



Office of the President

NOTICE OF MEETING OF THE BOARD OF GOVERNORS

Notice is hereby given this eighth day of March 2023, that the Board of Governors of Southeast Missouri State University will convene at 2:00 p.m., on Thursday, March 9, 2023, and again at 9:00 a.m. on Friday, March 10, 2023 in the Academic Hall Board Room on the main campus of Southeast Missouri State University, Cape Girardeau, Missouri.

The tentative agendas are attached to this notice and include votes to convene closed sessions for consideration of matters authorized by statute, including Sections 610.021 (1), (3) and (13) of the Revised Statutes of Missouri.

Representatives of the news media may obtain copies of this notice by contacting:

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Christopher R. Martin
Board of Governors' Secretary



BOARD OF GOVERNORS
2:00 p.m., Thursday, March 9, 2023
Academic Hall Board Room*

WORK SESSION AND
COMMITTEE MEETINGS
AGENDA

Committee Meeting Times are Estimated

1. General Business (2:00-2:10 p.m.)

- a. Welcome and Call to Order
- b. Roll Call of Members and Determination of Quorum
- c. Review Minutes of December 9 and 10, 2022 (*Attachment A*)
- d. Review Minutes of January 9, 2023 (*Attachment A*)
- e. Review of Statement of Expectations and Policy on Conflicts of Interest (*Attachment A*)

2. Academic & Student Engagement Committee (2:10-2:30 p.m.)

- a. Review Items on Next Day's Agenda
 - i. Consideration of Academic Program Changes (*Attachment C*)
 - College of Science, Technology, Engineering, and Mathematics: Delete MNS in Biology
 - College of Humanities and Social Sciences: Delete BA in Global Cultures and Languages
 - College of Humanities and Social Sciences: New Degree – BA - Anthropology
 - College of Humanities and Social Sciences: New Degree – BA – Spanish
 - College of Humanities and Social Sciences: Delete Minor in German
 - College of Science, Technology, Engineering, and Mathematics: Title Change – AAS in Computer Technology → AAS in Applied Technology
 - Harrison College of Business and Computing: New Degree – BS – Aviation Management

3. Finance & Audit Committee (2:30-3:30 p.m.)

- a. Review Items on Next Day's Agenda
 - i. Preliminary Discussion of FY2024 Budget Planning
 - ii. Proposed FY 2024 Residence Life Room and Board Rates (*Attachment D*)
 - iii. Annual Audits – Systems Facilities & NCAA Report (*Attachment E*)
 - iv. Progress Report on Contracts and Facilities Management (*Attachment F*)
 - v. FY23 Operating Budget to Actual Report (*Attachment G*)
 - vi. Faculty and Staff Personnel Actions (*Attachment H*)

4. Break (3:30-3:45 p.m.)

5. University President's Items (3:45-4:45 p.m.)

- a. Divisional Update – Enrollment Management and Student Success
- b. Update – Comprehensive Campaign

6. General Business (4:45-5:00 p.m.)

- a. Other Matters for Discussion
- b. Review Schedule and Logistics for Next Day's Meeting



BOARD OF GOVERNORS MEETING
9:00 a.m., Friday, March 10, 2023
Academic Hall Board Room*

Open Agenda

1. General Business
(Governor Klocke)

- a. Action Item(s)
 - i. Welcome and Call to Order
 - ii. Roll Call and Determination of Quorum
 - iii. Review and Approve Consent Agenda
 - 1. Consideration of Minutes of December 15, 2022 Work Session and December 16, 2022 Open Session Meeting
 - 2. Consideration of Minutes of January 9, 2023 Open Session Meeting
 - 3. Consideration of Statement of Expectations and Policy on Conflicts of Interest (**Attachment A**)

4. University President's Items
(University President Vargas)

- a. Report Item(s)/Information
 - i. University President's Report
 - ii. Update: Partnership with Mid-America Transplant
 - iii. Student Presentation (**Attachment B**)
 - iv. Report from Student Government
 - v. Report from Faculty Senate

5. Academic & Student Engagement Committee
(Governor Smith)

a. Action Item(s)

- i. Consideration of Academic Program Changes **(Attachment C)**
 - o College of Science, Technology, Engineering, and Mathematics: Delete MNS in Biology
 - o College of Humanities and Social Sciences: New Degree – BA - Anthropology
 - o College of Humanities and Social Sciences: New Degree – BA – Spanish
 - o College of Humanities and Social Sciences: Delete BA in Global Cultures and Languages
 - o College of Humanities and Social Sciences: Delete Minor in German
 - o College of Science, Technology, Engineering, and Mathematics: Title Change – AAS in Computer Technology → AAS in Applied Technology
 - o Harrison College of Business and Computing: New Degree – BS – Aviation Management

6. Finance & Audit Committee
(Governor Limbaugh)

a. Action Item(s)

- i. Consideration of Proposed Fiscal Year (FY) 2024 Residence Life Room and Board Rates, Effective Fall 2023 **(Attachment D)**
- ii. Consideration of Annual Audits from Rubin Brown for Year Ending June 30, 2022 **(Attachment E)**
 - o Systems Facilities Financial Report
 - o Report on NCAA Independent Auditor's Report on Agreed Upon Procedures

b. Report Item(s)/Information

- i. Progress Report on Contracts and Facilities Management **(Attachment F)**
- ii. FY23 Operating Budget to Actual Report **(Attachment G)**
- iii. Faculty and Staff Personnel Actions **(Attachment H)**

7. General Business
(Governor Klocke)

- a. Action Item(s)
 - i. Convene Closed Session for Appropriate Considerations Pursuant to Sections 610.021(1), (3) and (13) of the Revised Statutes of Missouri
 - ii. Reconvene Open Session
 - iii. Announcements of Actions Taken in Closed Session
 - iv. Adjourn Board of Governors Meeting

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SOUTHEAST MISSOURI
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BOARD OF GOVERNORS
MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the following consent agenda items:

1. Minutes of the December 15, 2022 Work Session and December 16, 2022 Open Session Meetings
2. Minutes of the January 9, 2023 Open Session Meeting
3. Board of Governors Statement of Expectations and Policy on Conflicts of Interest

II. Background:

To streamline business and to enhance the efficiency of its operations, the Board of Governors uses a Consent Agenda to act on items that are routine in nature or that have been previously discussed at prior meetings and there was stated consensus for moving forward with formal approval. Items on a Consent Agenda can be approved En bloc with one action or they can be removed from the Consent Agenda and dealt with independently at the request of any board member.

Recommended By:

Student Government _____	Chairperson _____
Faculty Senate _____	Dean _____
Administrative Council _____	Academic Council _____
VP, Enroll. Man. & Stu. Suc. _____	Provost _____
VP, Finance & Admin. _____	
VP, University Advancement _____	President _____

Board Action on: _____	Postpone: _____
Motion By: _____	Amend: _____
Second By: _____	Disapprove: _____
Vote: Yeas: _____ Nays: _____	Approve: _____
Abstentions: _____	Secretary: _____

**MINUTES OF THE WORK SESSION
AND
COMMITTEE MEETINGS
OF THE
SOUTHEAST MISSOURI STATE UNIVERSITY
BOARD OF GOVERNORS
HELD ON THE
FIFTEENTH DAY OF DECEMBER 2022**

The Board of Governors for Southeast Missouri State University convened in a Work Session on Thursday, December 15, 2022, at approximately 2:20 p.m., in the Academic Hall Board Room, on the campus of Southeast Missouri State University in Cape Girardeau, MO. Mrs. Tina L. Klocke, President of the Board of Governors called the meeting to order. Governors present were: Mrs. Tina L. Klocke, President of the Board of Governors; Mr. James P. Limbaugh, Vice President of the Board of Governors; Mr. David C. Martin; Dr. Andrew J. Moore; and Mr. Lloyd F. Smith. Governor Vivek Malek was absent. Quorum having been established, Board President Klocke welcomed those in attendance and proceeded to the agenda.

GENERAL BUSINESS

Board President Klocke reviewed the September 28 and November 9, 2022 meeting minutes, the candidates for degrees, and a Resolution of Honor for Lauren E. Kohn.

FINANCE & AUDIT COMMITTEE

Governor Limbaugh called on Dr. Brad Sheriff, Vice President of Finance and Administration to preview the items for the next day's agenda. Dr. Sheriff reviewed an item related to a United States Department of Agriculture (USDA) Rural Business Development Grant, and he presented reports dealing with contracts and facilities management, FY23 Operating budget to Actual, and faculty and staff personnel items.

UNIVERSITY PRESIDENT'S ITEMS

Mr. Brady Barke, Director of Athletics, provided a divisional overview and update on Redhawk Athletics.

Mr. Jewell Patek, the University's legislative consultant, provided a summary of the November 2022 elections, discussed pre-filed bills, and shared additional insights in preparation for the legislative session.

Ms. Tonya Wells, Assistant Vice President for Marketing and Communications, and Ms. Katie Krodinger, Director of New Student Programs provided an update on planning related to the University's Sesquicentennial.

WORK SESSION

Board President Klocke and Governor Limbaugh led a discussion on a proposed Board of Governors Conflict of Interest Policy. They reminded members that feedback had been requested and noted that none was received. After some brief discussion regarding language in the policy about political activity, there was consensus that everyone was comfortable moving forward with the policy.

A motion was made by Governor Limbaugh and seconded by Governor Martin to recess the Open Session and convene Closed Executive Session pursuant to Sections 610.021(17) of the Revised Statutes of Missouri. A roll call vote was taken. Voting in favor were Governors Klocke, Limbaugh, Martin, Moore, and Smith. The motion carried. Governor Vivek Malek was absent. The Open Session was recessed at approximately 5:10 p.m.

The Board resumed public session at approximately 6:10 p.m. Board Secretary Martin stated the following with regard to the Board's Closed Executive Session:

- Pursuant to RSMo 610.021(17) the Board had conversations in anticipation of the University's annual audit. No action was taken.
- By a vote of 5 to 0 the Board adjourned the Closed Executive Session and reconvened the Open Work Session. Governors Klocke, Limbaugh, Martin, Moore, and Smith voted to approve.

The Board reviewed proposed meeting dates for January 2023 through May 2024 and Board Secretary Martin provided an overview of logistics for the next day's (December 16, 2022) meeting.

A motion to adjourn was made by Governor Limbaugh and seconded by Governor Smith to adjourn the meeting. The motion carried unanimously.

The meeting adjourned at approximately 6:14 p.m.

Christopher R. Martin
Secretary, Board of Governors

APPROVED:

Tina L. Klocke
President, Board of Governors
Southeast Missouri State University

**MINUTES OF THE OPEN SESSION
OF THE
SOUTHEAST MISSOURI STATE UNIVERSITY
BOARD OF GOVERNORS
HELD ON THE
SIXTEENTH DAY OF DECEMBER 2022**

The Board of Governors for Southeast Missouri State University convened Open Session on Friday, December 16, 2022, at approximately 9:02 a.m., in the Academic Hall Board Room, on the campus of Southeast Missouri State University in Cape Girardeau, MO. Mrs. Tina L. Klocke, President of the Board of Governors called the meeting to order. Governors present were: Mrs. Tina L. Klocke, President of the Board of Governors; Mr. James P. Limbaugh, Vice President of the Board of Governors; Mr. Vivek Malek; Mr. David C. Martin; Dr. Andrew J. Moore; and Mr. Lloyd F. Smith. Quorum having been established, Board President Klocke welcomed those in attendance and outlined the Board's various agendas for the meeting.

Also present were: Dr. Carlos Vargas, President of Southeast Missouri State University; members of Executive Staff, including, Dr. Mike Godard, Dr. Debbie Below, Mr. Brady Barke, Mr. Wendell Snodgrass, Ms. Nora Bouzihay, Mr. John Mehner, and Ms. Tonya Wells. Other attendees included representatives from Faculty Senate and Student Government, Dr. Bruce Skinner, Ms. Lauren Kohn, Mr. Luke Collins, and a reporter from *The Arrow*. Dr. Brad Sheriff, Board Treasurer; Mr. Christopher R. Martin, Board Secretary; and Mr. Al Spradling, Legal Counsel, were present too. Board President Klocke presided.

CONSENT AGENDA

Board President Klocke introduced consideration of approval of the Consent Agenda, which included the following items:

- Consideration of Approval of Minutes of September 28, 2022 and November 9, 2022 Open Session Meeting [Attachment A]
- Consideration of Approval of Conferring Degrees for Fall 2022 [Attachment B]
- Consideration of Approval of Resolution of Honor for Lauren E. Kohn [Attachment C]

A motion was made by Governor Limbaugh and seconded by Governor Smith to approve the Consent Agenda and its associated items. The motion carried unanimously.

PRESENTATION OF RESOLUTION OF HONOR

Board President Klocke introduced consideration of approval of a Resolution of Honor for Ms. Lauren E. Kohn recognizing her service as Student Representative on the Board of Governors. A copy of the Resolution was included in the meeting materials [Attachment B] and reads as follows:

Whereas, Lauren E. Kohn enrolled at Southeast Missouri State University in the Fall of 2018 and received a Bachelor of Science in Business Administration in May 2021; and received a Master of Business Administration in December 2022; and

Whereas, Lauren E. Kohn was appointed by Governor Michael L. Parson in June, 2020 to a term as Student Representative to the Board of Regents, now the Board of Governors; and

Whereas, Lauren E. Kohn represented the interests of the students of Southeast Missouri State University by regular attendance at and participation in meetings of the Board of Governors, since her appointment and has been a true ambassador for the University through her involvement the Jane Stephens Honors Program, the Finance and Economics Club, Emerging Leaders graduate, First Year Leadership Program fall 2019 facilitator, and member of the Residence Hall Association; and

Whereas, during Lauren E. Kohn's tenure as Student Representative to the Board of Governors, formerly called the Board of Regents, the University achieved several institutional and academic milestones, including the adoption of a new University Strategic Action Plan; multiple program-specific accreditations were granted and reaffirmed; the University was granted a statewide mission in computer science, cybersecurity, and visual and performing arts; refreshed spirit marks and a new primary logo were unveiled; an updated Title IX compliance statement was adopted and a new Freedom of Expression policy was approved; new divisions such as the Economic and Workforce Development and the then-Division of Equity, Access and Behavioral Health were created; test optional admissions and scholarship offerings for beginning freshman were expanded; the University received several grants including, but not limited to, a \$1.9 million TRIO Support Services Grant, a \$2.1 million Title III Grant, and federal support exceeding \$3 million to enhance training and equipment in areas of study such as law enforcement, unmanned aircraft systems and professional pilot; the institution was designated a "Yamaha Institution of Excellence"; the charter for Lift for Life Academy in St. Louis was renewed; KRCU's broadcast reach was expanded; new innovative academic programs, such as Professional Pilot, were launched; and the Department of Athletics won the 2020-2021 Ohio Valley Conference Commissioner's Cup for the first time in school history, just to name a few; and

Whereas, during the tenure of Lauren E. Kohn, the University reached a new retention milestone of first-year students in fall 2020, with 80% of first-time, full-time students re-enrolling, its highest ever retention; the board approved recommendations regarding academic program prioritization; a new learning management system (LMS), Canvas was implemented; and the University navigated the COVID-19 global pandemic; and

Whereas, Lauren E. Kohn has represented the University well in various civic activities and public appearances, has been faithful in her stewardship of the public trust, and has demonstrated extraordinary dedication to the service of the University and its constituents.

Now, therefore, be it resolved by the Board of Governors of Southeast Missouri State University that the grateful appreciation of the University community be expressed to Lauren E. Kohn for her performance as Student Representative to the Board of Governors, and that this expression of gratitude and thanks, as well as

congratulations for her other achievements and best wishes for her future success be placed in the minutes of the Board of Governors, and that a properly inscribed copy of this resolution be presented with appropriate ceremony;

Done in the City of Cape Girardeau, Missouri, this sixteenth day of December in the year two thousand twenty-two.

Board President Klocke invited Ms. Kohn to make brief remarks. In accepting the resolution, Ms. Kohn stated that it was an honor to serve on the Board and that she very much enjoyed representing all students. She thanked the Board for their mentorship and commented that her service has helped prepare her professionally. Led by Board President Klocke, all of those in attendance offered Ms. Kohn a round of applause and expressed to her their best wishes.

UNIVERSITY PRESIDENT'S REPORT

Board President Klocke called upon University President Vargas to deliver his University President's Report. University President Vargas referred Governors to a print-out of division highlights and accomplishments as provided by members of Executive Staff, which included the following:

- Mr. Wendell Snodgrass is Southeast's new Vice President for University Advancement, and Executive Director of the Southeast Missouri University Foundation. He previously served at the University of Texas Permian Basin. Wendell joined Southeast on December 1.
- Ms. Nora Bouzihay joined Southeast on December 1 as the Assistant to the President for Equity Initiatives. She will also serve as the Title IX Coordinator. Nora previously served at Arkansas State University.
- Southeast alumna, entrepreneur and community leader Kendra Neely-Martin will present the keynote address at the University's Dr. Martin Luther King Jr. Celebration dinner on January 25, 2023. Kendra served on Southeast's then-Board of Regents from December 2011 to July 2019.
- On October 28, the University hosted State Senator Brian Williams. He was provided a university update and a campus tour. The University also facilitated conversation between Sen. Williams and Cape Girardeau Mayor Stacy Kinder and City Manager Kenny Haskin. State Sen. Holly Rehder and State Rep. Barry Hovis also joined parts of the visit.
- Southeast Missouri State University has been recognized by the Greater St. Louis Area Council of the Boy Scouts of America (BSA) with the organization's Cosmos Award. The award honors the University for its support for local Scouting programs through the development of Science, Technology, Engineering and Math (STEM) camps and for providing leadership to the Scout's executive board. Southeast has been associated with the BSA for over half a century, beginning with the creation of Merit Badge University, which is a single day event that allows Scouts to earn merit badges; and STEM on Campus, which was the first of its kind in the nation and is a partnership between the Greater St. Louis Area Council and the University to bring Scouts on campus over several days during the summer to work on STEM merit badges.

- On November 21, the University hosted a Legislative Briefing in anticipation of the 2023 legislative session. The briefing was attended by 8 state legislators, 5 staff members representing the offices of Cong. Jason Smith and Senators Roy Blunt and Josh Hawley, and members of the Board of Governors and University administration. The agenda include an update on university initiatives, a review of the university's 2023 legislative priorities, and a tour of select campus facilities.
- The table below provides a sample summary of activities, events, and meetings that the University President engaged in since the September Board meeting:

Engagement	No. of Engagements	Sampling of Engagements
Student Events	22	Greek Events, ROTC, Presidential Ambassadors, Athletic Events, River Campus Events, Student Organizations, Late Night Breakfast, Telefund, eSports, International Student Events, Classroom on the Court, Scholarship Reception
OVC & NCAA Meetings	4	Committees & Presidents'
Community Visits/Events	28	Meetings with business/industry leaders, community events – IBM, National Geospatial Agency, GeoFuture, Greater STL Inc., Boy Scouts Award Reception, United Way Kickoff, Big Brothers Big Sisters, Zonta Luncheon, SEMO NASVA, Ranken, College Board, First Friday Coffee; Texas donor visits, Arizona alumni event, Copper Dome Dinner
Legislative Outreach & State Higher Ed Meetings	11	MDHEWD Commissioner's Advisory Group, COPHE Meetings, CBHE, Meeting with MO Dept. of Social Services, Sen. Brian Williams campus visit, Legislative Briefing, Meeting with Rep.-Elect John Voss, Meetings with Governor's Staff, Meeting with Governor Parson
Board Meetings	7	SEMO Foundation, Cape Chamber, Boy Scouts, MAGNET, AASCU

- The University has signed a Memorandum of Understanding with IBM to create a collaboration between both organizations in the areas of skills, curriculum development, and research. Per the MOU, IBM will assist with skills development and curriculum improvements by making available select software, courseware, and other resources; provide faculty and students with the opportunity to explore educational resources, tutorials, and experiment with various devices; collaborate to deploy cloud access for hands on labs and digital certificates; and support faculty and students in research. The MOU was facilitated by the University's Department of Computer Science and Institute for Cybersecurity and comes at no cost to the University.

- The Holland College of Arts and Media hosted Lift for Life Academy for a day field trip at the River Campus. 40 high school students and 3 faculty were treated to a demonstration of the technical elements for the production of *Carrie the Musical*; tours of the Crisp Museum and the theatres and backstage spaces; hands on art activities; lunch and the opportunity to try out a teleprompter with mass media faculty. This event was a terrific recruiting opportunity for the Holland College and the university.
- The College of Humanities and Social Sciences is piloting a Collaborative Courses program that pairs General Education courses around common themes. Incoming students who take a pairing will have a better understanding of different disciplinary perspectives on key issues or problems in our society or around the world. They also will be part of a cohort of students taking both courses, which should enhance their experience and have a favorable impact on retention.
- Three retired Marketing Department faculty members, Dr. Judy Wiles, Dr. Charlie Wiles and Dr. John Cherry, have established an endowment titled, “The Marketing Experience Fund”, to fund educational opportunities for Marketing Department students and student organizations. Their goal is to help ensure that cost is not a factor as students seek experiential learning opportunities.
- The Chair of the Marketing Department, Dr. Willie Redmond, is also serving as the Chairperson of the National Steering Committee of the American Democracy Project (ADP). The American Democracy Project is an initiative of AASCU (American Association of State Colleges and Universities) whose goal is to equip students with the knowledge, skills, and experiences to be informed and engaged, ready to tackle current and future issues to ensure a thriving and equitable democracy.
- The Kent Library Heather MacDonald Greene Multimedia Center collaborated with Old Town Cape, designing and printing 9” 3D models of the downtown clock tower. Old Town Cape is using the clock towers to engage residents in a community scavenger hunt. The collaboration is continuing with plans to 3D print clock tower themed Christmas ornaments, key chains and additional standing clock towers.
- On December 7, Big Brothers Big Sisters of Eastern Missouri met with Southeast personnel to explore new and strengthened partnership opportunities, including student volunteerism and support for program students attending Southeast after high school.
- On December 7, Southeast hosted 50 high school sophomores from Jackson High School as part of a new program to promote college planning. Additional high schools will participate in this program in the spring. A mentor ambassador program was also developed to support the ongoing communication and support for student participants. This is an effort by Southeast to support an initiative in Missouri’s strategic plan to reach area youth and instill in them the importance of continuing their education past high school graduation.
- The University has engaged Segal, a benefits and human resources consulting firm, to assist in proposing a draft framework for hybrid (remote/in-person) work. Segal is working with the University’s Office of Human Resources. The University’s Executive Staff and other leaders will have an opportunity to meet with Segal to provide feedback and ask questions.
- The cross-functional Facilities Planning Advisory Committee continues to meet and discuss ways to improve the planning, prioritization, and execution of university facilities investments. The Committee has created a framework to standardize project review and the prioritization process. They are meeting with Executive Staff and will incorporate

feedback as appropriate in future iterations of framework. The Committee has also established a work group whose charge is to implement the central scheduling of classrooms, that will help improve campus space utilization. The Committee is Co-Chaired by Ms. Angela Meyer, Director of Facilities Management and Dr. Doug Koch, Vice Provost.

- Football won the regular season OVC championship and received the automatic qualifier into the FCS Playoffs. They played the University of Montana on November 26, falling 34-24. The game was nationally televised on ESPN2.
- Geno Hess was selected as the OVC Player of the Year. Hess, was also named to the AP All-American team, in addition to finishing 5th in the voting for the Walter Payton Award, which is presented to the best offensive player in FCS. Bryce Norman was also a finalist for the Buch Buchanan Award, which is given to the best defensive player in FCS. He finished 21st in the voting. Head Coach Tom Matukewicz won the OVC Coach of the Year award. Additionally, Coach Tuke finished 15th in the Eddie Robinson National Coach of the Year voting.
- SEMO Athletics partnered with Happy Slapowitz Toy Bash to host the Teddy Bear Toss at a recent men's & women's basketball doubleheader. Fans were encouraged to bring a stuffed animal to toss onto the court at halftime. 243 stuffed animals were collected and donated to Toys for Tots.
- On November 30, the Southeast Missouri State University Alumni Association hosted an alumni event in Tempe, Arizona for alumni in the Phoenix, Scottsdale and Tempe areas. The event was hosted by University President Vargas and George Gasser, Director of Alumni Services. The event was attended by 12 alumni and supporters of the University.
- The Southeast Missouri State University Alumni Association is accepting nominations for several awards that are bestowed on alumni, friends and former students who have brought distinction to themselves in career and community achievement and service. Awards open for nominations include Alumni Merit Award, Faculty Merit Award, Distinguished Service Award, and Distinguished Young Alumni Award. The nomination deadline is February 1.
- On November 15 and 16, University President Vargas and University Advancement Staff traveled to Texas to meet with donors in the Dallas area. Additional outreach in Texas is planned in January.

Following his report, University President called on Mr. Wendell Snodgrass, Vice President for University Advancement, and Ms. Nora Bouzihay, Assistant to the President for Equity Initiatives to make introductory comments to the Board. The Board welcomed them and extended congratulations and best wishes to Mr. John Mehner, who had previously announced he was leaving the University at the end of the year.

STUDENT PRESENTATION

University President Vargas introduce Mr. Charles 'Luke' Collins for the student presentation. Dr. Vargas shared that Mr. Collins is from Jackson, Missouri, and that he would be graduating the next day with a Bachelor of Science in Political Science and minor in History. Mr. Collins served on Student Government Association as Parliamentarian, he was a member of the National Society of Leadership and Success, Vice President of SEMO Esports, a member of Law Politics

and Society Club, and Founding President of Junior Rotarians. He was a Finalist in Homecoming Man of the Year, and he served as State Vice President of FBLA-PBL Relations & Chapter President. Mr. Collins was a participant in the President's Leadership Academy, a member of the Harrison College of Business Student Advisory Council and a participant in Emerging Leaders/First Year Leadership. He served as an intern in the Offices of US Senator Josh Hawley – DC Office from January 2020-May 2020 and was an Interviewer/Surveyor for the University of Missouri Interdisciplinary Center for Food Security in the summer of 2021. Following the introduction, Mr. Collins was asked to share his experience at Southeast.

Mr. Collins thanked University President Vargas and the Board of the Governors for the opportunity to attend the meeting. He commented that coming out of high school he had multiple college offers and good scholarship opportunities, however, he chose SEMO because of what the institution meant to him and his family. Mr. Collins stated that there are a lot of great things about the University but encouraged it not to succumb to being a follower, but to take risks and be a leader. He shared his experiences as a member of the eSports community and talked about the important role it plays for several hundred students that may not otherwise feel connected to each other or to campus. Mr. Collins praised the work of several faculty and staff, including, Dr. Laura Hatcher and Mrs. Michele Irby. He encouraged the University to continue to forge relationships with area high schools and to use current SEMO students from those schools to connect back with their peers as they make their college decision. After graduation, Mr. Collins stated that he would be working for Missouri State Senator Holly Thompson Rehder. In closing, he said that SEMO taught him how to grow up, how to spend time and make it worth it, and that college is what an individual makes it and that he tried to spend his time making a difference.

Following Mr. Collins' remarks, the Board thanked him for his remarks and extended their best wishes as he begins his professional career.

REPORT FROM STUDENT GOVERNMENT

University President Vargas introduced Mr. Joel Philpott, Student Government Association (SGA) President, to provide an update to the Board.

Mr. Philpott shared that SGA had a busy semester that included approving student organizations, disbursing nearly \$23,000 to help student organizations, funding shuttle services so that shuttles could continue to run over break, presenting resolutions of honor to individuals and groups for their accomplishments, and much more. He thanked faculty and staff for their engagement with Student Government throughout the semester and stated that in the coming months Student Government would be exploring installation of digital signage on campus to help organizations better promote events and activities, coordinating a spring involvement fair, and reviewing the Student Government By-Laws.

Following Mr. Philpott's remarks the Board thanked him for his report.

REPORT FROM FACULTY SENATE

University President Vargas introduced Dr. Kim Louie, the 2022-2023 Chair of Faculty Senate to provide a report to the Board.

Dr. Louie thanked the board for the invitation. She stated that Faculty Senate Executives and the Senate's many committees continue to work with administration and other units as appropriate. A summary of the Senate's work to date included but was not limited: passage of revised procedures for non-tenure track faculty to better align the language with the Higher Learning Commission, passage of revisions related to textbook rental, and passage of a 3-year academic calendar. Other initiatives included a successful blood drive, donations to help restock the Redhawk Food Pantry, and engaging with various Executive Staff guests that have attended Faculty Senate meetings. Dr. Louie stated that Faculty Senate was looking forward to a positive spring semester.

Following the remarks, the Board thanked Dr. Louie for her leadership and for her report and they engaged in brief discussion on the role faculty play in the student recruitment process and the role faculty will play in Sesquicentennial celebration.

CONSIDERATION OF APPROVAL OF RESOLUTION FOR USDA GRANT

Governor Limbaugh, as Chair of the Board's Finance and Audit Committee, called upon Dr. Brad Sheriff, Vice President of Administration and Finance, to present a motion to approve a resolution regarding a United States Department of Agriculture (USDA) Rural Business Development Grant. [Attachment E].

Dr. Sheriff referred members to the materials included behind Attachment E. He stated that the resolution is a condition of receiving financial assistance under a USDA Rural Business Development Grant. In addition to authorizing University leadership to apply for, approve, and accept the grant, the requested action would also authorize the Board President to appoint a representative to take all actions necessary to obtain and complete the requirements of the Grant. Dr. Sheriff noted that the grant in question would focus on various components of beef research and outreach.

A motion was made by Governor Smith and seconded by Governor Martin to approve the attached resolution (Attachment1) whereby the University applies for, approves, and accepts a Rural Business Development Grant from the United States Department of Agriculture and whereby the Board President is authorized and directed to apply for, approve, and accept the Grant. The Board President is further authorized to appoint a representative to take all actions necessary to obtain and complete the requirements of the Grant [Attachment E]. The motion carried unanimously.

FINANCE & AUDIT COMMITTEE REPORT ITEMS

Governor Limbaugh referred Board members to report items in the packet for Contracts and Facilities Management [Attachment E], FY23 Operating Budget to Actual [Attachment F], Faculty and Staff Personnel Items [Attachment G], and Finance and Audit Committee Minutes

[Attachment H]. He reminded the Board that all four reports were presented in detail during Thursday's work session and called for any additional questions or discussion. Hearing none, the Board proceeded to the next item on the agenda.

CONSIDERATION OF MOTION FOR CLOSED SESSION

A motion was made by Governor Limbaugh and seconded by Governor Martin to recess the Open Session and convene Closed Session pursuant to Sections 610.021(1), (12) and (17) of the Revised Statutes of Missouri.

A roll call vote was taken. Voting in favor were Governors Klocke, Limbaugh, Malek, Martin, Moore, and Smith. The motion carried.

The Open Session was recessed at approximately 9:55 a.m.

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION

Upon reconvening the Open Session at approximately 11:45 a.m. Board President Klocke called on Secretary Martin to make the following announcements regarding the Board's Closed and Closed Executive Sessions:

During Closed Session the Board of Governors conducted the following business:

- By a vote of 6 to 0 the Board approved the minutes of its September 28, 2022 Closed Session meeting. Governors Klocke, Limbaugh, Malek, Martin, Moore and Smith voted to approve.
- The Board discussed legal matters with counsel pursuant to RSMo 610.021(1) and discussed considerations related to unexecuted negotiated contracts pursuant to RSMo 610.021(12). No action was taken in Closed Session.
- By a vote of 6 to 0 the Board adjourned the Closed Session and convened Closed Executive Session pursuant to RSMo 610.021(17). Governors Klocke, Limbaugh, Malek, Martin, Moore and Smith voted to approve.

During Closed Executive Session the Board of Governors conducted the following business:

- By a vote of 6 to 0 the Board approved the minutes of its September 28 and November 9, 2022 Closed Executive Session meetings. Governors Klocke, Limbaugh, Malek, Martin, Moore and Smith voted to approve.
- Pursuant to RSMo 610.021(17) the Board had conversations in anticipation of the University's annual audit. No action was taken.

- By a vote of 6 to 0 the Board adjourned the Closed Executive Session and reconvened the Open Session. Governors Klocke, Limbaugh, Malek, Martin, Moore and Smith voted to approve.

BOARD OF GOVERNORS MEETING DATES

Prior to adjournment, Board President Klocke directed members to meeting dates through May 2024 included in their packet behind Attachment I.

CONSIDERATION OF MOTION TO ADJOURN

A motion to adjourn was made by Governor Smith and seconded by Governor Martin to adjourn the meeting. The motion carried unanimously.

The meeting adjourned at approximately 11:46 a.m.

Christopher R. Martin
Secretary, Board of Governors

APPROVED:

Tina L. Klocke
President, Board of Governors
Southeast Missouri State University

**MINUTES OF THE OPEN SESSION
OF THE
SOUTHEAST MISSOURI STATE UNIVERSITY
BOARD OF GOVERNORS
HELD ON THE
NINTH DAY OF JANUARY 2023**

The Board of Governors for Southeast Missouri State University convened Open Session on Monday, January 9, 2023, at approximately 9:07 a.m., in the Academic Hall Board Room, on the campus of Southeast Missouri State University in Cape Girardeau, MO. Mrs. Tina L. Klocke, President of the Board of Governors called the meeting to order. Governors present were: Mrs. Tina L. Klocke, President of the Board of Governors; Mr. James P. Limbaugh, Vice President of the Board of Governors; Mr. Vivek Malek; Mr. David C. Martin; Dr. Andrew Moore; and Mr. Lloyd F. Smith. Quorum having been established, Board President Klocke welcomed those in attendance and outlined the Board's various agendas for the meeting.

Also present were: Dr. Carlos Vargas, President of Southeast Missouri State University; members of Executive Staff; Ms. Sue Wilde; and a reporter from *The Arrow*. Dr. Brad Sheriff, Board Treasurer; and Mr. Christopher R. Martin, Board Secretary were present too. Board President Klocke presided.

CONSIDERATION OF APPROVAL OF ANNUAL FINANCIAL STATEMENTS

Governor Limbaugh, Chair of the Board's Finance and Audit Committee, called upon Dr. Brad Sheriff, Vice President of Finance and Administration, to present a motion to approve the acceptance of the University's annual financial statements for the year ended June 30, 2022, from RubinBrown, LLP. [Attachment 1]

Dr. Sheriff directed board members to materials marked Attachment A in their packet and introduced Mr. Ted Williamson from RubinBrown, LLP to review the University's annual financial statements. During his remarks, Mr. Williamson stated that they are issuing an unmodified, clean, opinion of the university's financial statements. Additionally, he stated that they encountered no significant difficulties in working with management in performing and completing the audit, that there were no uncorrected or corrected misstatements of the financial statements identified by the firm during the audit, and that there were no disagreements with management during preparation of the financial statements and the overall audit work. Mr. Williamson specifically acknowledged the work of Dr. Brad Sheriff and Ms. Sue Wilde and commended them for their efforts assisting the auditors. After reviewing the financial statements and notes associated thereto, the board engaged in discussion.

Governor Limbaugh thanked Mr. Williamson for his work and stated that an organization's annual audit is a chance to see the big picture and to understand what adjustments, if any, the organization may need to make going forward. Governor Klocke stated that is very good that the University was issued an unmodified, clean, opinion and she thanked Dr. Sheriff and Ms. Wilde for their work on behalf of the University.

A motion was made by Governor Limbaugh and seconded by Governor Smith to approve the acceptance of the University's annual financial statements for the year ended June 30, 2022, from RubinBrown, LLP [Attachment 1]. The motion carried unanimously.

CONSIDERATION OF MOTION FOR CLOSED SESSION

A motion was made by Governor Limbaugh and seconded by Governor Martin to recess the Open Session and convene Closed Session pursuant to Section 610.021(2) of the Revised Statutes of Missouri.

A roll call vote was taken. Voting in favor were Governors Klocke, Limbaugh, Malek, Martin, Moore, and Smith. The motion carried.

The Open Session was recessed at approximately 9:50 a.m.

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION

Upon reconvening the Open Session at approximately 10:13 a.m. Board President Klocke called on Secretary Martin to make the following announcements regarding the Board's Closed Session:

- Pursuant to RSMo 610.021(2) and by a vote of 4 to 0 the Board approved authorizing administration to negotiate and execute a contract for the sale of property at 603 N. Henderson. Governors Klocke, Limbaugh, Martin, and Smith voted to approve. Governors Malek and Moore had to excuse themselves from the meeting early due to other commitments.
- By a vote of 4 to 0 the Board adjourned the Closed Session and reconvened the Open Session. Governors Klocke, Limbaugh, Martin, and Smith voted to approve.

CONSIDERATION OF MOTION TO ADJOURN

A motion to adjourn was made by Governor Smith and seconded by Governor Limbaugh to adjourn the meeting. The motion carried unanimously.

The meeting adjourned at approximately 10:15 a.m.

Christopher R. Martin
Secretary, Board of Governors

APPROVED:

Tina L. Klocke
President, Board of Governors
Southeast Missouri State University

**SOUTHEAST MISSOURI STATE UNIVERSITY
BOARD OF GOVERNORS**

**STATEMENT OF EXPECTATIONS
AND
POLICY ON CONFLICTS OF INTEREST**

Introduction

Southeast Missouri State University was founded in 1873 as a public institution of higher education in the State of Missouri. The Board of Governors serves as the governing board of the University and is vested by law (Chapter 172 pursuant to Section 174.457 of the Revised Statutes of Missouri) with all powers and authority to effectively govern and set policy for the University. In carrying out these objectives, is the interest of the Southeast Missouri State University Board of Governors that its operations and business be conducted in a manner which merit continued public trust and confidence. Accordingly, members of the Board of Governors are expected to carry out their duties in a manner which inspires and assures the confidence of fellow board members, as well as donors, alumni, friends of the University, and others with whom the University transacts business. It is important that the actions and conduct of all members of the Board of Governors in their mission of support for Southeast Missouri State University be undertaken honestly, fairly, and in a manner which raises no questions of impropriety.

It is recognized that there are many ambiguous situations which may arise due to the size and complexity of the organization and the diverse nature of the operations of Southeast Missouri State University and as well as organizations doing business with the University. In some circumstances, a member of the Board of Governors may find that making the proper decision is difficult. In such instances, the member should not rely solely on his or her own judgment but should seek appropriate guidance from others within the organization. It is the purpose of this document to provide guidance in terms of both standards and procedures to assist the members of the Board of Governors in dealing with these situations.

A. MISSION OF THE UNIVERSITY

Southeast Missouri State University provides student-centered education and experiential learning with a foundation of liberal arts and sciences, embracing a tradition of access, exceptional teaching, and commitment to student success that significantly contributes to the development of the region and beyond.

CBHE-Approved Mission

Southeast Missouri State University is a comprehensive public regional university located in Cape Girardeau, Missouri with a statewide mission in visual and performing arts, computer sciences, and cybersecurity. Southeast Missouri State University is designated a moderately-selective institution.

Southeast Missouri State University offers baccalaureate degree and master's degree programs through its five colleges – the Holland College of Arts and Media; the Harrison College of Business and Computing; the College of Education, Health, and Human Studies; the College of Humanities and Social Sciences; and the College of Science, Technology, Engineering and Mathematics. These programs include baccalaureate degrees in the visual and performing arts, the humanities, natural sciences and social sciences, as well as in the applied fields of computer science and cybersecurity, unmanned aircraft systems, agriculture, communications, education, industrial technology and engineering, allied health, nursing, and business, as well as master's degrees in diverse fields. Southeast Missouri State University's undergraduate program has particular strengths in the visual and performing arts, computer science, cybersecurity, education, business, industrial technology and nursing. Its graduate program is particularly strong in education, engineering technology, health professions, and business. Southeast Missouri State University's River Campus is the only campus in Missouri exclusively dedicated to art, dance, music and theatre.

It is the only institution in Missouri accredited in art, dance, music, and theatre. Southeast Missouri State University also fulfills its mission by offering services to promote and sustain economic development, small business development, and workforce development, in addition to a broad range of academic, athletic, and cultural activities and events.

B. APPLICABLE LAWS

As a Missouri public-institution of higher education, Southeast Missouri State University is regulated by both federal and state laws and regulations. It is a responsibility of the Board of Governors' general counsel to inform board members of these laws and regulations. Members of the Board of Governors are expected to conduct their activities on behalf of the University within the letter, spirit, and intent of applicable laws.

C. STATEMENT OF EXPECTATIONS

Each member of the Board of Governors must be willing to make a strong and sustained personal commitment of time, talent, and energy to meet the challenges of this demanding role. To that end, the board expects the following of its members:

1. To be well-informed: To understand Southeast Missouri State University, its mission, structure, programs, financial framework, strengths, challenges and current issues; the role of the governing board; the role of administration; the roles of faculty, academic staff, and students; relationships between Southeast Missouri State University and other state agencies; the state and national higher education environment. This includes:

- a. Participation in an orientation session for new Board members. Preparation for this session involves review of material provided in advance.
 - b. Participation in board visits to Southeast Missouri State University campuses to view facilities and meet with faculty, staff, administrators, and students.
 - c. Thorough review of agenda materials and other information pertinent to issues before the Board; careful consideration of options for addressing these issues; and participation in pre-Board meeting briefings.
 - d. Participation in briefing sessions such items as the University's annual operating and capital budgets, and other items as may be necessary and appropriate from time-to-time.
 - e. Meeting with Missouri Coordinating Board of Higher Education (CBHE) members and Missouri Department of Higher Education and Workforce Development staff to share views and concerns as may be necessary and appropriate from time-to-time.
 - f. Understanding the special mission and character of each university in the Missouri System of Public Higher Education.
 - g. Obtaining views of the public about Southeast Missouri State University and responding appropriately to constituent questions and concerns.
2. To be an active and contributing participant in the work of the Board of Governors. This includes:
- a. Regular attendance at meetings of the Board and its Committees, with the expectation that members will advise the Board President and Board Secretary of the need to be absent from a meeting as soon as they are aware of an impending scheduling conflict, and acknowledging that if three consecutive meetings are missed, without good cause or excuse, sanctioning may result pursuant to the Board of Governors By-Laws.
 - b. Speaking with executive and legislative branch decision makers and other stake holders to obtain input and explain Board positions and provide a summary and/or report out of such conversations to the University President, Board President, and/or Board Secretary for their awareness and facilitation of any requested follow-ups.
 - c. Attending university functions.
 - d. Avoiding interference with administration, dealing with University Vice Presidents, Directors and Employees who are subject to the direction and supervision of the University President or his/her subordinates solely through the University President, and acknowledging that it is inappropriate to give orders to any such Vice President, Director or Employee, either publicly or privately.
 - e. Contributing to the University's fund-raising goals and participating actively in strategies to secure sources of support.
 - f. Recognizing that the Board President serves as the Board's official spokesperson for media inquiries regarding Board matters unless delegated by the Board President to another Board member, or to the University President.
 - g. Giving a fair and objective hearing to differing opinions.
 - h. Discussing issues fully but accepting and supporting the Board's decision once it is made.

- i. Representing the public interest in general and not the interest of any particular constituency.
- 3. To adhere to high standards of ethical conduct and to comply fully with laws regarding conduct of public officials and boards. This includes:
 - a. Avoidance of any conflict of interest and adherence to the standards of conduct for public officials as set forth by law, the Missouri Ethics Commission and the Board of Governors By-Laws, Article VI, Section 6.1 Conflict of Interest Policy and as outlined below in Section D. In the case of any potential conflict of interest, the Board member is expected to seek clarification. Where a conflict of interest is found to exist, the Board member must abstain from participating in the discussion and from voting on the matter in question.
 - b. Timely filing of annual financial disclosure statements as required by the Missouri Ethics Commission.
 - c. Full compliance with Missouri's Open Meetings and Public Records laws (Sunshine Law) as outlined in Chapter 610 of the Revised Statutes of Missouri, and the Board's
 - d. Maintenance of confidentiality when appropriate.
- 4. To accept responsibility for effectively and efficiently governing Southeast Missouri State University in the public interest. This includes:
 - a. Determine and periodically review and adopt the purposes and the mission of the University.
 - b. Adopt By-Laws, rules, and regulations for the governance of its members, officers, agents, and employees and require adherence to such rules.
 - c. Establish, review, and approve new academic programs or changes to existing ones to preserve and enhance educational quality.
 - d. Approve the annual budget and tuition and fees, regularly monitor the University's financial condition, and establish policy guidelines affecting all institutional assets, including investments and the physical plant.
 - e. Authorize the construction of new buildings and major renovations of existing buildings.
 - f. Authorize the incurring of debts by the University and securing thereof by mortgage and pledge of real and personal property, tangible and intangible.
 - g. Appoint and annually evaluate the University President.
 - h. Establish and maintain a strong system of accountability to the public for performance results.
 - i. Advocate for the value of higher education to the state and its citizens.
 - j. Address legal issues related to litigation affecting Southeast Missouri State University.
 - k. Periodically assess Board performance.

D. CONFLICTS OF INTEREST

Members of the Southeast Missouri State University Board of Governors stand in a fiduciary relationship with the University. Therefore, Governors shall act in good faith, with due regard

for the University, and shall comply with the fiduciary principles of Missouri law.

A conflict of interest arises in any situation in which a member of the Board of Governors is involved in an activity which could adversely affect his or her judgment with respect to the business of the University or otherwise diminish the interest of the University. When such a conflict arises, the individual with the conflict is expected to disclose in writing the existence of the conflict following the procedures provided for herein below, prior to making or participating in any Southeast Missouri State University decision involving the situation in which the conflict of interest exists. It is the goal of the University that all such decisions be made absent a conflict of interest and that even the appearance of a conflict of interest be avoided. To accomplish this objective, it is essential that all members of the Board of Governors disclose any conflict or potential conflict of interest.

Consistent with the By-Laws of the Southeast Missouri State University Board of Governors, the following provisions provide guidance with respect to conflicts of interest:

- a. Business, Financial or Property Interests: A Governor shall avoid entering into or maintaining any business or financial interests, transactions, acquisition or sale of property interests which are or may be in conflict with those of the University.
- b. Disclosing Confidential Information: A Governor shall refrain from using confidential information obtained in their capacity as a Governor in any manner with intent to result in financial gain for himself or any other person, or any business with which he/she is associated. Confidentiality, as determined by the Board and as provided by law, shall apply to all members and representatives on the Board.
- c. Contracts: A Governor shall avoid any interest, direct or indirect, in any contract for the purchase of land, buildings, supplies or services for the University.
- d. Gifts: A Governor shall not accept gifts or benefits from any person holding contracts for supplies or services to the University, or from any bidder on contracts for such services or supplies. However, this provision shall not apply to acceptance of gifts, benefits, gratuities, amenities, or favors based on obvious family, friendship, or personal relationships where the circumstances make it clear that it is those relationships rather than the business of the University, which are the motivating factors.
- e. Family or Associates Relationships: A Governor shall avoid all appearances or impropriety in all actions, and particularly should not allow conduct, or judgments or actions to be influenced by family or associate's relationships. The term "family" is defined as spouse, parents, grandparents, siblings, children, aunts and uncles or others living in the Governor's household. The term "associates" is defined as any organization, corporation, partnership, or joint venture in which the Governor is an officer, director, employee, member, partner, trustee, controlling stakeholder or consultant.
- f. Political Considerations: The Board of Governors is not a political forum. Therefore, a member of the Board shall avoid any comment or action in connection with University affairs, which might reasonably be perceived as an attempt to advance or enhance any political party, political cause, or political aspirations of any person. If any conflict exists between law and these By-Laws, or policy resolutions of the Board, the law shall be controlling.

E. ADMINISTRATION

The Board of Governors has responsibility for this Statement of Expectations and Policy on Conflicts of Interest. The Finance and Audit Committee of the Board of Governors has oversight responsibility. The responsibility for the implementation of this Statement of Expectations and Policy on Conflicts of Interest is delegated to the Secretary of the Board of Governors. The Board's general counsel shall be responsible for matters of interpretation as well as modifications to this document, in collaboration with the Board Secretary as necessary and appropriate.

F. PROCEDURE

When an apparent or potential conflict with this policy arises, the individual with the conflict is expected to disclose in writing the existence of the conflict to any one of the following individuals: the Board President, the University President, or the Secretary of the Board of Governors. Reporting such a conflict provides an opportunity for review. Once a disclosure is made by a Governor as required in this document, it will be reported by the Board Secretary to the Chair of the Finance and Audit Committee. In most instances, it is anticipated that the disclosure, itself, along with nonparticipation in any discussions or decision with respect to a conflict of interest, will be sufficient. Each situation will be handled on a confidential basis.

Members of the Board of Governors will be asked annually to sign a statement that they are aware of and have complied with the provisions of this document. Such a statement will include an itemization of any conflict of interest for such Governor.

Acknowledgment forms for Board of Governors members will be provided by and returned to the Board Secretary.



Statement of Expectations and Policy on Conflicts of Interest

Acknowledgment for Board of Governors Members

I have read the Southeast Missouri State University Board of Governors Statement of Expectations and Policy on Conflicts of Interest and understand its provisions. To the best of my knowledge and belief, except as disclosed below, I do not have any interest that would constitute a conflict of interest hereunder, nor will I knowingly take any action that would constitute or appear to constitute a conflict of interest except upon matters that I have disclosed and for which I have received clearance from the Board to proceed.

Exceptions (if none, so state):

Printed Name

Signature

Date

****Please return to the Secretary of the Board of Governors****

ALEX SEREDOVYCH

Attachment B

573-200-1678 | www.alex-seredovych.me | lehacraft7@gmail.com | www.linkedin.com/in/alex-seredovych/

Education

Southeast Missouri State University

Bachelor of Science in Computer Science (GPA: 4.0/4.0)

Cape Girardeau, MO

August 2019 - May 2023

Technical Skills

- | | | |
|---------------|-------------------------|---------------------------|
| • Java | • Angular | • Azure DevOps |
| • Kotlin | • TypeScript/JavaScript | • Gradle |
| • Spring Boot | • HTML/CSS | • Pulumi |
| • Python | • Oracle & MS SQL | • Agile |
| • C | • Npm | • Pair Programming |
| • C++ | • Git | • Test Driven Development |

Experience

Vizient | **Full-Stack Software Engineer**

Cape Girardeau, MO | May 2022 – Present

- Developed frontend and backend for web applications using Angular, Kotlin, and TDD principles.
- Utilized the knowledge of Azure, Pulumi and Agile methodology to improve the performance of the app.
- Identified and removed bugs through QA testing, while doing pair-programming with the team members.

Southeast Missouri State University | **IT Assistant**

Cape Girardeau, MO | January 2020 – August 2022

- Assisted and consulted with lab users when they faced issues on college's website and Office 365 products.
- Installed software and provide functional tutorials for Windows, Linux, IOS, and Android.

DRSO Travel Agency | **IT Technician/Web Developer**

Lviv, Ukraine | February 2019 - August 2019

- Fixed hardware issues, updated websites, and installed software on various devices.
- Built and managed different parts of the website using HTML, CSS, and JavaScript.

Projects

COVID Exposure Visualizer | **Java/Java FX**

Spring 2021

- Designed and built a graph visualizer of individuals potentially exposed to COVID-19 by examining cliques (complete subgraphs) within social networks. Given an individual who is infected, the program identifies their closest friends, allowing for a more targeted quarantine process.

Mock Banking System | **C/C++ UI**

Fall 2020

- Built and designed a user-friendly banking system allowing users to register for an account, deposit and retrieve money, and update personal information.

Turing Machine Simulator | **Java**

Fall 2020

- Implemented a program that simulates the original Turing Machine as designed by Alan Turing. The program takes states as inputs and returns a tape of an actual Turing Machine.

Accomplishments & Leadership

The Competitive Programming Club | **President**

January 2020 - Present

- Led team that won the competition and advanced to the North American Divisional Round in 2021.
- Collaborative problem solving and critical thinking.
- Team-development leadership, decision-making, and communication.

Computer Science Club | **Vice-President**

February 2020 - December 2022

- Coordinated learning activities and discussions with students and external companies.
- Held sessions to learn about topics not covered in coursework like cryptography, algorithms, and web development.

Artificial Intelligence Club | **Treasurer/Vice-President**

September 2019 - May 2022

- Applied knowledge of Artificial Intelligence algorithms to create applications such as facial recognition, and bots for playing games.
- Collaborated with students in learning about neural networks, and how to implement them in Python.

International Chess Federation | **1800–2000 Category 1 Certification**

2010-Present

Language Skills

English | Trilingual

Ukrainian | Native

Russian | Trilingual

Polish | Proficient



BOARD OF GOVERNORS

MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the deletion of the Master of Natural Science (MNS) degree in Biology.

II. Background:

Justification: At the May 13, 2022 Board of Governors meeting, the new MS in Biology degree was approved to replace the existing MNS in biology. The MNS was a collaborative program that included other disciplines of study in addition to the biology program. With the MS in Biology now approved by MDHEWD this motion requests the deletion of the MNS degree in Biology.

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. _____
VP, University Advancement _____

Chairperson _____
Dean _____
Academic Council _____
Provost *[Signature]* _____
President *[Signature]* _____

Board Action on: _____
Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____



SOUTHEAST MISSOURI
STATE UNIVERSITY • 1873®

BOARD OF GOVERNORS

MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the new BA in Anthropology.

II. Background:

Justification: In 2011, in the interest of protecting modern language program offerings, the Department of Foreign Languages & Anthropology consolidated all stand-alone BA programs in the department into a single BA in Global Cultures and Languages (GCAL) with a single CIP code (30.02001). The GCAL program included options in Anthropology and Global Studies. The Global Studies Option also included the following tracks: Chinese, Francophone, Germanic, Japanese, and Hispanic. The Anthropology and Global Studies Options required 49 and 45 credit hours, respectively, as well as the completion of a minor.

Need: Combining these disciplines made it more difficult for students to identify and focus on a particular discipline within the program. Anthropology has typically been a “discovery major” in that few students have been introduced to the field of study prior to arriving on a university campus. Feedback from students enrolled in the Anthropology option indicated that at 49 credit hours with up to four semesters of sequential language courses required in the core curriculum of all program options deterred students from declaring and completing the major. Likewise, another barrier to completion or continuance in the program was a minor requirement.

EMSI data indicate that a gap exists between the current number of employees occupying positions similar to those held by anthropologists and an anticipated growth of 5% (2021-2026). Significantly, over 1/3 of the workforce in these areas across Missouri is age 55 or older signaling a potential increased need for an educated and skilled workforce beyond that initial

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. _____
VP, University Advancement _____

Chairperson _____
Dean _____
Academic Council _____
Provost *Ming* _____
President *[Signature]* _____

Board Action on:

Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____

period. In the last twelve months, 7,027 employers in the region posted 69,760 unique related positions. Of the seven occupational categories summarized in the EMSI data, six anticipate employment demand growth ranging from 4-21% with little risk of automation. Notably, the minimum median annual earnings for these occupations all exceed \$61,000/year.

Program Summary: The proposed BA in Anthropology will require 120 total credit hours for completion of the BA degree. The Major specific requirement is 39-credit hours. The proposed curriculum allows students interested in any area of anthropology or global studies to complete their program efficiently and with long-term educational and career prospects in mind. Importantly, the reduced credit hour requirements and elimination of the minor requirement will also allow for transfer students to complete the program in a timely manner and provide greater opportunities for establishing articulation agreements with community colleges. Enrollments and degree completers for the current BA in Global Cultures and Languages are:

BA Global Cultures and Languages	Enrollment Fall 2018	Enrollment Fall 2019	Enrollment Fall 2020	Enrollment Fall 2021	Enrollment Fall 2022
Anthropology	56	51	40	34	25
Global Studies	21	13	18	15	11
Foreign Language	43	45	37	29	28
Total	120	109	95	78	64
	Degrees Awarded 2018	Degrees Awarded 2019	Degrees Awarded 2020	Degrees Awarded 2021	Degrees Awarded 2022
Anthropology	10	13	10	14	13
Global Studies	4	9	6	5	4
Foreign Language	10	12	14	14	2
Total	24	34	30	33	19



DEPARTMENT OF HIGHER EDUCATION & WORKFORCE DEVELOPMENT

☒ PUBLIC

☐ INDEPENDENT

NEW PROGRAM PROPOSAL FOR ROUTINE REVIEW

Please use this form as a worksheet and submit new program information through the Academic Program Actions Portal

<https://web.dhewd.mo.gov/academicprogramaction/login.faces>

Sponsoring Institution:

Program Title: Anthropology

Degree/Certificate:

If other, please list:

Options:

Delivery Site: Main Campus

CIP Classification: 45.0201

Implementation Date: 7/3/2023

Is this a new off-site location? ☐ Yes ☒ No

If yes, is the new location within your institution's current CBHE-approved service region? ☐

**If no, public institutions should consult the comprehensive review process*

Is this a collaborative program? ☐ Yes ☒ No

**If yes, please complete the collaborative programs form on last page.*

Please list similar or comparable programs at Missouri public institutions of higher education.

**For public institutions only*

Lincoln University: BA/BS Anthropology; Missouri State University: BA/BS Anthropology; University of Central Missouri: BS Anthropology; University of Missouri (Columbia): BA Anthropology

CERTIFICATIONS:

☒ The program is within the institution's CBHE approved mission. *(public only)*

☒ The program will be offered within the institution's CBHE approved service region. *(public only)*

☒ The program builds upon existing programs and faculty expertise

☒ The program does not unnecessarily duplicate an existing program in the geographically-applicable area.

☒ The program can be launched with minimal expense and falls within the institution's current operating budget. *(public only)*

AUTHORIZATION

--	--	--

Name/Title of Institutional Officer Signature Date

PROGRAM CHARACTERISTICS AND PERFORMANCE GOALS

Although all of the following guidelines may not be applicable to the proposed program, please carefully consider the elements in each area and respond as completely as possible in the format below.

Quantification of performance goals should be included wherever possible.

1. Student Preparation

- Any special admissions procedures or student qualifications required for this program which exceed regular university admissions, standards, e.g., ACT score, completion of core curriculum, portfolio, personal interview, etc. Please note if no special preparation will be required.
No special preparation required.
- Characteristics of a specific population to be served, if applicable.
No specific population to be served. Open to all undergraduate students on the main campus.

2. Faculty Characteristics

- Any special requirements (degree status, training, etc.) for assignment of teaching for this degree/certificate. Must meet University and Higher Learning Commission faculty qualification requirements.
- Estimated percentage of credit hours that will be assigned to full time faculty. Please use the term "full time faculty" (and not FTE) in your descriptions here.
100% of credit hours would be assigned to full-time faculty.
- Expectations for professional activities, special student contact, teaching/learning innovation.
No additional expectations beyond normal per university policy and guidelines.

3. Enrollment Projections

- Student FTE majoring in program by the end of five years.
52
- Percent of full time and part time enrollment by the end of five years.
Full-time: 96%

STUDENT ENROLLMENT PROJECTIONS

YEAR	1	2	3	4	5
Full Time	10	15	30	40	50
Part Time	1	2	2	2	2
Total	11	17	32	42	52

4. Student and Program Outcomes

- Number of graduates per annum at three and five years after implementation.

We anticipate that at the start of the program, current BA Global Cultures and Languages: Anthropology & Global Studies Options students will transition to the new BA Anthropology curriculum if they are early in their

academic career as the smaller, more focused curriculum that doesn't require a minor will encourage them to change their majors. Likewise, we anticipate the new major will be appealing to transfer students and students seeking a second major that complements their first major (e.g. Spanish, Chemistry, History, Historic Preservation, etc.). As a result, we expect 8 graduates in year 3 of the new program. In program year 5, we would anticipate 20 graduates as more students who were recruited directly into the program complete the streamlined curriculum.

- Special skills specific to the program.
NA
- Proportion of students who will achieve licensing, certification, or registration.
Currently no specific certifications or licensure available
- Performance on national and/or local assessments, e.g., percent of students scoring above the 50th percentile on normed tests; percent of students achieving minimal cut-scores on criterion-referenced tests. Include expected results on assessments of general education and on exit assessments in a particular discipline as well as the name of any nationally recognized assessments used.
NA
- Placement rates in related fields, in other fields, unemployed.
NA
- Transfer rates, continuous study.
5,95

5. Program Accreditation

- Institutional plans for accreditation, if applicable, including accrediting agency and timeline. If there are no plans to seek specialized accreditation, please provide rationale.
No accrediting body exists for the discipline of Anthropology.

6. Program Structure

A. Total credits required for graduation: 120

B. Residency requirements, if any:

University requirements: 30 of the last 60 hours must be earned at SEMO. <https://semo.edu/student-support/academic-support/registrar/bulletin/policies.html#graduation>

C. General education: Total credits:

42

Courses (specific courses OR distribution area and credits)

Course Number	Credits	Course Title
		See attachment

COLLABORATIVE PROGRAMS

- **Sponsoring Institution One:**
- **Sponsoring Institution Two:**
- **Other Collaborative Institutions:**
- **Length of Agreement:**
- **Which institution(s) will have degree-granting authority?**
- **Which institution(s) will have the authority for faculty hiring, course assignment, evaluation and reappointment decisions?**
- **What agreements exist to ensure that faculty from all participating institutions will be involved in decisions about the curriculum, admissions standards, exit requirements?**
- **Which institution(s) will be responsible for academic and student-support services, e.g., registration, advising, library, academic assistance, financial aid, etc.?**
- **What agreements exist to ensure that the academic calendars of the participating institutions have been aligned as needed?**



BOARD OF GOVERNORS

MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the new BA in Spanish.

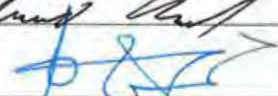
II. Background:

Justification: Due to the declining numbers of students pursuing other foreign languages, the French and German tracks of the foreign languages option were deleted. The number of students pursuing or seeking to pursue Spanish as a foreign language remains strong. The BA in Spanish will better align with industry demands, as the curriculum contains coursework that prepares students to use Spanish in a variety of fields including business, education, entertainment (film and gaming), finance, healthcare, law, and politics, and, generally, for careers in a variety of fast-growing, sizable industries in which foreign language proficiency, intercultural competence, and other essential skills are in great need. We are also proposing a reduction of credit hours required for the major from 48 to 30. This reduction of hours does not impact the number of courses taken in Spanish, rather it is the result of no longer including the shared core with the other options (Anthropology and Global Studies) in the BA in Global Cultures and Languages. We expect this reduction in hours to remove barriers for transfer students and those seeking a second major.

Need: According to the U.S. Census Bureau, 21.5% of people in the U.S. speak a language other than English in the home, and 13.2% of people in the U.S. speak Spanish at home. Thirty percent of Hispanics in the U.S.—over 17.5 million people—do not speak English or have limited English proficiency (Pew Research Center: Facts on Latinos in the U.S.). There is no specifically aligned data set that matches occupational codes for Spanish, a foreign language used in many fields. However, several of the top-20 fastest-growing occupations require some degree of foreign language proficiency. These occupations include nurse practitioners, occupational

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. _____
VP, University Advancement _____

Chairperson _____
Dean _____
Academic Council _____
Provost  _____
President  _____

Board Action on: _____
Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____

therapy assistants, home health and personal care aids, physical therapist assistants, medical and health services managers, physician assistants, information security analysts, and speech-language pathologists (Occupational Outlook Handbook: Fastest Growing Occupations). Additionally, the language industry has an addressable market of \$26.6 billion, grew by 11.75% from 2020 to 2021, and consists of several career paths, such as language consulting, translation, interpreting, and language technologies (Slator 2022 Language Industry Market Report).

The Occupational Outlook Handbook states the job outlook for “Employment of interpreters and translators is projected to grow 20 percent from 2021 to 2031, much faster than the average for all occupations. About 9,200 openings for interpreters and translators are projected each year, on average, over the decade.” By 2026, the Bureau of Labor Statistics projects 17 percent employment growth for interpreters and translators, which is much faster than the average for all occupations.

Program Summary: The proposed new BA in Spanish will require a total of 120 credit hours for completion of the BA. The major specific credit hours required for the degree will be reduced from the currently required 48 credit hours to 30 hours. This is accomplished while increasing the number of Spanish courses and eliminating previously required anthropology, geography, and political science classes that were required of the collaborative program. These changes allow the program to focus on the discipline and occupational outcomes needed for Spanish. Current enrollments and degree completions for the Global Cultures and Language BA are:

BA Global Cultures and Languages	Enrollment Fall 2018	Enrollment Fall 2019	Enrollment Fall 2020	Enrollment Fall 2021	Enrollment Fall 2022
Anthropology	56	51	40	34	25
Global Studies	21	13	18	15	11
Foreign Language	43	45	37	29	28
Total	120	109	95	78	64
	Degrees Awarded 2018	Degrees Awarded 2019	Degrees Awarded 2020	Degrees Awarded 2021	Degrees Awarded 2022
Anthropology	10	13	10	14	13
Global Studies	4	9	6	5	4
Foreign Language	10	12	14	14	2
Total	24	34	30	33	19



DEPARTMENT OF HIGHER EDUCATION & WORKFORCE DEVELOPMENT

☒ PUBLIC

☐ INDEPENDENT

NEW PROGRAM PROPOSAL FOR ROUTINE REVIEW

*Please use this form as a worksheet and submit new program information through the Academic Program Actions Portal
<https://web.dhewd.mo.gov/academicprogramaction/login.faces>*

Sponsoring Institution: Southeast Missouri State University

Program Title: Spanish

Degree/Certificate: BA-Bachelor of Arts

If other, please list: N/A

Options: N/A

Delivery Site: Southeast Missouri State University Main Campus

CIP Classification: 160905

Implementation Date: 8/1/2023

Is this a new off-site location? ☐ Yes ☒ No

If yes, is the new location within your institution's current CBHE-approved service region? ☐

**If no, public institutions should consult the comprehensive review process*

Is this a collaborative program? ☐ Yes ☒ No

**If yes, please complete the collaborative programs form on last page.*

Please list similar or comparable programs at Missouri public institutions of higher education.

**For public institutions only*

(a) Missouri State U: BS Modern Languages; (b) University of Missouri Kansas City: BA Languages and Literatures (Spanish); (c) University of Missouri, St. Louis: BA Modern Languages (Spanish); BA Romance Languages (Spanish); (d) University of Central Missouri: BA Modern Languages; Language and Culture Option (Spanish)

CERTIFICATIONS:

☒ The program is within the institution's CBHE approved mission. *(public only)*

☒ The program will be offered within the institution's CBHE approved service region. *(public only)*

☒ The program builds upon existing programs and faculty expertise

☒ The program does not unnecessarily duplicate an existing program in the geographically-applicable area.

☒ The program can be launched with minimal expense and falls within the institution's current operating budget. *(public only)*

AUTHORIZATION

Dr. Mike Godard, Provost		
Name/Title of Institutional Officer	Signature	Date

MDHE New Program Proposal for Routine Review

PROGRAM CHARACTERISTICS AND PERFORMANCE GOALS

Although all of the following guidelines may not be applicable to the proposed program, please carefully consider the elements in each area and respond as completely as possible in the format below.

Quantification of performance goals should be included wherever possible.

1. Student Preparation

- Any special admissions procedures or student qualifications required for this program which exceed regular university admissions, standards, e.g., ACT score, completion of core curriculum, portfolio, personal interview, etc. Please note if no special preparation will be required.

N/A

- Characteristics of a specific population to be served, if applicable.

This program will serve a wide variety of students. Many students will arrive to the program with the basic language requirements met through credit by exam, i.e., Seal of Biliteracy, Dual-Credit, Transfer Credit, and Advanced Placement (AP) Exam credit. The balanced core and upper-level classes will prepare students of all levels and skills to use the language professionally as well as develop their cultural and intercultural skills. The professional use of Spanish and development of intercultural skills will also aid heritage speakers in fine tuning their Spanish skills, allowing them to market themselves as bilingual and proficient in all five skills taught: listening, reading, writing, speaking, and culture.

2. Faculty Characteristics

- Any special requirements (degree status, training, etc.) for assignment of teaching for this degree/certificate. PhD in Spanish or a related field
- Estimated percentage of credit hours that will be assigned to full time faculty. Please use the term "full time faculty" (and not FTE) in your descriptions here.
80% of classes (8/10) will be taught by full-time faculty.
- Expectations for professional activities, special student contact, teaching/learning innovation.
Remaining active in a Spanish-related discipline, e.g., as a member of the American Translators Association or Modern Languages Association.

3. Enrollment Projections

- Student FTE majoring in program by the end of five years.
We anticipate 50 majors by the end of the five-year probationary period. We expect 10 out of 28 of our current BA in Global Cultures and Languages: Foreign Language Option, Spanish Track to switch to the new degree program in the first year. Others will graduate with the current degree, some of whom will remain in the current degree due to the proximity of graduation. We anticipate that by year two we will have recruited new majors and will have transitioned more of our 76 minors into majors. Due to the quality of instruction and advising, as well as the number of students who begin the degree during their sophomore or junior year, retention rates in our current degree are over 80%. Thus we can conservatively expect to—with 27 majors—graduate 9 students on average. Given the anticipated enrollment cliff, we are planning on a greater rate of growth in the first three years followed by more moderate growth during years 4 and 5. It must be kept in mind that while there were 46 total Foreign Languages Option majors in 2017, the university's overall enrollment has declined and two Foreign Languages tracks (German and French) no longer have faculty teaching in those tracks. Therefore, the 2017 enrollment peak accounts for approximately 15 non-Spanish majors.

- Percent of full time and part time enrollment by the end of five years.
100% full time and 0% part time is expected

STUDENT ENROLLMENT PROJECTIONS

YEAR	1	2	3	4	5
Full Time	15	25	35	40	45
Part Time	1	2	3	4	5
Total	16	27	38	44	50

4. Student and Program Outcomes

- Number of graduates per annum at three and five years after implementation.
13 at three years; 17 at five years

There has been an average of 11.3 graduates per annum in the last six years (2016-2022) of the BA in Global Culture and Languages: Foreign Language Option: Spanish Track, with a gradual increase as follows across two year averages:

2016-2017: 9.5 graduates

2018-2019: 11 graduates

2020-2021: 13.5 graduates

- Special skills specific to the program.
Students will learn a balanced composite skill set of listening, reading, writing, speaking, and culture in Spanish. All course work will be related to or completed in the Spanish language.
- Proportion of students who will achieve licensing, certification, or registration.
The program will not award any of these; however, students will have the base knowledge needed to successfully seek licensing or certification given continued education or interest.
- Performance on national and/or local assessments, e.g., percent of students scoring above the 50th percentile on normed tests; percent of students achieving minimal cut-scores on criterion-referenced tests. Include expected results on assessments of general education and on exit assessments in a particular discipline as well as the name of any nationally recognized assessments used.
The degree will include two proficiency exams: midpoint and exit. The exam used is the AVANT Stamps4S and tests listening, reading, writing, and speaking. Based on current data, we expect 80% of our students to achieve a composite score of 6, Intermediate High, on the proficiency exit exam.
- Placement rates in related fields, in other fields, unemployed.
Sample size from 2020 is not reliable because it is small. Seven total former students responded.
- Transfer rates, continuous study.
5% transfer; 95% continuous study

5. Program Accreditation

- Institutional plans for accreditation, if applicable, including accrediting agency and timeline. If there are no plans to seek specialized accreditation, please provide rationale.
N/A. There is no accreditation for language programs. The program will follow the guidelines and best practices of the governing bodies of language learning: American Council on the Teaching of Foreign Languages (ACTFL) and the Association of Departments of Foreign Languages (ADFL).

6. Program Structure

A. Total credits required for graduation: 120

B. Residency requirements, if any:

0

C. General education: Total credits:

42

Courses (specific courses OR distribution area and credits)

Course Number	Credits	Course Title
Social/Behavioral Sciences	6	
Constitution Requirement	3	
Written Communication	6	
Oral Communication	3	
Natural Sciences	7	(from two disciplines: one to include a lab)
Mathematics	3	
Humanities and Fine Arts	9	(from at least two disciplines)
Additional Requirements	5	(to include UI100 for native students)
Civics Examination	0	

D. Major requirements: Total credits: 30

Course Number	Credits	Course Title
CORE	15	
SN 100	3	Spanish Language and Culture I
SN 120	3	Spanish Language and Culture II
SN 200	3	Spanish Language and Culture III
SN 220	3	Introduction to Hispanic Literature
Choose One		
SN 301	3	Writing in the Language Industry
SN 330	3	Advanced Spanish Grammar
SPANISH ELECTIVES	15	
FL 311	3	Survey of Spanish Lit
FL 400	3	Practicum in Foreign Language: Spanish
FL 849	3–15	International Course/Foreign Language and Culture: Spanish
SN 300	3	Spanish American Culture
SN 302	1	Experiential Spanish Language and Culture
SN 305	3	Speaking Professional Spanish
SN 306	3	Civilization of Spain
SN 400	3	Special Topics: Spanish
SN 402	3	Independent Study in Spanish
SN 430	3	Spanish American Literature I
SN 435	3	Spanish American Literature II
SN 445	3	Working with Terminology in Professional Settings
SN 450	3	Introducing Translation and Interpreting
SN 470	3	Hispanic Cinema: On-Screen Fiction
SN 475	3	Reeling Reality: Hispanic Nonfiction Film
SN 495	3	Foreign Language Internship in Spanish

REQUIRED COURSES		
SN 010	0	Language Proficiency Exam: Midpoint (0)
SN 020	0	Language Proficiency Exam: Exit (0)

E. Free elective credits: 48

(sum of C, D, and E should equal A)

F. Requirements for thesis, internship or other capstone experience:

N/A

G. Any unique features such as interdepartmental cooperation:

A unique feature is that majors in the BA in Global Cultures and Languages: Foreign Language Option: Spanish Track have a second major in 17 other areas. Our 75 minors are majoring in 39 different degrees.

7. Need/Demand

☒ Student demand

Student demand for courses related to their professions of interest/study cannot be met by the curriculum in its current form. A balanced portion of the new coursework and the focus of the proposed degree address this unmet demand. The current Spanish Track serves double majors from 17 other university programs and minors pursuing 39 different degrees. Students have expressed interest in obtaining a Spanish degree that has a more concise curriculum and that is manageable with a second degree, though many have been unable to declare the major in its current form due to time constraints. The new degree will allow juniors the ability to major in Spanish and will make it generally easier to recruit students into the degree. Importantly, the proposed reduction in credit hours is attained not by removing Spanish credit hours, but by removing non-Spanish coursework from the core curriculum of the Spanish Track of the current degree. These changes will make it possible for students enrolled in programs already served by the Spanish Track of the current BA (e.g., Business Administration, Early Childhood Education, Communication Disorders, Criminal Justice, International Business, Nursing, and Psychology) to acquire the necessary language and cultural education.

As shown on p. 1 of this document, Missouri public universities offer degrees in Spanish without highlighting the word *Spanish* in the degree names. The new degree name (Bachelor of Arts in Spanish) will attract students seeking a degree focusing solely on Spanish. Additionally, students at Southeast Missouri State University have expressed a desire to obtain a degree that highlights the word *Spanish* in the degree name. Ultimately, separating the Spanish Track from the umbrella of the BA in Global Cultures and Languages will increase the marketability of the program, provide greater clarity on student transcripts and will increase the ease with which potential students and their parents, as well as our current students, can find the degree and information about it on Southeast Missouri State University's website.

☒ Market demand

The Bachelor of Arts in Spanish will better align with industry demands, as the curriculum contains coursework that prepares students to use Spanish in a variety of fields, including business, education, entertainment (film and gaming), finance, health care, law, and politics.

The Department of Defense maintains a foreign language proficiency pay program that pays up to \$500 per pay period to eligible employees performing intelligence duties and up to 5 percent of salary for civilians assigned to non-intelligence duties requiring foreign language proficiency ([FEDweek: Federal Government Foreign Language Proficiency Pay](#)). The FBI offers up to 10 percent of base pay to FBI employees who maintain foreign language proficiency or uses a foreign

language on the job ([5 USC 5761: Foreign language proficiency pay awards for the Federal Bureau of Investigation](#)). U.S. military members earn a monthly bonus for proficiency in foreign languages ([Army Regulation 690–500](#)). And according to the recruiting firm Robert Half, “bilingual abilities, including Spanish language skills, have become increasingly vital for attorneys and legal support professionals” ([Demand for Specialized Expertise Among Top Trends Influencing Hiring in Legal Field](#)). This is also the case for city employees, who are often paid more for being bilingual ([Language Pay Differential FAQ](#)). Bilingual police officers are in high demand and short supply in general. As a result, large police departments compensate officers at around an additional \$110–120 per month ([Dallas Police Department: Salary and Benefits](#)), and smaller police departments offer around an additional \$100 per month ([Grand Prairie Police: Benefits](#)).

There is no easy and convenient data set that matches occupational codes for Spanish, a foreign language used in many fields. However, several of the top-20 fastest-growing occupations require some degree of foreign language proficiency. These occupations include nurse practitioners, occupational therapy assistants, home health and personal care aids, physical therapist assistants, medical and health services managers, physician assistants, information security analysts, and speech-language pathologists ([Occupational Outlook Handbook: Fastest Growing Occupations](#)). And most foreign-language degree holders—61% in 2019—work in a range of occupational groups (educational instruction and library, management, business and financial operations, office and administrative support, and healthcare and technical occupations) ([Occupational Outlook Handbook: Field of degree: Foreign language](#)). Many Southeast Missouri State University students plan to pursue careers in or related to the aforementioned areas. Situations these students will encounter in the market are addressed in the proposed curriculum.

Additionally, the language industry has an addressable market of \$26.6 billion, grew by 11.75% from 2020 to 2021, and consists of several career paths, such as language consulting, translation, interpreting, and language technologies ([Slator 2022 Language Industry Market Report](#)). “Employment of interpreters and translators is projected to grow 20 percent from 2021 to 2031, much faster than the average for all occupations. About 9,200 openings for interpreters and translators are projected each year, on average, over the decade. Many of those openings are expected to result from the need to replace workers who transfer to different occupations or exit the labor force, such as to retire. [...] By 2026, the Bureau of Labor Statistics projects 17 percent employment growth for interpreters and translators, which is much faster than the average for all occupations. The field is on track to add 11,400 new positions during that period. As diversity in the U.S. increases and globalization continues at a breakneck pace, so will the demand for spoken-language interpreters. Job prospects are especially bright for those fluent in Chinese, German, Russian, Portuguese and Spanish” ([Occupational Outlook Handbook: Interpreters and Translators](#)). Several courses in the proposed curriculum give students practice with language consulting, translation, interpreting, and language technology work.

Cultural competency is often cited as one of the skills sought after in a variety of professions. Cultural competency “is the ability to effectively communicate and interact with people across cultures through positive behaviors, attitudes and policies. The word ‘culture’ refers to the beliefs, values and thoughts of a racial, ethnic, religious or social group and competence implies the ability to function effectively. [...] In our workplaces, in our world, we are a diverse people. Cultural competence is increasingly important as our means of communication and collaboration in working environments evolve. Learning how to respect, communicate and collaborate with an increasingly diverse work culture is crucial to optimizing a company’s efficiency and productivity” ([indeed](#)). A LinkedIn job search yields more than 8,000 hits for jobs that list cultural competence as a desired qualification ([LinkedIn job search results](#)). Cultural and intercultural competency feed into professions such as translation and interpreting, which rank number 3 in best creative and media jobs ([U.S. News & World Report](#)). All courses in the proposed curriculum foster cultural and intercultural competency in a variety of settings in English and in Spanish, the latter of which is used to conduct business in the United States and over 20 other countries and is the fourth most widely spoken language in the world ([CIA Factbook, as cited in The Washington Post](#)).

Finally, and of particular interest to the university, companies at which former students now work have communicated to Southeast Missouri State University that our students sometimes lack essential/soft skills. The proposed curriculum

cultivates these skills through exposure to the norms of communication of a language spoken in over 20 countries as well as collaboration among students using the practices and technologies commonly employed in multilingual environments.

☒ Societal demand

According to the [United States Census Bureau](#), 21.5% of people in the U.S. speak a language other than English in the home, and 13.2% of people in the U.S. speak Spanish at home. Thirty percent of Hispanics in the U.S.—over 17.5 million people—do not speak English or have limited English proficiency ([Pew Research Center: Facts on Latinos in the U.S.](#)). Barriers in communication increase disparities in education, health care, and access to government services. National Center for Educational Statistics data released for 2018 show that 53% of the U.S. student enrollment in public schools came from a minority racial or ethnic group, as compared to 38.8% in 2000 ([Digest of Educational Statistics](#)). This increase is partially attributed to growth in the Hispanic student population: from 16.5% in 2000 to 27.2% in 2018. In health care, “Rampant miscommunication compromises patient safety and quality of care while widening existing health disparities” ([Smithsonian Magazine](#)). And individuals of limited English proficiency experience difficulties with navigating a range of administrative and legal processes, where “having no interpreter, or having incompetent interpreters, dramatically magnifies the barriers that deny equal access to justice” ([U.S. Department of Justice, Office of Justice Programs: Managing Language Problems](#)).

The proposed curriculum exposes students to examples of societal demand for Spanish language services and provides students with practice in addressing these demands. It addresses both the professional language applications and the ability to effectively work with the growing Hispanic population by exposing them to the different cultural landscapes and diverse perspectives.

☒ I hereby certify that the institution has conducted research on the feasibility of the proposal and it is likely the program will be successful.

On July 1, 2011, the Coordinating Board for Higher Education began provisionally approving all new programs with a subsequent review and consideration for full approval after five years.

COLLABORATIVE PROGRAMS

- **Sponsoring Institution One:**
- **Sponsoring Institution Two:**
- **Other Collaborative Institutions:**
- **Length of Agreement:**
- **Which institution(s) will have degree-granting authority?**
- **Which institution(s) will have the authority for faculty hiring, course assignment, evaluation and reappointment decisions?**
- **What agreements exist to ensure that faculty from all participating institutions will be involved in decisions about the curriculum, admissions standards, exit requirements?**
- **Which institution(s) will be responsible for academic and student-support services, e.g., registration, advising, library, academic assistance, financial aid, etc.?**
- **What agreements exist to ensure that the academic calendars of the participating institutions have been aligned as needed?**



BOARD OF GOVERNORS

MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the deletion of the BA in Global Cultures and Languages.

II. Background:

Justification: Pending the approval of the proposed BA in Anthropology and the BA in Spanish, the BA in Global Cultures and Languages will be redundant. Students wishing to pursue Spanish, Anthropology, or Global Studies will still have the opportunity to do so within the new degree programs. The newly proposed degree programs allow for more specialized concentration within those disciplines.

Need: The BA in Global Cultures and Languages program has seen a steady decline in enrollments over the past several years. The newly proposed degree programs in Anthropology and Spanish seek to strengthen the number of students pursuing these disciplines by creating more specialized and in demand areas of study while reducing the overall hours needed for the more focused degrees. The newly proposed programs will be more attractive to students, transfer students, and student seeking to pursue a second major.

Program Summary: The BA in Global Cultures and Languages current enrollments and number of completers are:

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. _____
VP, University Advancement _____

Chairperson _____
Dean _____
Academic Council _____
Provost _____
President _____

Board Action on: _____
Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____

BA Global Cultures and Languages	Enrollment Fall 2018	Enrollment Fall 2019	Enrollment Fall 2020	Enrollment Fall 2021	Enrollment Fall 2022
Anthropology	56	51	40	34	25
Global Studies	21	13	18	15	11
Foreign Language	43	45	37	29	28
Total	120	109	95	78	64
	Degrees Awarded 2018	Degrees Awarded 2019	Degrees Awarded 2020	Degrees Awarded 2021	Degrees Awarded 2022
Anthropology	10	13	10	14	13
Global Studies	4	9	6	5	4
Foreign Language	10	12	14	14	2
Total	24	34	30	33	19



BOARD OF GOVERNORS

MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the deletion of the Minor in German.

II. Background:

Justification: Due to declining enrollments and the number of completers for the minor in German, the Department of Communication Studies and Modern Languages recommends the deletion of the minor. Students wishing to gain a basic understanding and initial proficiency in the language will still be able to take introductory courses. The introductory German courses GN100, German Language and Cultures I, and GN120, German Languages and Cultures II, will continue to be offered on a regular basis and second-level courses in German, GN200, and GN220 will be offered when demand warrants.

Program Summary: The current German minor requires 18 credit hours. The current enrollments and number of completers for the minor are:

German Minor	Enrollment Fall 2018	Enrollment Fall 2019	Enrollment Fall 2020	Enrollment Fall 2021	Enrollment Fall 2022
	20	21	17	10	5
	Minors Completed 2018	Minors Completed 2019	Minors Completed 2020	Minors Completed 2021	Minors Completed 2022
	8	5	5	3	3

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. _____
VP, University Advancement _____

Chairperson _____
Dean _____
Academic Council _____
Provost *[Signature]* _____

President *[Signature]* _____

Board Action on: _____
Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____



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STATE UNIVERSITY • 1873®

BOARD OF GOVERNORS

MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the title change of the AAS in Computer Technology to AAS in Applied Technology and update the Classification of Instructional Programs (CIP) code to reflect that change.

II. Background:

Justification: As part of the program prioritization process, in order to make the program more flexible and attractive to students wishing to pursue the AAS, the program options were combined into a single program and additional areas of study (tracks) were added. With these changes, the current name and CIP no longer accurately reflect the program. The title change will align better with the defined curriculum and industry needs. This also aligns the title with the current and similarly structured Bachelor of Applied Science (BAS) in Applied Technology degree offering.

Need: The current Computer Technology AAS offers tracks in construction, electrical controls, industrial supervision, machining and manufacturing, networking, and unmanned aircraft systems. The title of Computer Technology does not reflect the breadth of the offerings nor the areas of study a student pursues. Applied Technology is a broader, industry recognized title that will assist with attracting students and is a title employers would recognize when seeking graduates with those skills.

Program Summary: The AAS will continue to require between 58 to 62 hours for completion depending on the track being pursued. Enrollments and the number of completers for the current program are:

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. _____
VP, University Advancement _____

Chairperson _____
Dean _____
Academic Council _____
Provost *[Signature]* _____
President *[Signature]* _____

Board Action on: _____
Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____

AAS Computer Technology	Enrollment Fall 2018	Enrollment Fall 2019	Enrollment Fall 2020	Enrollment Fall 2021	Enrollment Fall 2022
	43	20	20	16	11
	Degrees Awarded 2018	Degrees Awarded 2019	Degrees Awarded 2020	Degrees Awarded 2021	Degrees Awarded 2022
	16	16	3	6	4

☒ PUBLIC
☐ INDEPENDENT



DEPARTMENT OF
HIGHER EDUCATION &
WORKFORCE DEVELOPMENT

SAVE

SUBMIT

ATTACH

SHOW
ATTACHMENTS

PROGRAM CHANGE REQUEST FOR STAFF REVIEW

- ☒ Title or CIP change only
- ☐ Combination program created out of closely allied existing programs
- ☐ Option(s) added to existing program(s) **attach copy of "before and after" curriculum, plus any existing and proposed options*
- ☐ Addition of certificate program developed from approved existing parent degree
- ☐ Addition of free-standing single-semester certificate program
- ☐ Add or change mode of delivery: classroom, hybrid, and online (indicate before and after modes in table below)

Before the Proposed Change			After the Proposed Change		
Title of Old Program/Certificate	Degree	CIP Code	Title of New Program/Certificate	Degree	CIP Code
Computer Technology	Associate of Applied Science	15.1202	Applied Technology	Associate of Applied Science	15.9999

- ☐ Delete program(s)
- ☐ Delete options
- ☐ Program placed on "Inactive Status" list

Program/Certificate/Option Degree and CIP Code Intended Date of Deletion/Inactivation

MM/YY

Change of address: _____

Closed location: _____

List sites where changes on this form should be applied (such as main campus, all off-site locations, etc.)

Name/Title of Institutional Officer

Signature

Date

Institution _____



SOUTHEAST MISSOURI
STATE UNIVERSITY • 1873®

BOARD OF GOVERNORS

MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the new BS in Aviation Management.

II. Background:

Justification: The introduction of the Professional Pilot program at Southeast Missouri State University has been a terrific opportunity for students to enter an industry in high demand on a regional and national level. In addition to the professional pilot opportunities, employers in the industry have indicated a growing need for bachelor's level aviation management professionals. A feasibility study of a BS in Aviation Management was conducted by EAB in August 2022. Data from the study identified a sustained demand for management level knowledge, skills, and abilities for the industry to meet the growing needs.

A collaboration between the Department of Management in the Harrison College of Business and Computing and the Department of Engineering and Technology in the College of Science, Technology, Engineering, and Mathematics was created to design a BS in Aviation Management. This program combines the essential courses in aviation with the essential courses in business that will allow students to enter the industry with the emerging skills that will meet the various career opportunities available in the future.

Aside from the addition of one new course, the program will be built around existing courses. The program has been designed to allow students who may choose to transfer from the Professional Pilot program into Aviation Management with few new requirements, and the recommended courses for industry-recognized certification are designed to provide increased flexibility for students to tailor their degree. The program is designed to allow new students to

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. _____
VP, University Advancement _____

Chairperson _____
Dean _____
Academic Council _____
Provost *[Signature]* _____

President *[Signature]* _____

Board Action on: _____
Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____

complete the bachelor's degree in a four-year period and for students that transfer in or change their major to Aviation Management to also complete the degree in four years.

Need: As the demand for domestic and global travel increases, the aviation, and aviation-centered industry, is expected to exceed its 2019 pre-pandemic peak in decades to come. However, recent industry challenges worsened by labor shortages have underscored that the labor force is too small to support aviation's current demand and even more challenges will be encountered with the anticipated growth.

Labor market analysis suggests a growing need for a bachelor's-level Aviation Management program at a regional and national level. National data from the EAB study revealed a 2.44% employer demand growth from July 2019 to June 2022, compared to a 1.72% growth demand for all bachelor-level professionals. Additionally, the Bureau of Labor Statistics shows a national growth of 5.8% from 2021 to 2031 for General and Operations Managers and much higher growth percentages for specialized operations managers.

The program prepares students for the option of taking the Certified Member exam and obtaining certification through the American Association of Airport Executives (AAAE). This certification is a valuable credential when seeking employment within the airport management profession.

Program Summary: The proposed Aviation Management program combines aviation and business knowledge, skills, and abilities to prepare students to enter the workforce.

The program will require 120 credit-hours, with a combination of aviation and business courses. The recommended courses are designed to meet industry specific outcomes while providing flexibility for new students, those that change majors, and transfer students so they can complete in four years.

The anticipated enrollments and number of degrees awarded are:

BS in Aviation Management	Enrollment Fall 2023	Enrollment Fall 2024	Enrollment Fall 2025	Enrollment Fall 2026	Enrollment Fall 2027
Full Time	5	9	15	30	40
Part Time	0	1	5	10	10
TOTAL	5	10	20	40	50
	Degrees Awarded 2023-2024	Degrees Awarded 2024-2025	Degrees Awarded 2025-2026	Degrees Awarded 2026-2027	Degrees Awarded 2027-2028
	0	0	10	12	15

☐ PUBLIC
☐ INDEPENDENT



SAVE

SUBMIT

ATTACH

SHOW
ATTACHMENTS

NEW PROGRAM PROPOSAL FOR ROUTINE REVIEW

Sponsoring Institution: Southeast Missouri State University



Aviation Management

Program Title:

Degree/Certificate: BS-Bachelor of Science



If other, please list:

Options:

Delivery Site(s): Southeast Missouri State University Main Campus and CGI

49.0104

CIP Classification:

**CIP Code can be cross-referenced with programs offered in your region on [MDHE's program inventory](#).
[Click here for link to NCES CIP site.](#)*

Implementation Date

Fall 2023

please use MM/YY date format.

Is this a new off-site location? No ☒ Yes ☐

If yes, is the new off-site location within your institution's current CBHE-approved service region? Yes ☐

**If no, public institutions should consult the comprehensive review process.*

Is this a collaborative program? Yes ☐ No ☒ *If yes, please complete the collaborative programs form on page 6.*

CERTIFICATIONS:

- ☒ The program is within the institution's CBHE approved mission. *(public institutions only)*
- ☒ The program will be offered within the institution's CBHE approved service region. *(public institutions only)*
- ☒ The program builds upon existing programs and faculty expertise.
- ☒ The program does not unnecessarily duplicate an existing program in the geographically applicable area.
- ☒ The program can be launched with minimal expense and falls within the institution's current operating budget.
(public institutions only)

AUTHORIZATION:

Name/Title of Institutional Officer

Signature

Date

PROGRAM CHARACTERISTICS AND PERFORMANCE GOALS

Although the following guidelines may not be applicable to the proposed program, please carefully consider the elements in each area and respond as completely as possible in the format below.

Qualifications of performance goals should be included wherever possible.

If you need more than one line of text to answer questions 1–5, please attach a Word .doc.

1. Student Preparation

- Any special admissions procedures or student qualifications required for this program which exceed regular university admissions, standards, e.g., ACT score, completion of core curriculum, portfolio, personal interview, etc. Please note if no special preparation will be required.

No specific preparation other than meeting university admissions requirements

- Characteristics of a specific population to be served, if applicable.

N/A

2. Faculty Characteristics

- Any special requirements (degree status, training, etc.) for assignment of teaching for this degree/certificate.

No requirements beyond the University's qualifications to teach at the undergraduate level in adherence to HLC criteria.

- Estimated percentage of credit hours that will be assigned to full time faculty. Please use the term "full time faculty" (and not FTE) in your descriptions here.

80% of credit hours will be assigned to full time faculty.

- Expectations for professional activities, special student contact, teaching/learning innovation.

There are no expectations beyond what is required of full time faculty.

3. Enrollment Projections

- Student FTE majoring in program by the end of five years.

50

- Percent of full time and part time enrollment by the end of five years.

STUDENT ENROLLMENT PROJECTIONS

YEAR	1	2	3	4	5
FULL TIME	0	9	15	30	40
PART TIME	0	1	5	5	10
TOTAL	0	10	20	40	50

4. Student and Program Outcomes

- Number of graduates per annum at three and five years after implementation.

Three years - 10 / five years - 15

- Special skills specific to the program.

No special skills beyond the institutional requirements

- Proportion of students who will achieve licensing, certification, or registration.

None required

- Performance on national and/or local assessments, e.g. percent of students scoring above the 50th percentile on normed tests; percent of students achieving minimal cut-scores on criterion-referenced tests. Include expected results on assessments of general education and on exit assessments in a particular discipline as well as the name of any nationally recognized assessments used.

N/A

- Placement rates in related fields, in other fields, unemployed.

100%

- Transfer rates, continuous study.

5%

5. Program Accreditation

- Institutional plans for accreditation, if applicable, including accrediting agency and timeline. If there are no plans to seek specialized accreditation, please provide a rationale

There are no plans to seek accreditation at this time.

C. General education: Total credits: _____ 42 - See Attachment

[illegible][illegible]

- E. Free elective credits: ^{21 - See Attachment} _____
(sum of C, D, and E should equal A)
- F. Requirements for thesis, internship or other capstone experience: ^{N / A} _____
- G. Any unique features such as interdepartmental cooperation: ^{Collaboration with HCBC and STEM} _____

7. Need/Demand

☒ Student demand

☒ Market demand

☒ Societal need

☐ I hereby certify that the institution has conducted research on the feasibility of the proposal and it is likely the program will be successful.

On July 1, 2011, the Coordinating Board for Higher Education began provisionally approving all new programs with a subsequent review and consideration for full approval after five years.

COLLABORATIVE PROGRAMS

Sponsoring Institution One: N / A

Sponsoring Institution Two: N / A

Other Collaborative Institutions: N / A

Length of Agreement: N / A

If you need more than two lines of text to answer questions 1–5, please attach a word .doc.

1. Which institution (s) will have degree-granting authority?

2. Which institution (s) will have the authority for faculty hiring, course assignment, evaluation and reappointment decisions?

3. What agreements exist to ensure that faculty from all participating institutions will be involved in decisions about the curriculum, admissions standards, exit requirements?

4. Which institution(s) will be responsible for academic and student-support services, e.g., registration, advising, library, academic assistance, financial aid, etc.?

5. What agreements exist to ensure that the academic calendars of the participating institutions have been aligned as needed?



BOARD OF GOVERNORS
MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the proposed fiscal year (FY) 2024 Residence Life room and board rates, effective fall 2023.

II. Background:

The room and board rates reflected in this motion were prepared in coordination with the University's Budget Office. The proposed rates, projected occupancy and planned operations will be used to prepare the FY24 budget that will be presented at a future Board of Governors meeting.

For FY24, the proposed increase in the average room rate is 5.0 percent and the proposed increase in the average board rate is 5.0 percent. As shown in Attachment 1, an average combined room and board rate increase of 5.0 percent is requested for FY24. The proposed room rate reflects inflationary factors impacting residence life operations, debt service obligations, and prioritized facility maintenance projects.

The table that follows shows the percent change in room and board rates for fiscal years 2019 through 2023. During this five-year period, room rates increased an average of 2.4 percent.

Recommended By:

Student Government _____	Chairperson _____
Faculty Senate _____	Dean _____
Administrative Council _____	Academic Council _____
VP, Enroll. Man. & Stu. Suc. <i>[Signature]</i>	Provost <i>[Signature]</i>
VP, Finance & Admin. _____	
VP, University Advancement _____	President _____

Board Action on: _____	Postpone: _____
Motion By: _____	Amend: _____
Second By: _____	Disapprove: _____
Vote: Yeas: _____ Nays: _____	Approve: _____
Abstentions: _____	Secretary: _____

	Annual Percentate Increase		
	Room Rate	Board Rate	Room and Board Rate
FY23	2.8	N/A	N/A
FY22	2.0	3.0	2.3
FY21	1.7	2.5	1.9
FY20	4.0	0.5	2.8
FY19	1.5	2.0	1.7
	2.4		

Residence Halls

The Residence Life system is comprised of 21 residential buildings including 12 residence halls, a five building Group/Greek Housing community, and four buildings in the Greek Village leased to fraternity housing corporations. Nine of the 12 residence halls are currently occupied.

For many students, a private room is the desired living environment. To meet this demand both private rooms and design single rooms are available. Students can contract a room in any residence hall as a private room, providing space is available, at a rate that is 1.5 times the rate of a double occupancy room. Additionally, to meet increased demand for private rooms, the University will use rooms in Towers South, Towers East, Myers Hall, and the Greek/Group Housing area as design single rooms, with one set of furniture in the room.

As new residence halls and the Greek Village were added to the housing system, the University gradually closed older facilities with significant deferred maintenance. Existing residence halls closed indefinitely include Cheney Hall, closed in FY16, Henderson Hall, closed in FY19, and Dearmont Hall, where residential spaces closed in FY20, and the remaining Dearmont Hall academic space closed in FY22.

Board Plans

In fall 2022, the dining program transitioned from weekly meal plans to semester block plans. The new plan provides students with a block of meals for the semester that can be used at resident dining facilities and a flex dollar account to redeem in either residential or retail venues. Five meal plan options are provided with varying levels of block plans and flex dollars. Flex dollars can be used at any campus dining location and unused flex from the fall semester carry over to the spring semester. In collaboration with Southeast's dining services partner, Chartwells Educational Dining Services, known on campus as SEMO Dining, completed several enhancements to the University's eight dining venues in summer 2022. These changes aligned venue operations with the new meal plan structure to provide students with a wide variety of menu options daily and to meet growing student demand for grab-and-go dining. To meet student interest in retail dining, additional flex dollars will be substituted for block meals, as follows:

FY23	FY24
Block 304 + \$164 Flex	Block 275 + \$422 Flex
Block 190 + \$656 Flex	Block 180 + \$793 Flex
Block 130 + \$1486 Flex	Block 120 + \$1648 Flex
Block 75 + \$2122 Flex	Block 75 + \$2186 Flex

**SOUTHEAST MISSOURI STATE UNIVERSITY
RESIDENCE LIFE
FY24 - PROPOSED ROOM & BOARD RATES**

ROOM CONTRACTS**RATES**

	FY23 Room Rate	FY24 Room Rate	Capacity as Built	Capacity as Used	Projected Average Occupancy	Average Private Rooms	Total Paid Beds
Group/Greek single	\$ 7,100	\$ 7,500	378	190	170	0	170
Towers East double (floors 2-8)	\$ 5,550	\$ 5,900	244	233	210	0	210
Towers East single (floors 9-12)	\$ 7,100	\$ 7,500	144	72	68	0	68
Towers South double	\$ 5,550	\$ 5,900	0	0	0	0	0
Towers South single (floors 2-12)	\$ 7,100	\$ 7,500	392	186	178	0	178
Community-style Subtotal	\$ 6,713	\$ 7,100	1158	681	626	0	626
Dobbins Center	\$ 7,500	\$ 7,850	184	178	164	0	164
LaFerla	\$ 7,200	\$ 7,550	262	250	210	10	220
Merick	\$ 7,200	\$ 7,550	306	295	246	10	256
Myers double (floors 4-5)	\$ 6,900	\$ 7,200	85	79	66	0	66
Myers single (floors 1-3)	\$ -	\$ 7,850	119	56	48	0	48
Towers North	\$ 7,100	\$ 7,450	286	187	162	4	166
Towers North premium (dbl w/private bath)	\$ 8,100	\$ 8,450	0	66	59	0	59
Towers West	\$ 7,100	\$ 7,450	285	182	154	4	158
Towers West premium (dbl w/private bath)	\$ 8,100	\$ 8,450	0	66	59	0	59
Vandiver	\$ 7,200	\$ 7,550	302	290	231	12	243
Suite-style Subtotal	\$ 7,378	\$ 7,722	1829	1649	1399	40	1439
AVERAGE	\$ 7,173	\$ 7,531					
		5.0%	2987	2330	2025	40	2065

BOARD CONTRACTS**RATES**

	FY23 Board Rate	FY 24 Board Rate	Projected Average Contracts
BLOCK PLANS			
Block 275 + \$422 Flex	\$ 3,520	\$ 3,670	55
Block 180 + \$793 Flex	\$ 3,000	\$ 3,150	325
Block 120 + \$1648 Flex	\$ 3,100	\$ 3,260	950
Block 75 + \$2186 Flex	\$ 3,340	\$ 3,500	685
Block 90	\$ 2,010	\$ 2,140	110
AVERAGE	\$ 2,994	\$ 3,144	
		5.0%	

COMBINED ROOM & BOARD w/block 120 plan

	FY23 Rate	FY24 Rate
Group/Greek single	\$ 10,200	\$ 10,760
Towers Community double	\$ 8,650	\$ 9,160
Towers Community single	\$ 10,200	\$ 10,760
Dobbins Center	\$ 10,600	\$ 11,110
LaFerla	\$ 10,300	\$ 10,810
Merick	\$ 10,300	\$ 10,810
Myers double	\$ 10,000	\$ 10,460
Myers single	\$ -	\$ 11,110
Towers Suite double	\$ 10,200	\$ 10,710
Towers Suite premium	\$ 11,200	\$ 11,710
Vandiver	\$ 10,300	\$ 10,810
AVERAGE	\$ 10,273	\$ 10,791
		5.0%



BOARD OF GOVERNORS
MOTION CONSIDERATION FORM

March 10, 2023

Open Session

I. Motion to be Considered:

Approve the acceptance of the System Facilities financial statements for the year ending June 30, 2022, from RubinBrown, LLP.

II. Background:

The System Facilities financial statements present the activity for fiscal year 2022 for the funds established by the terms of the bond resolution for the System Facilities Revenue Bonds Series 2016A, 2016B, 2016C, and 2020. The basic financial statements for the System Facilities were also prepared in accordance with Governmental Accounting Standards Board (GASB) Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities*.

The System Facilities financial statements (Attachment 1) consist of a Management's Discussion and Analysis; basic financial statements including a Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for System Facilities, notes to the basic financial statements, and various supplemental schedules required by terms of the University's bond agreements. The auditors' report includes an unmodified opinion by RubinBrown, LLP.

Recommended By:

Student Government _____
Faculty Senate _____
Administrative Council _____
VP, Enroll. Man. & Stu. Suc. _____
VP, Finance & Admin. *[Signature]* _____
VP, University Advancement *[Signature]* _____

Chairperson _____
Dean _____
Academic Council _____
Provost _____

President *[Signature]* _____

Board Action on: _____
Motion By: _____
Second By: _____
Vote: Yeas: _____ Nays: _____
Abstentions: _____

Postpone: _____
Amend: _____
Disapprove: _____
Approve: _____
Secretary: _____

***SOUTHEAST MISSOURI STATE
UNIVERSITY SYSTEM FACILITIES***

MANAGEMENT LETTER

JUNE 30, 2022

Board of Governors
Southeast Missouri State University
System Facilities
Cape Girardeau, Missouri

In planning and performing our audit of the financial statements of Southeast Missouri State University System Facilities (System Facilities) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered System Facilities' 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of System Facilities' internal control. Accordingly, we do not express an opinion on the effectiveness of the System Facilities' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and, therefore, material weaknesses may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we considered to be material weaknesses.

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 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.

We consider the following deficiencies in System Facilities' internal control to be material weaknesses:

Maintenance Of Capital Asset Records

During 2022, management identified a significant number of adjustment that needed to be made to capital assets as presented on the System Facilities financial statements.

These adjustments included:

- Adding capital assets that are part of the System Facilities entity but had been excluded from the financial statements.
- Removing capital assets that are not part of the System Facilities entity but had been included in the financial statements.
- Removing capital assets that should have been recorded as capital asset disposals in prior years but had not been. These included assets whose useful life had been exceeded.
- Reclassifying assets between capital asset categories.

This restatement resulted in a net increase in net position as of June 30, 2021 of \$11,824,752.

We recommend that University management perform an annual review of its capital asset records in Asset Keeper in order to identify capital assets no longer in service that should be disposed, and to ensure capital assets are appropriately attributed to the System Facilities entity. The Asset Keeper records should be updated to reflect the items written off as part of the restatement to the fiscal year 2021 financial statements. The Asset Keeper records should then be reconciled to the System Facilities trial balance on an annual basis.

Unearned Revenue Related To Contracted Food Service Provider

During 2022, management determined that several payments received in previous years from the University's contracted food service provider should have been recorded as unearned revenue and amortized over the life of the contract with the provider. In order to correct the financial statements for these transactions, a restatement was recorded resulting in a decrease in net position of \$6,968,183 as of June 30, 2021.

The University's finance department was not notified when contract amendments were signed with the food service provider, and accordingly the finance department was not aware that these payments needed to be recorded as unearned revenue. We recommend management ensure that any future amendments to the University's contract with its food service provider, and any amendments to similar contracts, are forwarded promptly to the finance department so that the appropriate accounting treatment may be determined.

University Funds Included Within The System Facilities Entity

The bond official statements associated with the University's System Facilities Revenue Bonds define the System Facilities entity as including the University's Housing System, the University Center, recreational facilities, and parking facilities. During 2022, the University determined that certain University activities that did not fall within the scope of the System Facilities entity had been included in the System Facilities financial statements in prior years, and certain University activities that did fall within the scope of the System Facilities entity had been excluded from the System Facilities financial statements in prior years. In order to correct the financial statements for these transactions, a restatement was recorded resulting in a decrease in net position of \$2,101,335 as of June 30, 2021.

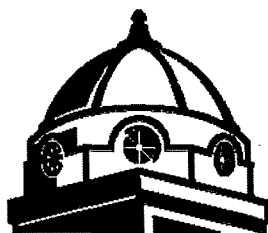
We recommend that University management perform an annual review of the University's general ledger activity to ensure that the appropriate portions the University's activity are included within the System Facilities entity. This review is particularly important in years where the University issues new System Facilities Revenue Bonds, as this can result in the creation of new System Facilities general ledger accounts or the removal of existing ones.

This communication is intended solely for the information and use of management and the Board of Governors and is not intended to be and should not be used by anyone other than these specified parties.

RubinBrown LLP

February 24, 2023

**SOUTHEAST MISSOURI STATE
UNIVERSITY SYSTEM FACILITIES**
FINANCIAL STATEMENTS
JUNE 30, 2022



**SOUTHEAST MISSOURI
STATE UNIVERSITY • 1873**

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Independent Auditors' Report

Board of Governors
Southeast Missouri State University
System Facilities
Cape Girardeau, Missouri

Report On The Audit Of The Financial Statements

Opinions

We have audited the financial statements of the business-type activities of Southeast Missouri State University System Facilities, (System Facilities) of Southeast Missouri State University (the University), a component unit of the State of Missouri, as of and for the years ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the System Facilities basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the business-type activities of System Facilities as of June 30, 2022, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis For Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of System Facilities and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of A Matter Relating to Financial Reporting Entity

As discussed in Note 1, the basic financial statements of the System Facilities are intended to present the financial position, changes in financial position, and cash flows of only that portion of the University that is attributable to the System Facilities. They do not purport to, and do not, present fairly the financial position of the University as of June 30, 2022, and its changes in financial position and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Emphasis Of A Matter Relating To Restatement

As described in Note 13, net position as of June 30, 2021 have been restated to correct various items related to capital assets, unearned income, and the identification of the portions of the University's activities that comprise the System Facilities entity. Our opinion is not modified related to this matter.

Emphasis Of A Matter Relating To Change In Accounting Principle

As described in Notes 11 and 13, in 2022 System Facilities adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities Of Management For The Financial Statements

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 System Facilities' 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.

Auditors' 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 auditors' report that includes our opinion. 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 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 System Facilities' 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 System Facilities' 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 the Management's Discussion and Analysis 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 GASB 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 GAAS, 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the System Facilities' basic financial statements. The schedules of insurance coverage, enrollment and fees, room and board costs - five-year trend, student composition - university housing system, housing occupancy and university residence hall capacities as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

RubinBrown LLP

February 24, 2023

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of Southeast Missouri State University System Facilities' (the System Facilities) basic financial statements provides an overview of the System Facilities' financial performance during the year ended June 30, 2022. The Management's Discussion and Analysis is designed to focus on current activities and resulting changes, and should be read in conjunction with the System Facilities' basic financial statements and footnotes.

Using This Report

This report consists of a series of basic financial statements, prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis - for Public Colleges and Universities*. The Statement of Net Position includes the assets, liabilities, deferred inflows and outflows of resources and net position of the System Facilities as of the end of the fiscal year. The Statement of Net Position is a point of time financial statement. It is prepared under the accrual basis of accounting, whereby assets are recognized when the service is provided and the liabilities are recognized when others provide the service, regardless of when cash is exchanged.

The Statement of Revenue, Expenses and Changes in Net Position presents the revenues earned and expenses incurred during the year. Activities are reported as either operating, nonoperating or other. The utilization of long-lived assets, referred to as Capital Assets, is reflected in the basic financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

The Statement of Cash Flows presents the System Facilities' inflows and outflows of cash. The primary purpose of the Statement of Cash Flows is to provide information about the System Facilities' cash receipts and payments summarized by operating, capital and related financing, noncapital financing and investing activities.

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

Management's Discussion And Analysis (*Continued*)

Financial Analysis Of The System Facilities

The following table reflects the Net Position for the System Facilities as of June 30:

	2022	2021 (As Restated)
Current Assets	\$ 12,263,560	\$ 9,538,407
Noncurrent Assets		
Capital assets, net of depreciation	167,334,182	175,666,078
Total assets	179,597,742	185,204,485
Deferred Outflows of Resources	4,213,944	4,674,536
Current Liabilities	6,827,129	4,999,654
Noncurrent Liabilities	111,665,394	117,567,345
Total liabilities	118,492,523	122,566,999
Deferred Inflows of Resources	662,272	1,283,167
Net Position		
Net investment in capital assets	55,097,635	55,257,999
Unrestricted	9,559,256	10,770,856
Total net position	\$ 64,656,891	\$ 66,028,855

Current assets consist primarily of cash and cash equivalents. Current assets totaled \$12.2 and \$9.5 million for June 30, 2022 and 2021, respectively.

Noncurrent assets are capital assets (net of depreciation). The University has recently reviewed its capital assets which has resulted in a reclassification of some assets as well as the impairment of others. As a result, System Facilities noncurrent assets went from \$163.7 million at June 30, 2020 to \$167.3 million at June 30, 2022.

Current liabilities consist primarily of accounts payable, accrued compensation, and accrued interest payable. Current liabilities also include the current portion (payable within one year) of bonds payable, notes payable, and unearned income. Current liabilities totaled \$6.8 million and \$5.0 million for June 30, 2022 and 2021, respectively.

Noncurrent liabilities consist of long-term debt, which totaled \$105.6 million at June 30, 2022. Noncurrent liabilities also consist of long-term unearned income which is comprised of advances from Chartwells, the University's contracted food service provider, for capital investments which are being amortized through 2036.

SOUTHEAST MISSOURI STATE UNIVERSITY

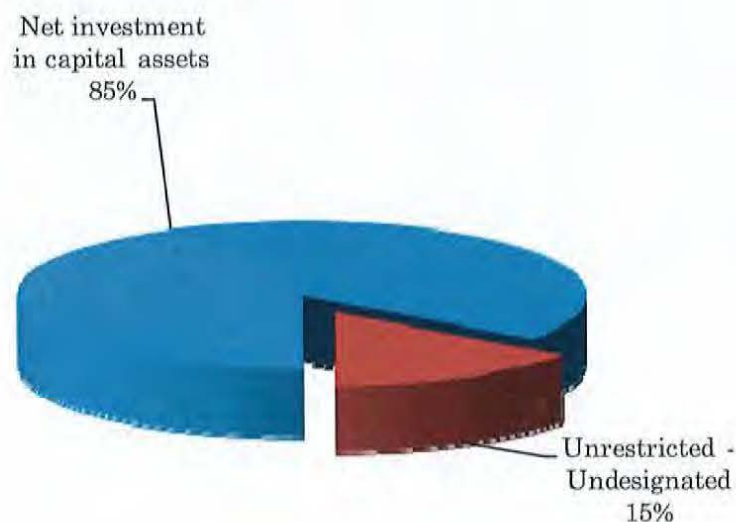
SYSTEM FACILITIES

Management's Discussion And Analysis *(Continued)*

Net position represents the residual interest in the System Facilities' assets and deferred outflows after liabilities are deducted.

	2022	2021 (As Restated)
Net Position		
Net investment in capital assets	\$ 55,097,635	\$ 55,257,999
Unrestricted:		
Undesignated	9,559,256	10,770,856
Total Unrestricted	9,559,256	10,770,856
Total net position	\$ 64,656,891	\$ 66,028,855

Following is a breakdown of net position at June 30, 2022:



Net investment in capital assets represents the System Facilities' capital assets net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction or improvement of those assets. Net investment in capital assets decreased approximately \$0.2 million from \$55.3 million at June 30, 2021 to \$55.1 million at June 30, 2022. The decrease is primarily due to depreciation expense recognized during 2022 exceeding the addition of new assets.

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Management's Discussion And Analysis (*Continued*)

Unrestricted-undesignated net position of the System Facilities was approximately \$9.6 million at June 30, 2022, which was a decrease from \$1.2 million at June 30, 2021.

The following schedule reflects the condensed revenues and expenses of the System Facilities for fiscal years 2022 and 2021:

**Condensed Statements Of Revenues
Expenses And Changes In Net Position
Years Ended June 30, 2022 And 2021**

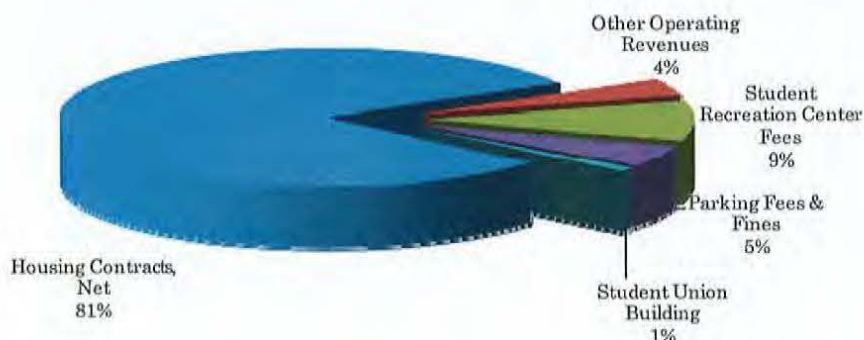
	2022	2021 (As Restated)
Operating Revenue		
Housing contracts, net of scholarship allowance	\$ 19,175,213	\$ 18,757,237
Student recreation center fees	2,049,704	2,302,539
Parking fees and fines	1,148,761	1,057,540
Student union building fees	244,417	260,581
Other operating revenues	1,285,735	1,122,769
Total operating revenue	23,903,830	23,500,666
Operating Expenses		
Personnel service	3,963,622	4,283,518
Contract food service	6,601,355	6,688,934
Utilities and maintenance	2,341,786	2,866,530
Depreciation	6,160,619	5,353,277
Other operating expenses	1,082,484	2,431,130
Total operating expenses	20,149,866	21,623,389
Operating income	3,753,964	1,877,277
Nonoperating Revenue (Expenses)		
Investment income	51,661	33,836
Interest on capital asset related debt	(3,434,476)	(2,891,146)
Loss on disposal of capital assets	(3,138,299)	—
Contribution revenue from food service vendor	1,395,186	467,141
Emergency COVID-19 governmental assistance	—	677,853
Net nonoperating expenses	(5,125,928)	(1,712,316)
Change in net position	(1,371,964)	164,961
Net position beginning of year (as restated)	66,028,855	65,863,894
Net position end of year	\$ 64,656,891	\$ 66,028,855

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

Management's Discussion And Analysis (*Continued*)

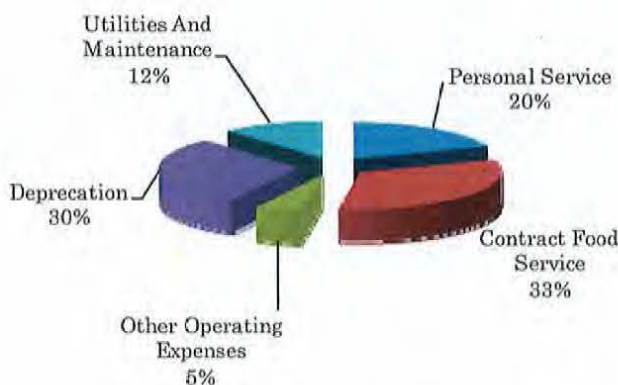
The most significant sources of operating revenue for Systems Facilities are housing contracts, student recreation center fees, and parking fees and fines. Operating revenues remained relatively stable from Fiscal Year 2021 to Fiscal Year 2022. Nonoperating revenues include the amortization of financial support provided as investment in plant by the University's food service vendor.

Following is a graphic illustration of revenue by source for fiscal year 2022:



Operating expenses of the System Facilities totaled \$20.1 million for the fiscal year ending June 30, 2022 and \$21.6 million for the fiscal year ending June 30, 2021. Personal service costs and contract food service costs account for over half of the total operating expenses for fiscal years 2022 and 2021.

Following is a graphic illustration of operating expenses by source for the period ended June 30, 2022:



SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

Management's Discussion And Analysis (*Continued*)

Capital Assets

At June 30, 2022 and 2021, the System Facilities' investment in capital assets totaled \$167.3 and \$175.7 million, respectively, as follows:

	2022	2021 (As Restated)
Buildings and improvements	\$ 218,178,970	\$ 220,752,824
Infrastructure	19,623,748	20,047,799
Leasehold improvements	1,145,454	1,145,454
Construction in progress	250,133	2,104,668
Lease right to use asset	121,776	121,776
Less: Accumulated depreciation	(71,985,899)	(68,506,443)
	<u>\$ 167,334,182</u>	<u>\$ 175,666,078</u>

Additional information on Capital Assets can be found in Note 4 of the financial statements.

Bonds And Notes Payable

The System Facilities had outstanding bonds of approximately \$100.7 and \$103.1 million at June 30, 2022 and 2021, respectively.

The System Facilities also has a note payable to the University's contract food service provider of approximately \$170,000 and \$188,000 at June 30, 2022 and 2021, respectively.

Additional information on Bonds and Notes Payable can be found in Notes 5 and 6 of the financial statements.

**SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES**

STATEMENT OF NET POSITION

June 30, 2022

Assets

Current Assets

Cash and cash equivalents	\$ 10,706,821
Restricted cash and cash equivalents	740,674
Accounts receivable	816,065
Total Current Assets	<u>12,263,560</u>

Noncurrent Assets

Capital assets - non-depreciable	250,133
Capital assets, net - depreciable	167,084,049
Total Noncurrent Assets	<u>167,334,182</u>

Total Assets	<u>179,597,742</u>
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Deferred Outflows Of Resources

Deferred amounts on refunding of bonds payable	<u>4,213,944</u>
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Liabilities

Current Liabilities

Accounts payable	124,928
Accrued interest payable	1,015,409
Accrued compensation	220,470
Unearned income	1,148,366
Notes payable	17,956
Bonds payable	4,300,000
Total Current Liabilities	<u>6,827,129</u>

Noncurrent Liabilities

Notes payable	152,020
Unearned income	6,033,902
Leases payable	32,238
Bonds payable	105,447,234
Total Noncurrent Liabilities	<u>111,665,394</u>

Total Liabilities	<u>118,492,523</u>
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Deferred Inflows Of Resources

Deferred amounts on lease revenues	<u>662,272</u>
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Net Position

Net investment in capital assets	55,097,635
Unrestricted	9,559,256
Total Net Position	<u><u>\$ 64,656,891</u></u>

**SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For The Year Ended June 30, 2022**

Operating Revenues

Housing contracts (net of scholarship allowance of \$2,221,258)	\$ 19,175,213
Student recreation center fees	2,049,704
Food services	244,417
Student parking fees	736,006
Other fees	410,477
Fines/parking tickets	412,755
Rental income	658,987
Other operating revenues	216,271
Total Operating Revenues	<u>23,903,830</u>

Operating Expenses

Personnel service	3,963,622
Contract food service	6,601,355
Utilities and maintenance	2,341,786
Depreciation and amortization	6,160,619
Other operating expenses	1,082,484
Total Operating Expenses	<u>20,149,866</u>

Operating Income

3,753,964

Nonoperating Revenues (Expenses)

Investment income	51,661
Interest on capital asset-related debt	(3,434,476)
Loss on disposal of capital assets	(3,138,299)
Contribution revenue from food service vendor	1,395,186
Total Nonoperating Expenses, Net	<u>(5,125,928)</u>

Change In Net Position

(1,371,964)

Net Position - Beginning Of Year (As Originally Stated)

63,208,588

Restatement (Note 13)

2,820,267

Net Position - Beginning Of Year (As Restated)

66,028,855

Net Position - End Of Year

\$ 64,656,891

**SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES**

**STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2022**

Cash Flows From Operating Activities

Student and housing fees	\$ 22,205,340
Other receipts	1,704,423
Payments to vendors and suppliers	(9,151,742)
Payments to employees	(4,026,348)

Net Cash Provided By Operating Activities	<u>10,731,673</u>
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Cash Flows From Capital And Related Financing Activities

Purchases of capital assets and payments to contractors	(967,022)
Principal paid on capital debt	(2,400,019)
Interest paid on capital debt	(4,064,312)

Net Cash Used In Capital And Related Financing Activities	<u>(7,431,353)</u>
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Cash Flows Provided By Investing Activities

Interest on investments	<u>51,661</u>
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Net Increase In Cash And Cash Equivalents	3,351,981
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Cash And Cash Equivalents - Beginning Of Year	<u>8,095,514</u>
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Cash And Cash Equivalents - End Of Year	<u><u>\$ 11,447,495</u></u>
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Reconciliation Of Operating Income To

Net Cash From Operating Activities

Operating income	\$ 3,753,964
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation and amortization expense	6,160,619
Changes in assets and liabilities:	
Receivables, net	5,933
Accounts payable and accrued liabilities	887,981
Due to related organizations	(14,098)
Accrued compensated absences	(62,726)

Net Cash Provided By Operating Activities	<u><u>\$ 10,731,673</u></u>
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SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

1. Organization

The basic financial statements include the accounts of Southeast Missouri State University (the University) established by the terms of the bond resolutions for the System Facilities Revenue Bonds and Taxable System Facilities Revenue Bonds 2016A and 2016B dated February 26, 2016, the System Facilities Revenue Bonds 2016C dated August 10, 2016, and the System Facilities Refunding Revenue Bonds 2020 dated April 1, 2020. The basic financial statements reflect only the assets, liabilities, deferred inflows and outflows of resources, net position, and revenues and expenses of the System Facilities.

The System Facilities is composed of the Housing System, the Student Union facility (University Center), the Student Recreation Center, the Outdoor Recreation Fields and the Parking and Transit System. The Housing System is composed of all residence halls and related dining facilities, including Myers Hall, Group Housing, the Towers High Rise Housing, Vandiver Hall, Merick Hall, Henderson Hall, LaFerla Hall, Dobbins River Campus Center and Greek Housing. Revenue derived from the operation of these facilities is pledged for the retirement of the outstanding Series 2016A, 2016B, 2016C and 2020 bonds and payment of interest thereon semi-annually on April 1 and October 1.

2. Basis Of Accounting And Presentation And Summary Of Significant Accounting Policies:

Basis Of Accounting And Presentation

The basic financial statements of the System Facilities have been prepared using the economic resource measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for publicly owned colleges and universities and is presented in accordance with the reporting model as prescribed in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements - Management's Discussion and Analysis for Public Colleges and Universities*. The System Facilities follows the "business-type" activities requirements of GASB Statement No. 34.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements *(Continued)*

Summary Of Significant Accounting Policies

Cash And Cash Equivalents

These assets represent all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents and restricted cash and cash equivalents are combined on the statement of cash flows and represent cash and repurchase agreements.

Capital Assets

Physical properties are recorded at cost or, when donated, at acquisition value at date of gift. All financially significant building and infrastructure additions and improvements are capitalized if the life of the capital asset is extended. Depreciation is computed using the straight-line method, with a full-year expense in the year after acquisition and partial depreciation through the month of disposition. Capital assets are depreciated over the estimated useful lives as follows:

Capital Assets	Years
Building and improvements	10 to 50
Infrastructure	10 to 50

When capital assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts.

Compensated Absences

System Facilities employees earn vacation benefits based, in part, on length of service. Vacation pay is fully vested when earned. Upon separation from service, employees are paid accumulated vacation pay based upon the nature of separation (death, retirement or termination). Certain limitations have been placed on the hours of vacation that employees may accumulate and carry over for payment at termination, retirement or death. Unused hours exceeding these limitations are forfeited.

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

Net Position

Resources are required to be classified for accounting and reporting purposes into the following three net position categories:

- *Net investment in capital assets*: Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction or improvement of those assets.
- *Restricted*:
 - Nonexpendable* - Net position subject to externally imposed stipulations that the System Facilities maintain them permanently.
 - Expendable* - Net position whose use by the System Facilities is subject to externally imposed stipulations that will be fulfilled by actions of the System Facilities pursuant to those stipulations or that expire by the passage of time.
- *Unrestricted*: Net position that is not subject to externally imposed stipulations. Unrestricted net position may be designated for specific purposes by action of management or the Board of Governors or may otherwise be limited by contractual agreements with outside parties. A portion of unrestricted net position is designated for investment in inventories.

The University first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

Eliminations, Discounts And Allowances

In preparing the basic financial statements, the System Facilities eliminates inter-fund assets and liabilities that would otherwise be reflected twice in the statement of net position. Similarly, revenues and expenses related to internal service activities are also eliminated from the statement of revenues, expenses, and changes in net position. Student and housing revenues are reported net of scholarship discounts and allowances in the statement of revenues, expenses, and changes in net position.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements *(Continued)*

Operating And Nonoperating Revenues

The System Facilities' policy for defining operating activities as reported on the statement of revenues, expenses, and changes in net position are those that generally result from exchange transactions such as payments received for providing services and payments made for services or goods received. Operating revenues include various auxiliary services, such as housing and various general fees. Nearly all of the System Facilities' expenses are from exchange transactions. Certain revenue streams relied upon for operations are recorded as nonoperating revenues, as defined by GASB Statement No. 34. Nonoperating revenues include revenues from activities that have the characteristics of nonexchange transactions such as investment income.

Unearned Income

Unearned income consists primarily of the University's dining services vendor's investment in facilities. Although the current contract runs through fiscal year 2031, the amortization schedule for the \$6.0 million balance at June 30, 2022 runs through fiscal year 2036. Short term unearned income includes summer school general fees and housing deposits not earned during the current year.

Deferred Outflows And Inflows Of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources until that time. At June 30, 2022, the University's deferred outflows of resources related to System Facilities consist of deferred amounts on refunding of bonds payable, which results from the difference between the reacquisition price of refunded debt and its carrying value. This amount is deferred and amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.

In addition to liabilities, the statement of net position may report a separate section for deferred inflows of resources. Deferred inflows of resources consist of the acquisition of net position that is applicable to a future reporting period or periods and so will not be recognized as an inflow of resources until then. Deferred inflows include payments to be received under leasing transactions where the University is the lessor; these will be recorded as revenue in future years.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

Bond Premiums And Discounts

Premiums and discounts on bonds payable are amortized over the life of the bond based on a method that approximates the effective interest rate method. For the year ended June 30, 2022, amortization related to bond premiums and bond discounts was \$1,090,429 and \$708 respectively.

Amortization

The deferred amount on refunding is amortized as interest on capital related debt using the bonds outstanding method.

Estimates And Assumptions

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect amounts reported in the basic financial statements and the accompanying notes. Actual results could differ from those estimates.

3. Deposits

Custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The University's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. Agencies or instrumentalities of the state of Missouri; bonds of any city, county, school district or special road district of the state of Missouri; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits.

At June 30, 2022, none of the System Facilities' bank balances held by the current depository, a United States financial institution having a branch in the state of Missouri, was exposed to custodial credit risk. All of these deposits were fully collateralized as of June 30, 2022.

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

Foreign Currency Risk. The risk related to adverse effects on the fair value of a deposit from changes in exchange rates. At June 30, 2022, the System Facilities had no exposure to foreign currency risk as the University had no deposits held by international banks.

4. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance - June 30, 2021	Additions	Retirements and Transfers	Balance - June 30, 2022
Capital assets, not being depreciated:				
Land	\$ —	\$ —	\$ —	\$ —
Construction in progress	2,104,668	996,014	(2,850,549)	250,133
Total capital assets not being depreciated	2,104,668	996,014	(2,850,549)	250,133
Capital assets, being depreciated:				
Buildings and improvements	220,752,824	2,821,557	(5,395,411)	218,178,970
Infrastructure	20,047,799	—	(424,051)	19,623,748
Leasehold improvements	1,145,454	—	—	1,145,454
Total capital assets being depreciated	241,946,077	2,821,557	(5,819,462)	238,948,172
Less accumulated depreciation for:				
Buildings and improvements	(62,876,603)	(5,626,980)	2,611,556	(65,892,027)
Infrastructure	(5,165,421)	(405,068)	69,607	(5,500,882)
Leasehold improvements	(452,241)	(116,393)	—	(568,634)
Total accumulated depreciation	(68,494,265)	(6,148,441)	2,681,163	(71,961,543)
Total capital assets being depreciated, net	173,451,812	(3,326,884)	(3,138,299)	166,986,629
Capital assets, net	\$ 175,556,480	\$ (2,330,870)	\$ (5,988,848)	\$ 167,236,762
Lease intangible asset:				
Land	\$ 121,776	\$ —	\$ —	\$ 121,776
Total lease intangible asset	121,776	—	—	121,776
Less accumulated ammortization for:				
Land	(12,178)	(12,178)	—	(24,356)
Total accumulated amortization	(12,178)	(12,178)	—	(24,356)
Total lease intangible asset, net	\$ 109,598	\$ (12,178)	\$ —	\$ 97,420

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

The estimated cost to complete construction in progress at June 30, 2022 is \$1,703,879, which consists primarily of upgrades of existing student housing. These projects are being funded by Auxiliary funds. Two projects (University Center Bookstore Renovation and Rowdy's upgrade) are capital investments being made by vendors with long-term contracts with the University. These investments will be amortized over the life of the contract.

5. Bonds Payable

	Amount			Amount
	Outstanding	Principal	Principal	Outstanding
	June 30, 2021	Additions	Payments	June 30, 2022
System Facilities Revenues Bonds Series 2016A	\$ 12,525,000	\$ —	\$ 990,000	\$ 11,535,000
System Facilities Revenues Bonds Series 2016B	8,070,000	—	220,000	7,850,000
System Facilities Revenues Bonds Series 2016C	25,025,000	—	—	25,025,000
System Facilities Revenues Bonds Series 2020	57,480,000	—	1,160,000	56,320,000
	103,100,000	—	2,370,000	100,730,000
Less: Current maturities (due within one year)				4,300,000
Add: Premium on bond payable				9,027,368
Less: Discount on bond payable				10,134
				<u>\$ 105,447,234</u>

Series 2020 Bonds

On July 22, 2020, the Board of Regents issued \$57,480,000 of System Facilities Refunding Revenue Bonds Series 2020 for the purpose of refunding Series 2013A System Facilities Revenue Bonds. The refunding decreased the University's total debt service payments by \$5,025,667 and results in an economic gain (difference between the present value of the old and new debt service payments) of \$4,916,683.

During 2020, the refunding of the Series 2013A bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$3,326,179. This difference, reported in the accompanying basic financial statements as a deferred outflow of resources, is being charged to operations through 2043 using the bonds outstanding method.

The Series 2020 bonds shall pay interest semiannually on April 1 and October 1. At the option of the University, the Series 2020 bonds maturing April 1, 2031 and thereafter may be called to redemption and payment prior to maturity on or after April 1, 2030 in lots of \$5,000 at a redemption price of 100% of the principal amount together with accrued interest thereon to the date of maturity.

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

The Series 2020 bonds maturing April 1, 2040 and 2043 are subject to mandatory redemption and payment prior to maturity at the principal amount thereof plus accrued interest thereon to the date of redemption, without premium, in accordance with the following schedule:

Series 2020 Bonds Maturing April 1, 2040	
Years	Amount
2038-2040	\$4,956,900

Series 2020 Bonds Maturing April 1, 2043	
Years	Amount
2041-2043	\$3,515,400

The Series 2020 bonds, collateralized by a pledge of the gross income and revenues derived from the ownership or operation of the System Facilities bear interest at rates varying from 2.00% to 5.00% and mature serially through fiscal year 2043.

Series 2016 Bonds

On August 10, 2016, the Board of Regents issued \$25,025,000 of System Facilities Revenue Bonds Series 2016C for the purpose of partially refunding Series 2011B System Facilities Revenue bonds. The partial refunding decreased the University's total debt service payments by \$3,068,337 and results in an economic gain (difference between the present value of the old and new debt service payments) of \$2,723,714.

During 2016, the advance refunding of the Series 2011B bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1,767,433. This difference, reported in the accompanying basic financial statements as a deferred outflow of resources, is being charged to operations through 2042 using the bonds outstanding method.

The Series 2016C bonds shall pay interest semiannually on April 1 and October 1. At the option of the University, the Series 2016C bonds maturing April 1, 2025 and thereafter may be called to redemption and payment prior to maturity on or after April 1, 2024 in lots of \$5,000 at a redemption price of 100% of the principal amount together with accrued interest thereon to the date of maturity.

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

The Series 2016C bonds maturing April 1, 2037, April 1, 2039 and April 1, 2042 are subject to mandatory redemption and payment prior to maturity at the principal amount thereof plus accrued interest thereon the date of redemption, without premium, in accordance with the following schedule:

Series 2016C Bonds Maturing April 1, 2037	
Years	Amount
2036-2037	\$2,840,000
Series 2016C Bonds Maturing April 1, 2039	
Years	Amount
2038-2039	\$3,005,000
Series 2016C Bonds Maturing April 1, 2042	
Years	Amount
2040-2042	\$4,850,000

The Series 2016C bonds, collateralized by a pledge of the gross income and revenues derived from the ownership or operation of the Systems Facilities bear interest at rates varying from 2.00% to 4.00% and mature serially through fiscal year 2042.

On February 26, 2016, the Board of Regents issued \$21,710,000 of System Facilities Revenue Bonds Series 2016A and \$8,920,000 of Taxable System Facilities Revenue Bonds Series 2016B for the purpose of refunding of \$23,555,000 System Facilities Revenue bonds Series 2011 and constructing, furnishing, and equipping a facility for Greek student housing and certain other expansions, renovations and improvements to System Facilities. The advanced refunding decreased the University's total debt service payments by \$2,830,120 and results in an economic gain (difference between the present value of the old and new debt service payments) of \$2,808,956.

During 2016, the advance refunding of the Series 2011 bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$609,621. This difference, reported in the accompanying basic financial statements as a deferred outflow of resources, is being charged to operations through 2032 using the bonds outstanding method.

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

The Series 2016A and 2016B bonds shall pay interest semiannually on April 1 and October 1. At the option of the University, the Series 2016A bonds maturing April 1, 2026 and thereafter may be called to redemption prior to maturity on or after April 1, 2025 in lots of \$5,000 at a redemption price of 100% of the principal amount together with accrued interest thereon to the date of maturity. The Series 2016B bonds maturing April 1, 2027 and thereafter, at the option of the University may be called to redemption prior to maturity on or after April 1, 2026 in lots of \$5,000 at a redemption price of 100% of the principal amount together with accrued interest thereon to the date of maturity. The Series 2016B bonds maturing April 1, 2031, April 1, 2036 and April 1, 2045 are subject to mandatory redemption prior to maturity at the principal amount thereof plus accrued interest thereon to the date of redemption, without premium, in accordance with the following schedule:

Series 2016B Bonds Maturing April 1, 2031	
Years	Amount
2027-2031	\$1,350,000
Series 2016B Bonds Maturing April 1, 2036	
Years	Amount
2032-2036	\$1,625,000
Series 2016B Bonds Maturing April 1, 2045	
Years	Amount
2037-2045	\$3,935,000

The Series 2016A bonds, collateralized by a pledge of the gross income and revenues derived from the ownership or operation of the System Facilities bear interest at rates varying from 3.00% to 5.00% and mature serially through fiscal year 2032. The Series 2016B bonds also collateralized by a pledge of the gross income and revenues derived from the ownership or operation of the System Facilities bear interest at rates varying from 1.375% to 4.37% and mature serially through 2045.

Interest expense was \$4,061,434 for 2022.

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

Scheduled fiscal year maturities of System Facilities bonds payable and related interest expense are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 4,300,000	\$ 3,949,458
2024	5,110,000	3,761,665
2025	5,345,000	3,521,527
2026	5,585,000	3,279,877
2027	5,825,000	3,038,527
2028-2032	30,135,000	11,359,075
2033-2037	23,895,000	6,481,804
2038-2042	17,740,000	2,385,301
2043-2046	2,795,000	183,937
	<u>\$ 100,730,000</u>	<u>\$ 37,961,171</u>

The Series 2016A, 2016B, 2016C, and 2020 Bonds are collateralized by the net income and revenues derived from the operation and/or ownership of the System Facilities. Under the provisions of the bond resolutions, the University covenants to operate and maintain the System Facilities and to establish and collect rates, fees and charges for the use and services furnished by or through the System Facilities to fund operations, pay principal and interest and establish the required reserves.

The bond resolution for the Series 2016A, 2016B, 2016C, and 2020 Bonds requires that all System Facilities revenues will be deposited as received into the System Facilities. Amounts are then to be transferred to and expended as follows:

First, accumulated in an amount sufficient to pay the current expenses, as defined in the bond resolution, of the System Facilities.

Second, transferred to the Bond Account, on or before each March 25 and September 25, in an amount sufficient to meet the principal and interest due on the next interest payment date.

Third, transferred to the Debt Service Reserve Account in amounts as may be necessary to maintain a debt service reserve in the amount of the Debt Service Reserve Requirement.

Fourth, to maintain a separate System Repair and Replacement Account to deposit sums as may be required to maintain a balance at the Repair and Replacement requirement.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements *(Continued)*

Fifth, after the foregoing deposits, the System Facilities may use the balance of excess funds in the System Revenue Account for specific purposes defined in the bond resolution including transfer to unrestricted University funds.

6. Notes Payable

Notes payable at June 30, 2022 are summarized as follows:

	Balance - June 30, 2021	Principal Additions	Principal Payments	Balance - June 30, 2022
Chart well's-Olive's and Skylight Terrace Expansion	\$ 187,667	\$ —	\$ (17,691)	\$ 169,976
Less: Current maturities (due within one year)				17,956
				<u>\$ 152,020</u>

On July 1, 2009, the University entered into an agreement with Chartwells, the University's contracted food service provider, for the construction of dining facilities in the new residence hall and expansion of the University Center to provide additional dining space. The University will make monthly principal payments totaling \$577,870 through fiscal year 2031. The note is noninterest bearing. Interest has been imputed using a rate of 1.429%.

Interest expense was \$2,679 for 2022. Scheduled fiscal year maturities on notes payable and related interest are as follows:

Year	Principal	Interest
2023	\$ 17,957	\$ 2,414
2024	18,227	2,144
2025	18,500	1,870
2026	18,778	1,592
2027	19,060	1,310
2028-2031	77,454	2,333
	<u>\$ 169,976</u>	<u>\$ 11,663</u>

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

Notes To Financial Statements *(Continued)*

7. Unearned Income

Over the life of the contract with the University's contracted food service provider, the University has entered into several agreements for the construction, expansion, and improvement of dining facilities across the campus. These investments are considered advances (unearned income) from Chartwells that are being amortized through fiscal year 2036. Advances at June 30, 2022 are summarized as follows:

	Balance - June 30, 2021	Additions	Amortization	Balance - June 30, 2022
Original investment	\$ 1,127,815	\$ —	\$ (75,608)	\$ 1,052,207
2009 Investment	274,588	—	(18,408)	256,180
2012 Investment	1,061,533	—	(71,164)	990,369
2013 Investment	324,081	—	(21,726)	302,355
2015 Investment	3,432,186	—	(230,091)	3,202,095
2018 Investment	747,981	—	(50,144)	697,837
	<u>\$ 6,968,184</u>	<u>\$ —</u>	<u>\$ (467,141)</u>	<u>6,501,043</u>
Less: Current maturities (within one year)				<u>467,141</u>
				<u><u>\$ 6,033,902</u></u>

8. Retirement Plan

Substantially all full-time System Facilities employees are participants in the statewide Missouri State Employees' Retirement System (MOSERS).

Plan description. Benefit eligible employees of the University are provided with pensions through MOSERS - a cost-sharing multiple-employer defined benefit pension plan. Chapter 104.320 of the Revised Statutes of Missouri grants the authority to establish a defined benefit plan for eligible state and other related agency employees. MOSERS issues an annual Comprehensive Annual Financial Report (CAFR), a publicly available financial report that can be obtained at www.mosers.org.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

Benefits provided. MOSERS provides retirement, disability, and life insurance benefits to eligible employees. The base retirement benefits are calculated by multiplying the employee's final average pay by a specific factor multiplied by the years of credited service. The factor is based on the specific plan in which the employee participates, which is based on the employee's hire date. Information on the three plans administered by MOSERS (MSEP, MSEP 2000 and MSEP2011 retirement plans) and how eligibility and the benefit amount is determined for each plan may be found in the Notes to the Financial Statements of MOSERS' CAFR.

Contributions. Per Chapter 104.436 of the Revised Statutes of Missouri, contribution requirements of the active employees and the participating employers are established and may be amended by the MOSERS Board. Employees in the MSEP2011 Plan are required to contribute 4% of their annual pay. The University's required contribution rate for the year ended June 30, 2022, was 22.88% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The contribution rate for the MOSERS plan year ended June 30, 2021 was 22.88%, which is the year of measurement for the net pension liability. The contributions to the pension plan from the University were \$9,488,129 for the year ended June 30, 2022.

Pension Liabilities. At June 30, 2022, the University reported a liability of \$112,274,110 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The University's proportion of the net pension liability was based on the University's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for MOSERS plan year ended June 30, 2021. At June 30, 2021, the University's proportion was 2.0812%, a decrease from its proportion measured using 2.00802% as of the June 30, 2020 measurement date. For the year ended June 30, 2022, the University recognized pension expense of \$8,311,384.

The System Facilities does not report a net pension liability as this is a liability of the University as a whole, not of the System Facilities entity, as established by the terms of the bond resolution. For more information, see the separately issued financial statements of Southeast Missouri State University as of June 30, 2022.

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

Notes To Financial Statements *(Continued)*

9. Postemployment Healthcare

The University provides a one-time opportunity for retirees to continue medical insurance coverage until age 65. Retirees after October 22, 2010 who elect to continue medical insurance are required to pay monthly premiums determined by plan type elected and Medicare eligibility. Financial statements for the plan are not available.

The University pays for their portion of the medical insurance premiums on a pay-as-you-go basis. For the year ended June 30, 2022, the University paid benefits of \$157,914. No trust fund has been created for the payment of the University's portion of the medical insurance premiums; therefore, as of June 30, 2022 the University's obligations are unfunded.

The Systems Facilities does not report a net postemployment benefit liability as this is a liability of the University as a whole, not of the System Facilities entity, as established by the terms of the bond resolution. For more information, see the separately issued financial statements of Southeast Missouri State University as of June 30, 2022.

10. Contingencies And Risk Management

The System Facilities is subject to various legal proceedings and claims which arise in the ordinary course of its operations. In the opinion of the University management, the amount of ultimate liability with respect to these actions will not materially affect the overall financial position of the System Facilities.

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. It is the opinion of management that such reimbursements, if any, will not have a material effect on the System Facilities' financial position.

System Facilities employees are covered under Worker's Compensation by the State of Missouri. Claims are submitted to the State and paid by the State on behalf of the University. Total claims paid for the University employees for fiscal year 2021-2022 were \$145,049.

The majority of System Facilities employees are also covered by unemployment insurance administered by the State of Missouri Division of Employment Security.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements *(Continued)*

The System Facilities is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters and employee health and accident benefits. The University purchases commercial insurance and also receives coverage through the State of Missouri for these risks of loss. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The System Facilities has purchased property on occasion that requires monitoring for environmental issues that could result in liability. As of June 30, 2022, the System Facilities is not aware of any environmental liability.

Effective January 1, 2020, the University established a self-insured medical program covering substantially all System Facilities employees. The University's liability has been limited by the purchase of specific (\$250,000 individual deductible limit in calendar year 2021) and aggregate (\$1,000,000 deductible in calendar year 2021) reinsurance. The University has recorded a liability for expenses incurred but not reported of \$1,297,916 as of June 30, 2022.

The liability reported for claims incurred but not reported are based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information obtained prior to the issuance of the financial statements indicates it is probable that a liability has been incurred and the amount of the liability can be reasonably estimated. Changes in the balance of the insurance reserve liability during the year ended June 30, 2022 were as follows:

Liability, June 30, 2021	\$ 1,227,639
Current year claims and changes in estimates	8,657,809
Claim payments	<u>(8,587,832)</u>
Liability, June 30, 2022	<u>\$ 1,297,616</u>

The System Facilities does not report accrued claims liability as this is a liability of the University as a whole, not of the System Facilities entity. For more information, see the separately issued financial statements of Southeast Missouri State University as of June 30, 2022.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

11. Leases

During 2022, System Facilities implemented GASB Statement No. 87, *Leases*, which modified the financial reporting and disclosures for the University's transactions as lessee and lessor. The Statement requires retroactive application. As of July 1, 2021, System Facilities' right to use intangible assets and lease liabilities were restated by \$109,598 and \$44,566, respectively, and lease receivables and related deferred inflows were restated by \$1,283,167. Refer to Note 13 for further detail regarding this restatement.

Lessee

For arrangements where System Facilities is the lessee, a lease liability and a right to use (RTU) intangible asset are recognized at the commencement of the lease term. RTU assets represent System Facilities' right to use an underlying asset for the lease term and lease liabilities represent System Facilities' obligation to make lease payments arising from the lease. RTU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of lease payments over the lease term.

System Facilities uses the implicit rate in the lease to calculate the present value of the lease payments if available. Otherwise, System Facilities' incremental borrowing rate at the date the agreement is entered into is used. System Facilities includes lease extension and termination options in the lease term if, after considering other economic factors, it is reasonably certain the University will exercise the option. The University has not recognized RTU assets and lease liabilities for leases with terms for 12 months or less.

The University has entered into a contract as lessee for land. The lease contracts expire at various dates through 2025. The right to use the leased assets are intangible assets and are further disclosed in the capital asset footnote disclosure at Note 4.

During 2022 and 2021, the University had the following activity under contracts where it is the lessee:

	Balance - June 30, 2021	Principal Additions	Principal Payments	Balance - June 30, 2022
Lease payable	\$ 44,566	\$ —	\$ (12,328)	\$ 32,238

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

The following represents the future minimum lease payments required under the lease arrangements as of June 30, 2022:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 12,412	\$ 181
2024	12,496	96
2025	7,330	17
	<u>\$ 32,238</u>	<u>\$ 294</u>

Lessor

For arrangements where the University is the lessor, a lease receivable and a deferred inflow of resources is recognized at the commencement of the lease term. The lease receivable is measured at the present value of the lease payments expected to be received during the term. The deferred inflows of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods.

The University has entered into contracts as lessor for land and buildings. The lease contracts expire at various dates through 2024. The following represents the future minimum lease revenue under the lease arrangements as of June 30, 2022 (which is recorded as part of accounts receivable on the financial statements):

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 623,820	\$ 1,772
2024	38,452	15
	<u>\$ 662,272</u>	<u>\$ 1,787</u>

12. Net Position

Restricted - In accordance with GASB Statement No. 34, net position is restricted when constraints placed are either externally imposed, or are imposed by law or legislation. There was no restricted net position - expendable for debt service at June 30, 2022.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

Unrestricted - Unrestricted net position, as defined in GASB Statement No. 34, is not subject to externally imposed stipulations; however, it is subject to internal designations. For example, unrestricted net position may be designated for specific purposes by action of the Board of Governors or may otherwise be limited by contractual agreements with outside parties. At June 30, 2022, the entire \$9,559,256 balance of unrestricted net position was undesignated.

13. Restatement

System Facilities has restated its net position as of June 30, 2021, due to several items identified during fiscal year 2022, as follows:

- System Facilities adopted GASB Statement No. 87, *Leases*, as discussed in footnote 11.
- After a full review of capital assets, it was determined that certain capital assets that are part of the System Facilities entity had not been included within the System Facilities financial statements, while other capital assets that are not part of the System Facilities entity or were no longer in use had been included within the System Facilities financial statements. Net position has been adjusted for these capital assets and the related impact on accumulated depreciation.
- System Facilities found that a prior extension of terms was not accounted for in its amortization schedules of unearned income (advances) previously received from the University's contracted food service provider, Chartwells. The extension, which occurred prior to fiscal year 2021, resulted in an overstatement of revenues earned and an understatement of the remaining liability.
- Certain University funds and activities that were not part of the System Facilities entity had been included within the System Facilities financial statements, while other University funds and activities that were part of the System Facilities entity had been excluded from the System Facilities financial statements. Net position has been adjusted in order to include the appropriate University funds and activities.

SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES

Notes To Financial Statements (*Continued*)

The impact of these restatements upon net position as of June 30, 2021 was as follows:

Net Position - June 30, 2021 - as originally stated	\$ 63,208,588
Adjustments:	
Implementation of GASB Statement No. 87	65,032
Adjustments to capital assets and accumulated depreciation	11,824,752
Correction of unearned revenue related to Chartwell's	(6,968,183)
Correction of University funds included in System Facilities entity	<u>(2,101,334)</u>
Net Position - June 30, 2021 - restated	<u><u>\$ 66,028,855</u></u>

System Facilities reported a change in net position of \$589,582 on its originally issued financial statements for the year ended June 30, 2021. If the restatements described above had been made within the financial statements for the year ended June 30, 2021, the change in net position would have been \$164,961.

Supplementary Information

**SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES**

**SCHEDULE OF INSURANCE COVERAGE
(UNAUDITED)
June 30, 2022**

Coverage And Insurer	Policy Expiration Date	Amount Of Coverage
Fire and extended coverage (building, contents and loss of income) Marsh USA	6/30/2022	\$ 982,902,314

Subsequent to June 30, 2022, the University contracted with Marsh USA to provide insurance through June 30, 2023 with \$1,045,317,788 in coverage provided. The University also has statutory liability protection through the State of Missouri's Legal Expense Fund.

SOUTHEAST MISSOURI STATE UNIVERSITY

SYSTEM FACILITIES

SCHEDULE OF ENROLLMENT AND FEES (UNAUDITED) June 30, 2022

	Fall Semester 2021	Spring Semester 2022	Summer Semester 2022
Enrollment - Full-Time Equivalent (FTE)			
Students on campus and off campus	7,764	7,061	2,758
Student Recreation Center Fee/Aquatic Center Fee			
Per credit hour	\$ 9.80	\$ 9.80	\$ 9.80
Per FTE student*	\$ 147.00	\$ 147.00	\$ 58.80

* Average fee based on 15 credit hours of enrollment during the Fall and Spring semesters and 6 credit hours during the summer session.

Room And Board Rates (Annual):**

Fall Semester 2021/Spring Semester 2022

Vandiver Hall	\$ 9,280 - \$10,410
Towers Complex - West/North	\$ 9,280 - \$10,410
Towers Complex - West/North doubles with Private Bath	\$10,340 - \$11,410
Towers Complex - East/South doubles	\$7,890 - \$8,960
Towers East/South singles	\$9,390 - \$10,460 *
Group Housing	\$8,330 - \$9,510
Group Housing singles	\$9,390 - \$10,460
Myers Hall	\$ 9,230 - \$10,410
Merick Hall	\$9,430 - \$10,610
LaFerla Hall	\$9,430 - \$10,610
Dobbins River Campus Center	\$9,680 - \$10,860

Based primarily on double-occupancy. Ranges attributable primarily to meal plan options available to students

* Private rooms

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

SCHEDULE OF ROOM AND BOARD COSTS - FIVE-YEAR TREND (UNAUDITED) June 30, 2022

	2018	2019	2020	2021	2022
Vandiver Hall	\$8,370 - \$9,460	\$8,654 - \$9,766	\$8,918 - \$10,036	\$ 8,976 - \$10,120	\$ 9,280 - \$10,410
Towers Complex - West/North	\$8,370 - \$9,460	\$8,654 - \$9,766	\$8,918 - \$10,036	\$ 8,976 - \$10,120	\$ 9,280 - \$10,410
Towers Complex - West/North doubles with Private Bath	n/a	n/a	n/a	\$9,976 - \$11,120	\$10,340 - \$11,410
Towers Complex - East/South doubles	\$6,850 - \$7,940	\$7,134 - \$8,246	\$7,338 - \$8,456	\$7,496 - \$8,640	\$7,890 - \$8,960
Towers South singles	n/a	n/a	n/a	\$9,496 - \$10,640	\$9,390 - \$10,460
Group Housing	\$7,340 - \$8,430	\$7,624 - \$8,736	\$7,848 - \$8,966	\$8,076 - \$9,220	\$8,330 - \$9,510
Myers Hall	\$8,370 - \$9,460	\$8,654 - \$9,766	\$8,918 - \$10,036	\$ 8,976 - \$10,120	\$ 9,230 - \$10,410
Merick Hall	\$8,530 - \$9,620	\$8,814 - \$9,926	\$9,086 - \$10,204	\$9,144 - \$10,288	\$9,430 - \$10,610
LaFerla Hall	\$8,530 - \$9,620	\$8,814 - \$9,926	\$9,086 - \$10,204	\$9,144 - \$10,288	\$9,430 - \$10,610
Dobbins River Campus Center	\$8,530 - \$9,620	\$8,814 - \$9,926	\$8,814 - \$9,926	\$9,396 - \$10,540	\$9,680 - \$10,860

**SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES**

**SCHEDULE OF STUDENT COMPOSITION - UNIVERSITY HOUSING SYSTEM
(UNAUDITED)
June 30, 2022**

Fiscal Year	Freshmen	Sophomores	Juniors	Seniors	Other	Total
2018	1,602	762	357	257	16	2,994
2019	1,301	782	304	205	10	2,602
2020	1,294	605	372	214	5	2,490
2021	1,097	588	229	202	6	2,122
2022	1,168	596	275	182	5	2,226

SOUTHEAST MISSOURI STATE UNIVERSITY SYSTEM FACILITIES

SCHEDULE OF HOUSING OCCUPANCY (UNAUDITED) June 30, 2022

	(1)	(2)	(3)	(4)
Housing System Facility	Housing Capacity	Average Occupancy (#)	Simple Average Occupancy (%)	Effective Average Occupancy (%)
Vandiver Hall	290	216	73.0%	84.8%
Towers Complex	1,117	932	82.3%	83.5%
Group Housing	247	244	79.7%	84.0%
Myers Hall	164	131	68.4%	73.1%
Merick Hall	295	244	83.5%	86.4%
LaFerla Hall	250	192	71.1%	74.4%
Dobbins River Campus Center	178	166	91.3%	93.3%
	2,541	2,125	83.6%	83.1%

(1) The average number of available beds.

(2) The average number of occupied beds.

(3) Column (2) divided by column (1)

(4) Column (3) adjusted for private-room contracts purchased, i.e., double-occupancy rooms converted to single-occupancy.

**SOUTHEAST MISSOURI STATE UNIVERSITY
SYSTEM FACILITIES**

**SCHEDULE OF UNIVERSITY RESIDENCE HALL CAPACITIES
(UNAUDITED)
June 30, 2022**

Housing System Facility	Housing Capacity	Dining Facilities	Year Constructed
Vandiver Hall	290	No	2002
Towers Complex	1,117	Yes	1967
Group Housing	247	No	1963
Myers Hall	164	No	1948
Merick Hall	295	Yes	2009
LaFerla Hall	250	No	2013
Dobbins River Campus Center	178	Yes	2014
	2,541		



SOUTHEAST MISSOURI
STATE UNIVERSITY · 1873

BOARD OF GOVERNORS

REPORT ITEM

March 10, 2023

Open Session

INTERCOLLEGIATE ATHLETICS DEPARTMENT PROCEDURES FOR YEAR ENDING JUNE 30, 2022

The attached Independent Accountants' Report on Agreed-Upon Procedures for the University Intercollegiate Athletics Department was compiled by RubinBrown, LLP at the request of the University solely to assist the University in complying with NCAA Constitution 3.2.4.15.

The Statement of Revenues and Expenses for Intercollegiate Athletics has been prepared using the reporting definitions required by the NCAA and includes the operations of the Intercollegiate Athletics department, revenues and expenses related to various sports camps, and athletic expenses paid directly by the Foundation. The review did not disclose any material findings which require action by the University.

**SOUTHEAST MISSOURI STATE UNIVERSITY
INTERCOLLEGIATE ATHLETICS
DEPARTMENT**

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLICATION OF
AGREED-UPON PROCEDURES
JUNE 30, 2022**

Independent Accountants' Report On Applying Of Agreed-Upon Procedures

Management and the Board of Governors
Southeast Missouri State University
Cape Girardeau, Missouri

We have performed the procedures enumerated below, solely to assist Southeast Missouri State University (the University) in evaluating whether the accompanying University Intercollegiate Athletics Department Statement of Revenues and Expenses (the Statement) of the University is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2022. The University's management is responsible for the aforementioned financial statement elements, accounts and items and the internal control over financial reporting and compliance.

The University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the University in evaluating whether the Statement is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this reports and, as such, users are responsible for determining whether the procedures are appropriate for their purposes.

The procedures and the associated findings are as follows:

Procedures Related To Revenues

1. Agreement To General Ledger

- a. We obtained the University's Intercollegiate Athletics Department Statement of Revenues and Expenses from management. We checked the mathematical accuracy of the amounts on the statement, compared amounts on the statement to management's worksheets and compared and agreed each category of revenues per the Statement of Revenues and Expenses to the University's general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- b. We inquired of University management and obtained a representation that there are no outside booster organizations that contribute directly to the University.

Findings:

Management explained that there are no outside booster organizations that contribute directly to the University.

2. *Internal Control Policies And Procedures*

- a. We obtained from the University's management a description of aspects of the University's internal control structure unique to the Intercollegiate Athletics Department, such as ticket sales and receipts and athletic department expenses. We were engaged to report whether there were any significant changes in the policies that occurred during the year.

Findings:

Per discussion with management, there have been no significant changes from the prior year.

- b. We compared and agreed a sample of five revenue receipts obtained from the revenue supporting schedules to supporting documentation (copy of check, account deposit form for athletics, or miscellaneous receipt documentation).

Findings:

No exceptions were found as a result of applying these procedures.

- c. We compared and agreed a sample of five expenses obtained from the expense supporting schedules to supporting documentation (purchase order, vendor invoice and copy of check).

Findings:

No exceptions were found as a result of applying these procedures.

3. *Ticket Sales*

The Ticket Sales category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

4. Student Athletic Fees

- a. We compared student athletic fees revenue to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

Athletic Fees revenue decreased \$152,953 and 16% from the prior year. Management explained that the decrease is due to a change in the type of students who were assessed the general fee in fiscal year 2022.

- b. We compared total student athletic fees revenue to the budgeted amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures.

- c. We obtained and inspected the supporting transaction detail of student athletic fees revenue. We recalculated the total student athletic fees revenue recorded in the detail listing and agreed it to the amounts recorded in the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We obtained and documented an understanding of the University's policies for allocating student athletic fees to the intercollegiate athletic program.

Findings:

No exceptions were found as a result of applying these procedures.

- e. We compared and agreed student athletic fees reported by the University to enrollments during the current period. We recalculated student athletic fees revenue and obtained and documented management's explanation of any variation exceeding 10% of amounts recorded in the general ledger.

Findings:

No variations exceeding 10% were found as a result of applying these procedures.

5. *Direct State And Other Government Support*

The Direct State And Other Government Support category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

6. *Direct Institutional Support*

- a. We compared total direct institutional support revenue to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

Direct institutional support revenue decreased \$857,927 and 11% from the prior year. Management explained that this was due to a decreased need for institutional support due to increased revenue.

- b. We compared total direct institutional support revenue to the budgeted amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures.

- c. We obtained and inspected supporting transaction detail of direct institutional support revenue. We recalculated the total direct institutional support revenue recorded in the detail listing and compared and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We obtained supporting documentation, including University authorizations and supporting transaction detail. We recalculated the supporting documentation and compared and agreed amounts to the general ledger.

Findings:

For purposes of allocating direct institutional support to each sport, the University uses the budgeted expenses for each sport and then allocates the men's scholarships and women's scholarships budgeted expenses over each sport based on the actual sport-specific scholarships paid during the year to arrive at the budgeted expenses amount per the direct institutional support schedule. The total revenues are then allocated based on the percentage of total expenses for each sport and for non-program specific expenses.

The allocated budgeted revenues are subtracted from the total expenses budgeted to arrive at the required direct institutional support for each sport/non-program specific and in total. Any non-budgeted transfers in/out are recorded during the year for each specific sport and additional non-budgeted amounts paid by the university (baseball field rental and Athletic Graduate Assistant Fee Waivers) are recorded to direct institutional support during the year.

Based on understanding noted above, there is no population of individual transactions from which to choose. Therefore, RubinBrown did not select a sample.

7. *Transfers Back To Institution*

The Transfers Back to Institution category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

8. *Indirect Institutional Support*

- a. We compared total Indirect Institutional Support to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

Indirect Institutional support revenue increased \$188,420 and 35% from the prior year. Management explained that this is due to the emergency work needed to prepare Houck Field for the football season due to the impairment of the stands and press box.

- b. We compared total Indirect Institutional Support revenue to the budgeted amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures

- c. We obtained and inspected supporting transaction detail of Indirect Institutional Support revenue. We recalculated the total Indirect Institutional Support revenue recorded in the detail listing and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We obtained supporting documentation for five Indirect Institutional Support revenue transactions. We recalculated the supporting documentation and compared and agreed amounts to the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

9. Guarantees

- a. We compared total Guarantees to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

Guarantees revenue increased \$830,125 and 93% from the prior year. Management explained that this was the result of a return to pre-coronavirus pandemic activity after a sharp downturn in the prior year caused by the pandemic.

- b. We compared total Guarantees revenue to the budgeted amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures

- c. We obtained and inspected supporting transaction detail of Guarantees revenue. We recalculated the total Indirect Institutional Support revenue recorded in the detail listing and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We obtained supporting documentation for five Guarantees revenue transactions. We recalculated the supporting documentation and compared and agreed amounts to the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

10. Contributions

The Contributions category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines

11. In-Kind

The In-Kind category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

12. Compensation And Benefits Provided By A Third Party

The Compensation and Benefits Provided By A Third Party category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

13. Media Rights

The University had no Media Rights revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

14. NCAA Distributions

- a. We compared total NCAA distributions revenue to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures.

- b. We compared total NCAA distributions revenue to the budgeted amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

NCAA distributions were \$135,000 and 25% over budget. Management explained that this was due to conservative budgeting practices.

- c. We obtained and inspected supporting transaction detail of NCAA distributions revenue. We recalculated the total NCAA distributions revenue recorded in the detail listing and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We obtained supporting documentation for five NCAA distribution revenue transactions. We recalculated the supporting documentation and compared and agreed amounts to the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

15. Conference Distributions

The Conference Distributions category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

16. Program Sales, Concessions, Novelty Sales And Parking

The Program Sales, Concessions, Novelty Sales and Parking category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

17. Royalties, Licensing, Advertisements And Sponsorships

The Royalties, Licensing, Advertisements And Sponsorships category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

18. *Sports Camps Revenue*

The Sports Camps Revenue category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

19. *Athletics Restricted Endowment And Investment Income*

The Athletics Restricted Endowment And Investment Income category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

20. *Other Operating Revenues*

The Other Operating Revenues category was less than 4% of total revenue, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

21. *Bowl Revenues*

The University had no Bowl Revenues, therefore procedures were not required to be performed in accordance with the NCAA Agreed-Upon procedures guidelines.

Procedures Related To Expenses

1. *Agreement To General Ledger*

We obtained the University's Intercollegiate Athletics Department Statement of Revenues and Expenses from management. We compared and agreed each category of expenses per the Statement of Revenues and Expenses to the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

2. *Athletic Student Aid*

- a. We compared total athletic student aid expenses to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures.

- b. We obtained and inspected supporting transaction detail of athletic student aid expenses. We recalculated the total athletic student aid expenses recorded in the detail listing and agreed to amounts recorded on the general ledger.

Findings:

Total athletic aid per the detail listing by student amounted to \$3,573,918, compared to the amount recorded on the general ledger of \$3,856,306, a difference of \$282,388 or 7.9%. Management explained that the difference occurs because the detail listing by student includes only the financial aid reported to the NCAA, and does not include summer school aid which the University was able to provide to participants in some sports.

- c. We obtained and inspected a listing of athletic student aid recipients. We obtained and inspected supporting documentation, including the award letter and student record, for thirty-one student athletes, accounting for 10% of the population of student athletes receiving aid. We recalculated the supporting documentation and compared and agreed the amounts to the general ledger.

Findings:

Recalculated totals per the supporting detail agreed within a 1% range of variance to the Statement.

- d. We performed a check and ensured that each student selected for testing was also properly reported in the NCAA's Compliance Assistant Software and examined in accordance with the criteria set forth in the NCAA 2022 Agreed-Upon Procedures Guidelines - Step 31.

Findings:

No exceptions were found as a result of applying these procedures.

- e. We performed a check of each student selected to ensure their information was reported accurately in either the NCAA's Compliance Assistant software or entered directly into the NCAA Membership Financial Reporting System.

Findings:

No exceptions were found as a result of applying these procedures.

- f. We recalculated totals for each sport and overall.

Findings:

No exceptions were found as a result of applying these procedures.

3. Guarantees

The Guarantees category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

4. Coaching Salaries, Benefits And Bonuses Paid By The University And Related Entities

- a. We compared coaching salaries, benefits and bonuses expenses to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures.

- b. We obtained and inspected supporting transaction detail of coaching salaries, benefits and bonuses expenses. We selected a sample of support transaction detail reports (football, men's basketball, women's basketball, soccer, and baseball) and recalculated the total coaching salaries, benefits and bonuses expenses recorded in the detail listing and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- c. We compared and agreed a sample of five coaching salaries, benefits and bonuses expenses selected from the supporting transaction detail to supporting documentation (including the employment contract and/or personnel action form, Additional Payments form and W-2).

Findings:

No exceptions were noted as a result of applying these procedures.

5. *Coaching Salaries, Benefits, And Bonuses Paid By A Third Party*

The Coaching Salaries, Benefits and Bonuses Paid By a Third Party category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

6. *Support Staff And Administrative Salaries, Benefits And Bonuses Paid By The University And Related Entities*

- a. We compared support staff and administrative salaries, benefits and bonuses expenses to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

No variations exceeding 10% were found as a result of applying these procedures.

- b. We obtained and inspected supporting transaction detail of support staff and administrative salaries, benefits and bonuses expenses. We selected a sample of support transaction detail reports and recalculated the total support staff expenses recorded in the detail listing and compared and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- c. We compared and agreed a sample of five support staff and administrative salaries, benefits and bonuses expenses selected from the supporting transaction detail to supporting documentation (including the employment contract and/or personnel action form, Additional Payments form and W-2).

Findings:

No exceptions were found as a result of applying these procedures.

7. *Support/Administrative Salaries, Benefits, And Bonuses Paid By A Third Party*

The support staff/administrative salaries, benefits and bonuses paid by a third party expenses category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

8. *Severance Payments*

The University had no Severance Payments, therefore procedures were not required to be performed in accordance with the NCAA Agreed-Upon procedures guidelines.

9. *Recruiting*

The Recruiting category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

10. *Team Travel*

- a. We compared team travel expenses to the prior period amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

Total team travel increased \$276,824 and 31% from the prior year. Management explained that this was the result of a return to pre-coronavirus pandemic activity including full schedules without cancellations of games.

- b. We compared and agreed the University's team travel expense policies to the NCAA-related policies.

Findings:

No exceptions were found as a result of applying these procedures.

- c. We obtained and inspected supporting transaction detail of team travel expenses. We recalculated the total team travel expenses recorded in the detail listing and compared and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We compared and agreed a sample of five team travel expenses selected from the supporting transaction detail to supporting documentation (including the vendor invoice/expense report/travel cash advance form and cash disbursement documentation such as cancelled check).

Findings:

No exceptions were found as a result of applying these procedures.

11. *Equipment, Uniforms And Supplies*

The Game Equipment, Uniform and Supplies category was less than 4% of total expenses; therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

12. *Game Expenses*

The Game Expenses category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

13. *Fundraising, Marketing And Promotion*

The Fundraising, Marketing and Promotion category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

14. *Sports Camps Expenses*

The Sports Camps Expenses category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

15. *Spirit Groups*

The Spirit Groups category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

16. *Athletic Facility Debt Service, Leases And Rental Fees*

The Athletic Facility Debt Service, Leases and Rental Fees category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

17. *Direct Overhead And Administrative Expenses*

The Direct Overhead And Administrative Expenses category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

18. *Indirect Institutional Support*

- a. We compared indirect facilities, maintenance, and rental expense over 10% of total expenses to the prior year amount. We obtained and documented management's explanation for any variation exceeding 10%.

Findings:

Indirect institutional support expenses increased \$188,419 and 35% from the prior year. Management explained that this is due to the emergency work needed to prepare Houck Field for the football season due to the impairment of the stands and press box.

- b. We obtained and inspected supporting transaction detail of the Indirect Institutional Support expenses. We recalculated the total team travel expenses recorded in the detail listing and compared and agreed to amounts recorded on the general ledger.

Findings:

No exceptions were found as a result of applying these procedures.

- c. We obtained and documented an understanding of the University's methodology for allocating indirect facilities and supporting expenses.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We compared the indirect facilities and administrative support reported by the University in the Statement to the corresponding revenue category (indirect facilities and administrative support) reported by the University in the Statement.

Findings:

No exceptions were found as a result of applying these procedures.

19. *Medical Expense And Medical Insurance*

The Medical Expenses and Medical Insurance category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

20. *Membership And Dues*

The Membership and Dues category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

21. *Other Operating Expenses*

The Other Operating Expenses category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

22. *Student-Athlete Meals (Non-Travel)*

The Student-Athlete Meals (non-travel) category was less than 4% of total expenses, therefore procedures were not required to be performed per the NCAA Agreed-Upon procedures guidelines.

23. Bowl Expenses

The University had no Bowl Expenses, therefore procedures were not required to be performed in accordance with the NCAA Agreed-Upon procedures guidelines.

24. Other Procedures

- a. We compared total budget to total expenditure by account index number. We obtained and documented management's explanation of any variation exceeding 10%.

Findings:

We noted the following variations in excess of 10% as a result of applying these procedures:

Athletic Administration expenses were less than budget by approximately \$83,000 and 20%. Management explained that this was primarily due to staff vacancy resulting in a reduction in labor expense for the year.

Athletics Business Office expenses were less than budget by approximately \$16,000 and 40%. Management explained that this was due prolonged staff vacancy and utilizing student labor to cover the staffing shortage.

General Athletics expenses were more than budgeted by approximately \$14,000 and 30%. Management explain that this was due to utilizing a graduate assistance for the salaried position.

Post-Season Awards expenses were less than budget by approximately \$22,000 and 80%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Men's basketball post-season expenses were more than budget by approximately \$34,000 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Baseball post-season expenses were more than budget by approximately \$28,000 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Volleyball post-season expenses were more than budget by approximately \$12,000 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Women's basketball post-season expenses were more than budget by approximately \$7,500 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Athletics Guarantees Men expenses were less than budget by approximately \$102,000 and 64%. Management explained that this was due to guarantee game expense that were paid from the sports budgets instead of the overall athletics guarantee budget.

Athletics Guarantees Women expenses were less than budget by approximately \$14,000 and 38%. Management explained that this was due to guarantee game expense that were paid from the sports budgets instead of the overall athletics guarantee budget.

Track post-season expenses were more than budget by approximately \$53,000 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Softball post-season expenses were as more than budget by approximately \$3,700 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Athletic academic services expenses were more than budgeted by approximately \$22,000 and 16%. Management explained that this was due to a change in the organizational chart mid-year that move staff salaries into the athletic academic services code.

Tennis post-season expenses were more than budget by approximately \$6,000 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Gymnastics post-season expenses were more than budget by approximately \$61,000 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Athletics marketing promotions expenses were less than budget by approximately \$45,000 and 39%. Management explained that this was due to prolonged staff vacancy.

Soccer post-season expenses were more than budget by approximately \$21,000 and 100%. Management explained that this was due to expenses during the current year that were posted to the individual sport post season account codes instead of the general post-season award account code.

Sundancers expenses were more than budget by approximately \$14,000 and 112%. Management explained that the Sundancers are given smaller budgets and fundraise for the remainder of the expenses.

Cheerleaders expenses were more than budget by approximately \$2,300 and 18%. Management explained that the Cheerleaders are given smaller budgets and fundraise for the remainder of the expenses.

Bridge expenses was more than budget by approximately \$11,000 and 100%. Management explained that Bridge is a restricted program where the balance is carried over from year to year so that the beginning budget had accumulated dollars.

Men's Basketball expenses were greater than budget by approximately \$77,000 and 10%. Management explained that this is due to guarantee game expenses being charged to this index and increased recruiting expenses after COVID-19.

Softball expenses were greater than budget by approximately \$47,000 and 15%. Management explained that this is due to guarantee game expenses being charged to this index and increased recruiting expenses after COVID-19.

Miscellaneous Athletic Scholarship expenses were greater than budget by \$22,000. Management explained that this was due to Merit scholarships for athletes that were not budgeted.

Women's Athletic Scholarship expenses were greater than budget by \$192,000 and 10%. Management explained that this was due to Merit scholarships for athletes that were not budgeted.

There were approximately \$934,000 of actual expenses (such as complimentary basketball and football tickets, workers compensation, and vacation accrual expenses) for which no amount was budgeted. Management explained that these expenses are paid for by other areas of the University or the Foundation or are in-kind expenses.

- b. We did not compare line item expenses in the Statement of Revenues and Expenses to the budgeted amounts. University management has explained that the University's budgeting process does not specifically identify expenses on the same level of detail as presented in the Statement of Revenues and Expenses as they budget in a different manner.
- c. We compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the University.

Findings:

No exceptions were found as a result of applying these procedures.

- d. We obtained the University's Sports Sponsorship and Demographics Form Report for the reporting year. We validated that the countable sports reported by the institution meet the minimum requirements for the number of contests and the number of participants in each contest set forth in Bylaw 20.9.6.3 that is counted towards meeting the minimum-contest requirement. We confirmed that these countable sports have been properly reported as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System.

Findings:

No exceptions were found as a result of applying these procedures.

- e. We agreed the total number of Division I student-athletes who, during the academic year, received a Pell Grant Award and the total value of the Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the institution's financial aid records, of all student athlete Pell Grants.

Findings:

No exceptions were found as a result of applying these procedures.

Procedures Related To Other Reporting Items

1. Excess Transfers To Institution And Conference Realignment Expenses

The University had no expenses for excess transfers to institution and conference realignment expenses therefore procedures were not required to be performed in accordance with the NCAA Agreed-Upon procedures guidelines.

2. Total Athletics Related Debt

The University has no athletics related debt therefore procedures were not required to be performed in accordance with the NCAA Agreed-Upon procedures guidelines.

3. Total Institutional Debt

- a. We agreed the total outstanding institutional debt to supporting documentation and the institution's audited financial statements.

Findings:

No exceptions were found as a result of applying these procedures.

4. Value Of Athletics Dedicated Endowments

- a. We obtained a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. We agreed the fair market value in the schedule to the audited financial statements.

Findings:

No exceptions were found as a result of applying these procedures.

5. Value Of Institutional Endowments

- a. We agreed the total fair market value of institutional endowments to the audited financial statements.

Findings:

No exceptions were found as a result of applying these procedures.

6. Total Athletics Related Capital Expenditures

- a. We obtained a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period.

Findings:

No exceptions were found as a result of applying these procedures.

- b. We obtained general ledger detail and compared to the total expenses reported. We agreed two transactions to supporting documentation to validate existence of the transaction and accuracy of recording and we recalculated totals.

Findings:

No exceptions were found as a result of applying these procedures.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying University Intercollegiate Athletics Department Statement of Revenues and Expenses of the University for the year ended June 30, 2022, or the specified elements, accounts and items or internal control over financial reporting and compliance described above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Board of Governors of Southeast Missouri State University and is not intended to be, and should not be, used by anyone other than the specified parties.

RubinBrown LLP

March 1, 2023

**SOUTHEAST MISSOURI STATE UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT**

STATEMENT OF REVENUES AND EXPENSES

Page 1 Of 2

For The Year Ended June 30, 2022

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
Revenues						
Ticket sales	\$ 199,436	\$ 155,738	\$ 25,861	\$ 29,799	\$ —	\$ 410,834
Student fees	—	—	—	—	976,207	976,207
Direct institutional support	—	—	—	—	7,882,444	7,882,444
Indirect institutional support	171,264	29,640	—	57,001	313,493	571,398
Guarantees	550,000	228,550	50,000	61,700	—	890,250
Contributions	24,167	—	2,022	60,648	367,743	454,580
NCAA distributions	—	—	—	27,750	650,560	678,310
Conference distributions	—	—	—	2,018	330,122	332,140
Program sales, concessions, novelty sales and parking	—	3,009	—	890	—	3,899
Royalties, licensing, advertisements and sponsorships	10,854	2,406	3,041	33,599	386,330	436,230
Sports camps	13,896	5,767	4,072	64,042	1,513	89,290
Athletics restricted endowment and investment income	—	—	—	—	70,945	70,945
Other operating revenues	—	—	—	7,519	3,730	11,249
Total Revenues	969,617	425,110	84,996	344,966	10,983,087	12,807,776

**SOUTHEAST MISSOURI STATE UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT**

STATEMENT OF REVENUES AND EXPENSES

Page 2 Of 2

For The Year Ended June 30, 2022

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
Expenses						
Athletic student aid	\$ 1,324,820	\$ 287,157	\$ 300,585	\$ 1,850,324	\$ 93,420	\$ 3,856,306
Guarantees	—	5,000	7,700	24,396	—	37,096
Coaching salaries, benefits and bonuses paid by the University and related entities	985,710	558,222	412,453	1,265,877	—	3,222,262
Support staff and administrative salaries, benefits and bonuses paid by the University and related entities	208,026	60,059	1,791	17,624	1,356,128	1,643,628
Recruiting	84,190	40,595	37,775	51,810	—	214,370
Team travel	104,990	152,214	79,843	561,834	581	899,462
Equipment, uniforms and supplies	130,637	48,616	40,427	219,430	55,788	494,898
Game expenses	85,472	71,534	47,008	90,959	3,560	298,533
Fundraising, marketing and promotion	66,929	82,868	—	1,140	75,324	226,261
Sports camps	3,490	2,789	237	21,299	—	27,815
Spirit groups	—	3,150	—	—	25,334	28,484
Direct overhead and administrative expenses	35,490	—	9,767	17,691	61,604	124,552
Indirect institutional support	171,264	29,640	—	57,000	313,494	571,398
Medical expenses and medical insurance	2,178	55	2,237	5,132	464,714	474,316
Membership and dues	61	775	2,325	4,423	51,601	59,185
Other operating expenses	53,444	43,916	23,354	84,090	247,879	452,683
Student athlete meals	52,106	21,477	12,736	51,762	38,446	176,527
Total Expenses	3,308,807	1,408,067	978,238	4,324,791	2,787,873	12,807,776
Excess (Deficiency) Of Revenues Over Expenses	\$ (2,339,190)	\$ (982,957)	\$ (893,242)	\$ (3,979,825)	\$ 8,195,214	\$ —

**SOUTHEAST MISSOURI STATE UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT**

**NOTES TO STATEMENT OF REVENUES AND EXPENSES
For The Year Ended June 30, 2022**

1. Notes To Statement Of Revenues And Expenses (Unaudited)

Basis Of Presentation

The Statement of Revenues and Expenses of the Intercollegiate Athletics Department of Southeast Missouri State University (the University) is prepared in conformity with accounting principles generally accepted in the United States of America.

Student Fees

Student fees are assessed to each student on a per-credit-hour basis each semester. These fees are allocated by management to various student services, including athletics, annually.

Contributions

There were no individual contributions of monies, goods or services from an affiliated or outside organization, agency, or individuals that constituted 10% or more of all contributions received for intercollegiate athletics during the year ended June 30, 2022.

Indirect Institutional Support

General ground support, custodial support and maintenance for Houck, Rosengarten, and the University's track is allocated to individual sports and as nonprogram specific indirect institutional support within the Statement of Revenues and Expenses.

Debt

As of June 30, 2022, the University did not have any outstanding debt related to the University's Intercollegiate Athletics. Total University debt outstanding at June 30, 2022 was \$159,219,603.

Endowment Funds

As of June 30, 2022, the University's value of institutional endowment funds totaled approximately \$97,456,608 of which \$2,093,400 consisted of endowment funds dedicated for Athletics.

SOUTHEAST MISSOURI STATE UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT

Notes To Statement Of Revenues And Expenses (*Continued*)

Capital Expenditures

Athletics-related capital assets are recorded at cost at the date of acquisition or at acquisition value at the date of donation if acquired by gift. The University's capitalization policy includes items with a value of \$10,000 or more and an estimated useful life greater than one year.

Depreciation is computed using the straight-line method over the estimated useful life of the asset, generally 40 years for buildings and improvements, 20 years for land improvements, 3 years for software, 10 years for library books, and 3-10 years for equipment and vehicles. Depreciation expense is not allocated among functional categories.

The University expended approximately \$2,621,284 in capital improvements, which were capitalized by the University, related to Athletics Facilities during the year ended June 30, 2022.



BOARD OF GOVERNORS
MOTION CONSIDERATION FORM

March 10, 2023

Open Session

PROGRESS REPORT – Contracts and Facilities Management Projects

Part I – Contracts in Excess of \$100,000

The following contract(s) and/or purchase order(s) in excess of \$100,000 for which provisions have been made in the annual operations or capital budgets or designated fund balances of the University or subsequent projects approved by the Board of Governors were executed:

PROJECT	ANTICIPATED COMPLETION	VENDOR	AWARD AMOUNT
GS4 Haz Mat Shed Installation	Fall 2023	Nip Kelley Equipment Co., Inc	\$203,610
Houck Court Flooring Replacement	Summer 2023	Nip Kelley Equipment Co. Inc.	\$395,382

Part II – Facilities Management Capital Projects Update Report

A. STATE FUNDED CAPITAL IMPROVEMENT PROJECTS

PROJECT	ANTICIPATED COMPLETION	STATUS
Tunnel 14,15,16,25 Repair/ Replacement	October 2023	In progress.
Houck Stadium South Sideline	July 2023	In progress.

**B. UNIVERSITY FUNDED AND MAINTENANCE & REPAIR
CAPITAL IMPROVEMENTS OVER \$50,000**

PROJECT	ANTICIPATED COMPLETION	STATUS
Group Housing French Door Replacements	January 2023	Project complete and under warranty.
Show Me Center Meeting Room Renovations	Fall 2022	Project complete and under warranty.
DYS Roof Replacements – Shawnee Trace & Cherokee Trace	Fall 2022	Project complete and under warranty.

*Facilities Management Progress Report
March 10, 2023*

Page 2 of 2

PROJECT	ANTICIPATED COMPLETION	STATUS
Bookstore Renovation	Winter Break 2022-2023	Project complete and under warranty.
Johnson Hall Roof Replacement	Summer 2023	Project delayed from Summer 2022 due to materials availability.
Innovation Center Elevator Addition and Roof Replacement	Spring 2024	Construction documents in progress.
Houck Fieldhouse Flooring Replacement	Summer 2023	Project awarded.
Vandiver Hall Shower Replacement	Summer 2023/Summer 2024	Bids received in excess of budget. Work underway to minimize overage. Phase 1 to be completed Summer 2023, Phase 2 to be completed Summer 2024.
Vandiver Elevator Machine Room Upgrades	TBD	Design contract awarded to Lawrence Group.
Seabaugh Polytech Building Roof Replacement	Summer 2024	Construction documents in progress.
GS4 Haz-Mat Shed Installation	Fall 2023	Contract awarded. In progress.
Transit/FMSC Building Roof Replacements	Summer 2023	Contract awarded.
Magill Hall Air Flow Analysis	TBD	Site investigation and document review in progress.
General Construction Contract 2022	Multiple projects 2023	SMC Ticket Booth Signage \$16,425 – Complete GS-1 Handrails Installation \$5805.00 – Target Completion - 3/31/23 Towers Dining Coiling Grill Replacement \$43,523 – Target Completion – 3/31/23 SMC Ticket Booth Facade Repairs \$3,332 – Complete Temporary Bleacher Relocation \$4,924 - Complete
General Electrical Contract 2022	Multiple projects 2023	Football Field Footcandle Verification \$893 – Complete Fiber Bore & Fiber Pull Assistance – Tunnel 2 - \$53,980 – Target Completion-10/25/23
General Plumbing Contract 2022	Multiple projects 2023	No Current Projects

Note: Shading indicates completed projects.

FY23 UNIVERSITY OPERATING BUDGET TO ACTUAL YTD

ALL FUNDS

Through January 31, 2023

	FY23 Appr Budget	FY23 Jan Budget	FY23 YTD	FY22 YTD
ESTIMATED INCOME:				
STATE APPROPRIATIONS:	\$ 48,641,781	\$ 28,374,372	\$ 28,374,374	\$ 26,920,663
STUDENT FEES:				
Tuition	71,180,490	68,606,650	71,019,874	69,787,105
Scholarships and Fee Waivers	(26,211,003)	(25,653,833)	(24,804,520)	(24,575,083)
Net Tuition (Gross Tuition less Scholarships & Fee Waivers)	\$ 44,969,487	\$ 42,952,817	\$ 46,215,354	\$ 45,212,022
Student Fees	10,904,740	9,889,947	11,072,877	9,896,203
TUITION AND STUDENT FEES:	\$ 55,874,227	\$ 52,842,764	\$ 57,288,232	\$ 55,108,226
OTHER SOURCES:				
Investment Income	82,500	29,167	513,504	122,730
State Grants and Contracts	528,405	308,236	602,014	308,238
Sales and Services of Academic Departments	2,924,344	1,761,784	2,109,042	1,727,962
Sales and Services of Non-Academic Departments	28,451,914	25,709,217	25,221,622	26,064,561
Foundation Support	1,253,733	180,000	186,267	205,713
Athletics Revenues	1,867,666	922,000	1,092,031	700,601
Miscellaneous Income	6,687,089	4,448,336	4,906,522	4,882,917
TOTAL OTHER SOURCES:	\$ 41,795,651	\$ 33,358,740	\$ 34,631,002	\$ 34,012,722
TOTAL ESTIMATED INCOME:	\$ 146,311,659	\$ 114,575,876	\$ 120,293,608	\$ 116,041,611
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Faculty/Staff	63,689,480	37,296,693	31,704,800	33,741,121
Benefits	25,528,668	14,986,136	12,688,821	13,775,345
Student Labor	2,789,422	1,645,759	1,611,783	1,396,585
TOTAL PERSONNEL:	\$ 92,007,570	\$ 53,928,588	\$ 46,005,404	\$ 48,913,052
TOTAL EQUIPMENT AND OPERATIONS:	41,094,653	23,971,881	24,618,694	20,013,362
TOTAL ESTIMATED EXPENDITURES:	\$ 133,102,223	\$ 77,900,469	\$ 70,624,098	\$ 68,926,414
DEBT SERVICE TRANSFERS:	11,979,690	1,415,500	1,423,243	1,479,458
OPERATING TRANSFERS, NET:	427,828	(458,473)	1,282,704	(1,089,875)
TOTAL ESTIMATED NET TRANSFERS OUT/(IN):	\$ 12,407,518	\$ 957,027	\$ 2,705,947	\$ 389,583
SURPLUS/(DEFICIT):	\$ 801,918	\$ 35,718,381	\$ 46,963,564	\$ 46,725,614

FY23 UNIVERSITY OPERATING BUDGET TO YTD (SUMMARY)
Budget and Expenses through January 31, 2023

Education and General

	FY23 Appr Bud	Jan Budget	Jan YTD	FY22
ESTIMATED INCOME:				
STATE APPROPRIATIONS:	\$ 48,641,781	\$ 28,374,372	\$ 28,374,374	\$ 26,920,663
STUDENT FEES:				
Tuition	71,177,990	68,606,650	71,019,874	69,297,062
Scholarships and Fee Waivers	(20,081,075)	(19,830,401)	(19,285,080)	(19,069,709)
Net Tuition	\$ 51,096,915	\$ 48,776,249	\$ 51,734,794	\$ 50,227,353
Student Fees	7,378,940	1,411,317	2,300,655	6,902,907
TOTAL TUITION AND STUDENT FEES:	\$ 58,475,855	\$ 55,426,341	\$ 59,421,313	\$ 57,130,260
OTHER SOURCES:				
Investment Income	50,000	29,167	513,504	122,730
State Grants and Contracts	-	-	-	-
Sales and Services of Academic Departments	322,060	187,868	186,848	173,077
Sales and Services of Non-Academic Departments	236,150	137,754	320,515	393,700
Foundation Support	534,745	180,000	180,391	183,727
Athletics Revenues	-	-	-	-
Miscellaneous Income	1,712,578	1,242,445	1,846,420	1,424,025
TOTAL OTHER SOURCES:	\$ 2,855,533	\$ 1,777,234	\$ 3,047,678	\$ 2,297,258
TOTAL ESTIMATED INCOME:	\$ 109,973,169	\$ 85,577,947	\$ 90,843,364	\$ 86,348,182
ESTIMATED EXPENDITURES :	FY23 Appr Bud	Jan Budget	Jan YTD	FY22
PERSONNEL:				
Faculty/Staff	54,725,093	32,066,398	26,768,474	28,626,681
Benefits	19,443,156	11,436,254	9,375,239	10,051,217
Student Labor	1,567,295	924,704	840,140	742,506
TOTAL PERSONNEL:	\$ 75,735,544	\$ 44,427,355	\$ 36,983,854	\$ 39,420,404
TOTAL EQUIPMENT AND OPERATIONS:	\$ 20,734,297	\$ 12,095,007	\$ 13,080,161	\$ 10,440,943
TOTAL ESTIMATED EXPENDITURES:	\$ 96,469,841	\$ 56,522,362	\$ 50,064,015	\$ 49,861,347
DEBT SERVICE TRANSFERS:	4,014,500	345,000	348,653	363,472
OPERATING TRANSFERS, NET:	8,404,512	7,518,211	7,672,024	7,154,318
TOTAL ESTIMATED TRANSFERS OUT/(IN):	\$ 12,419,012	\$ 7,863,211	\$ 8,020,677	\$ 7,517,789
SURPLUS/(DEFICIT):	\$ 1,084,316	\$ 21,192,374	\$ 32,758,672	\$ 28,969,046

FY23 UNIVERSITY OPERATING BUDGET TO YTD (SUMMARY)
Budget and Expenses through January 31, 2023

Auxiliary Funds

	FY23 Appr Bud	Jan Budget	Jan YTD	FY22
ESTIMATED INCOME:				
STATE APPROPRIATIONS:	\$ -	\$ -	\$ -	\$ -
STUDENT FEES:				
Tuition	-	-	-	46,190
Scholarships and Fee Waivers	(2,341,120)	(2,224,064)	(2,192,895)	(2,213,194)
Net Tuition	<u>\$ (2,341,120)</u>	<u>\$ (2,224,064)</u>	<u>\$ (2,192,895)</u>	<u>\$ (2,167,004)</u>
Student Fees	2,057,500	1,954,625	2,007,981	1,806,901
TOTAL TUITION AND STUDENT FEES:	<u>\$ (283,620)</u>	<u>\$ (269,439)</u>	<u>\$ (184,914)</u>	<u>\$ (360,103)</u>
OTHER SOURCES:				
Investment Income	32,500	-	-	-
State Grants and Contracts	-	-	-	-
Sales and Services of Academic Departments	-	-	478	1,176
Sales and Services of Non-Academic Departments	27,224,813	24,923,408	24,230,140	24,974,379
Foundation Support	214,734	-	-	-
Athletics Revenues	-	-	-	-
Miscellaneous Income	<u>2,340,511</u>	<u>1,679,599</u>	<u>1,448,088</u>	<u>1,638,965</u>
TOTAL OTHER SOURCES:	<u>\$ 29,812,558</u>	<u>\$ 26,603,007</u>	<u>\$ 25,678,706</u>	<u>\$ 26,614,521</u>
TOTAL ESTIMATED INCOME:	\$ 29,528,938	\$ 26,333,568	\$ 25,493,792	\$ 26,254,418
ESTIMATED EXPENDITURES :	FY23 Appr Bud	Jan Budget	Jan YTD	FY22
PERSONNEL:				
Faculty/Staff	2,974,125	1,735,976	1,565,617	1,956,714
Benefits	1,320,387	770,226	663,112	843,232
Student Labor	<u>786,402</u>	<u>463,977</u>	<u>477,729</u>	<u>425,372</u>
TOTAL PERSONNEL:	<u>\$ 5,080,914</u>	<u>\$ 2,970,179</u>	<u>\$ 2,706,458</u>	<u>\$ 3,225,318</u>
TOTAL EQUIPMENT AND OPERATIONS:	\$ 15,380,772	\$ 8,972,117	\$ 7,581,950	\$ 6,822,174
TOTAL ESTIMATED EXPENDITURES:	\$ 20,461,686	\$ 11,942,296	\$ 10,288,408	\$ 10,047,492
DEBT SERVICE TRANSFERS:	7,965,190	1,070,500	1,074,589	1,115,987
OPERATING TRANSFERS, NET:	<u>1,102,062</u>	<u>1,102,062</u>	<u>2,433,438</u>	<u>(84,316)</u>
TOTAL ESTIMATED TRANSFERS OUT/(IN):	\$ 9,067,252	\$ 2,172,562	\$ 3,508,027	\$ 1,031,670
SURPLUS/(DEFICIT):	\$ -	\$ 12,218,710	\$ 11,697,357	\$ 15,175,256

FY23 UNIVERSITY OPERATING BUDGET TO YTD (SUMMARY)
Budget and Expenses through January 31, 2023

Designated Funds

	FY23 Aprr Bud	Jan Budget	Jan YTD	FY22
ESTIMATED INCOME:				
STATE APPROPRIATIONS:	\$ -	\$ -	\$ -	\$ -
STUDENT FEES:				
Tuition	2,500	-	-	443,854
Scholarships and Fee Waivers	(3,788,808)	(3,599,368)	(3,326,544)	(3,292,181)
Net Tuition	\$ (3,786,308)	\$ (3,599,368)	\$ (3,326,544)	\$ (2,848,327)
Student Fees	1,468,300	142,855	143,078	1,186,395
TOTAL TUITION AND STUDENT FEES:	\$ (2,318,008)	\$ (2,314,138)	(1,948,167)	\$ (1,661,932)
OTHER SOURCES:				
Investment Income	-	-	-	-
State Grants and Contracts	528,405	308,236	602,014	308,238
Sales and Services of Academic Departments	2,602,284	1,573,916	1,921,716	1,553,709
Sales and Services of Non-Academic Departments	990,951	648,055	670,967	696,482
Foundation Support	504,254	-	5,876	21,987
Athletics Revenues	1,867,666	922,000	1,092,031	700,601
Miscellaneous Income	2,634,000	1,526,292	1,612,015	1,819,926
TOTAL OTHER SOURCES:	\$ 9,127,560	4,978,499	\$ 5,904,619	\$ 5,100,943
TOTAL ESTIMATED INCOME:	\$ 6,809,552	\$ 2,664,361	\$ 3,956,452	\$ 3,439,011
ESTIMATED EXPENDITURES :	FY23 Aprr Bud	Jan Budget	Jan YTD	FY22
PERSONNEL:				
Faculty/Staff	5,990,262	3,494,320	3,370,708	3,157,726
Benefits	4,765,125	2,779,656	2,650,470	2,880,896
Student Labor	435,725	257,078	293,914	228,708
TOTAL PERSONNEL:	\$ 11,191,112	\$ 6,531,054	\$ 6,315,093	\$ 6,267,330
TOTAL EQUIPMENT AND OPERATIONS:	\$ 4,979,584	2,904,757	\$ 3,956,582	\$ 2,750,245
TOTAL ESTIMATED EXPENDITURES:	\$ 16,170,696	\$ 9,435,811	\$ 10,271,675	\$ 9,017,575
DEBT SERVICE TRANSFERS:	-	-	-	-
OPERATING TRANSFERS, NET:	(9,078,746)	(9,078,746)	(8,822,758)	(8,159,876)
TOTAL ESTIMATED TRANSFERS OUT/(IN):	\$ (9,078,746)	\$ (9,078,746)	\$ (8,822,758)	\$ (8,159,876)
SURPLUS/(DEFICIT):	\$ (282,398)	\$ 2,307,297	\$ 2,507,535	\$ 2,581,312

**BOARD OF GOVERNORS
REPORT ITEM
March 10, 2023
Open Session**

**Faculty & Staff Personnel
Actions
November & December 2022**

SOUTHEAST MISSOURI STATE UNIVERSITY
November 2022

RANKED FACULTY APPOINTMENTS

<u>Name</u>	<u>Position-Department</u>	<u>Salary</u>	<u>Effective</u>
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No Data to Report

TERM FACULTY APPOINTMENTS

<u>Name</u>	<u>Position-Department</u>	<u>Salary</u>	<u>Effective</u>
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No Data to Report

(See Addendum A for Part-time Faculty Appointments)

(See Addendum B for Overload Faculty Appointments)

(See Addendum C for Graduate Assistant Appointments)

FACULTY SEPARATIONS

<u>Name</u>	<u>Position-Department</u>	<u>Effective</u>
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No Data to Report

SABBATICALS

<u>Name</u>	<u>Position-Department</u>	<u>Effective</u>
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No Data to Report

SOUTHEAST MISSOURI STATE UNIVERSITY
November 2022

ADDENDUM A

The following have been appointed as Part-time Faculty for the Fall 2022 semester.

<u>Name</u>	<u>Department</u>	<u>Salary</u>
Allen, Ricky	History & Anthropology	\$2,670.00
Antherton, Tiffanie	Biology	\$3,419.00
Benyon, Howard	Leadership Mdl & Sec Educ	\$3,225.00
Church, Michael	Kinesiology Nutrition Recreation	\$2,670.00
DeWitt, Brianna	History & Anthropology	\$2,931.00
Kloss, RaeAnne	Leadership Mdl & Sec Educ	\$3,225.00
Lee, Katharine	Kinesiology Nutrition Recreation	\$3,225.00
Lindsey, Jeffrey	Leadership Mdl & Sec Educ	\$3,225.00
Nail, Paul	Music	\$890.00
O'Kelly, Dakoda	English	\$890.00
Payne, Sandra	Comm Stu & Mod Languages	\$2,670.00
Petzoldt, Hannah	Management	\$2,670.00
Pobst, Justin	Management	\$2,670.00
Rushing, Christina	Child & Family Studies	\$2,670.00
Ryan, Beth	Marketing	\$3,225.00
Schumacher, Emma	Kinesiology Nutrition Recreation	\$5,340.00
Stern, Zachary	Music	\$3,742.09
Taylor, Richard	Leadership Mdl & Sec Educ	\$3,225.00
Waggoner, Sara	Kinesiology Nutrition Recreation	\$2,670.00
Williams-Cunningham, Jodi	Marketing	\$3,225.00

SOUTHEAST MISSOURI STATE UNIVERSITY
November 2022

ADDENDUM B

Payments for Fall 2022 teaching/alternate assignments.

<u>Name</u>	<u>Department</u>	<u>Salary</u>
Davis, Tammy	Child and Family Studies	\$2,670.00
Ramos, Adolfo	Kinesiology Nutrition Recreation	\$3,225.00
Baker, Christain	Nursing	\$2,670.00
Twidwell, Julie	Nursing	\$3,225.00
Radu, Monica	Crim Just Soc Work Sociology	\$3,225.00

SOUTHEAST MISSOURI STATE UNIVERSITY
November 2022

ADDEMDUM C

The following have been appointed as Graduate Assistants for the Fall 2022 semester.

<u>Name</u>	<u>Department</u>	<u>Salary</u>
Joyiya, Gunjan	Computer Science	\$1,662.06

SOUTHEAST MISSOURI STATE UNIVERSITY
November 2022

STAFF APPOINTMENTS

<u>Name</u>	<u>Position-Department</u>	<u>Salary</u>	<u>FTE</u>	<u>Effective</u>
Allgier, Vicki	Literacy Consultant RPDC	\$52,350.00 annually	100	11/01/22
Ayars, Jack	Senior HR Technician Human Resources	\$33,280.00 annually	100	11/14/22
Davis, David	Purchasing & Accounts Payable Specialist Purchasing	\$32,280.00 annually	100	11/21/22
Henning, Leanna	Academic Advisor I Sikeston Regional Campus	\$37,000.00 annually	100	11/02/22
Mayfield, Timothy	Electrician Apprentice Building Department Maintenance	\$45,364.80 annually	100	11/21/22
Shrestha, Paliza	Term Assistant Director International Admissions International Education	\$23,499.96 annually	100	11/08/22

SOUTHEAST MISSOURI STATE UNIVERSITY
November 2022

STAFF SEPARATIONS

<u>Name</u>	<u>Position-Department</u>	<u>Effective</u>
Atkins, William (Will)	Training Manager HR/Training and Development	11/03/22
Burns, Pauletta	Coordinator, Academic, and Student Services Popular Bluff	11/17/22
Cattaneo, Victoria	Transcript Specialist Registrar	11/11/22
Carter, Debra (Debbie)	Peer Advising Coordinator Academic Advising	11/23/22
Niswonger, Sarah	Associate Director, Integration Student Financial Services	11/17/22
Woolf, Jennifer	Coord, Career Counseling Career Services	11/18/22

STAFF LEAVE WITHOUT PAY

<u>Name</u>	<u>Position-Department</u>	<u>Effective</u>
No Data to Report		

SOUTHEAST MISSOURI STATE UNIVERSITY
November 2022

STAFF CHANGE OF STATUS

<u>Name</u>	<u>Position-Department</u>	<u>Action</u>	<u>Effective</u>
Dimberger, Douglas	Carpenter Apprentice Buildings Department Maintenance From \$43,035.20 annually	Promotion	11/09/22
	Carpenter Journeyman Buildings Department Maintenance To \$47,299.20 annually		
Jenkins, Dinia	Assistant Director Center for Behavioral Health & Accessibility From \$63,934.90 annually	Promotion	11/07/22
	Director Center for Behavioral Health & Accessibility To \$80,000.00 annually		
Layton, Michael	Groundskeeper Grounds Department Maintenance From \$33,259.20 annually	Promotion	11/07/22
	Turf Specialist Grounds Department Maintenance To \$42,140.80 annually		

SOUTHEAST MISSOURI STATE UNIVERSITY
December 2022

RANKED FACULTY APPOINTMENTS

<u>Name</u>	<u>Position-Department</u>	<u>Salary</u>	<u>Effective</u>
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No Data to Report

TERM FACULTY APPOINTMENTS

<u>Name</u>	<u>Position-Department</u>	<u>Salary</u>	<u>Effective</u>
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No Data to Report

(See Addendum A for Part-time Faculty Appointments)

(See Addendum B for Overload Faculty Appointments)

(See Addendum C for Graduate Assistant Appointments)

FACULTY SEPARATIONS

<u>Name</u>	<u>Position-Department</u>		<u>Effective</u>
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Bhattacharya, Shamik	Associate Professor, Engineering and Technology	\$83,872.60	12/22/22
Daly, Daniel	Chairperson/Professor, Mathematics	\$83,609.96	12/31/22
Hill, H Hamner	Professor, Political Science Philosophy Religion	\$98,716.04	12/31/22
Wojdylo, Jerzy	Associate Professor, Mathematics	\$66,630.85	12/31/22

SABBATICALS

<u>Name</u>	<u>Position-Department</u>		<u>Effective</u>
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No Data to Report

SOUTHEAST MISSOURI STATE UNIVERSITY
December 2022

ADDENDUM A

The following have been appointed as Part-time Faculty for the Fall 2022 semester.

<u>Name</u>	<u>Department</u>	<u>Salary</u>
Jung, Deborah	Biology	\$100.00
Kirn, Taylor	Management	\$762.86
Stern, Zachary	Music	\$362.58

SOUTHEAST MISSOURI STATE UNIVERSITY
December 2022

ADDENDUM B

Payments for Fall 2022 teaching/alternate assignments.

<u>Name</u>	<u>Department</u>	<u>Salary</u>
Adkins, Kathryn	History and Anthropology	\$50.00
Alberternst, Cheryl	Nursing	\$150.00
Amer, Suhair	Computer Science	\$50.00
Atuo, Fidelis	Biology	\$300.00
Barnes, Jeremy	Regional Support Center	\$3,024.00
Bengston, Jennifer	History and Anthropology	\$100.00
Bodenheimer, Mary	Art and Design	\$150.00
Book, Abram	Communication Studies and Modern Languages	\$50.00
Braden, Indi	Agriculture	\$400.00
Bradley, Christopher	Criminal Justice Social Work Sociology	\$200.00
Brubaker, James	English	\$150.00
Buck, Tamara	Mass Media	\$100.00
Casey, Garrett	Chemistry and Physics	\$250.00
Copeland, Sherry	Leadership Middle and Secondary Education	\$100.00
Crawford, Philip	Chemistry and Physics	\$50.00
Daly, Daniel	Mathematics	\$300.00
Dudley, John	Engineering and Technology	\$100.00
Faber, Anthony	Child and Family Studies	\$250.00
Fluegge, Erin	Management	\$50.00
Fritz, Kelley	Biology	\$150.00
Fulton, Susan	Communication Disorders	\$450.00
Griffin, Jeremy	Art and Design	\$50.00
Guiling, Shawn	Psychology and Counseling	\$100.00
Hatcher, Laura	Political Science Philosophy Religion	\$100.00
Herron, Amy	Communication Disorders	\$50.00
Heu, Benjamin	Art and Design	\$50.00
Hill, Hamner	Political Science Philosophy Religion	\$50.00
Holshouser, Billie	Child and Family Studies	\$200.00
Hwang, Seong Nam	Biology	\$100.00
Judd, Timothy	Biology	\$150.00
Kinnison, Carl	Criminal Justice Social Work Sociology	\$50.00
Kirschman, Lucas	Biology	\$500.00
Kisat, Courtney	History and Anthropology	\$100.00
Kodish, Slavica	Communication Studies and Modern Languages	\$50.00
Krieger, Laura	Criminal Justice Social Work Sociology	\$50.00
Kuborn, Sarah	Child and Family Studies	\$300.00
Lee, Yi-Chang	Mathematics	\$50.00
Li, Shouzhou	Computer Science	\$100.00
Liu, Xiaoming	Computer Science	\$100.00
Love, Hayley	Child and Family Studies	\$100.00

Lowe, Robert	Computer Science	\$100.00
Mardanov, Ismatilla	Management	\$50.00
McNew, Mary Shannon	Biology	\$250.00
Mills, Pamela	Chemistry and Physics	\$50.00
Mitra, Reshmi	Computer Science	\$100.00
Murphy, Joseph	Chemistry and Physics	\$100.00
Musgrave, Kevin	Communication Studies and Modern Languages	\$50.00
Newman, James	Political Science Philosophy Religion	\$150.00
Noto, Quantella	Management	\$50.00
Pace, Lesli	Communication Studies and Modern Languages	\$300.00
Pawley, Cliff	Kinesiology Nutrition Recreation	\$50.00
Porter, Debra	Elementary Early and Special Education	\$150.00
Ray, Jayanti	Communication Disorders	\$100.00
Roberts, Craig	Mathematics	\$50.00
Ruggiero, Robert	Biology	\$150.00
Santoro-Williams, Lily	History and Anthropology	\$50.00
Sentell, James	English	\$100.00
Shadwick, Joshua	Criminal Justice Social Work Sociology	\$50.00
Shaner, Sarah	Chemistry and Physics	\$100.00
Shin, Songyon	Criminal Justice Social Work Sociology	\$50.00
Sides, Jason	Political Science Philosophy Religion	\$50.00
Siegel, Dustin	Biology	\$250.00
Silwal, Sajan	Chemistry and Physics	\$50.00
Singh, Pradeep	Mathematics	\$100.00
Smith, Robin	Leadership Middle and Secondary Education	\$200.00
Svenson, Sven	Agriculture	\$500.00
Thompson, Emmanuel	Mathematics	\$50.00
Tomchuk, David	Kinesiology Nutrition Recreation	\$50.00
Wagganer, Jason	Kinesiology Nutrition Recreation	\$100.00
Walling, Jeremy	Political Science Philosophy Religion	\$400.00
Wang, Shaojun	Engineering and Technology	\$50.00
Ward, Janice	Psychology and Counseling	\$100.00
Yancey, George	Psychology and Counseling	\$200.00

SOUTHEAST MISSOURI STATE UNIVERSITY
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ADDEMDUM C

The following have been appointed as Graduate Assistants for the Fall 2022 semester.

<u>Name</u>	<u>Department</u>	<u>Salary</u>
No Data to Report		

SOUTHEAST MISSOURI STATE UNIVERSITY
December 2022

STAFF APPOINTMENTS

<u>Name</u>	<u>Position-Department</u>	<u>Salary</u>	<u>FTE</u>	<u>Effective</u>
Bollinger, Tessa	Food and Beverage Manager Show Me Center Concessions	\$48,000.00 annually	100	12/12/2022
Bouzhay, Nora	Assistant to the President Equity Initiatives	\$75,000.00 annually	100	12/1/2022
Domagni, Juliette	Student Services Specialist Student Financial Services	\$36,500.00 annually	100	12/8/2022
Kuehn, Carie	Communications Manager Marketing and Communications	\$43,000.00 annually	100	12/8/2022
Seyer, Julia	Admissions Specialist Admissions	\$29,120.00 annually	100	12/5/2022

SOUTHEAST MISSOURI STATE UNIVERSITY
December 2022

STAFF SEPARATIONS

<u>Name</u>	<u>Position-Department</u>	<u>Effective</u>
Atkins, WyKeshia	Director Learning Assistance Program	12/09/22
Baranovic, Kristopher	Instructional Designer Center for Teaching and Learning	12/09/22
Beckett, Carly	License Clinical Psychologist Autism Center	12/02/22
Billings, Timothy	Assistant Coach Football	12/31/22
DeYong, Allan	Media Specialist Kent Library	12/02/22
Dullum, Melissa	Public Safety Dispatcher Parking and Traffic	12/01/22
Haupt, Martin	Equipment Operation Journeyman Grounds Department Maintenance	12/31/22
McKinney, Daniel	Assistant Coach Baseball	12/09/22
Mehner, John	Assistant Vice President Economic and Workforce Development	12/22/22
Morrow, Roger	Boiler Technician I Journeyman Facilities Management	12/31/22
Mueller, Eric	Assistant Director Strategic Communications Sports Information	12/02/22
Pernell, Deshon	Public Safety Officer Public Safety	12/15/22
Rees, Penny	Administrative Assistant IT Infrastructure Operations	12/31/22
Stevens, DeeDee	Processor Student Financial Services	12/31/22

Stricker, Kathryn

Lead Teacher
University School for Young Children

12/02/22

STAFF LEAVE WITHOUT PAY

Name

Position-Department

Effective

No Data to Report

SOUTHEAST MISSOURI STATE UNIVERSITY
December 2022

STAFF CHANGE OF STATUS

<u>Name</u>	<u>Position-Department</u>	<u>Action</u>	<u>Effective</u>
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No Data to Report