

BP 3900 Speech: Time, Place, and Manner



BP 3900 Expressive Conduct

References:

NWCCU 2020 Standard 2.B.1 & 2.B.2

Rogue Community College and the Rogue Community College Board of Education believe that freedom of expression is essential to the fulfillment of our mission, values, and goals. The purpose of this policy is to affirm this commitment and ensure that students ORS 260.432

ORS 341.290

AP 3900 – Expressive Conduct

BP 3430 and AP 3430 – Prohibition of Discrimination and Harassment

AP 3432 – Workplace Harassment

Purpose

To establish content-neutral parameters of time, place, and manner for the diverse forms of free expression. One of the ways that Rogue Community College (RCC) fulfills its mission is by maintaining an environment that supports and enables the free exchange of ideas without regard to the viewpoint expressed, yet ensures that the educational environment for delivering accessible, quality education is preserved for the students and communities we serve.

Summary

RCC fully supports open expression and free speech by students, employees and the public. This is called “expressive conduct” and includes speech, literature distribution, displays or signs, petition circulation, and other forms of free expression. RCC does not regulate the content of expressive conduct; however, to maintain safety and the college mission, RCC does regulate the time, place, and manner of these activities on college property.

Students, employees, and members of the public shall be free to exercise their rights of free expression, subject to the requirements of this policy.

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The campuses ~~and centers of Rogue Community College~~RCC are ~~non~~Non-public forumsForums, except for those areas that are designated public forums available for the exercise of expression by students, employees, and members of the public.

~~Speech shall be prohibited that is defamatory, obscene according to current legal standards, or which so incites others as to create a clear and present danger of the commission of unlawful acts on Rogue Community College's property or the violation of Rogue Community College's policies or procedures, or the substantial disruption of the orderly operation of Rogue Community College.~~

The College President shall enact such administrative procedures as are necessary to reasonably regulate the time, place, and manner of the exercise of free expression in the designated public forums.

~~The administrative procedures promulgated by the Rogue Community College~~ shall not prohibit the right of students to exercise free expression, including but not limited to the use of bulletin boards, the distribution of printed materials or petitions, and the wearing of buttons, badges, or other insignia.

~~Nothing in this policy shall prohibit the regulation of hate violence directed at students in a manner that denies their full participation in the educational process, so long as the board policy conforms to the requirements of the First Amendment to the United States Constitution, and state law. Students may be disciplined for harassment, threats, or intimidation unless such speech is constitutionally protected.~~

Speech shall be prohibited that violates the College's Prohibition on Discrimination, Harassment and Intimidation in violation of AP 3430, BP 3430 and AP 3432, or which so incites others as to create a clear and present danger of the commission of unlawful acts on RCC property, or is a violation of AP 3900 Expressive Conduct, or creates substantial disruption of the orderly operation of RCC.

Rescinds Policy Number: II.A. 010, VII.C.060

Adopted:- June 18, 2019

Revised: TBD

Accreditation reference updated January 22, 2020

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Board Policy Adoption – Revised Board Policy BP-7360: Discipline and Dismissal- Academic Employees

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P60-22/23 approving adoption of revised Board Policy BP-7360: Discipline and Dismissal- Academic Employees.

Background Information: Pursuant to Board Policy BP-2410: Board of Education Policies and Administrative Procedures, the RCC Board has directed college administrators to assist the Board in reviewing Board policies at monthly Board meetings. Unless circumstances require immediate action, a policy will not be voted on at the first meeting during which it is discussed.

Oregon Community College Association (OCCA) provides general policy advice and guidance to all Oregon community college members as part of their current OCCA dues. OCCA works with college presidents, staff, and board members to analyze and help operationalize recently passed Oregon legislation and administrative rules. RCC is a participant in partnership with the Community College League of California (League) and the law firm of Liebert Cassidy Whitmore, and OCCA. OCCA provides subscribing Oregon community colleges access to the League’s national program designed for community colleges. OCCA’s Board Policy and Procedure Program includes: Board Policy (BP) and Administrative Procedure (AP) Samples; Legal Updates; a ListServ; and Workshops. The policy samples reflect federal and state law requirements as well as accreditation standards. The templates are customizable to reflect local community college practices and procedures. RCC’s policy committee is in the process of reviewing the policy samples and adapting to RCC policies and procedures.

The College President recommends the attached revision to Board Policy BP-7360: Discipline and Dismissal- Academic Employees. The proposed version showing the language of the policy is attached (see Exhibit 1). This is the second reading.

Whereas, the Board has deemed it necessary to review and update established Board policy; and,

Whereas, the Board has directed RCC administrators to review and recommend revisions as needed to Board policy; and,

Whereas, the College President has reviewed and approved the adoption of revised Board Policy BP-7360: Discipline and Dismissal- Academic Employees; therefore, be it

Resolved, that the RCC Board adopts Resolution No. P60-22/23 approving adoption of revised Board Policy BP-7360: Discipline and Dismissal- Academic Employees as presented.

Board Action: Approved

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023



BP 7360 Discipline and Dismissal - Academic Employees

References:

NWCCU 2020 Standard 2.F.1

A faculty member may be disciplined based on conduct or performance, or dismissed for one or more of the grounds set forth in the Faculty collective bargaining agreement.

The President or designee shall establish procedures that define the conditions and processes for due process, discipline, and dismissal and ensure they are available to employees.

Rescinds Policy Number: III.A.050

Adopted: April 21, 2020

Revised: June 20, 2023

Adopt 2023/24 Budget

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B61-22/23 to adopt the 2023/24 Budget and make applicable appropriations.

Background Information: In accordance with ORS 294.453, a public hearing was held at 5:00 p.m. on June 20, 2023, to receive public testimony on said budget. That testimony being considered, a formal action of the Board must take place to adopt the budget and set appropriations.

Whereas, local budget law (ORS 294.456) requires adoption of the budget, making appropriations and levying all taxes required and to categorize the levy as provided in ORS 310.060; therefore, be it

Resolved, that the Board of Education of Rogue Community College District hereby approve Resolution No. B61-22/23 to adopt the budget for 2023/24 in the total amount of \$143,169,158, and file it in the office of the Deputy Clerk; and be it

Resolved, that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

| | |
|----------------------------------|----------------------|
| Instruction | \$ 16,249,648 |
| Instructional Support | 4,171,873 |
| Student Services | 7,283,858 |
| Community Services | 267,055 |
| College Support Services | 12,311,339 |
| Plant Operations and Maintenance | 4,591,300 |
| Transfers Out | 1,559,450 |
| Contingency | 1,000,000 |
| TOTAL GENERAL FUND | \$ 47,434,523 |

CAPITAL PROJECTS FUND

| | |
|---------------------------------------|----------------------|
| Facilities Acquisition & Construction | \$ 15,691,659 |
| TOTAL CAPITAL PROJECTS FUND | \$ 15,691,659 |

DEBT SERVICE FUND

| | |
|--------------------------------|---------------------|
| Debt Service | \$ 7,805,888 |
| TOTAL DEBT SERVICE FUND | \$ 7,805,888 |

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

| | |
|---|---------------------|
| Instruction | \$ 733,998 |
| Instructional Support | 434,683 |
| Transfers Out | 35,000 |
| Contingency | 328,795 |
| TOTAL COMMUNITY AND WORKFORCE DEVELOPMENT FUND | \$ 1,532,476 |

CONTRACT AND GRANT FUND

| | |
|---------------------------------------|----------------------|
| Instruction | \$ 1,744,866 |
| Instructional Support | 1,719,751 |
| Student Services | 4,876,802 |
| Community Services | 25,000 |
| College Support Services | 449,399 |
| Plant Operations and Maintenance | 400,612 |
| Facilities Acquisition & Construction | 25,000 |
| Transfers Out | 154,828 |
| Contingency | 2,419,808 |
| TOTAL CONTRACT AND GRANT FUND | \$ 11,816,066 |

ENTREPRENEURIAL FUND

| | |
|-----------------------------------|---------------------|
| Instruction | \$ 125,827 |
| Instructional Support | 227,994 |
| Student Services | 323,427 |
| Community Services | 20,000 |
| College Support Services | 35,000 |
| Plant Operations and Maintenance | 125,382 |
| Transfers Out | 157,829 |
| Contingency | 591,849 |
| TOTAL ENTREPRENEURIAL FUND | \$ 1,607,308 |

INTRA-COLLEGE FUND

| | |
|---------------------------------|---------------------|
| Instructional Support | \$ 261,198 |
| Student Services | 1,051,993 |
| College Support Services | 107,842 |
| Transfers Out | 35,841 |
| TOTAL INTRA-COLLEGE FUND | \$ 1,456,874 |

RENEWAL AND REPLACEMENT FUND

| | |
|---|---------------------|
| Instruction | \$ 539,359 |
| Instructional Support | 181,418 |
| Student Services | 150,000 |
| Community Services | 150,000 |
| College Support Services | 636,891 |
| Plant Operations and Maintenance | 1,378,015 |
| Transfers Out | 650,000 |
| Contingency | 572,537 |
| TOTAL RENEWAL AND REPLACEMENT FUND | \$ 4,258,220 |

RESERVE FUND

| | |
|---------------------------|-------------------|
| Transfers Out | \$ 902,038 |
| TOTAL RESERVE FUND | \$ 902,038 |

STUDENT FINANCIAL AID FUND

| | |
|---|----------------------|
| Student Loans and Financial Aid | \$ 21,203,907 |
| Transfers Out | 35,000 |
| TOTAL STUDENT FINANCIAL AID FUND | \$ 21,238,907 |

AUXILIARY SERVICES FUND

| | |
|--------------------------------------|-------------------|
| Instruction | \$ 12,000 |
| Student Services | 240,212 |
| Community Services | 118,392 |
| Transfers Out | 221,122 |
| Contingency | 142,366 |
| TOTAL AUXILIARY SERVICES FUND | \$ 734,092 |

SUMMARY OF ALL FUNDS

| | |
|---|-----------------------|
| Total appropriation of all funds | \$ 114,478,051 |
| Total unappropriated ending fund balance & reserved for future expenditures | 28,691,107 |
| TOTAL OF ALL FUNDS | \$ 143,169,158 |

Board Action: Approved

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023

Impose 2023/24 Taxes

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B62-22/23 to levy all taxes as required by the 2023/24 budget.

Background Information: In accordance with ORS 294.456, the Board must declare the Measure 5 limitation category of each of its taxes. The resolution is the basis for the certification of tax limitation category that is submitted to the assessor on form ED-50 (ORS 294.555).

Whereas, local budget law (ORS 294.456) requires adoption of the budget, making appropriations and levying all taxes required and to categorize the levy as provided in ORS 310.060; therefore, be it

Resolved, that the Board hereby imposes the 2023/24 taxes provided for in the adopted budget at the permanent tax rate of \$0.5128 per \$1,000 of assessed value for operations for Jackson and Josephine Counties and the amount of \$3,810,880 for the Jackson and Josephine County levies for payment of bonded debt; and that these taxes are hereby imposed for tax year 2023/24 upon the assessed value of all taxable property within the district and categorized as follows:

| | <u>Education</u> | <u>Excluded from Limitation</u> |
|--|------------------|---------------------------------|
| Permanent Tax Rate | \$0.5128/\$1,000 | |
| General Obligation Bonds | | |
| Measure 17-3 (Jackson County) | | \$2,155,982 |
| Measure 17-69 (Jackson and Josephine Counties) | | <u>\$1,654,898</u> |
| Total General Obligation Bonds | | <u>\$3,810,880</u> |

And, that authority is hereby given to the Deputy Clerk to sign and file all state and local forms, as may be determined by the Oregon Legislative body or called for by the Oregon Constitution relating to this Resolution;

Therefore, be it Further Resolved, that the Vice President of Operations & Finance/CFO (Deputy Clerk) certify to the County Assessor (or other Assisting Officer), of Jackson and Josephine Counties, Oregon, the tax levy made by this Resolution, and shall file with them a copy of this Resolution to Impose 2023/24 Taxes for Rogue Community College.

Board Action: Approved

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023

Contract with McKinstry Essention, LLC for Microgrid Resiliency Planning Services

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution B63-22/23 approving a contract with McKinstry Essention, LLC to provide Microgrid Resiliency Planning Services for benefit of all College campus locations.

Background Information: As a part of the development of the College's long-range Facilities Master Planning effort and RCC's commitment to the development of a Climate Action Plan, RCC submitted a grant application on February 15, 2023 to the Oregon Department of Energy (ODOE) for a Community Renewable Energy Program (C-REP). The grant provides funding for organizations to develop resiliency planning as it related to renewable energy systems. ODOE awarded the grant to the College on May 18, 2023. The grant requires that the funds be expended not later than December 31, 2023.

Consistent with Community College Rules of Procurement (CCR.301), Oregon Administrative Rule 137-048-0200 and Oregon Revised Statutes chapter 279C under Direct Appointment, the College has selected McKinstry Essention, LLC to provide Related Services to Architectural, Engineering, Photogrammetric Mapping, Transportation Planning or Land Surveying Services. This allows RCC to contract directly with McKinstry without a formal solicitation process due to the expertise and qualification of the services to be provided.

Services to be provided by McKinstry include but are not limited to analyzing how a photovoltaic system can be used to power the College's ground source water pumps to provide Redwood Campus and local residents with backup drinking water in the event of an emergency where the City's drinking water system is disrupted, district-wide electric vehicle charging stations, and electricity storage in microgrid setup to offset energy use on the campuses. McKinstry Essention, LLC provided a professional services cost proposal in the Not to Exceed amount of \$99,864.

Whereas, Rogue Community College District desires to be fiscally responsible with its renewable energy resources; be it

Resolved, the RCC Board of Education adopts Resolution No. B63-22/23 approving a contract with McKinstry Essention, LLC to provide Microgrid Resiliency Planning Services for the Not to Exceed amount of \$99,864 (ninety-nine thousand eight hundred sixty-four dollars) plus an owner carried 5.5% design contingency.

Action: Approved

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023

**Declaration of Vacant Board of Education Seat
RCC District – Zone 3**

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P64-22/23, declaring the RCC District Zone 3 Board seat, generally described as Northwest Jackson County, including Central Point, Gold Hill, and Rogue River, vacant starting July 1, 2023 pursuant to Oregon Revised Statute (ORS) 341.335.

Background Information: A Special District Election was held on May 16, 2023 in both Jackson and Josephine Counties. During the allotted filing period, no candidate filed for the open seat in Zone 3 of the RCC District. The election resulted in 362 write-in votes for the RCC District Zone 3 position. The winning write-in vote was determined to be unqualified to hold the position in RCC District Zone 3 and therefore on July 1, 2023, RCC District Zone 3 will be declared vacant by the Josephine County Elections Office.

Pursuant to ORS 341.335(3) “when a vacancy is declared . . . the remaining board members shall meet and appoint a person to fill the vacancy from . . . any of the electors of the zone from which the vacancy occurs.”

The period of service of a Board member appointed under ORS 341.335 begins upon appointment and expires on June 30 of the next regular district election, currently set for May 2025.

Whereas, a Special District Election was held on May 16, 2023, during which time no candidate filed for the RCC District Zone 3 seat; and

Whereas, the Josephine County Elections Office will declare the RCC District Zone 3 seat vacant as of July 1, 2023; therefore, be it

Resolved, the RCC Board of Education adopts Resolution No. P64-22/23, declaring a vacant Board of Education seat in Zone 3 of the RCC District.

Action: _____ Approved _____

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023



2023/24 Regular Board of Education Meeting Schedule

| Date | Time | Location |
|----------|-----------|----------|
| 7/18/23 | 5:00 p.m. | RVC/Zoom |
| 8/15/23 | 5:00 p.m. | RWC/Zoom |
| 9/19/23 | 5:00 p.m. | TRC/Zoom |
| 10/17/23 | 5:00 p.m. | RVC/Zoom |
| 11/21/23 | 5:00 p.m. | RWC/Zoom |
| 12/19/23 | 5:00 p.m. | TRC/Zoom |
| 1/16/24 | 5:00 p.m. | RVC/Zoom |
| 2/20/24 | 5:00 p.m. | RWC/Zoom |
| 3/19/24 | 5:00 p.m. | TRC/Zoom |
| 4/16/24 | 5:00 p.m. | RVC/Zoom |
| 5/21/24 | 5:00 p.m. | RWC/Zoom |
| 6/18/24 | 5:00 p.m. | TRC/Zoom |

Campus Addresses

Redwood Campus (RWC)
Building H, Room 2
3345 Redwood Highway, Grants Pass, OR

Table Rock Campus (TRC)
Building A, Room 184
7800 Pacific Avenue, White City, OR

Riverside Campus (RVC)
Higher Education Center
Room 127/129
101 South Bartlett Street, Medford, OR

***Rogue Community College District
Special Meeting: Board of Education Work Session
May 16, 2023 Meeting Minutes***

1. **Call to Order-** The Rogue Community College (RCC) Special Board of Education (Board) meeting was called to order by Pat Fahey, Board Chair, at 4:00 p.m. on Tuesday, May 16, 2023 in-person on the Redwood Campus, Room H2, 3345 Redwood Highway, Grants Pass, 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, Claudia Sullivan, Gary Plano, Jeff Lang, and Pat Ashley.
3. **Introduction of Guests-** RCC District employees included: President Randy Weber, Juliet Long, Jamee Harington, Lisa Stanton, Dave Koehler, Lisa Parks, April Hamlin, Jeremy Taylor, Kim Freeze, Julie Toledo, Rene McKenzie, Deena Silva, Navarro Chandler, Tammy Canady, and Rachelle Brown; and Guy Tauer, Regional Economist.
4. **Information Presentation:**
 - A. Workforce Projections- Guy Tauer, Regional Economist, gave a presentation to the Board on workforce and economic updates in the Rogue Valley (see file). The presentation covered topics such as gross domestic product, poverty rate, median household income, unemployment rate, payroll employment, business statistics, and average household earnings of Jackson and Josephine counties. Following the presentation, discussion occurred on the earning statistics of RCC graduates. The Board thanked Mr. Tauer for his presentation and all of the information he was able to share.
5. **Adjournment-** Pat Fahey, Board Chair, adjourned the meeting at 4:51 p.m.

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

***Rogue Community College District
Board of Education– May 16, 2023 Meeting Minutes***

1. **Call to Order-** The Rogue Community College (RCC) Board of Education (Board) meeting was called to order by Pat Fahey, Board Chair, at 5:00 p.m. on Tuesday, May 16, 2023 in-person on the Redwood Campus, Room H2, 3345 Redwood Highway, Grants Pass, OR via Zoom. Due notice was given.
2. **Determine Presence of a Quorum-** A quorum of the Board was present including: Pat Fahey, Maria Ramos Underwood, Roger Stokes, Claudia Sullivan, Jeff Lang, Gary Plano, and Pat Ashley.
3. **Introduction of Guests-** RCC District employees included: President Randy Weber, Juliet Long, Jamee Harington, Lisa Stanton, Dave Koehler, Lisa Parks, April Hamlin, Jeremy Taylor, Kim Freeze, Julie Toledo, Rene McKenzie, Deneen Silva, Navarro Chandler, Tammy Canady, Anna Manley and Rachelle Brown; and Chris Bristol, Reporter- Grants Pass Daily Courier.
4. **Public Comment-** None.
5. **College Reports**
 - A. Written Report(s)-
 - a. **Student Government-** Axia Keough, President- ASG, highlighted items from the written report (see file).
 - 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-** Julie Toledo, Faculty Senate Co-chair, outlined items from the written report (see file).
6. **Board Reports**
 - A. Executive Committee- Pat Ashley overviewed items from the Executive Committee meeting agenda (see file).
 - B. Finance and Audit Committee- Maria Ramos Underwood discussed items from the Finance and Audit Committee meeting agenda (see file).
 - C. RCC Foundation Liaison- Claudia Sullivan stated that she is excited for the Revive the Bowl community festival, coming up on June 24th. She encouraged her fellow board members to attend.
 - D. Board Outreach Committee- Pat Fahey noted that he has two community meetings coming up and he will keep the board updated.
 - E. OCCA/OSBA Liaison- Pat Fahey stated that Karen Smith was recently appointed as the Interim Executive Director of the Oregon Community College Association.
 - F. Board Policy Committee- Pat Ashley complemented the executive team for the work they have put in over the last several years to bring RCC's polices and procedures into the new OCCA system.

***Rogue Community College District
Board of Education– May 16, 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 (no written report)- Anna Manley, Interim Executive Director, discussed Foundation updates and events, including the Revive the Bowl event on June 24th on the Redwood Campus to support the Rogue Bowl Renovation Project. This free event is open to the community. More information can be found on the Rogue Concert Bowl Renovation Project [webpage](#).

8. Board Action and/or Information Items

- A. Review Revised Board Policy BP-7360: Discipline and Dismissal- Academic Employees (First Reading)
 - a. No comments.
- B. Approve Revised Administrative Procedure AP-2100: Board of Education Elections (Second Reading)
 - a. No comments.
- C. Adopt Revised Board Policy BP-6250: Budget Management (Second Reading)
 - a. No comments.

Pat Ashley moved, seconded by Claudia Sullivan, that the Board approve items 8.B and 8.C, as presented.

The motion unanimously carried.

- D. Approve Resolution P55-22/23: Authorization to Rescind Board Policies

Pat Ashley moved, seconded by Claudia Sullivan, that the Board approve item 8.D, as presented.

The motion unanimously carried.

- E. Approve new Program- Diesel Technology: Preventative Maintenance Technician Career Pathway Certificate

***Rogue Community College District
Board of Education– May 16, 2023 Meeting Minutes***

Maria Ramos Underwood moved, seconded by Pat Ashley, that the Board approve item 8.E, as presented.

The motion unanimously carried.

- F.** Approve New Program- Industrial Mechanics and Maintenance Technology Apprenticeship / Machinist Certificate of Completion

Pat Ashley moved, seconded by Maria Ramos Underwood, that the Board approve item 8.F, as presented.

The motion unanimously carried.

- G.** 2023/24 Management, Administrative, and Confidential Employee Contract List (Information)

9. New Business- None.

10. Old Business- None.

11. Approve Consent Agenda

- A.** Meeting Minutes
 - a. April 18, 2023 Special Board Meeting
 - b. April 18, 2023 Board Meeting
- B.** Grant Acceptance (none)
- C.** Financial Reports
 - a. Monthly Financial Data Report- April 2023

Maria Ramos Underwood moved, seconded by Pat Ashley, that the Board approve the consent agenda.

The motion unanimously carried.

Pat Fahey closed the public meeting at 5:51 p.m.

- 12. Executive Session:** Pat Fahey called the meeting into Executive Session at 5:53 p.m. pursuant to ORS 192.660 (2)(a) Employment of Public Officers, Employees, and Agents; (2)(d) Labor Negotiations; (2)(e) Real Property Transactions; and (2)(i) Performance Evaluations of Public Officers and closed the Executive Session at 6:40 p.m.

***Rogue Community College District
Board of Education– May 16, 2023 Meeting Minutes***

Pat Fahey reconvened the public meeting at 6:41 p.m.

13. Action Item(s)

A. Approve President’s Contract

Claudia Sullivan moved, seconded by Pat Ashley, that the Board approve item 13.A, as presented.

The motion unanimously carried.

14. Roundtable-

Gary Plano updated his fellow board members on his recent travels.

Claudia Sullivan stated how she attended RCC’s spring in-service event and that she found it to be a great experience.

Jeff Lang noted that he will be unable to attend the June board meeting due to a work conflict. Mr. Lang said he has enjoyed serving on the board for the last two years and thanked his fellow board members for everything he has learned during his time on the board.

Pat Ashley said she is extraordinarily proud to be a part of RCC and it has been a pleasure serving on the board.

Maria Ramos Underwood thanked the board and President Weber for the great conversations today. She added how proud the board is of all that President Weber has achieved so far in such a short amount of time.

Pat Fahey said it has been a pleasure to serve with his fellow board members and he wishes them luck at today’s special election.

15. Adjournment- Pat Fahey adjourned the meeting at 6:50 p.m.

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

***Rogue Community College District Budget Committee
May 16, 2023 Meeting Minutes***

1. **Call to Order** – The Rogue Community College (RCC) District Budget Committee meeting was called to order by Pat Fahey, Board of Education Chair, at 2:30 p.m. on Tuesday, May 16, 2023, in-person on the Redwood Campus, Room H2, 3345 Redwood Highway, Grants Pass, OR and via Zoom. Due notice was given.
2. **Determine Presence of Quorum** – A quorum of the committee was confirmed including: Ian Bachtel, Dawn Welch, Kevin Talbert, Jay Meredith, Jay Randolph, Karen Thornton, Roger Stokes, Pat Fahey, Maria Ramos Underwood, Claudia Sullivan, Gary Plano, and Pat Ashley.
3. **Introduction of Guests** – The following RCC employees were in attendance: President Randy Weber, Jamee Harrington, Juliet Long, Lisa Stanton, Natalie Herklotz, April Hamlin, Dave Koehler, Kim Freeze, Lisa Parks, Tammy Canady, Julie Toledo, and Rachelle Brown.
4. **Select Budget Committee Chair for Budget Process**

Budget Committee member Dawn Welch volunteered to serve as the 2023/24 District Budget committee Chair.

MAIN MOTION

Maria Ramos Underwood moved, seconded by Pat Ashley, that the RCC District Budget committee appoint Dawn Welch as committee Chair.

The motion unanimously carried.

5. **Review Budget**

A. Review 2021/22 Budget Process

A link to the 2023/24 budget documents was distributed via email prior to the start of this meeting (see file). Lisa Stanton, Chief Financial Officer and Vice President of Operations and Finance, provided a PowerPoint presentation of the 2023/24 RCC proposed budget during the meeting (see file). Ms. Stanton proceeded to review the 2023/24 budget process and encouraged committee members to ask questions throughout the presentation.

B. Budget Message

A joint Budget Message from President Randy Weber and Lisa Stanton was presented in the beginning of the Proposed Budget 2023/24 document (see file). This message addressed the balanced budget, economic environment, budget development process, as well as the following 2023/24 General Fund budget assumptions:

Resource Assumptions:

- State Operations are based upon the Governor's Recommended Budget for Community College Support Fund level of \$748 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment increase of 2.5% from 2022/23
 2. \$0 per credit increase in tuition (see resolution on page 62)

***Rogue Community College District Budget Committee
May 16, 2023 Meeting Minutes***

3. Fee changes related to select courses based on external costs (see resolution on page 63)

- Transfers In – see pages 57-59 for details

Requirement Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full Time faculty salary schedule increased by 3.32% to statewide average, plus one step
- Adjunct faculty salary schedule increased 3.32%, plus an overall adjunct budget increase of 1.25% related to the projected enrollment
- increase
- Faculty Professional salary schedule increased by 3.5%
- Placeholder for classified salary increase, pending final determination
- Student employment funding increased 6.5%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 17.85%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 57-59 for details

C. Review Proposed Budget 2023/24

Lisa Stanton then overviewed the general fund portion of the 2023/24 proposed budget, budget assumptions, and budget changes (see file). Committee members were instructed to submit any questions in writing to Rachelle Brown by 5:00pm on Friday, May 19, 2023.

D. Public Comment – None.

6. New Business

Next meeting: Thursday, 5/25, 2:00 p.m., via Zoom.

7. Adjournment

Dawn Welch adjourned the meeting at 3:16 p.m.

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

***Rogue Community College District Budget Committee
May 25, 2023 Meeting Minutes***

1. **Call to Order** – Dawn Welch, Chair, Rogue Community College (RCC) District Budget Committee, called the meeting to order at 2:02 p.m., Thursday, May 25, 2023, via Zoom.
2. **Determine Presence of Quorum** – A quorum of the Committee was confirmed with the following members in attendance: Ian Bachtel, Dawn Welch, Kevin Talbert, Jay Meredith, Jay Randolph, Karen Thornton, Robert Begg, Roger Stokes, Pat Fahey, Maria Ramos Underwood, Gary Plano, and Pat Ashley.
3. **Introduction of Guests** – RCC District employees in attendance including: President Randy Weber, Lisa Stanton, Juliet Long, Jamee Harrington, Natalie Herklotz, and Rachelle Brown.
4. **Review Budget and Public Comment [Oregon Budget Law, Chapter 294 (Oregon Revised Statutes)]** – Committee members were encouraged to ask questions throughout the meeting.

A. Review and Discuss 2023/24 Budget –

Lisa Stanton, Chief Financial Officer and Vice President of Operations and Finance, reviewed a PowerPoint presentation consisting of descriptions and details regarding the following funds (see file):

- General Fund- accounts for the general operations of the College, including all financial resources and expenditures of the College, except for those required to be accounted for in another fund.
 - General Fund- \$51.9 million
- Capital Improvement Fund- accounts for the receipt and disbursement of resources for buildings and land.
 - Capital Projects Fund - \$15.6 million
- Debt Service Fund- accounts for the accumulation of resources for, and payment of, principal and interest on the College's long-term debt obligations.
 - Debt Service Fund - \$8.6 million
- 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- accounts for the community education and workforce training instructional activities of the College. The principal revenue is tuition and fees.
 - Community and Workforce Development Fund - \$1.5 million
- Contract and Grant Fund- accounts for grants and contracts awarded to and for the College from federal, state, and local sources.
 - Contract and Grant Fund - \$17.7 million

***Rogue Community College District Budget Committee
May 25, 2023 Meeting Minutes***

- Entrepreneurial Fund- accounts for investments in transformative changes positively impacting College sustainability. The principal revenue is transfers from the General Fund and the STEP contract with the state.
 - Entrepreneurial Fund - \$2.1 million
- Intra-College 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.
 - Intra-College Fund - \$1.4 million
- Renewal and Replacement 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.
 - Renewal and Replacement Fund - \$4.2 million
- Reserve Fund- is used to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire. Under Local Budget Law, a reserve fund is a way to save money from year to year.
 - Reserve Fund - \$17.4 million
- Student Financial Aid Fund - \$21.2 million
- Auxiliary Services Fund- accounts for the operation of ancillary activities for Art, Auto Artist, College Store, Diesel Technology, Disability Services, Early Childhood Education Facility, Friends of the Library, Massage, Math, and Welding.
 - Auxiliary Services Fund - \$1.04 million

B. Public Comment – None

C. Possible Action – Approve 2023/24 Budget and Property Taxes for Action for the Board of Education

Pat Ashley moved, seconded by Pat Fahey, the RCC District Budget Committee adopt Resolution No. B59-22/23 approving the budget for the 2023/24 fiscal year, for action by the Board of Education on June 20, 2023, for total requirements in the amount of \$143,169,158 and the property taxes for the 2023/24 fiscal year at the permanent rate of \$0.5128 per \$1,000 of assessed value for operating purposes in the General Fund and in the amount of \$3,810,880 for the general obligation bond principal and interest in the Debt Service Fund.

***Rogue Community College District Budget Committee
May 25, 2023 Meeting Minutes***

A roll call vote was taken:

| | |
|---------------------|----------------------------|
| Robert Begg- yes | Roger Stokes- yes |
| Karen Thornton- yes | Pat Fahey- yes |
| Ian Bachtel- yes | Pat Ashley- yes |
| Jay Meredith- yes | Maria Ramos Underwood- yes |
| Jay Randolph- yes | Gary Plano- yes |
| Kevin Talbert- yes | |
| Dawn Welch- yes | |

The motion unanimously carried.

5. **Old Business** – None.
6. **New Business** – None.
7. **Adjournment** – Dawn Welch adjourned the meeting at 2:55 p.m.

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

Oregon Department of Energy Community Renewable Energy Grant Program Planning Grant

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B65-22/23 accepting a grant from the Oregon Department of Energy in the amount of \$100,000.

Background Information: The purpose of the Oregon Department of Energy Community Renewable Energy Grant Program Planning Grant is to assist eligible applicants with funding to develop plans that result in community renewable energy projects.

The grant period is July 1, 2023 through December 31, 2023. There is no grant match requirement.

Greg McKown, Chief Facilities Management Officer, is RCC's primary contact for this grant.

Whereas, RCC has received a grant in the amount of \$100,000 from the Oregon Department of Energy; and,

Whereas, these funds will used to prepare a study of renewable energy opportunities, energy storage capacity, and make recommendations to improve community energy resilience; therefore, be it

Resolved, that the RCC Board adopts Resolution No. B65-22/23 accepting the \$100,000 grant award as described herein.

Action: Approved

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023

Monthly Financial Data Report
May 2023

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B66-22/23 approving the Monthly Financial Statements for May 2023.

Background Information: The May 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, June 20, 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. B66-22/23 approving the Monthly Financial Statements for period ending May 31, 2023.

Action: Approved

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023



Monthly Financial Data
May 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, 2022 through May 31, 2023

Audit

The College has received a clean audit opinion for 2021/22. The 2021/22 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 2022/23 annual budget and associated property tax levies on June 21, 2022. Budget information is available at <https://www.roguecc.edu/operations/budget.asp>.

The 2023/24 budget and property taxes were approved by the RCC District Budget Committee on May 25, 2023 and will be presented to the Board of Education for adoption on June 20, 2023. Budget information is 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 3.75% to 4.05% effective May 19, 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.

General Fund

Tuition and Fee Revenue

The adopted tuition and fee budget of \$11.8 million was developed assuming a 0% reduction in FTE when compared to the prior year. Tuition and fee revenue through spring term is \$12.3 million, or 104.2% of the adopted budget. This is 4.2% more than expected. Overall, general fund tuition revenue is projected to be \$12.3 million, \$498,000 more than the original budget.

State Appropriations

The state appropriations budget of \$9.99 million was developed using a community college support fund (CCSF) appropriation of \$703 million. The College's percentage of the overall state appropriation for 2022/23 is 2.8%, reflecting a 0.4% decrease from the prior year. Based on updates from the Oregon Higher Education Coordinating Commission (HECC), we are anticipating RCC's allocation will be \$235,000 less than budgeted.

Property Taxes

Property tax revenue is budgeted at \$16.26 million. Through May the College has received 92.7%, or \$15.8 million, of the imposed levies. The College has also received \$316,000 from prior year levies. Overall, property tax revenue is projected to be \$16.3 million, approximately \$70,000 higher than the original budget.

Expenses

Expenses by function, by type, are presented on page 4. The College has spent 71.5% of original budget as of May 31st. Overall expenses are not expected to exceed budget.

Rogue Community College
Executive Financial Summary
For the Period July 1, 2022 through May 31, 2023

General Fund (continued)

Fund Balance

The 2022/23 adopted beginning fund balance is \$6.6 million. The beginning fund balance for 2022/23 is \$12 million, which is \$5.3 million more than the original budget. This is due to the anticipated ERTC refund which was recorded in FY 2021/22 as a result of the annual audit.

The 2022/23 ending fund balance is projected to be \$10.99 million, \$975,000 less than beginning fund balance. This reduction reflects the use of one-time funds during FY 2022/23.

Community and Workforce Development Fund

Tuition and Fee Revenue

The adopted tuition and fee budget for the Community and Workforce Development Fund is \$540,700. Tuition and fee revenue through spring term is \$674,000, or 124.7% of the adopted budget. This is 24.7% more than expected. Overall, tuition revenue is projected to be \$674,000, \$133,300 more than the original budget.

Expenses

Expenses by function, by type, are presented on page 5. The College has spent 59.5% of original budget as of May 31st. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

Fund Balance

The 2022/23 adopted beginning fund balance is \$174,600. The beginning fund balance for 2022/23 is \$241,300. This equates to an increase of \$66,700 in beginning fund balance.

The 2022/23 ending fund balance is projected to be \$276,800, \$35,500 more than beginning fund balance.

Entrepreneurial Fund

The combined statement is presented on page 6; detailed statements by type of activity may be found in Appendices A - B on pages 15-16.

Entrepreneurial Activity (Appendix A)

Revenue

The adopted tuition and fee budget related to entrepreneurial activity is equal to \$102,200. This is based on the originally projected enrollment in Nursing Assistant offerings for FY 2022/23. Overall, tuition revenue is projected to be \$165,600, or \$63,400 more than the original budget.

Expenses

Entrepreneurial activity has spent 18.5% of original budget as of May 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, 2022 through May 31, 2023

Entrepreneurial Fund (continued)

Fund Balance

The 2022/23 adopted beginning fund balance for entrepreneurial activity is \$295,500. The beginning fund balance for 2022/23 is \$204,700, \$90,800 less than budgeted.

The 2022/23 ending fund balance is projected to be \$462,000, \$257,000 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 2022/23 projected reimbursement is \$213,300. STEP is billed on a quarterly basis.

Expenses

STEP activity has spent 3.8% of original budget as of May 31st. Overall expenses are not expected to exceed available resources for the fiscal year.

Fund Balance

The 2022/23 adopted beginning fund balance for STEP activity is \$217,100. The beginning fund balance for 2022/23 is \$216,600, which is \$450 less than budgeted.

The 2022/23 ending fund balance is projected to be \$410,100, \$193,500 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 \$619,700. Tuition and fee revenue through spring term is \$637,800, or 102.9% of the adopted budget. This is 2.9% more than expected. Overall, revenue is projected to be \$637,800, \$18,100 more than the original budget.

Expenses

Expenses by function, by type, are presented on page 7. The College has spent 35.9% of original budget as of May 31st. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

Fund Balance

The 2022/23 adopted beginning fund balance is \$3.6 million. The beginning fund balance for 2022/23 is \$3.7 million, which is \$134,600 more than the original budget.

The 2022/23 ending fund balance is projected to be \$2.7 million, \$988,000 less than beginning fund balance.

Contract and Grant Fund

A list of active grants has been updated as of May 31, 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 May 31, 2023**

| | <u>Budgeted Amounts</u> | | <u>May 31, 2023</u> | <u>June 30, 2023</u> | <u>Better (Worse)</u> |
|---|-------------------------|-------------------|---------------------|----------------------|---------------------------|
| | <u>Original</u> | <u>Current</u> | <u>Actual</u> | <u>Projected</u> | <u>vs Original Budget</u> |
| Revenues: | | | | | |
| State Sources | 9,995,003 | 9,995,003 | 7,352,747 | 9,760,075 | (234,929) |
| Local Sources | 16,255,982 | 16,255,982 | 15,961,931 | 16,325,979 | 69,997 |
| Tuition and Fees | 11,777,987 | 11,777,987 | 12,264,182 | 12,276,383 | 498,396 |
| Other Revenue Sources | 5,984,000 | 5,984,000 | 1,658,945 | 1,865,721 | (4,118,279) |
| Total Revenues | 44,012,972 | 44,012,972 | 37,237,805 | 40,228,156 | (3,784,816) |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Personnel | 10,884,629 | 10,884,629 | 9,003,971 | 10,708,661 | 175,968 |
| Other Personnel | 4,444,470 | 4,444,470 | 3,753,163 | 4,274,292 | 170,178 |
| Materials and Services | 628,267 | 664,744 | 448,183 | 453,220 | 175,047 |
| Capital | 7,136 | 4,559 | 160 | 1,994 | 5,142 |
| Total Instruction | 15,964,502 | 15,998,402 | 13,205,477 | 15,438,167 | 526,335 |
| Instructional Support | | | | | |
| Personnel | 2,185,137 | 2,185,137 | 1,839,255 | 2,038,312 | 146,825 |
| Other Personnel | 1,316,025 | 1,316,025 | 1,052,651 | 1,168,130 | 147,895 |
| Materials and Services | 450,022 | 481,985 | 355,463 | 410,753 | 39,269 |
| Capital | 22,935 | 22,935 | 25,256 | 25,911 | (2,976) |
| Total Instructional Support | 3,974,119 | 4,006,082 | 3,272,625 | 3,643,107 | 331,012 |
| Student Services | | | | | |
| Personnel | 3,655,713 | 3,655,713 | 3,123,578 | 3,414,898 | 240,815 |
| Other Personnel | 2,683,618 | 2,683,618 | 2,197,352 | 2,460,114 | 223,504 |
| Materials and Services | 712,507 | 739,726 | 403,770 | 457,213 | 255,294 |
| Total Student Services | 7,051,838 | 7,079,057 | 5,724,699 | 6,332,225 | 719,613 |
| Community Services | | | | | |
| Personnel | 121,437 | 121,437 | 106,466 | 116,161 | 5,276 |
| Other Personnel | 80,736 | 80,736 | 71,080 | 78,654 | 2,082 |
| Materials and Services | 9,927 | 68,927 | 34,819 | 54,204 | (44,277) |
| Total Community Services | 212,100 | 271,100 | 212,365 | 249,020 | (36,920) |
| College Support Services | | | | | |
| Personnel | 4,196,593 | 4,196,593 | 3,648,741 | 3,965,754 | 230,839 |
| Other Personnel | 2,799,581 | 2,799,581 | 2,162,913 | 2,428,310 | 371,271 |
| Materials and Services | 6,094,620 | 5,968,509 | 3,233,049 | 3,702,402 | 2,392,218 |
| Capital | 34,306 | 31,205 | 8,608 | 31,205 | 3,101 |
| Total College Support Services | 13,125,100 | 12,995,888 | 9,053,311 | 10,127,671 | 2,997,429 |
| Plant Operations/Maintenance | | | | | |
| Personnel | 1,349,674 | 1,349,674 | 1,241,688 | 1,348,670 | 1,004 |
| Other Personnel | 992,247 | 992,247 | 831,691 | 919,023 | 73,224 |
| Materials and Services | 2,051,830 | 1,965,352 | 1,385,713 | 1,510,336 | 541,494 |
| Capital | 43,329 | 34,534 | 12,200 | 24,913 | 18,416 |
| Total Plant Ops/Maintenance | 4,437,080 | 4,341,807 | 3,471,291 | 3,802,941 | 634,139 |
| Contingency | 4,937,613 | 4,937,613 | - | - | 4,937,613 |
| Total Expenditures | 49,702,352 | 49,629,949 | 34,939,768 | 39,593,131 | 10,109,221 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 985,000 | 985,000 | 352,286 | 385,000 | (600,000) |
| Transfers Out | (1,933,590) | (2,005,993) | (1,995,178) | (1,995,178) | (61,588) |
| Total Other Financing Sources (Uses): | (948,590) | (1,020,993) | (1,642,892) | (1,610,178) | (661,588) |
| Revenues and Other Sources Over (Under) | (6,637,970) | (6,637,970) | 655,145 | (975,152) | 5,662,818 |
| Expenditures and Other Uses: | | | | | |
| Fund Balance, Beginning of Year | 6,637,970 | 6,637,970 | 11,973,241 | 11,973,241 | 5,335,271 |
| Fund Balance May 31, 2023 | - | - | 12,628,386 | 10,998,089 | 10,998,089 |

Tuition and Fee Revenue by Term

| | <u>Summer</u> | <u>Fall</u> | <u>Winter</u> | <u>Spring</u> | <u>Total</u> |
|---------------------------|------------------|------------------|------------------|------------------|-------------------|
| Projected | - | - | - | - | - |
| Actual as of 6/6/2023 | 1,078,755 | 3,846,722 | 3,689,947 | 3,660,958 | 12,276,383 |
| Current Projection | 1,078,755 | 3,846,722 | 3,689,947 | 3,660,958 | 12,276,383 |
| Original Budget | 1,354,469 | 3,651,176 | 3,533,396 | 3,238,946 | 11,777,987 |
| Better(worse) | (275,713) | 195,546 | 156,551 | 422,011 | 498,396 |

ROGUE COMMUNITY COLLEGE
COMMUNITY AND WORKFORCE DEVELOPMENT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023

| | Budgeted Amounts | | May 31, 2023 | June 30, 2023 | Better (Worse) |
|--|-------------------------|------------------|---------------------|----------------------|---------------------------|
| | Original | Current | Actual | Projected | vs Original Budget |
| Revenues: | | | | | |
| State Sources | 63,000 | 63,000 | - | 59,430 | (3,570) |
| Tuition and Fees | 540,708 | 610,400 | 671,475 | 674,089 | 133,381 |
| Other Revenue Sources | 200,000 | 130,308 | - | - | (200,000) |
| Total Revenues | 803,708 | 803,708 | 671,475 | 733,519 | (70,189) |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Personnel | 245,881 | 249,047 | 215,543 | 253,478 | (7,597) |
| Other Personnel | 73,053 | 70,608 | 49,855 | 63,141 | 9,912 |
| Materials and Services | 308,899 | 319,022 | 134,193 | 164,614 | 144,285 |
| Capital | 15,000 | 4,156 | - | - | 15,000 |
| Total Instruction | 642,833 | 642,833 | 399,590 | 481,233 | 161,600 |
| Instructional Support | | | | | |
| Personnel | 156,052 | 156,052 | 142,401 | 155,288 | 764 |
| Other Personnel | 94,350 | 94,350 | 82,591 | 90,066 | 4,284 |
| Materials and Services | 36,700 | 36,700 | 6,776 | 9,113 | 27,587 |
| Total Instructional Support | 287,102 | 287,102 | 231,768 | 254,467 | 32,635 |
| Contingency | 95,689 | 95,689 | - | - | 95,689 |
| Total Expenditures | 1,025,624 | 1,025,624 | 631,358 | 735,699 | 289,925 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 82,295 | 82,295 | 82,295 | 82,295 | - |
| Transfers Out | (35,000) | (35,000) | - | (35,000) | - |
| Total Other Financing Sources (Uses): | 47,295 | 47,295 | 82,295 | 47,295 | - |
| Revenues and Other Sources Over (Under) | (174,621) | (174,621) | 122,411 | 45,115 | 219,736 |
| Expenditures and Other Uses: | | | | | |
| Fund Balance, Beginning of Year | 174,621 | 174,621 | 241,315 | 241,315 | 66,694 |
| Fund Balance May 31, 2023 | - | - | 363,727 | 286,430 | 286,430 |

Tuition and Fee Revenue by Term

| | Summer | Fall | Winter | Spring | Total |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Projected | - | - | - | - | - |
| Actual as of 6/6/2023 | 114,605 | 160,458 | 185,307 | 213,719 | 674,089 |
| Current Projection | 114,605 | 160,458 | 185,307 | 213,719 | 674,089 |
| Original Budget | 103,376 | 135,819 | 140,263 | 161,250 | 540,708 |
| Better(worse) | 11,229 | 24,639 | 45,044 | 52,469 | 133,381 |

ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023

| | Budgeted Amounts | | May 31, 2023 | June 30, 2023 | Better (Worse) |
|--|-------------------------|------------------|---------------------|----------------------|---------------------------|
| | Original | Current | Actual | Projected | vs Original Budget |
| Revenues: | | | | | |
| State Sources | 268,008 | 268,008 | 156,792 | 213,307 | (54,701) |
| Tuition and Fees | 102,240 | 102,240 | 163,000 | 165,600 | 63,360 |
| Other Revenue Sources | 100,000 | 100,000 | (3,348) | - | (100,000) |
| Total Revenues | 470,248 | 470,248 | 316,445 | 378,907 | (91,341) |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Personnel | 40,000 | 50,000 | 76,885 | 80,566 | (40,566) |
| Other Personnel | 12,932 | 12,932 | 11,302 | 13,318 | (386) |
| Materials and Services | 47,831 | 55,831 | 37,651 | 34,609 | 13,222 |
| Total Instruction | 100,763 | 118,763 | 125,838 | 128,493 | (27,730) |
| Instructional Support | | | | | |
| Materials and Services | 245,526 | 245,526 | - | - | 245,526 |
| Total Instructional Support | 245,526 | 245,526 | - | - | 245,526 |
| Student Services | | | | | |
| Personnel | 49,745 | 49,745 | - | - | 49,745 |
| Other Personnel | 38,018 | 38,018 | - | - | 38,018 |
| Materials and Services | 119,880 | 152,874 | 30,651 | 39,657 | 80,223 |
| Total Student Services | 207,643 | 240,637 | 30,651 | 39,657 | 167,986 |
| Community Services | | | | | |
| Materials and Services | 50,000 | 50,000 | - | - | 50,000 |
| Total Community Services | 50,000 | 50,000 | - | - | 50,000 |
| College Support Services | | | | | |
| Materials and Services | 250,000 | 199,006 | 139 | 10,000 | 240,000 |
| Total College Support Services | 250,000 | 199,006 | 139 | 10,000 | 240,000 |
| Contingency | 378,904 | 378,904 | - | - | 378,904 |
| Total Expenditures | 1,232,836 | 1,232,836 | 156,627 | 178,150 | 1,054,686 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 250,000 | 250,000 | 250,000 | 250,000 | - |
| Transfers Out | - | - | - | - | - |
| Total Other Financing Sources (Uses): | 250,000 | 250,000 | 250,000 | 250,000 | - |
| Revenues and Other Sources Over (Under) | (512,588) | (512,588) | 409,818 | 450,757 | 963,345 |
| Expenditures and Other Uses: | | | | | |
| Fund Balance, Beginning of Year | 512,588 | 512,588 | 421,328 | 421,328 | (91,260) |
| Fund Balance May 31, 2023 | - | - | 831,145 | 872,085 | 872,085 |

**ROGUE COMMUNITY COLLEGE
RENEWAL AND REPLACEMENT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023**

| | Budgeted Amounts | | May 31, 2023 | June 30, 2023 | Better (Worse) |
|---|-------------------------|------------------|---------------------|----------------------|---------------------------|
| | Original | Current | Actual | Projected | vs Original Budget |
| Revenues: | | | | | |
| Tuition and Fees | 619,662 | 619,662 | 635,444 | 637,775 | 18,113 |
| Other Revenue Sources | 170,000 | 24,396 | 8,499 | 8,499 | (161,501) |
| Total Revenues | 789,662 | 644,058 | 643,943 | 646,274 | (143,388) |
| Expenditures: | | | | | |
| Instruction | | | | | |
| Materials and Services | 531,109 | 405,062 | 59,359 | 282,804 | 248,305 |
| Capital | 154,863 | 154,863 | 10,314 | 113,512 | 41,351 |
| Total Instruction | 685,972 | 559,925 | 69,672 | 396,316 | 289,656 |
| Instructional Support | | | | | |
| Materials and Services | - | 26,109 | 6,774 | 26,200 | (26,200) |
| Capital | 20,000 | 20,000 | 20,054 | 25,000 | (5,000) |
| Total Instructional Support | 20,000 | 46,109 | 26,828 | 51,200 | (31,200) |
| College Support Services | | | | | |
| Materials and Services | 896,976 | 771,544 | 218,530 | 203,405 | 693,571 |
| Capital | 35,755 | 128,578 | 141,669 | 191,888 | (156,133) |
| Total College Support Services | 932,731 | 900,122 | 360,199 | 395,293 | 537,439 |
| Plant Operations and Maintenance | | | | | |
| Materials and Services | 1,207,617 | 1,437,298 | 722,490 | 767,136 | 440,481 |
| Capital | 768,015 | 670,881 | 50,079 | 75,663 | 692,352 |
| Total Plant Ops/Maintenance | 1,975,632 | 2,108,179 | 772,570 | 842,799 | 1,132,833 |
| Contingency | 240,000 | 240,000 | - | - | 240,000 |
| Total Expenditures | 3,854,335 | 3,854,335 | 1,229,269 | 1,685,607 | 2,168,728 |
| Revenues Over (Under) Expenditures: | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In | 687,987 | 687,987 | 614,774 | 629,774 | (58,213) |
| Transfers Out | (1,178,671) | (1,178,671) | (578,670) | (578,670) | 600,001 |
| Total Other Financing Sources (Uses): | (490,684) | (490,684) | 36,104 | 51,104 | 541,788 |
| Revenues and Other Sources Over (Under) | (3,555,357) | (3,700,961) | (549,221) | (988,229) | 2,567,128 |
| Expenditures and Other Uses: | | | | | |
| Fund Balance, Beginning of Year | 3,555,357 | 3,700,961 | 3,689,957 | 3,689,957 | 134,600 |
| Fund Balance May 31, 2023 | - | - | 3,140,735 | 2,701,727 | 2,701,727 |

Tuition and Fee Revenue by Term

| | Summer | Fall | Winter | Spring | Total |
|---------------------------|---------------|----------------|----------------|----------------|----------------|
| Projected | - | - | - | - | - |
| Actual as of 6/6/2023 | 52,991 | 204,216 | 192,348 | 188,220 | 637,775 |
| Current Projection | 52,991 | 204,216 | 192,348 | 188,220 | 637,775 |
| Original Budget | 71,261 | 192,095 | 185,899 | 170,407 | 619,662 |
| Better(worse) | (18,270) | 12,120 | 6,450 | 17,813 | 18,113 |

**ROGUE COMMUNITY COLLEGE
CAPITAL PROJECTS FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023**

| | Budgeted Amounts | | May 31, 2023 |
|--|-------------------------|-------------------|---------------------|
| | Original | Current | Actual |
| Revenues: | | | |
| State Sources | - | - | - |
| Local Sources | - | - | - |
| Other Revenue Sources | 8,000,000 | 8,000,000 | 87,043 |
| Total Revenues | 8,000,000 | 8,000,000 | 87,043 |
| Expenditures: | | | |
| Facilities Acquisition and Construction | | | |
| Personnel | - | - | 4,699 |
| Other Personnel | - | - | 3,760 |
| Materials and Services | 350,000 | 534,991 | 571,437 |
| Capital | 13,814,248 | 13,629,257 | 14,039 |
| Total Facilities Acq/Construction | 14,164,248 | 14,164,248 | 593,934 |
| Contingency | - | - | - |
| Total Expenditures | 14,164,248 | 14,164,248 | 593,934 |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | - | - | - |
| Transfers Out | - | - | - |
| Total Other Financing Sources (Uses): | - | - | - |
| Revenues and Other Sources Over (Under) | (6,164,248) | (6,164,248) | (506,891) |
| Expenditures and Other Uses: | | | |
| Fund Balance, Beginning of Year | 6,164,248 | 6,164,248 | 6,707,348 |
| Fund Balance, May 31, 2023 | - | - | 6,200,457 |

ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023

| | Budgeted Amounts | | May 31, 2023 |
|---|------------------|------------------|------------------|
| | Original | Current | Actual |
| Revenues: | | | |
| Local Sources | 3,956,052 | 3,956,052 | 3,904,468 |
| Other Revenue Sources | 3,745,405 | 3,745,405 | 4,051,648 |
| Total Revenues | 7,701,457 | 7,701,457 | 7,956,116 |
| Expenditures: | | | |
| College Support Services | | | |
| Materials and Services | 2,014,563 | 2,014,563 | 1,431,456 |
| Capital | 5,565,000 | 5,565,000 | 2,995,000 |
| Total College Support Services | 7,579,563 | 7,579,563 | 4,426,456 |
| Unappropriated Ending Fund Balance | 583,924 | 583,924 | - |
| Total Expenditures | 8,163,487 | 8,163,487 | 4,426,456 |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | - | - | - |
| Transfers Out | - | - | - |
| Total Other Financing Sources (Uses): | - | - | - |
| Revenues and Other Sources Over (Under) | (462,030) | (462,030) | 3,529,660 |
| Expenditures and Other Uses: | | | |
| Fund Balance, Beginning of Year | 462,030 | 462,030 | 935,611 |
| Fund Balance May 31, 2023 | - | - | 4,465,271 |

Long term debt schedule:

| | Original Principal Amount | Principal Balance July 1, 2022 | Principal Due FY 22/23 | Principal Balance June 30, 2023 | Principal Due Within One Year |
|---|---------------------------------|--------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
| 2005 Limited tax pension bonds, interest 4.643% to 4.831%, Maturity June 30, 2028 | \$ 21,035,000 | \$ 10,565,000 | \$ 1,540,000 | \$ 9,025,000 | \$ 1,700,000 |
| 2012 General obligation refunding bonds, interest 3.0% to 4.0%, Maturity June 15, 2025 | \$ 9,430,000 | 4,345,000 | 1,365,000 | \$ 2,980,000 | 1,450,000 |
| 2016A General obligation refunding bonds, interest 3.0% to 4.0%, Maturity June 15, 2025 | \$ 7,040,000 | 1,990,000 | 615,000 | \$ 1,375,000 | 660,000 |
| 2016B General obligation refunding bonds, interest 3.0% to 5.0%, Maturity June 15, 2034 | \$ 20,000,000 | 15,730,000 | 1,015,000 | \$ 14,715,000 | 1,105,000 |
| 2021 Limited tax pension bonds, interest 0.199% to 2.945%, Maturity June 15, 2040 | \$ 31,545,000 | \$ 30,730,000 | \$ 1,030,000 | \$ 29,700,000 | \$ 1,070,000 |
| Total | \$ 89,050,000 | \$ 63,360,000 | \$ 5,565,000 | \$ 57,795,000 | \$ 5,985,000 |

**ROGUE COMMUNITY COLLEGE
CONTRACT AND GRANT FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023**

| | Budgeted Amounts | | May 31, 2023 |
|--|-------------------|-------------------|------------------|
| | Original | Current | Actual |
| Revenues: | | | |
| Federal Sources | 18,614,455 | 18,614,455 | 3,530,437 |
| State Sources | 1,596,515 | 1,596,515 | 1,504,266 |
| Local Sources | 80,000 | 80,000 | 138,466 |
| Tuition and Fees | 267,500 | 267,500 | 290,256 |
| Other Revenue Sources | 1,404,050 | 1,404,050 | 1,493,290 |
| Total Revenues | 21,962,520 | 21,962,520 | 6,956,715 |
| Expenditures: | | | |
| Instruction | | | |
| Personnel | 818,846 | 889,403 | 729,751 |
| Other Personnel | 386,580 | 445,253 | 303,535 |
| Materials and Services | 4,835,364 | 4,615,911 | 547,534 |
| Capital | 141,190 | 326,674 | 257,939 |
| Total Instruction | 6,181,980 | 6,277,241 | 1,838,760 |
| Instructional Support | | | |
| Personnel | 505,703 | 754,614 | 623,262 |
| Other Personnel | 327,033 | 512,084 | 356,624 |
| Materials and Services | 883,450 | 348,443 | 336,214 |
| Capital | - | 5,771 | 5,827 |
| Total Instructional Support | 1,716,186 | 1,620,912 | 1,321,928 |
| Student Services | | | |
| Personnel | 1,042,393 | 1,287,880 | 1,085,044 |
| Other Personnel | 318,792 | 401,707 | 327,657 |
| Materials and Services | 2,447,124 | 2,811,392 | 966,302 |
| Total Student Services | 3,808,309 | 4,500,979 | 2,379,003 |
| Community Services | | | |
| Materials and Services | 25,000 | 25,000 | - |
| Total Community Services | 25,000 | 25,000 | - |
| College Support Services | | | |
| Personnel | 233,480 | 233,480 | 187,270 |
| Other Personnel | 137,208 | 137,208 | 112,525 |
| Materials and Services | 2,889,661 | 2,252,171 | 1,149,661 |
| Total College Support Services | 3,260,349 | 2,622,859 | 1,449,456 |
| Plant Operations and Maintenance | | | |
| Personnel | 10,441 | 10,441 | 8,707 |
| Other Personnel | 10,395 | 10,395 | 3,441 |
| Materials and Services | 302,038 | 206,765 | 71,860 |
| Total Plant Ops/Maintenance | 322,874 | 227,601 | 84,007 |
| Facilities Acquisition and Construction | | | |
| Materials and Services | 10,025,000 | 10,025,000 | - |
| Total Facilities Acq/Construction | 10,025,000 | 10,025,000 | - |
| Contingency | 538,430 | 578,536 | - |
| Unappropriated Ending Fund Balance | 5,811,098 | 5,811,098 | - |
| Total Expenditures | 31,689,226 | 31,689,226 | 7,073,153 |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | 25,500 | 25,500 | 28,017 |
| Transfers Out | - | - | - |
| Total Other Financing Sources (Uses): | 25,500 | 25,500 | 28,017 |
| Revenues and Other Sources Over (Under) | (9,701,206) | (9,701,206) | (88,420) |
| Expenditures and Other Uses: | | | |
| Fund Balance, Beginning of Year | 9,701,206 | 9,701,206 | 10,020,808 |
| Fund Balance May 31, 2023 | - | - | 9,932,387 |

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 May 31, 2023

| | Budgeted Amounts | | May 31, 2023 |
|---|-------------------------|------------------|---------------------|
| | Original | Current | Actual |
| Revenues: | | | |
| Tuition and Fees | 750 | 750 | 275 |
| Other Revenue Sources | 64,373 | 55,024 | 11,889 |
| Total Revenues | 65,123 | 55,774 | 12,164 |
| Expenditures: | | | |
| Instructional Support | | | |
| Materials and Services | 244,290 | 244,290 | 67,390 |
| Total Instructional Support | 244,290 | 244,290 | 67,390 |
| Student Services | | | |
| Personnel | 50,500 | 54,000 | 39,933 |
| Other Personnel | 16,326 | 14,088 | 9,728 |
| Materials and Services | 497,130 | 568,271 | 289,721 |
| Capital | 261,178 | 261,178 | 2,261 |
| Total Student Services | 825,134 | 897,537 | 341,643 |
| College Support Services | | | |
| Materials and Services | 133,319 | 133,319 | 58,187 |
| Total College Support Services | 133,319 | 133,319 | 58,187 |
| Contingency | 8,469 | 8,469 | - |
| Total Expenditures | 1,211,212 | 1,283,615 | 467,219 |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | 571,545 | 643,948 | 627,000 |
| Transfers Out | (8,000) | (8,000) | (6,167) |
| Total Other Financing Sources (Uses): | 563,545 | 635,948 | 620,833 |
| Revenues and Other Sources Over (Under) | (582,544) | (591,893) | 165,778 |
| Expenditures and Other Uses: | | | |
| Fund Balance, Beginning of Year | 582,544 | 591,893 | 588,721 |
| Fund Balance May 31, 2023 | - | - | 754,500 |

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 May 31, 2023**

| | Budgeted Amounts | | May 31, 2023 |
|---|-------------------------|-------------------|---------------------|
| | Original | Current | Actual |
| Revenues: | | | |
| Other Revenue Sources | | | |
| PERS Reserve | 727,505 | 727,505 | - |
| Total Revenues | 727,505 | 727,505 | - |
| Expenditures: | | | |
| Reserved for Future Expenditures | | | |
| College Services Reserve | 3,557,914 | 3,557,914 | - |
| District Refund | 650,000 | 650,000 | - |
| District Wildfires | 602,038 | 602,038 | - |
| PERS Reserve | 7,150,009 | 7,150,009 | - |
| Stability Reserve | 5,311,052 | 5,311,052 | - |
| Unemployment Reserve | 172,630 | 172,630 | - |
| Total Expenditures | 17,443,643 | 17,443,643 | - |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | | | |
| Stability Reserve | 500,000 | 500,000 | 500,000 |
| Transfers Out | | | |
| District Refund | (200,000) | (200,000) | (200,000) |
| Total Other Financing Sources (Uses): | 300,000 | 300,000 | 300,000 |
| Revenues and Other Sources Over (Under) | (16,416,138) | (16,416,138) | 300,000 |
| Expenditures and Other Uses: | | | |
| Fund Balance, Beginning of Year: | | | |
| College Services Reserve | 3,557,914 | 3,557,914 | 3,557,914 |
| District Refund | 850,000 | 850,000 | 850,000 |
| District Wildfires | 602,038 | 602,038 | 602,038 |
| PERS Reserve | 6,422,504 | 6,422,504 | 6,396,281 |
| Stability Reserve | 4,811,052 | 4,811,052 | 4,811,052 |
| Unemployment Reserve | 172,630 | 172,630 | 172,635 |
| Total Beginning Fund Balance | 16,416,138 | 16,416,138 | 16,389,919 |
| Fund Balance May 31, 2023 | - | - | 16,689,919 |

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 May 31, 2023**

| | Budgeted Amounts | | May 31, 2023 |
|---|-------------------------|-------------------|---------------------|
| | Original | Current | Actual |
| Revenues: | | | |
| Federal Sources | 16,328,815 | 16,328,815 | 9,804,081 |
| State Sources | 4,125,000 | 4,125,000 | 4,096,419 |
| Local Sources | 500,000 | 500,000 | 769,715 |
| Total Revenues | 20,953,815 | 20,953,815 | 14,670,215 |
| Expenditures: | | | |
| Financial Aid | | | |
| Personnel | 129,761 | 129,761 | 124,509 |
| Materials and Services | 20,789,054 | 20,789,054 | 14,650,225 |
| Total Financial Aid | 20,918,815 | 20,918,815 | 14,774,734 |
| Contingency | - | - | - |
| Total Expenditures | 20,918,815 | 20,918,815 | 14,774,734 |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | - | - | - |
| Transfers Out | (35,000) | (35,000) | - |
| Total Other Financing Sources (Uses): | (35,000) | (35,000) | - |
| Revenues and Other Sources Over (Under) | - | - | (104,519) |
| Expenditures and Other Uses: | | | |
| Fund Balance, Beginning of Year | - | - | - |
| Fund Balance May 31, 2023 | - | - | (104,519) |

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 May 31, 2023

| | Budgeted Amounts | | May 31, 2023 |
|---|-------------------------|------------------|---------------------|
| | Original | Current | Actual |
| Revenues: | | | |
| Sales | 75,000 | 75,000 | 34,691 |
| Tuition and Fees | 42,616 | 42,616 | 21,886 |
| Other Revenue Sources | 256,214 | 256,214 | 230,284 |
| Total Revenues | 373,830 | 373,830 | 286,861 |
| Cost of Goods Sold: | | | |
| Materials and Services | 74,500 | 74,500 | 35,908 |
| Gross Profit | 299,330 | 299,330 | 250,953 |
| Operating Expenditures: | | | |
| Personnel | 146,650 | 146,650 | 120,322 |
| Other Personnel | 81,311 | 81,311 | 74,673 |
| Materials and Services | 289,831 | 291,731 | 90,327 |
| Capital | 81,955 | 80,055 | - |
| Total Operating Expenditures | 599,747 | 599,747 | 285,322 |
| Year to Date Net Operating Income (Loss) | (300,417) | (300,417) | (34,369) |
| Contingency | 176,687 | 176,687 | - |
| Reserved for Future Expenditures | 428,671 | 428,671 | - |
| Revenues Over (Under) Expenditures: | | | |
| Other Financing Sources (Uses): | | | |
| Transfers In | 434,671 | 434,671 | 428,670 |
| Transfers Out | (146,737) | (146,737) | (103,028) |
| Total Other Financing Sources (Uses): | 287,934 | 287,934 | 325,643 |
| Revenues and Other Sources Over (Under) | (617,841) | (617,841) | 291,273 |
| Expenditures and Other Uses: | | | |
| Fund Balance, Beginning of Year | 617,841 | 617,841 | 594,417 |
| Retained Earnings May 31, 2023 | - | - | 885,690 |

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
GENERAL FUND - BOARD OF EDUCATION
STATEMENT OF EXPENDITURES
FOR THE MONTH ENDED May 31, 2023**

Appendix C

| | 2021/22 Budgeted Amounts | | May 31, 2023 | Better (Worse) |
|---------------------------|---------------------------------|----------------|---------------------|---------------------------|
| | Original | Current | Actual | vs Original Budget |
| Expenditures: | | | | |
| Personnel | 168,168 | 168,168 | 152,816 | 15,352 |
| Other Personnel | 99,032 | 99,032 | 84,313 | 14,719 |
| Materials and Services: | | | | |
| OFFICE SUPPLIES | - | - | - | - |
| MEETING SUPPLIES | 2,914 | 7,069 | 7,068 | (4,154) |
| OTHER SERVICES | 4,844 | 1,429 | 616 | 4,228 |
| FEES AND DUES | 2,525 | 2,525 | - | 2,525 |
| STAFF TRAVEL | 13,670 | 11,162 | 11,162 | 2,508 |
| NON-STAFF TRAVEL | - | 1,768 | 1,762 | (1,762) |
| POSTAGE | 7 | 7 | 16 | (9) |
| Presidential Search | - | - | - | - |
| Capital | - | - | - | - |
| Total Expenditures | 291,160 | 291,160 | 257,752 | 33,408 |

ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND - ENTREPRENEURIAL ACTIVITY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023

Appendix A

| | Budgeted Amounts | | May 31, 2023 | June 30, 2023 | Better (Worse) |
|--------------------------------------|------------------|---------|----------------|----------------|--------------------|
| | Original | Current | Actual | Projected | vs Original Budget |
| Nursing Assistant | | | | | |
| Revenue: | | | | | |
| Tuition and Fees | 102,240 | 102,240 | 163,000 | 165,600 | 63,360 |
| Fund Balance, Beginning of Year | - | - | 52,702 | 52,702 | 52,702 |
| Total Nursing Assistant Revenue | 102,240 | 102,240 | 215,702 | 218,302 | 116,062 |
| Expenditure: | | | | | |
| Personnel | 40,000 | 40,000 | 75,340 | 76,536 | (36,536) |
| Other Personnel | 12,932 | 12,932 | 10,800 | 13,318 | (386) |
| Non-District M&S | 47,831 | 47,831 | 29,659 | 26,617 | 21,214 |
| Contingency | 1,477 | 1,477 | - | - | 1,477 |
| Total Nursing Assistant Expenditures | 102,240 | 102,240 | 115,800 | 116,471 | (14,231) |
| Total Nursing Assistant | - | - | 99,902 | 101,831 | 101,831 |
| Other Activity | | | | | |
| Revenue: | | | | | |
| Other Revenue Sources | 100,000 | 100,000 | - | - | (100,000) |
| Transfers In | 250,000 | 250,000 | 250,000 | 250,000 | - |
| Fund Balance, Beginning of Year | 295,526 | 295,526 | 152,010 | 152,010 | (143,516) |
| Total Other Activity Revenue | 645,526 | 645,526 | 402,010 | 402,010 | (243,516) |
| Expenditure: | | | | | |
| Microgrants - Stabilize Enrollment | | | | | |
| Adult Basic Skills: Engen | | 6,000 | 3,960 | 3,960 | (3,960) |
| Business Technology: Reg Kiosks | | 5,000 | 381 | 381 | (381) |
| Counseling: Engagement to Retention | | 7,000 | 3,242 | 7,000 | (7,000) |
| Enrollment: Early Reg Campaign | | 10,000 | 6,202 | 10,000 | (10,000) |
| Marketing: "We are Ospreys" Mural | | 10,000 | 139 | 10,000 | (10,000) |
| Math: Math Success Lab | | 10,000 | 2,046 | 4,030 | (4,030) |
| Student Life: ESports club | | 2,994 | 2,456 | 2,456 | (2,456) |
| Welding: Weld-A-Thon | | 10,000 | 4,031 | 4,032 | (4,032) |
| Contingency | 645,526 | 584,532 | - | - | 645,526 |
| Total Other Activity Expenditures | 645,526 | 645,526 | 22,457 | 41,859 | 603,667 |
| Total Other Activity | - | - | 379,553 | 360,151 | 360,151 |
| Fund Balance May 31, 2023 | - | - | 479,455 | 461,982 | 461,982 |

Projected for future years:

| | 2023/24 | 2024/25 | 2025/26 |
|---|-------------------|-------------------|-------------------|
| Nursing Assistant (began 1/1/21; review for sustainability at 3 years) | | | |
| Revenue: | | | |
| Tuition and Fees | \$ 51,120 | \$ - | \$ - |
| Projected Fund Balance, Beginning of Year | 101,831 | \$ - | \$ - |
| Total Nursing Assistant Revenue | \$ 152,951 | \$ - | \$ - |
| Expenditure: | | | |
| Personnel | 20,600 | 0 | 0 |
| Other Personnel | 6,805 | 0 | 0 |
| Non-District M&S | 24,633 | 0 | 0 |
| Total Nursing Assistant Expenditures | \$ 52,038 | \$ - | \$ - |
| Total Nursing Assistant | \$ 100,913 | \$ - | \$ - |
| Other Activity | | | |
| Revenue: | | | |
| Other Revenue Sources | \$ - | \$ - | \$ - |
| Transfers In | 250,000 | 250,000 | 250,000 |
| Projected Fund Balance, Beginning of Year | 360,151 | 216,918 | 219,684 |
| Total Other Activity Revenue | \$ 610,151 | \$ 466,918 | \$ 469,684 |
| Expenditure: | | | |
| 22/23 Microgrants - Stabilize Enrollment | | | |
| Adult Basic Skills: Engen | \$ 2,040 | \$ - | \$ - |
| Welding: Weld-A-Thon | 5,968 | - | - |
| 23/24 Microgrants | 100,000 | | |
| Investments in Future & Transformative Changes | 40,000 | | |
| High School Partnerships | 122,994 | 130,074 | 68,789 |
| Energy Management | 122,231 | 117,160 | 121,740 |
| Total Other Activity Expenditures | \$ 393,233 | \$ 247,234 | \$ 190,529 |
| Total Other Activity | \$ 216,918 | \$ 219,684 | \$ 279,155 |
| Projected Ending Fund Balance | \$ 317,831 | \$ 219,684 | \$ 279,155 |

ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND - STEP ACTIVITY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE MONTH ENDED May 31, 2023

Appendix B

| | Budgeted Amounts | | May 31, 2023 | June 30, 2023 | Better (Worse) |
|---|-------------------------|----------------|---------------------|----------------------|---------------------------|
| | Original | Current | Actual | Projected | vs Original Budget |
| Revenues: | | | | | |
| State Sources | 268,008 | 268,008 | 156,792 | 213,307 | (54,701) |
| Total Revenues | 268,008 | 268,008 | 156,792 | 213,307 | (54,701) |
| Expenditures: | | | | | |
| STEP Project | | | | | |
| Personnel | 49,745 | 49,745 | - | | 49,745 |
| Other Personnel | 38,018 | 38,018 | - | | 38,018 |
| Materials and Services | 35,170 | 35,170 | 3,728 | 4,128 | 31,042 |
| Tuition | 34,560 | 34,560 | - | | 34,560 |
| Travel & training | 14,150 | 14,150 | 51 | 101 | 14,049 |
| Supportive Services | 36,000 | 36,000 | 14,591 | 15,591 | 20,409 |
| Contingency | 277,427 | 277,427 | - | - | 277,427 |
| Total Expenditures | 485,070 | 485,070 | 18,370 | 19,820 | 465,250 |
| Fund Balance, Beginning of Year | 217,062 | 217,062 | 216,615 | 216,615 | (447) |
| Fund Balance May 31, 2023 | - | - | 355,038 | 410,102 | 410,102 |
| Projected for future years: | | | 2023/24 | 2024/25 | 2025/26 |
| Revenues: | | | | | |
| Other Revenue Sources | | | 213,307 | 213,307 | 213,307 |
| Total Revenues | | | 213,307 | 213,307 | 213,307 |
| Expenditures: | | | | | |
| STEP Project | | | | | |
| Personnel | | | - | - | - |
| Other Personnel | | | - | - | - |
| Materials and Services | | | 4,293 | 4,465 | 4,643 |
| Tuition | | | - | - | - |
| Travel & training | | | 105 | 109 | 113 |
| Supportive Services | | | 16,215 | 16,863 | 17,538 |
| Total Expenditures | | | \$ 20,613 | \$ 21,437 | \$ 22,295 |
| Projected Fund Balance, Beginning of Year | | | \$ 410,102 | \$ 602,796 | \$ 794,666 |
| Projected Ending Fund Balance | | | \$ 602,796 | \$ 794,666 | \$ 985,678 |

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
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. B67-22/23 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 2022/23, therefore, be it

Resolved, that the RCC Board approve Resolution No. B67-22/23 authorizing budget transfers as presented.

Action: Approved

Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023

Rogue Community College
FY 2022/23 Budget Transfer
Summary of April - May 2023 Changes

General Fund (Page 1)

| | | |
|--------------------------|------------|---|
| Instruction | \$11,232 | Science department partnered with Lane Community College to continue to offer courses required for the associate of science engineering transfer degrees. |
| Instructional Support | \$7,500 | Consultant for Title III grant application. |
| College Support Services | (\$18,732) | Science department partnered with Lane Community College to continue to offer courses required for the associate of science engineering transfer degrees; Consultant for Title III grant application. |

Renewal and Replacement Fund (Page 8)

| | | |
|-----------------------|-----------|--|
| Instruction | (\$5,000) | Non-computer tech fee funding to purchase textbooks for the Library Reserve Collection to help make college more affordable through the sharing of course materials. |
| Instructional Support | \$5,000 | |

Entrepreneurial Fund (Page 9)

| | | |
|-----------------------|------------|---|
| Instruction | \$25,000 | Increase in Nursing Assistant instructional activity. |
| Instructional Support | (\$25,000) | |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

| GENERAL FUND | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|----------------------------------|------------------|--------------|--------------|---------------|--------------|--------------|------------------|
| TRANSFERS OUT | \$ 1,933,590.00 | \$ 0.00 | \$ 72,403.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 2,005,993.00 |
| INSTRUCTION | 15,964,502.00 | 0.00 | 0.00 | 33,900.00 | 11,232.00 | 0.00 | 16,009,634.00 |
| INSTRUCTIONAL SUPPORT | 3,974,119.00 | 0.00 | 11,021.00 | 20,942.00 | 7,500.00 | 0.00 | 4,013,582.00 |
| STUDENT SERVICES | 7,051,838.00 | 24,936.00 | 0.00 | 2,283.00 | 0.00 | 0.00 | 7,079,057.00 |
| COMMUNITY SERVICES | 212,100.00 | 0.00 | 0.00 | 59,000.00 | 0.00 | 0.00 | 271,100.00 |
| COLLEGE SUPPORT SERVICES | 13,125,100.00 | 70,337.00 | (83,424.00) | (116,125.00) | (18,732.00) | 0.00 | 12,977,156.00 |
| PLANT OPERATIONS AND MAINTENANCE | 4,437,080.00 | (95,273.00) | 0.00 | 0.00 | 0.00 | 0.00 | 4,341,807.00 |
| CONTINGENCY | 4,937,613.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,937,613.00 |
| Total | \$ 51,635,942.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 51,635,942.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

| | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|---------------------|-----------------|-------------|-------------|-------------|-------------|--------------|----------------|
| RESERVE FUND | | | | | | | |
| TRANSFERS OUT | \$ 200,000.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 200,000.00 |
| Total | \$ 200,000.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 200,000.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

| CAPITAL PROJECTS FUND | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|---------------------------------------|------------------|-------------|-------------|-------------|-------------|--------------|------------------|
| FACILITIES ACQUISITION & CONSTRUCTION | \$ 14,164,248.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 14,164,248.00 |
| Total | \$ 14,164,248.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 14,164,248.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

DEBT SERVICE FUND

COLLEGE SUPPORT SERVICES

| | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|-------|-----------------|-------------|-------------|-------------|-------------|--------------|-----------------|
| | \$ 7,579,563.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 7,579,563.00 |
| Total | \$ 7,579,563.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 7,579,563.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

| CONTRACT AND GRANT FUND | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|---------------------------------------|------------------|---------------|--------------|-------------|-------------|--------------|------------------|
| INSTRUCTION | \$ 6,181,980.00 | \$ 95,261.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 6,277,241.00 |
| INSTRUCTIONAL SUPPORT | 1,716,186.00 | (95,274.00) | 0.00 | 0.00 | 0.00 | 0.00 | 1,620,912.00 |
| STUDENT SERVICES | 3,808,309.00 | 613,820.00 | 78,850.00 | 0.00 | 0.00 | 0.00 | 4,500,979.00 |
| COMMUNITY SERVICES | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 |
| COLLEGE SUPPORT SERVICES | 3,260,349.00 | (558,640.00) | (78,850.00) | 0.00 | 0.00 | 0.00 | 2,622,859.00 |
| PLANT OPERATIONS AND MAINTENANCE | 322,874.00 | (95,273.00) | 0.00 | 0.00 | 0.00 | 0.00 | 227,601.00 |
| FACILITIES ACQUISITION & CONSTRUCTION | 10,025,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,025,000.00 |
| CONTINGENCY | 538,430.00 | 40,106.00 | 0.00 | 0.00 | 0.00 | 0.00 | 578,536.00 |
| Total | \$ 25,878,128.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 25,878,128.00 |

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Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

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 | 642,833.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 642,833.00 |
| INSTRUCTIONAL SUPPORT | 287,102.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 287,102.00 |
| CONTINGENCY | 95,689.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,689.00 |
| Total | \$ 1,060,624.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 1,060,624.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

INTRA-COLLEGE FUND

| | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|--------------------------|-----------------|-------------|--------------|-------------|-------------|--------------|-----------------|
| TRANSFERS OUT | \$ 8,000.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 8,000.00 |
| INSTRUCTIONAL SUPPORT | 244,290.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 244,290.00 |
| STUDENT SERVICES | 825,134.00 | 8,469.00 | 63,934.00 | 0.00 | 0.00 | 0.00 | 897,537.00 |
| COLLEGE SUPPORT SERVICES | 133,319.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 133,319.00 |
| CONTINGENCY | 8,469.00 | (8,469.00) | 8,469.00 | 0.00 | 0.00 | 0.00 | 8,469.00 |
| Total | \$ 1,219,212.00 | \$ 0.00 | \$ 72,403.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 1,291,615.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

RENEWAL AND REPLACEMENT FUND

| | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|----------------------------------|-----------------|---------------|-------------|--------------|-------------|--------------|-----------------|
| TRANSFERS OUT | \$ 1,178,671.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 1,178,671.00 |
| INSTRUCTION | 685,972.00 | (126,047.00) | 0.00 | 0.00 | (5,000.00) | 0.00 | 554,925.00 |
| INSTRUCTIONAL SUPPORT | 20,000.00 | 0.00 | 0.00 | 26,109.00 | 5,000.00 | 0.00 | 51,109.00 |
| COLLEGE SUPPORT SERVICES | 932,731.00 | (6,500.00) | 0.00 | (26,109.00) | 0.00 | 0.00 | 900,122.00 |
| PLANT OPERATIONS AND MAINTENANCE | 1,975,632.00 | 132,547.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,108,179.00 |
| CONTINGENCY | 240,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 240,000.00 |
| Total | \$ 5,033,006.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 5,033,006.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

ENTREPRENEURIAL FUND

| | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|--------------------------|-----------------|-------------|--------------|-------------|--------------|--------------|-----------------|
| INSTRUCTION | \$ 100,763.00 | \$ 0.00 | \$ 18,000.00 | \$ 0.00 | \$ 25,000.00 | \$ 0.00 | \$ 143,763.00 |
| INSTRUCTIONAL SUPPORT | 245,526.00 | 0.00 | 0.00 | 0.00 | (25,000.00) | 0.00 | 220,526.00 |
| STUDENT SERVICES | 207,643.00 | 0.00 | 32,994.00 | 0.00 | 0.00 | 0.00 | 240,637.00 |
| COMMUNITY SERVICES | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 |
| COLLEGE SUPPORT SERVICES | 250,000.00 | 0.00 | (50,994.00) | 0.00 | 0.00 | 0.00 | 199,006.00 |
| CONTINGENCY | 378,904.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 378,904.00 |
| Total | \$ 1,232,836.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 1,232,836.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

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 | 20,918,815.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,918,815.00 |
| Total | \$ 20,953,815.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 20,953,815.00 |

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MAY

Resolution No.

AUXILIARY SERVICES FUND

| | Original Budget | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Supplemental | Current Budget |
|----------------------------------|-----------------|-------------|-------------|-------------|-------------|--------------|----------------|
| TRANSFERS OUT | \$ 146,737.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 146,737.00 |
| INSTRUCTION | 12,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,000.00 |
| STUDENT SERVICES | 257,459.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 257,459.00 |
| COMMUNITY SERVICES | 151,121.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 151,121.00 |
| PLANT OPERATIONS AND MAINTENANCE | 253,667.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 253,667.00 |
| CONTINGENCY | 176,687.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 176,687.00 |
| Total | \$ 997,671.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 997,671.00 |