



BP 7370 Political Activity - Employees

References:

ORS 260.432

Employees shall not use Rogue Community College funds, services, supplies, or equipment to urge the passage or defeat of any ballot measure, election petition, candidate, or political committee, including, but not limited to, any candidate for election to the Board of Education. This policy prohibits political activity while on the job during an employee's working hours but shall not be construed to prohibit an employee from urging the support or defeat of a ballot measure, election petition, candidate, or political committee during non-working time.

Rescinds: BP V.D.050 Community Relations

Adopted:

First Reading

Blackboard Learning Management System Renewal

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. 15-23/24 approving the contract with Blackboard Inc. for licensing of the Blackboard Learning Management System.

Background Information: On July 21, 2020 the Board approved resolution No. B4-20/21 approving a three-year contract with Blackboard Inc. The College has been using the Blackboard Learn software and services for over nine years as an online portal for students and faculty to organize class information in one location. The contract with Blackboard Inc. includes Blackboard Learn software licensure, software as a service and secure hosting services.

The 3-year contract with Blackboard Inc. is quoted as follows:

Blackboard, Inc.		
Fiscal Year	Cost	Total
23/24	\$ 117,765.55	\$ 363,754.34
24/25	\$ 121,298.52	
25/26	\$ 124,690.27	

The Community College Rules of Procurement, CCR 212 and CCR 250, allow an exception to public bidding requirements. The Blackboard software is a proprietary product and considered a single source procurement. This exception allows the College to directly engage with Blackboard, Inc. for services without a formal solicitation process.

Whereas, it is necessary for the College to maintain an online learning management system for students and faculty use; therefore, be it

Resolved, the RCC Board of Education adopts Resolution No. 15-23/24 approving the 3-year contract with Blackboard Inc. *not to exceed \$363,754.34.*

Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: October 17, 2023

Contract for Architecture and Engineering Services RWC Rogue Bowl Renovation

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution B13-23/24 approving a contract with ORW Architecture to provide Architecture and Engineering Services for Phase 1 of the Rogue Bowl Renovation on the Redwood Campus in Grants Pass Oregon.

Background Information: The Marjorie Holzgang Concert Bowl, also known as the Rogue Bowl, located on the Redwood Campus of Rogue Community College was first constructed in 1982. The facility had been used as a venue for community theater, musical events, public memorials, and College commencement ceremonies among many other events for over forty years. Due to the age of the facility and needed improvements to comply with Americans with Disability Act accessibility requirements the facility was closed by the College.

The College submitted Request for Proposal (RFP) P17926-2023-09-07 – Architectural and Engineering Services, Rogue Bowl Renovation/phase 1 on August 21, 2023. Per Oregon Administrative Rule (OAR) 137-04-0210, Informal Selection Procedure, the College qualified a short list of Architecture and Engineering firms consisting of Ausland Group and ORW Architecture. Through an additional proposal process, cost proposals were provided which included In-Kind donations for services on a low bid basis. On October 4, 2023 the College posted an Intent to award to ORW Architecture as the low bidder pending Board approval.

The following proposals were submitted for consideration:

Proposals Received	Total Costs	In-kind Services Donation	Total Fee less Donation
Ausland Group	\$ 186,758.45	\$ 40,190.45	\$ 146,568.00
ORW Architecture	\$ 112,030.00	\$ 30,890.00	\$ 81,140.00

Whereas, Rogue Community College District desires to Renovate the Rogue Bowl on the Redwood Campus; and

Whereas, Rogue Community College District desires to hold the 2024 Commencement Ceremony in the Rogue Bowl; be it

Resolved, the RCC Board of Education adopts Resolution No. B13-23/24 approving a contract with ORW Architecture to provide Architecture and Engineering Services for Phase 1 of the Rogue Bowl Renovation for a total contract price of \$81,140.

Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: October 17, 2023

***Rogue Community College District
Board of Education– September 19, 2023 Meeting Minutes***

1. **Call to Order-** The Rogue Community College (RCC) Board of Education (Board) meeting was called to order by Maria Ramos Underwood, Board Chair, at 5:00 p.m. on Tuesday, September 19, 2023 in-person on the Table Rock Campus, Room A-184, 7800 Pacific Avenue, White City, OR via Zoom. Due notice was given.
2. **Determine Presence of a Quorum-** A quorum of the Board was present including: Roger Stokes, Vanessa Jones, Gary Plano, Maria Ramos Underwood, Jonathan Bilden, and Pat Fahey.
3. **Introduction of Guests-** RCC District employees included: President Randy Weber, Juliet Long, Jamee Harrington, Lisa Stanton, Navarro Chandler, Nicole Sakraida, Lisa Parks, Greg McKown, Chelsea Daugherty, Rene McKenzie, Hollie Adair, Jodi Simons, Lucia Bartscher, Tammy Canady, Tiffany Malsberger, Marissa Shepherd, Kevin Murphy, Darren Van Lehn, and Rachelle Brown; Axia Keough, RCC Student; and Paris Miles, Associated Student Government.
4. **Public Comment-** Marissa Shepherd, Kevin Murphy, Darren Van Lehn, and Axia Keough each gave public comments.
5. **College Reports**
 - A. Written Report(s)-
 - a. **Student Government (no written report)-** Paris Miles, Student Body President, said that written reports will resume in October, once students have returned for Fall term.
 - b. **Classified Association (no written report)-** No one present to comment.
 - c. **Faculty Association (no written report)-** No one present to comment.
 - d. **Faculty Senate (no written report)-** No one present to comment.
6. **Board Reports**
 - A. Executive Committee- Roger Stokes overviewed items from the Executive Committee meeting agenda (see file).
 - B. Finance and Audit Committee- Roger Stokes discussed items from the Finance and Audit Committee meeting agenda (see file).
 - C. Board Outreach Committee- Pat Fahey and Indra Nicholas will meet soon to brainstorm future community outreach opportunities.
 - D. OCCA/OSBA Liaison- Pat Fahey encouraged his fellow board members to attend the upcoming OCCA Annual Conference, as well as the new OCCA Lunch & Learn webinar series that will be held monthly.

***Rogue Community College District
Board of Education– September 19, 2023 Meeting Minutes***

7. College Updates

- A. President's Report- President Randy Weber highlighted items from his written report (see file).
- B. Senior Leadership Team- Jamee Harrington, Vice President of People, Culture, and Safety, Lisa Stanton, Vice President of Operations and Finance, and Juliet Long, Vice President of Student Learning and Success, outlined items from the combined Executive Team report (see file).
- C. Foundation- Anna Manley, Interim Executive Director, provided a written report (see file).

8. Board Action and/or Information Items

- A. Adopt Board Policy BP-5993: Extracurricular Activities & Contests (Second Reading)

Roger Stokes moved, seconded by Jonathan Bilden, that the Board adopt item 8.A, as presented.

The motion unanimously carried.

- B. Adopt Board Policy BP-6630: Memorial Trees and Benches (Second Reading)

Vanessa Jones moved, seconded by Roger Stokes, that the Board adopt item 8.B, as presented.

The motion unanimously carried.

- C. Approve Contract with ZOHO Corp. for Enhanced Integration of ManageEngine.

Jonathan Bilden moved, seconded by Pat Fahey, that the Board approve item 8.C, as presented.

The motion unanimously carried.

9. New Business

- A. OCCA Conference- The Oregon Community College Association (OCCA) will be holding their annual conference this year November 1-3, 2023 at Sunriver Resort. Board members were encouraged to attend and to coordinate their attendance with Rachelle Brown by October 1st to guarantee the Early Bird registration rate.

10. Old Business- None.

***Rogue Community College District
Board of Education– September 19, 2023 Meeting Minutes***

11. Approve Consent Agenda

- A. Meeting Minutes
 - a. August 15, 2023 Special Board Meeting
 - b. August 15, 2023 Board Meeting
- B. Grant Acceptance
 - a. Data-to-Action Campaign for Parenting Students College Community of Practice Grant
- C. Financial Reports
 - a. Monthly Financial Data Report- August 2023

Gary Plano moved, seconded by Pat Fahey, that the Board approve the consent agenda.

The motion unanimously carried.

Maria Ramos Underwood closed the public meeting at 5:50 p.m.

12. Executive Session: Maria Ramos Underwood called the meeting into Executive Session at 5:52 p.m. pursuant to ORS 192.660 (2)(e) Real Property Transactions; and (2)(p) Cybersecurity and closed the Executive Session at 6:10 p.m.

Maria Ramos Underwood reconvened the public meeting at 6:12 p.m.

13. Roundtable-

Pat Fahey enjoyed the recent OCCA Board Training held in Salem.

Jonathan Bilden is looking forward to the OCCA Annual Conference.

Roger Stokes expressed his appreciation for the Combined E-Team report that is provided as part of the Senior Leadership Team report each month.

Vanessa Jones echoed Mr. Stokes and added that she appreciates being updated on the Strategic Plan. She also enjoyed the OCCA Board Training.

Gary Plano agreed with Mr. Stokes and Ms. Jones and said the Combined E-Team report is a great addition to the monthly supplemental board packet.

President Weber said he will bring forward more background information on AP-3566: Minors on Campus to next month's board meeting so that the Board may have a fuller picture of how that AP was created.

*Rogue Community College District
Board of Education– September 19, 2023 Meeting Minutes*

14. Adjournment- Maria Ramos Underwood adjourned the meeting at 6:16 p.m.

Meeting minutes respectfully submitted by Rachelle Brown, Assistant to the President-
Governance.

Monthly Financial Data Report
September 2023

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B12-23/24 approving the Monthly Financial Statements for September 2023.

Background Information: The September 2023 Monthly Financial Statements are attached for review. Board Committee representatives will review the statements as part of the Finance and Audit Committee meeting on Tuesday, October 17, 2023 prior to the Board meeting.

Whereas, the RCC Finance and Audit Committee has reviewed and approved the Monthly Financial Statements; therefore, be it;

Resolved, that the RCC Board of Education adopts Resolution No. B12-23/24 approving the Monthly Financial Statements for period ending September 30, 2023.

Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: October 17, 2023



Monthly Financial Data
September 30, 2023

Prepared for: RCC Board of Education
Rogue Community College
3345 Redwood Highway
Grants Pass, OR 97527

Rogue Community College
Executive Financial Summary
For the Period July 1, 2023 through September 30, 2023

Audit

The 2022/23 annual audit interim field work focusing on Federal grant compliance began in July. Final testing is set to be complete prior to the audit team's on site visit the week of October 23rd. The audit schedule is set for the auditors to present the 2022/23 Annual Comprehensive Financial Report at the December board meeting. Rogue may receive a comment or finding due to changes in cybersecurity requirements as a result of the Gramm-Leach-Bliley Act. We are actively working with the auditors to show how we are already complying with most of the new requirements and are completing an information technology audit to shape updated procedures which will ensure compliance moving forward.

Budget

The Board of Education adopted the 2023/24 annual budget and associated property tax levies on June 20, 2023. Budget information is available at <https://www.roguecc.edu/operations/budget.asp>.

Investments

Currently, the College holds most of its cash in the Oregon Local Government Investment Pool (LGIP). The annualized yield for the LGIP changed from 4.50% to 4.80% effective September 18, 2023. The Treasury staff determine this rate based on market conditions and yield for fixed income securities such as government and corporate bonds. The College manages its cash balances to maximize interest while maintaining compliance with allowed LGIP balance limits. As of August 31, 2023 the limitation in ORS 294.810 is increased from \$56,763,000 to \$59,847,000.

General Fund

Tuition and Fee Revenue

The adopted tuition and fee budget of \$12.7 million was developed assuming a 2.5% increase in tuition bearing credits when compared to the prior year. Tuition and fee revenue through fall term is \$5.87 million, or 46.2% of the adopted budget. This is 15.5% more than expected. Overall, general fund tuition revenue is projected to be \$14.8 million, \$2.1 million more than the original budget.

State Appropriations

The state appropriations budget of \$9.2 million was developed using a community college support fund (CCSF) appropriation of \$748 million. However, the community college budget bill (HB 5025) was passed and signed by the Governor committing a funding level of \$800 million for the 2023-25 biennium. Based on the October CCSF funding projections received from the Higher Education Coordinating Commission, we are anticipating RCC's allocation will be \$1.7 million more than budgeted for 2023/24. Please note, the actual amount received will be impacted by the College's 2023/24 property tax levy. Additional information will be available when the final formula worksheet is received, typically in January.

Property Taxes

Property tax revenue is budgeted at \$16.9 million. The property tax revenue collected between now and November is from prior year levies. Property tax revenue payments for the 2023/24 levy will begin in November.

Rogue Community College
Executive Financial Summary
For the Period July 1, 2023 through September 30, 2023

General Fund (Continued)

Expenses

Expenses by function, by type, are presented on page 5. The College has spent 18.3% of original budget as of September 30th. Overall expenses are not expected to exceed budget.

Fund Balance

The 2023/24 adopted beginning fund balance is \$10.8 million. The estimated beginning fund balance for 2023/24 is \$11.4 million, which is \$569,600 more than the original budget.

The 2023/24 ending fund balance is projected to be \$11.25 million; \$149,000 less than beginning fund balance. This reduction reflects the use of one-time funds during FY 2023/24.

Community and Workforce Development Fund

Tuition and Fee Revenue

The adopted tuition and fee budget for the Community and Workforce Development Fund is \$695,900. Tuition and fee revenue through summer term is \$176,900, or 149.3% of the adopted budget. This is 49.3% more than expected. Overall, tuition revenue is projected to be \$784,000, \$88,100 more than the original budget. The demand for Workforce offerings has increased which is reflected in the growth of the Trucking Program and other offerings provided for our Community Partners that include Water School and Arial Operator. High School Drivers Training is beginning to realize growth with the addition of qualified ODOT Instructors.

Expenses

Expenses by function, by type, are presented on page 6. The College has spent 12.9% of original budget as of September 30th. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

Fund Balance

The 2023/24 adopted beginning fund balance is \$276,800. The estimated beginning fund balance for 2023/24 is \$334,000. This equates to an increase of \$57,000 in beginning fund balance.

The 2023/24 ending fund balance is projected to be \$603,700, \$269,700 more than beginning fund balance.

Entrepreneurial Fund

The combined statement is presented on page 7; detailed statements by type of activity may be found in Appendices A - B on pages 16-17.

Entrepreneurial Activity (Appendix A)

Revenue

The adopted tuition and fee budget related to entrepreneurial activity is equal to \$51,100. Overall, tuition revenue is projected to be \$56,300, or \$5,200 more than the original budget. Beginning in January 2024 the Nursing Assitant activity will be reflected in the Community and Workforce Development Fund.

Rogue Community College
Executive Financial Summary
For the Period July 1, 2023 through September 30, 2023

Entrepreneurial Fund (continued)

Expenses

Entrepreneurial activity has spent 2.5% of original budget as of September 30th. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

Fund Balance

The 2023/24 adopted beginning fund balance for entrepreneurial activity is \$433,800. The projected beginning fund balance for 2023/24 is \$462,900, \$29,000 more than budgeted.

The 2023/24 ending fund balance is projected to be \$714,300, \$251,400 more than beginning fund balance.

STEP Activity (Appendix B)

Revenue

Other entrepreneurial activity revenue is based upon reimbursable time and effort related to SNAP Training and Employment Program (STEP) activity. The 2023/24 projected reimbursement is \$158,100. STEP is billed on a quarterly basis.

Expenses

STEP activity has spent 4.2% of original budget as of September 30th. Overall expenses are not expected to exceed available resources for the fiscal year.

Fund Balance

The 2023/24 adopted beginning fund balance for STEP activity is \$404,300. The beginning fund balance for 2023/24 is \$405,100, which is \$800 more than budgeted.

The 2023/24 ending fund balance is projected to be \$442,700, \$37,600 more than beginning fund balance. The net increase is due to grant activity that impacts the STEP program.

Renewal and Replacement Fund

Tuition and Fee Revenue

The adopted fee budget for the Renewal and Replacement Fund is \$653,000. Tuition and fee revenue through fall term is \$294,000, or 45% of the adopted budget. This is 12.5% more than expected. Overall, revenue is projected to be \$746,000, \$93,000 more than the original budget.

Expenses

Expenses by function, by type, are presented on page 8. The College has spent 5.6% of original budget as of September 30th. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

Rogue Community College
Executive Financial Summary
For the Period July 1, 2023 through September 30, 2023

Renewal and Replacement Fund (continued)

Fund Balance

The 2023/24 adopted beginning fund balance is \$2.7 million. The projected beginning fund balance for 2023/24 is \$3.0 million, which is \$303,000 more than the original budget.

The 2023/24 ending fund balance is projected to be \$2.5 million, \$543,000 less than beginning fund balance.

Contract and Grant Fund

A list of active grants has been updated as of September 30, 2023. The report may be found at:
<https://www.roguecc.edu/businessOffice/PDF/activeGrantReport.pdf>.

**ROGUE COMMUNITY COLLEGE
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>	<u>June 30, 2024 Projected</u>	<u>Better (Worse) vs Original Budget</u>
Revenues:					
State Sources	9,162,461	9,162,461	2,508,686	10,898,720	1,736,259
Local Sources	16,897,387	16,897,387	97,115	16,897,387	-
Tuition and Fees	12,704,924	12,704,924	5,901,122	14,816,923	2,111,999
Other Revenue Sources	1,739,032	1,739,032	583,872	2,335,489	596,457
Total Revenues	40,503,804	40,503,804	9,090,795	44,948,519	4,444,715
Expenditures:					
Instruction					
Personnel	11,499,987	11,499,987	1,776,211	12,307,269	(807,282)
Other Personnel	4,062,483	4,062,483	705,558	3,587,227	475,256
Materials and Services	681,004	681,004	125,581	612,904	68,100
Capital	6,174	6,174	-	6,174	-
Total Instruction	16,249,648	16,249,648	2,607,351	16,513,574	(263,926)
Instructional Support					
Personnel	2,216,432	2,216,432	542,169	2,253,930	(37,498)
Other Personnel	1,164,354	1,164,354	264,628	1,173,958	(9,604)
Materials and Services	767,464	767,464	117,742	646,662	120,802
Capital	23,623	23,623	938	23,623	-
Total Instructional Support	4,171,873	4,171,873	925,476	4,098,173	73,700
Student Services					
Personnel	3,913,359	3,913,359	922,585	3,845,353	68,006
Other Personnel	2,525,433	2,525,433	572,922	2,757,908	(232,475)
Materials and Services	845,066	845,066	208,905	723,831	121,235
Total Student Services	7,283,858	7,283,858	1,704,411	7,327,091	(43,233)
Community Services					
Personnel	123,022	123,022	26,997	117,896	5,126
Other Personnel	74,810	74,810	16,524	73,740	1,070
Materials and Services	69,223	69,223	7,714	57,581	11,642
Total Community Services	267,055	267,055	51,236	249,216	17,839
College Support Services					
Personnel	4,513,071	4,513,071	1,035,371	4,305,067	208,004
Other Personnel	2,512,116	2,512,116	525,443	2,518,549	(6,433)
Materials and Services	5,254,011	5,254,011	1,609,332	4,830,324	423,687
Capital	32,141	32,141	-	32,141	-
Total College Support Services	12,311,339	12,311,339	3,170,147	11,686,081	625,258
Plant Operations/Maintenance					
Personnel	1,585,128	1,585,128	366,907	1,511,776	73,352
Other Personnel	982,072	982,072	209,984	927,943	54,129
Materials and Services	1,979,471	1,979,471	456,770	1,858,910	120,561
Capital	44,629	44,629	-	44,629	-
Total Plant Ops/Maintenance	4,591,300	4,591,300	1,033,661	4,343,257	248,043
Contingency	1,000,000	1,000,000	-	-	1,000,000
Reserved for Future Expenditures	4,538,148	4,538,148	-	-	4,538,148
Total Expenditures	50,413,221	50,413,221	9,492,282	44,217,393	6,195,828
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	637,258	637,258	-	637,258	-
Transfers Out	(1,559,450)	(1,559,450)	-	(1,517,827)	41,623
Total Other Financing Sources (Uses):	(922,192)	(922,192)	-	(880,569)	41,623
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(10,831,609)	(10,831,609)	(401,487)	(149,443)	10,682,166
Fund Balance, Beginning of Year (unaudited)	10,831,609	10,831,609	11,401,239	11,401,239	569,630
Fund Balance SEPTEMBER 30, 2023	-	-	10,999,752	11,251,796	11,251,796

Tuition and Fee Revenue by Term

	Summer	Fall	Winter	Spring	Total
Projected	-	-	4,473,345	4,473,345	8,946,690
Actuals as of 10/5/2023	1,247,777	4,622,456	-	-	5,870,233
Current Projection	1,247,777	4,622,456	4,473,345	4,473,345	14,816,923
Original Budget	1,143,443	3,938,526	3,811,477	3,811,477	12,704,924
Better(worse)	104,334	683,930	661,868	661,868	2,111,999

**ROGUE COMMUNITY COLLEGE
COMMUNITY AND WORKFORCE DEVELOPMENT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	Original Budget	Current Budget	SEPTEMBER 30, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Revenues:					
State Sources	59,430	59,430	-	90,720	31,290
Tuition and Fees	695,911	695,911	333,435	784,038	88,127
Other Revenue Sources	200,000	200,000	-	-	(200,000)
Total Revenues	955,341	955,341	333,435	874,758	(80,583)
Expenditures:					
Instruction					
Personnel	305,311	305,311	59,261	306,699	(1,388)
Other Personnel	71,969	71,969	9,855	54,239	17,730
Materials and Services	341,718	341,718	45,865	202,788	138,930
Capital	15,000	15,000	-	-	15,000
Total Instruction	733,998	733,998	114,981	563,726	170,272
Instructional Support					
Personnel	270,478	270,478	53,883	225,719	44,759
Other Personnel	134,805	134,805	28,627	112,498	22,307
Materials and Services	29,400	29,400	342	10,000	19,400
Total Instructional Support	434,683	434,683	82,852	348,217	86,466
Contingency	328,795	328,795	-	-	328,795
Total Expenditures	1,497,476	1,497,476	197,833	911,943	585,533
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	300,301	300,301	-	341,976	41,675
Transfers Out	(35,000)	(35,000)	-	(35,000)	-
Total Other Financing Sources (Uses):	265,301	265,301	-	306,976	41,675
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(276,834)	(276,834)	135,602	269,791	546,625
Fund Balance, Beginning of Year (unaudited)	276,834	276,834	333,985	333,887	57,053
Fund Balance SEPTEMBER 30, 2023	-	-	469,587	603,678	603,678

Tuition and Fee Revenue by Term

	Summer	Fall	Winter	Spring	Total
Projected	-	16,927	194,742	238,433	450,102
Actuals as of 10/5/2023	176,917	157,019	-	-	333,936
Current Projection	176,917	173,946	194,742	238,433	784,038
Original Budget	118,439	159,161	190,803	227,508	695,911
Better(worse)	58,478	14,785	3,939	10,925	88,127

ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>	<u>June 30, 2024 Projected</u>	<u>Better (Worse) vs Original Budget</u>
Revenues:					
State Sources	268,008	268,008	-	158,125	(109,883)
Tuition and Fees	51,120	51,120	56,300	56,300	5,180
Other Revenue Sources	100,000	100,000	-	-	(100,000)
Total Revenues	419,128	419,128	56,300	214,425	(204,703)
Expenditures:					
Instruction					
Personnel	45,000	45,000	19,526	28,916	16,084
Other Personnel	11,828	11,828	1,990	4,938	6,890
Materials and Services	68,999	68,999	1,061	30,021	38,978
Total Instruction	125,827	125,827	22,577	63,875	61,952
Instructional Support					
Personnel	75,132	75,132	7,710	75,132	-
Other Personnel	62,130	62,130	5,180	62,130	-
Materials and Services	90,732	90,732	24	65,000	25,732
Total Instructional Support	227,994	227,994	12,914	202,262	25,732
Student Services					
Personnel	74,819	74,819	17,691	74,819	-
Other Personnel	40,902	40,902	9,268	40,902	-
Materials and Services	207,706	207,706	1,026	50,788	156,918
Total Student Services	323,427	323,427	27,985	166,509	156,918
Community Services					
Materials and Services	20,000	20,000	-	10,000	10,000
Total Community Services	20,000	20,000	-	10,000	10,000
College Support Services					
Materials and Services	35,000	35,000	-	19,654	15,346
Total College Support Services	35,000	35,000	-	19,654	15,346
Plant Operations/Maintenance					
Personnel	62,898	62,898	-	62,898	-
Other Personnel	37,769	37,769	-	37,769	-
Materials and Services	24,715	24,715	-	15,000	9,715
Total College Support Services	125,382	125,382	-	115,667	9,715
Contingency	591,849	591,849	-	-	591,849
Reserved for Future Expenditures	502,038	502,038	-	-	502,038
Total Expenditures	1,951,517	1,951,517	63,477	577,967	1,373,550
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	852,038	852,038	-	852,038	-
Transfers Out	(157,829)	(157,829)	-	(157,829)	-
Total Other Financing Sources (Uses):	694,209	694,209	-	694,209	-
Revenues and Other Sources Over (Under)	(838,180)	(838,180)	(7,177)	330,667	1,168,847
Expenditures and Other Uses:					
Fund Balance, Beginning of Year (unaudited)	838,180	838,180	867,996	867,996	29,816
Fund Balance SEPTEMBER 30, 2023	-	-	860,819	1,198,663	1,198,663

**ROGUE COMMUNITY COLLEGE
RENEWAL AND REPLACEMENT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>	<u>June 30, 2024 Projected</u>	<u>Better (Worse) vs Original Budget</u>
Revenues:					
Tuition and Fees	652,986	652,986	311,308	746,164	93,178
Other Revenue Sources	150,000	150,000	1,000	1,000	(149,000)
Total Revenues	802,986	802,986	312,308	747,164	(55,822)
Expenditures:					
Instruction					
Materials and Services	337,359	338,659	108,518	136,004	201,355
Capital	202,000	200,700	-	100,000	102,000
Total Instruction	539,359	539,359	108,518	236,004	303,355
Instructional Support					
Materials and Services	156,418	156,418	-	23,959	132,459
Capital	25,000	25,000	-	25,000	-
Total Instructional Support	181,418	181,418	-	48,959	132,459
Student Services					
Materials and Services	150,000	150,000	-	-	150,000
Total College Support Services	150,000	150,000	-	-	150,000
Community Services					
Materials and Services	150,000	150,000	-	-	150,000
Total College Support Services	150,000	150,000	-	-	150,000
College Support Services					
Materials and Services	319,853	319,853	69,619	219,923	99,930
Capital	317,038	317,038	-	141,669	175,369
Total College Support Services	636,891	636,891	69,619	361,592	275,299
Plant Operations and Maintenance					
Materials and Services	853,689	853,689	58,785	452,452	401,237
Capital	524,326	524,326	-	58,100	466,226
Total Plant Ops/Maintenance	1,378,015	1,378,015	58,785	510,552	867,463
Contingency	572,537	572,537	-	-	572,537
Total Expenditures	3,608,220	3,608,220	236,922	1,157,108	2,451,112
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	752,605	752,605	-	515,900	(236,705)
Transfers Out	(650,000)	(650,000)	-	(649,321)	679
Total Other Financing Sources (Uses):	102,605	102,605	-	(133,421)	(236,026)
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(2,702,629)	(2,702,629)	75,386	(543,365)	2,159,264
Fund Balance, Beginning of Year (unaudited)	2,702,629	2,702,629	3,005,357	3,005,357	302,728
Fund Balance SEPTEMBER 30, 2023	-	-	3,080,744	2,461,992	2,461,992

Tuition and Fee Revenue by Term

	<u>Summer</u>	<u>Fall</u>	<u>Winter</u>	<u>Spring</u>	<u>Total</u>
Projected	-	-	226,144	226,144	452,288
Actuals as of 10/5/2023	60,194	233,682	-	-	293,876
Current Projection	60,194	233,682	226,144	226,144	746,164
Original Budget	58,769	202,426	195,896	195,896	652,986
Better(worse)	1,426	31,256	30,248	30,248	93,178

**ROGUE COMMUNITY COLLEGE
CAPITAL PROJECTS FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	Original Budget	Current Budget	SEPTEMBER 30, 2023 Actual
Revenues:			
Federal Sources	3,615,000	3,615,000	-
State Sources	1,459,782	1,459,782	-
Local Sources	-	-	-
Other Revenue Sources	4,000,000	4,000,000	34,312
Total Revenues	9,074,782	9,074,782	34,312
Expenditures:			
Facilities Acquisition and Construction			
Personnel	-	-	-
Other Personnel	-	-	-
Materials and Services	-	360,956	60,024
Capital	15,691,659	15,330,703	-
Total Facilities Acq/Construction	15,691,659	15,691,659	60,024
Contingency	-	-	-
Total Expenditures	15,691,659	15,691,659	60,024
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	500,000	500,000	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses):	500,000	500,000	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(6,116,877)	(6,116,877)	(25,712)
Fund Balance, Beginning of Year (unaudited)	6,116,877	6,116,877	6,174,440
Fund Balance, SEPTEMBER 30, 2023	-	-	6,148,728

**ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>
Revenues:			
Local Sources	3,661,572	3,661,572	22,815
Other Revenue Sources	3,915,282	3,915,282	827,544
Total Revenues	7,576,854	7,576,854	850,359
Expenditures:			
College Support Services			
Materials and Services	1,820,888	1,820,888	-
Capital	5,985,000	5,985,000	-
Total College Support Services	7,805,888	7,805,888	-
Unappropriated Ending Fund Balance	874,906	874,906	-
Total Expenditures	8,680,794	8,680,794	-
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(1,103,940)	(1,103,940)	850,359
Fund Balance, Beginning of Year (unaudited)	1,103,940	1,103,940	1,268,532
Fund Balance SEPTEMBER 30, 2023	-	-	2,118,891

Long term debt schedule:

	Original Principal Amount	Principal Balance July 1, 2023	Principal Due FY 23/24	Principal Balance June 30, 2024	Principal Due Within One Year
2005 Limited tax pension bonds, interest 4.643% to 4.831%, Maturity June 30, 2028	\$ 21,035,000	\$ 9,025,000	\$ 1,700,000	\$ 7,325,000	\$ 1,865,000
2012 General obligation refunding bonds, interest 3.0% to 4.0%, Maturity June 15, 2025	\$ 9,430,000	2,980,000	1,450,000	\$ 1,530,000	1,530,000
2016A General obligation refunding bonds, interest 3.0% to 4.0%, Maturity June 15, 2025	\$ 7,040,000	1,375,000	660,000	\$ 715,000	715,000
2016B General obligation refunding bonds, interest 3.0% to 5.0%, Maturity June 15, 2034	\$ 20,000,000	14,715,000	1,105,000	\$ 13,610,000	1,200,000
2021 Limited tax pension bonds, interest 0.199% to 2.945%, Maturity June 15, 2040	\$ 31,545,000	\$ 29,700,000	\$ 1,070,000	\$ 28,630,000	\$ 1,135,000
Total	\$ 89,050,000	\$ 57,795,000	\$ 5,985,000	\$ 51,810,000	\$ 6,445,000

**ROGUE COMMUNITY COLLEGE
CONTRACT AND GRANT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	Original Budget	Current Budget	SEPTEMBER 30, 2023 Actual
Revenues:			
Federal Sources	3,558,188	3,558,188	299,661
State Sources	2,316,471	2,316,471	-
Local Sources	55,000	55,000	1,000
Tuition and Fees	249,000	249,000	106,208
Other Revenue Sources	1,114,912	1,114,912	70,763
Total Revenues	7,293,571	7,293,571	477,632
Expenditures:			
Instruction			
Personnel	831,739	831,739	119,802
Other Personnel	303,804	303,804	49,578
Materials and Services	466,279	466,279	33,700
Capital	143,044	143,044	-
Total Instruction	1,744,866	1,744,866	203,080
Instructional Support			
Personnel	457,408	457,408	77,918
Other Personnel	249,211	249,211	36,766
Materials and Services	1,013,132	1,013,132	39,632
Capital	-	-	-
Total Instructional Support	1,719,751	1,719,751	154,316
Student Services			
Personnel	1,338,442	1,338,442	296,057
Other Personnel	429,265	429,265	81,974
Materials and Services	3,109,095	3,109,095	126,847
Total Student Services	4,876,802	4,876,802	504,878
Community Services			
Materials and Services	25,000	25,000	-
Total Community Services	25,000	25,000	-
College Support Services			
Personnel	185,250	185,250	25,522
Other Personnel	95,737	95,737	15,354
Materials and Services	168,412	168,412	1,179
Total College Support Services	449,399	449,399	42,055
Plant Operations and Maintenance			
Personnel	11,791	11,791	2,064
Other Personnel	9,895	9,895	541
Materials and Services	378,926	378,926	38,677
Total Plant Ops/Maintenance	400,612	400,612	41,282
Facilities Acquisition and Construction			
Materials and Services	25,000	25,000	-
Total Facilities Acq/Construction	25,000	25,000	-
Contingency	2,419,808	2,419,808	-
Unappropriated Ending Fund Balance	5,948,867	5,948,867	-
Total Expenditures	17,610,105	17,610,105	945,611
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	(154,828)	(154,828)	-
Total Other Financing Sources (Uses):	(154,828)	(154,828)	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(10,471,362)	(10,471,362)	(467,979)
Fund Balance, Beginning of Year (unaudited)	10,471,362	10,471,362	10,521,266
Fund Balance SEPTEMBER 30, 2023	-	-	10,053,287

For a list of active grants please visit:
<https://www.roguecc.edu/businessOffice/PDF/activeGrantReport.pdf>

**ROGUE COMMUNITY COLLEGE
INTRA-COLLEGE FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>
Revenues:			
Tuition and Fees	-	-	-
Other Revenue Sources	49,000	49,000	26,050
Total Revenues	<u>49,000</u>	<u>49,000</u>	<u>26,050</u>
Expenditures:			
Instructional Support			
Materials and Services	261,198	261,198	10,258
Total Instructional Support	261,198	261,198	10,258
Student Services			
Personnel	51,000	54,000	15,651
Other Personnel	13,404	13,404	2,657
Materials and Services	631,529	628,529	76,877
Capital	356,060	356,060	-
Total Student Services	1,051,993	1,051,993	95,184
College Support Services			
Materials and Services	107,842	107,842	23,489
Total College Support Services	107,842	107,842	23,489
Contingency	-	-	-
Total Expenditures	<u>1,421,033</u>	<u>1,421,033</u>	<u>128,932</u>
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	708,906	708,906	-
Transfers Out	(35,841)	(35,841)	-
Total Other Financing Sources (Uses):	<u>673,065</u>	<u>673,065</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(698,968)	(698,968)	(102,881)
Fund Balance, Beginning of Year (unaudited)	698,968	698,968	700,790
Fund Balance SEPTEMBER 30, 2023	<u>-</u>	<u>-</u>	<u>597,909</u>

Activities include Associated Student Government of Rogue Community College, Professional Growth, Athletics, and other departmental charges.

**ROGUE COMMUNITY COLLEGE
RESERVE FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>
Revenues:			
Other Revenue Sources	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Reserved for Future Expenditures			
College Services Reserve	3,557,914	3,557,914	-
District Refund	350,000	350,000	-
PERS Reserve	7,123,786	7,123,786	-
Stability Reserve	5,311,052	5,311,052	-
Unemployment Reserve	172,635	172,635	-
Total Expenditures	<u>16,515,387</u>	<u>16,515,387</u>	<u>-</u>
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out			
District Refund	(300,000)	(300,000)	-
District Wildfires	(602,038)	(602,038)	-
Total Other Financing Sources (Uses):	<u>(902,038)</u>	<u>(902,038)</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(17,417,425)	(17,417,425)	-
Fund Balance, Beginning of Year (unaudited):			
College Services Reserve	3,557,914	3,557,914	3,557,914
District Refund	650,000	650,000	650,000
District Wildfires	602,038	602,038	602,038
PERS Reserve	7,123,786	7,123,786	7,123,786
Stability Reserve	5,311,052	5,311,052	5,311,052
Unemployment Reserve	172,635	172,635	172,635
Total Beginning Fund Balance	<u>17,417,425</u>	<u>17,417,425</u>	<u>17,417,424</u>
Fund Balance SEPTEMBER 30, 2023	<u>-</u>	<u>-</u>	<u>17,417,424</u>

Internally Restricted:

College Services Reserve
District Refund (ERP implementation costs)
District Wildfires
Stability Reserve

Externally Restricted:

PERS Reserve
Unemployment Reserve

**ROGUE COMMUNITY COLLEGE
STUDENT FINANCIAL AID FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>
Revenues:			
Federal Sources	15,823,907	15,823,907	1,004,575
State Sources	4,665,000	4,665,000	421,669
Local Sources	750,000	750,000	22,866
Total Revenues	<u>21,238,907</u>	<u>21,238,907</u>	<u>1,449,110</u>
Expenditures:			
Financial Aid			
Personnel	125,791	125,791	27,570
Materials and Services	21,078,116	21,078,116	1,077,279
Total Financial Aid	21,203,907	21,203,907	1,104,849
Contingency	-	-	-
Total Expenditures	<u>21,203,907</u>	<u>21,203,907</u>	<u>1,104,849</u>
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	(35,000)	(35,000)	-
Total Other Financing Sources (Uses):	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	-	-	344,261
Fund Balance, Beginning of Year (unaudited)	-	-	-
Fund Balance SEPTEMBER 30, 2023	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>344,261</u></u>

A negative ending fund balance is due to timing from when Financial Aid disburses awards and the Business Office draws down from the US Department of Education or invoices other agencies for 3rd party scholarship. This typically resolves itself the following month.

**ROGUE COMMUNITY COLLEGE
AUXILIARY SERVICES FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>
Revenues:			
Sales	75,000	75,000	14,905
Tuition and Fees	5,500	5,500	2,029
Other Revenue Sources	84,100	84,100	18,810
Total Revenues	<u>164,600</u>	<u>164,600</u>	<u>35,743</u>
Cost of Goods Sold:			
Materials and Services	74,500	74,500	9,430
Gross Profit	<u>90,100</u>	<u>90,100</u>	<u>26,313</u>
Operating Expenditures:			
Personnel	98,286	98,286	24,356
Other Personnel	47,070	47,070	11,690
Materials and Services	122,204	122,204	9,358
Capital	28,544	28,544	-
Total Operating Expenditures	<u>296,104</u>	<u>296,104</u>	<u>45,404</u>
Year to Date Net Operating Income (Loss)	<u>(206,004)</u>	<u>(206,004)</u>	<u>(19,091)</u>
Contingency	142,366	142,366	-
Reserved for Future Expenditures	311,761	311,761	-
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	(221,122)	(221,122)	-
Total Other Financing Sources (Uses):	<u>(221,122)</u>	<u>(221,122)</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(881,253)	(881,253)	(19,091)
Fund Balance, Beginning of Year (unaudited)	881,253	881,253	861,041
Retained Earnings SEPTEMBER 30, 2023	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>841,950</u></u>

Activities include Art, Auto Artist, College Store, Diesel Technology, Disability Services, Early Childhood Education Facility, Facility Rental, Friends of the Library, Gallery Projects, Manufacturing Engineering Technology, Massage, Math, Music Ensembles, Testing Center, Theater, and Welding.

ROGUE COMMUNITY COLLEGE
 ENTREPRENEURIAL FUND - ENTREPRENEURIAL ACTIVITY
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE MONTH ENDED SEPTEMBER 30, 2023

Appendix A

	Original Budget	Current Budget	SEPTEMBER 30, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Nursing Assistant					
Revenue:					
Tuition and Fees	51,120	51,120	56,300	56,300	5,180
Fund Balance, Beginning of Year (unaudited)	83,536	83,536	85,039	85,039	1,503
Total Nursing Assistant Revenue	134,656	134,656	141,339	141,339	6,683
Expenditure:					
Personnel	45,000	45,000	19,526	28,916	16,084
Other Personnel	11,828	11,828	1,990	4,938	6,890
Non-District M&S	19,999	19,999	1,249	7,981	12,018
Transfers Out	57,829	57,829	-	99,504	(41,675)
Total Nursing Assistant Expenditures	134,656	134,656	22,765	141,339	(6,683)
Total Nursing Assistant	-	-	118,574	-	-
Other Activity					
Revenue:					
Other Revenue Sources	100,000	100,000	-	-	(100,000)
Transfers In	852,038	852,038	-	852,038	-
Fund Balance, Beginning of Year (unaudited)	350,344	350,344	377,840	377,840	27,496
Total Other Activity Revenue	1,302,382	1,302,382	377,840	1,229,878	(72,504)
Expenditure:					
Other	140,447	140,447	-	-	140,447
22/23 Microgrants - Stabilize Enrollment					
Adult Basic Skills: Engen	6,000	6,000	-	2,040	3,960
Marketing: Mural	-	-	-	9,654	(9,654)
Welding: Weld-A-Thon	5,968	5,968	-	5,969	(1)
23/24 Microgrants	100,000	100,000	-	100,000	-
High School Partnerships	242,262	242,262	12,914	242,262	-
Energy Management	115,667	115,667	-	115,667	-
Investments in Future & Transformative Changes	40,000	40,000	-	40,000	-
Contingency	150,000	150,000	-	-	150,000
Reserved for Future Expenditures	502,038	502,038	-	-	502,038
Total Other Activity Expenditures	1,302,382	1,302,382	12,914	515,592	786,790
Total Other Activity	-	-	364,926	714,287	714,287
Fund Balance SEPTEMBER 30, 2023	-	-	483,500	714,287	714,287

	2024/25	2025/26	2026/27
Projected for future years:			
Other Activity			
Revenue:			
Other Revenue Sources	\$ -	\$ -	\$ -
Transfers In	250,000	250,000	250,000
Projected Fund Balance, Beginning of Year	714,287	477,053	296,524
Total Other Activity Revenue	\$ 964,287	\$ 727,053	\$ 546,524
Expenditure:			
Microgrants	100,000	100,000	100,000
High School Partnerships	230,074	168,789	
Energy Management	117,160	121,740	
Investments in Future & Transformative Changes	40,000	40,000	40,000
Total Other Activity Expenditures	\$ 487,234	\$ 430,529	\$ 140,000
Projected Ending Fund Balance	\$ 477,053	\$ 296,524	\$ 406,524

**ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND - STEP ACTIVITY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED SEPTEMBER 30, 2023**

Appendix B

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>	<u>June 30, 2024 Projected</u>	<u>Better (Worse) vs Original Budget</u>
Revenues:					
State Sources	268,008	268,008	-	158,125	(109,883)
Total Revenues	268,008	268,008	-	158,125	(109,883)
Expenditures:					
STEP Project					
Personnel	74,819	74,819	17,691	74,819	-
Other Personnel	40,902	40,902	9,268	40,902	-
Materials and Services	30,028	30,028	1,028	1,261	28,767
Tuition	34,560	34,560	-	1,452	33,108
Travel & training	14,150	14,150	-	594	13,556
Supportive Services	36,000	36,000	(2)	1,512	34,488
Contingency	441,849	441,849	-	-	441,849
Total Expenditures	672,308	672,308	27,985	120,540	551,768
Fund Balance, Beginning of Year (unaudited)	404,300	404,300	405,117	405,117	817
Fund Balance SEPTEMBER 30, 2023	-	-	377,132	442,702	442,702

Projected for future years:	2024/25	2025/26	2026/27
Revenues:			
Other Revenue Sources	158,125	158,125	158,125
Total Revenues	158,125	158,125	158,125
Expenditures:			
STEP Project			
Personnel	77,812	80,924	84,161
Other Personnel	42,538	44,240	46,009
Materials and Services	1,312	1,364	1,419
Tuition	1,510	1,570	1,633
Travel & training	618	643	669
Supportive Services	1,572	1,635	1,701
Total Expenditures	\$ 125,362	\$ 130,376	\$ 135,591
Projected Fund Balance, Beginning of Year	\$ 353,053	\$ 385,816	\$ 413,565
Projected Ending Fund Balance	\$ 385,816	\$ 413,565	\$ 436,099

The SNAP Training and Employment Program (STEP) is a federally-recognized Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) Program. STEP assists SNAP participants in receiving job skills training, finding work, or gaining experience that will increase their ability to secure and maintain employment in a family-wage job. Participation in STEP is voluntary, and is a qualifying service for allowing able-bodied adults without dependents (ABAWDs) to maintain access to vital supplemental food assistance while attending college. STEP participation includes needs assessment, training and employment-related activities, and wraparound support services.

ROGUE COMMUNITY COLLEGE
GENERAL FUND - BOARD OF EDUCATION
STATEMENT OF EXPENDITURES
FOR THE MONTH ENDED SEPTEMBER 30, 2023

Appendix C

	<u>Original Budget</u>	<u>Current Budget</u>	<u>SEPTEMBER 30, 2023 Actual</u>	<u>Better (Worse) vs Original Budget</u>
Expenditures:				
Personnel	178,076	178,076	35,253	142,823
Other Personnel	88,805	88,805	16,947	71,858
Materials and Services:				
OFFICE SUPPLIES	-	-	-	-
MEETING SUPPLIES	6,890	6,890	702	6,188
OTHER SERVICES	3,963	3,963	-	3,963
FEES AND DUES	2,601	2,601	-	2,601
STAFF TRAVEL	11,218	11,218	3,653	7,565
NON-STAFF TRAVEL	-	-	-	-
POSTAGE	7	7	1	6
Total Expenditures	<u>291,560</u>	<u>291,560</u>	<u>56,555</u>	<u>235,005</u>

**ROGUE COMMUNITY COLLEGE
GLOSSARY OF TERMS**

ADOPTED BUDGET – The financial plan adopted by the College.

APPROPRIATION – (1) A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purpose, usually with specific limitations as to amount, purpose and time limits. (2) An account used to record the budgetary appropriation for the period.

BEGINNING FUND BALANCE – The amount of unexpended funds carried forward from one fiscal year to another.

BOND – A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.

CAPITAL IMPROVEMENT FUND TYPE – The Capital Improvement Funds account for the receipt and disbursement of resources for buildings and land, buying or maintaining College facilities, and equipment. The principal revenues include transfers from the College Services Fund, bond levy proceeds, certificates of participation and investment earnings.

Capital Projects Fund – This fund accounts for the purchase or remodel of buildings and land. The principal revenue is from the sale of voter approved general obligation bonds, COPs, state funding, such as the Article XI-G Higher Education Facilities and Community College Bonds, financed by the state and local resources. This fund is externally restricted.

DEBT SERVICE FUND TYPE – The Debt Service Funds account for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations.

Debt Service Fund – This fund accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations including the General Obligation Bonds and Limited Tax Pension Obligation Series 2005 and Series 2021. The principal revenue is property taxes approved for bond levies and the PERS Bond expense charged to other funds. This fund is externally restricted.

ENCUMBRANCE – The formal accounting recognition of commitments to expend resources in the future.

FUND – A division in the budget with independent fiscal and accounting requirements with a self balancing set of accounts for its assets, liabilities, fund balance, revenues and other additions, expenditures and other deductions, and transfers.

GENERAL FUND – The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principle sources of revenue include tuition, property taxes, and state community college support.

PROPERTY TAXES – Amounts received from tax levies based on the assessed valuation of real and personal property within a district.

PROPRIETARY FUND TYPE – Proprietary Funds are used to account for operations that are financed and operated in a manner similar to those of private business enterprises. The intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Auxiliary Services Fund – This fund accounts for the operation of ancillary activities for Art, Auto Artist, College Store, Diesel Technology, Disability Services, Early Childhood Education Facility, Facility Rental, Friends of the Library, Gallery Projects, Manufacturing Engineering Technology, Massage, Math, Music Ensembles, Testing Center, Theater, and Welding.

**ROGUE COMMUNITY COLLEGE
GLOSSARY OF TERMS**

SPECIAL REVENUE FUND TYPE - The Special Revenue Funds account for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose.

COMMUNITY AND WORKFORCE DEVELOPMENT FUND – This fund accounts for the self-support instructional activities of the College. The principle revenue is tuition and fees.

CONTRACT AND GRANT FUND – This fund accounts for grants and contracts awarded to and for the College from federal, state and local sources. This fund is externally restricted.

ENTREPRENEURIAL FUND – This fund accounts for the development and growth of innovative activities of the College. The principal revenue is transfers from the General Fund and the STEP contract with the state.

INTRA-COLLEGE FUND – This fund accounts for activities performed by the College for the benefit of the College. Activities include Associated Student Government of Rogue Community College, Professional Growth, Athletics, and other departmental charges. The principal revenue for this fund is transfers in from other funds.

RENEWAL AND REPLACEMENT FUND – This fund is designated for the replacement of the College's equipment and costs of maintaining College facilities. The principal revenues are the \$7 per credit and the \$7 per non-credit course technology fee, and transfers in from other funds. The principal expenditures are upgrades/replacements for equipment and maintenance of College facilities.

RESERVE FUND – This fund accounts for the funds set aside for the following: College Services reserve to be used in the next biennium to smooth changes in support from the State; PERS reserve held by the College for anticipated, future rate increases, and the unfunded actuarial liability; District reserve from the ERP refund to be used for implementation of new ERP; District reserve from replacement of lost revenue due to wildfires; Stability reserve established by the RCC Board of Education to be used to stabilize the College's funding; Unemployment reserve to mitigate fluctuations in the unemployment benefits paid to terminated employees. The principal revenue is transfers from the other funds and investment earnings.

STUDENT FINANCIAL AID FUND – This fund accounts for student aid in the form of federal grants (Federal Pell Grant, Federal Supplemental Education Opportunity Grant), the Oregon Opportunity Grant (OOG), the Oregon Promise Grant (OPG), institutional scholarships (RCC Foundation), state scholarships administered by the Oregon Student Access Commission, third-party scholarships, federal work-study student employment, federal direct loans to students (subsidized and unsubsidized) and private student loans. This fund is externally restricted.

TRANSFERS – May be made between funds within a fund group or among two or more fund groups and may be either mandatory or non-mandatory.

Mandatory Transfers – Result from (1) binding legal agreements related to the financing of plant assets, including amounts for debt retirement, interest, and required provision for renewals and replacement of facilities not financed from other sources: and (2) sponsored program agreements with Federal agencies, donors, and other organizations to match gifts and grants.

Non-mandatory Transfers – Made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of facilities, and prepayment on debt principal.

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B11-23/24 authorizing budget transfers as presented (see attached).

Background Information: The annual budget consists of the best estimate of the College's needs prior to its actual occurrence. The authority to transfer funds is given to the Board by statute to allow a degree of flexibility when actual needs are determined.

Whereas, local budget law ORS 294.450 allows transfers within a given fund when authorized by official resolution of the governing body; and,

Whereas, the transfers are needed to provide expenditure levels in appropriate account classifications for the College in the current fiscal year 2023/24, therefore, be it

Resolved, that the RCC Board approve Resolution No. B11-23/24 authorizing budget transfers as presented.

Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: October 17, 2023

**Rogue Community College
FY 2023-24 Budget Transfer
Summary of July - September 2023 Changes**

General Fund (Page 1)

Instruction	\$94,665	New Science faculty position
Student Services	\$115,013	Fall and spring term open house events; Position move from College Services function
College Support Services	(\$90,013)	League of Innovation; Fall and spring term open house events; position moved to Student Services function
Contingency	(\$119,665)	New Science faculty position; League of Innovation

Contract and Grant Fund (Page 5)

Instruction	\$119,469	Budget for new awards; Revise budget to anticipated beginning fund and grant balances
Instructional Support	(\$4,396)	
Student Services	(\$115,073)	

Rogue Community College
Quarterly Budget Adjustments/Summary
2023/24 SEPTEMBER

Resolution No.

GENERAL FUND	<u>Original Budget</u>	<u>1st Quarter</u>	<u>2nd Quarter</u>	<u>3rd Quarter</u>	<u>4th Quarter</u>	<u>Supplemental</u>	<u>Current Budget</u>
TRANSFERS OUT	\$ 1,559,450.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,559,450.00
INSTRUCTION	16,249,648.00	94,665.00	0.00	0.00	0.00	0.00	16,344,313.00
INSTRUCTIONAL SUPPORT	4,171,873.00	0.00	0.00	0.00	0.00	0.00	4,171,873.00
STUDENT SERVICES	7,283,858.00	115,013.00	0.00	0.00	0.00	0.00	7,398,871.00
COMMUNITY SERVICES	267,055.00	0.00	0.00	0.00	0.00	0.00	267,055.00
COLLEGE SUPPORT SERVICES	12,311,339.00	(90,013.00)	0.00	0.00	0.00	0.00	12,221,326.00
PLANT OPERATIONS AND MAINTENANCE	4,591,300.00	0.00	0.00	0.00	0.00	0.00	4,591,300.00
CONTINGENCY	1,000,000.00	(119,665.00)	0.00	0.00	0.00	0.00	880,335.00
Total	\$ 47,434,523.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	47,434,523.00

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Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

RESERVE FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 902,038.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 902,038.00
Total	\$ 902,038.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 902,038.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

CAPITAL PROJECTS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,691,659.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,691,659.00
Total	\$ 15,691,659.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,691,659.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

DEBT SERVICE FUND

COLLEGE SUPPORT SERVICES

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 7,805,888.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,805,888.00
Total	\$ 7,805,888.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,805,888.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2023/24 SEPTEMBER

Resolution No.

CONTRACT AND GRANT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 154,828.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	154,828.00
INSTRUCTION	1,744,866.00	119,469.00	0.00	0.00	0.00	0.00	1,864,335.00
INSTRUCTIONAL SUPPORT	1,719,751.00	(4,396.00)	0.00	0.00	0.00	0.00	1,715,355.00
STUDENT SERVICES	4,876,802.00	(115,073.00)	0.00	0.00	0.00	0.00	4,761,729.00
COMMUNITY SERVICES	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
COLLEGE SUPPORT SERVICES	449,399.00	0.00	0.00	0.00	0.00	0.00	449,399.00
PLANT OPERATIONS AND MAINTENANCE	400,612.00	0.00	0.00	0.00	0.00	0.00	400,612.00
FACILITIES ACQUISITION & CONSTRUCTION	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
CONTINGENCY	2,419,808.00	0.00	0.00	0.00	0.00	0.00	2,419,808.00
Total	\$ 11,816,066.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	11,816,066.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

COMMUNITY & WORKFORCE DEVELOPMENT	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 35,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,000.00
INSTRUCTION	733,998.00	0.00	0.00	0.00	0.00	0.00	733,998.00
INSTRUCTIONAL SUPPORT	434,683.00	0.00	0.00	0.00	0.00	0.00	434,683.00
CONTINGENCY	328,795.00	0.00	0.00	0.00	0.00	0.00	328,795.00
Total	\$ 1,532,476.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,532,476.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

INTRA-COLLEGE FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 35,841.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,841.00
INSTRUCTIONAL SUPPORT	261,198.00	0.00	0.00	0.00	0.00	0.00	261,198.00
STUDENT SERVICES	1,051,993.00	0.00	0.00	0.00	0.00	0.00	1,051,993.00
COLLEGE SUPPORT SERVICES	107,842.00	0.00	0.00	0.00	0.00	0.00	107,842.00
Total	\$ 1,456,874.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,456,874.00

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Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

RENEWAL AND REPLACEMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 650,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 650,000.00
INSTRUCTION	539,359.00	0.00	0.00	0.00	0.00	0.00	539,359.00
INSTRUCTIONAL SUPPORT	181,418.00	0.00	0.00	0.00	0.00	0.00	181,418.00
STUDENT SERVICES	150,000.00	0.00	0.00	0.00	0.00	0.00	150,000.00
COMMUNITY SERVICES	150,000.00	0.00	0.00	0.00	0.00	0.00	150,000.00
COLLEGE SUPPORT SERVICES	636,891.00	0.00	0.00	0.00	0.00	0.00	636,891.00
PLANT OPERATIONS AND MAINTENANCE	1,378,015.00	0.00	0.00	0.00	0.00	0.00	1,378,015.00
CONTINGENCY	572,537.00	0.00	0.00	0.00	0.00	0.00	572,537.00
Total	\$ 4,258,220.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,258,220.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 157,829.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	157,829.00
INSTRUCTION	125,827.00	0.00	0.00	0.00	0.00	0.00	125,827.00
INSTRUCTIONAL SUPPORT	227,994.00	0.00	0.00	0.00	0.00	0.00	227,994.00
STUDENT SERVICES	323,427.00	0.00	0.00	0.00	0.00	0.00	323,427.00
COMMUNITY SERVICES	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
COLLEGE SUPPORT SERVICES	35,000.00	0.00	0.00	0.00	0.00	0.00	35,000.00
PLANT OPERATIONS AND MAINTENANCE	125,382.00	0.00	0.00	0.00	0.00	0.00	125,382.00
CONTINGENCY	591,849.00	0.00	0.00	0.00	0.00	0.00	591,849.00
Total	\$ 1,607,308.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,607,308.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

STUDENT FINANCIAL AID FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 35,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	35,000.00
FINANCIAL AID	21,203,907.00	0.00	0.00	0.00	0.00	0.00	21,203,907.00
Total	\$ 21,238,907.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	21,238,907.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2023/24 SEPTEMBER

Resolution No.

AUXILIARY SERVICES FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 221,122.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	221,122.00
INSTRUCTION	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00
STUDENT SERVICES	240,212.00	0.00	0.00	0.00	0.00	0.00	240,212.00
COMMUNITY SERVICES	118,392.00	0.00	0.00	0.00	0.00	0.00	118,392.00
CONTINGENCY	142,366.00	0.00	0.00	0.00	0.00	0.00	142,366.00
Total	\$ 734,092.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	734,092.00