



Monthly Financial Data
January 31, 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 January 31, 2024

Audit

The College has received a clean audit opinion for 2022/23. The 2022/23 Annual Comprehensive Financial Report (ACFR) was submitted to the Government Finance Officers Association (GFOA) for consideration to receive the Certificate of Achievement for Excellence in Financial Reporting. A copy of the ACFR is available at <https://web.roguecc.edu/audit>.

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>.

The 2024/25 proposed budget will be presented to the Budget Committee on May 21, 2024. Budget information throughout the budget season will be available at <https://www.roguecc.edu/operations/currentBudgetDev.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 5.0% to 5.2% effective February 1, 2024. 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.

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 winter term is \$10.3 million, or 81.2% of the adopted budget. This is 16% 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. The College's percentage of the overall state appropriation for 2023/24 is 2.8%; the same as the prior year. Based on updates from the Oregon Higher Education Coordinating Commission (HECC), we are anticipating RCC's allocation will be \$1.6 million more than budgeted.

Property Taxes

Property tax revenue is budgeted at \$16.9 million. Through January the College has received 88.7%, or \$15.7 million, of the imposed levies. The College has also received \$224,000 from prior year levies. Overall, property tax revenue is projected to be \$17.1 million, approximately \$200,000 higher than the original budget.

Rogue Community College
Executive Financial Summary
For the Period July 1, 2023 through January 31, 2024

General Fund (Continued)

Expenses

Expenses by function, by type, are presented on page 5. The College has spent 49% of original budget as of January 31st. Overall expenses are not expected to exceed budget.

Fund Balance

The 2023/24 adopted beginning fund balance is \$10.8 million. The 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 \$11.8 million; \$435,100 more than beginning fund balance.

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 winter term is \$650,000, or 93.4% of the adopted budget. Overall, tuition revenue is projected to be \$888,600, \$192,700 more than the original budget. The demand for Workforce offerings has increased which is reflected in the growth of Commercial Truck Driver Training and other offerings provided for our community partners, including Water School and Arial Operator. Driver Education 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 31.6% of original budget as of January 31st. 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 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 \$652,000, \$318,000 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

Nursing Assistant activity is now reflected in the Community and Workforce Development Fund. Other revenue for this activity is primarily transfers in from the General Fund.

Rogue Community College
Executive Financial Summary
For the Period July 1, 2023 through January 31, 2024

Entrepreneurial Fund (continued)

Entrepreneurial Activity (Appendix A) (continued)

Expenses

Entrepreneurial activity has spent 12.1% of original budget as of January 31st. 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 beginning fund balance for 2023/24 is \$462,900, \$29,000 more than budgeted.

The 2023/24 ending fund balance is projected to be \$505,000, \$42,000 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 \$180,000. STEP is billed on a quarterly basis.

Expenses

STEP activity has spent 12.0% of original budget as of January 31st. 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 \$407,000 (assuming unspent contingency), \$800 more than beginning fund balance. The net decrease reflects the use of STEP reinvestment now that STEP staff have been hired.

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 winter term is \$511,500, or 78.3% of the adopted budget. This is 11.9% more than expected. Overall, revenue is projected to be \$735,000, \$82,300 more than the original budget.

Expenses

Expenses by function, by type, are presented on page 8. The College has spent 38.8% of original budget as of January 31st. 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 January 31, 2024

Renewal and Replacement Fund (Continued)

Fund Balance

The 2023/24 adopted beginning fund balance is \$2.7 million. The 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 \$2.6 million, \$470,000 less than beginning fund balance.

Contract and Grant Fund

A list of active grants has been updated as of January 31, 2024. 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 JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> | <u>June 30, 2024 Projected</u> | <u>Better (Worse) vs Original Budget</u> |
|---|----------------------------|---------------------------|------------------------------------|------------------------------------|--|
| Revenues: | | | | | |
| State Sources | 9,162,461 | 9,162,461 | 8,041,000 | 10,776,638 | 1,614,177 |
| Local Sources | 16,897,387 | 16,897,387 | 15,927,110 | 17,095,859 | 198,472 |
| Tuition and Fees | 12,704,924 | 12,704,924 | 10,317,858 | 14,772,238 | 2,067,314 |
| Other Revenue Sources | 1,739,032 | 1,739,032 | 1,804,370 | 2,892,362 | 1,153,330 |
| Total Revenues | 40,503,804 | 40,503,804 | 36,090,338 | 45,537,097 | 5,033,293 |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Personnel | 11,499,987 | 11,558,152 | 5,823,698 | 12,309,350 | (809,363) |
| Other Personnel | 4,062,483 | 4,098,983 | 2,039,872 | 3,891,044 | 171,439 |
| Materials and Services | 681,004 | 675,204 | 283,402 | 612,904 | 68,100 |
| Capital | 6,174 | 11,974 | 5,800 | 6,174 | - |
| Total Instruction | 16,249,648 | 16,344,313 | 8,152,772 | 16,819,471 | (569,823) |
| Instructional Support | | | | | |
| Personnel | 2,216,432 | 2,216,432 | 1,278,544 | 2,265,775 | (49,343) |
| Other Personnel | 1,164,354 | 1,164,354 | 617,564 | 1,119,390 | 44,964 |
| Materials and Services | 767,464 | 767,464 | 449,793 | 662,797 | 104,667 |
| Capital | 23,623 | 23,623 | 10,114 | 23,623 | - |
| Total Instructional Support | 4,171,873 | 4,171,873 | 2,356,014 | 4,071,585 | 100,288 |
| Student Services | | | | | |
| Personnel | 3,913,359 | 3,951,190 | 2,122,977 | 3,714,500 | 198,859 |
| Other Personnel | 2,525,433 | 2,556,615 | 1,330,556 | 2,528,602 | (3,169) |
| Materials and Services | 845,066 | 891,066 | 419,586 | 737,283 | 107,783 |
| Total Student Services | 7,283,858 | 7,398,871 | 3,873,119 | 6,980,385 | 303,473 |
| Community Services | | | | | |
| Personnel | 123,022 | 123,022 | 62,277 | 112,111 | 10,911 |
| Other Personnel | 74,810 | 74,810 | 38,519 | 70,028 | 4,782 |
| Materials and Services | 69,223 | 69,223 | 17,560 | 59,309 | 9,914 |
| Total Community Services | 267,055 | 267,055 | 118,355 | 241,448 | 25,607 |
| College Support Services | | | | | |
| Personnel | 4,513,071 | 4,475,240 | 2,439,708 | 4,342,037 | 171,034 |
| Other Personnel | 2,512,116 | 2,480,934 | 1,210,498 | 2,312,956 | 199,160 |
| Materials and Services | 5,254,011 | 5,265,152 | 3,406,112 | 4,980,324 | 273,687 |
| Capital | 32,141 | - | - | 32,141 | - |
| Total College Support Services | 12,311,339 | 12,221,326 | 7,056,318 | 11,667,459 | 643,880 |
| Plant Operations/Maintenance | | | | | |
| Personnel | 1,585,128 | 1,585,128 | 879,969 | 1,528,575 | 56,553 |
| Other Personnel | 982,072 | 982,072 | 508,662 | 917,621 | 64,451 |
| Materials and Services | 1,979,471 | 1,979,471 | 951,772 | 1,931,700 | 47,771 |
| Capital | 44,629 | 44,629 | 16,000 | 44,629 | - |
| Total Plant Ops/Maintenance | 4,591,300 | 4,591,300 | 2,356,403 | 4,422,525 | 168,775 |
| Contingency | 1,000,000 | 880,335 | - | - | 1,000,000 |
| Reserved for Future Expenditures | 4,538,148 | 4,538,148 | - | - | 4,538,148 |
| Total Expenditures | 50,413,221 | 50,413,221 | 23,912,983 | 44,202,873 | 6,210,348 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 637,258 | 637,258 | 508,304 | 637,258 | - |
| Transfers Out | (1,559,450) | (1,559,450) | (1,536,387) | (1,536,387) | 23,063 |
| Total Other Financing Sources (Uses): | (922,192) | (922,192) | (1,028,084) | (899,129) | 23,063 |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (10,831,609) | (10,831,609) | 11,149,272 | 435,095 | 11,266,704 |
| Fund Balance, Beginning of Year | 10,831,609 | 10,831,609 | 11,401,239 | 11,401,239 | 569,630 |
| Fund Balance JANUARY 31, 2024 | - | - | 22,550,511 | 11,836,335 | 11,836,335 |

Tuition and Fee Revenue by Term

| | <u>Summer</u> | <u>Fall</u> | <u>Winter</u> | <u>Spring</u> | <u>Total</u> |
|---------------------------|------------------|------------------|------------------|------------------|-------------------|
| Projected | - | - | - | 4,458,600 | 4,458,600 |
| Actuals as of 2/6/2024 | 1,240,185 | 4,607,220 | 4,466,233 | - | 10,313,638 |
| Current Projection | 1,240,185 | 4,607,220 | 4,466,233 | 4,458,600 | 14,772,238 |
| Original Budget | 1,143,443 | 3,938,526 | 3,811,477 | 3,811,477 | 12,704,924 |
| Better(worse) | 96,741 | 668,694 | 654,755 | 647,123 | 2,067,314 |

**ROGUE COMMUNITY COLLEGE
COMMUNITY AND WORKFORCE DEVELOPMENT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED JANUARY 31, 2024**

| | Original Budget | Current Budget | JANUARY 31, 2024 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 | 614,340 | 888,610 | 192,699 |
| Other Revenue Sources | 200,000 | 200,000 | 3,078 | - | (200,000) |
| Total Revenues | 955,341 | 955,341 | 617,418 | 979,330 | 23,989 |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Personnel | 305,311 | 305,311 | 149,972 | 311,038 | (5,727) |
| Other Personnel | 71,969 | 71,969 | 25,411 | 57,093 | 14,876 |
| Materials and Services | 341,718 | 341,718 | 103,055 | 199,708 | 142,010 |
| Capital | 15,000 | 15,000 | - | - | 15,000 |
| Total Instruction | 733,998 | 733,998 | 278,438 | 567,840 | 166,158 |
| Instructional Support | | | | | |
| Personnel | 270,478 | 270,478 | 130,783 | 227,127 | 43,351 |
| Other Personnel | 134,805 | 134,805 | 68,335 | 113,199 | 21,606 |
| Materials and Services | 29,400 | 29,400 | 6,547 | 10,000 | 19,400 |
| Total Instructional Support | 434,683 | 434,683 | 205,665 | 350,326 | 84,357 |
| Contingency | 328,795 | 328,795 | - | - | 328,795 |
| Total Expenditures | 1,497,476 | 1,497,476 | 484,103 | 918,165 | 579,311 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 300,301 | 300,301 | 212,881 | 291,873 | (8,428) |
| Transfers Out | (35,000) | (35,000) | - | (35,000) | - |
| Total Other Financing Sources (Uses): | 265,301 | 265,301 | 212,881 | 256,873 | (8,428) |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (276,834) | (276,834) | 346,195 | 318,038 | 594,872 |
| Fund Balance, Beginning of Year | 276,834 | 276,834 | 333,985 | 333,985 | 57,151 |
| Fund Balance JANUARY 31, 2024 | - | - | 680,181 | 652,023 | 652,023 |

Tuition and Fee Revenue by Term

| | Summer | Fall | Winter | Spring | Total |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Projected | - | - | 13,345 | 238,433 | 251,778 |
| Actuals as of 2/6/2024 | 202,167 | 217,005 | 217,660 | - | 636,832 |
| Current Projection | 202,167 | 217,005 | 231,005 | 238,433 | 888,610 |
| Original Budget | 118,439 | 159,161 | 190,803 | 227,508 | 695,911 |
| Better(worse) | 83,728 | 57,844 | 40,202 | 10,925 | 192,699 |

**ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> | <u>June 30, 2024 Projected</u> | <u>Better (Worse) vs Original Budget</u> |
|---|----------------------------|---------------------------|------------------------------------|------------------------------------|--|
| Revenues: | | | | | |
| State Sources | 268,008 | 268,008 | 89,814 | 180,000 | (88,008) |
| Tuition and Fees | 51,120 | 51,120 | - | - | (51,120) |
| Other Revenue Sources | 100,000 | 100,000 | - | - | (100,000) |
| Total Revenues | 419,128 | 419,128 | 89,814 | 180,000 | (239,128) |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Personnel | 45,000 | 45,000 | 29,925 | 29,925 | 15,075 |
| Other Personnel | 11,828 | 11,828 | 3,679 | 3,679 | 8,149 |
| Materials and Services | 68,999 | 68,999 | 2,083 | 28,362 | 40,637 |
| Total Instruction | 125,827 | 125,827 | 35,688 | 61,966 | 63,861 |
| Instructional Support | | | | | |
| Personnel | 75,132 | 75,132 | 33,429 | 75,132 | - |
| Other Personnel | 62,130 | 62,130 | 18,181 | 62,130 | - |
| Materials and Services | 90,732 | 90,732 | 1,233 | 50,000 | 40,732 |
| Total Instructional Support | 227,994 | 227,994 | 52,844 | 187,262 | 40,732 |
| Student Services | | | | | |
| Personnel | 74,819 | 74,819 | 42,586 | 74,819 | - |
| Other Personnel | 40,902 | 40,902 | 22,072 | 40,902 | - |
| Materials and Services | 207,706 | 207,706 | 16,119 | 104,450 | 103,256 |
| Total Student Services | 323,427 | 323,427 | 80,776 | 220,171 | 103,256 |
| Community Services | | | | | |
| Materials and Services | 20,000 | 20,000 | - | - | 20,000 |
| Total Community Services | 20,000 | 20,000 | - | - | 20,000 |
| College Support Services | | | | | |
| Materials and Services | 35,000 | 35,000 | - | - | 35,000 |
| Total College Support Services | 35,000 | 35,000 | - | - | 35,000 |
| Plant Operations/Maintenance | | | | | |
| Personnel | 62,898 | 62,898 | 848 | 36,691 | 26,208 |
| Other Personnel | 37,769 | 37,769 | 73 | 22,032 | 15,737 |
| Materials and Services | 24,715 | 24,715 | - | 8,750 | 15,965 |
| Total College Support Services | 125,382 | 125,382 | 921 | 67,472 | 57,910 |
| 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 | 170,229 | 536,871 | 1,414,646 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 852,038 | 852,038 | 550,000 | 550,000 | (302,038) |
| Transfers Out | (157,829) | (157,829) | (84,167) | (149,401) | 8,428 |
| Total Other Financing Sources (Uses): | 694,209 | 694,209 | 465,833 | 400,599 | (293,610) |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (838,180) | (838,180) | 385,418 | 43,727 | 881,907 |
| Fund Balance, Beginning of Year | 838,180 | 838,180 | 867,996 | 867,996 | 29,816 |
| Fund Balance JANUARY 31, 2024 | - | - | 1,253,414 | 911,723 | 911,723 |

**ROGUE COMMUNITY COLLEGE
RENEWAL AND REPLACEMENT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> | <u>June 30, 2024 Projected</u> | <u>Better (Worse) vs Original Budget</u> |
|---|----------------------------|---------------------------|------------------------------------|------------------------------------|--|
| Revenues: | | | | | |
| Tuition and Fees | 652,986 | 652,986 | 536,044 | 735,282 | 82,296 |
| Other Revenue Sources | 150,000 | 150,000 | 4,458 | 4,458 | (145,542) |
| Total Revenues | 802,986 | 802,986 | 540,502 | 739,740 | (63,246) |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Materials and Services | 337,359 | 353,859 | 129,876 | 161,108 | 176,251 |
| Capital | 202,000 | 185,500 | - | - | 202,000 |
| Total Instruction | 539,359 | 539,359 | 129,876 | 161,108 | 378,251 |
| Instructional Support | | | | | |
| Materials and Services | 156,418 | 156,418 | 1,232 | - | 156,418 |
| Capital | 25,000 | 25,000 | - | - | 25,000 |
| Total Instructional Support | 181,418 | 181,418 | 1,232 | - | 181,418 |
| 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 | 321,464 | 303,764 | 16,089 |
| Capital | 317,038 | 317,038 | 7,372 | 57,372 | 259,666 |
| Total College Support Services | 636,891 | 636,891 | 328,836 | 361,136 | 275,755 |
| Plant Operations and Maintenance | | | | | |
| Materials and Services | 853,689 | 853,689 | 534,105 | 888,741 | (35,052) |
| Capital | 524,326 | 524,326 | 7,075 | 17,835 | 506,491 |
| Total Plant Ops/Maintenance | 1,378,015 | 1,378,015 | 541,180 | 906,576 | 471,439 |
| Contingency | 572,537 | 572,537 | - | - | 572,537 |
| Total Expenditures | 3,608,220 | 3,608,220 | 1,001,123 | 1,428,819 | 2,179,401 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 752,605 | 752,605 | 869,179 | 869,179 | 116,574 |
| Transfers Out | (650,000) | (650,000) | (650,000) | (650,000) | - |
| Total Other Financing Sources (Uses): | 102,605 | 102,605 | 219,179 | 219,179 | 116,574 |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (2,702,629) | (2,702,629) | (241,442) | (469,900) | 2,232,729 |
| Fund Balance, Beginning of Year | 2,702,629 | 2,702,629 | 3,005,357 | 3,005,357 | 302,728 |
| Fund Balance JANUARY 31, 2024 | - | - | 2,763,916 | 2,535,457 | 2,535,457 |

Tuition and Fee Revenue by Term

| | <u>Summer</u> | <u>Fall</u> | <u>Winter</u> | <u>Spring</u> | <u>Total</u> |
|---------------------------|---------------|----------------|----------------|----------------|----------------|
| Projected | - | - | - | 223,786 | 223,786 |
| Actuals as of 2/6/2024 | 59,816 | 231,246 | 220,434 | - | 511,496 |
| Current Projection | 59,816 | 231,246 | 220,434 | 223,786 | 735,282 |
| Original Budget | 58,769 | 202,426 | 195,896 | 195,896 | 652,986 |
| Better(worse) | 1,048 | 28,820 | 24,538 | 27,890 | 82,296 |

**ROGUE COMMUNITY COLLEGE
CAPITAL PROJECTS FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> |
|---|----------------------------|---------------------------|------------------------------------|
| 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 | 199,872 |
| Total Revenues | <u>9,074,782</u> | <u>9,074,782</u> | <u>199,872</u> |
| Expenditures: | | | |
| Facilities Acquisition and Construction | | | |
| Personnel | - | - | - |
| Other Personnel | - | - | - |
| Materials and Services | - | 365,210 | 232,688 |
| Capital | 15,691,659 | 15,326,449 | 3,350,000 |
| Total Facilities Acq/Construction | <u>15,691,659</u> | <u>15,691,659</u> | <u>3,582,688</u> |
| Contingency | - | - | - |
| Total Expenditures | <u>15,691,659</u> | <u>15,691,659</u> | <u>3,582,688</u> |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | 500,000 | 500,000 | 500,000 |
| Transfers Out | - | - | - |
| Total Other Financing Sources (Uses): | <u>500,000</u> | <u>500,000</u> | <u>500,000</u> |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (6,116,877) | (6,116,877) | (2,882,816) |
| Fund Balance, Beginning of Year | 6,116,877 | 6,116,877 | 6,174,440 |
| Fund Balance, JANUARY 31, 2024 | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>3,291,623</u></u> |

**ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> |
|---|----------------------------|---------------------------|------------------------------------|
| Revenues: | | | |
| Local Sources | 3,661,572 | 3,661,572 | 3,437,868 |
| Other Revenue Sources | 3,915,282 | 3,915,282 | 2,187,872 |
| Total Revenues | 7,576,854 | 7,576,854 | 5,625,740 |
| Expenditures: | | | |
| College Support Services | | | |
| Materials and Services | 1,820,888 | 1,820,888 | 910,444 |
| Capital | 5,985,000 | 5,985,000 | - |
| Total College Support Services | 7,805,888 | 7,805,888 | 910,444 |
| Unappropriated Ending Fund Balance | 874,906 | 874,906 | - |
| Total Expenditures | 8,680,794 | 8,680,794 | 910,444 |
| 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) | 4,715,296 |
| Fund Balance, Beginning of Year | 1,103,940 | 1,103,940 | 1,268,532 |
| Fund Balance JANUARY 31, 2024 | - | - | 5,983,828 |

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 JANUARY 31, 2024**

| | Original Budget | Current Budget | JANUARY 31, 2024 Actual |
|---|----------------------------|---------------------------|------------------------------------|
| Revenues: | | | |
| Federal Sources | 3,558,188 | 3,558,188 | 1,389,885 |
| State Sources | 2,316,471 | 2,316,471 | 252,647 |
| Local Sources | 55,000 | 55,000 | 71,000 |
| Tuition and Fees | 249,000 | 249,000 | 210,511 |
| Other Revenue Sources | 1,114,912 | 1,114,912 | 269,979 |
| Total Revenues | 7,293,571 | 7,293,571 | 2,194,022 |
| Expenditures: | | | |
| Instruction | | | |
| Personnel | 831,739 | 875,237 | 348,667 |
| Other Personnel | 303,804 | 303,898 | 127,793 |
| Materials and Services | 466,279 | 528,158 | 227,513 |
| Capital | 143,044 | 157,042 | 172,736 |
| Total Instruction | 1,744,866 | 1,864,335 | 876,709 |
| Instructional Support | | | |
| Personnel | 457,408 | 458,158 | 185,666 |
| Other Personnel | 249,211 | 249,211 | 87,555 |
| Materials and Services | 1,013,132 | 1,007,986 | 124,808 |
| Capital | - | - | - |
| Total Instructional Support | 1,719,751 | 1,715,355 | 398,029 |
| Student Services | | | |
| Personnel | 1,338,442 | 1,338,442 | 712,351 |
| Other Personnel | 429,265 | 429,265 | 187,517 |
| Materials and Services | 3,109,095 | 2,994,022 | 266,629 |
| Total Student Services | 4,876,802 | 4,761,729 | 1,166,497 |
| Community Services | | | |
| Materials and Services | 25,000 | 25,000 | - |
| Total Community Services | 25,000 | 25,000 | - |
| College Support Services | | | |
| Personnel | 185,250 | 196,644 | 72,550 |
| Other Personnel | 95,737 | 104,041 | 38,411 |
| Materials and Services | 168,412 | 148,714 | 48,554 |
| Total College Support Services | 449,399 | 449,399 | 159,515 |
| Plant Operations and Maintenance | | | |
| Personnel | 11,791 | 11,791 | 4,546 |
| Other Personnel | 9,895 | 9,895 | 1,174 |
| Materials and Services | 378,926 | 378,926 | 83,235 |
| Total Plant Ops/Maintenance | 400,612 | 400,612 | 88,956 |
| 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 | 2,689,706 |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | - | - | - |
| Transfers Out | (154,828) | (154,828) | (75,835) |
| Total Other Financing Sources (Uses): | (154,828) | (154,828) | (75,835) |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (10,471,362) | (10,471,362) | (571,519) |
| Fund Balance, Beginning of Year | 10,471,362 | 10,471,362 | 10,521,266 |
| Fund Balance JANUARY 31, 2024 | - | - | 9,949,746 |

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 JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> |
|---|----------------------------|---------------------------|------------------------------------|
| Revenues: | | | |
| Tuition and Fees | - | - | - |
| Other Revenue Sources | 49,000 | 49,000 | 35,973 |
| Total Revenues | <u>49,000</u> | <u>49,000</u> | <u>35,973</u> |
| Expenditures: | | | |
| Instructional Support | | | |
| Materials and Services | 261,198 | 261,198 | 27,948 |
| Total Instructional Support | 261,198 | 261,198 | 27,948 |
| Student Services | | | |
| Personnel | 51,000 | 54,000 | 36,071 |
| Other Personnel | 13,404 | 14,381 | 6,864 |
| Materials and Services | 631,529 | 627,552 | 237,560 |
| Capital | 356,060 | 356,060 | - |
| Total Student Services | 1,051,993 | 1,051,993 | 280,494 |
| College Support Services | | | |
| Materials and Services | 107,842 | 107,842 | 44,782 |
| Total College Support Services | 107,842 | 107,842 | 44,782 |
| Contingency | - | - | - |
| Total Expenditures | <u>1,421,033</u> | <u>1,421,033</u> | <u>353,225</u> |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | 708,906 | 708,906 | 531,247 |
| Transfers Out | (35,841) | (35,841) | (3,900) |
| Total Other Financing Sources (Uses): | 673,065 | 673,065 | 527,347 |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (698,968) | (698,968) | 210,096 |
| Fund Balance, Beginning of Year | 698,968 | 698,968 | 700,590 |
| Fund Balance JANUARY 31, 2024 | <u>-</u> | <u>-</u> | <u>910,686</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 JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 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) | (300,000) |
| District Wildfires | (602,038) | (602,038) | (300,000) |
| Total Other Financing Sources (Uses): | <u>(902,038)</u> | <u>(902,038)</u> | <u>(600,000)</u> |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (17,417,425) | (17,417,425) | (600,000) |
| Fund Balance, Beginning of Year: | | | |
| College Services Reserve | 3,557,914 | 3,557,914 | - |
| District Refund | 650,000 | 650,000 | 300,000 |
| District Wildfires | 602,038 | 602,038 | 300,000 |
| PERS Reserve | 7,123,786 | 7,123,786 | 7,123,786 |
| Reinvestment Reserve | - | - | 4,382,587 |
| Stability Reserve | 5,311,052 | 5,311,052 | 5,311,052 |
| Unemployment Reserve | 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 JANUARY 31, 2024 | <u>-</u> | <u>-</u> | <u>16,817,424</u> |

Internally Restricted:

- College Services Reserve
- District Refund (ERP implementation costs)
- District Wildfires
- Reinvestment Reserve
- 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 JANUARY 31, 2024**

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> |
|---|----------------------------|---------------------------|------------------------------------|
| Revenues: | | | |
| Federal Sources | 15,823,907 | 15,823,907 | 7,748,645 |
| State Sources | 4,665,000 | 4,665,000 | 4,048,559 |
| Local Sources | 750,000 | 750,000 | 297,195 |
| Total Revenues | <u>21,238,907</u> | <u>21,238,907</u> | <u>12,094,399</u> |
| Expenditures: | | | |
| Financial Aid | | | |
| Personnel | 125,791 | 125,791 | 63,288 |
| Materials and Services | 21,078,116 | 21,078,116 | 12,524,022 |
| Total Financial Aid | 21,203,907 | 21,203,907 | 12,587,310 |
| Contingency | - | - | - |
| Total Expenditures | <u>21,203,907</u> | <u>21,203,907</u> | <u>12,587,310</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: | - | - | (492,911) |
| Fund Balance, Beginning of Year | - | - | - |
| Fund Balance JANUARY 31, 2024 | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>(492,911)</u></u> |

Negative fund balance is due to timing from when Financial Aid disburses awards, and the Business Office draws down from the Federal and/or State Department of Education. This resolves itself the following month.

**ROGUE COMMUNITY COLLEGE
AUXILIARY SERVICES FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED JANUARY 31, 2024**

| | Original Budget | Current Budget | JANUARY 31, 2024 Actual |
|---|----------------------------|---------------------------|------------------------------------|
| Revenues: | | | |
| Sales | 75,000 | 75,000 | 25,729 |
| Tuition and Fees | 5,500 | 5,500 | 4,194 |
| Other Revenue Sources | 84,100 | 84,100 | 50,578 |
| Total Revenues | <u>164,600</u> | <u>164,600</u> | <u>80,501</u> |
| Cost of Goods Sold: | | | |
| Materials and Services | 74,500 | 74,500 | 21,913 |
| Gross Profit | <u>90,100</u> | <u>90,100</u> | <u>58,588</u> |
| Operating Expenditures: | | | |
| Personnel | 98,286 | 98,286 | 56,831 |
| Other Personnel | 47,070 | 47,070 | 27,411 |
| Materials and Services | 122,204 | 122,204 | 20,200 |
| Capital | 28,544 | 28,544 | - |
| Total Operating Expenditures | <u>296,104</u> | <u>296,104</u> | <u>104,442</u> |
| Year to Date Net Operating Income (Loss) | <u>(206,004)</u> | <u>(206,004)</u> | <u>(45,854)</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) | (221,121) |
| Total Other Financing Sources (Uses): | <u>(221,122)</u> | <u>(221,122)</u> | <u>(221,121)</u> |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses: | (881,253) | (881,253) | (266,975) |
| Fund Balance, Beginning of Year | 881,253 | 881,253 | 861,041 |
| Retained Earnings JANUARY 31, 2024 | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>594,066</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 JANUARY 31, 2024

Appendix A

| | Original Budget | Current Budget | JANUARY 31, 2024 Actual | June 30, 2024 Projected | Better (Worse) vs Original Budget |
|--|--------------------|-------------------|----------------------------|----------------------------|--------------------------------------|
| Nursing Assistant | | | | | |
| Revenue: | | | | | |
| Tuition and Fees | 51,120 | 51,120 | - | - | (51,120) |
| Fund Balance, Beginning of Year | 83,536 | 83,536 | 85,039 | 85,039 | 1,503 |
| Total Nursing Assistant Revenue | 134,656 | 134,656 | 85,039 | 85,039 | (49,617) |
| Expenditure: | | | | | |
| Personnel | 45,000 | 45,000 | 29,925 | 29,925 | 15,075 |
| Other Personnel | 11,828 | 11,828 | 3,679 | 3,679 | 8,149 |
| Non-District M&S | 19,999 | 19,999 | 2,034 | 2,034 | 17,965 |
| Transfers Out | 57,829 | 57,829 | 49,401 | 49,401 | 8,428 |
| Total Nursing Assistant Expenditures | 134,656 | 134,656 | 85,039 | 85,039 | 49,617 |
| Total Nursing Assistant | - | - | - | - | - |
| Other Activity | | | | | |
| Revenue: | | | | | |
| Other Revenue Sources | 100,000 | 100,000 | - | - | (100,000) |
| Transfers In | 852,038 | 852,038 | 550,000 | 550,000 | (302,038) |
| Fund Balance, Beginning of Year | 350,344 | 350,344 | 377,840 | 377,840 | 27,496 |
| Total Other Activity Revenue | 1,302,382 | 1,302,382 | 927,840 | 927,840 | (374,542) |
| Expenditure: | | | | | |
| Other | 140,447 | 140,447 | - | - | 140,447 |
| 22/23 Microgrants - Stabilize Enrollment | | | | | |
| Adult Basic Skills: Engen | 6,000 | 6,000 | - | 2,000 | 4,000 |
| Marketing: Mural | - | - | - | - | - |
| Welding: Weld-A-Thon | 5,968 | 5,968 | - | - | 5,968 |
| 23/24 Microgrants | | | | | |
| High School Partnerships | 242,262 | 242,262 | 87,610 | 242,262 | - |
| Energy Management | 115,667 | 115,667 | 921 | 67,472 | 48,195 |
| 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 | 88,581 | 423,062 | 879,320 |
| Total Other Activity | - | - | 839,259 | 504,778 | 504,778 |
| Fund Balance JANUARY 31, 2024 | - | - | 839,259 | 504,778 | 504,778 |

| | 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 | 504,778 | 267,544 | 87,015 |
| Total Other Activity Revenue | \$ 754,778 | \$ 517,544 | \$ 337,015 |
| 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 | \$ 267,544 | \$ 87,015 | \$ 197,015 |

ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND - STEP ACTIVITY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED JANUARY 31, 2024

Appendix B

| | Original Budget | Current Budget | JANUARY 31, 2024 Actual | June 30, 2024 Projected | Better (Worse) vs Original Budget |
|--------------------------------------|--------------------|-------------------|----------------------------|----------------------------|--------------------------------------|
| Revenues: | | | | | |
| State Sources | 268,008 | 268,008 | 89,814 | 180,000 | (88,008) |
| Total Revenues | 268,008 | 268,008 | 89,814 | 180,000 | (88,008) |
| Expenditures: | | | | | |
| STEP Project | | | | | |
| Personnel | 74,819 | 74,819 | 42,586 | 74,819 | - |
| Other Personnel | 40,902 | 40,902 | 22,072 | 40,902 | - |
| Materials and Services | 30,028 | 30,028 | 4,122 | 12,400 | 17,628 |
| Tuition | 34,560 | 34,560 | 3,429 | 10,300 | 24,260 |
| Travel & training | 14,150 | 14,150 | 35 | 14,150 | - |
| Supportive Services | 36,000 | 36,000 | 8,533 | 25,600 | 10,400 |
| Contingency | 441,849 | 441,849 | - | - | 441,849 |
| Total Expenditures | 672,308 | 672,308 | 80,776 | 178,171 | 494,137 |
| Fund Balance, Beginning of Year | 404,300 | 404,300 | 405,117 | 405,117 | 817 |
| Fund Balance JANUARY 31, 2024 | - | - | 414,154 | 406,946 | 406,946 |

| Projected for future years: | 2024/25 | 2025/26 | 2026/27 |
|---|-------------------|-------------------|-------------------|
| Revenues: | | | |
| Other Revenue Sources | 180,000 | 180,000 | 180,000 |
| Total Revenues | 180,000 | 180,000 | 180,000 |
| Expenditures: | | | |
| STEP Project | | | |
| Personnel | 77,812 | 80,924 | 84,161 |
| Other Personnel | 42,538 | 44,240 | 46,009 |
| Materials and Services | 12,896 | 13,412 | 13,948 |
| Tuition | 10,712 | 11,140 | 11,586 |
| Travel & training | 14,716 | 15,305 | 15,917 |
| Supportive Services | 26,624 | 27,689 | 28,797 |
| Total Expenditures | \$ 185,298 | \$ 192,710 | \$ 200,418 |
| Projected Fund Balance, Beginning of Year | \$ 405,117 | \$ 399,819 | \$ 387,109 |
| Projected Ending Fund Balance | \$ 399,819 | \$ 387,109 | \$ 366,691 |

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 JANUARY 31, 2024

Appendix C

| | <u>Original Budget</u> | <u>Current Budget</u> | <u>JANUARY 31, 2024 Actual</u> | <u>Better (Worse) vs Original Budget</u> |
|---------------------------|----------------------------|---------------------------|------------------------------------|--|
| Expenditures: | | | | |
| Personnel | 178,076 | 178,076 | 76,774 | 101,302 |
| Other Personnel | 88,805 | 88,805 | 36,443 | 52,362 |
| Materials and Services: | | | | |
| OFFICE SUPPLIES | - | - | - | - |
| MEETING SUPPLIES | 6,890 | 6,890 | 1,195 | 5,695 |
| OTHER SERVICES | 3,963 | 3,963 | - | 3,963 |
| FEES AND DUES | 2,601 | 2,601 | - | 2,601 |
| STAFF TRAVEL | 11,218 | 11,218 | 10,161 | 1,057 |
| NON-STAFF TRAVEL | - | - | - | - |
| POSTAGE | 7 | 7 | 1 | 6 |
| Total Expenditures | <u><u>291,560</u></u> | <u><u>291,560</u></u> | <u><u>124,574</u></u> | <u><u>166,986</u></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.

Approve 2024/25 Tuition Rates (First Reading)

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B34-23/24 approving the 2024/25 Tuition Rates effective summer term 2024.

Background Information: Proposed rates for the 2024/25 Tuition Schedule include a \$2 tuition increase. Rates will be \$122 per credit; \$151 per credit for out-of-state; \$407 per credit for international. RCC's tuition rates, including fees, are determined by Resolution Nos. P28-96/97 and P53-96/97 (December 1996), and B76-98/99 (1998), which set a maximum for tuition at \$1,000 (in-state); \$2,000 (out-of-state) and \$3,000 (international), causing tuition to be adjusted downward. Below is a history of RCC's tuition schedule for the past ten years.

| Year | In-State | Out-of-State | International |
|------------------|--------------|--------------|---------------|
| 2024/2025 | \$122 | \$151 | \$407 |
| 2023/2024 | \$120 | \$148 | \$400 |
| 2022/2023 | \$120 | \$148 | \$400 |
| 2021/2022 | \$120 | \$148 | \$400 |
| 2020/2021 | \$116 | \$143 | \$387 |
| 2019/2020 | \$112 | \$137 | \$374 |
| 2018/2019 | \$107 | \$131 | \$358 |
| 2017/2018 | \$104 | \$127 | \$348 |
| 2016/2017 | \$99 | \$121 | \$331 |
| 2015/2016 | \$95 | \$116 | \$318 |
| 2014/2015 | \$91 | \$111 | \$304 |

Tuition and fee amounts are reviewed annually by the Budget Advisory Team (BAT), chaired by the College's Vice President of Operations and Finance/CFO. BAT reviews the tuition and fee schedules to coincide with the budget development process. BAT has reviewed the 2024-25 Tuition Schedule and considered the revenue generated in order to ensure tuition will be properly reflected in the 2024-25 Proposed Budget. This is a first reading.

Whereas, RCC tuition rates are reviewed annually in the Budget process and determined in accordance with Resolution Nos. P28-96/97, P53-96/97, and B76-98/99; and,

Whereas, RCC has taken into consideration revenues, expenditures, and projected enrollment for the 2024/25 fiscal year to determine the proposed increases in tuition at \$2 per credit (in-state), \$3 per credit (out-of-state) and \$7 per credit (international) based on these projections; therefore, be it;

Resolved, that the RCC Board of Education adopts Resolution No. B34-23/24 approving the 2024/25 Tuition Schedule, effective summer term 2024.

Action: N/A (First Reading)

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: February 20, 2024

Approve 2024/25 Fee Schedule (First Reading)

Recommendation of the President: The Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B35-23/24 approving an amendment to the 2024-25 Student Fee Schedule (attached), effective summer term 2024.

Background Information: RCC's tuition rates, including fees, are determined by Resolution Nos. P28-96/97 and P53-96/97 (December 1996), and B76-98/99 (1998). Tuition and fee amounts are reviewed annually by the Budget Advisory Team (BAT), chaired by the College's Vice President of Operations and Finance/CFO. BAT reviews the tuition and fee schedules to coincide with the budget development process. BAT has reviewed the 2024/25 Fee Schedule and considered the revenue generated to ensure fees are correctly reflected in the 2024/25 Fee Schedule (attached) and the 2024/25 Proposed Budget. BAT is recommending no increase in fees.

BAT recommends combining the College Service Fee and the Technology Fee into one fee and renaming it Universal Fee. The Universal Fee would be \$24 per credit with a maximum of \$360 per term.

The College Service Fee is a universal fee charged to all students. This fee is not designed to support specific activities directly; instead, it helps to cover costs that benefit students. Examples include transportation, the cost of having multiple campuses, student activities, student printing, library collections, etc. The fee is \$17 per credit with a maximum of \$255 per term and \$7 per non-credit course.

The Technology fee is a universal fee charged to students. The fee is \$7 per credit, no maximum per term. The first \$5 of this fee was designed to cover direct costs related to general classroom technology, the learning management system, computer labs, software used for direct instruction, administrative software used by or for current students, and other similar costs. The remaining \$2 was designed to cover direct costs of instructional equipment used in the classroom, except for items otherwise covered by this fee. The revenue generated by this fee falls short of covering all of the costs identified above.

Students will no longer be charged a fee for credits in excess of 15. The change will also result in simplified billing statements for students.

This is a first reading.

Whereas, RCC fees are reviewed annually in the Budget process and determined in accordance with Resolution Nos. P28-96/97, P53-96/97, and B76-98/99; and,

Whereas, the College has considered revenues and expenditures for the 2024/25 fiscal year and recommends the above changes to the current fee structure;

Resolved, that the RCC Board of Education adopts Resolution No. B35-23/24 approving the 2024/25 Fee Schedule (attached), with the above-mentioned fees.

Action: N/A (First Reading)

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: February 20, 2024

2024/25 Universal Fee Schedule

| Description | Amount | Notes |
|-------------------------------------|--------|----------------------------|
| Universal Fee | \$24 | Per Credit Fee (max \$360) |
| Apprenticeship Technology Fee | \$7 | Per Course Fee |
| Apprenticeship College Services Fee | \$85 | Per Course Fee |

2024/25 Course Fee Schedule

| Course | Department | Title | Fee | Amount |
|----------|----------------------------------|--|------------|--------|
| AH102 | Allied Health Occupations | Medical Assistant II: Clinical | Course Fee | \$175 |
| AH103 | Allied Health Occupations | Medical Assistant III: Specialty | Course Fee | \$175 |
| AH104 | Allied Health Occupations | Phlebotomy | Course Fee | \$175 |
| AH150 | Allied Health Occupations | Introduction to Practicum and Seminar | Course Fee | \$110 |
| AH170MAP | Allied Health Occupations | Medical Assistant Practicum | Course Fee | \$150 |
| AH170MOA | Allied Health Occupations | Medical Office Assistant Practicum | Course Fee | \$150 |
| AH170PHL | Allied Health Occupations | Phlebotomy Practicum | Course Fee | \$150 |
| AH170PRX | Allied Health Occupations | Pharmacy Technician Practicum | Course Fee | \$150 |
| AH171MAP | Allied Health Occupations | Medical Assistant Practicum | Course Fee | \$150 |
| PRX102 | Allied Health Occupations | Pharmacy Technician II | Course Fee | \$100 |
| PRX170 | Allied Health Occupations | Pharmacy Technician Practicum and Seminar | Course Fee | \$100 |
| DA101 | Dental Assisting | Dental Assisting I | Course Fee | \$120 |
| DA101L | Dental Assisting | Dental Assisting I - LAB | Course Fee | \$310 |
| DA102 | Dental Assisting | Dental Assisting II | Course Fee | \$158 |
| DA102L | Dental Assisting | Dental Assisting II - LAB | Course Fee | \$210 |
| DA103 | Dental Assisting | Dental Materials | Course Fee | \$110 |
| DA104 | Dental Assisting | Dental Administration | Course Fee | \$110 |
| DA106 | Dental Assisting | Dental and Medical Emergency Management | Course Fee | \$50 |
| DA123 | Dental Assisting | Legal and Ethical Issues in Dentistry | Course Fee | \$110 |
| DA152 | Dental Assisting | Practicum and Seminar in Dental | Course Fee | \$150 |
| DA153 | Dental Assisting | Practicum and Seminar in Dental | Course Fee | \$150 |
| DA201 | Dental Assisting | Dental Radiology | Course Fee | \$345 |
| DA201L | Dental Assisting | Radiology - LAB | Course Fee | \$150 |
| DA202 | Dental Assisting | Infection Control in the Dental Professional | Course Fee | \$475 |
| DA203 | Dental Assisting | Chair-side Assisting | Course Fee | \$325 |
| DA204 | Dental Assisting | Expanded Functions Dental Assistant | Course Fee | \$325 |
| DA204L | Dental Assisting | Expanded Functions of Dental Assistant - LAB | Course Fee | \$210 |
| ECE261 | Early Childhood Education | Practicum I & Seminar | Course Fee | \$100 |
| ECE262 | Early Childhood Education | Advanced Practicum II & Seminar | Course Fee | \$100 |
| EMS211L | Emergency Medical Services (EMS) | Advanced EMT Intermediate – Part I LAB | Course Fee | \$150 |
| EMS212L | Emergency Medical Services (EMS) | Advanced EMT Intermediate – Part II LAB | Course Fee | \$150 |
| EMS213L | Emergency Medical Services (EMS) | Advanced EMT Intermediate – Part III LAB | Course Fee | \$150 |
| EMS222 | Emergency Medical Services (EMS) | Advanced EMT Intermediate - Clinical | Course Fee | \$100 |

| Course | Department | Title | Fee | Amount |
|----------|----------------------------------|---|------------|---------|
| EMS223 | Emergency Medical Services (EMS) | Advanced EMT Intermediate - Clinical Practice III | Course Fee | \$100 |
| EMS271L | Emergency Medical Services (EMS) | Paramedic Care and Practice I | Course Fee | \$300 |
| EMS272L | Emergency Medical Services (EMS) | Paramedic Care and Practice II | Course Fee | \$300 |
| EMS273L | Emergency Medical Services (EMS) | Paramedic Care and Practice III | Course Fee | \$300 |
| EMS281 | Emergency Medical Services (EMS) | Paramedic Clinical Practice I | Course Fee | \$100 |
| EMS282 | Emergency Medical Services (EMS) | Paramedic Clinical Practice II | Course Fee | \$100 |
| EMS283 | Emergency Medical Services (EMS) | Paramedic Clinical Practice III | Course Fee | \$100 |
| EMS284 | Emergency Medical Services (EMS) | Paramedic Clinical Capstone | Course Fee | \$200 |
| ES131L | Emergency Medical Services (EMS) | Emergency Medical Technician Part I | Course Fee | \$200 |
| ES132L | Emergency Medical Services (EMS) | Emergency Medical Technician Part II | Course Fee | \$200 |
| ES268 | Emergency Medical Services (EMS) | Emergency Service Rescue | Course Fee | \$200 |
| FRP233 | Fire Science | Firefighter Safety and Survival | Course Fee | \$250 |
| FRP251L | Fire Science | Firefighter Essentials I | Course Fee | \$500 |
| FRP252L | Fire Science | Firefighter Essentials II | Course Fee | \$250 |
| FRP256L | Fire Science | Fire Behavior and Combustion | Course Fee | \$150 |
| FRP259 | Fire Science | Water Supply Operations | Course Fee | \$100 |
| HE112 | HPER | Emergency First Aid | Course Fee | \$30 |
| HE112 | HPER | Emergency First Aid | Card Fee | \$25 |
| HE252 | HPER | First Aid / CPR | Course Fee | \$65 |
| HE252 | HPER | First Aid / CPR | Card Fee | \$32 |
| HE261 | HPER | CPR / Basic Life Support Provider | Course Fee | \$35 |
| HE261 | HPER | CPR / Basic Life Support Provider | Card Fee | \$7 |
| PE185BMT | HPER | Mountain Biking | Course Fee | \$221 |
| PE185BOW | HPER | Bowling | Course Fee | \$100 |
| PE185BPA | HPER | Backpacking Adventure | Course Fee | \$230 |
| PE185CID | HPER | Cycling Indoor | Course Fee | \$100 |
| PE185HOA | HPER | Hiking Oregon Adventure | Course Fee | \$233 |
| PE185KSA | HPER | Kayaking the Sea Coast Adventure | Course Fee | \$613 |
| PE185KWW | HPER | Kayaking Whitewater | Course Fee | \$549 |
| PE185LSW | HPER | Lap Swimming | Course Fee | \$100 |
| PE185MTA | HPER | Mountaineering | Course Fee | \$228 |
| PE185RCA | HPER | Rock Climbing Adventure | Course Fee | \$267 |
| PE185RCB | HPER | Beginning Rock Climbing | Course Fee | \$297 |
| PE185RRV | HPER | Rafting the River | Course Fee | \$416 |
| PE185SUA | HPER | Surfing Adventure | Course Fee | \$249 |
| PE185WSA | HPER | Winter Survival and Snow Camping | Course Fee | \$229 |
| PE185ZLG | HPER | Zip Line Guide Technical Skills | Course Fee | \$95 |
| PE199 | HPER | Special Studies: San Juan Island Kayaking | Course Fee | \$1,604 |
| HS261A-F | Human Services | Human Services Practicum and Seminar | Course Fee | \$100 |
| MEC114 | Manufacturing Engineering Tech | Safety for Industry | Course Fee | \$205 |
| MEC116 | Manufacturing Engineering Tech | Quality Practices and Measurements | Course Fee | \$145 |

| Course | Department | Title | Fee | Amount |
|-----------|--------------------------------|---|------------|--------|
| MEC118 | Manufacturing Engineering Tech | Manufacturing Processes and Production | Course Fee | \$145 |
| MEC120 | Manufacturing Engineering Tech | Maintenance Awareness | Course Fee | \$145 |
| MEC140 | Manufacturing Engineering Tech | Green Production | Course Fee | \$145 |
| BI101L | Science | Introduction to Biology I Lab | Course Fee | \$10 |
| BI102L | Science | Introduction to Biology I Lab | Course Fee | \$10 |
| BI103L | Science | Introduction to Biology III Lab | Course Fee | \$10 |
| BI121L | Science | Elementary Anatomy and Physiology I Lab | Course Fee | \$10 |
| BI122L | Science | Elementary Anatomy and Physiology II Lab | Course Fee | \$10 |
| BI211L | Science | General Biology I Lab | Course Fee | \$10 |
| BI212L | Science | General Biology II Lab | Course Fee | \$10 |
| BI213L | Science | General Biology III Lab | Course Fee | \$10 |
| BI231L | Science | Anatomy and Physiology I Lab | Course Fee | \$10 |
| BI232L | Science | Anatomy and Physiology II Lab | Course Fee | \$10 |
| BI233L | Science | Anatomy and Physiology III Lab | Course Fee | \$10 |
| BI234L | Science | Microbiology Lab | Course Fee | \$10 |
| CHEM 104L | Science | Introductory Chemistry Lab | Course Fee | \$10 |
| CHEM105L | Science | Introductory Organic Chemistry Lab | Course Fee | \$10 |
| CHEM106L | Science | Introductory Biochemistry Lab | Course Fee | \$10 |
| CHEM221L | Science | General Chemistry I Lab | Course Fee | \$10 |
| CHEM222L | Science | General Chemistry II Lab | Course Fee | \$10 |
| CHEM223L | Science | General Chemistry III Lab | Course Fee | \$10 |
| G101L | Science | Introduction to Geology I Lab | Course Fee | \$10 |
| G102L | Science | Introduction to Geology II (Surface Process) Lab | Course Fee | \$10 |
| G103L | Science | Introduction to Geology III (Historical) Lab | Course Fee | \$10 |
| GS104L | Science | Physical Science: Physics Lab | Course Fee | \$10 |
| GS107L | Science | Physical Science: Physics Lab | Course Fee | \$10 |
| GS108L | Science | Physical Science: Oceanography Lab | Course Fee | \$10 |
| GS170L | Science | Regional Field Geology Lab | Course Fee | \$10 |
| PH201L | Science | General Physics I Lab | Course Fee | \$10 |
| PH202L | Science | General Physics II Lab | Course Fee | \$10 |
| PH203L | Science | General Physics III Lab | Course Fee | \$10 |
| PH211L | Science | General Physics (Calculus Based) I Lab | Course Fee | \$10 |
| PH212L | Science | General Physics (Calculus Based) II Lab | Course Fee | \$10 |
| PH213L | Science | General Physics (Calculus Based) III Lab | Course Fee | \$10 |
| WLD101 | Welding | Welding Fundamentals I | Course Fee | \$15 |
| WLD102 | Welding | Welding Fundamentals II | Course Fee | \$15 |
| WLD 111 | Welding | Technology of industrial Welding I | Course Fee | \$15 |
| WLD111D | Welding | Technology of Industrial Welding for Diesel | Course Fee | \$15 |
| WLD111M | Welding | Technology of industrial Welding for Manufacturing | Course Fee | \$15 |
| WLD112 | Welding | Technology of Industrial Welding II | Course Fee | \$15 |
| WLD113 | Welding | Technology of Industrial Welding III | Course Fee | \$15 |
| WLD121 | Welding | Fabrication and Repair Practices, I | Course Fee | \$15 |
| WLD122 | Welding | Fabrication and Repair Practices II | Course Fee | \$15 |
| WLD123 | Welding | Aluminum Boat Building I | Course Fee | \$15 |
| WLD124 | Welding | Aluminum Boat Building II | Course Fee | \$15 |
| WLD125 | Welding | Aluminum Boat Building III | Course Fee | \$15 |
| WLD160 | Welding | American Welding Society Certification Seminar: Plate | Course Fee | \$15 |
| WLD199 | Welding | Special Studies in Welding | Course Fee | \$15 |

| Course | Department | Title | Fee | Amount |
|--------------|-----------------------|---|---------------------|--------|
| WLD211 | Welding | Technology of Industrial Welding IV | Course Fee | \$15 |
| WLD212 | Welding | Technology of Industrial Welding V | Course Fee | \$15 |
| WLD213 | Welding | Technology of Industrial Welding VI | Course Fee | \$15 |
| WLD220 | Welding | Machine Tool Maintenance and Repair | Course Fee | \$15 |
| WLD221 | Welding | Welding Codes, Procedures and Inspections | Course Fee | \$15 |
| WLD250A | Welding | Selected Topics in Welding: FCAW | Course Fee | \$15 |
| WLD250B | Welding | Selected Topics in Welding: GTAW | Course Fee | \$15 |
| WLD250C | Welding | Selected Topics in Welding: SMAW | Course Fee | \$15 |
| WLD250D | Welding | Selected Topics in Welding: GMAW | Course Fee | \$15 |
| WLD250F | Welding | Selected Topics: Welding Capstone Project | Course Fee | \$15 |
| WLD250P | Welding | Selected Topics: CNC Plasma Cutting | Course Fee | \$15 |
| AM232 | Automotive Technology | Computerized Engine Management | ASE Student Testing | \$45 |
| APR107A-F | Apprentice Program | HVAC: Basics (A), Air Conditioning and Refrigeration (B), Safety and Environmental Controls (C), Electrical Basics (D) and Electrical Circuit I (E) & II (F) | APR Tuition | \$340 |
| APR111A-F | Apprentice Program | Introduction to Plumbing Skills (A), Plumbing Principles I (B) & II (C), Mathematics of Plumbing and Commercial Drawings (D), Water Piping and Fixture Installation (E) and Installation of DWV Systems & Water Heaters (F) | APR Tuition | \$320 |
| APR116A-F | Apprentice Program | Millwright: Basic Electricity (A), Carpentry (B), Power Transmission (C), Boilers (D) and Welding I (E), & II (F) | APR Tuition | \$305 |
| APR118A-F | Apprentice Program | Sheet Metal: Introduction to Sheet Metal (A), Duct LayOut (B), Parallel Line Development (C), Applied Field Practices (D), Architectural Sheet Metal (E) and Round Fittings (F) | APR Tuition | \$330 |
| APR120A-F | Apprentice Program | Boiler Operator: Introduction to Boiler Operation (A), Mechanics of Steam generated Power (B), Boiler Component Design and Operation (C), Steam Turbine Operation (D), Instrumentation & Control Devices (E) and Installation & Operation of Heating Boiler (F) | APR Tuition | \$350 |
| APR127A-G | Apprentice Program | Electrical Theory I (A), II (B) & III (C) and Advanced Electrical I (D), II(E) & III (F) Welding for Manufacturing Plant Electricians (G) | APR Tuition | \$210 |
| APR129A-C, F | Apprentice Program | Aviation Overview (A), Aircraft Systems I (B) & II (C) and Basic Electrical Theory (F) | APR Tuition | \$575 |
| APR207A-F | Apprentice Program | HVAC: Systems I (A), II (B), & III (C), Airflow and Systems Controls I (D), II (E) and Operations & Systems Review | APR Tuition | \$340 |
| APR211A-F | Apprentice Program | Water Supply Systems (A), Plumbing DWV & Compressed Air Systems (B), Plumbing Backflow Prevention (C), Review of Oregon Plumbing Code (D) and Test Preparation I (E) & II (F) | APR Tuition | \$320 |
| APR216A-F | Apprentice Program | Millwright: Machine Shop I (A) & II (B), Drafting (C), Hydraulics-Pneumatics I (D) & II (E) and Rigging (F) | APR Tuition | \$305 |
| APR218A-F | Apprentice Program | Sheet Metal: Duct Design (A), Field Math (B), Triangulation (C), Industry Standard (D), Specialty Items (E) and Advanced Sheet Metal (F) | APR Tuition | \$330 |
| APR227A-F | Apprentice Program | National Electrical Code I (A), II (B) & III (C) and Oregon Electrical License Preparation I (D), II (E) & III (F) | APR Tuition | \$210 |
| APR229A-C | Apprentice Program | Power Plant Systems & Flight Controls (A), Structural inspection & Repair (B) and Avionics (C) | APR Tuition | \$575 |

2024-25 Program Fee Schedule

| Course | Department | Title | Fee | Amount |
|--------|------------|--|-------------|---------|
| NRS110 | Nursing | Fall Term Program Fee for Nursing | Program Fee | \$1,800 |
| NRS111 | Nursing | Winter Term Program Fee for Nursing | Program Fee | \$1,800 |
| NRS112 | Nursing | Spring Term Program Fee for Nursing | Program Fee | \$1,800 |
| NRS115 | Nursing | Spring Term Program Fee for Nursing: LPN to RN (only students) | Program Fee | \$1,800 |
| NRS221 | Nursing | Fall Term Program Fee for Nursing | Program Fee | \$1,800 |
| NRS222 | Nursing | Winter Term Program Fee for Nursing | Program Fee | \$1,800 |
| NRS224 | Nursing | Spring Term program Fee for Nursing | Program Fee | \$1,800 |
| PN101 | Nursing | Winter Term Program Fee for Practical Nursing | Program Fee | \$700 |
| PN102 | Nursing | Spring Term Program Fee for Practical Nursing | Program Fee | \$700 |
| PN103 | Nursing | Summer Term Program Fee for Practical Nursing | Program Fee | \$700 |
| MT100 | Massage | Massage I - Swedish | Program Fee | \$45 |
| MT102 | Massage | Massage II - Swedish | Program Fee | \$45 |
| MT103 | Massage | Massage III - Swedish | Program Fee | \$45 |
| TBD | Dental | Dental Hygiene program fee assessed each term | Program Fee | \$1,600 |

2024-25 Non-Academic Fee Schedule (Information Only)

| Description | Amount | Notes |
|---|--------|--|
| Adult Basic Skills Per Term | \$65 | |
| Certified Nursing Assistant App Fee | \$200 | |
| Placement Test Results | \$15 | |
| Computer Proficiency Exam | \$20 | |
| Late Fee | \$15 | Late fee on delinquent accounts due on Friday weeks 5 and 8 |
| NSF Check Fee | \$25 | |
| Nursing Application Fee | \$100 | |
| Practical Nursing Application & Exam | \$60 | |
| Official Transcript Fee | \$6 | \$1 each additional |
| Rush Transcript Fee | \$25 | Express 2-day mail fee (optional), only to destinations in the U.S. |
| Penalty for Non-Payment | \$5 | Due Friday Week 2 of term: 5% of outstanding balance or \$5 whichever is greater |
| Installment Plan | \$25 | |
| Transportation/Bus per term Josephine County | \$30 | |
| Transcription for Credit for In-Service CPL training awards | \$10 | |
| Duplicate Certificate | \$10 | |
| Testing Fees | \$30 | |
| Pesticide Test Fee | \$30 | |
| Bike Locker Rental | \$20 | Per term |
| Calculator Rental Fee | \$10 | per term |
| Alpha Zeta Pi Dues | \$35 | onetime fee |
| Dental Hygiene Application Fee | \$100 | |

A Resolution of The Board of Rogue Community College Calling for The Higher Education Coordinating Commission to Revise Oregon Opportunity Grant Award Amounts

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P36-23/24 approving the resolution to call on the Higher Education Coordinating Commission to revise the Oregon Opportunity Grant Award structure.

Background Information: OCCA has advocated for the Higher Education Coordination Commission (HECC) to reverse a decision by its Office of Student Access and Completion (OSAC) to stop basing Oregon Opportunity Grant award amounts on the full cost of attendance. Instead, OSAC now bases award amounts on tuition, books, fees, and supplies. This change disadvantages community college students, for whom living expenses like housing and food often pose greater barriers than tuition costs.

Whereas, the Higher Education Coordinating Commission (HECC) recently changed the methodology used to award the Oregon Opportunity Grant (OOG) award amounts for the 2023-2024 academic year, resulting in a significant disparity between the award increases for university students and community college students; and

Whereas, the maximum awards for community college students have increased 40 percent over the past three years, from \$2,778 in the 2020-2021 academic year to \$3,900 in the 2023-2024 academic year, while university student awards have increased by 109 percent, from \$3,600 to \$7,524 over the same period; and

Whereas, this disparity is significantly due to the HECC's Office on Student Access and Completion's (OSAC) policy shift from considering a student's total cost of attendance to focusing solely on tuition, fees, books and supplies, despite the fact that non-tuition costs such as housing and food continue to be significant barriers to higher education; and

Whereas, the full cost of attendance at a community college is approximately \$22,549 for the 2022-2023 academic year, about 25 percent less than the \$29,826 cost for university students, contradicting the assumption that university students have twice the costs of community college students; and

Whereas, community colleges serve a high proportion of low-income students and those with the greatest needs in meeting the full cost of attending a post-secondary institution; and

Whereas, the current policy that requires students to attend the fall term to be eligible for the OOG in the winter and spring terms disproportionately affects non-traditional students who may enroll at different times due to various circumstances such as job layoffs.

Be It Resolved,

1. That the HECC should return to calculating OOG awards based on the total cost of attendance – not just tuition, fees, books and supplies—to more accurately reflect the financial needs of all students.
2. That the HECC should, at a minimum, maintain equity in cost-of-attendance funding for students at lower-cost institutions such as community colleges.
3. That the HECC should rescind the rule requiring students to attend the fall term to be eligible for the OOG in the winter and spring terms, thereby supporting non-traditional students and those with varying enrollment times.
4. That the HECC Commission should annually approve the OOG award amounts, ensuring transparency and equitable distribution of the more than \$300 million in state funding, and include a detailed projection of how OOG funds will be allocated across different types of institutions.

Further Be it Resolved that a copy of this resolution be forwarded to the HECC, the Oregon State Legislature, and other relevant stakeholders, emphasizing the urgent need for a more equitable distribution of OOG funds in support of community college students.

Resolved, that the RCC Board adopts Resolution No. P36-23/24 approving the resolution to call on the Higher Education Coordinating Commission to revise the Oregon Opportunity Grant Award structure.

Board Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: February 20, 2024

**Approve Suspension of
Computer and Embedded Systems transfer to Oregon Tech Associate of Science**

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P37-23/24 approving the suspension of the Computer and Embedded Systems transfer to Oregon Tech Associate of Science.

Background Information: The Computer and Embedded Systems transfer to Oregon Tech (OT) Associate of Science is being suspended due to low enrollment and the misalignment of the amount of credits that transfer to OT. When students transfer to OT with this degree from RCC, they often find themselves having to make up a substantial number of credits to achieve 'Junior' standing. This situation adversely affects their eligibility for student loans, grants, and scholarships, making it more challenging for them to complete their bachelor's degree.

Whereas, the will be suspended, and the Computer and Embedded Systems transfer to Oregon Tech Associate of Science program will no longer be offered; and therefore, be it

Resolved, that the RCC Board adopts Resolution No. P37-23/24 approving the suspension of the Computer and Embedded Systems transfer to Oregon Tech Associate of Science.

Board Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: February 20, 2024

**Approve Suspension of
Electronics Technology: Electronics Technician Certificate (CC1R)**

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P38-23/24 approving the suspension of the Electronics Technician Certificate.

Background Information: The Electronics Technician Certificate is being suspended due to low enrollment, with only 3 students currently working to complete this certificate. Those students will have the opportunity to complete this certificate. Suspending the Electronics Technician Certificate will allow RCC to create stackable certificates that align with regional industry demands.

Whereas, the Electronics Technician Certificate will be suspended, and the program will no longer be offered; and therefore, be it

Resolved, that the RCC Board adopts Resolution No. P38-23/24 approving the suspension of the Electronics Technician Certificate.

Board Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: February 20, 2024

**Approve Suspension of
Electronics Technology Associate of Applied Science**

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P39-23/24 approving the suspension of the Electronics Technology AAS.

Background Information: The Electronics Technology AAS is being suspended due to low enrollment. Suspending this 2-year degree will allow RCC to create stackable certificates that lead to a 2-year degree and better align with regional workforce skills.

Whereas, the Electronics Technology AAS will be suspended, and the program will no longer be offered; and therefore, be it

Resolved, that the RCC Board adopts Resolution No. P39-23/24 approving the suspension of the Electronics Technology AAS.

Board Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: February 20, 2024

**Approve Suspension of
Electronics Technology: Production Assembler I Career Pathway Certificate**

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P40-23/24 approving the suspension of the Electronics Technology: Production Assembler I Career Pathway Certificate.

Background Information: The Electronics Technology: Production Assembler I Career Pathway Certificate is being suspended due to no student declaring this as a certificate they are interested in pursuing.

Whereas, the Electronics Technology: Production Assembler I Career Pathway Certificate will be suspended, and the program will no longer be offered; and therefore, be it

Resolved, that the RCC Board adopts Resolution No. P40-23/24 approving the suspension of the Electronics Technology: Production Assembler I Career Pathway Certificate.

Board Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: February 20, 2024

***Rogue Community College District
Special Meeting: Board of Education Work Session
January 16, 2024 Meeting Minutes***

1. **Call to Order-** The Rogue Community College (RCC) Special Board of Education (Board) meeting was called to order by Maria Ramos Underwood, Board Chair, at 4:00 p.m. on Tuesday, January 16, 2024 in-person on the Riverside Campus, Higher Education Center, Room 127/129, 101 South Bartlett Street, Medford, OR and via Zoom. Due notice was given.
2. **Determine Presence of a Quorum-** A quorum of the Board was present including: Pat Fahey, Roger Stokes, Maria Ramos Underwood, Indra Nicholas, Gary Plano, Vanessa Jones, and Jonathan Bilden.
3. **Introduction of Guests-** RCC District employees included: President Randy Weber, Lisa Stanton, Juliet Long, Jamee Harrington, Nicole Sakraida, Lisa Parks, Dave Koehler, Navarro Chandler, April Hamlin, Greg McKown, Jonah Liden, Grant Lagorio, and Rachelle Brown.
4. **Presentation:**
 - A. Facilities Index Report- Greg McKown, Chief Facilities Management Officer, gave a presentation to the Board on RCC's Facilities Condition Assessment (FCA) (see file). The FCA is a comprehensive framework for assessing RCC's facilities and linking future capital, maintenance, and infrastructure needs with strategic goals. The Facilities Management, Planning, and Constructions (FMPC) Department contracted with ORW Architecture and McKinstry for the FCA. The goals of the FCA are to:
 - Conduct an evaluation of the existing conditions of RCC campus facilities, which will help contribute to the development of a long-range capital renewal budget.
 - Develop a 10 year Renewal Plan with costs and escalation.
 - Asset tag and inventory all undocumented building equipment that require routine servicing.
 - Develop an engineered Preventative Maintenance (PM) plan for all newly inventoried assets.
5. **Adjournment-** Maria Ramos Underwood, Board Chair, adjourned the meeting at 4:55 p.m.

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

***Rogue Community College District
Board of Education– January 16, 2024 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 5:02 p.m. on Tuesday, January 16, 2024 in-person on the Riverside Campus, Higher Education Center, Room 127/129, 101 South Bartlett Street, Medford, 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, Indra Nicholas, and Pat Fahey.
3. **Introduction of Guests-** RCC District employees included: President Randy Weber, Lisa Stanton, Juliet Long, Jamee Harrington, Nicole Sakraida, Lisa Parks, Dave Koehler, April Hamlin, Greg McKown, Dan Ruby, and Rachelle Brown.
4. **Public Comment-** None.
5. **College Reports**
 - A. Written Report(s)-
 - a. **Student Government (no written report)-** No one present to comment.
 - b. **Faculty Association-** Mary Middleton highlighted items from the written report (see file).
 - c. **Faculty Senate-** Julie Toledo, Faculty Senate Co-chair, updated the Board on current Faculty Senate activities and initiatives (see file).
 - d. **Classified Association (no written report)-** No one present to comment.
6. **Board Reports**
 - A. Executive Committee- Gary Plano overviewed items from the Executive Committee meeting agenda (see file).
 - B. Board Outreach Committee- Pat Fahey discussed the committee’s upcoming community outreach engagements.
 - C. OCCA/OSBA Liaison- Pat Fahey noted that OCCA is starting the search for a new Executive Director.
 - D. Foundation Board Liaison- No updates at this time.
 - E. President’s Performance Review Committee- The committee will hold their first meeting on Friday, January 19th.
 - F. Bond Oversight Committee Liaisons- No updates at this time.
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

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Long, Vice President of Student Learning and Success, updated the Board on current happenings within their divisions.

- C. Foundation- Dan Ruby, Executive Director, discussed items from his written report (see file).
- D. District Facilities Update- President Weber and Vice President Stanton gave a presentation on RCC’s current facilities (see file). The presentation highlighted items such as: facilities planning, academic planning principles, enrollment trends, capital funding opportunities, and state capital bonds. Discussion followed and centered around a potential bond measure.

8. Board Action and/or Information Items

- A. Receive Monthly Financial Data Report- December 2023
 - a. Lisa Stanton overviewed items from the monthly financial data report.

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

The motion unanimously carried.

- B. Approve 2023-24 District Budget Committee Members

Pat Fahey moved, seconded by Vanessa Jones, that the Board approve item 8.B, as presented.

The motion unanimously carried.

- C. Approve Contract with Wright Public Affairs for Bond Consulting Services

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

The vote was as follows:

Yes: Maria Ramos Underwood, Pat Fahey, Roger Stokes, Vanessa Jones, Jonathan Bilden, Gary Plano

No: Indra Nicholas

The motion carried.

- D. Approve Contract with Patinkin Research Strategies for Survey

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Gary Plano moved, seconded by Roger Stokes, that the Board approve item 8.D, as presented.

The vote was as follows:

Yes: Maria Ramos Underwood, Pat Fahey, Roger Stokes, Vanessa Jones, Jonathan Bilden, Gary Plano

No: Indra Nicholas

The motion carried.

E. Approve Contract for Construction Services RWC Rogue Bowl Renovations

Vanessa Jones moved, seconded by Indra Nicholas, that the Board approve item 8.E, as presented.

The motion unanimously carried.

F. Adopt Board Policy BP-3230: Data Governance and Protection of Human Subjects (Second Reading)

Vanessa Jones moved, seconded by Pat Fahey, that the Board adopt item 8.F, as presented.

The motion unanimously carried.

G. Adopt Revised Board Policy BP-2220: Committees of the Board (Second Reading)

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

The motion unanimously carried.

H. Adopt Revised Board Policy BP-2315: Closed Sessions (Second Reading)

Pat Fahey moved, seconded by Vanessa Jones, that the Board adopt item 8.H, as presented.

The motion unanimously carried.

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**I. Adopt Revised Board Policy BP-2716: Board of Education Political Activity
(Second Reading)**

Vanessa Jones moved, seconded by Pat Fahey, that the Board adopt item 8.I, as presented.

The motion unanimously carried.

9. New Business- None.

10. Old Business- None.

11. Approve Consent Agenda

A. Meeting Minutes

- a. December 19, 2023 Special Board Meeting
- b. December 19, 2023 Board Meeting

B. Grant Acceptance (none)

C. Quarterly Budget Transfers

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 6:51 p.m.

12. Executive Session: Maria Ramos Underwood called the meeting into Executive Session at 7:00 p.m. pursuant to ORS 192.660 (2)(e) Real Property Transactions and closed the Executive Session at 7:03 p.m.

Maria Ramos Underwood reconvened the public meeting at 7:03 p.m.

13. Roundtable-

Indra Nicholas said she appreciates all of the work that goes into preparing for each board meeting.

Vanessa Jones said she appreciates the acronyms part of the monthly financial statements.

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Maria Ramos Underwood thanked Gary Plano for covering the December board meeting. She added that she was impressed with Greg McKown’s presentation and the wealth of knowledge that was presented.

Gary Plano thanked his fellow board members for their honesty and for the caring way in which they take on the role of being a public servant.

Roger Stokes thanked Rachelle Brown for the executive summary she provided for the second readings of board policies on today’s agenda.

Jonathan Bilden said it is a pleasure to work with this team and appreciates the open and honest conversations.

14. Adjournment- Maria Ramos Underwood adjourned the meeting at 7:08 p.m.

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