
- Goal Context: Last year's final head count (725), the enrollment period is still open, and strong momentum indicates continued closing of this gap.



## II. Awards and Reports

- Partner School Outreach: Successfully booked and executed several enrollment days with our key partner institutions to facilitate direct student registration and information sessions.

### Mulvane Campus Update

*Tori Reibenspies*

- Assessed needs for the campus regarding the spring semester.
- Continued monitoring class enrollment for the spring semester.
- Our campus hosted a Thanksgiving potluck for faculty and staff.
- Provided students with snacks for finals week.
- Submitted general work orders for campus maintenance.

### Renn Memorial Library

*Rhoda MacLaughlin-Ramirez*

For the month of November 2025, the library had a total attendance of 1973.

Breakdown by Time/Day:	
M-F 7:45am – 12pm	1225
M-F 12pm – 4pm	498
M-F 4pm – 10pm	199
Sundays 2-10pm	51
Total November 2025 Attendance:	1973
Library Activity/Usage:	
Computer Usage	1115
Reference/Help Questions	134
Kansas Room Usage	46
Proctored Tests	15
Classes to the Library	2

### Community Education

*Micah Fry*

- The Golden Tigers program's fall wrapped with 269 participants taking part in the semester's fun. Spring planning is well underway. This semester's participants were surveyed, and we had just over 65% return their completed surveys. The survey included 4 Likert scale question and 2 open ended questions. The former results are represented in the below graph. Survey crafted with the help of the office of institutional effectiveness.

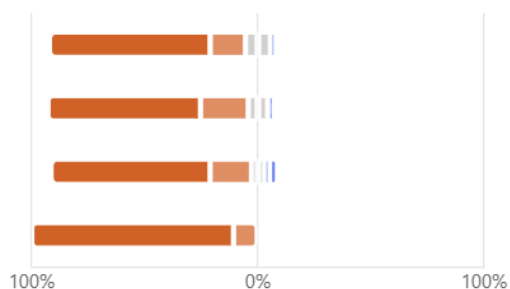
● Strongly agree   ● Somewhat agree   ● Neither agree nor disagree   ● Somewhat disagree   ● Strongly disagree

The quality of the Golden Tigers program offerings this semester were equal to or better than previous semesters.

The variety of the Golden Tigers program offerings this semester were equal to or better than previous semesters.

The process for enrolling in Golden Tigers courses this semester was clear and easy to navigate.

The Golden Tigers program has served to enrich my life.



- Community education spring planning is underway. Several CNA/HHA Testings have been scheduled for December.
- Upon request a private motorcycle rider safety course was offered in November. A full schedule of motorcycle classes will return with the warm weather in the spring.

**Student Support Services TRIO Program/IMPACT**

*Greg Butler*

COUNT:

Goal = 160 (must be met by August 31, 2026)

Currently= 156

Highlights from this past month:

- IMPACT celebrated First Generation Week by walking the Cowley Mile, which was lit with luminaries that were decorated with motivational themes. Afterward, the group enjoyed pizza in the Underground.
- ACES has ended the semester with the Sacred Heart Turkey Dinner, Angels in the Attic canned food drive delivery, Walmart doorbell ringing for Angels in the Attic, and the ABATES event.
- Lots of enrollment for Spring 2026

**Paul Erdmann, Vice President of Information Technology**

**One-time Information Requested**

- Request from the Director of Distance Learning to change the extract going to Simple Syllabus on HPR training classes
- Ran what information was in a certain table for Admissions & Jenzabar Support Specialist
- Researched and updated the VitalSource process for the winter session
- Updated JFA link after JFA 2025.3 upgrade from support
- Request on how many hours of CEP were there in 2024, per the President's request
- Communicated with Jenzabar support on why the student schedule was running a certain report (J1Web). Discovered a bug in the system, but a workaround was found to update a certain table
- Conversation and update of the email wording when a student is enrolled. A change was made to the communication going out
- Testing on what happens when scripting in a stage (what it doesn't do that the system does when manually done) and requirements completions
- Stopped the 2025-FA extract to the bookstore from J1
- Started up the 2025-SP extract for the bookstore system (Full export mode)
- Request from Registrar data on Udall HS students' grades (history for 2025-FA)
- Per Bursar request, inactivate data in J1 from the ID#'s given (AR subsid\_master)
- Updated some data in the tran\_hist table due to user error in processing per the Director of Accounting
- Per the Director of Bookstore Operations, request for the IDs of students who are taking a winter session
- Pulled student enrollment information out of Jenzabar PX for the Registrar's office about a student's enrollment in 2013
- Provided enrollment information to the Registrar's office about when a student added and dropped a particular class for the 25FA semester

**Miscellaneous**

- Ran a script from support to allow a user to get into J1web
- Researched the new hourly billing for spring. It will auto-update when the default Yr/Trm gets updated
- Researched workflow Base - AJAX questions from Admissions & Jenzabar Support Specialist
- Request from Admissions & Jenzabar Support Specialist on a Candidacy Stage Data Set, and it was determined that what we already had out there would work

## *II. Awards and Reports*

- Request to change a SSRS report on the Faculty Load Report, but the data was excluded from the report when created, and then the user cancelled the request
- Researched why the Student billing stopped running with a strange error message. Ended up rebooting the "Clean Machine"
- Started researching TODO in J1WEB, but the end user determined the issue, and it was resolved
- Deleted some duplicate ID's
- Give and take access on Cowley Connect reports in the reports tab
- Monitored the Accuplacer process and sent information out if there was an error
- Monitored re-calc jobs in J1 to make sure no errors
- FERPA processing
- Entered a Support ticket after our Jenzabar system upgrade, because the Student Schedule reports were not working. Continued to investigate and attempt adjustments. Finally, after applying a suggestion from the Listserv, this report and several other 'PDF' reports are working fine. Asked Jenzabar to close the support ticket
- Updated the volunteer form on JICS at the request of the webmaster
- Entered a support ticket about a new Jenzabar notification about the Middle Name being different in the database than what was submitted on the application. This has been identified as a bug in Process Internet Submissions
- Verified a user's permission in J1 Desktop to see/manage the Requirements Definition table
- Investigated suspected issue with J1 Desktop user not able to update student SSNs. Determined that the system is working as expected
- Updated verbiage on Cowley Connect Requisitions after upgrade

### **Ongoing Projects**

- Brown Center videowall – In progress
- Network cyber security configuration – In progress
- Campus Windows 11 upgrade – Complete
- Wellington Tech Classroom equipment upgrade – In progress

## **Stefani Jones, Director of Student Enrollment and Success**

### **Admissions**

A total of 330 applications were submitted, with 146 students enrolling for the fall and spring semester in the month of November. Letters of acceptance are sent out to all accepted applicants.

### **Individual Tours**

Arkansas City Campus

- 13 individual tours
- 3 athletic tours / recruiting visits
- 2 group tours
  - Ark City CTE (24)
  - Sedan HS (14)

Mulvane Campus

- 1 individual tour

### **Recruiting**

- Preparing marketing materials for the 2025-2026 year, as recruitment will begin in February.

### **Other**

Andy Bohn assisted Director of Dual Enrollment with enrollment of high school students at Ark City High School, attended Apply Kansas Steering Committee Meeting, attended the Kansas Association of Collegiate Registrar's and Admissions Officers Executive Board Retreat and Meeting at Friends University and attended Enrollment Management and other various committee meetings.

### **Enrollment**

- Continue to enroll new and returning students for the fall semester, supporting students with frequent check-ins, referral to resources and advising updates.
- Sumner, Mulvane and Wichita locations assisted the bookstore with textbook orders
- Held two student life activities for students on the Sumner campus

### **Advising / Retention**

*Julianna Smarsh*

#### **Retention/Student Success Communication:**

- Sent November Advisee Newsletter to all enrolled students
- Assisted with Accuplacer testing for ELL students
- Reviewed and edited student notification emails from the Retention Module
- Attended TLC touch base meeting discussing retention support
- Uploaded retention relationships for new Impact students
- Maintained student communication through advising sessions, retention follow-up assignments, academic planning, and enrollment assistance

#### **Advising/Department Support:**

- Continued advisor assignment adjustments, including adding Impact advisors for new students in the program
- Sent advisor reminders and began compiling fall advisor agreements for paid faculty advisors
- Assisted advisors with individual questions and enrollment support
- Troubleshoot J1 Web Advising issues and worked on setting up proper roles and permissions
- Continued process on student data cleanup, including updating many historic student accounts to inactive in advising

### **Systems / Other:**

- Attended Cowley/Jenzabar Technical Account Manager Check-In and Jenzabar Peers Webinar Round Table Discussions
- Submitted Level Up Newsletter entries for Cowley
- Participated in the Upward Bound Saturday Academy event to share my college-to-career journey

### **Military Services**

*Andy Bohn*

- Attended Ark City Veteran's Day Parade
- Held Veteran's Day Meal at Sumner and Ark City campus locations with a total of 7 veterans across both locations. Mulvane had cookies and a table set up for veterans at that location.
- Assisted and sponsored an event at McConnell Air Force Base to feed service members, their families, and civilian workers on base to show our appreciation of them continuing to work during the government shut down even if they weren't getting paid.
- Worked on Spring enrollment for VA students
- Attended VA School Certifying Officials Office Hours Meeting

### **International Student Support Services**

*Brailea Tipton*

- Watching the regulations and finding ways to meet students' needs due to changes made daily

## II. Awards and Reports

- Working with students on enrollment in Winter Session and Spring semester
- Assisting students as they are navigating the end of the semester departure
- Working with transfer students
- Working with other departments to ensure that all documentation is in place
- Reviewing current processes to streamline and enhance the ease for all students and staff

### Upward Bound TRIO Program

*Liz Shepard*

**2025-26 Grant Award:** \$ 324,979.00 We have had two Saturday Academies this month. Our first Saturday started with breakfast. Students then signed in. We discussed expectations for grades and tutoring time for the day. Students worked on homework with assistance and met individually to discuss grades and to see what assistance was needed. We then left for Wichita for lunch at Golden Corral and then a campus tour of Newman University. The students were exposed to several options for majors and careers. Our second, students worked on homework with assistance and met individually to discuss grades and to see what assistance was needed. Lunch catered by Fresh Ideas. Then we had Lynlea Bartlett, Rebecca Holman, Shannon O'Toole and Julianna Smarsh come talk with the students about how they got to the positions that they are in on campus and how they relate to all college campuses. working with our high schools to recruit new students into the program.

### COUNT:

Goal: 63 students

Current: 43

Pending: 5

### Marketing Department

*Jennifer Searle*

**November 4 Election Awareness interview:** Coordinated a live interview segment with KSOK featuring Dr. Schoon to remind community members about the November 4 vote.

**Strategic Plan Community Survey Promotion:** Promoted the community survey for the next Strategic Plan on digital and radio to encourage broad participation.

**Wellington I-35 Billboard:** Completed design for the new billboard near the Wellington exit on I-35. Final artwork has been delivered, and we are awaiting an installation date from the vendor.

**AI Prompt Writing Course Promotion:** Produced a full set of promotional assets—including radio spots, TV ads, and social media versions—to support enrollment for the upcoming AI Prompt Writing course. The spot is currently running across Facebook, Instagram, TV, and radio to support enrollment.

**Basketball Media Guides:** The creation of the 2024–25 Men's and Women's Basketball Media Guides was a major project; content and design work is now complete, with both guides scheduled to go to print the 2nd week of December.

**Championship Tournament Graphics:** Produced and published game-day and good luck graphics for Volleyball, Men's Soccer, and Women's Soccer as each team advanced through their respective national tournaments, ensuring consistent branding and strong support across all platforms.

**Website SEO Enhancements:** Continued behind-the-scenes development on Cowley.edu by creating new, detailed schema markup to improve search engine visibility. Enhanced schemas support stronger SEO, helping Cowley appear more prominently in Google search results.

**Christmas in the City Participation:** Took part in the community's "Christmas in the City" event by decorating a downtown pole in Cowley colors, strengthening community visibility and engagement.

**EMT Program Promo (Sumner Campus):** Produced a new 30-second promotional video highlighting the EMT program at Sumner Campus, featuring student interviews to showcase program impact and student experience.

**Kristi Shaw, Executive Director of Student Services**

**Student Life**

*Peyton Snively*

Director of Student Life attended various committee meetings- Student Pantry meeting, Student Senate officer meeting, Student Senate Meeting, Fresh Ideas Meeting, Hope Squad Advisor Meeting, Interview Committee, Christmas Party Planning Meeting, Student of the Month, J1 Student Affairs and Activities Meeting, Sumner Events Planning Meeting

3<sup>rd</sup>- Worked student pantry

4<sup>th</sup>- Hope Squad Meeting

Intramural Pool Tournament (43)

5<sup>th</sup>- Student of the Month Meeting

Health Services Coordinator Interview

Adam Sandler theme night for volleyball playoff game

6<sup>th</sup>- Send off to nationals for men's and women's cross country teams

Student Senate Meeting

Christmas Party Planning Meeting

Free Movie night (161)

8<sup>th</sup>- Men's Basketball Hosts (Patriotic Theme Night)

10<sup>th</sup>- Student Senate Officers participated in KBOR Focus Group

Announced November Student of the Month- Breanna Curry

Karaoke and Cookies Event (39)

11<sup>th</sup>- Send off to nationals for Men's Soccer Team

12<sup>th</sup>- Wrestling home dual (Neon Night)

13<sup>th</sup>- World Kindness Day at Francis Willard Elementary

Fresh Ideas/ Cowley College Meeting

14<sup>th</sup>- Send off to nationals for volleyball and women's soccer

17<sup>th</sup>- Worked student pantry

19<sup>th</sup>- Pie Eating Contest and Turkey Bowling Event in the McAtee Dining Hall

Intramural Co-Ed Basketball at Ark City Rec Center (74)

20<sup>th</sup>- Attending Super Sharing Day to represent Cowley Student Pantry

21<sup>st</sup>- Purchased prizes for Singo Bingo

Decorated city light pole to represent Cowley for Christmas in the City

24<sup>th</sup>- "Oh My Gourd. We are so thankful for you" Pumpkin Scavenger Hunt for students (20 pumpkins and prizes)

Unplug before the holidays event for Hope Squad

Singo Bingo Event (37)

Club Christmas Tree Decorating Contest Set Up

Homecoming Presentations to vote for Homecoming Theme

**Student Accessibility (Disability Services and Title IX)**

*Dawn Simpson*

Collaborated with students, staff, and faculty. Addressed student concerns and issues. I attended meetings for the BIT team, Title IX, Perkins Needs Assessment, and...I completed QPR training, attended AHEAD webinars...

## *II. Awards and Reports*

Number of students served this month: 44  
Total number of student contacts: 150  
Number of tests read: 4  
Number of tests scheduled: 25  
Number of Faculty contacts: 57  
Number of Staff contacts: 105  
Number of Agency contacts: 23  
Number of Prospective student contacts: 8  
Number of Accuplacer tests given:  
Number of tests Proctored: 25  
Number of student concerns: 1  
Parent Contacts: 3  
Pregnancy Modifications: 1  
Title IX issues: 1

### **Student Life Counselor**

*Rebecca Holman*

Drop Ins (<30mins) – 1  
Scheduled Appts: 36  
New – 3  
Repeat – 17  
No Show – 4  
Cancel - 2  
Alcohol Sanction - 4  
Faculty/Staff – 2  
Dual Enrolled - 1  
Crisis Intervention – 3  
Student of Concern – 4  
Virtual - 0  
Conflict Resolution – 0  
Specialty – 0

**Activities included, but not limited to:** Engaging with faculty/staff/students through Olwen, AcuWellness Clinics, HOPE Squad Advisor Meeting, HOPE Squad Event – World Kindness Day @ Frances Willard and Unplug Before the Holidays (stations – coloring, puzzles, make stress balls, play-doh), completed HOPE Squad T-shirt Fundraiser, HOPE Squad Advisory Meeting, VB game, BB x10, Wrestling Dual, Collaborated with Suicide Prevention Coalition of Cowley County and FCMHC-Zero Suicide Program to provide QPR training for faculty, staff and community members, gather information about benefits of Practicum Students for Student Support (working with Lynlea to create Asst Dorm Mgr. position), working on proposal for facilitator training (Mental Health First Aid and Certified Peer Educator), BIT meeting, ACCA – BIT/Care Teams support meeting, Coping Skills Jeopardy in Nick DiMeo's class x2, Webinar for Accountable Innovations in AI & Mental Healthcare, Changing the ADHD Brain: Moving Beyond Medication, GED Class – resiliency & Coping Skills, Upward Bound – How Did you Get Here (pathway to your career), AODTF Meeting, Cowley Thanksgiving Meal, Student Life Events (Grateful Turkey, Karaoke, Singo Bingo), Heritage Night, Cherokee Nations: Families are Sacred Summit in Tulsa, Financial Literacy Class, Twelfth Night, Cocoa Cabaret, phone calls, emails, texts w/students/staff. Creating new programs, proper forms, completing paperwork, researching best practices and creative ways to increase student engagement in mental health and wellness.

**Upcoming Events:** Julie Kratts's Seminar Class – Study Skills, AI Book Club Meetings, HOPE Squad Event, Work with Megan (HR) to promote Workplace for faculty/staff/admin, HOPE Squad meetings, Meeting w/Housing Director to go over Asst DM job duties

**Director of Housing & Lodge Dorm Manager**  
**Lynlea Bartlett**

**Cowley County Community College**  
**Housing Report November-25**

			2025		2024		2023	
Building			Occupied	Available	Occupied	Available	Occupied	Available
Central Ave			95	101	99	104	92	104
Docking			79	87	85	96	68	96
Kirke-Dale			71	83	78	86	68	86
Kimmell			52	70	62	72	61	72
Storbeck			61	74	61	76	63	76
The Lodge			27	58	36	66	37	66
Wellington			1	16	4	16	5	16
TOTAL			386	489	425	487	394	516
% OCCUPANCY			78.9%		87.3%		76.4%	
Move-ins	Move-outs	*Occupancy totals reflect single rooms						
0	5	Students Charged with Single Room Rate (on campus): 15						
Contracts Received	Nov	YTD	Students Charged with Single Room Rate (@ Lodge in a Double): 8					
YR-25-26	3	422	*19= Incompleted, 17= Canceled, 2= No Shows, 5= Spring 2026 contract					

**Housing - Reports/Activities :**

Director of Housing attended various committee meetings (Enrollment Management, Cowley/Fresh Ideas, Cowley Pantry, Cowley Christmas Party , THRIVE Team, BIT Team, Title IX, Alcohol & Other Drug Task Force, Wellington Event Planning)  
Housing Staff held weekly Monday meeting  
Housing Director participated in the HLC site visit meetings.  
Housing Director met with Student Life and staff in Wellington for November event planning on the Wellington campus.  
11/3- Director of Housing attended QPR Training  
11/4- Director of Housing placed spring 2026 housing charges on student accounts  
11/6- RA representative and Director of Housing attended the monthly Student Senate Meeting  
11/10- Director of Housing attended Student Life event of Karaoke  
11/13- RAs and Director of Housing joined HOPE Squad at Francis Willard for World Kindness Day.  
11/17- Housing Director sent out information regarding students who will not be returning for spring semester.  
11/19- Housing/Student Life & Fresh Ideas co-hosted a pumpkin pie eating contest in the cafe.  
11/22- Director of Housing spoke with Upward Bound students about her position at the college.  
11/24- Housing & Student Life co-hosted "Oh My Gourd We are so Thankful for you!" event on the AC & Wellington campuses.  
11/24- Director of Housing helped Student Life with SINGO BINGO event

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11/24- Director of Housing helped Student Life with SINGO BINGO event  
11/25- Monthly Resident Assistant Meeting



**Jeff Fluty, Athletic Director**

**The Lady Tiger Volleyball team** earned a #6 at-large seed at the national tournament in Council Bluffs, Iowa. After back-to-back national championships, the volleyball team had its string of titles come to an end with a fourth-place finish at the NJCAA Division II National Championships. “This was probably the toughest national tournament in the six years we have been there,” head coach Steven Gream said. “The freshman came in and really helped contribute to the program,” Gream said. “We need to get our hitting percentages up and improve our serve-receive and back-row defense.” Cowley finished another strong season with a record of 32-7.

**The Cowley Tiger men’s soccer team** earned a #3 seed at the NJCAA Men’s Soccer National Championship. They advanced to the semi-finals before Indian Hills ended their season with a 2-1 loss in Daytona Beach, FL. Having been on the cusp of a first-ever national championship in the program’s history, Cowley College head coach Marcos Ribeiro will return several talented players to build around. The Tigers finished the season with a record of 16-2-1.

**The Cowley Tiger women’s soccer team** earned a #5 seed at the NJCAA Women’s Soccer National Championship played in Enid, OK. With a chance to advance to play for the program’s first-ever national title, the NO. 5 seed Lady Tigers scored the opening goal of its semi-final game against the top-seeded and unbeaten Daytona State College before losing in overtime by a score of 2-1. Roberto Dos Santos, the KJCCC Division I Women’s Soccer Coach of the Year, will return several all-conference performers and look to make it back to the national tournament for a fourth consecutive year.

**The #16 nationally ranked Tiger Men’s Basketball team** is currently on a four-game winning streak with an overall 9-2 record and 4-1 in the Jayhawk Conference. The Tigers finish up the fall semester with two home games against Pratt community College on Wednesday 12/10/25 and Fort Hays Tech on Saturday 12/13/25. After the new year, the men resume conference play on the road at Garden City Community College Saturday, Jan. 3 at 4:00pm.

**The Lady Tigers Basketball team** is off to a 6-5 record overall and a 2-3 record in the Jayhawk Conference. The Lady Tigers finish the fall semester portion of the 2025-2026 season with two home games against Pratt County Community College on Wednesday 12/10/25 and Fort Hays Tech on Saturday 12/13/25. After the new year, the women resume conference play on the road at Garden City Community College Saturday, Jan. 3 at 2:00pm.

**The #7 nationally ranked Tiger Men’s wrestling team** continues a successful start to the 2025-2026 season. The team will close out the fall semester portion of the schedule with a trip to Broken Arrow, OK competing at the 918 Open on Saturday, Dec. 13. Upon return in January, the team will resume wrestling on Sunday, Jan.4 with a trip to Newman University in Wichita, KS to compete at the Jet Open.

As winter sports (basketball, wrestling) return to action in early January, **the Cowley Tiger spring sports** (baseball, softball, tennis, track & field, and cheer/dance) will be roaring to start come February 2026. The spring sports season will be a fun one to watch with plenty to cheer for as they strive to compete at an excellent level.

**Jeff Fluty, Cowley College athletic director** recently presented at the Arkansas City Rotary Club in the McAtee Dining Center on the Cowley College campus. The presentation provided a current update on the

legacy of excellence in Cowley Athletics, explain the Tiger Way, and celebrate the successes of excellence in the field of play, in the classroom, and its supportive role in the Arkansas City community.

**The Cowley College Hall of Fame** weekend is set for Feb. 6-7, 2026. Recognized for their outstanding contributions to Cowley College athletics, the national champion **2011 Lady Tiger volleyball team**, two-time national champion Cowley College baseball catcher **Casey Eckstein**, All-American women's basketball player **Montia (Johnson) Storey**, two-time softball All-American **Jessica (Seay) Linke**, men's tennis player **Dean Clower**, and long-time contributor **Peg Williams** were recently chosen to be inducted into the 2026 Tiger Athletic Hall of Fame on Saturday, February 7, 2026.

**Former Cowley College great Travis Hafner** will be inducted into the Kansas Baseball Hall of Fame. The induction ceremony will be held at Lavelle in Wichita, KS, on Saturday, January 31, 2026. "Travis worked hard and believed in himself and his talent," Darren Burroughs said. "He remained focused on becoming a special Junior College and a Major League ball player, and we are proud of all he accomplished at Cowley and afterwards in his big league career."

**Cowley fall sports post-season honors (national):**

**Volleyball:**

NJCAA First Team All-America- Hannah Darvas

NJCAA Third Team All-America- Ashlynn Jaccard

**Women's Soccer:**

NJCAA First Team All-America- Saki Sanno

NJCAA Second Team All-America- Sara Cortes

**Men's Soccer:**

NJCAA First Team All-America- Kanta Ishii

NJCAA Second Team All-America- Jin Tokishi

NJCAA Third Team All-America- Nino Inchico

**Dr. Brooke Istas, Faculty Liaison**

Janet Clasen & Dr. Jamie Hibbs attended the Ed Rising Conference in Wichita on Nov. 18th. Ed Rising is a conference and competition for high school students interested in becoming educators. About 150 high school students from South-Central Kansas attended and we were able to meet with most of them at our Cowley table. Dr. Hibbs also presented two breakout sessions.

Dr. Jamie Hibbs gave two presentations at Arkansas City High School on Dec. 5<sup>th</sup> to students in the Teacher CTE Pathway program.

On November 1st, Nick Albrecht along with colleagues, current, and past, Cowley students presented the 2<sup>nd</sup> Annual Cocoa Cabaret, performing songs, scenes, and special talents for the audience members. This served as a fundraiser for Act One Drama Club and was a wonderful opportunity to showcase faculty, staff, student, and alumni talent.

On November 13<sup>th</sup>, Nick Albrecht attended INTO THE WOODS at Arkansas City High School and met with students and teachers afterwards, hopefully recruiting some future tigers. Students and faculty alike did a great job and should be very proud of their work.

The weekend of November 21<sup>st</sup> - 23<sup>rd</sup> saw performances of our mainstage musical TWELFTH NIGHT by Shaina Taub and Kwame Kwei-Armah. The Kennedy Center American College Theatre Festival sent a

## *II. Awards and Reports*

representative and was in attendance on Sunday, November 23<sup>rd</sup> and was quite effusive of the show, granting the production special meritorious achievement recognitions in directing for Nick Albrecht, costumes for Meghann Borum, lighting and scenic design for Jason Huffman, music directing for Lindsay Allen, choreography for Brynlea Watkins, special scenic painting and outstanding ensemble work for students, and a suggestion for consideration in the Invited Scene Showcase and Costume Parade at the KCACTF Festival 58 in January. On November 21<sup>st</sup> over 165 high students from surrounding communities attended an invited high school matinee with fantastic response. Albrecht and Huffman then gave a talkback and facility tour to around 80 of those students with special emphasis on the theatre and music programs and our offerings.

On Monday, December 1<sup>st</sup>, Act One Drama Club participated in a Pizza Ranch Community Impact Night event earning almost \$200 for the club. Albrecht and around a dozen students worked the event and are very grateful for our community partners to allow us the opportunity. Monday, December 8<sup>th</sup>, during the Acting final. Students presented their scripted scenes for an audience and given opportunity to discuss their work and process with those in the class and in attendance of the presentation.

Frank Owens, Criminal Justice Instructor, reported that Student Patrol will end the semester with 783 hours of community service OUTSIDE of student patrol duties. That sets a new semester record for service.

Lyndsay Allen reported that during December, the vocal music program engaged in a series of performances and outreach activities that supported student retention, community engagement, and recruitment. On December 1, students participated in a Student Voice Recital, providing an opportunity for performance experience and supporting ongoing retention. Community outreach continued on December 3 with the Adams Preschooler concert preview of Vespers.

On December 4, the annual Vespers concert was presented with guest performers from Wellington High School, advancing community outreach while strengthening retention and recruitment efforts. The Concert Choir traveled to Tabor College on December 5 for a joint Christmas concert, further supporting student engagement and retention. On December 7, the CC Singers performed at Grace United Methodist Church, followed by a faculty personal performance for the Ark City Music & Dramatics Club Community Christmas Concert—both contributing to community visibility and outreach.

Recruitment efforts continued throughout the month, including performances and attendance at area high school concerts. On December 10, students performed at Belle Plaine High School, and faculty attended concerts at Wellington High School on December 12 and Arkansas City High School on December 15 to maintain strong connections with regional programs and prospective students.

Amy McWhirt, English Faculty and Tiger Learning Liaison reported the Tiger Learning Center had its fall Final Study Party on Sunday, Dec. 7 from 4-midnight. Greg Mink and I were both there along with our professional tutors (Dianne Flickinger and Candy Clark) and the peer tutors.

Computer Science Faculty, Jeremy Durham, and Adult Basic Education Staff, Lynell Durham volunteers for the Cowley Late Night Breakfast. Jeremy, also, attended an advisory council with several local industry IT leaders. Dec 12, 2025 held a Robotics Competition for area middle schoolers. There were 60 students from 5 different school who participated in this half-day long competition.

Meeting of the Board of Trustees  
Cowley College

December 15, 2025

II. AWARDS AND REPORTS

E. Thank you to Cowley College from Lauren Howerton

Thank you so much for everything you did to support us throughout the Queen Alalah experience. Your generosity, time and hospitality made this journey truly unforgettable. Thank you for allowing us to use the Brown Center for our Queen events from the Queens Tea to Coronation night. The space was beautiful & welcoming. It provided the perfect atmosphere for such special moments. I am so grateful for all the behind-the-scenes work that made each event run smoothly. Thank you also for helping coordinate flowers from the Rock City Greenhouse and for arranging our photos. Those thoughtful touches added so much beauty and meaning to our experience. Hosting the Dodgeball Alalah tournament was another highlight and it was clear how much time and effort Cowley put into making it fun and memorable for everyone. As a Cowley student myself, it meant so much to see my college play such an important role in this journey. Thank you for pouring so much heart into Alalah & into each of us finalists. I am deeply grateful.

Lauren Howerton  
Queen Alalah 2025



Meeting of the Board of Trustees  
Cowley College

December 15, 2025

II. AWARDS AND REPORTS

F. Thank you to Cowley College from Hailey Wilson



Dear Cowley College Admissions  
My name is Hailey and I  
had the honor of being a  
visiting queen representing  
Otto for Arkhalalah '25!

This was an amazing  
opportunity for us to  
engage with the community  
Thank you so much for the  
goodie bag! I am forever  
grateful for this period in  
my life! Your support in  
this program does not go  
unseen! Thank you!

- Hailey Wilson

Meeting of the Board of Trustees  
Cowley College

December 15, 2025

II. AWARDS AND REPORTS

G. Thank you to Cowley College from Delaney Colquhoun



Dear Cowley College,

Thank you for everything you guys provided us! We had so much fun at Dodgeball and loved the flowers we got! Most of all, thank you for providing us the opportunity to be Queen Alalah candidates.

Best regards,  
Delaney Colquhoun

Meeting of the Board of Trustees  
Cowley College

December 15, 2025

II. AWARDS AND REPORTS

H. Thank you to Cowley College from Kate Siole, Miss Winfield



Dear Admissions,

Thank you for providing a  
goodie bag for me at arkalalah.  
I appreciate it very much

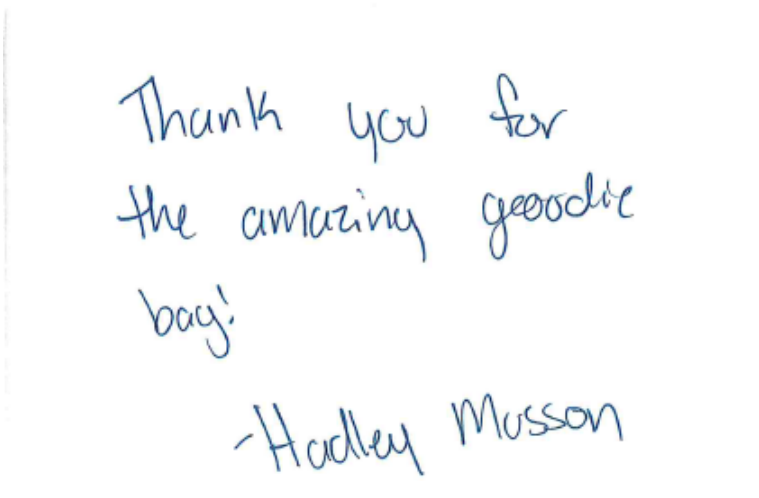
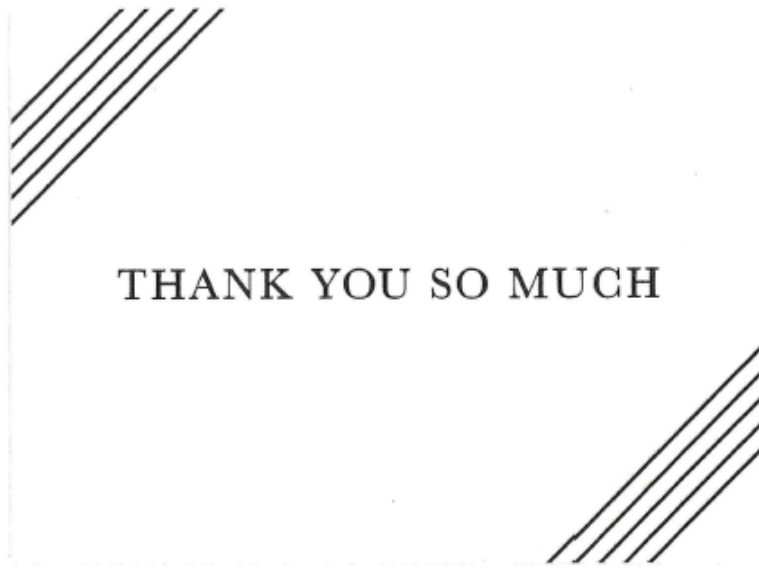
-Kate Siole  
Ms Winfield

Meeting of the Board of Trustees  
Cowley College

December 15, 2025

II. AWARDS AND REPORTS

I. Thank you to Cowley College from Hadley Musson





**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**III. PUBLIC COMMENT**

All official Board meetings are open to the public except executive sessions, which are convened in compliance with state law. However, participation in the meetings is not required by state law. The Cowley College Board of Trustees welcomes the attendance and participation of citizens in regular meetings and upon recognition by the Chairman, encourages questions or comments pertaining to items on the Agenda. Persons having other matters to be brought before the Board should submit these matters in writing to the President or Board Chairperson at least 72 hours in advance of the meeting, in order that items may be placed on the Agenda. In accordance with time requirements, the Chairman reserves the right to limit comments both in content and length of presentation.

1. No comments will be heard on matters which are not on the Agenda without the consent of the Board.
2. Persons wishing to speak shall identify themselves to the Board Clerk and state whether or not they represent the opinion of a group.
3. Each person may speak no longer than three minutes without specific consent of the Board or Chairperson.
4. Presentations containing information or comments related to College personnel or students may be referred for consideration in executive sessions.
5. The Chairperson reserves the right to limit the number of speakers.
6. Comments must be conveyed in a respectful and civil manner.
7. The Board reserves the right to withhold response or action based on public comment.
8. The Chairperson reserves the right to stop the proceedings and poll the Board to determine if a speaker may continue.
9. Any person acting in such a way as to disrupt the Board proceedings may be removed from the meeting place.

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**IV. STANDING COMMITTEE REPORTS**

**A. Trustee Finance Subcommittee**

**Gary Wilson, Trustee**

Update from the December 8, 2025 meeting

**1. FY 2024 Audit Approval**

Administration and the Finance Subcommittee request approval of the FY 2024 Audit as presented.

**2. Procurement - Mulvane Welding Booths**

Welding Equipment for Mulvane Campus –Perkins Reserve Grant Funds and Operating Budget

A Request for Proposal (RFP) for Welding Equipment was published on 11/17/25 with proposals due on 12/05/25. The table below outlines the bids received in response to the RFP. The intent of this purchase is to standardize welding equipment across all locations, maintaining consistency for training, instruction, and maintenance.

The college was awarded a Perkins Reserve Grant to expand the welding lab at our Mulvane Campus, providing \$55,203 in funding. The college will cover the required matching funds through its operating budget.

Item No.	Qty	Description of Product	DEPCO	Lampton
1	16	Lincoln Electric XCUSTOM 5'x5' Weld Booths	\$41,140.00	\$108,997.44
2	16	Lincoln Electric/K5248-3 Weld Table with Post 47" Wide	\$16,000.00	included
3	8	Lincoln Electric Booth mounted Dual Arm Fume Extractors	\$47,736.00	included
		Installation of Weld Booths, Tables, and Fume Extractors	\$12,800.00	Not included
		TOTAL COST	\$117,676.00	\$108,997.44

DEPCO submitted a bid with an alternative product, Clean Air Industries Bolt-Together Booths and Fume Dog Extractors. Product sheets are attached at tend end of the bid sheets.

Administration requests the approval to purchase welding equipment from Lampton Welding Supply for \$108,997.44 to support the expansion of the Mulvane Campus welding lab and maintain the same type of equipment in each of our locations.

**COWLEY COUNTY COMMUNITY COLLEGE**

**FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2025**



**LOYD GROUP, LLC**

Certified Public Accountants

**Cowley County Community College**

**June 30, 2025**

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On the COWLEY COUNTY COMMUNITY COLLEGE  
ORGANIZATIONAL DATA  
FOR THE YEAR ENDED JUNE 30, 2025

**BOARD OF TRUSTEES**

OFFICERS OF THE BOARD OF TRUSTEES

Bob McGregor	Chairperson
Dr. Alan Marcotte	Vice Chairperson
Gary Wilson	Treasurer
Tiffany Vollmer	Board Clerk
J.T. Seitz	Legal Counsel

MEMBERS OF THE BOARD OF TRUSTEES

		<u>Term Expires</u>
Jacinda Shaw-Kinzie	Arkansas City, Kansas	January 2028
Bob McGregor	Winfield, Kansas	January 2026
Gary Wilson	Arkansas City, Kansas	January 2026
Brett Bazil	Winfield, Kansas	January 2026
Dr. Alan Marcotte	Winfield, Kansas	January 2028
Joe Shriver	Arkansas City, Kansas	January 2028
Phil White	Wellington, Kansas	January 2028
David Stanley	Arkansas City, Kansas	January 2026

CURRENT PRINCIPLE ADMINISTRATIVE OFFICERS

Dr. Michelle Schoon	President
Dr. Scott Layton	Interim Vice President of Academic Affairs
Holly Harper, CPA	Executive Vice President of Finance and Administration
Paul Erdmann	Vice President of Information Technology
Jeff Fluty	Athletic Director
Deborah Phelps	Executive Director of Institutional Effectiveness
Dr. Brooke Ista	Faculty Liaison
Stefani Jones	Director of Student Enrollment Success
Kristi Shaw	Executive Director of Student Services



**LOYD GROUP, LLC**

520 S. Main Street  
P.O. Box 7  
Galva, KS 67443  
620-654-7565  
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**INDEPENDENT AUDITOR'S REPORT**

Board of Trustees  
Cowley County Community College  
Arkansas City, Kansas 67005

**Report on the Financial Statements**

***Opinions***

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the Cowley County Community College (the College), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of Cowley County Community College as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

The College's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of

#### *IV. Standing Committee Reports*

not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and other post-employment benefits and pension information on pages 4-12 and 38-44, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The individual fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2025 on our consideration of Cowley County Community College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC  
Galva, Kansas

December 3, 2025



### **Introduction**

This section of the Cowley County Community College (“the College”) (“Cowley College”) Annual Financial Report presents management’s discussion and analysis. Management’s Discussion and Analysis is included to provide an overview and analysis of the College’s financial stability, strategic planning, revenue trends, and future outlook. Responsibility for the completeness and fairness of this information rests with the management of the College.

### **Using the Annual Report**

The financial statements consist of four primary parts: (1) the statements of net position, (2) statements of revenues, expenses, and changes in net position, (3) statements of cash flow, and (4) notes to the financial statements. The financial statements are prepared on the accrual basis of accounting and economic resources measurement focus. Under the accrual basis of accounting, expenses are recorded when incurred, and all revenues are recognized when earned in accordance with generally accepted accounting principles.

The Statement of Net Position includes all assets and liabilities using the accrual basis of accounting. The accrual basis of accounting is similar to that of most private-sector institutions. It is used by government entities, including higher education institutions that adopted GASB 34 & 35, thus classifying themselves as business-type entities. This statement defines the financial position of the College.

The Statement of Revenues, Expenses, and Changes in Net Position presents the College’s operations results for each fiscal year. Operating revenues are generated from the services provided to students and other customers of the College. Operating expenses include costs incurred in producing goods and services resulting in operating revenues, depreciation, and amortization. Other activities are classified as non-operating revenues, expenses, gains, and losses.

The Statement of Cash Flows provides information about the sources and uses of cash in the College's operations. The Statement of Cash Flows helps determine the College’s ability to meet its obligations as they come due and the impact of external financing. The Statement of Cash Flows summarizes cash inflows and outflows by operating activities, noncapital financing activities, capital financing activities, and investing activities.

The Notes to the Financial Statements are integral to the basic statements and describe the College’s significant accounting policies. The reader is encouraged to review the notes in conjunction with management’s discussion and analysis of the financial statements.

### **Financial Highlights**

In the fiscal year 2024-2025, the College continued to align its financial resources and spending with the approved annual budget and strategic plan, specifically focusing on initiatives outlined in the 2022-2025 Strategic Plan. Key strategic priorities included enhancing student success through technology upgrades, expanding academic programs in technical and vocational education, and strengthening partnerships with local industries. The College continued to benefit from federal matching grants through the American Rescue Plan Act, which were pivotal in funding the development of the Tyler Technical Education Center. This new facility enhances our technical education offerings, supporting long-term revenue growth through expanded program capacity.



## 2022 - 2025 Strategic Plan Highlights

### Mission

Cowley College is committed to providing opportunities for learning excellence, personal achievement, and community engagement.

### Vision

Champion the relevance of two-year colleges in higher education through holistic learning and working development opportunities.



## Institutional Priorities

**PRIORITY 1 Focus:** Cowley College identifies and meets student needs through teaching and learning processes aligned with unique support systems to support its core mission, student success.

**PRIORITY 2 Impact:** Cowley College leverages resources to increase scope, minimize student constraints and improve operations.

**PRIORITY 3 Equity:** Cowley College creates a strong community that demonstrates inclusive and equitable treatment of its stakeholders.

**PRIORITY 4 Relevance:** Cowley College adapts to meet changes in higher education and stakeholder needs

**PRIORITY 5 Community:** Cowley College commits to the public good by creating engagement and value for its service area.

**PRIORITY 6 Equip:** Cowley College invests in its employees to create a culture that promotes personal and professional growth.

The vision statement, mission statement, and core values are essential in moving the College forward. In conjunction with our efforts to align the College around putting students first and student success, there is no goal more visible and vital to the students, stakeholders, and community than the financial well-being and transparency of Cowley College.

IV. Standing Committee Reports COWLEY COUNTY COMMUNITY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Unaudited)

**Statement of Net Position**

Below is a year-over-year comparison chart that closely examines each year's changes for each major category, including Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position.

**Statement of Net Position - Year over Year Change**

	2023	2024	2025	Change	
				2024 to 2025	2023 to 2024
ASSETS					
Current Assets	\$ 18,094,891	\$ 18,201,102	\$ 14,750,664	\$ (3,450,438)	\$ 106,211
Noncurrent Assets	35,402,832	39,993,172	44,437,370	4,444,198	4,590,340
TOTAL ASSETS	<u>\$ 53,497,723</u>	<u>\$ 58,194,274</u>	<u>\$ 59,188,034</u>	<u>\$ 993,760</u>	<u>\$ 4,696,551</u>
DEFERRED OUTFLOW OF RESOURCES	<u>\$ 769,468</u>	<u>\$ 634,408</u>	<u>\$ 511,465</u>	<u>\$ (122,943)</u>	<u>\$ (135,060)</u>
LIABILITIES					
Current Liabilities	\$ 4,032,430	\$ 3,948,724	\$ 4,354,377	\$ 405,653	\$ (83,706)
Noncurrent Liabilities	9,447,289	8,022,509	7,399,004	(623,505)	(1,424,780)
TOTAL LIABILITIES	<u>\$ 13,479,719</u>	<u>\$ 11,971,233</u>	<u>\$ 11,753,381</u>	<u>\$ (217,852)</u>	<u>\$ (1,508,486)</u>
DEFERRED INFLOWS OF RESOURCES	<u>\$ 2,338,511</u>	<u>\$ 2,188,689</u>	<u>\$ 2,098,469</u>	<u>\$ (90,220)</u>	<u>\$ (149,822)</u>
NET POSITION					
Net investment in capital asset	\$ 25,644,117	\$ 31,947,979	\$ 34,315,652	\$ 2,367,673	\$ 6,303,862
Restricted Expendable	31,625	-	-	-	(31,625)
Unrestricted	12,773,219	12,720,781	11,531,997	(1,188,784)	(52,438)
Prior period adjustment	-	(723,070)	-	723,070	(723,070)
December 3, 2025	<u>\$ 38,448,961</u>	<u>\$ 43,945,690</u>	<u>\$ 45,847,649</u>	<u>\$ 1,901,959</u>	<u>\$ 5,496,729</u>

**Assets**

For the fiscal year 2025, Total Assets increased by \$993,760 to a total of \$59.2M with the completion of the Tyler Tech Education Center that was opened for classes in August of 2024.

For the fiscal year 2024, Total Assets increased by \$4,696,551, mostly in noncurrent assets. The construction of the Tyler Technical Education Center significantly increased the College's capital assets, contributing to a \$5 million growth in noncurrent assets. This project was partially funded through federal matching grants, reinforcing the College's commitment to technical education and positioning it for future enrollment growth in high-demand career fields.

For fiscal year 2023, Non-current assets increased by \$4.0 million with the addition of a dorm to our Sumner campus, a portion of the construction of the new technical education building at our Arkansas City campus as well as heating and ventilation upgrades to the Arkansas City campus. Current Assets increased by \$1.8 million from an increase in unrestricted cash and cash equivalents from the matching federal grant funded through the American Rescue Plan Act administered through the State of Kansas Department of Commerce.

**Deferred Outflows of Resources**

The College's deferred charge on refunding a debt is reported as a deferred outflow of resources, as the amount is deferred and amortized over the life of the refunded debt. The College refinanced the 2007 Series-Dorm Revenue Bond with a Certificate of Participation to lower the interest rate and reduce the total debt service payments by \$349,745. The refinancing savings were \$29,533 (FY 2025), \$41,347 (FY 2024), and \$53,160 (FY 2023). Additionally, other deferred outflows of resources came from changes in proportions of the share of contributions for KPERS as it relates to the pensions reviewed by an actuary: \$481,932 (FY 2025), \$593,061 (FY 2024), and \$716,308 (FY 2023).

**Liabilities**

For fiscal year 2025, Current Liabilities increased by \$405,652. Accounts payable and Wages payable were much of the increase at \$330,116. Total liabilities decreased by 1.8% primarily due to debt service payments offset by higher accrued wages

Non-current Liabilities for fiscal year 2024 decreased by \$1,424,780 or 15%, with payments of the debt service on the bonds and leases making up \$1.8 million of the change offset by an increase of \$386,052 in post-employment benefit changes. Total liabilities decreased \$1,508,486 (11%) from fiscal year 2023 to 2024.

During fiscal year 2023, non-current Liabilities decreased by \$1,292,415 or 12%, with payments of the debt service on the bonds making up \$1.6 million of the change, offset by an increase of \$381,891 in post-employment benefit changes. Total liabilities decreased \$1,149,166 or 8% from fiscal year 2022 to 2023.

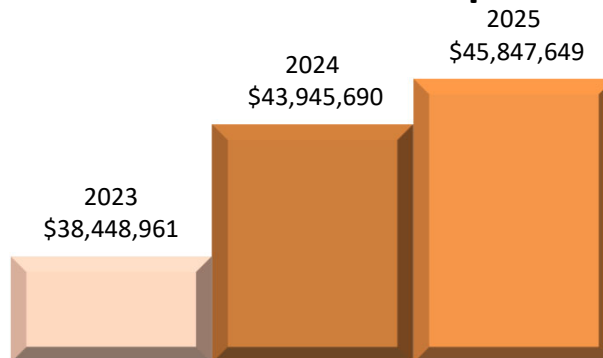
**Deferred Inflows of Resources**

The deferred inflow of resources represents an acquisition of net position that applies to a future period(s) and thus will not be recognized as an inflow of resources (revenue) until that time for retirement benefits. For fiscal year 2025, this resulted in \$2,098,469; in 2024, it was \$2,188,689; in 2023, it was \$2,338,511. The actuarial review of the pensions, contributions, and other post-employment benefits shows a decrease of \$90,220 for fiscal year 2025 and a decrease of \$149,822 for fiscal year 2024.

**Net Position**

The overall net position of the College continues to be stable. Net position is \$45.8 million for FY 2025, \$44.7 million for FY 2024, and \$38.4 million for FY 2023. The primary changes in Net Position over the 2023 and 2024 fiscal years include increases from a federal grant administered through the American Rescue Plan Act.

## Statement of Net Position Comparison



### Statement of Revenues, Expenses, and Changes in Net Position

Total revenues and expenses should be considered when assessing the College's financial position change. When total revenues exceed expenses, the result is an increase in net position. When the reverse occurs, the result is a decrease in net position.

The table below summarizes the College's Changes in Net Position Statement for the years ended June 30, 2023, 2024, and 2025. The College saw increases each year as follows: \$1,901,959 (FY 2025), \$6,219,799 (FY 2024), and \$6,259,915 (FY 2023). The year-over-year amounts decreased by \$4,317,840 (from FY 2025 to FY 2024) and decreased by \$40,116 (from FY 2024 to FY 2023). The significant decrease from 2024 to 2025 is from the grant funding received in FY 2024 for the completion of the Tyler Technical Education Center.

### Statement of Revenue, Expense and Changes in Net Position

	2023	2024	2025	Change 2024 to 2025	2023 to 2024
Operating Revenues	\$ 15,648,268	\$ 13,817,363	\$ 12,617,378	\$ (1,199,985)	\$ (1,830,905)
Operating Expenses	30,953,673	32,603,650	33,423,188	819,538	1,649,977
Operating income (loss)	(15,305,405)	(18,786,287)	(20,805,810)	(2,019,523)	(3,480,882)
Nonoperating Revenues, Net	20,815,232	24,097,761	21,247,110	(2,850,651)	3,282,529
Capital grants and gifts	750,088	908,325	1,460,659	552,334	158,237
Increase (Decrease) in Net Position	\$ 6,259,915	\$ 6,219,799	\$ 1,901,959	\$ (4,317,840)	\$ (40,116)

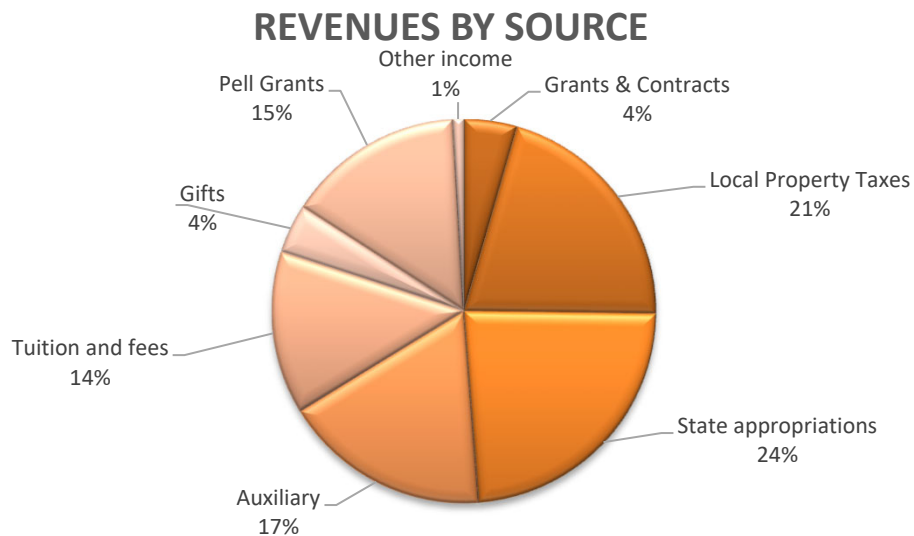
### Revenues

In accordance with GASB Statements No. 34 and 35, revenues are identified in the Statement of Revenues, Expenses, and Changes in Net Position as Operating Revenues and Non-operating Revenues. Operating Revenues are remunerations associated with exchanges with students, commonly tuition and fees, textbooks, other materials students purchase for college, and other sales and services offered to students and other customers. Other remunerations classified as operating revenues include federal, state, and local exchanges associated with students, such as Pell Grants, SEOG, and Federal and Local Work study.

IV. Standing Committee Reports

COWLEY COUNTY COMMUNITY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Unaudited)

Non-operating Revenues include State Appropriations, Ad Valorem taxes (local property taxes), Capital Outlay Mill (local property taxes), and other revenues such as investment income and capital gifts. The Capital Outlay Mill was created in 2017 to secure funds for rehabilitation costs and renovation of infrastructures, facilities, and equipment for the College's designated taxing areas. These revenues support the College's strategic initiatives, particularly in developing new technical education facilities and programs. Grants and state appropriations, including significant federal funding from the American Rescue Plan Act, were strategically allocated to the construction of the Tyler Technical Education Center, a cornerstone of the College's effort to expand technical education programs. This investment is expected to drive future tuition revenues and improve workforce development opportunities.



**Revenues by Sources**

	2023	2024	2025	Change 2024 to 2025	2023 to 2024
<b>OPERATING REVENUES:</b>					
Tuition & Fees, Net of Discount	\$ 4,667,587	\$ 4,716,067	\$ 4,858,223	\$ 142,156	\$ 48,480
Grants & Contracts	5,254,220	3,573,276	1,579,256	(1,994,020)	(1,680,944)
Auxiliary & Other Revenue	5,726,461	5,528,020	6,179,899	651,879	(198,441)
<b>TOTAL OPERATING REVENUES</b>	<b>15,648,268</b>	<b>13,817,363</b>	<b>12,617,378</b>	<b>(1,199,985)</b>	<b>(1,830,905)</b>
<b>NONOPERATING REVENUES:</b>					
State Funds	9,517,824	9,457,373	8,315,360	(1,142,013)	(60,451)
Local Property Taxes	7,297,727	7,361,280	7,329,981	(31,299)	63,553
Pell Grants	3,965,870	4,273,161	5,278,729	1,005,568	307,291
Capital Grants and Gifts	750,088	3,562,909	1,460,659	(2,102,250)	2,812,821
Investment Income	285,295	577,601	578,603	1,002	292,306
Other- Debt Cost and Interest on Debt	(251,484)	(226,238)	(255,563)	(29,325)	25,246
<b>TOTAL NONOPERATING REVENUES</b>	<b>21,565,320</b>	<b>25,006,086</b>	<b>22,707,769</b>	<b>(2,298,317)</b>	<b>3,440,766</b>
<b>TOTAL REVENUES</b>	<b>\$ 37,213,588</b>	<b>\$ 38,823,449</b>	<b>\$ 35,325,147</b>	<b>\$ (3,498,302)</b>	<b>\$ 1,609,861</b>

IV. Standing Committee Reports COWLEY COUNTY COMMUNITY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Unaudited)

In 2025, total revenues were down by 9%. With the completion of the Tyler Technical Education Center, grant income was down by \$2,102,250 as well as a decrease in state funding of \$1,142,013.

During fiscal year 2024, total revenues increased by \$1,609,861 over the previous year due to capital grants and gifts for the newly constructed Tyler Technical Education Center. Non-operating revenues from Capital Grants and Gifts increased by \$2,812,821 for the new building. That revenue was offset by a loss of federal COVID relief funding of \$1,830,905 in operating revenues.

For the fiscal year 2023, total revenues increased by \$1,012,473 over the fiscal year 2022. Total operating revenues increased by \$148,101. Non-operating Revenues for the fiscal year 2023 increased overall by \$864,372, from an increase in property tax valuations and additional grants and gifts to the College.

### Expenses

The chart and schedules below provide a view of funds by natural classification. The expenses reported include unrestricted and restricted funds and are on the accrual basis of accounting. Expenses are targeted to include increased funding for faculty development and resources to support new programs introduced as part of the College's strategic focus on technical and vocational training. The investment in these areas is expected to drive long-term growth in enrollment and student outcomes, directly aligning with our institutional priorities.

#### Expenses

	Operating Expenses by Natural Classification						Change	
	2023	% of Total	2024	% of Total	2025	% of Total	2024 to 2025	2023 to 2024
Salaries and Benefits	\$ 15,275,958	49.4%	\$ 15,355,038	47.1%	\$ 15,814,735	47.3%	\$ 459,697	\$ 79,080
Departmental Expenses	4,921,671	15.9%	7,596,111	23.3%	7,414,320	22.2%	(181,791)	2,674,440
Scholarships and Grants	4,958,025	16.0%	4,393,961	13.5%	4,674,140	14.0%	280,179	(564,064)
Depreciation and Amort.	2,901,068	9.4%	2,287,159	7.0%	2,478,402	7.4%	191,243	(613,909)
Auxiliary Enterprises	2,896,951	9.4%	2,971,381	9.1%	3,041,591	9.1%	70,210	74,430
<b>Total Expenses</b>	<b>\$ 30,953,673</b>	<b>100.0%</b>	<b>\$ 32,603,650</b>	<b>100.0%</b>	<b>\$ 33,423,188</b>	<b>100.0%</b>	<b>\$ 819,538</b>	<b>\$ 1,649,977</b>

	Operating Expenses by Functional Classification						Change	
	2023	% of Total	2024	% of Total	2025	% of Total	2024 to 2025	2023 to 2024
Instruction	8,281,684	26.8%	7,478,363	22.9%	8,493,089	25.4%	\$ 1,014,726	\$ (803,321)
Academic Support	668,852	2.2%	733,155	2.2%	896,981	2.7%	163,826	64,303
Student Services	5,114,502	16.5%	5,740,716	17.6%	5,686,430	17.0%	(54,286)	626,214
Institutional Support	3,891,535	12.6%	3,786,753	11.6%	3,671,734	11.0%	(115,019)	(104,782)
KPERS Contribution	1,571,974	5.1%	1,375,884	4.2%	1,266,723	3.8%	(109,161)	(196,090)
Plant Operations and Maint.	669,082	2.2%	3,836,278	11.8%	3,214,098	9.6%	(622,180)	3,167,196
Depreciation	2,901,068	9.4%	2,287,159	7.0%	2,478,402	7.4%	191,243	(613,909)
Scholarships/Grants	4,958,025	16.0%	4,393,961	13.5%	4,674,140	14.0%	280,179	(564,064)
Auxiliary Enterprises	2,896,951	9.4%	2,971,381	9.1%	3,041,591	9.1%	70,210	74,430
<b>Total Expenses</b>	<b>\$ 30,953,673</b>	<b>100.0%</b>	<b>\$ 32,603,650</b>	<b>100.0%</b>	<b>\$ 33,423,188</b>	<b>100.0%</b>	<b>\$ 819,538</b>	<b>\$ 1,649,977</b>

During the 2025 fiscal year, total operating expenses increased by \$819,538 or 2.5%. The increase occurred in instruction with equipment purchases for academic programs.

During fiscal year 2024. Total operating expenses increased by \$1,649,977 or 5%. Plant operating and maintenance costs increased by \$3,167,196 in the above chart, primarily due to the construction and equipping of the new Tyler Technical Education Center. Reductions in other operating expenses offset the increase in total operating expenses, as shown above.

For fiscal year 2023, total operating expenses decreased by \$4,226,500 or 12%. The decrease was primarily due to prior year payments directly to students for pandemic relief funded by the Federal government.

### **Future Outlook**

Cowley College's strategic initiatives will continue to drive its financial and operational decisions. The expansion of career and technical education programs, particularly in areas like information technology and skilled trades, is expected to attract a diverse student population and meet the growing workforce demands of our regional economy. Additionally, investments in digital infrastructure and partnerships with local industries will position the College as a leader in providing relevant, high-quality education. These initiatives are designed to fulfill our mission and ensure sustainable growth and financial resilience in the face of potential economic shifts.

As with previous strategic plans, the College will continue to advance its mission and vision in supporting students in attaining academic and life skills and looking at global learning outcomes for all degree and certificate-seeking students. The College will continue to obtain 2+2 partnerships with Kansas' four-year public and private higher education institutions to ensure the cost of attendance is affordable. All Cowley College courses are transferable to the state's four-year institutions. The College also continues to partner with the Kansas Department of Corrections for technical education.

Looking ahead, the Tyler Technical Education Center will be a focal point of the College's growth strategy. Supported by federal matching grants, this facility enables the expansion of technical programs, which are expected to attract new students and meet regional workforce needs. The College anticipates that this investment will play a key role in sustaining future revenue streams and strengthening its role in the community.

The College opened the Tyler Technical Education Center. Dr. Michelle Schoon described the event in her 2023-2024 President's Report. "With the completion of the new career and technical education building, two programs that have called Ireland Hall home will be moving to the new facility. Criminal Justice and Cosmetology programs will experience a new custom design to better serve students in the programs. The College continues to make facility improvements to enhance the learning experience for our students." Further comments from the same report stated, "The facility is a significant investment in the future of Cowley College students and the community at large. By providing access to high-quality career and technical education, the center will create a pipeline of skilled professionals who will drive economic growth, innovation, and success in the region."

Dr. Michelle Schoon also highlighted the college's reaffirmation during the 2024-2025 academic year in the president's report. "One of the year's most meaningful achievements was our reaffirmation of accreditation from the Higher Learning Commission (HLC), a milestone in the ten-year cycle for higher education institutions. This accomplishment highlights our ongoing commitment to providing a high-quality education that makes a lasting impact."

Finally, the College will continue identifying the best tools to measure its financial performance and health. The outlook for the foreseeable future is very positive.



### **Contacting the College's Financial Management**

This management's discussion and analysis was designed to provide citizens, taxpayers, students, investors, and creditors with a general review of the College's finances and demonstrate the accountability of funds the College receives. If you have questions about this management's discussion and analysis, financial statements or need additional financial information, please contact Holly Harper at [holly.harper@cowley.edu](mailto:holly.harper@cowley.edu).

Respectfully submitted,

A handwritten signature in cursive script that reads "Holly Harper".

/Holly Harper, MBA, CPA  
Vice President of Finance and Administration  
Cowley County Community College  
December 3, 2025

## BASIC FINANCIAL STATEMENTS

IV. Standing Committee Reports

Cowley County Community College

Statements of Net Position

June 30, 2025

	Cowley County Community College	Component Unit CC Foundation
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 4,472,655	\$ 1,465,183
Investments	8,500,000	5,628,182
Receivables - students, net	617,616	-
Receivables - property tax	341,784	-
Receivables - lease	184,010	-
Receivables - sales tax	142,433	-
Receivables - other	-	647,815
Prepaid expenses	175,900	-
Inventories	316,266	-
Total current assets	<u>14,750,664</u>	<u>7,741,180</u>
Noncurrent Assets		
Investments	3,603,607	4,117,154
Receivables - students, net	684,385	-
Receivables - lease	595,953	-
Capital assets, net of accumulated depreciation	39,553,425	-
Beneficial interest in trusts	-	543,409
Total noncurrent assets	<u>44,437,370</u>	<u>4,660,563</u>
TOTAL ASSETS	<u>59,188,034</u>	<u>12,401,743</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charge on refunding	29,533	-
Deferred outflows related to pensions	27,877	-
Deferred outflows related to other postemployment benefits	454,055	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>511,465</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 59,699,499</u>	<u>\$ 12,401,743</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	\$ 680,198	\$ 27,827
Scholarship payable	-	152,167
Wages payable	1,390,266	-
Accrued interest payable	19,826	-
Compensated absences payable	350,271	-
Capital lease obligations	245,174	-
Certificates of participation	1,668,642	-
Total current liabilities	<u>4,354,377</u>	<u>179,994</u>
Noncurrent Liabilities		
Compensated absences payable	854,506	-
Other postemployment benefits obligation	2,506,421	-
Net pension liability	-	-
Capital lease obligations	1,987,459	-
Certificates of participation	2,050,618	-
Total noncurrent liabilities	<u>7,399,004</u>	<u>-</u>
TOTAL LIABILITIES	<u>11,753,381</u>	<u>179,994</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to leases	\$ 738,202	-
Deferred inflows related to pensions	152,472	-
Deferred inflows related to other postemployment benefits	1,207,795	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,098,469</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	34,315,652	-
Restricted for:		
Nonexpendable - endowments	-	4,660,468
Expendable:		
Restricted funds	-	6,183,031
Debt retirement	-	-
Unrestricted	11,531,997	1,378,250
TOTAL NET POSITION	<u>45,847,649</u>	<u>12,221,749</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 59,699,499</u>	<u>\$ 12,401,743</u>

The accompanying notes are an integral part of these financial statements.

## Cowley County Community College

**Statements of Revenues, Expenses, and Changes in Net Position  
For the Year Ended June 30, 2025**

	<u>Cowley County Community College</u>	<u>Component Unit CC Foundation</u>
OPERATING REVENUES		
Student tuition and fees	\$ 8,387,958	\$ -
Less allowances for institutional scholarships	(913,350)	-
Less allowances for federal grants	(2,616,385)	-
Net student source revenue	4,858,223	-
Federal sources	1,178,112	-
State sources	401,144	-
Auxiliary enterprises:		
Residential life	2,770,710	-
Campus store (net of sales discounts)	929,366	-
Other auxiliary enterprises	42,134	-
Sales and services	1,905,012	-
Other operating revenues	532,677	178,067
Total operating revenues	<u>12,617,378</u>	<u>178,067</u>
OPERATING EXPENSES		
Educational and General		
Instruction	8,493,089	-
Academic support	896,981	-
Student services	5,686,430	-
Institutional support	3,671,734	798,190
KPERS contribution paid directly by the State of Kansas	1,266,723	-
Operations and maintenance of plant	3,214,098	-
Depreciation and amortization	2,478,402	-
Scholarships and grants	4,674,140	-
Auxiliary Enterprises		
Residential life	2,428,037	-
Campus store	492,052	-
Other auxiliary enterprises	121,502	-
Total operating expenses	<u>33,423,188</u>	<u>798,190</u>
Operating income (loss)	<u>(20,805,810)</u>	<u>(620,123)</u>
NONOPERATING REVENUES (EXPENSES)		
State appropriations	7,048,637	-
KPERS contribution paid directly by the State of Kansas	1,266,723	-
Pell	5,278,729	-
Local sources	7,329,981	-
Private grants and gifts	-	610,508
Investment income	578,603	996,781
Interest on capital asset-related debt	(255,563)	-
Net nonoperating revenues (expenses)	<u>21,247,110</u>	<u>1,607,289</u>
Income (loss) before other revenues	441,300	987,166
Capital grants and gifts	1,460,659	-
Net increase (decrease) in net position	<u>1,901,959</u>	<u>987,166</u>
NET POSITION		
Net position - beginning of year	44,668,760	11,234,583
Change in accounting principle	(723,070)	-
Net position - beginning of year - restated	<u>43,945,690</u>	<u>11,234,583</u>
Net position - end of year	<u>\$ 45,847,649</u>	<u>\$ 12,221,749</u>

The accompanying notes are an integral part of these financial statements.

## Cowley County Community College

**Statement of Cash Flows**  
**For the Year Ended June 30, 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Student tuition and fees	\$ 4,846,982
Federal and state sources	4,023,488
Sales and services of auxiliary enterprises	3,742,210
Other receipts	2,295,256
Payments to employees for salaries and benefits	(15,814,735)
Payments to suppliers	(11,459,432)
Loans issued to students	(3,222,829)
Net change in cash flows from operating activities	<u>(15,589,060)</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

State appropriations	7,048,637
County and local appropriations	7,329,981
Pell grants received	5,278,729
Net change in cash flows from noncapital financing activities	<u>19,657,347</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Purchases of capital assets	(3,479,881)
Principal paid on capital asset-related debt	(1,206,912)
Interest paid on capital asset-related debt	(273,890)
Capital grants and gifts	1,460,659
Net change in cash flows from capital and related financing activities	<u>(3,500,024)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of investments	(19,680,589)
Proceeds of investments	7,576,982
Investment income	578,603
Net change in cash flows from investing activities	<u>(11,525,004)</u>
Net change in cash and cash equivalents	(10,956,741)

Cash and cash equivalents - beginning of year	<u>15,429,396</u>
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Cash and cash equivalents - end of year	<u><u>\$ 4,472,655</u></u>
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**RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO**  
**CHANGE IN CASH FLOWS FROM:**

Operating loss	\$ (20,805,810)
Depreciation and amortization expense	2,478,402
Changes in operating assets and liabilities:	
Receivables, net	733,210
Prepaid expenses	376,276
Inventories	45,099
Accounts payable	174,417
Wages payable	155,699
Compensated absences payable	110,491
Deposits held in custody for others	-
Other postemployment benefits obligation	(51,609)
Net pension liability	(92,867)
Deferred inflows and outflows related to net pension and other post employment benefits	20,909
Employee benefits paid directly by State of Kansas	1,266,723
Net change in cash flows from operating activities	<u><u>\$ (15,589,060)</u></u>

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**1. Summary of Significant Accounting Policies**

Cowley County Community College (the College) is a public, two-year post-secondary educational institution, organized under the laws of the State of Kansas, and is governed by an elected Board of Trustees. With more than 70 majors and degree possibilities, the College prepares students to transfer to a four-year program or to enter the workforce with a two-year job-ready degree.

The accounting and reporting policies of the College relating to the accompanying financial statements conform to accounting principles generally accepted in the United States of America (GAAP) applicable to public institutions engaged only in business-type activities adopted by the Governmental Accounting Standards Board (GASB). The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**(a) Reporting Entity**

For financial reporting purposes, the College is considered a special-purpose government engaged only in business type activities. It is governed by a Board of Trustees elected by the voters of Cowley County, Kansas. It is legally separate and fiscally independent of other state and local governments. The accompanying financial statements present the activities of the College (the primary government) and its discretely presented component unit. The component unit discussed below is included in the College's reporting entity because of the significance of its financial relationship with the College. The financial data of the College's component unit is discretely presented in a separate column to emphasize that it is a legally separate entity.

Cowley College Foundation (Foundation) is a legally separate, tax-exempt component unit of the College. The Foundation acts primarily as a fund-raising organization to supplement the resources that are available to the College in support of its programs. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests, are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the College, the Foundation is considered a component unit of the College and is discretely presented in the College's financial statements. For financial reporting purposes only, the Foundation's statements of financial position and activities are included in the College's financial statements as required by generally accepted accounting principles for public colleges and universities.

For financial reporting purposes, the Foundation follows the provisions of the Financial Accounting Standards Board (FASB) which establish the financial reporting standards for all nonprofit organizations. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. With the exception of necessary presentation adjustments, no modifications have been made to the Foundation's financial information. Complete financial statements for the Foundation can be obtained from the Foundation's business office.

**(b) Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the College are included on the statement of net position. Revenues are recognized when earned, and expenses are recorded when an obligation has been incurred, regardless of the timing of related cash flows. All significant interfund transactions have been eliminated.

Nonexchange transactions, in which the College receives value without directly giving equal value in return, include property taxes; federal, state, and local grants; state appropriations, and other contributions. Property taxes are recognized in the year for which they are levied. State appropriations are recognized as revenue in the year in which the appropriation is first made available for use. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**1. Summary of Significant Accounting Policies (Continued)**

**(b) *Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)***

The College does not present budgetary comparison information in the basic financial statements or as required supplemental information. This is because the College reports as a business-type activity and does not have the reporting requirements related to major funds. The College does present budgetary comparison information in the supplementary information to these financial statements.

**(c) *Assets, Liabilities, and Net Position***

**Deposits and Investments**

Kansas Statute (KSA) 12-1675 authorizes the College to invest monies in time deposits, certificates of deposits, repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof, U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool. Investments are reported at fair value based on quoted market prices.

Cash resources of the individual funds (except for any proceeds of revenue bonds, which are separately invested) are combined to form a pool of cash and temporary investments that are managed by the College. Investments of the pooled accounts consist primarily of certificates of deposits and treasury securities. Interest income earned is allocated to various funds based upon statutory guidelines.

Cash maintained in escrow accounts specifically designated for bond repayments and reserves are classified as restricted cash.

For purposes of the statement of cash flows, the College considers all investments with original maturities of three months or less to be cash equivalents.

**Receivables**

Receivables consist of tuition and fee charges to students, amounts due from the federal, state, and local governments in connection with reimbursement of allowable expenditures made pursuant to the College's grants and contracts, and other receivables. Receivables are recorded net of estimated uncollectible amounts.

**Inventories**

Inventories of the campus store are stated at the lower of cost or net realizable value, cost being determined principally on the basis of average cost. Campus store inventories consist of books, clothing, and supplies. Inventories have been adjusted for obsolete merchandise. Inventories are recorded as expenditures when consumed rather than when purchased.

**Capital Assets**

Capital assets, which include property, plant, and equipment, are recorded at cost at the date of acquisition, or estimated fair market value at the date of donation, in the case of gifts. For equipment, the College's capitalization policy includes all items with a unit cost of \$5,000 or more, and an estimated useful life of greater than three years. Renovations to buildings and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

## Cowley County Community College

### Notes to Financial Statements

June 30, 2025

#### 1. Summary of Significant Accounting Policies (Continued)

##### (c) *Assets, Liabilities, and Net Position (Continued)*

###### **Capital Assets (Continued)**

Depreciation is computed on assets having a value of more than \$5,000 using the straight-line method over the estimated useful lives of the assets. Depreciation is not allocated to the various functions of the College but is reported separately on these financial statements.

Estimated useful lives used for calculating depreciation are as follows:

Buildings and improvements - 20 to 30 years

Equipment and furniture - 5 to 15 years

###### **Federal Financial Assistance Programs**

Federal programs are audited in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

###### **Compensated Absences Payable**

Employee vacation and sick leave pay is accrued at year end for financial statement purposes. The liability is recorded in the statement of net position and a related expense is recorded in the statement of revenues, expenses, and changes in net position.

For vacation pay, the amount is based on leave earned, but not taken. Employees are allowed to carry over a limited number of vacation days from year to year.

Unused sick leave is accumulated up to a specified maximum number of days. Upon separation from the College, the compensation is for one-half of the accumulated sick leave to a maximum of 100 days paid at the rate of current pay, (1/2 of monthly salary or hourly rate). The estimate also includes accumulated sick leave more likely than not to be used and remaining estimate amounts to be paid out.

###### **Noncurrent Liabilities**

Noncurrent liabilities include (1) principal amounts of bonds payable, certificates of participation payable, related premiums and discounts, loans payable, and capital lease obligations with contractual maturities greater than one year; and (2) estimated amounts for the early retirement benefits, compensated absences, other postemployment benefits, and net pension liabilities not anticipated to be paid within the next fiscal year.

###### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS's fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.



**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**1. Summary of Significant Accounting Policies (Continued)**

**(c) Assets, Liabilities, and Net Position (Continued)**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The College has two items that qualify for reporting in this category. The first is the deferred charge on refunding resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or original debt. The second is the deferred outflows related to other postemployment benefits and pensions as actuarially determined and explained in Note 7, 8 and 9, respectively.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The College has two items that qualify for reporting in this category. It is the deferred inflows relating to other postemployment benefits and pensions as actuarially determined and explained in Note 7, 8 and 9, respectively. It also related to lease receivables as explained in Note 6.

**Net Position**

The College's net position is classified as follows:

*Net investment in capital assets* – This represents the College's total investment in capital assets, net of accumulated depreciation and reduced by outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

*Restricted net position – nonexpendable* – Restricted nonexpendable net assets consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

*Restricted net position – expendable* – Restricted expendable net assets include resources in which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

*Unrestricted net position* – Unrestricted net assets represent resources derived from student tuition and fees, state appropriations, and sales and services of auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the governing board to meet current expenses for any purpose.

**Net position flow assumption**

Sometimes the College will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the College's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**1. Summary of Significant Accounting Policies (Continued)**

***(d) Assets, Liabilities, and Net Position (Continued)***

**Classification of Revenues**

The College has classified its revenues as either operating or nonoperating revenues according to the following criteria:

*Operating revenues* – Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship allowances, (2) sales and services of auxiliary enterprises, and (3) most federal, state and local grants and contracts.

*Nonoperating revenues* – Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as grants and gifts, and other revenue sources such as state and county (local) appropriations and investment income.

**Scholarship Allowances**

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship allowances in the statement of revenues, expenses, and changes in net position. Scholarship allowances are the differences between the stated charge for goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the student's behalf. Certain governmental grants, such as PELL, Supplemental Educational Opportunity Grants (SEOG), and other federal, state or nongovernmental programs, are recorded as either operating or nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship allowance.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during that reporting period. Actual results could differ from those estimates.

**Property Tax Information**

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until January of the current fiscal year, such procedure being in conformity with governing Kansas statutes. Current year property taxes receivable are recognized net of an allowance for delinquent taxes. A sixty-day period is used for revenue recognition.

The County Appraiser is responsible for assessment of all taxable property within Cowley County. The County Treasurer computes the annual tax and issues the tax bills to all taxpayers. Property taxes are collected by the County Treasurer, who remits to the College its respective share of the tax collections. Property taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full, or in two installments. The installment dates are December 20 and May 10.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**2. Stewardship, Compliance, and Accountability**

**(a) Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper of the proposed budget on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the College is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The College did hold a revenue neutral rate hearing this year.

The College's legal level of budget control is at the fund level. Kansas statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

Kansas statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

All legal annual operating budgets are prepared using the regulatory basis of accounting. Regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payment and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end. Encumbered appropriations are not re-appropriated in the ensuing year's budget but are carried forward until liquidated or canceled. Accordingly, the data presented in the budgetary comparison schedules differs from the data presented in the financial statements prepared in accordance with GAAP. The reconciliations are presented on the face of the budgetary comparison schedules.

A legal operating budget is not required for current restricted funds, capital project funds, trust funds, and some special revenue funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**(b) Cash-Basis Law (KSA 10-1113)**

Kansas municipalities are subject to the cash-basis law as stated in KSA 10-1113. Certain sub-funds of the Restricted Funds have negative unencumbered cash balances at June 30, 2025, which is allowable under KSA 12-1663. The funds will be reimbursed in the following fiscal year from federal grants, state grants and other contracts for expenditures incurred by the College. This combined receivable has been recognized for GAAP purposes on these financial statements.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**3. Deposits and Investments**

As of June 30, 2025, the College had cash and cash equivalents as listed below:

Deposits in financial banking institutions	\$ 4,472,655
Total cash and cash equivalents	<u>\$ 4,472,655</u>
Investments - certificates of deposit, current	\$ 8,500,000
Investments - certificates of deposit, noncurrent	<u>3,603,607</u>
Total investments	<u>\$ 12,103,607</u>

GASB requires the accounting treatment for certificate of deposits to be based on its original maturity date. Certificates of deposit that have an original maturity of three months (90 days) or less are reported as cash equivalents. Certificates of deposit that have an original maturity date of more than three months are reported as an investment. Those certificates of deposit that are considered investments are then classified as current if the maturity date is less than one year from the statement of net position date or noncurrent if more than one year from the statement of net position date.

The College's policies relating to deposits and investments are governed by various Kansas Statutes (KSA). Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

*Interest rate risk* – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with KSA 12-1675, the College manages its exposure to interest rate fluctuations by limiting all time investments to maturities of less than two years.

*Credit risk* – State law limits the amount of credit risk by restricting governments to specific investment types as listed in KSA 12-1675. The College's practice is to place idle funds in certificates of deposits and United States obligations.

*Custodial credit risk* – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. KSA 9-1402 and 9-1405 requires that governments obtain security for all deposits. The College manages its custodial credit risk by requiring the financial institutions to grant a security interest in securities held by third-party custodial banks. Monies in the Kansas Municipal Investment Pool are not required to have pledged securities. As of June 30, 2025, the College was not exposed to custodial credit risk with its deposits or investments.

*Concentration of credit risk* – This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The College manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

*Component unit* – Investments of the Cowley College Foundation consists of mutual funds, treasury obligations, certificates of deposits, and other investments. These investments are managed by the Finance Committee of the Foundation. These types of investments are not regulated by Kansas Statutes. These investments are subject to all normal market risks.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**4. Capital Assets**

Following are the changes in capital assets for the year ended June 30, 2025:

	Beginning Balance	Increases	(Decrease) Adjustments	Ending Balance
Non-depreciable capital assets				
Land	\$ 6,283,643	\$ -	\$ -	\$ 6,283,643
Construction in progress	<u>7,478,746</u>	<u>-</u>	<u>(7,308,547)</u>	<u>170,199</u>
Total non-depreciable capital assets	<u>13,762,389</u>	<u>-</u>	<u>(7,308,547)</u>	<u>6,453,842</u>
Depreciable capital assets				
Buildings and improvements	56,181,960	8,978,888	-	65,160,848
Equipment	8,527,883	1,151,814	(426,779)	9,252,918
Leased equipment	<u>2,299,157</u>	<u>694,374</u>	<u>(102,478)</u>	<u>2,891,053</u>
Total depreciable capital assets	<u>67,009,000</u>	<u>10,825,076</u>	<u>(529,257)</u>	<u>77,304,819</u>
Less accumulated depreciation				
Buildings and improvements	(33,768,531)	(1,718,213)	-	(35,486,744)
Equipment	(6,272,050)	(642,501)	424,290	(6,490,261)
Leased equipment	<u>(2,178,862)</u>	<u>(117,688)</u>	<u>68,319</u>	<u>(2,228,231)</u>
Total accumulated depreciation	<u>(42,219,443)</u>	<u>(2,478,402)</u>	<u>492,609</u>	<u>(44,205,236)</u>
Total depreciable capital assets (net)	<u>24,789,557</u>	<u>8,346,674</u>	<u>(36,648)</u>	<u>33,099,583</u>
Total capital assets, net	<u>\$ 38,551,946</u>	<u>\$ 8,346,674</u>	<u>\$ (7,345,195)</u>	<u>\$ 39,553,425</u>

Depreciation and amortization expense for the year ended June 30, 2025, is \$2,478,402.

**5. Long-Term Liabilities**

The following is a summary of long-term liability transactions for the year ended June 30, 2025:

	Beginning Balance	Additions	Payments/ Reductions	Ending Balance	Current Portion
Certificates of participation					
Certificate of Participation - Series 2015	\$ 1,375,000	\$ -	\$ 325,000	\$ 1,050,000	\$ 340,000
Certificate of Participation - Series 2017	2,825,000	-	915,000	1,910,000	940,000
Certificate of Participation - Series 2021	1,100,000	-	370,000	730,000	365,000
Premium on certificates	52,900	-	23,640	29,260	23,642
Capital lease - Equipment	1,710,283	-	136,604	1,573,679	140,098
Capital lease - Laundry equipment	54,441	-	54,441	-	-
Capital lease - Brunswick Place	64,821	-	32,441	32,380	32,380
Capital lease - Wolfe Re	-	694,374	67,800	626,574	72,696
Compensated absences	1,094,287	110,490	-	1,204,777	350,271
Other postemployment benefits	2,558,030	-	51,609	2,506,421	-
Net pension liability	<u>92,867</u>	<u>-</u>	<u>92,867</u>	<u>-</u>	<u>-</u>
Total long-term liabilities	<u>\$ 10,927,629</u>	<u>\$ 804,864</u>	<u>\$ 2,069,402</u>	<u>\$ 9,663,091</u>	<u>\$ 2,264,087</u>

The compensated absences, other postemployment benefits, and the net pension liability are generally liquidated by the General Fund. The certificates of participation will be paid through revenues generated from the various auxiliary enterprise funds and the General Fund. The capital leases are generally liquidated by the General Fund and the Capital Outlay Fund.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**5. Long-Term Liabilities (Continued)**

Compensated absences has been restated for implementation of GASB 101. The effect on the beginning balance is \$723,070.

**(a) Refunding - Certificates of Participation Series 2015**

The College issued the Certificates of Participation Series 2015. The original issue amount was \$3,620,000, due in annual principal installments ranging from \$265,000 to \$360,000 through year 2028. Interest rates vary from 2.50% to 3.45%.

The remaining debt service requirement for the Certificates of Participation - Series 2015 is as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2026	\$ 340,000	\$ 29,240	\$ 369,240
6/30/2027	350,000	18,195	368,195
6/30/2028	360,000	6,210	366,210
Total	<u>\$ 1,050,000</u>	<u>\$ 53,645</u>	<u>\$ 1,103,645</u>

**(b) Certificates of Participation Series 2017**

The College issued the Certificates of Participation Series 2017. The original issue amount was \$8,710,000, due in annual principal installments ranging from \$765,000 to \$970,000 through year 2027. Interest rates vary from 2.00% to 3.00%.

The remaining debt service requirement for the Certificates of Participation - Series 2017 is as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2026	\$ 940,000	\$ 57,300	\$ 997,300
6/30/2027	970,000	29,100	999,100
Total	<u>\$ 1,910,000</u>	<u>\$ 86,400</u>	<u>\$ 1,996,400</u>

**(c) Certificates of Participation Series 2021**

The College issued the Certificates of Participation Series 2021. The original issue amount was \$2,150,000, due in annual principal installments ranging from \$355,000 to \$365,000 through year 2027. Interest rates vary from 0.80% to 1.35%.

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2026	\$ 365,000	\$ 7,665	\$ 372,665
6/30/2027	365,000	4,015	369,015
Total	<u>\$ 730,000</u>	<u>\$ 11,680</u>	<u>\$ 741,680</u>

# Cowley County Community College

## Notes to Financial Statements

June 30, 2025

### 5. Long-Term Liabilities (Continued)

The College has entered into a lease agreement with Bank of America for financing the acquisition of Deferred Maintenance Equipment. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been reported at the present value of the future minimum lease payments as of the inception date. The equipment totaled \$2,100,000 and is included in the capital assets of the College. The amortization of this equipment has been included in the College's depreciation expense.

The College has entered into a lease agreement with Wolfe R.E. for financing a building for use to operate classes and related educational activities. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been reported at the present value of the future minimum lease payments as of the inception date. The building totaled \$694,374 and is included in the capital assets of the College. The amortization of this building has been included in the College's depreciation expense.

The annual debt service requirements for capital leases are as follows:

Year Ending	Principal	Interest	Total
6/30/2026	\$ 245,173	\$ 66,083	\$ 311,256
6/30/2027	221,521	58,692	280,213
6/30/2028	230,599	51,605	282,204
6/30/2029	240,055	44,190	284,245
6/30/2030	249,890	36,430	286,320
6/30/2031 - 6/30/2035	1,045,395	74,665	1,120,060
Total	<u>\$ 2,232,633</u>	<u>\$ 331,665</u>	<u>\$ 2,564,298</u>

### 6. Lease Receivable

The College is providing educational, career and job readiness services to Winfield Correctional Facility. The lease expired June 30, 2024, which the option to renew for five additional one-year terms. The option is reasonably expected to be executed. The amount is to be paid in monthly payments not to exceed \$17,545 per month, including a maximum of administrative fees of \$8,422 annually. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3.810%, which is the approximate borrowing rate of the College at the time of the lease.

Year Ending	Principal	Interest	Total
6/30/2026	\$ 184,010	\$ 26,525	\$ 210,535
6/30/2027	191,144	19,391	210,535
6/30/2028	198,555	11,980	210,535
6/30/2029	206,254	4,281	210,535
Total	<u>\$ 779,963</u>	<u>\$ 62,177</u>	<u>\$ 842,140</u>

Year Ending	Principal	Interest	Total
6/30/2026	\$ 184,551	\$ -	\$ 184,551
6/30/2027	184,551	-	184,551
6/30/2028	184,551	-	184,551
6/30/2029	184,549	-	184,549
Total	<u>\$ 738,202</u>	<u>\$ -</u>	<u>\$ 738,202</u>

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**7. Other Postemployment Healthcare Benefits (OPEB)****Plan Description**

The College sponsors Medical and Dental insurance to qualifying retirees and their dependents. Coverage is provided through a fully-insured program that operates as a single-employer defined benefit plan. Retirees and their spouses may continue coverage with the College until retiree Medicare eligibility (i.e. age 65). In addition, spouses may continue coverage under Cobra provisions, not to exceed the spouse age 65, when the retiree dies or reaches age 65. The College pays up to the single premium for retirees when upon retirement the minimum of age 60 and 10 years of service is achieved. Otherwise, retirees pay group plan rates to maintain coverage. Dependents must pay group plan premiums to maintain coverage in all cases. There are no assets accumulated in a trust to pay related benefits.

All retiree coverage is provided through the group insurance program of the College and delivered through a fully insured arrangement. Along with a dental plan, three medical plan options (High, Low and HDHP) are available to qualifying retirees. Coverage is available for retirees and spouses until the retiree qualifies for Medicare (i.e. age 65).

Spouses may continue coverage under COBRA, upon covered retiree death or attainment of Medicare eligibility age, for up to 36 months not to exceed the spouse's own age 65. Benefits renew annually on September 1. A retiree is not allowed future coverage after once declining coverage.

Retirees and beneficiaries receiving benefits	7
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	194
Total	<u>201</u>

**Funding Policy**

The College provides health insurance benefits to retirees and their dependents in accordance with Kansas law (KSA 12-5040). The benefits are paid from the general operating assets of the College on a pay-as-you-go basis. The contribution requirements of Plan members and the College are established and may be amended by the Board of Trustees.

*Employer Contribution* - An employer may make contributions through an irrevocable transfer of assets to a qualifying trust, direct payment of benefits or a combination of these. Without a trust and self-funded, the contribution equals retiree claims plus admin costs, less any retiree contribution premiums. Without a trust and not self-funded, the contribution equals age-adjusted premium costs, less any retiree contribution premiums.

**Annual OPEB Cost and Net OPEB Obligation**

The College's annual OPEB cost (expense) consists of the service cost plus interest on total OPEB liability and changes in assumptions and inputs. The service cost is the portion of the Actuarial Present Value of OPEB benefits that is allocated to the current year by the Actuarial Cost method. The following table presents the components of the College's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the College's total OPEB obligation to the Plan.

	<u>June 30, 2025</u>
Net OPEB liability - beginning of year	<u>\$ 2,558,030</u>
Service cost	138,412
Interest cost	108,955
Changes in benefit terms	-
Differences between actual and expected experience	(106,748)
Changes in assumptions and inputs	(114,228)
Employer contributions (benefit payments)	<u>78,000</u>
Net changes	<u>(51,609)</u>
Net OPEB liability - end of year	<u>\$ 2,506,421</u>



**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**7. Other Postemployment Healthcare Benefits (OPEB) (Continued)**

Changes in Benefit Terms are noted below:

There are no changes in benefit terms.

Changes from the beginning to the end of year measurement for FY 2024-25 are noted below:

- The discount rate changed from 4.1% to 4.8%
- The assumed retirement and turnover rates were updated based on the latest available statistics from the KPERS pension valuation report.
- The assumed average salary growth per employee per year (i.e., Salary Scale) was revised from 2.5% to 2.0%.
- The retiree contribution premiums and projected per capita premium costs were updated. The September 1, 2025 renewal data was taken into account.

**Total OPEB Liability**

The College's total OPEB liability of \$2,506,421 reported as of June 30, 2025, was measured as of June 30, 2025 (the measurement date), and was determined by an actuarial valuation as of September 1, 2023, using the following actuarial assumptions:

Salary increases; including wage increases	2.0%
Discount rate	4.8%

**OPEB Expense**

For the year ended June 30, 2025, the College recognized OPEB expense of \$94,709, which includes the changes in the total OPEB liability, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

**Valuation Procedures and Discount Rate**

GASB 75 standards require a single discount rate be determined. To the extent Plan (i.e. Trust) assets are projected to be sufficient to make projected benefit payments, the discount rate will equal the expected return on such assets. To the extent a Plan is not projected to be sufficient make future benefit payments the yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher should be factored in. Plan assets do not apply to the College's program.

In order to determine the municipal bond rate the actuaries took the average of the published yields from the S&P Municipal Bond 20 year High Grade and the Fidelity GO AA-20 Years indexes. The selected average rates are 4.1% and 4.8% as of the beginning and end of year measurement dates, respectively. These were used as the discount rates to determine present value costs.

Mortality rates used for the death benefits were based on the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-Weighted General Mortality Tables using Scale MP-2021 Full Generational Improvement.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**7. Other Postemployment Healthcare Benefits (OPEB) (Continued)****Sensitivity of Total OPEB Liability to changes in Healthcare Cost Trend Rate**

	<u>1% Decrease</u>	<u>Current Trend Assumption</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 2,204,731	\$ 2,506,421	\$ 2,867,248
Increase / (Decrease) from Baseline	(301,690)		360,827

**Sensitivity of Total OPEB Liability to changes in the Discount Rate**

	<u>1% Decrease</u>	<u>Current Single Discount Rate</u>	<u>1% Increase</u>
	<u>3.8%</u>	<u>Assumption 4.8%</u>	<u>5.8%</u>
Total OPEB Liability	\$ 2,741,124	\$ 2,506,421	\$ 2,294,767
Increase / (Decrease) from Baseline	234,703		(211,654)

**Deferred Outflows of Resources and Deferred Inflows of Resources**

At June 30, 2025, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Category</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 357,123	\$ 684,091
Changes in assumptions	96,932	523,704
Benefit payments subsequent to the measurement date (1)	<u>\$ 454,055</u>	<u>\$ 1,207,795</u>
Total		

(1) Expected Employer Contributions between Measurement date and Reporting date - Does not apply.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as an expense/(income) item in OPEB expense as follows:

<u>Year Ending:</u>	<u>Amount</u>
6/30/2026	\$ (74,658)
6/30/2027	(74,658)
6/30/2028	(74,658)
6/30/2029	(74,660)
6/30/2030	(84,979)
Thereafter	<u>(370,127)</u>
Total	<u>\$ (753,740)</u>

**8. Other Post Employment Benefit Plan - KPERS Death and Disabilities**

The College participates in a multiple-employer defined benefit other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**8. Other Post Employment Benefit Plan - KPERS Death and Disabilities (Continued)**

**Contributions**

Employer contributions are established and may be amended by state statute. Members are not required to contribute. Employer contributions paid for benefits as they came due during the fiscal year ended June 30, 2025, totaled (\$35,959).

**Special Funding Situation**

The employer contributions for the College, as defined in K.S.A. 74-4931 (2) and (3), are made by the State of Kansas on behalf of the College. Therefore, the College is considered to be in a special funding situation. Accordingly, the State is required to recognize the total OPEB liability, deferred outflows of resources, deferred inflows of resources and expense for the OPEB plan attributable to the College. The College records revenue and OPEB expense in an amount equal to the expense recognized by the State on behalf of the College.

**Benefits**

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3 percent) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provision.

The monthly long-term disability benefit is 60% of the member's monthly compensation, with a minimum of \$100 and a maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of 1) the member's annual rate of compensation at the time of disability, or 2) the members previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

**Covered Employees**

The College has the following employees covered by the Plan as of the actuarial valuation report date June 30, 2025:

Inactive employees or beneficiaries currently receiving benefit payments	2
Active employees	197
Total	<u>199</u>

**Total OPEB Liability**

At the College's reporting date of June 30, 2025, the total OPEB liability recognized by the State of Kansas that was attributable to the College was \$185,938.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**8. Other Post Employment Benefit Plan - KPERS Death and Disabilities (Continued)**

**Actuarial Assumptions**

The financial information for fiscal year 2024-25 is based upon actuarial valuation performed as of December 31, 2023, rolled forward to June 30, 2024 using the participant census as of June 30, 2024.

The measurement date as selected by the College under GASB 75 Standards is June 30th. The results of the valuation were projected to the end of year measurement date using standard actuarial techniques.

Price inflation	2.75%
Salary increases, including wage increases	3.50-10.00%
Discount rate (based on the 20 year municipal bond rate with an average rating of AA/Aa or better, obtained from the index.)	3.93%

Mortality rates used for the death benefits were based on the RP-2014 Healthy Annuitant Mortality Table for Males and Females, adjusted for generational mortality improvement using MP-2021. Mortality rates used for the disability benefits were based on the RP-2014 Disabled Life Table with generational mortality improvement using MP-2021.

The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study conducted during 2019-2022.

**Revenue and OPEB Expense Recorded by the College**

For the year ended June 30, 2025, the College recognized revenue and OPEB expense in an equal amount of (\$35,959).

**9. Defined Benefit Pension Plan**

**Plan Description**

The College participates in the Kansas Public Employees Retirement System (KPERS or System), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law and administered by KPERS, a body corporate and an instrumentality of the State of Kansas. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available, stand-alone comprehensive annual financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737, or at the KPERS website at [www.kpers.org](http://www.kpers.org).

KPERS provides benefits to the following statewide pension groups under one plan, as provided by KSA 74 article 49:

- Public employees, which include:
  - State/School Employees
  - Local Employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the pension plan. Participation by local political subdivisions is optional, but irrevocable once elected.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**9. Defined Benefit Pension Plan (Continued)**

**Plan Description (Continued)**

The employer contributions for non-public school district schools, as defined in K.S.A. 74-4931 (2) and (3), are funded by the State of Kansas on behalf of these employers. Therefore, these employers, vocational-technical schools and community junior colleges, are considered to be in a special funding situation as defined by GASB Statement No. 68. The State is treated as a nonemployer contributing entity in the System. Since these employers do not contribute directly to the System for active employees, there is no net pension liability or deferred inflows or outflows to report in the financial statements for active employees. The notes to the College's financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the non-public school district employer. In addition, each non-public school district employer must recognize the pension expense associated with their employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with their employer.

A number of these employers make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per KSA. 74-4937, "working after retirement" employees. The resulting proportional share of these agencies "working after retirement" contributions and resulting net pension liability are attributable to the employer.

**Benefits Provided**

Benefits are established by statute and may only be changed by the Legislature. Members with ten or more years of credited service, may retire as early as age 55, with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of certified service equal 85 "points".

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by KSA 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. The monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc postretirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

**Contributions**

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund established by KSA 74-4922. Member contribution rates are established by State law, and are paid by the employee according to the provisions of Section 414(h) of the Internal revenue code. State law provides that the employer contribution rates for each of the three state wide pension groups to be determined based on the results of each annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by KSA 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**9. Defined Benefit Pension Plan (Continued)**

**Contributions (Continued)**

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll.

The State is required to contribute 100% of the College's contractually required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. However, they do make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per KSA 74-4937, "working after retirement" employees. The resulting proportional share of the "working after retirement" contributions and resulting new pension liability are attributable to the employer.

KSA 74-4919 and KSA 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members.

The College's contractually required contributions rate for the actuarial report dated year ended June 30, 2024, was 13.38% of the annual college payroll of which 0% of payroll was required from the College and 1% of payroll was required from the State. The College's contributions to the pension plan were \$0 for the year ended June 30, 2024 (actuarial report date).

**Employer Allocations**

Although KPERS administers one cost-sharing, multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Fireman
- Judges

To facilitate the separate (sub) actuarial valuations, the System maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**9. Defined Benefit Pension Plan (Continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2025 (actuarial report year ended June 30, 2024), the College reported a liability for its proportionate share of the net pension liability that reflected a reduction for the State pension support provided to the College. The amount recognized by the College as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the College were as follows:

College's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the College	14,500,124
	<u>\$ 14,500,124</u>

The net pension liability was measured as of December 31, 2023, which was rolled forward to June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The College's proportion of the net pension liability was based on the ratio of its contributions to the total of the employer and non-employer contributions of the group for the fiscal year ended June 30, 2024. The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. At the actuarial report date of June 30, 2024, the combined College and state's proportion was 0.01%, which was a decrease of 0.11% from its proportion measured as of June 30, 2023.

For the actuarial report as of June 30, 2024, there were changes in assumptions and benefits as described in the notes to the required supplemental information.

There were no changes between the measurement date of December 31, 2023, rolled forward to June 30, 2024, and the College's reporting date of June 30, 2025.

For the year ended June 30, 2025, the College recognized pension expense of \$1,302,682 and revenue of \$1,302,682 for support provided by the state. For the portion related to the "working after retirement" the College recognized pension expense of (\$33,724), which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. At June 30, 2025 (the measurement date of June 30, 2024), the College reported deferred outflows of resources and deferred inflows of resources related to pensions for the College from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between College contributions and proportionate share of contributions	27,877	152,472
Total	<u>\$ 27,877</u>	<u>\$ 152,472</u>

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**9. Defined Benefit Pension Plan (Continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expenses by the College as follows:

<u>Year Ending:</u>	<u>Amount</u>
6/30/2025	\$ (32,789)
6/30/2026	(33,219)
6/30/2027	(44,017)
6/30/2028	(14,570)
6/30/2029	-
Thereafter	-
	<u>\$ (124,595)</u>

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

• Inflation	2.75 percent
• Wage Inflation	3.5 percent
• Salary	3.50 to 15.50 percent, including price inflation
• Investment rate of return	7.00 percent

Mortality rates were based on the PUB 2010 Mortality Tables, with age setbacks and age set forwards based on different membership groups. Future mortality improvements are anticipated using Scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 29, 2024, as provided by KPERS' investment consultant, are summarized in the following table:

<u>Asset class</u>	<u>Long-term target allocation</u>	<u>Long-term expected real rate of return</u>
Non-U.S. Equities	43.00%	8.20%
Core Fixed Income	13.00%	2.20%
Yield Driven	12.00%	5.30%
Infrastructure	3.00%	6.80%
Real Estate	15.00%	5.70%
Alternatives	11.00%	12.00%
Short-Term Investments	3.00%	0.30%
Total	<u>100.00%</u>	



**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**9. Defined Benefit Pension Plan (Continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate was based on member and employer contributions as outlined below.

In KPERS, the Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate. However, the State/School groups do not necessarily do so.

Based on legislation first passed in 1993, the employer contribution rates certified by KPERS Board may not increase by more than the statutory cap. Subsequent legislation in 2012 set the statutory cap at 0.90 percent for Fiscal Year 2014, 1.00 percent for Fiscal Year 2015, 1.10 percent for 2016 and 1.20 percent for Fiscal Years 2017 and beyond.

In recent years, the Legislature has made several changes to statutory rates that deviate from the scheduled contribution increases set under the statutorily capped rates.

In 2015, S.B. 4, reduced the previously certified State/School statutory rate from 11.27 percent to 8.65 percent for the last half of Fiscal Year 2015. That same session, S.B. 228 recertified statutory rates to 10.91 percent for Fiscal Year 2016 and 10.781 percent for Fiscal Year 2017 in anticipation of the issuance of \$1.0 billion in pension obligation

Legislation in the 2016 session (S.B. 161) provided for the delay of up to \$100.0 million in State and School contributions to the Retirement System for Fiscal Year 2016. Concurrently, 2016 H. Sub for S.B. 249 provided that the delayed contributions would be paid in full, with interest at 8.00 percent, by June 30, 2018. However, legislation passed by the 2017 Legislature removed the repayment provision. In addition, 2017 S. Sub for H.B. 2052 delayed \$64.0 million in Fiscal Year 2017 contributions, to be paid over 20 years in level dollar installments. The first-year payment of \$6.4 million was paid in full at the beginning of Fiscal Year 2018, and appropriations for Fiscal Year 2018 were made for the State/School group at the statutory contribution rate of 12.01 percent for that year.

Additional legislation in the 2017 Session (S. Sub for H.B. 2022) provided for a reduction of \$194.0 million from the previously certified contribution rate of 13.21 percent in the State/School contributions for Fiscal Year 2019. Like the Fiscal Year 2017 reduction, it is to be paid back over a 20-year period, beginning in Fiscal Year 2020. Therefore, both reductions will be accounted for as receivables by the System.

The 2018 Legislature passed H. Sub for S.B. 109 that provided additional contributions to the school group of \$56.0 million in Fiscal Year 2018 and \$82.0 million in Fiscal Year 2019.

The 2019 Legislature passed S.B. 9 that provided additional contributions to the school group of \$115.0 million in Fiscal Year 2019. H. Sub for S.B. 25 from the 2019 Legislative session authorized additional funding for the KPERS School group in Fiscal Year 2020 of \$51.0 million.

The 2021 Legislature passed House Bill 2405, which authorizes the state of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School Group's unfunded actuarial liability, assuming certain criteria are met. As a result, the State/School contribution rate was recertified for Fiscal Years 2022 and 2023, lowering them respectively to 13.86 and 13.11 percent. The bond proceeds were received on August 26, 2021.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**9. Defined Benefit Pension Plan (Continued)**

**Discount Rate (Continued)**

The 2022 Legislature passed S.B. 421, which authorized the state of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first \$253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, \$600.0 million was transferred to the System. S.B. 421 authorized two additional transfers totaling \$271.0 million in Fiscal Year 2023 (reflected in the projected cash flows of the System).

The 2023 Legislature passed HB 2196, which expanded the Deferred Retirement Option Plan (DROP) in KP&F to include all of that System's employers as of April 27, 2023. Under that same Bill, the Kansas Department of Wildlife and Parks (KDWP) became an affiliated KP&F employer making certain law enforcement positions in the Agency eligible for KP&F future service participation as of July 1, 2023. HB 2100 was also passed, defining and establishing limits on environmental, social and governance factors when entering into contracts (including investment contracts) and when making proxy votes on behalf of the System. This latter change was not expected to materially affect the asset allocation. Neither act impacted the valuation results.

The 2024 Legislature passed HP 2711 that increased both the lump sum retiree death benefit from \$4,000 to \$6,000 and employer contribution rates for State/School for FY 2025 and FY 2026 and for Local employers for CY 2025 to fund this benefit improvement. The Bill also increased the employer contribution threshold for the 30% Working After Retirement (WAR) rate from \$25,000 to \$40,000; and the earnings limit for KP&F retirees from \$25,000 to \$40,000; while creating an exemption from employer contributions for nurses and direct support workers at Community Development Disability Organizations (CDDOs). Further, the Bill increased the alternative investment cap from 15% to 25% and requires the System to divest all publicly traded securities held in funds by countries of concern. None of the changes from this legislation had any impact on the valuation.

Based on employer contribution history as described above, it is a reasonable estimate that the State/School group's contribution rate may not be certified at the statutory rate. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

**Sensitivity of the College's proportionate share of the net pension liability to changes in the discount rate**

The following presents the net pension liability of the Pension Plan as of June 30, 2024, (actuarial report date) calculated using the discount rate of 7.00 percent, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

1% Decrease (6.00%)	Discount rate (7.00%)	1% Increase (8.00%)
_____	_____	_____
\$0	\$0	\$0

**10. Risk Management**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There has been no significant change in insurance coverage from the previous fiscal year. Settled claims have not exceeded commercial insurance coverage in any of the past three years.

**Cowley County Community College**  
**Notes to Financial Statements**  
**June 30, 2025**

**11. Related Party Transactions**

The Cowley College Foundation paid \$294,349 in student scholarships during the current fiscal year. For more information on the Foundation, see Note 1 (a).

The College provides administrative support, office space, and other services to the Cowley College Foundation. The Foundation does not reimburse the College for expenses incurred.

**12. Contingent Liabilities**

The College receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the College. However, in the opinion of management, any such disallowed claims would not have a material effect on the financial statements.

The College is a defendant in various pending litigation and administrative proceedings. Management anticipates that any potential claims, if any, against the College would be covered by insurance and would not materially affect the College's financial position.

**13. Change in Accounting Principle**

The College implemented GASB 101, Compensated Absences for the year ended June 30, 2025. The standard requires it to be retroactively applied. As a result of implementation, there was an adjustment to net position of (\$723,070).

**14. Subsequent Events**

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

## REQUIRED SUPPLEMENTARY INFORMATION

## Cowley County Community College

Schedule of Changes in the Total OPEB Liability and Related Ratios - Healthcare  
For the Year Ended June 30, 2025

	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total OPEB Liability - Beginning of year	\$ 2,558,030	\$ 1,958,307	\$1,700,356	\$2,342,879	\$2,578,192	\$2,980,200	\$2,382,832	\$2,234,437	For 2016 to 2017, this data is not yet available.	
Service Cost	138,412	111,048	101,802	163,220	205,809	216,961	166,437	151,837		
Interest Cost	108,955	81,294	69,387	49,542	70,837	92,495	79,654	77,648		
Changes in Benefit Terms	-	498,324	-	-	-	(128,694)	-	-		
Differences between actual and expected experience	(106,748)	(49,955)	163,193	(465,216)	(213,257)	(217,477)	555,808	-		
Changes in assumptions and inputs	(114,228)	33,012	(30,431)	(332,069)	(179,702)	(137,293)	66,469	123,910		
Employer contributions	78,000	74,000	46,000	(58,000)	(119,000)	(228,000)	(271,000)	(205,000)		
Net Changes	(51,609)	599,723	257,951	(642,523)	(235,313)	(402,008)	597,368	148,395		
Total OPEB Liability - End of year	\$ 2,506,421	\$ 2,558,030	\$1,958,307	\$1,700,356	\$2,342,879	\$2,578,192	\$2,980,200	\$2,382,832		
Covered-employee payroll	\$10,009,026	\$10,009,026	\$9,415,034	\$9,415,034	\$9,114,156	\$9,114,156	\$9,819,831	\$9,819,831		
Total OPEB Liability as a percentage of covered-employee payroll	25.04%	25.56%	20.80%	18.06%	25.71%	28.29%	30.35%	24.27%		

Note: There are no assets accumulated in a trust to pay related benefits.

38 Note: For June 30, 2018, GASB 75 was implemented. The information for years 2016-2017 is not available under the measurement requirements of GASB 75.

**Cowley County Community College**

**Schedule of Changes in the Total OPEB Liability and Related Ratios - KPERS Death and Disability  
For the Year Ended June 30, 2025**

	Last 10 Fiscal Years									
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total OPEB Liability - Beginning of year	\$ 221,897	\$ 220,715	\$ 186,902	\$ 185,937	\$ 178,218	\$ 138,639	\$ 141,682	For 2016 to 2018, this data is not yet available.		
Service Cost	34,166	35,077	31,325	31,286	26,832	25,316	25,079			
Interest Cost	9,159	8,497	4,609	4,689	6,991	6,199	5,927			
Changes in Benefit Terms	-	-	-	-	-	-	-			
Differences between actual and expected experience	(68,110)	(9,706)	(8,635)	(25,200)	(23,185)	12,925	(29,707)			
Changes in assumptions and inputs	(825)	(877)	16,331	307	7,798	2,760	(1,942)			
Benefit Payments	<u>(10,349)</u>	<u>(31,809)</u>	<u>(9,817)</u>	<u>(10,117)</u>	<u>(10,717)</u>	<u>(7,621)</u>	<u>(2,400)</u>			
Net Changes	<u>(35,959)</u>	<u>1,182</u>	<u>33,813</u>	<u>965</u>	<u>7,719</u>	<u>39,579</u>	<u>(3,043)</u>			
Total OPEB Liability - End of year	\$ 185,938	\$ 221,897	\$ 220,715	\$ 186,902	\$ 185,937	\$ 178,218	\$ 138,639			
Covered-employee payroll	\$ 12,441,903	\$ 12,289,611	\$ 12,507,938	\$ 11,778,132	\$ 11,659,090	\$ 11,132,391	\$ 10,778,559	For 2016 to 2018, this data is not yet available.		
Total OPEB Liability as a percentage of covered-employee payroll	1.49%	1.81%	1.76%	1.59%	1.59%	1.60%	1.29%			

Note: There are no assets accumulated in a trust to pay related benefits.

Note: For June 30, 2018, GASB 75 was implemented. The information for years 2016-2018 is not available under the measurement requirements of GASB 75.

**Cowley County Community College**

**Schedule Of The College's Proportionate Share Of The Net Pension Liability  
For the Year Ended June 30, 2025**

Kansas Public Employees Retirement System

Last 10 Fiscal Years\*

Fiscal year end June 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Measurement date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
College's proportion of the net pension liability (asset)	0.000%	0.001%	0.003%	0.002%	0.002%	0.002%	0.002%	0.003%	0.003%	0.001%
College's proportionate share of the net pension liability (asset)	\$ -	\$ 92,867	\$ 306,538	\$ 182,598	\$ 237,458	\$ 214,663	\$ 186,180	\$ 276,620	\$ 253,817	\$ 68,940
State's proportionate share of the net pension liability (asset)	0.141%	0.149%	0.158%	0.175%	0.173%	0.192%	0.156%	0.174%	0.188%	0.211%
State's proportionate share of the net pension liability (asset)	\$14,500,124	\$ 15,947,618	\$ 16,790,207	\$ 13,651,655	\$ 18,167,854	\$ 17,075,700	\$ 14,226,311	\$ 16,006,227	\$16,922,056	\$17,487,197
Total collective net pension liability (asset)	\$14,500,124	\$ 16,040,485	\$ 17,096,745	\$ 13,834,253	\$ 18,405,312	\$ 17,290,363	\$ 14,412,491	\$ 16,282,847	\$17,175,873	\$ 17,556,137
College's covered payroll	\$13,093,779	\$ 12,601,473	\$ 12,609,992	\$ 12,509,813	\$ 11,950,621	\$ 11,844,899	\$ 11,403,369	\$ 10,863,517	\$10,728,540	\$ 11,321,427
College's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	110.74%	127.29%	135.58%	110.59%	154.01%	145.97%	126.39%	149.89%	160.10%	155.07%
Plan fiduciary net position as a percentage of the total pension liability	72.75%	70.70%	69.75%	76.40%	66.30%	69.88%	67.12%	65.10%	64.95%	66.60%

\* The amounts presented for each fiscal year were determined as of the measurement date.

IV. Standing Committee Reports

**Cowley County Community College**

**Schedule of College Contributions  
For the Year Ended June 30, 2025**

Kansas Public Employees Retirement System

Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ -	\$ -	\$ 28,023	\$ 13,308	\$ -	\$ 2,488	\$ 8,130	\$ 8,124	\$ 7,857	\$ 12,829
Contributions in relation to the contractually required contribution	-	-	(28,023)	(13,308)	-	(2,488)	(8,130)	(8,124)	(7,857)	(12,829)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered payroll	\$ 13,093,779	\$ 12,601,473	\$ 12,609,992	\$ 12,509,813	\$ 11,950,621	\$ 11,844,899	\$ 11,403,369	\$ 10,863,517	\$ 10,728,540	#####
Contributions as a percentage of covered payroll	0.00%	0.00%	0.22%	0.11%	0.00%	0.02%	0.07%	0.07%	0.07%	0.11%

14 Note: Historically, the College has not been responsible for contributions due to being a special funding situation. The State of Kansas has paid all contributions. Due to changes in the statutes, the College is now responsible for "working after retirement" employees contributions.



**Cowley County Community College**

**Notes to Required Supplementary Information  
For the Year Ended June 30, 2025**

**Other Post Employment Benefits - Healthcare**

**Changes in benefit terms:**

There are no changes in benefits.

**Changes in assumptions:**

- Changes in assumptions and other inputs reflect a change in the discount rate from 2.7% in 2016, 3.4% in 2017, 3.3% in 2018, 3.0% in 2019, 2.6% in 2020, 2.0% in 2021, 3.9% in 2022, 4.0% in 2023, 4.1% in 2024, and 4.8% in 2025.
- The census is updated every two years, with the latest census as of July 1, 2025.
- The assumed retirement and turnover assumptions were updated taking into account the latest statistics from the KPERS pension valuation report.
- The assumed trends, retiree contribution premiums and projected per capita costs were updated every year. The most recent July 1, 2025 renewal was taken into account.
- The mortality assumption was changed from the Society of Actuaries RPH-2014 Adjusted to 2006 Total Dataset Headcount-weighted Mortality with MP-2018 Full Generational Improvement to the Society of Actuaries Pub-2010 Public Retirement Plans Headcount weighted General Mortality Tables using Scale MP-2019 Full Generational Improvement to the Society of Actuaries Pub-2010 Public Retirement Plans Headcount weighted General Mortality Tables using Scale MP-2020 Full Generational Improvement to the Society of Actuaries Scale MP-2021 Full Generational Improvement.

**Other Post Employment Benefits - KPERS Death and Disabilities**

**Changes in benefit terms:**

There are no changes in benefits.

**Changes in assumptions:**

- Changes in assumptions and other inputs reflect a change in the discount rate from 2.85% in 2016, 3.58% in 2017, 3.87% in 2018, 3.5% in 2019, 2.21% in 2020, 2.16% in 2021, 3.54% in 2022, 3.65 % in 2023, and 3.93 % in 2024.
- Generational mortality improvements were projected for future years using Projection Scale MP-2018 then to MP-2021.

**Defined Benefit Pension Plan**

The major items of impact in the actuarial valuation dated December 31, 2014 relative to the prior valuation are as follows:

- Reduce disability rates by 20% for all three KPERS groups.
- Increase the termination of employment rates for State-Males and Local-Males and Females.
- Modify the election of a deferred benefit by Local vested members who terminate employment in future years.
- Modify the retirement rates for the C60 group.
- Increase the load for the impact of final average salary provisions for Local, C55 and C60 members hired before July 1, 199
- Establish an interest crediting rate of 6.50% for KPERS 3 members.

#### *IV. Standing Committee Reports*

As a result of the experience study completed in November 2016, there were several changes made to the actuarial assumptions and methods since the prior valuation are as follows:

- The price inflation assumption was lowered from 3.00% to 2.75%.
- The investment return assumption was lowered from 8.00% to 7.75%.
- The general wage growth assumption was lowered from 4.00% to 3.50%.
- The payroll growth assumption was lowered from 4.00% to 3.00%.
- The post-retirement health mortality assumption was changed to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS groups. The most recent mortality improvement scale, MP-2016, is used to anticipate future mortality improvements in the valuation process through the next experience study.
- The active member mortality assumption was modified to also be based on the RP-2014 Employee Mortality Table with adjustments.
- The retirement rates for the select period (when first eligible for unreduced benefits under Rule of 85) were increased, but all other retirement rates were decreased.
- Disability rates were decreased for all three groups.
- The termination of employment assumption was increased for all three groups.
- The interest crediting rate assumption for KPERS 3 members was lowered from 6.50% to 6.25%.

As a result of the experience study completed in January 2020, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2019 and include:

- The investment return assumption was lowered from 7.75% to 7.50%.
- The general wage growth assumption was lowered from 3.50% to 3.25%.
- The payroll growth assumption was lowered from 3.00% to 2.5%.

Changes from the January 2020 experience study that impacted State/School groups are listed below:

- Retirement rates were adjusted to partially reflect observed experience.
- Termination rates were increased for most KPERS groups.
- Disability rates were reduced.
- Factors for the State group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%.

Changes from the January 2024 experience study that impacted State/School groups are listed below:

- The investment return assumption was lowered from 7.50% to 7.00%.
- The administrative expense load for contributions rates was increased from 0.18% to 0.23%.
- The rate of mortality used the Pub-2010 Tables adjusted by an age setback or set forward. Rates are projected into the future using Scale MP-2021.

## SUPPLEMENTARY INFORMATION

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**General Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Student sources	\$ 6,462,219	\$ 6,462,219	\$ 6,260,350	\$ (201,869)
State sources	3,879,632	3,879,632	5,146,355	1,266,723
Local sources	6,255,691	6,255,691	6,705,257	449,566
Other sources	961,000	961,000	1,056,623	95,623
Total Cash Receipts	<u>\$ 17,558,542</u>	<u>\$ 17,558,542</u>	<u>19,168,585</u>	<u>\$ 1,610,043</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Instruction	\$ 6,025,847	\$ 6,025,847	3,934,863	\$ (2,090,984)
Academic support	5,469,392	5,469,392	780,266	(4,689,126)
Student services	-	-	4,394,089	4,394,089
Institutional support	3,902,965	3,902,965	4,697,975	795,010
Operation and maintenance	3,435,392	3,435,392	2,687,151	(748,241)
Scholarships	2,735,829	2,735,829	2,123,639	(612,190)
Total Expenditures and Transfers Subject to Budget	<u>\$ 21,569,425</u>	<u>\$ 21,569,425</u>	<u>18,617,983</u>	<u>\$ (2,951,442)</u>
Receipts Over (Under) Expenditures			<u>550,602</u>	
Unencumbered Cash, July 1			9,698,223	
Prior period adjustment			<u>(723,070)</u>	
Unencumbered Cash, July 1, restated			<u>8,975,153</u>	
Unencumbered Cash, June 30			<u>\$ 9,525,755</u>	
Unencumbered Cash, June 30			\$ 9,525,755	
Receivables			1,840,613	
Accrued sick leave			(851,165)	
Accrued vacation			(353,612)	
Accrued net pension liability			(124,596)	
Accrued other post employment benefits			<u>(3,260,161)</u>	
GAAP fund balance			<u>\$ 6,776,834</u>	

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Postsecondary Technical Education Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Student sources	\$ 1,760,416	\$ 1,760,416	\$ 2,120,097	\$ 359,681
Federal sources	261,722	261,722	227,537	(34,185)
State sources	4,751,339	4,751,339	4,495,066	(256,273)
Total Cash Receipts	<u>\$ 6,773,477</u>	<u>\$ 6,773,477</u>	<u>6,842,700</u>	<u>\$ 69,223</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Instruction	\$ 4,797,639	\$ 4,797,639	4,209,209	\$ (588,430)
Academic support	114,925	114,925	116,715	1,790
Student services	280,057	280,057	366,634	86,577
Institutional support	647,463	647,463	502,506	(144,957)
Operation and maintenance	498,419	498,419	512,812	14,393
Scholarships	459,137	459,137	289,477	(169,660)
Total Expenditures and Transfers Subject to Budget	<u>\$ 6,797,640</u>	<u>\$ 6,797,640</u>	<u>5,997,353</u>	<u>\$ (800,287)</u>
Receipts Over (Under) Expenditures			845,347	
Unencumbered Cash, July 1			<u>2,351,526</u>	
Unencumbered Cash, June 30			<u>\$ 3,196,873</u>	
Unencumbered Cash, June 30			\$ 3,196,873	
Deferred lease income			<u>41,760</u>	
GAAP fund balance			<u>\$ 3,238,633</u>	

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Adult Education Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Federal sources	\$ 161,806	\$ 161,806	\$ 105,738	\$ (56,068)
State sources	100,703	100,703	60,925	(39,778)
Total Cash Receipts	<u>\$ 262,509</u>	<u>\$ 262,509</u>	166,663	<u>\$ (95,846)</u>
<u>Expenditures Subject to Budget</u>				
Instruction	<u>\$ 232,371</u>	<u>\$ 232,371</u>	223,731	<u>\$ (8,640)</u>
Receipts Over (Under) Expenditures			(57,068)	
Unencumbered Cash, July 1			(56,060)	
Unencumbered Cash, June 30			<u>\$ (113,128) *</u>	
Receivables			\$ (113,128)	
Deferred revenue			-	
GAAP fund balance			<u>\$ (113,128)</u>	

\* Exempt from Cash-Basis Law (KSA 10-1116).

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Adult Supplementary Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Other sources	\$ 14,200	\$ 14,200	\$ 23,434	\$ 9,234
<u>Expenditures Subject to Budget</u>				
Instruction	\$ 8,231	\$ 8,231	1,086	\$ (7,145)
Receipts Over (Under) Expenditures			22,348	
Unencumbered Cash, July 1			266,524	
Unencumbered Cash, June 30			\$ 288,872	
Unencumbered Cash, June 30			\$ 288,872	
Receivables			-	
GAAP fund balance			\$ 288,872	

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Motorcycle Driver Safety Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Student sources	\$ 10,000	\$ 10,000	\$ 13,603	\$ 6,483
Other sources	-	-	2,880	-
Total Cash Receipts	<u>\$ 10,000</u>	<u>\$ 10,000</u>	16,483	<u>\$ 6,483</u>
<u>Expenditures Subject to Budget</u>				
Instruction	<u>\$ 8,887</u>	<u>\$ 8,887</u>	8,207	<u>\$ (680)</u>
Receipts Over (Under) Expenditures			8,276	
Unencumbered Cash, July 1			<u>17,092</u>	
Unencumbered Cash, June 30			<u>\$ 25,368</u>	
Unencumbered Cash, June 30			\$ 25,368	
Receivables			-	
GAAP fund balance			<u>\$ 25,368</u>	



## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Bookstore Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Sales	\$ 694,000	\$ 694,000	\$ 929,366	\$ 235,366
Other income	175,000	175,000	-	(175,000)
Total Cash Receipts	<u>\$ 869,000</u>	<u>\$ 869,000</u>	<u>929,366</u>	<u>\$ 60,366</u>
<u>Expenditures Subject to Budget</u>				
Salaries and benefits	\$ 155,592	\$ 155,592	157,736	\$ 2,144
General operating expenses	35,500	35,500	28,466	(7,034)
Supplies	18,500	18,500	137,448	118,948
Cost of goods sold	700,000	700,000	488,639	(211,361)
Equipment	10,000	10,000	-	(10,000)
Scholarships	-	-	71,170	71,170
Total Expenditures Subject to Budget	<u>\$ 919,592</u>	<u>\$ 919,592</u>	<u>883,459</u>	<u>\$ (36,133)</u>
Receipts Over (Under) Expenditures			45,907	
Unencumbered Cash, July 1			<u>30,876</u>	
Unencumbered Cash, June 30			<u>\$ 76,783</u>	
Unencumbered Cash, June 30			\$ 76,783	
Inventory			<u>316,266</u>	
GAAP fund balance			<u>\$ 393,049</u>	

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Housing Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Student sources	\$ 11,500	\$ 11,500	\$ 11,625	\$ 125
Sales	2,504,000	2,504,000	2,710,430	206,430
Other income	48,500	48,500	48,655	155
Total Cash Receipts	<u>\$ 2,564,000</u>	<u>\$ 2,564,000</u>	<u>2,770,710</u>	<u>\$ 206,710</u>
<u>Expenditures Subject to Budget</u>				
Salaries and benefits	\$ 286,752	\$ 286,752	235,466	\$ (51,286)
General operating expenses	97,258	97,258	51,468	(45,790)
Supplies	1,732,588	1,732,588	333,821	(1,398,767)
Cost of goods sold	-	-	1,279,942	1,279,942
Utilities	-	-	106,751	106,751
Scholarships	-	-	110,238	110,238
Debt service	368,000	368,000	365,338	(2,662)
Total Expenditures Subject to Budget	<u>\$ 2,484,598</u>	<u>\$ 2,484,598</u>	<u>2,483,024</u>	<u>\$ (1,574)</u>
Receipts Over (Under) Expenditures			287,686	
Unencumbered Cash, July 1			<u>2,975,834</u>	
			<u>\$ 3,263,520</u>	
Unencumbered Cash, June 30			\$ 3,263,520	
Receivables			<u>-</u>	
GAAP fund balance			<u>\$ 3,263,520</u>	

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Cosmetology Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Sales	\$ 18,000	\$ 18,000	\$ 17,457	\$ (543)
<u>Expenditures Subject to Budget</u>				
General operating expenses	\$ -	\$ -	35	\$ 35
Cost of goods sold	14,720	14,720	13,733	(987)
Total Expenditures Subject to Budget	\$ 14,720	\$ 14,720	13,768	\$ (952)
Receipts Over (Under) Expenditures			3,689	
Unencumbered Cash, July 1			6,572	
Unencumbered Cash, June 30			\$ 10,261	
Unencumbered Cash, June 30			\$ 10,261	
Receivables			-	
GAAP fund balance			\$ 10,261	

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Wellness Center Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Sales	\$ 40,000	\$ 40,000	\$ 42,134	\$ 2,134
Transfer from other funds	-	-	80,000	80,000
Total Cash Receipts	<u>\$ 40,000</u>	<u>\$ 40,000</u>	122,134	<u>\$ 82,134</u>
<u>Expenditures Subject to Budget</u>				
Salaries and benefits	\$ 109,124	\$ 109,124	108,243	\$ (881)
General operating expenses	6,600	6,600	2,959	(3,641)
Supplies	7,200	7,200	10,301	3,101
Total Expenditures Subject to Budget	<u>\$ 122,924</u>	<u>\$ 122,924</u>	121,503	<u>\$ (1,421)</u>
Receipts Over (Under) Expenditures			631	
Unencumbered Cash, July 1			1,642	
Unencumbered Cash, June 30			<u>\$ 2,273</u>	*
Unencumbered Cash, June 30			\$ 2,273	
			-	
GAAP fund balance			<u>\$ 2,273</u>	

\* Exempt from Cash-Basis Law (KSA 10-1116).

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Deli Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Cash Receipts</u>				
Sales	\$ <u>1,500</u>	\$ <u>1,500</u>	\$ -	\$ <u>(1,500)</u>
<u>Expenditures Subject to Budget</u>				
Equipment	\$ <u>20,000</u>	\$ <u>20,000</u>	-	\$ <u>(20,000)</u>
Receipts Over (Under) Expenditures			-	
Unencumbered Cash, July 1			7,199	
Unencumbered Cash, June 30			\$ <u>7,199</u>	
Unencumbered Cash, June 30 Inventory			\$ 7,199	
			-	
GAAP fund balance			\$ <u>7,199</u>	

## Cowley County Community College

**Schedule of Cash Receipts, Expenditures, and Changes in Unencumbered Cash**  
**Budget and Actual - Budgetary Basis**  
**Capital Outlay Fund**  
**Year Ended June 30, 2025**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
<u>Cash Receipts</u>				
Local sources	\$ 633,300	\$ 633,300	\$ 569,196	\$ (64,104)
<u>Expenditures and Transfers Subject to Budget</u>				
Plant equipment and facility	\$ 764,900	\$ 764,900	731,251	\$ (33,649)
Receipts Over (Under) Expenditures			(162,055)	
Unencumbered Cash, July 1			764,415	
Unencumbered Cash, June 30			\$ 602,360	
Unencumbered Cash, June 30			\$ 602,360	
Receivables			16,133	
GAAP fund balance			\$ 618,493	

## SINGLE AUDIT SECTION

## Cowley County Community College

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025**

<b>Federal Grantor/Pass-Through Grantor Program Title</b>	<b>Federal Assistance Number</b>	<b>Identifying Number</b>	<b>Disbursements/ Expenditures</b>
<u>Department of Education</u>			
Direct Programs:			
Student Financial Aid (SFA) Cluster			
Federal Work-Study Program	84.033	P033A241504	\$ 100,043
Supplemental Education Opportunity Grant	84.007	P007A241504	44,000
Federal Direct Student Loan	84.268	P268K251454	3,222,829
PELL Grant	84.063	P063P241454	<u>5,278,729</u>
Total Student Financial Aid (SFA) Cluster			<u>8,645,601</u>
TRIO Cluster			
TRIO Student Support Services	84.042A	P0042A210297-23	366,542
TRIO Upper Bound Program	84.047A	P047A221360-23	<u>324,641</u>
Total TRIO Cluster			<u>691,183</u>
Congressionally Funded Community	84.116z	P116Z220004	<u>3,860</u>
Passed Through Kansas Board of Regents:			
Adult Education - Basic Grants to States	84.002		105,738
Carl Perkins	84.048A		<u>227,537</u>
TOTAL DEPARTMENT OF EDUCATION			<u>9,673,919</u>
<u>Department of the Treasury</u>			
Passed Through Kansas Board of Regents:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRO0140	<u>326,535</u>
TOTAL DEPARTMENT OF THE TREASURY			<u>326,535</u>
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			<u>\$ 10,000,454</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

## Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Cowley County Community College of Arkansas City, Kansas, under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College it is not intended to and does not present the financial position, changes in net

## Note 2 - Summary of Significant Account Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principals contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The College has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.





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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

Board of Trustees  
Cowley County Community College  
Arkansas City, Kansas 67005

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, financial statements of the business-type activities, and the aggregate discretely presented component units of Cowley County Community College as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise Cowley County Community College's basic financial statements, and have issued our report thereon dated December 3, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Cowley County Community College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cowley County Community College's internal control. Accordingly, we do not express an opinion on the effectiveness of Cowley County Community College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Cowley County Community College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
December 3, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Board of Trustees  
Cowley County Community College  
Arkansas City, Kansas 67005

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Cowley County Community College's (College) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2025. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the College's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
December 3, 2025

**Cowley County Community College**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Section 1 – Summary of Auditor’s Results**

**Financial Statements**

- |  |            |
|--|------------|
| 1. Type of auditor’s opinion issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting:  |            |
| a. Material weaknesses identified?   | No         |
| b. Significant deficiencies identified?  | No         |
| 3. Noncompliance material to the financial statements noted?   | No         |

**Federal Awards**

- |   |                 |
|---|-----------------|
| 1. Internal control over major programs:  |                 |
| a. Material weaknesses identified?  | No              |
| b. Significant deficiencies identified?   | None Reported   |
| 2. Type of auditor’s report issued on compliance for major programs:  | Unmodified      |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No              |
| 4. Identification of major programs:  | <u>CFDA No.</u> |
| Student Financial Aid Programs:   |                 |
| Federal Supplemental Educational Opportunity Grant Program  | 84.007          |
| Federal Work-Study Program  | 84.033          |
| Federal PELL Grant Program  | 84.063          |
| Federal Direct Student Loan Program   | 84.268          |
| 5. Dollar threshold used to distinguish between Type A and Type B programs:                                   | \$750,000       |
| 6. Auditee qualified as a low-risk auditee?   | Yes             |

**Section 3 – Findings – Financial Statement Audit**

There were no reportable findings for the year ended June 30, 2025.

**Section 2 – Findings and Questioned Costs – Major Federal Award Programs**

Student Financial Aid Programs

Federal Supplemental Education Opportunity Grant, CFDA No. 84.007. Federal Work-Study Program CFDA No. 84.033. Federal Pell Grant Program CFDA No. 84.063. Federal Direct Student Loan Program CFDA No. 84.268

There were no reportable findings for the year ended June 30, 2025.



## KANSAS BOARD OF REGENTS

October 14, 2025

Dr. Michelle Schoon, President  
Cowley Community College  
PO Box 1147  
Arkansas City, KS 67005

Dear President Schoon:

I am pleased to inform you that your institution was awarded \$55,203 from the Carl D. Perkins Reserve Grant to provide support for career technical education programs. This year, the total amount of proposals received far exceeded the amount of funding available for the Reserve Grant. The review committee evaluated applications and opted to fund projects that focused on developing, improving, or expanding CTE programs to address regional workforce development needs in high-skill, high-wage, or in-demand occupations in critical or emerging industries.

With that in mind, your institution was awarded funds to support the following project(s):

- Priority 1 – Welding (partially funded)
  - \$55,203 – to be put toward the requested industry-standard weld booths, ventilation, and/or welders as the institution sees fit.
  - Funds may **not** be used for installation costs or rewiring electrical components in the welding shop (capital expenditures are not allowable)

All award activities and expenditures must occur by May 29, 2026; the final report is due by June 17, 2026. Please note that all recipients must participate in a mandatory check-in call on February 24, 2026 at 3:00 p.m. CST.

The grant review committee was pleased to receive your application and hope that your faculty and staff will continue to take advantage of additional funding opportunities as they become available. If you have any questions about the grant or its conditions, please contact me at [vbrown@ksbor.org](mailto:vbrown@ksbor.org), or by phone at 785-430-4272.

Best regards,

Vera Brown, PhD  
Director for Career Technical Education



**Attachment I: Bid Sheet and Certification**

The total submission cannot be an "all or nothing" bid and the pricing must be valid for 90 days with delivery of product within 30 days of ordering. Cowley college reserves the right to accept or reject any or all bids based on product specifications, pricing terms and conditions, availability, shipping and handling charges and budget availability.

Item No.	Qty	Description of Product	Bid/Quote Per Product	Total Bid/Quote Price
		<i>Clean Air Industries - Alternative Bid</i>		
1	16	Lincoln Electric XCUSTOM 5'x5' Weld Booths	\$ See Attachment	\$ 41,140
2	16	Lincoln Electric/K5248-3 Weld Table with Post 47" Wide	\$ See Attachment	\$ 16,000
3	8	Lincoln Electric Booth mounted Dual Arm Fume Extractors	\$ See Attachment	\$ 47,736
		Installation of Weld Booths, Tables, and Fume Extractors	\$ See Attachment	\$ 12,800
		<b>TOTAL COST</b>		<b>\$ 117,676</b>

Specify Deliver Time (After Receipt of Order (ARO)) 30 days as specified

Include, on a separate sheet, other information required. Attach to Bid Sheet any exception to the specifications.

CONTACT: Tracy Bourne, DEPCO KS EDU Consultant  
 EMAIL: tbourne@depco11c.com  
 TELEPHONE: 417-850-8325

The undersigned applicant, in response to Cowley College Request for Proposal Welding Equipment having carefully examined the bid documents and being familiar with the conditions surrounding the proposed purchase, hereby proposes to provide such services meeting the requirements outlined in this Request for Bid/Quote, in accordance with the RFP attached hereto.

Respondent hereby certifies: (a) that this bid/quote is genuine and is not made in the interest of or on behalf of any undisclosed person, firm, or corporation; (b) that the respondent has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid; (c) that the respondent has not solicited or induced any person, firm, or corporation to refrain from bidding; and (d) that the respondent has not sought by collusion to obtain any advantage over any other bidder or over Cowley College.

Respondent agrees that the response to this RFP is a legal and binding offer and the authority to make the offer is vested in the signer. Minor differences and informalities will be resolved by negotiation prior to acceptance of the offer.

Tracy Bourne  
 Signature

12/3/2025  
 Date

Tracy Bourne  
 Signer Name

**Cowley County Community College**

Holly Harper

RFP for Welding Equipment

12/05/25

**Quote Number 25-375**

Part #	Clean Air Industry Weld Booths	Price	Qty	Total
FILT-FLEX-DUAL	Dual - Bulldog Wall Mounted Fume Extractor with Filter	5467.00	8	43,736.00
FD-WB-BD-WB-DUAL	Custom Side Mounting Bracket	500.00	8	4,000.00
BTB-BP-5	5x5 Weld Booth Back Panel	1195.00	8	9,560.00
BTB-SP-5	5'x5' Weld Booth Side Panel	1195.00	20	23,900.00
BTB-Table	Bolted welding table for Bolt Together Booth 5'	325.00	16	5,200.00
BB-WC-5	Weld Curtain Rod, hooks, and curtain	425.00	16	6,800.00
BTB-HARDWARE	Bolt Together Booth -- Hardware	55.00	16	880.00
BTB-OHP	Attachable Overhead Positioner	675.00	16	10,800.00
	System Integration, Installation- NO Utility work including: Electrical, Air, piping, conduit, or concret. Includes Lift Rentals	9000.00	1	9,000.00
	Shipping	3800.00	1	3,800.00
Part #	Optional Accessories	Price	Qty	Total
BB-Light -Kit	LED Light Kit for 4' Weld Booth	200.00		-
		Subtotal		117,676.00
		<b>Total</b>		<b>117,676.00</b>

Delivery &amp; Installation 30 days ARO as specified in the bid specs

Thank you for letting DEPCO help with your educational needs.

Prices are effective for 90 days after which they are subject to change without notice.

**NOTE: Orders can be emailed to the following address.**

orders@depcolc.com



**Attachment I: Bid Sheet and Certification**

The total submission cannot be an “all or nothing” bid and the pricing must be valid for 90 days with delivery of product within 30 days of ordering. Cowley college reserves the right to accept or reject any or all bids based on product specifications, pricing terms and conditions, availability, shipping and handling charges and budget availability.

Item No.	Qty	Description of Product	Bid/Quote Per Product	Total Bid/Quote Price
1	16	Lincoln Electric XCUSTOM 5'x5' Weld Booths	\$ 6812.34	\$ 10,8997.44
2	16	Lincoln Electric/K5248-3 Weld Table with Post 47" Wide	\$ included	\$
3	8	Lincoln Electric Booth mounted Dual Arm Fume Extractors	\$ included	\$
		Installation of Weld Booths, Tables, and Fume Extractors	\$	\$
		<b>TOTAL COST</b>		\$ 10,8997.44

Specify Deliver Time (After Receipt of Order (ARO)) 8-12 Weeks

Include, on a separate sheet, other information required. Attach to Bid Sheet any exception to the specifications.

CONTACT: Darin Berens

EMAIL: darin.berens@lampton.com

TELEPHONE: 580-716-7410

The undersigned applicant, in response to Cowley College Request for Proposal Welding Equipment having carefully examined the bid documents and being familiar with the conditions surrounding the proposed purchase, hereby proposes to provide such services meeting the requirements outlined in this Request for Bid/Quote, in accordance with the RFP attached hereto.

Respondent hereby certifies: (a) that this bid/quote is genuine and is not made in the interest of or on behalf of any undisclosed person, firm, or corporation; (b) that the respondent has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid; (c) that the respondent has not solicited or induced any person, firm, or corporation to refrain from bidding; and (d) that the respondent has not sought by collusion to obtain any advantage over any other bidder or over Cowley College.

Respondent agrees that the response to this RFP is a legal and binding offer and the authority to make the offer is vested in the signer. Minor differences and informalities will be resolved by negotiation prior to acceptance of the offer.

Darin Berens

Signature

December 4, 2025

Date

Darin Berens

Signer Name

S  
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COWLEY CO COMMUNITY COLLEGE  
ATTN: ACCOUNTS PAYABLE  
PO BOX 1147  
ARKANSAS CITY KS 67005

2955288816

Customer 9691

Order 0012317611-00

Order Date 12/04/2025

Page 001 OF 001

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O

COWLEY CO COMM COLLEGE  
125 S 2ND  
ARKANSAS CITY KS 67005  
620-442-0430

Name	COWLEY CO COMMUNITY COLLEGE			Territory	000001	Ship Via	DIRECT SHIP			Initials	DLB		
Rel #				Phone	620-442-0430	Salesperson	000120	Other Zone	00	UPS Zone	0		
P/O #	MULVANE WELD BOOTH QUOTE			Branch	000WIC	COL/PPD	PREPAID	Route				Date/Time	04-DEC-25 08:19AM
Gas P/O#				Status				Ship Date	12/04/25			Username	darin.berens
QTY SHIPPED	UOM	H M	ID NUMBER	DESCRIPTION HAZARD CLASS	LINE NO.	ITEM NUMBER	QTY ORDERED	QTY BKORD	BIN LOC	WEIGHT	UNIT AMOUNT	EXTENDED AMOUNT	
1	EA		***** Quote	***** QUOTE Expiration Date: 01/03/2026 ** Location: WIC ** *LIN WELD BOOTH W/WALL MOUNT AND TABLES ----- SITE CONTACT: TODD 316-210-2370	1	LIN CUSTOMBOOTH5X5	1				108997.43	108997.44	N
											Subtotal	108997.44	
											Tax	0%	.00
											Total Sale	108997.44	

Where allowed, credit card payments are subject to a 2.5% surcharge. See website for terms.

THIS IS TO CERTIFY THAT THE ABOVE NAMED MATERIALS ARE PROPERLY CLASSIFIED, DESCRIBED, PACKAGED, MARKED AND LABELED, AND ARE IN PROPER CONDITION FOR TRANSPORTATION ACCORDING TO THE APPLICABLE REGULATIONS OF THE UNITED STATES DEPARTMENT OF TRANSPORTATION.

AUTHORIZED SIGNATURE \_\_\_\_\_

**EMERGENCY RESPONSE TELEPHONE NUMBER:**  
**1-800-535-5053 INFO TRACT CUSTOMER #107937**

I ACKNOWLEDGE THAT I HAVE BEEN INSTRUCTED THAT IT IS HIGHLY DANGEROUS AS WELL AS ILLEGAL TO TRANSPORT FLAMMABLE GASES IN A CLOSED VEHICLE OR ANY COMPARTMENT THEREON. I AGREE TO THE TERMS AND CONDITIONS ON REVERSE SIDE OF THIS FORM.

RECEIVED BY \_\_\_\_\_

**CLEAN AIR**  
INDUSTRIES



## FUME DOG WALL-MOUNTED FUME EXTRACTORS

Improve air quality and create a safer welding environment with the Fume Dog Wall-Mounted Fume Extractor Series by Clean Air Industries. Designed for professional use, this high-performance unit features 1200 CFM of airflow to efficiently capture and filter hazardous fumes from Stick, MIG, or TIG welding operations, ensuring a cleaner workspace.

Engineered for precision and versatility, the Fume Dog Wall-Mounted Fume Extractor series offers limitless configuration options. From left or right airflow setups to your choice of ducted or filtered systems—and the flexibility to pair with traditional or magnetic fume hoods—it's designed to fit your space, your way.

Designed for flexible installation, the system comes with an integrated wall mount bracket, and an optional 8' floor stand available for those needing a freestanding solution. Built to support 1-2 shifts per day, this fume extractor is a must-have for welders who prioritize safety, efficiency, and compliance.



**FUMEDOG**



## Product Benefits

- Capture harmful airborne contaminants, such as dust and weld fume, at source; before they can enter your breathing zone.
- Compact design and easy to maneuver.
- Compliant with OSHA guidelines for the safe capture of weld fumes and smoke.

## Product Features

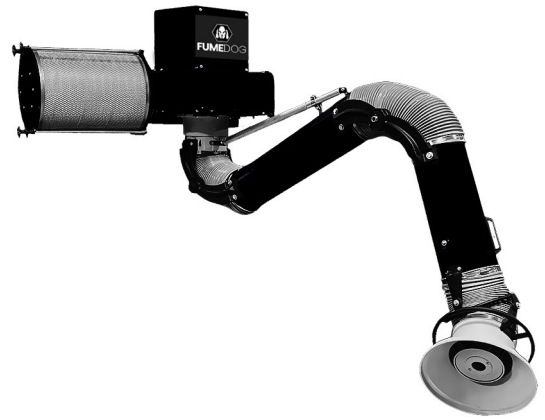
- 8" diameter fume arm included
- External joints for easy adjustment
- Integrated wall mount bracket
- Plug and play: 120V, single-phase, 1.5 HP motor
- 1200 CFM of airflow
- Heavy duty powder coated steel construction

## Product Options

- Ducted or filtered configurations
- Left or right-side ducting/filter
- Externally articulated capture arm with hood or flex hose arm with magnetic hood
- 8' floor-mounted stand

## Key Applications

- Ideal for industrial manufacturing & educational welding labs
- Manual welding processes
- Stick, MIG or TIG welding







BULLDOG-FILT



BULLDOG-EX



BULLDOG-FILT-FLEX



BULLDOG-EX-FLEX



## Warranty Information

All Clean Air Industries units are backed by a standard 10-year manufacturer's warranty\*

We guarantee that the major structural components of the goods will be free from defects in material and workmanship for ten (10) years from the date of shipment.

\*This warranty does not cover consumable parts, fuses, filters, or other non-structural components. For warranty details, visit our website: <https://clean-air.com/warranty>



MODEL	CFM	MOTOR	VOLTAGE	ARM DIAMETER	DIMENSIONS	WEIGHT (without arm)
BULLDOG-FILT	1200	1.5 HP	120v / 1PH/ 60Hz	8"	45" W x 24" H x 23" D (without arm)	215 lbs.
BULLDOG-EX	1200	1.5 HP	120v / 1PH/ 60Hz	8"	40.5" W x 26" x 31.5"	215 lbs
BULLDOG-FILT-FLEX	1200	1.5 HP	120v / 1PH/ 60Hz	8" (Flex)	40.5" W x 26" x 31.5"	215 lbs
BULLDOG-EX-FLEX	1200	1.5 HP	120v / 1PH/ 60Hz	8" (Flex)	40.5" W x 26" x 31.5"	215 lbs

**IMPORTANT:** Please note that the dimensions provided are based on our base models and may vary depending on selected features. To ensure accurate shipping quotes, kindly contact us for personalized information that considers your chosen product features and customizations. Feel free to reach out with any questions or to request a personalized shipping quote. We are committed to your satisfaction and look forward to helping you!



(Head Office & Manufacturing)

7 Superior Drive  
Rome, GA 30161

(Manufacturing)

127 Franklin Rd  
Russellville, KY 42276





## BOLT-TOGETHER WELDING BOOTH

The Clean Air Industries Bolt-Together Welding Booth is the industry's leading solution for welding labs, training centers, and vocational schools, delivering superior weld fume extraction and safety.

Designed for durability and efficiency, our booths create a cleaner, healthier learning environment by effectively capturing hazardous fumes while ensuring compliance with OSHA and AWS safety standards.

Manufactured in the USA, our booths are built with industrial-grade materials, ensuring long-lasting performance in even the most demanding training environments. The modular, scalable design allows for multiple sizes (4×4, 5×5, 6×6) to meet the needs of any facility.

With a simple bolt-together assembly, installation is fast and straightforward, minimizing labor costs and downtime.

Trusted by educators and industry professionals, the Clean Air Industries Bolt-Together Welding Booth sets the standard for air quality, durability, and ease of use.



## Product Benefits

- **Multiple Sizes:** Standard 5' x 5' dimensions with 4' x 4' and 6' x 6' options available.
- **Flexible Configuration:** Booths can be placed side-by-side, back-to back, or as a stand-alone unit.
- **Cost Efficiency:** With shared side and back walls, you can reduce the overall cost of your project by 30%-40%.
- **Quick Installation:** With a simple bolt together design, you can just unpackage and assemble your booth with minimal effort required.

## Product Features

- **Heavy-Duty Construction:** Featuring 12-gauge steel construction designed to withstand punishing training environments.
- **Effective Fume Capture:** Designed to accommodate source capture fume arms or hoods for additional flexibility.
- **Durable Finish:** Powder coated finish in standard CAI blue - custom colors available upon request.

## Optional Features

- **J-Hooks:** Wall mounted hooks for ease of storing welding leads.
- **Welding Curtain and Rod:** Red welding curtain and mounting rod for flash protection, spark and ember containment, and safety.
- **Positioners:** Overhead or floor mounted positioners for easy handling of your work piece.
- **LED Light Kit:** Illuminate your workspace when additional lighting is required.
- **Hood Systems:** Source capture selections include backdraft hoods, canopy hoods, or source capture arms.







## Ideal Use

- High Schools
- Trade Schools
- Union Training Labs
- Industrial Training Facilities

## Health & Safety

Exposure to weld fumes and weld smoke can pose various health risks. The specific health effects depend on the composition of the fumes, the duration and intensity of exposure, and individual susceptibility. Here are some potential health risks associated with exposure to weld fumes and weld smoke:

- Respiratory Issues
- Lung Damage
- Metal Fume Fever
- Neurological Effects

## Regulatory Compliance

Health and safety issues are being taken very seriously by a growing number of companies as OSHA, International, and industry standards increase. Many major American manufacturers are adopting European exposure limits as a global standard for their operations, exceeding OSHA Standards.

To meet these standards companies must implement a highly efficient dust and fume filtration system to filter out the harmful particulate. The exposure limits these companies are targeting range from .02 - 1 mg/m<sup>3</sup> depending on company policy, well below the 5 mg/m<sup>3</sup> standard set by OSHA.

## Warranty Information

All Clean Air Industries units are backed by a standard 10-year manufacturer's warranty\*

We guarantee that the major structural components of the goods will be free from defects in material and workmanship for ten (10) years from the date of shipment.

\*This warranty does not cover consumable parts, fuses, filters, or other non-structural components. For warranty details, visit our website: <https://clean-air.com/warranty>



## BOLT-TOGETHER WELDING BOOTH



**CLEAN AIR**  
INDUSTRIES



(Head Office & Manufacturing)  
7 Superior Drive  
Rome, GA 30161

(Manufacturing)  
127 Franklin Rd  
Russellville, KY 42276

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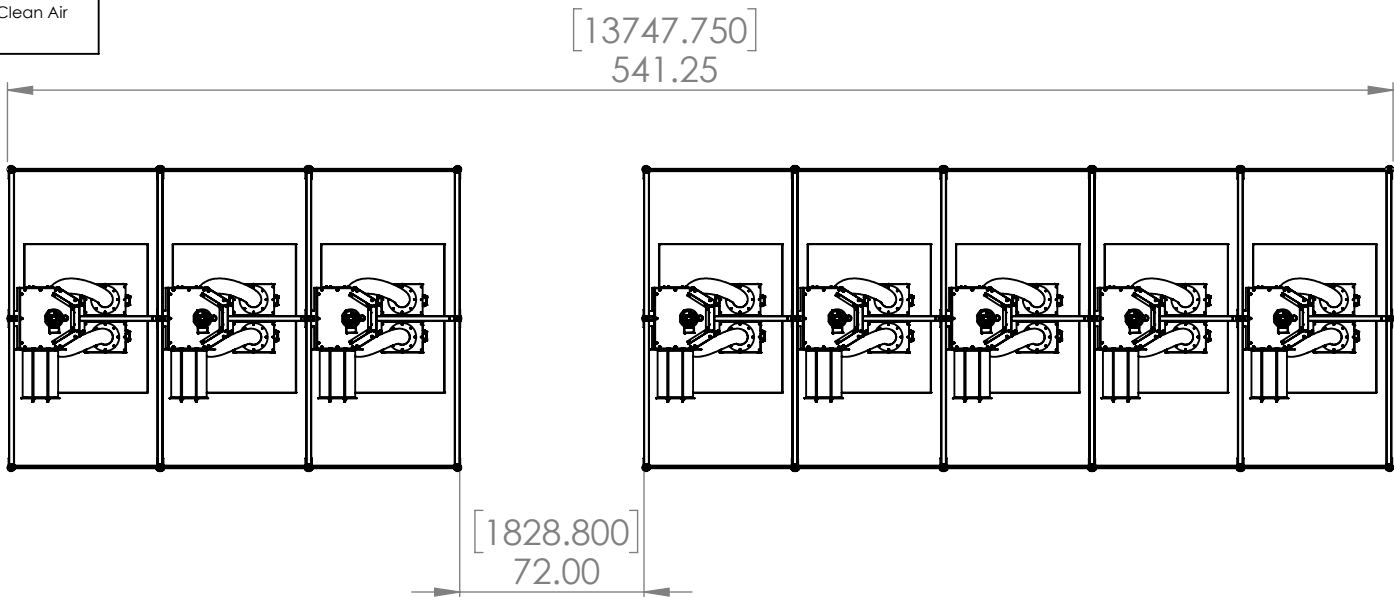
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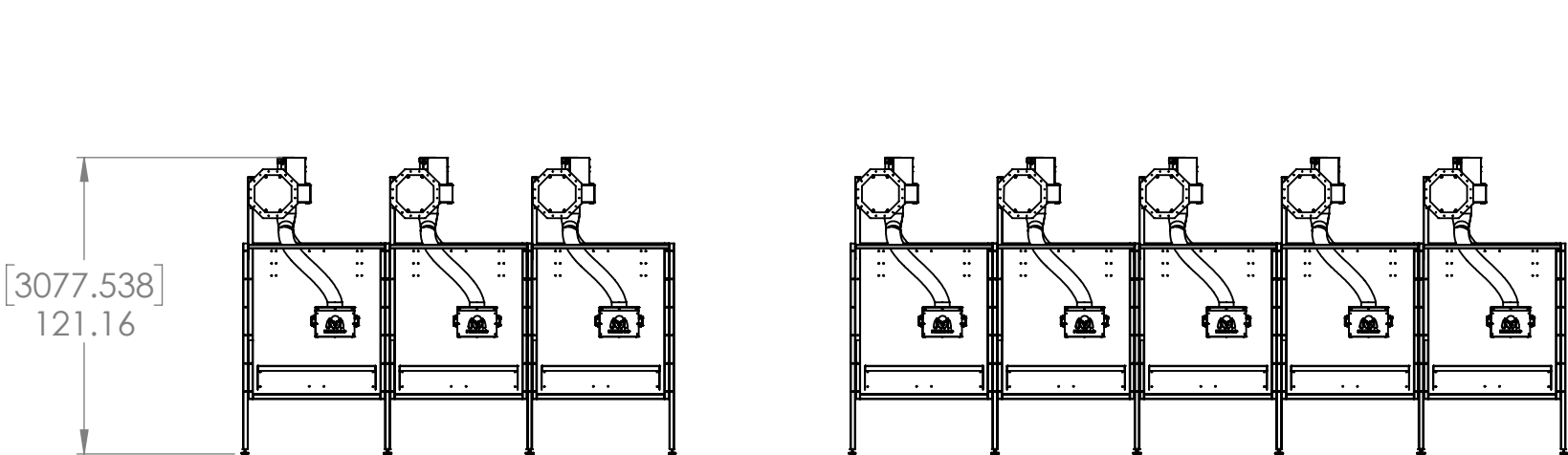
IV. Standing Committee Reports

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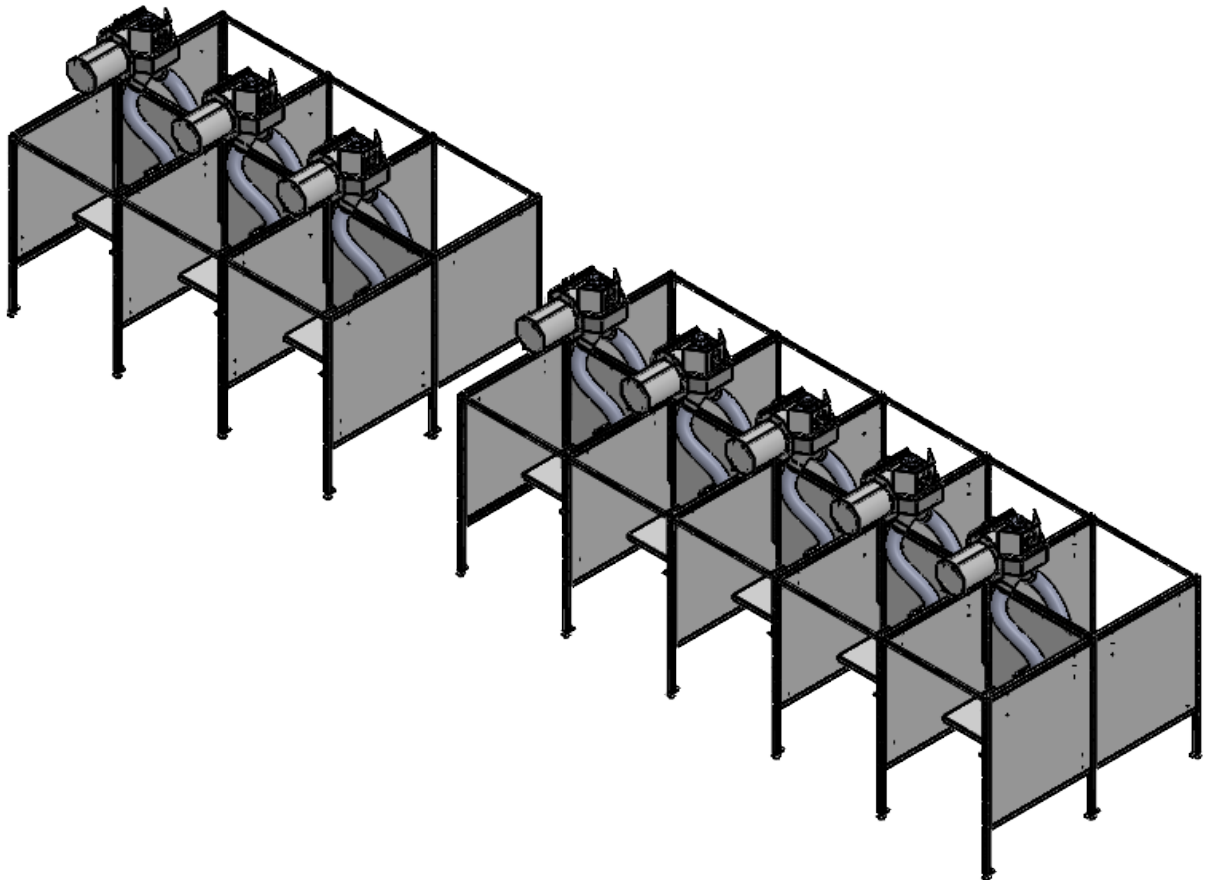
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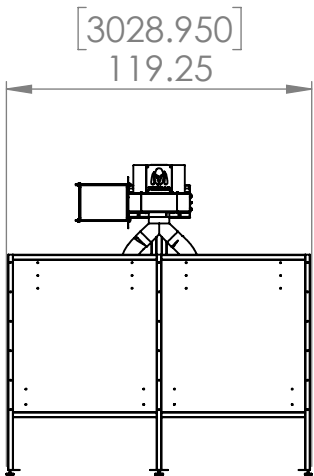
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B



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16 BOOTH, DUAL CONFIGURATION

PART NO:  
DATE: 11/24/2025  
DRAWN BY: CONNORB  
MATERIAL:  
THICKNESS:  
SCALE: 1:75  
SHEET: 1 of 2

NOTE:

TOLERANCES:  
±1/16" ±2°

7 SUPERIOR DRIVE SE  
ROME, GA 30161  
(866) 665-1829  
(706) 291-1700



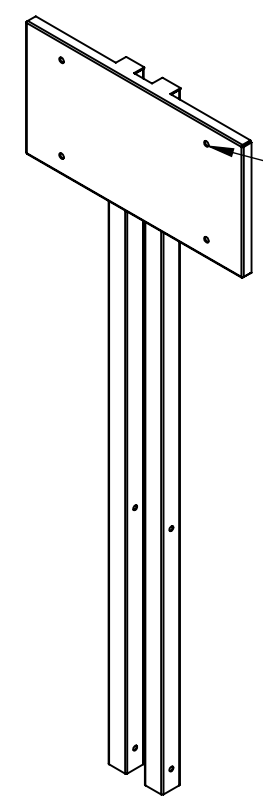
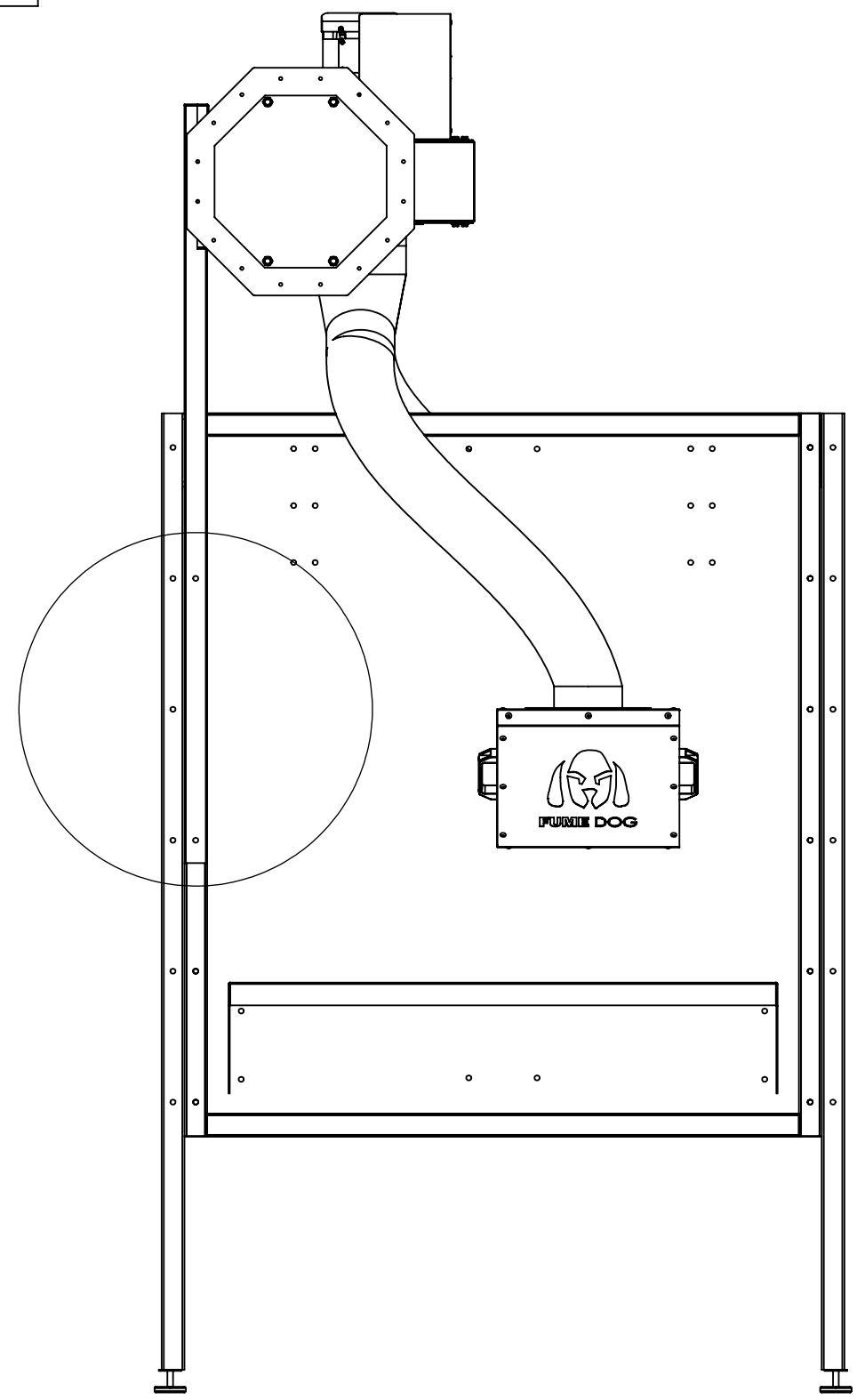
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INDUSTRIES

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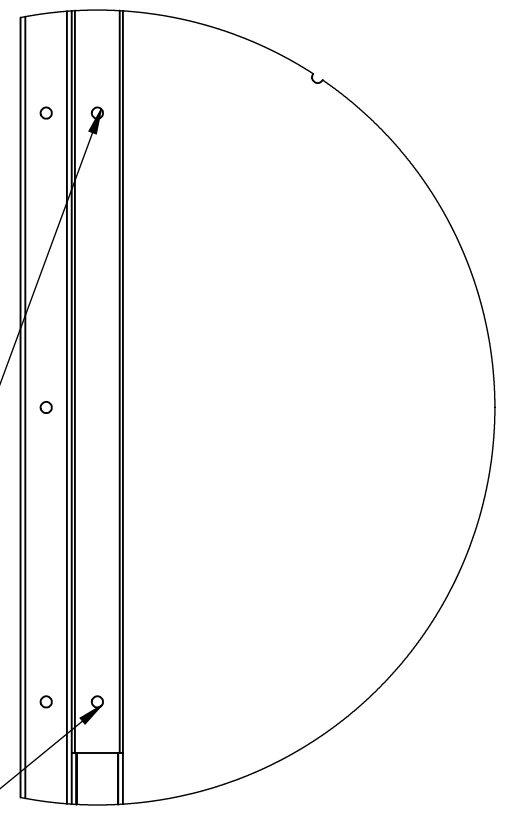
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Bulldog shall be secured as normal (top part of bracket remains mostly the same)

CENTER MOUNT BRACKET

Fasten with 91247A247 bolts or similar 3/8" x 7"L Bolts (Grade 5 or higher) on 2nd and 4th holes down on booth. Included are 2 washers and 1 locknut on opposite side per hole.




DETAIL A  
SCALE 2 : 15

B

A

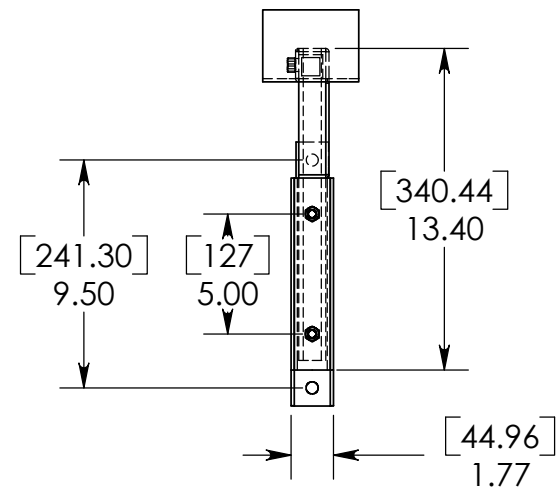
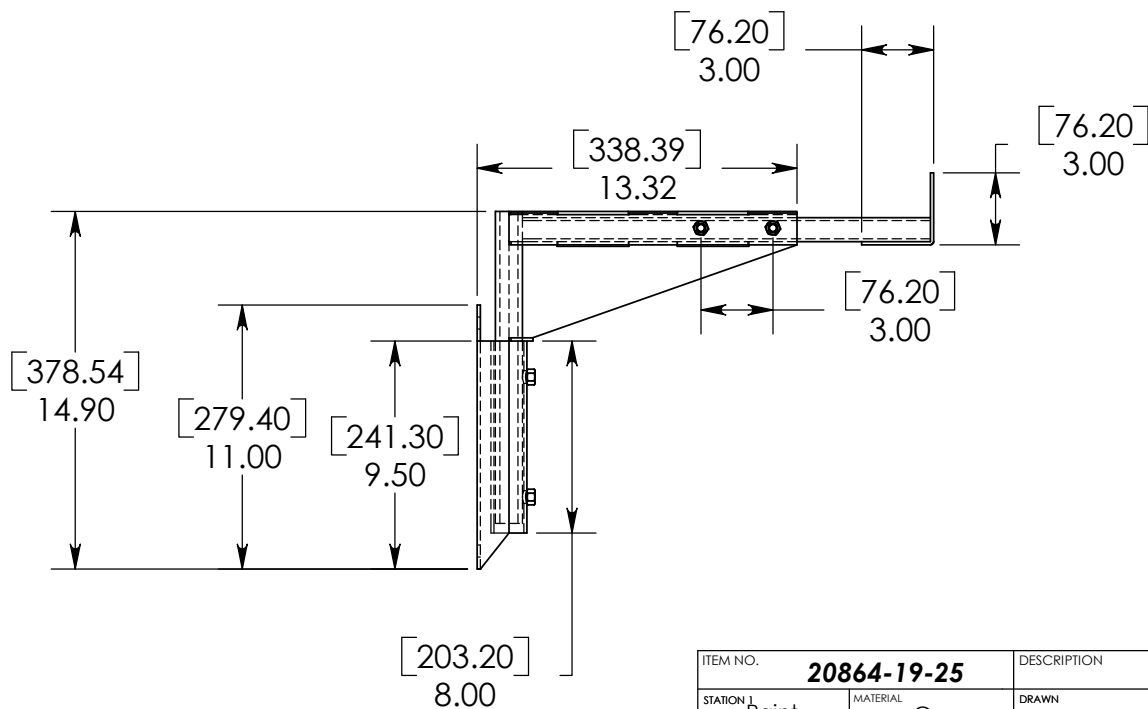
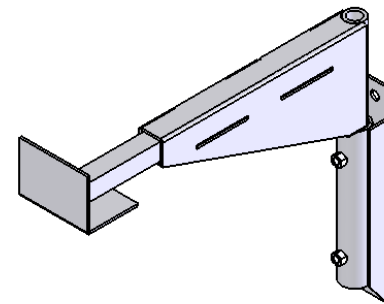
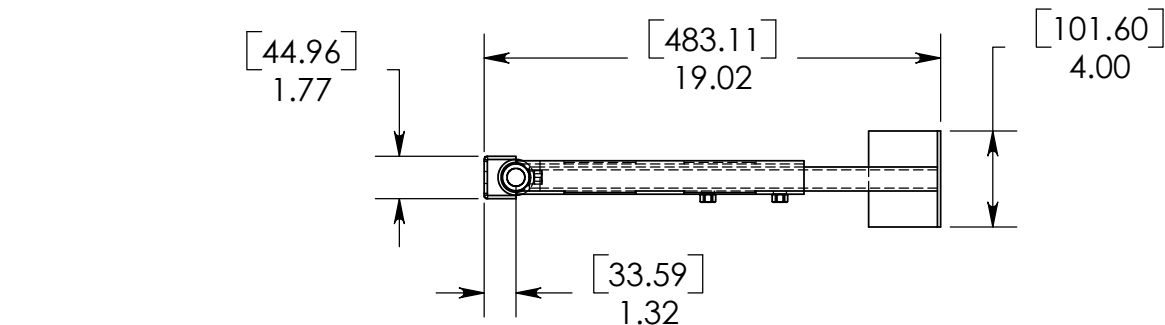
INSTALLATION		
PART NO: DATE: 11/24/2025 DRAWN BY: CONNORB MATERIAL: THICKNESS: SCALE: 1:75 SHEET: 2 of 2	NOTE:	7 SUPERIOR DRIVE SE ROME, GA 30161 (866) 665-1829 (706) 291-1700
	TOLERANCES: ±1/16"    ±2°	

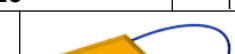


**CLEAN AIR**  
INDUSTRIES



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ITEM NO.		20864-19-25		DESCRIPTION		Overhead Welding Arm Assy, 19in-25		QTY per BUILD	
STATION 1	Paint	MATERIAL	-- Gage	DRAWN	ZachK	February 12, 2007 9:17:46 AM	SIZE	A	<div> 113</div>
STATION 2	Assy	SIZE	--X--	REVISED	zachk	February 12, 2007 11:53:49 AM	REVISION	PRE	
STATION 3	----	WEIGHT	----	CHECKED	----	----	SCALE	1:8	
STATION 4	----	CAD FILE: 20864-19-25 Overhead Welding Arm Assy, 19in-25				SHEET: 1 OF 2	UNLESS OTHERWISE SPECIFIED: ALL BENDS ARE 90° DIMENSIONS ARE IN: MILLIMETERS AND INCHES TOLERANCES ARE: FRACTIONS DECIMALS ANGLES ±1/32 .XX ±.03 .X ±1° .XXX ±.015  CAD GENERATED DRAWING. DO NOT MANUALLY UPDATE. DO NOT SCALE DRAWING.		



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**NOTE:**

Overhead welding arm should be installed to allow the arm to swing inside the welding booth. This will allow optimum smoke filtration.

Welding booth must be properly bolted to the floor.

The slider of the arm can be rotated to allow clamping in various configurations.

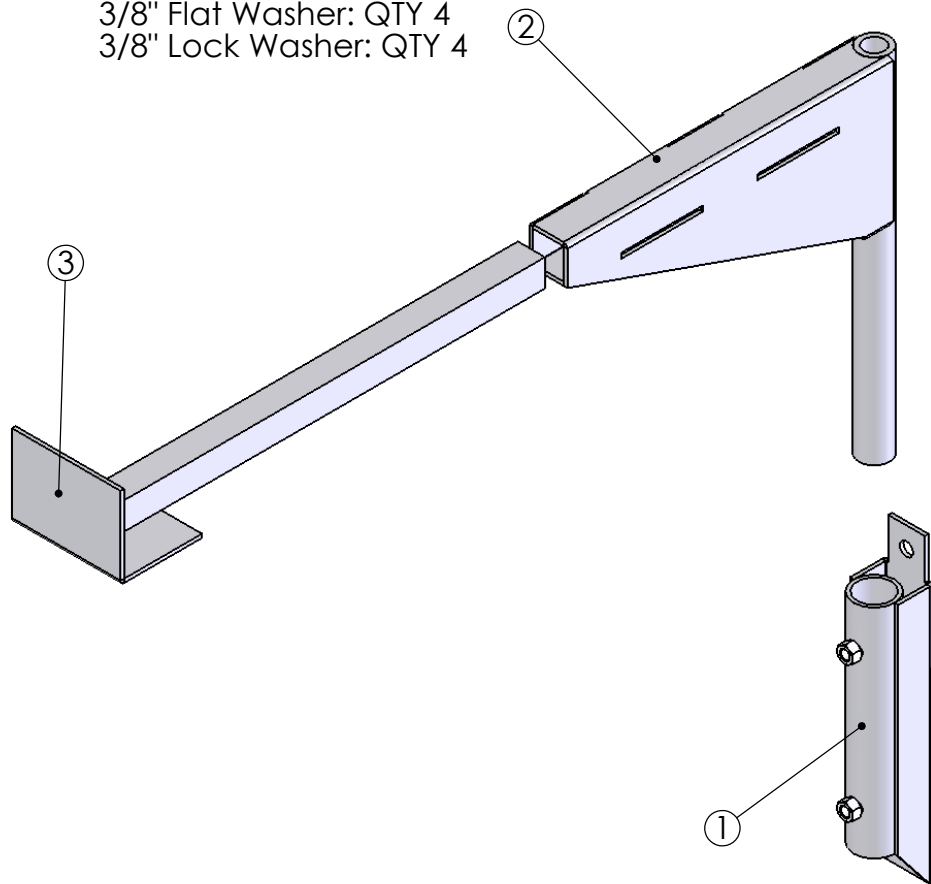
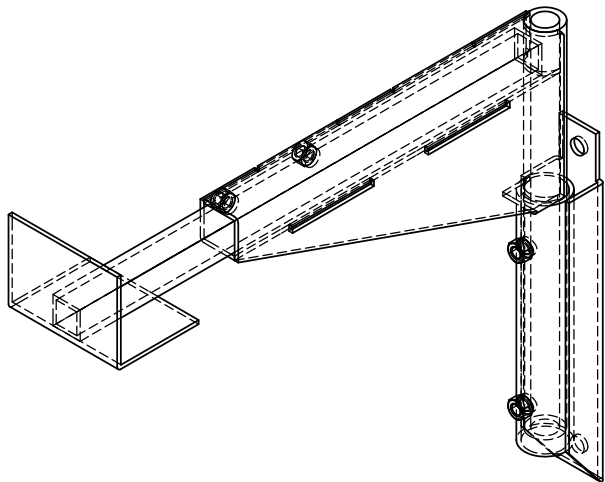
ITEM NO.	QTY.	PART NO.	DESCRIPTION
1	1	20873-8	Overhead Welding Arm Bottom Weldment, 8H
2	1	20874-12x5	Overhead Welding Arm Body Weldment, 12Lx5H
3	1	20875-17	Overhead Welding Arm Slider Weldment, 17L


3/8" x 16 Bolt, 1/2" Long: QTY 6

3/8" Nut: QTY 2

3/8" Flat Washer: QTY 4

3/8" Lock Washer: QTY 4



ITEM NO.		DESCRIPTION					QTY per BUILD	
20864-19-25		Overhead Welding Arm Assy, 19in-25					1	
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STATION 3	----	WEIGHT	----	CHECKED	----	----	SCALE	1:5
STATION 4	----	CAD FILE: 20864-19-25 Overhead Welding Arm Assy, 19in-25					SHEET: 2 OF 2	
UNLESS OTHERWISE SPECIFIED: ALL BENDS ARE 90° DIMENSIONS ARE IN: MILLIMETERS AND INCHES TOLERANCES ARE: FRACTIONS DECIMALS ANGLES ±1/32 .XX ±.03 .X ±1° .XXX ±.015								
CAD GENERATED DRAWING, DO NOT MANUALLY UPDATE, DO NOT SCALE DRAWING.								
								

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**IV. STANDING COMMITTEE REPORTS**

**B. Trustee Academic Subcommittee**

**David Stanley, Trustee**

Update from the December 9, 2025 virtual meeting

**1. Paramedic Courses Update**

Academic Affairs has proposed adding language to the prerequisites for Paramedic courses to allow flexibility for Bridge Program students while maintaining sequential requirements for regular students. This change would enable concurrent courses for Bridge students and reduce overall program time.

**Catalog Description:**

**EMS5682 – Paramedic 2 (12 hrs)**

**Prerequisites:** [EMS5681 Paramedic 1](#) [and selection into the Paramedic program OR selection into the Paramedic Bridge Program.](#)

This is the second course of the paramedic technical curriculum and continues to prepare the student for progression through the program. The student will develop more complex depth and comprehensive breadth in the principles and practice of paramedic-level patient care.

**Catalog Description:**

**EMS5683 – Paramedic 3 (12 hrs)**

**Prerequisite:** EMS5682 Paramedic 2 and selection into the Paramedic program OR selection into the Paramedic Bridge Program.

**Catalog Description:**

**EMS5684 – Paramedic 4 (12 hrs)**

**Prerequisite:** EMS5683 Paramedic 3 and selection into the Paramedic program OR selection into the Paramedic Bridge Program.

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**IV. STANDING COMMITTEE REPORTS**

**C. Trustee Policy Subcommittee**

**Dr. Alan Marcotte, Vice Chair**

Update from the December 10, 2025 virtual meeting

**1. 214.00 – Scheduling, Assignment, and Cancellation of Classes (Revised)**

Administration requests approval of the reviewed policy 214.00 – Scheduling, Assignment, and Cancellation of Classes (revised). The revised policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **first reading** by the Board and final approval will be requested at the January meeting.



## Board Policies **ACADEMIC**

### **214.00 - SCHEDULING, ASSIGNMENT, AND CANCELLATION OF CLASSES**

The academic calendar establishes the parameters of the academic year and includes key dates and semester structure. Academic calendars are produced according to ~~procedure~~ AP 214a.

The College develops an academic schedule of course offerings for Fall, Spring and Summer terms that ensure students have access to required courses for program and degree completion.  
~~requirements are available to students, as well as meeting~~ These schedules also comply with the  
minimum class-instructional time requirements ~~as specified by~~ outlined in College Policy 280.00 -  
Credit Hour Definition. ~~Once published, changes to the scheduled- meeting times of meeting or the~~  
~~scheduled or~~ room assignments ~~require approval from~~ must be approved by the Academic Affairs  
office.

Department Chairs assign full-time and part-time faculty to scheduled classes according to AP 214b.  
The Vice President of Academic Affairs has the final determination of instructor workload.

~~Once published, changes to the scheduled time of meeting or the scheduled room assignment require~~  
~~approval from the Academic Affairs office.~~ If an instructor must cancel a class session, they shall notify  
the ~~Chief Academic Officer or~~ Department Chair and department designee of his/her intent to be absent  
as soon as possible, and shall initiate the procedure for notifying students or obtaining a substitute, if  
required. The absence will be communicated to the Academic Affairs office in a timely manner.

Adopted October 18, 1971  
Reviewed July 11, 1989  
Revised July 21, 2003  
Revised May 1, 2008  
Revised July 21, 2008  
Revised December 14, 2020

## Board Policies **ACADEMIC**

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Department Chairs assign full-time and part-time faculty to scheduled classes according to AP 214b. The Vice President of Academic Affairs has the final determination of instructor workload.

If an instructor must cancel a class session, they shall notify the Department Chair and department designee of his/her intent to be absent as soon as possible, and shall initiate the procedure for notifying students or obtaining a substitute, if required. The absence will be communicated to the Academic Affairs office in a timely manner.

Adopted October 18, 1971  
Reviewed July 11, 1989  
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Revised May 1, 2008  
Revised July 21, 2008  
Revised December 14, 2020

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**V. CONSENT AGENDA**

**A. Board Minutes**

A copy of the Minutes of the regular meeting of the Board of Trustees, conducted on November 17, 2025, are attached.

**Cowley College  
Board of Trustees Official Minutes**

**November 17, 2025**

**I. Call to Order**

The regular meeting of the Board of Trustees of Cowley College was called to order on November 17, 2025 in the President's Dining Room, inside the McAtee Dining Center, 206 S. 4<sup>th</sup> Street, Arkansas City, KS 67005

<b>Trustees</b>	<b>Present</b>	<b>Bob McGregor, Chair Dr. Alan Marcotte, Vice Chair Brett Bazil, Trustee Jacinda Shaw-Kinzie, Trustee Joe Shriver, Trustee David Stanley, Trustee Phil White, Trustee</b>
<b>Staff</b>		<b>Dr. Michelle Schoon, President Tiffany Vollmer, Board Clerk J.T. Seitz, Legal Counsel Holly Harper, VP of Finance and Administration Dr. Scott Layton, Interim VP of Academic Affairs Paul Erdmann, VP of Information Technology Stefani Jones, Director of Student Enrollment and Success Kristi Shaw, Executive Director of Student Services Dr. Brooke Istas, CEA Liaison Chris Cannon, Health and Human Services Department Chair Delayne Dale, Director of Cosmetology Frank Owens, Criminal Justice Instructor Jon Tyler, Public Safety Officer</b>
<b>Guests</b>		<b>Breanna Curry, Student of the Month Stanley Cochran, Trustee Elect</b>

The Invocation was presented by David Stanley and the College Mission Statement was read by Chair McGregor.

**II. Awards and Reports**

**A. Dr. Michelle Schoon provided a College update.**

**College Update:**

- Aspen Top 200 award and process
- Sales Tax Renewal – thanks to all that were involved in the campaign
- Arkalalah success – Dodgeballalah, coronation, parades, soap box derby, safety
- All-college professional development (PD) day 10/22
- Institutional Effectiveness position
- Veterans Day events – military appreciation (haircuts, meal, game), parade and purple heart
- First Gen with Impact

*V. Consent Agenda*

- **Native American Heritage night**
- **Derby Chamber Partnership meeting (11/13) featured a Cowley student dual enrolled with Derby high school**
- **Fall athletic success**
- **Fall musical production of 12<sup>th</sup> Night, Nov. 21 – 23**
- **Closed for Thanksgiving break November 26 – 28**

**Enrollment Management Update:**

- **Spring Enrollment – Nov. 1**
- **Planning for Fall 2026**

**Attended:**

**10/21 – Fall music concert**

**11/3 – KSOK interview**

**11/4 – Natural Science Advisory**

**11/5 – Conco 50-year celebration reception**

**11/12 –Local Elected Officials Reception hosted by Wichita Chamber and REAP**

**11/13 – Derby Chamber Partnership meeting**

**Usual meetings with KBOR, TEA, Chamber, etc.**

- B. Breanna Curry was recognized as the November Student of the Month**
- C. Chris Cannon, Delayne Dale, and Frank Owens provided a recap of the recent ESSDACK recruiting conference in Hutchinson, KS**
- D. Administration Reports**
  - 1. Finance and Administration**
  - 2. Academic Affairs**
  - 3. Information Technology**
  - 4. Enrollment Management**
  - 5. Student Affairs**
  - 6. Athletics**
  - 7. Faculty Liaison**
- F. Thank you to Cowley College from Lara Olsen**
- G. Thank you to Cowley College from Landon Olsen**
- H. Thank you to Cowley College from the Burden 4-H Club**
- I. Thank you to Cowley College from Jessica and Robby Dorman**

**III. Public Comment**

**No public comment**

**IV. Standing Committee Reports**

- A. Trustee Sumner County Sales Tax Subcommittee**

**Phil White provided an update from the November 10, 2025 meeting.**

  - 1. Election Follow-up**
  - 2. Next Steps**
- B. Trustee Finance Subcommittee –**

**Joe Shriver provided an update from the November 10, 2025 meeting.**

  - 1. Procurement**
  - 2. Insurance Update**

**Buildings**

*V. Consent Agenda*

- **Immediate repair: Education Building, Walker-Tech (skylights), Webb-Brown, Wellness Center, Dorms**
- **Other roof repairs: Brown Center, Tyler Tech, Galle-Johnson, Kerr Tech, Bookstore, Shipping and Receiving**
- Other**
  - **Hafner outdoor equipment (track surface, jump pads, hurdles, bleachers)**

**C. Trustee Academic Subcommittee –**

**David Stanley provided an update from the November 11, 2025 meeting.**

- 1. EBE2207 English Language Learners English Composition Supplemental Seminar**
  - **Credit hour change from 3 to 2 – This is in line with other supplemental courses.**
  - **One minor editorial change**
- 2. Boeing Apprenticeship**
- 3. Perkins Reserve Grant**
- 4. 4-Day Class Schedule Update**

**D. Trustee Policy Subcommittee –**

**Brett Bazil provided an update from the November 12, 2025 review of the following policies.**

- 1. 144.00 – Services of the Bookstore (Review)**
- 2. 151.00 – Control of Vehicular Traffic on Campus (Revised)**
- 3. 153.00 – College Vehicles (Revised)**
- 4. 216.00 – Graduation Requirements (Revised)**
- 5. 250.00 - Admission (Revised)**
- 6. 403.00 – Student Code of Conduct (Revised)**
- 7. 475.00 – College TB Testing Policy (Revised)**

**V. Consent Agenda**

**A. Board Minutes -**

- **October 20, 2025 regular Minutes**

**B. Financial Reports –**

**Copies of the Financial Reports for the month ending October 31, 2025 were provided for Board review. The reports have been reconciled by the Treasurer of the Board of Trustees and reflect an accurate accounting of the revenues and expenditures for the month.**

**C. Bills and Claims -**

**A list of the Bills and Claims for the month ending, October 31, 2025 was provided for Board review. Specific information concerning the vendor, purchase order, and cost was provided. The actual purchase orders with all supporting documents are available for inspection prior to the Board meeting in the Business Office.**

V. Consent Agenda

<b>Cowley County Community College</b>				
<b>Accounts Payable Check Summary</b>				
<b>October 31, 2025</b>				
		<b>Total</b>	<b>Total</b>	<b>Net</b>
		<b>Check Amount</b>	<b>Check Amount</b>	<b>Check Amount</b>
<b>Student Refunds</b>		<b>Written</b>	<b>Voided</b>	<b>Disbursed</b>
USB	Student Refund Checks	\$ 275,766.00	\$ 19,581.55	\$ 256,184.45
		<u>\$ 275,766.00</u>	<u>\$ 19,581.55</u>	<u>\$ 256,184.45</u>
<b>General Operating Activities</b>				
RCB	Operating Fund	5,235.63	-	5,235.63
USB	Operating Fund	1,492,859.08	2,548.45	1,490,310.63
USB	Federal Grants Fund	26,718.96	-	26,718.96
<b>Total General Operating Activities</b>		<u>\$ 1,524,813.67</u>	<u>\$ 2,548.45</u>	<u>\$ 1,522,265.22</u>

- **Student Refunds**
  - Financial Aid Funds/Student Refund Check gross \$275,766.00 net \$256,184.45.
- **General Operating Activities**
  - Disbursements gross \$1,498,094.71, net \$1,495,546.26.
  - Federal Funds gross and net \$26,718.96.
    - Total General Operating Activities gross \$1,524,813.67 net \$1,522,265.22.

The Executive Vice President of Finance and Administration has provided a reconciliation of the summary written checks of bills and claims to the detailed written checks of bills and claims report for the month ending October 31, 2025. The Executive Vice President of Finance and Administration is hereby directed to file the purchase requisitions, purchase orders, and all supporting documents for audit according to the policies of the Board of Trustees and the Statutes of the State of Kansas.

**D. Personnel Transactions -**

Dr. Schoon has authorized the following personnel transactions for official Board review:

**Resignations:**

- Maria Camarena, Custodian, effective November 21, 2025.

**E. Board Policy Approval -**

1. 233.00 – College Catalog (Revised)
2. 260.00 – Transfer Coursework (Revised)
3. 303.00 – Selection of Non-Faculty Personnel (Revised)
4. 311.00 – Sick Leave – Full-time Non-Faculty Employees (Revised)
5. 409.00 – Hazing and Prevention (New)

Joe Shriver introduced and moved the adoption of the following resolution:

**RESOLVED**, that the Board of Trustees approves the consent agenda as presented.

The motion was seconded by Brett Bazil and the following votes were cast:

Bob McGregor	Aye	Joe Shriver	Aye
Dr. Alan Marcotte	Absent	David Stanley	Aye
Brett Bazil	Aye	Phil White	Aye
Jacinda Shaw-Kinzie	Aye		

**Motion carried.**

**VI. Discussion Agenda**

**A. Board Handbook Revisions -**

**Chair McGregor requested the Board complete their first reading of the revised Board of Trustee Handbook and provide feedback and any additional requested edits. The final revised handbook will be presented for a second review and approval at the December meeting.**

**VII. Adjournment**

**With no other business to be discussed, the Chair declared the meeting adjourned at 6:34 p.m.**

A handwritten signature in black ink, appearing to read "Tiffany Vollmer". The signature is fluid and cursive, with the first name "Tiffany" and last name "Vollmer" clearly distinguishable.

**Tiffany Vollmer  
Board Clerk**



**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**V. CONSENT AGENDA**

**B. Financial Reports**

Copies of the Financial Reports for the month ending November 30, 2025 are enclosed. These reports have been reconciled by the Treasurer of the Board of Trustees and reflect an accurate accounting of the revenues and expenditures for the month.



## MEMORANDUM

To: Cowley College Board of Trustees  
From: Holly Harper, Executive Vice President of Finance and Administration  
Date: December 10, 2025  
Re: Financial Report for the first five months of FY 2025-2026 (July-November)

The following financial report provides a summary of revenues, expenditures, and key financial activities for the first five months of the fiscal year (July – November 2025). These results demonstrate how Cowley College is managing resources in alignment with board-approved budgets, financial policies, and strategic priorities.

- **Revenues increased by \$381,894 overall**
  - **State & Federal Resources** decreased **\$178,469 (2%)** over this period last year.
  - **Local Sources (ad valorem taxes)** were even with the prior fiscal year at **\$579,703**.
  - **Tuition & Fees** netted a decrease of **\$45,017** over last year.
  - **Other Local Income** includes insurance proceeds from the June 2025 wind/hailstorm, covering fleet vehicles and building repairs. We are still waiting for final reports from insurance for the total damage to campus.
  - **Miscellaneous Income** decreased by **\$136,963** year-over-year from the final payment of Wellington Sales Tax dollars to reimburse the college for expenses paid during the construction of the Sumner Campus.
- **Expenditures decreased by \$819,522 overall**
  - **Salaries and Benefits** were up **\$292,713 (5%)**. Salaries and benefits increased as expected, reflecting the board-approved 3% wage adjustment and rising health insurance costs
  - **General Supplies Expenses** decreased by **\$73,064 (21%)** year-over-year.
  - **Utilities** decreased by **\$74,628 (13%)**.
  - **Capital Outlay** decreased by **\$673,981** as we were finishing the Tyler Tech Building project the first part of last fiscal year.
- **Profit/(Loss) – The Operating Fund shows a profit of \$2,325,310 for 2025-2026, an increase of \$908,703 over this period last year.**
- **Wellington Campus Project** - To date, \$2,648,358.84 of the general fund was used to complete the project. **The College's general fund has been reimbursed all of these funds from the residual sales tax revenues** (annual sales tax revenues less annual debt service payment).

**COWLEY COUNTY COMMUNITY COLLEGE**  
**COMPARATIVE SUMMARY REVENUES AND EXPENDITURES**  
**FOR PERIOD ENDED November 30, 2025**

		Current and Loan Funds				Plant and Bond Funds				Prior Year		
		Unrestricted	Auxiliary	Restricted & Loan Funds	Agency	Unexpended			Total All Funds			
	2025-2026 Approved Budget	Funds 11, 12, 13, 14 Operating	Fund 16, 17	Funds 20-29 Grants, Pell, Loans	Fund 76 Fundraisin g	Fund 61: Capital Outlay Mill	Fund 65: CTE Building	Fund 67: Sumner Campus		July - Nov. 2024- 2025	2025-2026 Inc/(Dec) vs. 2024-2025	Actual % Inc/(Dec) YTD vs. Prior YTD
REVENUES												
State & Federal Sources	\$ 8,590,240	\$ 5,809,923	\$ -	4,177,576.00	\$ -	\$ -	\$ -	\$ -	\$ 9,987,499	\$ 10,165,968	\$ (178,469)	-2%
Local Sources	6,859,596	523,165	-	-	-	55,754.00	-	-	578,919	579,703	(784)	0%
Tuition	4,345,369	2,009,550	-	-	-	-	-	-	2,009,550	2,057,575	(48,025)	-2%
Fees	4,038,400	1,926,270	9,975	-	-	-	-	-	1,936,245	1,933,237	3,008	0%
Other Local Income	522,545	1,027,239	1,709,911	-	-	-	224,853	607,520.00	3,569,523	2,826,396	743,127	26%
Miscellaneous Income	568,107	332,282	13,868	-	-	-	-	-	346,150	483,113	(136,963)	-28%
TOTAL REVENUES	\$ 24,924,257	\$ 11,628,429	\$ 1,733,754	\$ 4,177,576	\$ -	\$ 55,754	\$ 224,853	\$ 607,520	\$ 18,427,886	\$ 18,045,992	\$ 381,894	2%
EXPENDITURES												
Faculty - FT	3,716,366	1,448,951	-	-	-	-	-	-	1,448,951	1,418,135	30,816	2%
Faculty - PT	1,309,253	497,838	-	-	-	-	-	-	497,838	473,892	23,946	5%
Administration - FT	848,752	364,182	-	38,971	-	-	-	-	403,153	338,712	64,441	19%
Staff - FT	5,887,791	2,460,004	133,244	112,010	-	-	-	26,391	2,731,649	2,630,751	100,898	4%
Staff - PT	136,564	66,810	22,888	9,838	-	-	-	-	99,536	77,641	21,895	28%
Student Worker - non Fed WS	115,604	35,158	-	27,428	-	-	-	-	62,586	91,507	(28,921)	-32%
Employees Benefits	2,918,057	1,185,329	40,916	37,052	793	-	-	6,584	1,270,674	1,191,036	79,638	7%
Total Salaries	\$ 14,932,387	\$ 6,058,272	\$ 197,048	\$ 225,299	\$ 793	\$ -	\$ -	\$ 32,975	\$ 6,514,387	\$ 6,221,674	\$ 292,713	5%
Employees Development	109,445	26,359	-	-	-	-	-	-	26,359	33,733	(7,374)	-22%
General Supplies Expenses	61,100	16,045	254,182	-	-	-	-	-	270,227	343,291	(73,064)	-21%
Travel and Vehicle Mileage	228,633	41,875	-	15,989	-	-	-	-	57,864	66,692	(8,828)	-13%
Rental/Leases including Facilities	154,000	63,300	-	-	-	-	-	-	63,300	62,579	721	1%
Contract Services	1,636,528	1,041,184	447,425	20,729	-	-	-	57,350	1,566,688	1,530,280	36,408	2%
Marketing	306,020	69,563	-	-	-	-	-	-	69,563	91,620	(22,057)	-24%
Other Departmental Expenses	793,762	387,245	23,462	3,909,435	(75,339)	-	-	279,936	4,524,739	4,602,285	(77,546)	-2%
Instructional Materials and Supplies	899,681	376,031	268	5,229	-	-	-	-	381,528	355,754	25,774	7%
Maintenance and Repairs	325,768	129,496	16,656	-	-	-	-	-	146,152	118,844	27,308	23%
Risk Management and Insurance	666,742	575,336	-	-	-	-	-	-	575,336	548,051	27,285	5%
Utilities	850,518	322,788	152,722	-	-	-	-	4,250	479,760	554,388	(74,628)	-13%
Bond Debt Services	180,337	-	358,430	-	-	-	-	32,364	390,794	396,004	(5,210)	-1%
Capital Outlay	1,255,478	186,423	91,627	-	-	473,538	-	60,598	812,186	1,486,167	(673,981)	-45%
Scholarships/Bad Debt	2,189,329	9,192	62,786	151,715	-	-	-	-	223,693	218,023	5,670	3%
Mandatory Match/Transfers	35,000	-	-	-	-	-	-	-	-	-	-	
Cost of Goods Sold	299,531	-	-	-	-	-	-	-	-	-	-	
Total Non-Salary Expenses	9,991,872	3,244,837	1,407,558	4,103,097	(75,339)	473,538	-	434,498	9,588,189	10,407,711	(819,522)	-8%
TOTAL EXPENSES	\$ 24,924,257	\$ 9,303,109	\$ 1,604,606	\$ 4,328,396	\$ (74,546)	\$ 473,538	\$ -	\$ 467,473	\$ 16,102,576	\$ 16,629,385	\$ (526,809)	-3%
PROFIT/(LOSS)	\$ (0)	\$ 2,325,320	\$ 129,148	\$ (150,820)	\$ 74,546	\$(417,784)	\$ 224,853	\$ 140,047	\$ 2,325,310	\$ 1,416,607	\$ 908,703	64%

**Notes to the Financial Report  
for the month ending November 30, 2025**

**» Cash and Investments**

Cash	Rate	November 2024	November 2025
RCB - Operating	1.12%	232,615	204,108
USB - Sumner Co Sales Tax	0.05%	701,419	948,517
Carson Bank - Sumner Co Sales Tax		-	17,257
Union State Bank-Federal Grants	0.00%	25,805	29,670
Union State Bank-Operating	2.94%	4,145,933	4,395,290
Sunflower – Wichita	0.00%	3,785	3,785
Carson Bank – Mulvane	0.00%	5,000	5,000
Total Cash		5,114,557	5,603,626

Investments	Maturity	Days	Rate		
Community National Bank - 516431	12/02/25	365	4.23%	1,500,000	1,500,000
Stock Exchange - 16121710	06/23/26	365	4.21%	1,000,000	1,250,000
Union State Bank	07/30/26	365	4.18%	1,500,000	1,500,000
Stock Exchange - 16121626	08/11/26	365	4.22%	1,500,000	1,500,000
Community National Bank - 524108	10/02/26	365	3.85%	1,750,000	1,750,000
Mischler Financial - FFCB 3133ERZM6	11/05/26	721	4.35%	1,600,800	1,600,800
Stock Exchange - 16121742	11/14/26	365	3.88%	1,000,000	1,000,000
Mischler Financial - FFCB 3133ERL25	12/17/26	724	4.31%	-	500,000
Mischler Financial - FHLB 3130ANH45	01/28/27	748	4.28%		500,000
Mischler Financial - US Treasury 91282CKE	03/15/27	720	3.91%	1,002,807	1,002,807
Total Investments				10,853,607	12,103,607
Total Cash and Investments				15,968,164	17,707,233

**Cowley College  
Balance Sheet by Fund  
As of November 30, 2025**

	Current and Loan Funds					Plant and Bond Funds				Total All Funds
	Unrestricted	Auxiliary	Restricted & Loan Funds	Agency	Total	Unexpended			Investment in Plant	
<u>Assets</u>	Funds 11, 12, 13, 14	Fund 16, 17	Funds 20-29	Fund 76		Fund 61: Capital Outlay	Fund 65: CTE Bld	Fund 67: Sumner Campus	Fund 62, 66	
Cash & Cash Equivalents	\$ 459,609	\$ 3,521,959	\$ 29,670	\$ 462,393	\$ 4,473,631	\$ 184,576	\$ (3,098)	\$ 948,517		\$ 5,603,626
Investments	12,103,607				12,103,607				-	12,103,607
Accounts Receivable	3,014,572				3,014,572	16,133	-	-	-	3,030,704
Inventory		316,266			316,266				-	316,266
Due from Other Funds *	3,147,896	-	76,477	-	3,224,373				-	3,224,373
Prepays	155,200				155,200				-	155,200
Capital Assets					-	-	-	-	39,553,425	39,553,425
Total Assets	18,880,884	3,838,225	106,147	462,393	23,287,648	200,709	(3,098)	948,517	39,553,425	63,987,201
<b><u>Liabilities &amp; Fund Balance</u></b>										
Accounts Payable	2,882,269				2,882,269	-	-	-	-	2,882,269
Accrued Liabilities	3,384,757				3,384,757			1,249,961	905,787	5,540,505
Due to Other Funds	-	-	217,331	-	217,331		158,916	2,724,085	124,040	3,224,373
Debt and Longterm Lease	-	-	-	-	-	-	-	1,533,976	2,252,460	3,786,436
Total Liabilities	6,267,026	-	217,331	-	6,484,358	-	158,916	5,508,023	3,282,286	15,433,582
Fund Balance (Net Assets)	10,288,538	3,709,078	39,636	387,847	14,425,100	618,493	(386,867)	(4,699,553)	36,271,138	46,228,312
Revenues	11,628,429	1,733,753	4,177,576	-	17,539,758	55,754	224,853	607,520	-	18,427,884
Expenses	9,303,109	1,604,606	4,328,396	(74,546)	15,161,566	473,538	-	467,473	-	16,102,577
Revenues H/(L) vs Expenses	2,325,320	129,147	(150,821)	74,546	2,378,192	(417,784)	224,853	140,046	-	2,325,307
Total Liabilities & Fund Balance	\$ 18,880,884	\$ 3,838,225	\$ 106,147	\$ 462,393	\$ 23,287,648	\$ 200,709	\$ (3,098)	\$ 948,517	\$ 39,553,425	\$ 63,987,201

\* Due from Wellington Sales Tax and Grant Funds

Cowley College - Sumner Campus  
Wellington Project  
Construction Proceeds  
November 30, 2025

	<b>Total 10-Year Budget (a)</b>	<b>Total Revenues/ Expenditures to Date</b>	<b>Cash/Revenues/ Expenditures to Date from COPs/Bond (b)</b>	<b>Cash/Revenues/ Expenditures to Date from Sales Tax &amp; Other Revenues</b>	<b>Revenues/ Expenditures to Date from College's General Fund (c)</b>
<b>Source:</b>					
Proceed from:					
Cowley College Certificates of Participation (COPs)	8,828,906	8,828,906	8,828,906		
<b>Total Proceeds from COP</b>	<b>8,828,906</b>	<b>8,828,906</b>	<b>8,828,906</b>	<b>-</b>	<b>-</b>
Sales Tax Revenues ( 10 YEAR PROJECTIONS)	14,040,000	13,539,720		13,539,720	
Interest Earned of COPs/Bonds/ Sales Tax Revenues	140,000	123,302	89,027	34,276	
Fundraising/Donations for Equipment	329,950	-			
Other Investments - Great Western Dining	220,000	100,000		100,000	
Repay college for Completion of Construction, etc.	2,648,359	2,648,359		-	2,648,359
<b>Total Sources Available for Project</b>	<b>26,207,215</b>	<b>25,240,288</b>	<b>8,917,933</b>	<b>13,673,996</b>	<b>2,648,359</b>
<b>Uses:</b>					
Costs of Issuance	99,529	88,035	88,035		
Construction Costs of Campus					
Land Cost - Title Insurance	5,148	158,984	5,148	153,836	
Architectural Services incl' Engineering & Others	736,514	738,569	691,527	2,056	44,986
Construction at Guaranteed Maximum Price w/Utilities	8,526,000	8,495,944	7,772,134		723,810
Furniture, Fixtures, and Equipment (FFE)	2,513,755	2,132,193	252,630		1,879,563
Signage and Wayfinding plus Naming Signage	105,600	105,599	105,599		
Other Project Expenses	5,508	727,141	360	726,781	
Other Expenses - Dining Services	456,676	456,676		456,676	
Debt Services on COPs	9,988,455	8,725,718		8,725,718	
Banker's Management Fee & other bank fees	25,000	14,552	2,500	12,052	
Repayment to College for Completion of Construction	2,648,359	2,648,359		2,648,359	
Contingency	1,096,671	-			
<b>Total Uses</b>	<b>26,207,215</b>	<b>24,291,770</b>	<b>8,917,933</b>	<b>12,725,478</b>	<b>2,648,359</b>
<b>Net Available for Project</b>	<b>-</b>	<b>948,517</b>	<b>-</b>	<b>948,517</b>	<b>0</b>

a) This 10-year projection does not include tuition and fees, state appropriations, and operating costs and staffing of the campus. Those are included the in College's operating budget.

b) COPs/Bond from SBKC Project Account 1631900 included project expenditures, bond proceeds, interest earned not including realized gain/loss of market to book portfolio value.

c) Expenditures coming out of college's general fund to be repaid by residual sales tax revenues and fundraising donations.

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**V. CONSENT AGENDA**

**C. Bills and Claims**

A list of the Bills and Claims for the month ending November 30, 2025 is provided to the Board for review. Specific information concerning the vendor, purchase order, and cost is provided. The actual purchase orders with all supporting documents are available for inspection prior to the Board meeting in the Business Office, and will be presented at the meeting upon request of a member of the Board of Trustees.

Upon approval, the designated fiscal officers of the College are hereby authorized and directed to execute payment of all bills and claims as presented herein.

<b>Cowley County Community College</b>				
<b>Accounts Payable Check Summary</b>				
<b>November 30, 2025</b>				
		<b>Total</b>	<b>Total</b>	<b>Net</b>
		<b>Check Amount</b>	<b>Check Amount</b>	<b>Check Amount</b>
		<b>Written</b>	<b>Voided</b>	<b>Disbursed</b>
<b><u>Student Refunds</u></b>				
USB	Student Refund Checks	\$ 73,634.39	\$ 10,388.00	\$ 63,246.39
		<u>\$ 73,634.39</u>	<u>\$ 10,388.00</u>	<u>\$ 63,246.39</u>
<b><u>General Operating Activities</u></b>				
RCB	Operating Fund	5,235.63	-	5,235.63
USB	Operating Fund	2,338,561.82	8,032.88	2,330,528.94
USB	Federal Grants Fund	4,386.64	-	4,386.64
<b>Total General Operating Activities</b>		<u>\$ 2,348,184.09</u>	<u>\$ 8,032.88</u>	<u>\$ 2,340,151.21</u>

- Student Refunds
  - Financial Aid Funds/Student Refund Check gross \$73,634.39 net \$63,246.39.
- General Operating Activities
  - Disbursements gross \$2,343,797.45 net \$2,335,764.57.
  - Federal Funds gross and net \$4,386.64.
    - Total General Operating Activities gross \$2,348,184.09 net \$2,340,151.21.

The Executive Vice President of Finance and Administration has provided a reconciliation of the summary written checks of bills and claims to the detailed written checks of bills and claims report for the month ending November 30, 2025. The Executive Vice President of Finance and Administration is hereby directed to file the purchase requisitions, purchase orders, and all supporting documents for audit according to the policies of the Board of Trustees and the Statutes of the State of Kansas.

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**V. CONSENT AGENDA**

**D. Personnel Transactions**

Dr. Schoon has authorized the following personnel transactions for official Board review:

**Retirements:**

- Stefani Jones, Director of Student Enrollment, effective June 1, 2026

**Administration:**

- Dr. Ryan Burkett, Executive Director of Institutional Effectiveness, at an annual salary of \$77,216, plus benefits, effective January 6, 2026
- Dr. Scott Layton, Vice President of Academic Affairs, at an annual salary of \$123,331, plus benefits, effective January 1, 2026



**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**V. CONSENT AGENDA**

**E. Board Policy Approval**

Policies considered for Board approval

**1. 144.00 – Services of the Bookstore (Review)**

Administration requests approval of the reviewed policy 144.00 – Services of the Bookstore (review). The policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **second reading** by the Board and final approval is requested.

**2. 151.00 – Control of Vehicular Traffic on Campus (Revised)**

Administration requests approval of the revised policy 151.00 – Control of Vehicular Traffic on Campus (revised). The policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **second reading** by the Board and final approval is requested.

**3. 153.00 – College Vehicles (Revised)**

Administration requests approval of the revised policy 153.00 – College Vehicles (revised). The policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **second reading** by the Board and final approval is requested.

**4. 216.00 – Graduation Requirements (Revised)**

Administration requests approval of the revised policy 216.00 – Graduation Requirements (revised). The policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **second reading** by the Board and final approval is requested.

**5. 250.00 - Admission (Revised)**

Administration requests approval of the revised policy 250.00 – Admission (revised). The policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **second reading** by the Board and final approval is requested.

**6. 403.00 – Student Code of Conduct (Revised)**

Administration requests approval of the revised policy 403.00 – Student Code of Conduct (revised). The policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **second reading** by the Board and final approval is requested.

**7. 475.00 – College TB Testing Policy (Revised)**

Administration requests approval of the revised policy 475.00 – College TB Testing Policy (revised). The policy has been recommended by the various departmental committees, Academic Affairs Council as applicable, Administrative Council, and Trustee Policy Subcommittee. This is the **second reading** by the Board and final approval is requested.

## Board Policies **ADMINISTRATIVE**

### **144.00 SERVICES OF THE BOOKSTORE**

Cowley College recognizes that the Cowley Bookstore is an essential resource for all the products and services that promote academic achievement and a vibrant campus. The Bookstore is owned and operated by Cowley College and is proud to support the educational mission of the institution.

Operational costs and revenue earned are reported as part of the Auxiliary Services division of Cowley College. Annual inventory and accounts of the Cowley Bookstore are provided to the auditors at the conclusion of the fiscal year.

The services of the Cowley Bookstore are outlined in Procedure AP 144.

Adopted March 17, 1973  
Reviewed July 11, 1989  
Revised October 15, 1990  
Revised June 19, 2000  
Reviewed July 21, 2003  
Revised December 17, 2007  
Revised August 10, 2020

## Board Policies

### ADMINISTRATIVE

#### 151.00 CONTROL OF VEHICULAR TRAFFIC ON CAMPUS

It is the desire of Cowley College to provide an open and controlled atmosphere for all vehicular traffic on campus, including parking restrictions, parking registrations, etc. when and where appropriate. All Federal, State, and local laws and ordinances shall be followed and enforced.

[Policy 151.00 is implemented in process through Procedure AP151.](#)

Adopted December 19, 2011  
Revised Sept 25, 2020

**Board Policies**  
**ADMINISTRATIVE**

**151.00 CONTROL OF VEHICULAR TRAFFIC ON CAMPUS**

It is the desire of Cowley College to provide an open and controlled atmosphere for all vehicular traffic on campus, including parking restrictions, parking registrations, etc. when and where appropriate. All Federal, State, and local laws and ordinances shall be followed and enforced.

Policy 151.00 is implemented in process through Procedure AP 151.

Adopted December 19, 2011  
Revised Sept 25, 2020

## Board Policies **ADMINISTRATIVE**

### **153.00 - COLLEGE VEHICLES**

~~~~~The College Vehicles are for use by College personnel for College business and student activities. The vehicles are scheduled upon receipt of an approved Trip Request.~~~~~ College vehicles are provided for use by authorized College personnel for official College business and approved student activities. All vehicle use requires an approved Trip Request in accordance with college procedures.

This Policy is implemented through Procedure AP153.

Adopted July 16, 1973  
Revised August 8, 1988  
Revised August 14, 1989  
Revised October 15, 1990  
Revised September 21, 1992  
Revised August 15, 1994  
Revised June 19, 2000  
Revised July 21, 2003  
Revised November 17, 2003  
Revised August 11, 2014  
Revised April 20, 2020

## **Board Policies**

### **ADMINISTRATIVE**

#### **153.00 COLLEGE VEHICLES**

College vehicles are provided for use by authorized College personnel for official College business and approved student activities. All vehicle use requires an approved Trip Request in accordance with college procedures.

Policy 153.00 is implemented through Procedure AP 153.

Adopted July 16, 1973  
Revised August 8, 1988  
Revised August 14, 1989  
Revised October 15, 1990  
Revised September 21, 1992  
Revised August 15, 1994  
Revised June 19, 2000  
Revised July 21, 2003  
Revised November 17, 2003  
Revised August 11, 2014  
Revised April 20, 2020

## Board Policies ACADEMICS

### 216.00 GRADUATION REQUIREMENTS

Cowley College awards the Associate of Arts, Associate of Science, Associate of Fine Arts, Associate of General Studies, and the Associate of Applied Science degrees, as well as the College Technical Certificate. Associate degrees require successful completion of a minimum of 62 credit hours, documentation of high school graduation or GED, and fulfillment of the General Education requirements.

A minimum 2.0 grade point average at Cowley College and a cumulative 2.0 grade point average including transfer course work applied is required for all associate degrees. A minimum 2.0 grade point average is required for courses applied to college technical certificates. Official transcripts of high school graduation or GED and any other college transcripts to be applied toward a degree must be on file in the Registrar's Office prior to issuance of a diploma.

~~In order to~~To qualify for ~~either the an~~ associate degree or ~~a~~ technical certificate ~~at from~~ Cowley College, a student must complete a minimum of 15 credit hours at Cowley College. These credit hours must be applicable to the chosen degree or certificate and may be completed through any instructional modality, which counts toward the degree or technical certificate. These hours do not need to be completed in the most recent term. Credit for prior learning, or other non-graded hours awarded by Cowley College, will not count toward satisfying ~~the is the~~ 15 credit hour requirement. Developmental courses cannot be used to fulfill degree requirements. If a student does not maintain continuous enrollment (excludes summer), the student will be required to follow the graduation requirements that are in effect at the time of re-enrollment.

Students completing a degree or technical certificate will need to complete a Degree Application and submit it to the Registrar's Office according to the published deadlines for submission. Students who fail to file the Degree Application by the deadline may request to graduate in a subsequent semester if requirements are met.

Students will be awarded a diploma or technical certificate upon successful completion of the degree or technical certificate requirements. The diploma or technical certificate will be issued at the end of each semester. Commencement will be held at least once a year. Students who are within 9 hours or less ~~to of~~ fulfilling graduation requirements and who plan to complete their coursework during the summer term may participate in the graduation program in May of that academic year.

Adopted June 19, 2006  
Revised June 21, 2010  
Revised April 15, 2013  
Revised April 18, 2016  
Revised July 20, 2020  
Revised July 18, 2022  
Revised October 16, 2023

## Board Policies

### ACADEMICS

#### 216.00 GRADUATION REQUIREMENTS

Cowley College awards the Associate of Arts, Associate of Science, Associate of Fine Arts, Associate of General Studies, and the Associate of Applied Science degrees, as well as the College Technical Certificate. Associate degrees require successful completion of a minimum of 62 credit hours, documentation of high school graduation or GED, and fulfillment of the General Education requirements.

A minimum 2.0 grade point average at Cowley College and a cumulative 2.0 grade point average including transfer course work applied is required for all associate degrees. A minimum 2.0 grade point average is required for courses applied to college technical certificates. Official transcripts of high school graduation or GED and any other college transcripts to be applied toward a degree must be on file in the Registrar's Office prior to issuance of a diploma.

To qualify for an associate degree or a technical certificate from Cowley College, a student must complete a minimum of 15 credit hours at Cowley College. These credit hours must be applicable to the chosen degree or certificate and may be completed through any instructional modality. These hours do not need to be completed in the most recent term. Credit for prior learning, or other non-graded hours awarded by Cowley College, will not count toward satisfying the 15 credit hour requirement. Developmental courses cannot be used to fulfill degree requirements. If a student does not maintain continuous enrollment (excludes summer), the student will be required to follow the graduation requirements that are in effect at the time of re-enrollment.

Students completing a degree or technical certificate will need to complete a Degree Application and submit it to the Registrar's Office according to the published deadlines for submission. Students who fail to file the Degree Application by the deadline may request to graduate in a subsequent semester if requirements are met.

Students will be awarded a diploma or technical certificate upon successful completion of the degree or technical certificate requirements. The diploma or technical certificate will be issued at the end of each semester. Commencement will be held at least once a year. Students who are within 9 hours or less of fulfilling graduation requirements and who plan to complete their coursework during the summer term may participate in the graduation program in May of that academic year.

Adopted June 19, 2006  
Revised June 21, 2010  
Revised April 15, 2013  
Revised April 18, 2016  
Revised July 20, 2020  
Revised July 18, 2022  
Revised October 16, 2023



## Board Policies ACADEMICS

### 250.00 ADMISSION

Regular admission to Cowley College is open to ~~all~~ any individuals who can academically benefit from its educational programs. ~~International students and current dual-enrolled high school students have additional admissions requirements.~~

All students are required to complete an application for admission. As part of the application process, the submission of additional documents may be required. Admission may be denied if it has been determined that the applicant has supplied falsified documentation.

Selective admission programs, and selective admission program courses, have a limited number of openings each year and have specific entry level admission requirements that must be met prior to selection for admission to the program. Programs with selective admission criteria will be listed in the catalog of courses.

~~Before admission can be granted, students must provide the following:~~

- ~~1. \_\_\_\_\_ verification of high school graduation or GED certificate.~~
- ~~2. \_\_\_\_\_ transcripts from all colleges previously attended if athlete or JST Transcript if military utilizing VA benefits.~~
- ~~3. \_\_\_\_\_ assessment scores or ACT scores demonstrating an ability to benefit from college level coursework.~~

Cowley College reserves the right to deny ~~a student~~ admission or readmission ~~to any individual under the following circumstances:~~

- ~~Violation of the Student Code of Conduct (Policy 403.00)~~
- ~~Current suspension or expulsion from the College~~
- ~~Failure to meet academic progress standards as defined in Academic Progress (Policy 266.00)~~
- ~~When it is determined that admission is not if it is determined to be in the best interests of the college community to do so,~~
- ~~When or if the College is unable to provide the necessary services, courses or program(s) to support the student's educational goals needed to assist the student in meeting educational objectives.~~

#### **Ability to benefit**

~~Students who do not meet the ability to benefit guidelines will be admitted on a provisional basis, pending satisfactory progress in the essential skills curriculum. These students may enroll in a maximum of 13 credit hours and must earn a semester GPA of 2.0 to be eligible for continued enrollment.~~

#### **Non-Degree Seeking Students**

~~Students of other colleges and universities and other applicants not seeking a degree from Cowley College may be admitted as non-degree seeking. . Students in this category will not declare a major. Non-degree seeking students who may later decide to obtain a degree from Cowley College must then provide the above documentation.~~

#### **High School Students**

~~Students who have not received a high school diploma and are currently enrolled in grades 10, 11, or 12 maintained by a school district, or are classified as a gifted 9<sup>th</sup> grade student may be admitted to the College if they meet minimum grade point and assessment requirements, obtain written authorization from the school principal, and have an individualized plan of study or individualized education plan outlining the ability to benefit from participation in regular curricula of a postsecondary education.~~

**International Students**

~~Cowley College welcomes students who are citizens of other nations and are able to meet admissions and U.S. Citizenship and Immigration Services (USCIS) requirements.~~

Adopted November 20, 2006  
Revised September 15, 2008  
Revised October 17, 2022

## **Board Policies**

### **ACADEMICS**

#### **250.00 ADMISSION**

Regular admission to Cowley College is open to any individual who can academically benefit from its educational programs. International students and current high school students have additional admissions requirements.

All students are required to complete an application for admission. As part of the application process, the submission of additional documents may be required. Admission may be denied if it has been determined that the applicant has supplied falsified documentation.

Selective admission programs, and selective admission program courses, have a limited number of openings each year and have specific entry level admission requirements that must be met prior to selection for admission to the program. Programs with selective admission criteria will be listed in the catalog of courses.

Cowley College reserves the right to deny admission or readmission to any individual under the following circumstances:

- Violation of the Student Code of Conduct (Policy 403.00)
- Current suspension or expulsion from the College
- Failure to meet academic progress standards as defined in Academic Progress (Policy 266.00)
- When it is determined that admission is not in the best interests of the college
- When the College is unable to provide the necessary services, courses or programs to support the student's educational goals

Adopted November 20, 2006  
Revised September 15, 2008  
Revised October 17, 2022

## Board Policies

### STUDENTS

#### 403.00 STUDENT CODE OF CONDUCT

Cowley College is committed to providing an excellent safe and learning environment for all students in and outside the classrooms. We believe in fostering a campus climate that promotes physical and mental well-being as well as a safe and orderly campus environment. Students who compromise the student code of conduct are subject to disciplinary action by the college.

Cowley College students are expected to conduct themselves as responsible individuals at all times while on campus and off campus when on a college approved activity in accordance with the Standards of Student Conduct. Acts of incivility or misconduct which interferes with or detracts from the learning-centered environment are not permissible. A charge of misconduct may be made against a student for violating provisions of published College regulations and policies. In circumstances where a student is charged with misconduct, they will be processed in accordance with procedures set forth in the Standards of Student Conduct and reflected in the Student Handbook. The student so affected by a student code of conduct violation and disciplinary action shall have the right of appeal through the academic affairs office via policy 405.00.

The administrator responsible for ensuring student rights and freedoms is the Executive Director of Student ~~Affairs~~Services. Both the Vice President of Academic Affairs and the Executive Director of Student ~~Affairs~~Services are responsible for student conduct, responsibilities and due process.

Policy 403.00 is implemented through procedure AP 403.

Adopted January 18, 1971  
Revised March 20, 1972  
Revised July 17, 1978  
Revised July 15, 1985  
Reviewed July 11, 1989  
Revised October 15, 1990  
Revised July 21, 2003  
Revised September 20, 2004  
Revised July 18, 2005  
Revised June 21, 2010  
Revised February 21, 2011  
Revised May 16, 2011  
Revised October 18, 2011  
Revised October 20, 2014

## Board Policies

### STUDENTS

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Adopted January 18, 1971  
Revised March 20, 1972  
Revised July 17, 1978  
Revised July 15, 1985  
Reviewed July 11, 1989  
Revised October 15, 1990  
Revised July 21, 2003  
Revised September 20, 2004  
Revised July 18, 2005  
Revised June 21, 2010  
Revised February 21, 2011  
Revised May 16, 2011  
Revised October 18, 2011  
Revised October 20, 2014

## Board Policies **STUDENTS**

### **475.00 COLLEGE TB TESTING POLICY**

In compliance with Kansas Statute KSA 2009 Supp. 65-129e, all Cowley College students who are considered high risk for Tuberculosis (TB) must provide TB test results prior to the start of the semester. A student will be considered high risk for TB if the student has signs and symptoms of active TB, has been in contact with a person who has been diagnosed with active TB, or was born in any country where TB is endemic as identified by the Centers for Disease Control and Prevention and the Kansas Department of Health and Environment.

Any student who is not in compliance with this Policy is not eligible to attend classes or enroll for a subsequent semester or term until the student is compliant with the requirements.

~~have traveled, resided in for more than three months, or were born in any country where Tuberculosis (TB) is endemic as identified by the KDHE Kansas Department of Health and Environment, must provide TB test results prior to the start of the semester. Any student who is not in compliance is not eligible to attend classes or enroll for a subsequent semester or term or obtain an official academic transcript or diploma until the student is compliant with the requirements.~~

Adopted June 18, 2012  
Revised September 21, 2020

## Board Policies **STUDENTS**

### **475.00 COLLEGE TB TESTING POLICY**

In compliance with Kansas Statute KSA 2009 Supp. 65-129e, all Cowley College students who are considered high risk for Tuberculosis (TB) must provide TB test results prior to the start of the semester. A student will be considered high risk for TB if the student has signs and symptoms of active TB, has been in contact with a person who has been diagnosed with active TB, or was born in any country where TB is endemic as identified by the Centers for Disease Control and Prevention and the Kansas Department of Health and Environment.

Any student who is not in compliance with this Policy is not eligible to attend classes or enroll for a subsequent semester or term until the student is compliant with the requirements.

Adopted June 18, 2012  
Revised September 21, 2020

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**VI. DISCUSSION AGENDA**

**A. Board Handbook Revisions (Second Review)**

Chair McGregor requests the Board review and approve the revised Board of Trustee handbook as presented.



COWLEY COLLEGE

# BOARD OF TRUSTEES

H A N D B O O K





## Board of Trustees Handbook

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## **A Parting Poem from Former Trustee Ned Graham....**

To the new folks down at Cowley  
Who are coming on the board  
You've found your life is dull now  
You need to find a new reward

Your career is kind of coasting  
No excitement do you see  
'Cept looking at the paper  
See what's playing on TV

Filing's only fifteen dollars  
And your name is on the list  
You will have some prestige now  
Of course, you can't resist

Oh, there are endless forums  
And questions by the ton  
Signs to buy, and floats to build  
They're no longer so much fun

Well, soon there will be phone calls  
Sometimes late at night  
Some guy just got his tax bill  
And he's spoiling for a fight

You try to make a living  
Nobody really cares  
You're in the public eye now  
They think your time is theirs

Beware of extra meetings  
You must toe the line exact  
Else you'll need a lot more schooling  
In the Open Meetings Act  
Be careful what you're saying  
And who you quote it to  
The "paper" just delights in that  
And loves to turn the screw

Do the work with a happy heart  
And keep in line your ducks  
Let your heart reap its own rewards  
Cause the salary really sucks

The people you'll be working with  
When all is said and done  
They all work hard you'll find it's true they're really lots of fun

## **Introduction:**

### **Board of Trustees**

|                               |         |
|-------------------------------|---------|
| Mr. Brett Bazil.....          | Trustee |
| (January 2022- January 2030)  |         |
| Mr. Stan Cochran.....         | Trustee |
| (January 2026-January 2030)   |         |
| Dr. Alan Marcotte .....       | Trustee |
| (August 2022-January 2028)    |         |
| Mr. Robert McGregor .....     | Trustee |
| (January 2022-January 2030)   |         |
| Mrs. Jacinda Shaw-Kinzie..... | Trustee |
| (January 2024-January 2028)   |         |
| Mr. Joe Shriver.....          | Trustee |
| (January 2024-January 2028)   |         |
| Mr. Phil White .....          | Trustee |
| (January 2024-January 2028)   |         |
| Mr. Gary Wilson.....          | Trustee |
| (January 2022-January 2030)   |         |

### **Appointments**

|                           |                 |
|---------------------------|-----------------|
| Dr. Michelle Schoon.....  | President       |
| Mr. Gary Wilson.....      | Board Treasurer |
| Ms. Tiffany Vollmer ..... | Board Clerk     |
| Mr. J.T. Seitz.....       | Board Attorney  |

## Board Contact Information

| <u>Name</u>         | <u>Phone Number</u> | <u>Address</u> | <u>Email</u>                                                                       |
|---------------------|---------------------|----------------|------------------------------------------------------------------------------------|
| Brett Bazil         |                     |                | <a href="mailto:brett.bazil@cowley.edu">brett.bazil@cowley.edu</a>                 |
| Stan Cochran        |                     |                | <a href="mailto:stan.cochran@cowley.edu">stan.cochran@cowley.edu</a>               |
| Dr. Alan Marcotte   |                     |                | <a href="mailto:alan.marcotte@cowley.edu">alan.marcotte@cowley.edu</a>             |
| Bob McGregor        |                     |                | <a href="mailto:bob.mcgregor@cowley.edu">bob.mcgregor@cowley.edu</a>               |
| Jacinda Shaw-Kinzie |                     |                | <a href="mailto:Jacinda.shaw-kinzie@cowley.edu">Jacinda.shaw-kinzie@cowley.edu</a> |
| Joe Shriver         |                     |                | <a href="mailto:joe.shriver@cowley.edu">joe.shriver@cowley.edu</a>                 |
| Phil White          |                     |                | <a href="mailto:Phil.white@cowley.edu">Phil.white@cowley.edu</a>                   |
| Gary Wilson         |                     |                | <a href="mailto:gary.wilson@cowley.edu">gary.wilson@cowley.edu</a>                 |

| <u>Name</u>                             | <u>Phone Number</u>                | <u>Address</u>                                     | <u>Email</u>                                                               |
|-----------------------------------------|------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------|
| Dr. Michelle Schoon<br><i>President</i> | W: 620-441-5234<br>C: 620-218-1659 | 125 S. 2 <sup>nd</sup> Street<br>Arkansas City     | <a href="mailto:Michelle.schoon@cowley.edu">Michelle.schoon@cowley.edu</a> |
| Tiffany Vollmer<br><i>Board Clerk</i>   | W: 620-441-5234<br>C: 620-660-1604 | 125 S. 2 <sup>nd</sup> Street<br>Arkansas City, KS | <a href="mailto:tiffany.vollmer@cowley.edu">tiffany.vollmer@cowley.edu</a> |
| J.T. Seitz<br><i>Board Attorney</i>     | C: 620-506-2232                    | 309 S. 1st Street<br>Arkansas City, KS             | <a href="mailto:jt@seitzlawoffice.com">jt@seitzlawoffice.com</a>           |

**\*Disclaimer\*** the Kansas Open Meetings Act states that the majority of the Board cannot participate in interactive communications outside of a public meeting. Therefore, **please do not send an email or text message, or reply to an email or text message that will be sent to a majority of the Boar**

## **Section I: Statement of Mission, Vision and Core Values**

### **Mission Statement**

Cowley College is committed to providing opportunities for learning excellence, personal achievement, and community engagement.

### **Vision Statement**

Champion the relevance of two-year colleges in higher education through holistic learning and workforce development opportunities.

### **Core Values**

Cowley College is dedicated to the continual pursuit of excellence by embracing our Core Values, the fundamental principles that guide our actions.

#### **People**

- We recognize people as a vital asset to the success of the College and its students.
- We provide a positive learning environment in which we embrace teamwork and growth.
- We create a supportive environment that prioritizes the individual strengths of students.

#### **Accountability**

- We provide a high-quality education while empowering students to take an active role in their success and advocate for their future.
- Our employees are reliable, dedicated to mission, and focused on delivering excellence.
- We are accountable to the community to educate students who make positive contributions to society.

#### **Integrity**

- We commit to a fair learning environment where academic, personal, and professional standards reflect honesty and integrity.
- We hold ourselves to compliance with high standards in conduct.
- We affirm a commitment to honesty, trust, fairness, and respect.

#### **Leadership**

- We provide impactful opportunities and resources to better serve the current and future needs of our communities.
- We provide a positive atmosphere that fosters personal, educational, and professional growth.
- We empower students and employees to be innovative, creative, and visionary.

### **Strategic Theme**

With integrity and passion, Cowley College advances its mission and vision by supporting the attainment and demonstration of life skills in the areas of critical thinking and problem solving, communications, citizenship, computation, and technology.

## Institutional Priorities

(from the 2021-2024 Strategic Plan)

|            |          |                                                                                                                                                                                           |
|------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Priority 1 | <b>F</b> | <b>Focus:</b> Cowley College identifies and meets student needs through teaching and learning processes aligned with unique support systems to support its core mission, student success. |
| Priority 2 | <b>I</b> | <b>Impact:</b> Cowley College leverages resources to increase scope, minimize student constraints and improve operations.                                                                 |
| Priority 3 | <b>E</b> | <b>Equity:</b> Cowley College creates a strong community that demonstrates inclusive and equitable treatment of its stakeholders.                                                         |
| Priority 4 | <b>R</b> | <b>Relevance:</b> Cowley College adapts to meet changes in higher education and stakeholder needs.                                                                                        |
| Priority 5 | <b>C</b> | <b>Community:</b> Cowley College commits to the public good by creating engagement and value for its service area.                                                                        |
| Priority 6 | <b>E</b> | <b>Equip:</b> Cowley College invests in its employees to create a culture that promotes personal and professional growth.                                                                 |

## Cowley College Accreditation and Recognition

Cowley County Community College is accredited by the Higher Learning Commission ([hlcommission.org](http://hlcommission.org)), a regional accreditation agency recognized by the U.S. Department of Education and coordinated by the Kansas Board of Regents ([KBOR](http://KBOR)).

Higher Learning Commission  
230 South LaSalle Street, Suite 7-500  
Chicago, IL 60604  
800.621.7440

The College is a member in good standing of the Kansas Association of Community Colleges (KACC).

For more information, email Cowley College at [accreditation@cowley.edu](mailto:accreditation@cowley.edu).

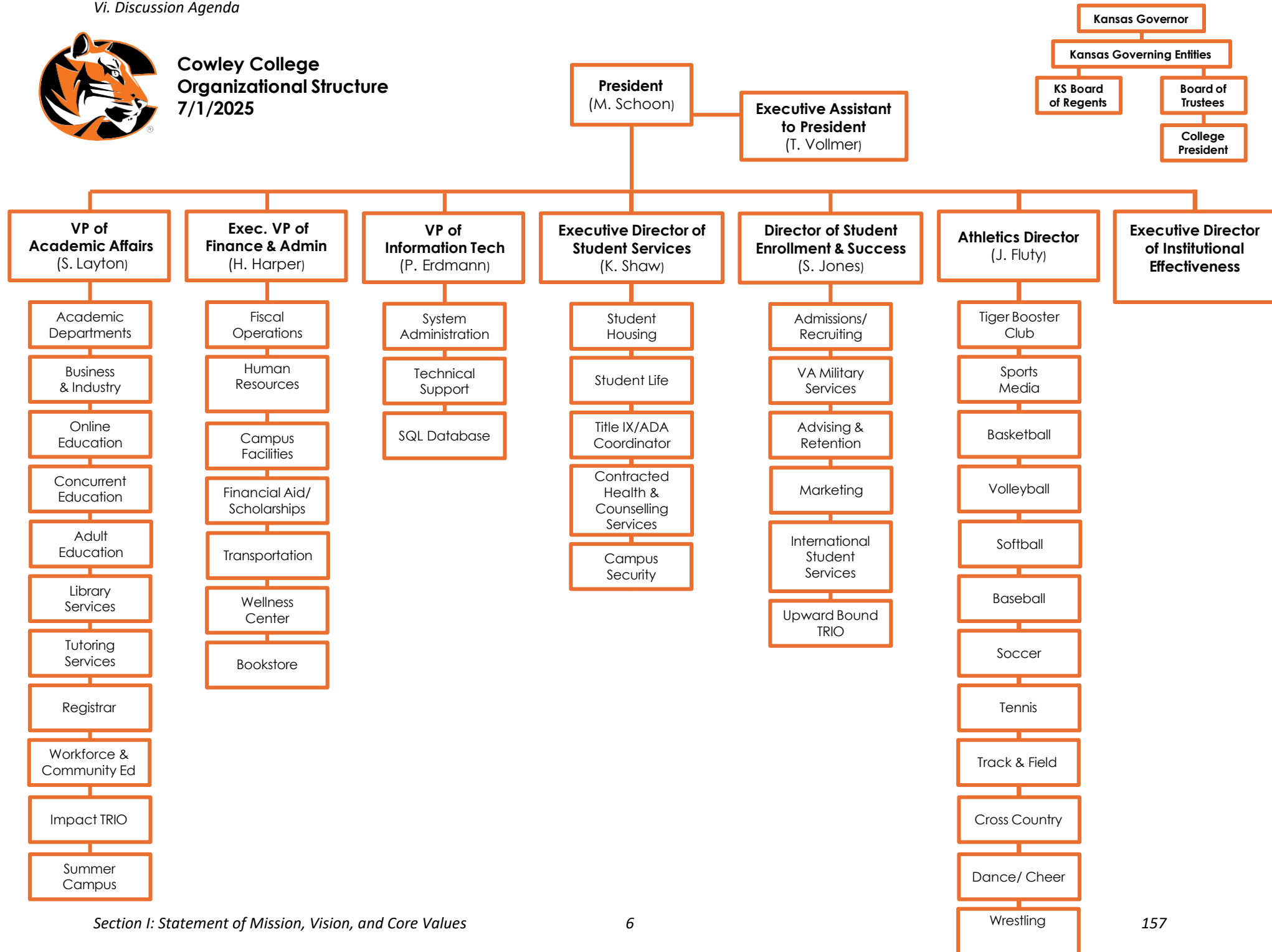
In addition, some individual programs are accredited by associated professional organizations which include:

- The Cosmetology program is accredited by the Kansas Board of Cosmetology.
- The Cowley College Paramedic Program is accredited by the Commission on Accreditation of Allied Health Education Programs ([www.caahep.org](http://www.caahep.org)) upon the recommendation of the Committee on Accreditation of Educational Programs for the Emergency Medical Services Professions (CoAEMSP).





**Cowley College  
Organizational Structure  
7/1/2025**



## **Section II: Board Member Basics**

### **Role of the Trustees**

The primary role of the Board of Trustees is policy making. The Board may operate with authority only when legally in session. Individuals or groups may at times confront a single Board member with issues which usually should be handled by the President of the college. In these cases, the Board member should withhold comment and/or opinion until he/she has had the benefit of hearing the issue discussed by the President and the Board in session where all aspects of the problem may be aired. A Board member should not compromise other members of the Board or the President of the college by predicting what action may be taken.

#### **HLC and the Role of the Board**

**Assumed Practices** – A set of practices shared by institutions of higher education that are unlikely to vary by institutional mission or context and are more general in nature.

1. The institution has a conflict of interest policy that ensures that the governing board and the senior administrative personnel act in the best interest of the institution.
2. The governing board includes some “public” members. Public members have no significant administrative position or any ownership interest in any of the following: the institution itself; a company that does substantial business with the institution; a company or organization with which the institution has a substantial partnership; a parent, ultimate parent, affiliate, or subsidiary corporation; an investment group or firm substantially involved with one of the above organizations. All publicly elected members or members appointed by publicly elected individuals or bodies (governors, elected legislative bodies) are considered public members.<sup>1</sup>
3. The governing board has the authority to approve the annual budget and to hire, evaluate and dismiss the president.<sup>1</sup>
4. The governing board is trained and knowledgeable on all subject matter necessary to discharge its legal and fiduciary responsibilities, and to otherwise make informed decisions with respect to the institution’s financial and academic policies and procedures.
5. The governing board delegates day-to-day management of the institution to the institution’s administration and expects the institution’s faculty to oversee academic matters.

**Criteria for Accreditation** – The standards of quality by which HLC determines whether an institution merits accreditation or reaffirmation of accreditation, designed to seek evidence of continual improvement on the part of member institutions rather than to define minimum qualifications.

#### **Board Expectations Related to Accreditation:**

- The mission statement is developed through a process suited to the nature and culture of the institution and is adopted by the governing board.
- The institution operates with integrity in its financial, academic, personnel, and auxiliary functions; it establishes and follows policies and processes for fair and ethical behavior on the part of its governing board, administration, faculty, and staff.
- The governing board of the institution is sufficiently autonomous to make decisions in the best interest of the institution and to assure its integrity.
  - The governing board’s deliberations reflect priorities to preserve and enhance the institution.
  - The governing board reviews and considers the reasonable and relevant interests of the institution’s internal and external constituencies during its decision-making deliberations.
  - The governing board preserves its independence from undue influence on the part of donors, elected

#### *Vi. Discussion Agenda*

officials, ownership interests, or other external parties when such influence would not be in the best interest of the institution.

- The governing board delegates day-to-day management of the institution to the administration and expects faculty to oversee academic matters.
- The institution's governance and administrative structures promote effective leadership and support collaborative processes that enable the institution to fulfill its mission.
  - The governing board is knowledgeable about the institution; it provides oversight of the institution's financial and academic policies and practices and meets its legal and fiduciary responsibilities.
  - The institution has and employs policies and procedures to engage its internal constituencies – including its governing board, administration, faculty, staff, and students – in the institutions governance.
  - Administration, faculty, staff and students are involved in setting academic requirements, policy, and processes through effective structures for contribution and collaborative effort.

#### **Shared Governance**

In support of the vision, mission, values, and guiding principles of Cowley College; the Board, administration, staff and faculty recognize their joint responsibility for open communication and the mutual benefits which are derived from a philosophy of shared governance, agreeing that those affected by policy or procedure should participate in its development. All parties previously mentioned agree to work together in the process of continuous quality improvement in developing policy and procedure recommendations and also recognize the value of sharing in decision-making processes which impact employees, students and future planning of the College. This mutual commitment to share governance processes does not supersede the legal obligations of the Board or its designees to make final policy and procedure decisions.

### **Trustee Code of Ethics**

*As a governing board member, I am responsible to:*

1. devote time, thought and study to the duties and responsibilities of a community college board member, so that I may render effective and creditable service;
2. work with my fellow board members in a spirit of harmony and cooperation in spite of differences of opinion that arise during vigorous debates of points of issue;
3. base my personal decision upon all available facts in each situation; vote my honest conviction in every case, unswayed by partisan bias of any kind; and abide by and uphold the final majority decision to the board;
4. remember at all times that as an individual I have no legal authority outside the meetings of the board, and to conduct my relationships with the community college staff, the local citizenry, and all media of the community on the basis of this fact;
5. resist every temptation and outside pressure to use my position as a community college board member to benefit myself or any other individual or agency apart from the total interest of the community college district;
6. recognize that it is as important for the board to understand and evaluate the educational program of the community college as it is to plan for the business of college operation;
7. bear in mind under all circumstances that the primary function of the board is to establish the policies by which the community college is to be administered;
8. welcome and encourage active cooperation by citizens, organizations, and the media of communication in the district with respect to establishing policy on current college operations and proposed future developments;
9. support the state community college trustee association;

10. Finally, strive step by step toward ideal conditions for the most effective community college board service to my community, in a spirit of teamwork and devotion to public education as the greatest instrument for the preservation and the perpetuation of our representative democracy.

### **What Ethical Concepts Might the Board of Trustees Address?**

Codes of ethics, which are also called standards of practice, codes of conduct, or standards for excellence, cover three general areas.

- Promoting the public trust
- Roles and responsibilities of trustees and governing board
- How trustees should treat others and conduct themselves

### **Promoting the Public Trust**

**Represent the Common Good.** Trusteeship is an expression of civic leadership. Governing boards derive their authority from, and are accountable to, the community as a whole. As public officials, trustees fulfill the core value of responsibility to society by acting on behalf of the entire community. They express the value of benevolence by seeking wellbeing of the entire community. They represent the interests of the community in their board decisions.

**Considering special interests.** Single and special interest groups play an important part in representing various segments of our diverse society, such as political parties, racial and ethnic groups, employee associations, religious groups, neighborhood associations, and taxpayer groups. While all of these interests are important, trustees must remember that the first and foremost obligation of every trustee is to represent the general interests of the College's service area. Ethical behavior involves being aware of a wide variety of public and community needs, and integrating them into the interests of the whole.

**Open meetings.** Most states have laws that address open meetings for public governing boards. Part of the responsibility of public service is that issues affecting the public are shared and debated in public. Doing so promotes trustworthiness and reliability. College boards may hold executive or closed sessions to protect the rights of personnel and the college; respect for the rights of others means that ethical trustees do not reveal discussions in those sessions.

**Conflicts of interest/personal gain.** Public service as a trustee is intended to benefit the College and the community, not the individual trustee or his or her relatives and friends. Preventing trustees from abrogating this responsibility is why many states have laws that define conflicts of interests for public officials. The laws may prohibit trustees from making decisions that would benefit their income, personal investments, and businesses owned by the trustee or family members. Trustees should review the specific implications of those laws and regulations to ensure they avoid problems.

Beyond legal implications, trustees should be aware of activities that create the perception of favoritism or personal gain. Examples of potential problem areas are preferential treatment of other trustees or college staff, selectively sharing information with only certain people, or informally steering business to or seeking to have friends hired. Public perceptions that board members are furthering their own interests rather than those of the district harm the College. Being sensitive to situations for potential conflicts and understanding their negative impact will help avoid problems.

### **Four Questions to Ask Yourself**

To help determine ethical behavior, ask:

1. Am I doing to others what I would want done to me?
2. Would I mind seeing what I am doing on the front page of a newspaper?
3. Am I comfortable with members of my family knowing what I am doing?
4. Do I want to encourage employees and students to do this?

### **What Happens When Boards or Trustees Are Not Ethical?**

Questionable or unethical behavior by a trustee or by the board hurts the College, and its reputation suffers. Trustees have harmed the very thing—the institution—that they were supposed to protect. Time and energy is wasted addressing the behavior in question; time better spent ensuring students are educated. Community members, college employees and students lose respect. College employees and students may lower their own standards for ethical behavior based

on the message they are receiving from the board. Community members and politicians may be less likely to support the College, including funding, if they believe that the board does not act with integrity and with the best interests of the College and community in mind.

### **Three Rules for Presidents and Trustees**

1. Board Members and the President should not take each other by surprise, especially in public.
2. Board members and the President should support each other – at least in public because the institution always loses when internal battles go public.
3. Board Members and the President must communicate: effectively, openly and often.

### **Trustee Powers and Duties**

**K.S.A. 71-201** The Cowley College Board of Trustees, in accordance with the provisions of law and the rules and regulations of the state Board of Regents, shall have custody of and be responsible for the property of the community college and shall be responsible for the operation, management and control of the college. The Board of Trustees shall hold at least one regular meeting each month at a time prescribed by the board. The board shall make an annual report in the manner prescribed by the state Board of Regents. Members of the Board of Trustees shall be paid subsistence allowances, mileage and other actual and necessary expenses incurred in the performance of their official duties.

For effectuation of the purposes of this act, the board of trustees in addition to such other powers expressly granted to it by law and subject to the rules and regulations of the state board of regents is hereby granted the following powers:

1. To select its own chairperson and such other officers as it may deem desirable, from among its own membership. The secretary may be chief administrative officer of the college.
2. To sue and be sued.
3. To determine the educational program of the college subject to prior approval thereof as provided in this act and to grant certificates of completion of courses or curriculum.
4. To appoint and fix the compensation and term of office of a president or chief administrative officer of the college.
5. To appoint upon nomination of the president or the chief administrative officer members of the administrative and teaching staffs, to fix and determine within state adopted standards their specifications, define their duties and to fix their compensation and terms of employment. No community college teacher shall be required to meet licensure requirements greater than those required in the state educational institutions.
6. Upon recommendation of the chief administrative officer, to appoint or employ such other officers of the college, agents and employees as may be required to carry out the provisions of law and to fix and determine within state adopted standards their qualifications, duties, compensation, terms of office or employment and all other items and conditions of employment.
7. To enter into contracts.
8. To accept from any government or governmental agency, or from any other public or private body, or from any other source, grants or contributions of money or property which the board may use for or in aid of any of its purposes.
9. To acquire by gift, purchase, lease-purchase, condemnation or otherwise, and to own, lease, use and operate property, whether real, personal, or mixed, or any interest therein, which is necessary or desirable for community college purposes. Any lease-purchase agreement entered into under authority of this subsection shall be subject to the conditions set forth in K.S.A. 10-1116c, and amendments thereto. The term of any lease entered into under

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authority of this subsection may be for not to exceed 10 years. Such lease may provide for annual or other payment of rent or rental fees and may obligate the community college to payment of maintenance or other expenses. Any lease or lease-purchase agreement entered into under authority of this subsection shall be subject to change or termination at any time by the legislature. Any assignment of rights in any lease or lease-purchase made under this subsection shall contain a citation of this section and a recitation that the lease or lease-purchase agreement and assignment thereof are subject to change or termination by the legislature. To the extent that the provisions of the cash-basis and budget laws conflict with this subsection in such a manner as to prevent the intention of this subsection from being made effective, the provisions of this subsection shall control. This provision is subject to the provisions of subsection (d).

10. To enter into lease agreements as lessor of any property, whether real, personal, or mixed, which is owned or controlled by the community college. Any such agreement may specify the purposes for which the property may be used, require that the property be maintained and operated by the lessee, and may contain such restrictions or limitations on the use of the property, be entered into for such period of time, and include such other terms and conditions as the board of trustees determines to be necessary and proper. Every such agreement shall be subject to change or termination at any time by the legislature. Any assignment of rights under any such agreement shall be subject to approval by the board of trustees and shall contain a citation of this section and a recitation that the lease agreement and assignment of rights thereunder are subject to change or termination by the legislature.
11. To determine that any property owned by the college is no longer necessary for college purposes and to dispose of the same in such manner and upon such terms and conditions as provided by law.
12. To exercise the right of eminent domain, pursuant to chapter 26 of the Kansas Statutes Annotated, and amendments thereto.
13. To make and promulgate such rules and regulations, not inconsistent with the provisions of law or with rules and regulations of the state board of regents, that are necessary and proper for the administration and operation of the community college, and for the conduct of the business of the board of trustees.
14. To exercise all other powers not inconsistent with the provisions of law or with the rules and regulations of the state board of regents which may be reasonably necessary or incidental to the establishment, maintenance and operation of a community college.
15. To appoint a member to fill any vacancy on the board of trustees for the balance of the unexpired term. When a vacancy occurs, the board shall publish a notice one time in a newspaper having general circulation in the community college district stating that the vacancy has occurred and that it will be filled by appointment by the board not sooner than 15 days after such publication.
16. To contract with one or more agencies, either public or private, whether located within or outside the community college district or whether located within or outside the state of Kansas for the conduct by any such agencies of education for students of the community college, and to provide for the payment to any such agencies for their contracted educational services from any funds or moneys of the community college, including funds or moneys received from student tuition and fees, funds received from the state of Kansas or the United States for education, or taxes collected under K.S.A. 71-204, and amendments thereto. Any contract made under this subsection with an institution of another state shall be subject to the provisions of K.S.A. 71-202, and amendments thereto.
17. its original amount in advance of approval by the Board of Trustees if, at any time during the period between regular monthly meetings of the Board of Trustees, the balance remaining in the fund is insufficient to make needed expenditures for any purpose for which the petty cash fund is maintained. No petty cash fund may be replenished more than one time during each period between regular monthly meetings of the Board of Trustees. If a petty cash fund is replenished prior to the end of the fiscal year in accordance with the foregoing authorization, the employee authorized to maintain the petty cash fund shall keep an accurate record of all

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expenditures made therefrom, and the purpose therefor, and shall submit the record to the Board of Trustees at the next regular monthly meeting thereof. The petty cash fund shall be replenished by payment from the appropriate funds of the community college to the petty cash fund upon proper claim. The fund shall be kept separate from all other funds and shall be used only for authorized expenditures and itemized receipts shall be taken for each expenditure. No part of such fund may be loaned or advanced against the salary of an employee. All employees entrusted with such funds under this subsection shall be bonded by the community college district. (c) Subject to the provisions of subsection (d), the Board of Trustees may purchase or otherwise acquire land or land and improvements and may acquire, construct, reconstruct, repair or remodel improvements thereon or additions thereto, including furnishings, equipment, and architectural and incidental expense related thereto, and for such purposes the Board of Trustees is authorized to issue and sell general obligation bonds, the cumulative total not to exceed the following amounts: Where the community college district has a taxable tangible valuation of less than \$90,000,000 or is located in a county designated as urban under the provisions of K.S.A. 19-3524, and amendments thereto, not to exceed 5% of the taxable tangible property of the community college district, and where the community college district has a taxable tangible valuation of more than \$90,000,000 not to exceed 3% except as provided above for any community college district located in a county designated as urban under the provisions of K.S.A. 19-3524, and amendments thereto, of the taxable tangible property of the community college district. If any increase in the valuation of a community college district results in an outstanding bonded indebtedness in excess of that provided in this subsection, such increase shall not constitute a violation of this subsection. No such bonds shall be issued until the question of their issuance shall have been submitted to a vote of the electors of the community college district at a regular election or at a special election called for that purpose and the majority of the electors voting on the proposition in such community college district shall have voted in favor of the issuance of the bonds. Such election shall be called, noticed and held and the bonds issued, sold, delivered and retired in accordance with the provisions of the general bond law except as herein otherwise expressly provided. (d) (1) Except as provided in K.S.A. 2016 Supp. 72-4488, and amendments thereto, the board of trustees of a community college may purchase or otherwise acquire land or land and improvements within: (A) The community college district; or (B) the service area of the community college. Nothing in this subsection shall be construed or operate in any manner to require a board of trustees to sell, convey or otherwise dispose of land or land and improvements located outside the community college district or the service area of the community college and owned or being acquired by the community college on the effective date of this act. (2) For the purposes of this subsection, "service area" means a designated geographic area of the state established pursuant to agreement of the presidents of the community colleges and adopted in policy by the state Board of Regents.

The Cowley College Board of Trustees is responsible for ensuring that the college is an integral part of the community and serves its ever-changing needs. The Board is accountable to the community for the performance and welfare of the institution. An effective Board consists of people who come together to form a cohesive group to articulate and represent the public interest, establish a climate for learning and monitor the effectiveness of the institution. The Board does not do the work of the institution; it establishes standards for the work through the policies it sets. The Board's specific responsibilities are to:

#### **Act as Unit**

The board is a corporate body. It governs as a unit, with one voice. This principle means that **individual trustees have authority only when they are acting as a board. They have no power to act on their own or to direct college employees or operations.**

In order for boards to be cohesive and well-functioning units, trustees must work together as a team toward common goals. Boards should have structures and rules for operating that ensure they conduct their business effectively and efficiently, board agendas are clear and informative, and board meetings are run in an appropriate manner. The power of governance is expressed through one voice. As individuals, trustees make no commitments on behalf of the board to constituents, nor do they criticize or work against board decisions.

To be effective, the Board must:

- Integrate multiple perspectives into board decision-making
- Establish and abide by rules for conducting board business

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- Speak with one voice, and support the decision of the board once it is made
- Recognize that power rests with the board, not individual trustees

### **Represent the Common Good**

The Board of Trustees exists to represent the general public. They are responsible for balancing and integrating the wide variety of interests and needs into policies that benefit the common good and the future of the region. Therefore, board members should learn as much as they can about the communities they serve. They gain this knowledge by studying demographic, economic and social trends, by being aware of issues facing the community, and by talking with other community leaders and members of other boards. They use what they learn to make decisions that respond to community interests, needs and values. Boards discuss multiple viewpoints and issues in public, and have strategies to include the public in the policy-making process. Effective trustees and boards:

- Know community needs and trends
- Link with the community
- Seek out and consider multiple perspectives when making policy decisions
- Debate and discuss issues in public
- Serve the public good

### **Set the Policy Direction**

Our governing Board establishes policies that provide direction and guidance to the president and staff of the College. A major board responsibility is to define and uphold our vision and mission which clearly reflect student and community expectations. This responsibility challenges the Board to think strategically, concentrate on the "big picture," and focus on the future learning needs of the community. It requires that boards consult widely with community groups as well as the administration, faculty, staff, and students of the college. Trustees engage in exciting, creative, thoughtful discussions as they explore the future and envision what they want their communities to be. They:

- Are proactive, visionary and future-oriented
- Learn about and communicate with many different groups
- Focus on community needs and trends
- Establish the vision, mission and broad institutional goals as policy

### **Employ, Evaluate and Support the President**

Successful governance depends on a good relationship between the board and the president. The president is the single most influential person in creating an outstanding institution. Therefore, selecting, evaluating and supporting the president are among the board's most important responsibilities. The president and board function best as a partnership. The president implements board policies, while the board depends on the president for guidance and educational leadership. This occasionally paradoxical relationship works best when there are clear, mutually agreed-on expectations and role descriptions. The partnership thrives on open communication, confidence, trust, and support. To be effective, trustees and boards must:

- Select and retain the best president possible
- Define clear parameters and expectations for performance

### **Conduct periodic evaluations; provide honest and constructive feedback**

- Act ethically in the relationship with the president
- Support the president; create an environment for success

**Board/President Relationship.** Respect, reliability, trustworthiness and justice are all key values in the board/president relationship. Specific ethical practices include committing to:

- Thoughtful, thorough president search processes
- Open and clear communication (including "no surprises")
- Clear delegation, expectations and direction
- Support for the president
- Avoid micromanagement
  - One of the most sensitive areas facing trustees is the difference between their policy role and the roles



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of the college staff. Trustees set broad policy direction and monitor adherence to policy. Problems occur when trustees become involved in the day-to-day operations and try to second-guess or direct staff activities; Although often well intentioned, these trustees are performing acts that are both harmful to the College and to the office of the president.

#### **Create a Positive Climate**

Boards set the tone for the entire system or institution. Through their behavior and policies, successful boards establish a climate in which learning is valued, professional growth is enhanced, and the most important goals are student success and adding value to the community. Alternatively, boards fail their institutions when they act in such a way that they create a stifling, negative, or dysfunctional atmosphere. An important consideration in maintaining harmonious operations is to respect fellow board members' opinions and those of other stakeholders. Remaining courteous and open-minded and treating others with honesty, decency, and mutual respect are characteristic of ethical trustees. Avoiding bitter arguments and using courteous, non-inflammatory language at board meetings help create an atmosphere for solving problems, and provides a good example for college employees and community members. Criticizing or belittling other trustees hurts the reputation of the entire board.

#### **Commitment**

Commitment relates to the core ethical value of responsibility, which requires trustees to devote time and attention to the position. There is a great deal to learn about the role of trustees and the governing board, the colleges, and educational issues and trends.

Boards of trustees create a positive climate when they look to the future, act with integrity, support risk-taking, and challenge the president and college staff to strive for excellence. Effective boards and trustees:

- Model a commitment to learning for students
- Focus on outcomes
- Support professional growth
- Seek consultation in developing policy
- Are ethical and act with integrity

#### **Monitor Performance**

Boards are responsible for holding colleges accountable for serving current and future community learning needs. The board adopts the college direction and broad goals as policy, and then monitors the progress made toward those goals. Boards also monitor adherence to their policies for programs, personnel, and fiscal and asset management. They receive periodic reports from staff and review reports by and for external agencies, such as accreditation, audit, and state and federal accountability reports. A board's ability to monitor its institution is enhanced when it defines the criteria and standards to be used well in advance of when reports are required, so that the president and staff are clear about what is expected. Effective boards and trustees:

- Monitor progress toward goals
- Monitor adherence to operational policies
- Use pre-established criteria for monitoring

#### **Support and Be Advocates for the College**

Trustees are essential links with their communities. They govern on behalf of the public and ensure that the College meets the needs of external constituents. They are also advocates and protectors of the College. They promote the College in the community, and seek support for the college from local, state, and national policymakers. They support the college foundation in seeking community contributions.

Competent boards protect the College from undue pressure on the institution from political and special interests. They support the professional freedom of administrators and faculty to create quality learning environments that incorporate many different perspectives. They protect the ability of the College to fulfill its mission and promise to their communities. Effective trustees and boards:

- Promote the College in the community
- Foster partnerships with other entities in the community

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- Advocate the needs of the College with government officials
- Support the foundation and fundraising efforts
- Protect the College from inappropriate influence

The college's purpose is to educate students and produce people who contribute to society. Boards should expect their members to uphold the welfare and success of students as a primary concern.

#### **Lead as a Thoughtful, Informed Team**

Good trusteeship requires the ability to function as part of a team, and a team functions best when all members are encouraged to contribute their unique strengths and are committed to working together.

Effective boards are thoughtful and informed. Trustees on those boards listen well, ask good questions, analyze options, think critically, and clarify their most important values and priorities. They explore issues thoroughly and make policy decisions based on thorough deliberation and comprehensive understanding. This understanding requires much effort and thought. Understanding occurs through reading, studying agendas and other resource materials, engaging in study sessions and discussions; and conference attendance.

The best boards are future-oriented. They recognize that today's world requires flexible institutions and personnel who are willing to adapt and grow in response to the changing needs of society. Trustees who act with vision, with intelligence, with curiosity and with enthusiasm create a board that is an agent for positive change. Effective boards and trustees:

- Engage in ongoing learning about board roles and responsibilities
- Are curious and inclusive
- Are positive and optimistic
- Support and respect each other

### **Trustee Communication**

**Open communication.** All board members, as well as the president, are responsible for maintaining an open, cooperative environment and promoting a free exchange of information at the board meetings. Trustee deliberations are characterized by fairness, including an open and impartial process for gathering and evaluating information. Trustees are honest and straightforward in civil and respectful way.

**Communications with staff and students.** The board and president should discuss and reach agreement on protocols for trustee contact with other college administrators, faculty and classified staff members. Ethical trustees support the authority of the president position and respect established lines of communication. Student and employee complaints to trustees should be referred directly to the clerk of the board or to the president.

**Communicating with community members and media.** A code of ethics may include statements about protocols for communicating with community members and media personnel. The protocols usually state that individual trustees do not speak for the board unless specifically delegated to do so, and that they refer and/or follow up with community members through appropriate channels. These protocols ensure reliability of information, and respect the board as a unit and the roles of those designated as spokespeople for the College.

**Maintaining confidentiality.** While most of what the board does is public, an important aspect of trustee ethics is maintaining confidentiality about issues discussed in closed session. Violating confidentiality occurs when individuals share closed session information, such as informing the union of the collective bargaining positions, leaking information to the media, or discussing private personnel information.

#### **Standards of Good Practice**

##### **By the American Association of Community College Trustees**

In support of effective community college governance, the board believes:

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- That it derives its authority from the community, and that it must always act as an advocate on behalf of the entire community;
- That it must clearly define and articulate its role;
- That it is responsible for creating and maintaining a spirit of true cooperation and a mutually supportive relationship with its president;
- That it always strives to differentiate between external and internal processes in the exercise of its authority;
- That its trustee members should engage in a regular and ongoing process of in-service training and continuous improvement;
- That its trustee members come to each meeting prepared and ready to debate issues fully and openly;
- That its trustee members vote their conscience and support the decision or policy made;
- That its behavior, and that of its members, exemplify ethical behavior and conduct that is above reproach;
- That it endeavors to remain always accountable to the community;
- That it honestly debates the issues affecting its community and speaks with one voice once a decision or policy is made.

## **Policy Governance**

*By the American Association of Community College Trustees*

Policy Governance is a conceptual model of boardsmanship that provides a framework for strategic leadership by governing boards. The model enables boards to free themselves from unnecessary, time-consuming details and to focus on the major purpose of governance - creating and sustaining a vision of what the organization contributes to the community. Boards are primarily concerned with the "ends" of the organization (what good is produced for what people) and delegate the "means" (programs, services, and operations) used to achieve the ends to the staff. Boards govern on behalf of an identifiable "ownership" and are externally and future- oriented.

In fulfilling their role, boards essentially perform three jobs. They link with the communities that "own" the institution, they make policy, and they assure institutional performance through president performance.

The model is based on nine principles of trusteeship:

1. Boards exist to represent the "ownership" of the institution. The first job responsibility of the board is to define and connect with the ownership.
2. Boards have authority only as corporate units; individual trustees have no individual power to govern the institution or direct staff.
3. Board decisions and directions are expressed as policy, which is the expression of the values and perspectives of the board. The second job responsibility for a board is to make policy.
4. In making policy, boards start with large policy statements and systematically narrow their policy statements a step at a time, until they are comfortable with any reasonable interpretation staff may make.
5. Boards proactively define and delegate authority to staff for the means of the organization, rather than reacting to and ratifying staff proposals. They are **not** involved in managing operations, staff, or facilities. A pivotal duty of governance is to determine the ends (the desired results) of the organization. Ends define what good will be produced for which people, at what cost. The Ends policies will be based on external needs and should be linked to strategic planning.
6. Boards address the means used by staff to achieve the ends by defining as policy the boundaries beyond which staff must not go. The definitions comprise the Executive Limitations policies.
7. Boards are responsible for designing their own job responsibilities and standards for board practice.
8. Boards define relationships with management that are empowering, responsible, and clear.
9. Institutional performance is monitored against policy criteria. The third job responsibility of the board is to assure executive and institutional performance through monitoring progress toward ends and adherence to limitations.

### **Policy Categories**

Boards that use the Policy Governance approach set policy in the following four areas:

**Ends:** The board's most important job is to devise the mission and mission-related statements that clearly state what the desired results (the ends) of the organization's actions are to be. What needs are to be met, for whom, and at what cost? How will the world be different as a result of the organization's actions? What are the expected outcomes of the institution's programs for those it serves?

**Executive Limitations:** While the board prescribes the ends for the institution, it only sets limits on the means with which the staff operates. These limits are principles of prudence and ethics that form a boundary of staff practices, activities, circumstances and methods.

**Board-President Relationship:** In addition to setting a vision and defining what constitutes inappropriate staff practices, the board must set policies about how it relates to staff. The president is the board's sole employee and the link between the board and staff.

**Governance Process:** The board sets policies for its own workings-its responsibilities, its structure, how meetings will be conducted, and standards for the board. The policies reinforce the board's responsibilities to provide vision and governing leadership.

*\*Adopted from material prepared by Cindra J. Smith, Community College League of California*

## **Robert's Rules of Order - Summary Version**

### **Introduction to Robert's Rules of Order**

#### **What Is Parliamentary Procedure?**

- It is a set of rules for conduct at meetings that allows everyone to be heard and to make decisions without confusion.

#### **Why is Parliamentary Procedure Important?**

- Because it's a time tested method of conducting business at meetings and public gatherings. It can be adapted to fit the needs of any organization. Today, Robert's Rules of Order newly revised is the basic handbook of operation for most clubs, organizations and other groups. So it's important that everyone know these basic rules.

Organizations using parliamentary procedure usually follow a fixed order of business. The method used by members to express themselves is in the form of moving motions. A motion is a proposal that the entire membership acts on or takes a stand on an issue.

#### **How are Motions Presented?**

1. Obtaining the floor
  - a. Wait until the last speaker has finished.
  - b. Address the Chair by saying, "Mr./Mrs. Chair, or Mr./Mrs. President."
  - c. Wait until the Chair recognizes you.
2. Make Your Motion
  - a. Speak in a clear and concise manner.
  - b. Always state a motion affirmatively. Say, "I move that we ..." rather than, "I move that we do not ..."
  - c. Avoid personalities and stay on your subject.
3. Wait for Someone to Second Your Motion
4. Another member will second your motion or the Chair will call for a second.
5. If there is no second to your motion it is lost.

6. The Chair States Your Motion
  - a. The Chair will say, "it has been moved and seconded that we ..." Thus placing your motion before the membership for consideration and action.
  - b. The membership then either debates your motion, or may move directly to a vote.
  - c. Once your motion is presented to the membership by the chair it becomes "assembly property", and cannot be changed by you without the consent of the members.
7. Expanding on Your Motion
  - a. The time for you to speak in favor of your motion is at this point in time, rather than at the time you present it.
  - b. The mover is always allowed to speak first.
  - c. All comments and debate must be directed to the chairman.
  - d. Keep to the time limit for speaking that has been established.
  - e. The mover may speak again only after other speakers are finished, unless called upon by the Chair.
8. Putting the Question to the Membership
  - a. The Chair asks, "Are you ready to vote on the question?"
  - b. If there is no more discussion, a vote is taken.
  - c. On a motion to move the previous question may be adapted.

#### **Voting on a Motion:**

The method of vote on any motion depends on the situation and the by-laws of policy of your organization. There are five methods used to vote by most organizations, they are:

1. **By Voice** -- The Chair asks those in favor to say, "aye", those opposed to say "no". Any member may move for an exact count.
2. **By Roll Call** -- Each member answers "yes" or "no" as his name is called. This method is used when a record of each person's vote is required.
3. **By General Consent** -- When a motion is not likely to be opposed, the Chair says, "if there is no objection ..." The membership shows agreement by their silence, however if one member says, "I object," the item must be put to a vote.
4. **By Division** -- This is a slight verification of a voice vote. It does not require a count unless the Chair so desires. Members raise their hands or stand.
5. **By Ballot** -- Members write their vote on a slip of paper, this method is used when secrecy is desired.

#### **There are two other motions that are commonly used that relate to voting.**

1. **Motion to Table** -- This motion is often used in the attempt to "kill" a motion. The option is always present, however, to "take from the table", for reconsideration by the membership.
2. **Motion to Postpone Indefinitely** -- This is often used as a means of parliamentary strategy and allows opponents of motion to test their strength without an actual vote being taken. Also, debate is once again open on the main motion.

Parliamentary Procedure is the best way to get things done at your meetings. But, it will only work if you use it properly.

1. Allow motions that are in order.
2. Have members obtain the floor properly.
3. Speak clearly and concisely.
4. Obey the rules of debate.
5. Most importantly, BE COURTEOUS.

### For Fair and Orderly Meetings & Conventions

Provides common rules and procedures for deliberation and debate in order to place the whole membership on the same footing and speaking the same language. The conduct of ALL business is controlled by the general will of the whole membership - the right of the deliberate majority to decide. Complementary is the right of at least a strong minority to require the majority to be deliberate - to act according to its considered judgment AFTER a full and fair "working through" of the issues involved. Robert's Rules provides for constructive and democratic meetings, to help, not hinder, the business of the assembly. Under no circumstances should "undue strictness" be allowed to intimidate members or limit full participation.

The fundamental right of deliberative assemblies requires all questions to be thoroughly discussed before taking action. The assembly rules - they have the final say on everything. Silence means consent.

| Action                                             | What to Say                                                          | Can interrupt speaker? | Need a Second? | Can be Debated? | Can be Amended? | Votes Needed   |
|----------------------------------------------------|----------------------------------------------------------------------|------------------------|----------------|-----------------|-----------------|----------------|
| Introduce main motion                              | "I move to..."                                                       | No                     | Yes            | Yes             | Yes             | Majority       |
| Amend a motion                                     | "I move to amend the motion by...."<br>(add or strike words or both) | No                     | Yes            | Yes             | Yes             | Majority       |
| Move item to committee                             | "I move that we refer the matter to committee."                      | No                     | Yes            | Yes             | No              | Majority       |
| Postpone item                                      | "I move to postpone the matter until..."                             | No                     | Yes            | Yes             | No              | Majority       |
| End debate                                         | "I move the previous question."                                      | No                     | Yes            | Yes             | No              | Majority       |
| Object to procedure                                | "Point of order."                                                    | Yes                    | No             | No              | No              | Chair decision |
| Recess the meeting                                 | "I move that we recess until..."                                     | No                     | Yes            | No              | No              | Majority       |
| Adjourn the meeting                                | "I move to adjourn the meeting."                                     | No                     | Yes            | No              | No              | Majority       |
| Request information                                | "Point of information."                                              | Yes                    | No             | No              | No              | No vote        |
| Overrule the chair's ruling                        | "I move to overrule the chair's ruling."                             | Yes                    | Yes            | Yes             | No              | Majority       |
| Extend the allotted time                           | "I move to extend the time by ____ minutes."                         | No                     | Yes            | No              | Yes             | 2/3            |
| Enforce the rules or point out incorrect procedure | "Point of order."                                                    | Yes                    | No             | No              | No              | No vote        |
| Table a Motion                                     | "I move to table..."                                                 | No                     | Yes            | No              | No              | Majority       |

|                                                            |                                               |     |     |     |     |          |
|------------------------------------------------------------|-----------------------------------------------|-----|-----|-----|-----|----------|
| Verify voice vote with count                               | "I call for a division."                      | No  | No  | No  | No  | No vote  |
| Object to considering some undiplomatic matter             | "I object to consideration of this matter..." | Yes | No  | No  | No  | 2/3      |
| Take up a previously tabled item                           | "I move to take from the table..."            | No  | Yes | No  | No  | Majority |
| *Reconsider something already disposed of                  | "I move to reconsider our action to..."       | Yes | Yes | Yes | Yes | Majority |
| Consider something out of its scheduled order              | "I move to suspend the rules and consider..." | No  | Yes | No  | No  | 2/3      |
| Close the meeting for executive session                    | "I move to go into executive session."        | No  | Yes | No  | No  | Majority |
| Personal preference- noise, room temperature, distractions | "Point of privilege"                          | Yes | No  | No  | No  | No vote  |

\*\* For the full version of Roberts Rules of Order, see Section V.

## Trustees Legal Duties and Avoiding Liability

### Legal Duties

A board member's central purpose is to ensure that the organization's resources are used to achieve its purposes. This includes the duties of care, loyalty and obedience.

**Duty of care:** A trustee has a responsibility to participate in decision-making on behalf of the organization, and must exercise independent judgment while doing so. These decisions must be informed. For example, members should require management to provide sufficient information to make an independent decision. If board members find that the information is invalid or incomplete, they are expected to ask questions about it. Independent advice is required if the nonprofit is buying or selling significant assets, or is entering into a material contract. This is especially important if the organization is entering into a joint venture, sale or merger, or if the company presenting the information stands to benefit from the transaction. With respect to corporate compliance, the duty of care requires that board members "attempt in good faith to assure that (1) a corporate information and reporting system exists, and (2) this reporting system is adequate to assure the board that appropriate information as to compliance with applicable laws will come to its attention in a timely manner as a matter of ordinary operations," according to information published by the Office of the Inspector General and the American Health Lawyers Association.

**Duty of loyalty:** When acting on behalf of an organization, board members must set aside their own interests, whether professional or personal, or the interests of any other organization.

Simply put, the nonprofit organization must come first. A board member cannot seize an opportunity for his or her own gain. Even if it is only part of the organization's future plans, the opportunity must be presented to the organization first. Similarly, it is a breach of the duty of loyalty to fail to preserve the confidentiality of the organization's affairs. Disclosing opportunities to outside individuals may lead to loss of opportunity for the organization.

**Duty of obedience:** Board members have a responsibility to be faithful to the organization's stated mission and not to act or use its resources in incompatible ways or purposes.

Complying with these obligations can protect a nonprofit board. As long as decisions of the trustees are made on an independent and informed basis, in good faith and in the best interests of the corporation, they are not subject to challenge in court. This presumption is called "the business judgment rule," and applies unless there is evidence showing a board member has an interest in the transaction or dispute or was otherwise disloyal, uninformed or lacked independence.

**Reliance on experts:** Unless an officer or director has knowledge that makes reliance unwarranted, an officer or director, in performing his or her duties to the organization, may rely on written or oral information, opinions, reports, or statements prepared or presented by: (i) officers or employees, legal counsel, public accountants, or other persons as to matters which the officer or director believes in good faith to be within the person's professional or expert competence; or in the case of reliance by directors, a committee of the board on which the director does not serve if the director believes in good faith that the committee merits confidence.

**Willful ignorance and intentional wrongdoing:** Directors cannot remain willfully ignorant of the affairs of the association. A director appointed as treasurer, for example, with limited knowledge of finance cannot simply rely on the representations and reports of staff or auditors that "all is well" with the association's finances. Moreover, officers and directors acting outside of or abusing their authority as officers and directors may be subject to personal liability arising from such actions. Furthermore, officers or directors who, in the course of the association's work, intentionally cause injury or damage to persons or property may be personally liable, even though the activity was carried out on behalf of the association.

### **The Consequences**

If a board member breaches any of these duties or otherwise harms the college or its stakeholders, he or she may be personally liable for failing to comply. However, The Kansas General Corporation Code (KGCC) allows the indemnification of officers, directors, employees, or agents for attorney's fees and other expenses, as well as judgments or amounts paid in settlement in civil cases if the person acted in good faith and in a manner he reasonably believed to be in the best interests of the corporation.

The KGCC permits indemnification in third party actions and also allows limited indemnification in derivative actions (i.e., only expenses and not judgments or settlement amounts). K.S.A. § 17-6305(c) mandates indemnification of reasonable expenses, including attorney fees.

### **Avoiding Liability**

Board members can meet these duties and avoid liability by taking the following six (6) actions:

1. **Establish appropriate policies.** To avoid breaching the duty of loyalty due to conflicts of interests, boards should adopt and follow a written conflict-of-interest policy that prohibits members from engaging in either business or financial transactions with anyone directly connected to the organization. Alternatively, the policy should clearly state the conditions under which it would be acceptable to conduct business with an organization with which there is a conflict. It can be helpful to have board members sign a disclosure form on an annual basis that identifies potential conflicts.



2. **Operate in Full Transparency.** If a conflict of interest still arises, the board member should make a full disclosure of the conflict to the rest of the board. It may be appropriate for that member to withdraw from any discussion concerning the transaction; however, there are instances when he or she might be particularly knowledgeable on the subject and in a position to impart information that will help board members who are not conflicted to reach a decision. However, the conflicted board member should abstain from voting on the issue in all cases. The Internal Revenue Service has adopted rules applicable to certain transactions that create an assumption that the nonprofit organization acted appropriately in a conflict situation unless that assumption is contested with evidence.
3. **Establish appropriate committees.** In addition to policies, the board should consider establishing committees that will allow a detailed review of board-level matters that time would not allow during a board meeting. Our permanent committees are:
  - Academic Subcommittee
  - Finance Subcommittee
  - Policy Subcommittee
4. **Establish measures for effective board performance.** The board also should schedule strategic planning and mission evaluation on a regular basis. This will require the board first to define what constitutes success of the nonprofit organization's mission. The board may conduct a self-evaluation, but also may choose to survey the organization's staff or members about the metrics to measure success and the best use of resources.
5. **Review organizational and external resources.** Board members should maintain copies of the organization's mission statement, budget, strategic plan and an overview of programs and staff. These resources can be a useful reference when considering how to fulfill the charitable purpose of the nonprofit.

The organization comes first. The standards to which a fiduciary is held are the highest imposed by law, and nonprofit board members are required to meet them. To do so, and to ensure the continuing success of the nonprofit, trustees must understand both the mission and the operations of the organization and take practical steps to uphold their fiduciary duty.

6. **Compensation and Expenses.** Trustees should accurately account for their expenses and follow local protocols and laws about receiving compensation of any kind. There should be appropriate reimbursement criteria and procedures, which define fair reimbursement for trustee expenses. Ethical trustees always ask themselves if their expenses are authorized, legitimate, direct, and reasonable.

## **Section III: Functions and Organization of the Board of Trustees**

### **Organization of the Board**

At the regular meeting each January, the Board shall organize by election of a chairperson from its members, who shall serve for one year or until his/her successor is elected and qualified. The Board shall also elect a vice chairperson from its members, who shall serve for one year or until his/her successor is elected and qualified. All members of the Board are encouraged to consider service as a chairperson and/or vice-chairperson. No chairperson shall serve more than two (2) consecutive 1-year terms. The Board will select other such officers as it may deem desirable from among its own membership as follows:

A Chairperson

A Vice Chairperson

A Past-Chairperson, who shall serve as an advisor to the Chairperson of the Board.

A voting delegate to the Kansas Association of Community College Trustees (KACC).

An alternate delegate to the Kansas Association of Community College Trustees (KACC).

A Trustee representative for professional negotiations.

A Trustee representative designated to open bids received for college purchases.

A Trustee representative to the Cowley College Foundation Association.

A Trustee representative to the Tiger Booster Club.

Three Trustees to serve on the Finance Sub-Committee.

Three Trustees to serve on the Academic Sub-Committee.

Three Trustees to serve on the Policy Sub-Committee.

\*The Board has the authority to create ad hoc subcommittees and assign trustees to serve on those subcommittees, as needed.

In the event that one or more subcommittee members is unavailable to attend a meeting, the Board Chair or Board Chair's designee will serve as the alternate.

Nominations for Board Officers may be accepted from the floor.

### **Board Chairperson Duties**

The responsibilities of the Chair are: (a) the integrity of the board's process and (b) occasional representation of the Board to outside parties. The Chair is the only Board member authorized to speak for the Board (beyond simply reporting Board decisions) other than in rare and specifically authorized circumstances.

1. The Chair shall ensure that the Board and individual Board members consistently act in accordance with the Board's own policies and laws legitimately imposed upon the Board by Kansas Statute.
2. The Chair of the Board of Trustees shall preside in an efficient and effective manner and shall set the general tone through positive leadership.
3. The Chair or the Vice-Chair shall participate in the formulation of all board agendas.
4. Deliberation will be fair, open, and thorough, but also efficient, timely, orderly and to the point.
5. The Chair will stimulate discussion among the Board members and will attempt to arrive at Board decisions through consensus.
6. The Chair has no authority to supervise or direct the President without the consent of the full Board.
7. The Chair shall ensure that the other Board members are informed of current and pending Board issues and processes.
8. The Chair shall call special meetings.
9. The Chair and the Vice Chair shall appoint members of committees established by the Board.
10. No member shall serve as Chair for more than two (2) consecutive 1-year terms.

11. The Chair shall be empowered to execute all legal documents, including deeds to convey title to properties owned by the Board of Trustees for which the Board of Trustees has authorized the sale.
12. The Chair is the spokesperson for the Board of Trustees. As such, he/she shall serve as the major conduit between the trustees and the general public, including the media, and between the trustees and the college administration.
13. The Chairperson shall not have the authority to make a policy or commit the Board in any way without authorization of the Board.

### **Vice Chairperson Duties**

In the absence of the Chair, the Vice-Chairperson shall assume the duties of the Chair.

### **Advisory Committees**

According to Board policy, citizen advisory committees are utilized by the faculty and administration to assure that College programs and services are sensitive to community needs and resources, and to provide two-way communication with citizens possessing special expertise and interest in College programs and services. In addition, ad hoc advisory committees may be appointed by the Board of Trustees for certain specified purposes. Trustees attending College advisory committee meetings are there in a support capacity and should not vote.

### **Creation and Amendment of Policies**

It is necessary for the College to revise and update current Board policies, as well as adopt new Board policies to support the operations of the College. Procedures governing Board of Trustee operations are outlined in the Board of Trustee handbook and are not subject to Administrative Council approval.

1. All new Board policies and changes or revisions to current Board policies will be submitted to the Administrative Council for initial review and recommendation. Administrative Council's recommendation will be subject to Board action.
2. Upon recommendation by the Administrative Council, new Board policies and Board policy changes will be submitted to the Board of Trustees for a first reading.
3. The Board policy/change is then presented to the Board of Trustees at the following meeting for a second reading. At this time the Board will take final action on the new Board policy or change and, if approved, it will become effective immediately.
4. Policies will be reviewed a minimum of every 5 years.

### **Board Attorney**

The Board of Trustees selects and/or retains an attorney on an annual basis. The amount of the attorney's retainer fee is to be determined by the attorney and the Board. A request for proposals for legal services will be conducted every five (5) years, or at the request of the Board or College administration.

### **Authorization: Corporate Status; Name**

Cowley College shall be governed by a Board of Trustees which shall constitute a body corporate and politic, possessing the usual powers of a corporation for public purposes, under name and style of "The Board of Trustees of Cowley County Community College of the State of Kansas."

## Board Agenda

It is the practice of the Board to expect the President, in conjunction with the Chairperson or Vice Chairperson of the Board, to prepare a written agenda for each public meeting. This agenda will be sent out to the Board members along with any other citizen who has submitted a request, at least 72 hours in advance of the meeting. Members of the Board are privileged to ask that items of his or her special interest be included on the agenda. The request should be made to the Chairperson of the Board of Trustees.

## Selection of the President

Pursuant to K.S.A. 71-201 and as indicated in #4 of the responsibilities of the Board of Trustees, the Board of Trustees will employ the president. The Board, at such time as it may deem expedient, shall appoint and fix the compensation and term of office of a president, who shall not be a member of the Board. The President's term of office shall begin on the first day of July, or such other date as the Board may determine. The President shall have charge and control of the college, subject to the orders, rules and regulations of the Board.

The Board may extend the President's contract each year for a period not to exceed three years. Reappointment of the President and extension of the President's contract shall be as provided in the contractual agreement between the President and the Board of Trustees. Any contract or extension shall be in writing and shall specifically state the beginning and end dates of the contract or extended contract term.

The Board may adopt and observe the President Succession Plan, which will be maintained as part of the records of Cowley College.

## President Succession Plan – Framework for Transition

The President is the only staff member directly hired and supervised by the Board of Trustees of Cowley County Community College. This Succession Plan is intended to be a framework of minimizing disruption of operations and insuring continuity of services in the event of planned or unplanned departure of the President.

The plan addresses both types of departure: 1) unplanned and/or untimely due to termination, resignation without notice, illness or death; and 2) planned transition of leadership due to relocation, retirement or similar event. It provides a possible framework for the process – it is up to the BOARD of TRUSTEES to make all decisions regarding implementation of this plan.

There are essentially six (6) steps to consider in selecting and hiring a President. These steps are the same whether the transition is planned or unplanned. Suggestions to minimize disruption and ensure that essential functions are continued are outlined separately.

### **PLANNED TRANSITION:**

1. Decide what experience, skills, and personal attributes are needed
  2. Craft the job description to reflect Board vision for the position
  3. Set Salary/benefit ranges and terms of contract (written or unwritten)
  4. Adopt and follow a process for interviewing/hiring
  5. Adopt and follow a process for training/transition
  6. monitor and evaluate performance
- 
1. Decide what experience, skills and personal attributes are needed
    - a. Use a worksheet to gather information from individual board members
    - b. Use the worksheet to gather information from all or selected staff members
    - c. Seek input from other constituent groups as desired
    - d. Reach consensus or agreement on the experience and attributes that are most important
  2. Craft the job description to reflect Board vision for the position
    - a. The job description is crucial to selection, monitoring and evaluation
    - b. List job responsibilities

*Vi. Discussion Agenda*

- c. Outline required and desirable qualities and skills
  - d. The job description may not require experience/skills/personal attributes that are not relevant to the job.
3. Set Salary/benefit range and contract terms
    - a. The Board sets the salary for the President.
    - b. Pension, insurance & other benefits must be considered.
    - c. Initial agreement or contract could include: 1) salary and benefits, 2) method of determining raises; 3) contract buy-period; 4) performance standards and evaluation; 5) pay-back of relocation allowance, if any; 6) training provisions and expectations; 7) any other board expectation or restrictions during the initial contract period.
  4. Adopt and follow a process for interviewing/hiring
    - a. Notify selected constituents of vacancy/anticipated vacancy.
    - b. Decide on composition of a search committee
      - i. Board and Staff representatives
      - ii. Appointed by Board Chair or selected by the Board.
    - c. Decide on duties of search committee
      - i. Content/dissemination of advertising
      - ii. Reviewing resumes
      - iii. Initial interviews of qualified candidates
      - iv. Selecting finalists for interviews by full Board.
      - v. Reference checks on finalist prior to interviews.
    - d. Role of administrative staff
      - i. Placing advertising, scheduling interviews
      - ii. Executive director/staff involvement as directed by Board
    - e. Interview arrangements – search committee and Board
      - i. Places/times/format
      - ii. Paid travel for finalists if desirable
      - iii. List of standard interview questions for all interviewees
      - iv. Final interviews – Board or Board & selected staff
      - v. Confidentiality must be strictly maintained throughout the process
    - f. Selection of top (2 or 3?) candidates
      - i. Exclusively the decision of the Board of Trustees
      - ii. Consensus if possible
    - g. Offer position/set start date
  5. Adopt and follow a process for training/transition
    - a. Interim training period with current President if desired
    - b. Formal training period
    - c. Timeframes
  6. Monitor and evaluate performance
    - a. Board role/oversight
    - b. Role of staff

7. Other considerations as outlined by Board

**UNPLANNED TRANSITION:**

While the search and interview process is the same for planned or unplanned transition, an unplanned transition requires immediate action in order to minimize disruption and make certain essential services are continued.

1. Assess/control damage
  - a. Board/Key staff work together to assess damage
    - i. Assure computer records, files and legal documents remain intact and accessible

#### *Vi. Discussion Agenda*

- ii. If necessary, change locks
2. Decide who speaks for the association and what message will be given
3. Notify Constituents
4. Appoint Interim President
5. Provide for continuation of services and operations
6. Begin search process for new President (follow format for Planned Succession)

### **Monitoring Presidential Performance**

Monitoring Executive performance is the role of the Board of Trustees. The Board carries out this critical function through the hiring and support of a president. Together, the Board and the President create a system of focus and mutual accountability goals using the tenets of policy governance. In this collaborative relationship, the Board provides clarity on and is responsible for the determination of presidential focus and objectives. The President provides clarity on and is responsible for determining the “Means” to accomplish these foci and objectives.

The President is evaluated on an annual basis at the regularly scheduled meeting in their month of hire, using an evaluation tool approved by the full Board, and shared with the President. He/she will give the Board an assessment of his/her performance as President, as measured against the goals and objectives previously agreed upon by the Board and the President. Members of the Board will review the comments of the President and formulate feedback for the President. The Chair of the Board will consolidate comments of individual Board Members into a “single” response for each category; that is, a majority of the Board members agree with the written evaluation ranking and the recorded comment for the area of evaluation. Comments or rankings which do not reflect the majority view of the Board of Trustees will not be included in the written evaluation.

Note: Because presidents are typically high performing professionals, evaluations of senior leaders commonly serve as a communication piece for Boards to share their satisfaction with high performance in key areas and to identify one or two areas which can be adjusted for greater performance.

The written annual evaluation is written by the Chair of the Board of Trustees or his/her Board designee. Under no circumstances is the presidential evaluation shared with or written by an individual outside of the Board of Trustees or the President.

Professional Employees shall be given the opportunity to formally provide feedback regarding the President and Executive Council members. This feedback will consist of forms made available annually by the Association on April 15 for faculty members to complete by May 1. The completed feedback forms regarding the President will be submitted directly to the designated Board representative, and all other feedback forms will be submitted to the College President. The structure and content of the feedback form will be reviewed every three years by a committee consisting of a Board representative, the College President, the CEA President, and a CEA representative.

### **Clerk of the Board Duties**

The clerk of the board shall attend all meetings of the board; Shall keep an accurate journal of its proceedings; And shall have the care and custody of the records, books, and documents of the board. The board clerk is also the executive administrative assistant to the president, and such, reports directly to the president, acting as a liaison between the president and the board of trustees. The clerk shall make every effort for meeting minutes to be open and available for public inspection.

### **Treasurer Duties**

The duties of the Treasurer of the Board of Trustees shall be as follows: Receive, hold in custody, and expend all funds as directed by the Board of Trustees’ action; To furnish a bond in accordance with state law and within the terms satisfactory to the Board of Trustees; To report to the Board of Trustees all his/her transactions of funds as Treasurer; To sign all documents for all necessary financial transactions which are by statute or Board of Trustees direction, inherent within the position of Treasurer; Such other duties as the Board of Trustees may prescribe.

## **Board Meetings**

The Board of Trustees shall hold at least one regular meeting each month at a time and place prescribed by the Board. Special meetings may be held when deemed necessary. Special meetings may be called by the Chairperson of the Board or by two or more members of the Board when it is determined that circumstances warrant a special meeting. All members of the Board must be notified either in person, by telephone, or in writing of the day, and time of such special meetings. The provisions of K.S.A. 75-4317 through 75-4320 regarding open meetings shall be observed.

## **Board Minutes**

Board minutes will be recorded at each meeting by the Board Clerk. Copies of the minutes will be provided in the following regular monthly Board meeting packet for review and approval.

## **Constitution of a Passing Vote**

All official actions of the Board shall be taken by a quorum of members, and a majority affirmative vote is required for the motion to pass.

## **Election and Terms of Office**

The Board of Trustees shall consist of seven (7) members from the home district and one (1) member from Sumner County in accordance with K.S.A. 71-1403. As a rule, members shall be elected for four-year terms in accordance with K.S.A. 71-1412. Elections will be held on the Tuesday following the first Monday in November in each odd-numbered year in a general election. If necessary, primary elections will be held on the first Tuesday in August of odd-numbered years. Laws applying to such elections shall be applicable. Elected members shall be sworn in following the second Monday in January, prior to their first meeting.

## **Executive Session**

Upon formal motion made, seconded and carried, the Board may recess, but not adjourn, to a closed or executive session. Any motion to recess for a closed or executive meeting shall include: (1) a statement describing the subjects to be discussed during the closed or executive meeting; (2) the justification for closing the meeting; and (3) the time and

place at which the open meeting shall resume. The complete motion shall be recorded in the minutes of the meeting and shall be maintained as part of the permanent records of the college.

Legislation requires subjects be justified, to include a brief description of the subject(s) to be discussed while still protecting important privacy interests.

With these changes to the open meetings Act, the Board should go into executive sessions for one justification at a time.

No subjects shall be discussed at any closed or executive meeting, except the following:

1. Personnel matters of nonelected personnel;
2. consultation with an attorney for the body or agency which would be deemed privileged in the attorney-client relationship;
3. matters relating to employer-employee negotiations whether or not in consultation with the representative or representatives of the body or agency;
4. confidential data relating to financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorships;

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5. matters relating to actions adversely or favorably affecting a person as a student, patient or resident of a public institution, except that any such person shall have the right to a public hearing if requested by the person;
6. preliminary discussions relating to the acquisition of real property;
7. matters permitted to be discussed in a closed or executive meeting pursuant to K.S.A. 74-8804, and amendments thereto;
8. matters permitted to be discussed in a closed or executive meeting pursuant to subsection (d)(1) of K.S.A. 38-2212, and amendments thereto, or subsection (e) of K.S.A. 38-2213, and amendments thereto;
9. matters permitted to be discussed in a closed or executive meeting pursuant to subsection (j) of K.S.A. 22a-243, and amendments thereto;
10. matters permitted to be discussed in a closed or executive meeting pursuant to subsection (e) of K.S.A. 44-596, and amendments thereto;
11. matters permitted to be discussed in a closed or executive meeting pursuant to subsection (g) of K.S.A. 39-7,119, and amendments thereto;
12. matters required to be discussed in a closed or executive meeting pursuant to a tribal-state gaming compact;
13. matters relating to security measures, if the discussion of such matters at an open meeting would jeopardize such security measures, that protect: (A) Systems, facilities or equipment used in the production, transmission or distribution of energy, water or communications services; (B) transportation and sewer or wastewater treatment systems, facilities or equipment; (C) a public body or agency, public building or facility or the information system of a public body or agency; or (D) private property or persons, if the matter is submitted to the agency for purposes of this paragraph. For purposes of this paragraph, security means measures that protect against criminal acts intended to intimidate or coerce the civilian population, influence government policy by intimidation or coercion or to affect the operation of government by disruption of public services, mass destruction, assassination or kidnapping. Security measures include, but are not limited to, intelligence information, tactical plans, resource deployment and vulnerability assessments;
14. matters permitted to be discussed in a closed or executive meeting pursuant to subsection (f) of K.S.A. 65-525, and amendments thereto;
15. matters permitted to be discussed in a closed or executive meeting pursuant to K.S.A. 2013 Supp. 75-7427, and amendments thereto; and
16. matters permitted to be discussed in a closed or executive meeting pursuant to K.S.A. 2013 Supp. 46-3801, and amendments thereto. (c) No binding action shall be taken during closed or executive recesses, and such recesses shall not be used as a subterfuge to defeat the purposes of this act. (d) (1) Any confidential records or information relating to security measures provided or received under the provisions of subsection (b)(13), shall not be subject to subpoena, discovery or other demand in any administrative, criminal or civil action. (2) (A) Except as otherwise provided by law, any confidential documents, records or reports relating to the prisoner review board provided or received under the provisions of subsection (b)(16) shall not be subject to subpoena, discovery or other demand in any administrative, criminal or civil action. (B) Notwithstanding any other provision of law to the contrary, any summary statement provided or received under the provisions of subsection (b)(16) shall not be subject to subpoena, discovery or other demand in any administrative, criminal or civil action.



## Filling of Board Vacancies

Pursuant to K.S.A. 71-201 (15), the Board of Trustees has the power to fill any vacancy which may occur in its membership not sooner than fifteen (15) days after it has properly published notice of such vacancy. The vacancy shall be filled by appointment, and the appointed member will serve the balance of the unexpired term. The Board should fill the vacant seat as soon as possible once a qualified candidate has been identified and agreed upon by the Board, after the required fifteen (15) day waiting period following the published notice of the vacancy. There is no authority for the Board to place the vacant seat before the voters. (KS Attorney General Opinion No. 2011-004)

## Governance

Governing Style: In its governance, the Board will emphasize outward vision, encourage a variety of viewpoints, provide strategic leadership with collective decision-making, and remain proactive about the future success of the college. More specifically, the Board will:

1. Direct, control and inspire the organization through the careful establishment of the broadest organization policies reflect the Boards values and perspectives. The Boards major focus will be on results and their long-term impact.
2. Seek input from various sources including staff, students, faculty, employers, and other community members as necessary.
3. Make decisions, to the extent possible, on a consensus basis.
4. Monitor, evaluate and discuss the Board's process and performance regularly.
5. Honor the division of responsibility between the Board and the CEP/President and staff, and contribute to creating a spirit of true cooperation and a mutually supportive relationship in support of our stakeholders.

## Guidelines for Public Comment

All official Board meetings are open to the public except executive sessions, which are convened in compliance with state law. However, participation in the meetings is not required by state law. The Cowley College Board of Trustees welcomes the attendance and participation of citizens in regular meetings and upon recognition by the Chairman, encourages questions or comments pertaining to items on the Agenda. Persons having other matters to be brought before the Board should submit these matters in writing to the President or Board Chairperson at least 72 hours in advance of the meeting, in order that items may be placed on the Agenda. In accordance with time requirements, the Chairman reserves the right to limit comments both in content and length of presentation.

1. No comments will be heard on matters which are not on the Agenda without prior consent of the Board Chair.
2. Persons wishing to speak shall identify themselves to the Board Clerk and state whether or not they represent the opinion of a group.
3. Each person may speak no longer than three minutes without specific consent of the Board or Chairperson.
4. Presentations containing information or comments related to College personnel or students may be referred for consideration in executive sessions.
5. The Chairperson reserves the right to limit the number of speakers.
6. Comments must be conveyed in a respectful and civil manner.
7. The Board reserves the right to withhold response or action based on public comment.

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8. The Chairperson reserves the right to stop the proceedings and poll the Board to determine if a speaker may continue.
9. Any person acting in such a way as to disrupt the Board proceedings may be removed from the meeting place.

## **Order of Business**

In most regular meetings of the Board, the following order of business will be observed: (1) Call to Order and Invocation; (2) Awards and Reports; (3) Public Comment; (4) Standing Committee Reports; (5) Approval of Consent Agenda; (6) Procurement; (7) Discussion Agenda; (8) Other Business; (9) Adjournment.

## **Reimbursement for Expenses**

Pursuant to K.S.A. 71-201 (a), members of the Board of Trustees shall be paid subsistence allowances, mileage and other actual and necessary expenses incurred in the performance of their official duties. For an expense reimbursement form, contact the Board Clerk.

## **Section IV: Fiscal Operations**

### **Introduction**

Acceptance of the responsibility for administering the business affairs of a public community college implies on the part of the President and the Board of Trustees recognition of a commission of trust from the taxpayers of the district. As a protection to the Board of Trustees, which is the agency responsible to the taxpayers for all phases of the educational program, the fiscal policies herein have been established.

### **Fiscal Year**

Cowley College's fiscal year shall begin on the first day of July and end on the last day of June in the succeeding year (July 1-June 30.)

### **Financial Accounting**

The CFO shall develop and implement a chart of accounts, a system of financial accounting called fund accounting and procedures to ensure that all funds received and disbursed by the college are in accordance with Board policies, state and federal laws and regulations. The operating budgets are based upon the legal budget adopted by the Board.

### **Monthly Report**

The CFO shall make a monthly report to the President and the Board summarizing the operating fund revenues and expenditures comparative to the college's operating budget of the various funds maintained as part of the college's accounting system. The Board may request other ad hoc reports.

### **Audit**

The Board of Trustees will be provided the audited financial statements, annually, and at the close of each fiscal year. Additionally, the Board of Trustees may request an audit of college accounts at any time the Board deems necessary. The College will request bids for audit services every five (5) years, or at the request of the Board or College administration.

### **Revenue**

The college will generate revenues from various sources including students' tuition and fees, state appropriations, and mill levy. Tuition and fees will be charged to students enrolled in classes/programs, and shall not exceed the limit set forth by Kansas State Statute. The college's mill levy will be established based upon estimated assessed valuations produced by the County Clerk of Cowley County. The Board of Trustees will set the students' tuition and fee rates and the mill levy, annual. The Board of Trustees will approve the students' tuition and fee rates in the annual operating budget. The mill levy is approved through the college's state appropriation budget, and will not exceed the limits set by the Kansas State Statutes.

### **Investments**

The investment of temporary idle cash is to be administered by the CFO. The CFO is responsible for the purchase of investments and acceptance of safekeeping receipts. The College will ensure that all revenues received are promptly recorded and deposited. Those funds not immediately required to meet payment of obligations will be placed in an interest-bearing account according to the following objectives:

1. **Safety:** Investments will be made in a manner that ensures the preservation of the principal. Financial institutions that receive College funds must pledge qualified securities with a market value equal to 105% of deposits in excess of FDIC coverage.
2. **Liquidity:** Investments will be made after careful consideration of future expected liabilities. The cash position of the College will be maintained at a level adequate to meet these requirements. Maturities on these investments

will be selected in such a way as to provide income stability.

3. **Yield:** Investments will be made with the expectation of a reasonable rate of return while maintaining prudent investment principles.
4. **Fiduciary Trust:** Investments will be managed with a degree of professionalism that is worthy of the public trust. Investment officials will avoid any transaction that might erode the public confidence. Investment activities will be performed under appropriate systems of internal controls and will be subject to internal and external audit procedures.

Investments will be made in only those instruments authorized by applicable Kansas statutes, including but not limited to:

- Time deposits and open accounts
- Certificates of deposit
- Repurchase agreements
- Temporary notes or no-fund warrants
- U.S. Treasury notes or bills
- The Kansas Municipal Investment Pool

## **Purchasing Policy**

It is the duty and responsibility of the College Business Office to make purchases for the College of goods and services at the best possible cost, quality of product and timeliness of service in accordance with the Kansas cash basis law.

1. All purchases for single items or multiples of like items with a purchase price in excess of \$2,500.00 shall be coordinated with the College purchasing agent who shall obtain quotes and determine final vendor.
2. The Board will appoint a member to review purchases over \$10,000 but less than \$25,000. The full Board of Trustees shall authorize purchases in excess of \$25,000 after receiving bids. The Chairperson of the Board of Trustees, or designate, will certify these bids.
3. The provisions of .02 and .03 do not apply to expenditures by the Board of Trustees for the purchase of:
  - a. Articles, products, or services that are produced, manufactured, or provided by inmates under the prison-made goods act of Kansas.
  - b. Services, materials, goods or wares required for reconstructing, remodeling, repairing or equipping buildings, vehicles and/or equipment when such purchase has been necessitated by the occurrence of a loss against which the Board of Trustees has purchased property or casualty insurance or for emergency repairs.
  - c. Materials, goods, wares or services which are purchased from vendors who have entered into contracts with the State Director of purchases pursuant to state purchasing statutes for purchases by state agencies and under the same pricing provisions established in the state contracts or from vendors with federal GSA purchasing contracts if the pricing is consistent with the GSA contract.
  - d. Educational materials directly related to curriculum and secured by copyright.
  - e. Contracts possessing a high degree of professional skills, may be exempted from the bidding requirements, but will require Board of Trustees approval if they exceed \$10,000.
  - f. Other items deemed appropriate by the CFO where quality of product or services, prior experience with vendor, availability of goods and/or services and timeliness of delivery, and a negotiated price, and approved by the Board of Trustees.
4. Bidding. When appropriate, the bid proposal shall state brand name, equal, or interchangeable descriptions, quantity, and proposal expiration date. Preference will be given to Cowley County Businesses.
5. Maintenance Contracts. The Business Office shall secure maintenance contracts on needed equipment and shall review these contracts with the Board of Trustees on an annual basis as to cost and services provided.

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6. Purchase of Real Estate. The Board of Trustees shall purchase real estate for further needs of the College after a duly appointed representative of the Board has completed negotiations with the seller(s) for the purchase price, subject to ratification by the Board of Trustees.
7. The Board of Trustees authorizes the College Business Office to pay invoices in a timely manner, which have a cash discount or to avoid late payment charges. List of all checks issued shall be presented to the Board for approval at the regular Board meeting.

### **Bill Payment**

The Board of Trustees authorizes the College Business Office to pay invoices in a timely manner, and in accordance with Kansas State Statutes, to take advantage of any a cash discount or to avoid late payment charges. List of all checks issued shall be presented to the Board for approval at the regular Board meeting. Pursuant to K.S.A. 12-105b, the CFO is authorized to pay bills in advance of the presentation to and approval by the Board of Trustees under the following circumstances: 1) the college will benefit from a discount provided for early payment or it will avoid assessment of a penalty; 2) reimbursement of employee travel expenses if submitted more than fifteen (15) days prior to the next regular Board meeting. Funds are drawn down as a reimbursement after the vendors are paid.

The College will utilize payment methods that expedite the payment of invoices for goods and services received to minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity, and the disbursement by the college whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

### **Banking Services**

Kansas Statute Annotated 9-1401 requires that depositories for municipal and quasi-municipal funds be designated by the governing body by official action, and recorded in the Minutes of the governing board. The Board of Trustees may make this designation as early as the first (July) regular board meeting of the college's fiscal year. The Board shall approve the bank(s) designated as a depository of the College, the officials designated to deposit or withdraw funds from such designated bank(s) to satisfy obligations of the College per K.S.A. 9-1401. The College will request bids on banking services every five (5) years or at the request of the Board or College administration.

### **Budget**

The College shall prepare an Operating Budget of estimated income and expenses on a fiscal year basis for presentation to the Board of Trustees. The Board shall approve the Operating Budget on or before the last day of the then-current fiscal year. The College shall prepare a Legal Budget in the form prescribed by the Kansas Board of Regents. The College will publish notice of the time and place of a public hearing on the proposed Legal Budget in the manner prescribed by law. After the public hearing, the Board may adopt the Legal Budget. The College will file with the County Clerk and the Kansas Board of Regents a copy of the adopted Legal Budget, with all required supporting documentation, on or before the date required by law each year. The College budget shall be aligned with the College's mission, vision, and values and support the Strategic Plan goals and initiatives.

### **Reserve Funds**

It is the policy of Cowley County Community College (College) to be financially stable, and to meet the financial obligations of the College. The College shall set aside 2% of earned general operating revenues to be placed in the general fund balance reserves at the end of each fiscal year (June 30 of each fiscal year). General operating revenues will include funds received from state appropriations, Ad Valorem taxes, tuition, general fees, and local income. This policy will enable the College to manage revenue shortfalls and cash flows, ensure continued operations, and provide for unforeseen contingencies without impairing the level or quality of services needed to respond to its customers, i.e., students, employees, and external stakeholders. Should exigencies occur or result in the college's ability to set aside 2% of earned general operating revenues into the general fund balance reserves, the Board of Trustees shall make a recommendation of the amount to set aside.

## **Records Retention**

In accordance with K.S.A. 72-1629, the Board of Trustees provides for and authorizes any officer, official or employee charged with or having custody of the following records, documents or other papers to destroy the same at the time indicated herein, and if more than one time can be made to apply, the longer time shall apply (as will departmental retention guidelines if these guidelines exceed the retention periods noted below): to authorize the destruction of student and financial records according to the schedule noted below.

1. Bookkeeping and accounting records that are original books of entry, claims, vouchers and purchase orders, five (5) years.
2. Formal audit reports, five (5) years.
3. Financial papers of any type relating to programs supported by federal funds, five (5) years or such longer time as may be required by applicable federal law, including student financial aid records and financial aid participation records, as defined in the Federal Student Aid Handbook.
4. All financial papers not otherwise specified in this section may be destroyed at any time after formal audit reports have been completed and filed in the appropriate office for a period of twelve (12) months, and this provision shall apply to the following: Warrants, warrant checks, receipts, canceled checks, and requisitions.
5. Official bonds of surety or indemnity, five (5) years after the termination of the term of employment.
6. Insurance policies, five (5) years after the expiration of the term thereof.
7. Bonds and coupons stamped paid or canceled and returned by the state fiscal agent, six (6) months after the next following annual formal audit of the school district.
8. In the absence of statute stating otherwise, it shall be the policy of Cowley College to retain no record longer than seven (7) years beyond the date of last activity, with the following exceptions:
  - Student Transcripts – Permanent
  - Board of Trustees Minutes – Permanent

## **Acquisition & Disposal of College Property**

The Cowley College Board of Trustees authorizes the CFO to record capital assets valued in excess of \$5,000 on the College's general ledger. In addition, they are responsible for an annual capital asset inventory. This inventory must satisfy the "general accepted accounting principles" provision of the annual financial statement audit and comply with federal and state law. The Cowley College Board of Trustees authorizes the CFO or designee to dispose of unneeded/surplus college property in accordance with the appropriate procedure for disposal of capital assets.

## **Inventory**

A detailed listing of furniture, vehicles and equipment, including computers is maintained through the CFO. Capital assets are recorded and marked with a Cowley College inventory tag at the time of purchase. The personnel responsible for fixed asset inventory for the department will be provided, by the Director of Accounting, a list of fixed assets under his/her purview. He/she will conduct a complete visual inspection of each asset at least once annually. Once fixed asset inventory is completed at the department level, those lists of inventory will be returned to the Director of Accounting ensure the financial statements report accurate valuation of all fixed assets. The fixed assets not accounted for will be appropriately documented and disposed of through the disposal of asset procedures.

## **Health Insurance**

All full-time employees are required, as a condition of employment, to participate in the college- sponsored group health and dental insurance program at the single participation level. Coverage for family members under both insurance programs is available, and optional for the full-time employee. The Board of Trustees shall pay a monthly stipend to full-time employees as a benefit for their required participation in the college's health and dental insurance program, at an amount approved by the Board.

## **Risk Management Insurance**

The Board of Trustees shall carry appropriate property and casualty insurance to cover and protect the college's assets and resources from business interruptions and catastrophic liabilities. The Board of Trustees shall also carry mandated Worker's Compensation Insurance in addition to general liability commercial automobile physical damage and liability; profession legal liability insurances.

## **Section V: Reference Materials and Data**

### **New Trustee Orientation**

*By the American Association of Community College Trustees*

Becoming a member of the Cowley College Board of Trustees is an important and challenging responsibility. Thorough and ongoing orientation and education about trustee and board roles is essential to success. New trustees, presidents, board chairs and other trustees play important roles in this orientation process.

#### **New Trustee Learning Guide**

##### **Learn About Trustee Roles and Responsibilities**

- Attend trustee orientation workshops sponsored by KACC.
- Read the Board of Trustee Handbook.
- Study the board's policies on the governing board, particularly the code of ethics or standards of practice for the board.
- Meet with the president, board chair and other members of the board to discuss trustee roles and responsibilities.
- Seek out someone from the board to use as a resource or mentor.
- Discuss with the president and other trustees the difference between policy making and administration.
- Be aware of the legal and ethical constraints on trustees, including open meeting provisions, confidentiality, conflicts of interest, and role in collective bargaining or setting staff salaries.
- Arrange your schedule to be able to attend state and national conferences for trustees.

##### **Learn about the College's Programs, History and Culture**

- Work through the president to arrange to talk with key people about major programs and accomplishments of the district.
- **Contact the Board Clerk, to schedule a tour of the campus**
- Peruse the college catalog, accreditation self-study and team report, key planning documents, and annual report.
- Know the district and College mission, vision, and policy goal statements, and the board's policies related to educational programs and services.
- Read about the history of the College. Plan to attend major district events, such as convocations, opening days and graduations.
- Read about the community colleges in general, including chapter 1 in Trusteeship in Community Colleges.

##### **Learn About External Trends and Issues**

- Read local newspapers and listen to the news for trends that might affect the College.
- Strengthen links with key people and groups in the communities served by the College. Attend community events. Listen for issues that are pertinent to the College.
- Read about local demographic and economic trends that affect the College.
- Read about state legislative, fiscal, and other policy issues that affect colleges.

##### **Learn About College Planning Processes and Budgets**

- Working through the president, meet with appropriate people to explore the policy goals in the strategic and master plans.
- Working through the president, meet with the appropriate personnel to review the policy aspects of the budget, its parameters and restrictions, the process for developing the budget, its relationship to strategic and master plans, and how the board monitors the fiscal health of the district.



### **Learn About Board Meetings and Board Operations**

- Review past agendas and minutes.
- Thoroughly read the agenda for each meeting.
- During the first few months, don't hesitate to call or meet with the president, mentors or other trustees, and/or the board chair before each meeting to seek clarification on agenda items.
- Become knowledgeable about basic parliamentary procedures and other practices related to participating in effective meetings.
- Be willing to observe and learn for the first few months to understand how things have been operating. Call the board chair or president when there are questions.
- Understand the key conditions of open meeting laws and laws and regulations related to conflicts of interest.

### **Practice Good Human Relations Skills**

- Get to know other members of the board as individuals.
- Learn and respect communication protocols with other trustees, the president, and staff members.
- Work to be a member of the board team. Wisely contribute ideas and opinions.

### **Rely on the Following Resources**

- The President
- The Clerk of the Board
- The Board Chair and other experienced trustees
- Kansas Association of Community College Trustees

## **Kansas Statutes Relating to Board of Trustees – Chapter 71 – Community Colleges**

(K.S.A. 71-201 – K.S.A. 74-3202)

[https://ksrevisor.gov/statutes/ksa\\_ch71.html](https://ksrevisor.gov/statutes/ksa_ch71.html)

### **KOMA/KORA**

(Kansas Open Meetings Act/Kansas Open Records Act)

<https://www.ag.ks.gov/divisions/administration/open-government>

### **KS Degree Stats – KBOR**

[https://ksdegreestats.org/program\\_search.jsp](https://ksdegreestats.org/program_search.jsp)

[https://www.kansasregents.org/resources/PDF/Data/KBOR\\_Tuition\\_Rates\\_CC\\_FY22.pdf](https://www.kansasregents.org/resources/PDF/Data/KBOR_Tuition_Rates_CC_FY22.pdf)

<https://kansasregents.gov/resources/PDF/Data/>

[Community College Data Books/2025 Community College Data Book.pdf](#)

### **Robert's Rules of Order**

<http://www.rulesonline.com/>

### **KBOR list of Acronyms and Definitions**

[https://data.kansasregents.org/public\\_doc/support/training/Acronym%20List.pdf](https://data.kansasregents.org/public_doc/support/training/Acronym%20List.pdf)

## **Cowley College Properties Owned**

### **Main Campus- Arkansas City**

1. **Baseball Field** – 1500 S Summit Street, Arkansas City
2. **Ben Cleveland Wellness Center** – 201 West 5<sup>th</sup> Avenue, Arkansas City
3. **Bowman Estate Donated Property** – 415 West Washington Ave., Arkansas City
4. **Brown Center** – 201 South 2<sup>nd</sup> Street, Arkansas City
5. **Bus Barn** – 5<sup>th</sup> and Washington Ave., Arkansas City
6. **Career Technology Center** – 513 W. Washington Ave., Arkansas City
7. **Carver Park** – 102 N. 8<sup>th</sup> Street, Arkansas City
8. **Central Avenue Dorm** – 102 South 5<sup>th</sup> Street, Arkansas City
9. **Criminal Justice Training House** – 210 West Washington, Arkansas City
10. **D. Robert Storbeck Dormitory** – 101 South 3<sup>rd</sup> Street, Arkansas City
11. **Galle Johnson Hall** – 125 South 2<sup>nd</sup> Street
12. **Ireland Hall** – 300 West Central Avenue, Arkansas City
13. **Kerr Technology Building** – 100 South 3<sup>rd</sup> Street, Arkansas City
14. **Kirke W. Dale Dormitory** – 110 South 4<sup>th</sup> Street, Arkansas City
15. **Linda Adams Hargrove Recreation Building** – 617 West Washington Avenue, Arkansas City
16. **McAtee Dining Center** – 206 South 4<sup>th</sup> Street, Arkansas City
17. **Nelson Student Center** – 101 South 3<sup>rd</sup> Street, Arkansas City
18. **Oscar Kimmel Dormitory** – 101 South 4<sup>th</sup> Street, Arkansas City
19. **Renn Memorial Library** – 131 South 3<sup>rd</sup> Street, Arkansas City
20. **Shipping and Receiving Building** – 299 South 3<sup>rd</sup> Street, Arkansas City
21. **Sid Regnier Bookstore** – 207 West 5<sup>th</sup> Avenue, Arkansas City
22. **Softball Field** – 700 West Washington Avenue, Arkansas City
23. **The Lodge Dormitory** – 2575 Greenway, Arkansas City
24. **Travis Hafner Training Center** – 1600 South Summit, Arkansas City
25. **Tyler Technical Education Center** - 513 W. Washington Ave. Arkansas City
26. **Vacant House** – 1426 South A Street, Arkansas City
27. **Vacant Lot 1** – 416 West Washington, Arkansas City
28. **Vacant Lot 2** – 101 North 4<sup>th</sup> Street, Arkansas City
29. **Vacant Lot 3** – 109 North 4<sup>th</sup> Street, Arkansas City
30. **Vacant Lot 4** – 115 North 4<sup>th</sup> Street, Arkansas City
31. **Vacant Lot 5** – 226 South 4<sup>th</sup> Street, Arkansas City
32. **Vacant Lot 6** – 220 West Washington, Arkansas City
33. **Vacant Lot 7** – 325 East Filmore, Arkansas City
34. **Vacant Lot 8** – 315 East Filmore, Arkansas City
35. **Vacant Lot 9** – 0 South Summit, Arkansas City
36. **Vacant Lot 10** – 1800 South Summit, Arkansas City
37. **Walker Industrial Technology Building** – 201 South 4<sup>th</sup> Street, Arkansas City
38. **Webb-Brown Building** – 300 South 3<sup>rd</sup> Street, Arkansas City
39. **William R. Docking Dormitory** – 100 South 4<sup>th</sup> Street, Arkansas City
40. **W.S. Scott Auditorium** – 200 West 5<sup>th</sup> Avenue, Arkansas City

### **Additional Properties – Winfield, Mulvane, Wellington**

41. **Allied Health Center** – 1406 East 8<sup>th</sup>, Winfield

- 42. Mulvane Science, Engineering, and Academic Center** - 430 E. Main St., Mulvane
- 43. Sumner Campus Housing** – 2206 Shurtz-Juden Loop, Wellington
- 44. Sumner Campus Short General Education Center** - 2208 Davis-White Loop, Wellington
- 45. Sumner Campus Technology and Innovation Center** - 2205 Shurtz-Juden Loop, Wellington



## Main Campus Properties







Tiger Ball Park -  
Cowley College

Travis Hafner Training  
Center - Cowley College

S East

Cowley CCC Soccer Field

**Meeting of the Board of Trustees  
Cowley College**

**December 15, 2025**

**VII. OTHER BUSINESS**

Trustees are encouraged to submit items to be included in the Agenda or to request certain information. Such items may be submitted to the Chair or to the President prior to the preparation of the Agenda or brought up under “Other Business”. If an item requires certain information or clarification, or if official action is required, it is preferable to have the item identified on the Agenda. Items suggested for discussion at the meeting are: