
Board Policy Adoption – Board Policy BP-5993: Extracurricular Activities & Contests

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P6-23/24 approving adoption of Board Policy BP-5993: Extracurricular Activities & Contests.

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-5993: Extracurricular Activities & Contests. 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 Board Policy BP-5993: Extracurricular Activities & Contests; therefore, be it

Resolved, that the RCC Board adopts Resolution No. P6-23/24 approving adoption of Board Policy BP-5993: Extracurricular Activities & Contests as presented.

Board Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: September 19, 2023



BP 5993 Student-Initiated Extracurricular Activities & Contests

References:

N/A

The College will encourage a program of student-initiated extracurricular activities as an informal extension of the education process. The administration and students will establish rules for the initiation, conduct, and appraisal of all student-initiated extracurricular activities.

The RCC administration will be responsible for the evaluation of each contest in which students or the College are requested or invited to participate and approve or disapprove such participation in said contests and activities. Such contests and activities shall be held for the purpose of achieving goals aligned with the College mission.

Rescinds Policies: BP VII.C.050 and VII.C.080

Adopted:

Board Policy Adoption – Board Policy BP-6630: Memorial Trees and Benches

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. P7-23/24 approving adoption of Board Policy BP-6630: Memorial Trees and Benches.

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-6630: Memorial Trees and Benches. 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 Board Policy BP-6630: Memorial Trees and Benches; therefore, be it

Resolved, that the RCC Board adopts Resolution No. P7-23/24 approving adoption of Board Policy BP-6630: Memorial Trees and Benches as presented.

Board Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: September 19, 2023



BP 6630 Memorial Trees and Benches

References:

- BP/AP 6500 Property Management
- BP 3250 Institutional Planning
- AP 6630 Donation/Naming Procedure for Memorial Trees and Benches

Rogue Community College (RCC) recognizes the significance and symbolism in naming trees and/or benches on college grounds in memory of individuals and/or families who have been connected to the College. The Board of Education (Board) supports recognition of donations to RCC to adopt and/or purchase tree(s) or bench(es) pursuant to administrative procedure. The location for any tree or bench will be finalized and approved by the College Facilities Management, Planning and Construction Department in coordination with the RCC Foundation and subject to the College Master Plan.

Rescinds Policy: IV.C.030 Memorial Trees and Benches

Adopted:

Contract with ZOHO Corp. for Enhanced Integration of ManageEngine

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution B8-23/24 approving a contract with ZOHO Corp. for Enhanced Integration of ManageEngine.

Background Information: Due to the complexity of threats in today's computing environment, the college is recommending the purchase of advanced tools to secure the digital perimeter and optimize systems performance. In support of WIG 4, Objective 12, which is making effective use of new and emerging technologies for institutional operations to ensure safe and secure access for staff and students, the recommendation is to purchase three of ManageEngine's modules.

ManageEngine is an all-inclusive enterprise IT Operations and Service Management Software with advanced tools to proactively respond to immediate challenges, strengthen security, elevate agility and improve response time to external threats.

The Security Information and Event Management (SEIM) module called Log360, and is a holistic security intelligence tool that acts like a traffic control center observing all data traffic and user activity across the network. It is a log-based tool continually monitoring vast amounts of data from servers, networks, applications, and cloud platforms.

Endpoint Central is the administrative tool that ensures all network devices are accounted for, well-maintained and secure from known vulnerabilities. This tool keeps our devices equipped with the latest updates, safeguarded from threats, and functioning optimally.

Lastly, the Ops Manager is a complete network monitoring system, which ensures network data is able to efficiently travel throughout the network while maintaining the load capacity and health of our servers.

Moving to ManageEngine will allow the college to upgrade to an integrated, emerging and proprietary software system which offers perpetual licenses for a one-time cost and subscription licenses for an annual fee.

The costs for ManageEngine are as follows:

ManageEngine	One-Time Cost	Annual Cost
Log360	\$ 39,349.00	\$ 10,084.00
Endpoint Central	\$ 49,184.00	\$ 10,985.00
Ops Manager	\$ 28,057.00	\$ 4,467.00
Total	\$ 116,590.00	\$ 25,536.00
Total Combined	\$ 142,126.00	
Education Discount	\$ (28,000.00)	
Total Cost	\$ 114,126.00	

Under the Community College Rules of Procurement CCR.212, proprietary software licenses are considered intellectual property and do not require additional due diligence consistent with ORS 279B.010(1).

Whereas, Rogue Community College District has identified a need protect the College's IT systems; be it

Resolved, the RCC Board of Education adopts Resolution No. B8-23/24 approving a contract with ZOHO Corp. for Enhanced Integration of ManageEngine for a Not to Exceed amount of \$114,126.

Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: September 19, 2023

***Rogue Community College District
Special Meeting: Board of Education Work Session
August 15, 2023 Meeting Minutes***

1. **Call to Order-** The Rogue Community College (RCC) Special Board of Education (Board) meeting was called to order by Maria Ramos Underwood, Board Chair, at 4:00 p.m. on Tuesday, August 15, 2023 in-person on the Redwood Campus, Room H2, 3345 Redwood Hwy., Grants Pass, OR and via Zoom. Due notice was given.
2. **Determine Presence of a Quorum-** A quorum of the Board was present including: Maria Ramos Underwood, Gary Plano, Roger Stokes, Jonathan Bilden, Indra Nicholas, Vanessa Jones, and Pat Fahey.
3. **Introduction of Guests-** RCC District employees included: President Randy Weber, Jamee Harrington, Juliet Long, Lisa Stanton, Navarro Chandler, Nicole Sakraida, Kim Freeze, Dave Koehler, Lisa Parks, Jeanine Henriques, Andie Anderson, Jonah Liden, Ruth Swain, Julie Toledo, Greg McKown, Tammy Canady, and Rachelle Brown.
4. **Information Presentation:**
 - A. **Overview of Workforce Development Programs-** The RCC Student Learning and Success Leadership Team gave a presentation to the Board highlighting RCC's workforce and career training programs (see file). The presentation covered: Science Technology Engineering and Math (STEM), Social Behavioral Science Education, Applied Technology, Business, Health Professions and Public Safety, Art Humanities and Communication, Apprenticeship Programs, Transfer, Career and Technical Education (CTE), and the Small Business Development Center (SBDC). Juliet Long, Vice President of Student Learning and Success, then informed the Board of three open house events taking place on all three RCC campuses in August. Board members were also given a packet of information that contained in-depth information on the labor market in the Rogue Valley as it relates to RCC's workforce and career training programs, as well as marketing materials for the various programs (see file). The Board thanked the Student Learning and Success Leadership Team for their presentation and wealth of information.
5. **Adjournment-** Maria Ramos Underwood, Board Chair, adjourned the meeting at 4:56 p.m.

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

***Rogue Community College District
Board of Education– August 15, 2023 Meeting Minutes***

1. **Call to Order-** The Rogue Community College (RCC) Board of Education (Board) meeting was called to order by Maria Ramos Underwood, Board Chair, at 5:02 p.m. on Tuesday, August 15, 2023 in-person on the Redwood Campus, Room H2, 3345 Redwood Hwy., Grants Pass, OR via Zoom. Due notice was given.
2. **Determine Presence of a Quorum-** A quorum of the Board was present including: Maria Ramos Underwood, Gary Plano, Roger Stokes, Indra Nicholas, Jonathan Bilden, Vanessa Jones, and Pat Fahey.
3. **Introduction of Guests-** RCC District employees included: President Randy Weber, Juliet Long, Jamee Harrington, Lisa Stanton, Jonah Liden, Chelsea Daugherty, Jeremy Taylor, Navarro Chandler, Kim Freeze, Dave Koehler, April Hamlin, Lisa Parks, Greg McKown, Julie Toledo, Marissa Shephard, Tammy Canady, Lucia Bartscher, Sally Snyder, and Rachelle Brown; Paris Miles, Associated Student Government (ASG); and Chris Bristol, Grants Pass Daily Courier.
4. **Public Comment-** None.
5. **College Reports**
 - A. Written Report(s)-
 - a. **Student Government (no written report)-** Paris Miles, Student Body President, updated the Board on current ASG activities.
 - b. **Classified Association (no written report)-** No one present to comment.
 - c. **Faculty Association (no written report)-** No one present to comment.
 - d. **Faculty Senate (no written report)-** Julie Toledo, Faculty Senate Co-chair, updated the Board on current Faculty Senate activities.
6. **Board Reports**
 - A. Executive Committee- Roger Stokes overviewed items from the Executive Committee meeting agenda (see file).
 - B. Finance and Audit Committee- Roger Stokes discussed items from the Finance and Audit Committee meeting agenda (see file).
 - C. Board Outreach Committee- Pat Fahey noted that he recently met with the Grants Pass Kiwanis Club to discuss the benefits of RCC in the community. Mr. Fahey and Indra Nicholas will be meeting soon to discuss further outreach opportunities.
 - D. OCCA/OSBA Liaison- Pat Fahey encouraged his fellow board members to attend the OCCA Board Member Training happening September 8-9, 2023 in Salem, as well as the annual OCCA Conference happening November 1-3, 2023 in Sunriver.

***Rogue Community College District
Board of Education– August 15, 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 one present to comment. A written report was provided to the Board in advance of the meeting (see file).

8. Board Action and/or Information Items

- A. Review Board Policy BP-5993: Extracurricular Activities & Contests (First Reading)
 - a. No comments.
- B. Review Board Policy BP-6630: Memorial Trees and Benches (First Reading)
 - a. No comments.
- C. Adopt Revised Board Policy BP-3900: Expressive Conduct (Second Reading)

Gary Plano moved, seconded by Pat Fahey, that the Board adopt item 8.C, as presented.

Discussion occurred on the topics of free speech, public forums, and time, place, and manner, as they relate to the board policy. A vote was then taken to adopt the policy:

Maria Ramos Underwood- yes	Jonathan Bilden- yes
Gary Plano- yes	Roger Stokes- yes
Pat Fahey- yes	Indra Nicholas- no
Vanessa Jones- yes	

The motion carried.

- D. Approve Authorization to Invest Taxing District Funds- Josephine County

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

The motion unanimously carried.

***Rogue Community College District
Board of Education– August 15, 2023 Meeting Minutes***

9. New Business

- A. November Board Meeting- The November board meeting falls on the Tuesday before Thanksgiving. Discussion occurred on whether or not to move the meeting to the week prior to Thanksgiving. The board agreed to keep the meeting date as is.

10. Old Business

- A. Board Retreat- The Board will be meeting for their annual retreat on Tuesday, August 22, 2023 from 9:00am to 4:30pm on the Table Rock Campus.

11. Approve Consent Agenda

- A. Meeting Minutes
- a. June 20, 2023 Special Board Meeting
 - b. June 20, 2023 Board Meeting
 - c. July 18, 2023 Special Board Meeting
 - d. July 18, 2023 Board Meeting
 - e. July 25, 2023 Special Board Meeting
- B. Grant Acceptance (none)
- C. Financial Reports
- a. Monthly Financial Data Report- July 2023

Roger Stokes moved, seconded by Gary Plano, that the Board approve the consent agenda.

The motion unanimously carried.

Maria Ramos Underwood closed the public meeting at 5:58 p.m.

- 12. Executive Session:** Maria Ramos Underwood called the meeting into Executive Session at 6:01 p.m. pursuant to ORS 192.660 (2)(e) Real Property Transactions and closed the Executive Session at 6:26 p.m.

Maria Ramos Underwood reconvened the public meeting at 6:28 p.m.

13. Roundtable-

Roger Stokes welcomed new board member Vanessa Jones.

Gary Plano said he appreciated the really great meeting.

***Rogue Community College District
Board of Education– August 15, 2023 Meeting Minutes***

Pat Fahey echoed Dr. Plano’s sentiments and said he is looking forward to the retreat.

Jonathan Bilden thanked his fellow board members for bringing him up to speed.

Indra Nicholas thanked the Senior Leadership Team for sharing their division updates at today’s meeting. Ms. Nicholas added that she is excited to get involved in the Revive the Bowl campaign.

Maria Ramos Underwood thanked everyone for a great meeting.

14. Adjournment- Maria Ramos Underwood adjourned the meeting at 6:30 p.m.

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

Data-to-Action Campaign for Parenting Students College Community of Practice Grant

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B9-23/24 accepting a grant from the Urban Institute in the amount of \$60,000.

Background Information: The purpose of the Data-to-Action Campaign for Parenting Students College Community of Practice Grant is to launch new efforts to collect student parenting data as required by state law and OARS at the student level and to use the data to provide insight and support to the needs of student parents.

The grant period is August 1, 2023 through October 31, 2025. There is no grant match requirement. Laurie Roe, Director- Institutional Research, is RCC's primary contact for this grant.

Whereas, RCC has received a grant in the amount of \$60,000 from the Urban Institute; and,

Whereas, these funds will be used to comply with new data collection requirements; therefore, be it

Resolved, that the RCC Board adopts Resolution No. B9-23/24 accepting the \$60,000 grant award as described herein.

Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: September 19, 2023

**Monthly Financial Data Report
August 2023**

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B10-23/24 approving the Monthly Financial Statements for August 2023.

Background Information: The August 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, September 19, 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. B10-23/24 approving the Monthly Financial Statements for period ending August 31, 2023.

Action: Approved

Maria Ramos Underwood, Chair, RCC Board of Education

Dated: September 19, 2023



Monthly Financial Data
August 31, 2023

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

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

Audit

The 2022/23 annual audit interim field work focusing on the Single Audit grant compliance was performed in July with the remainder of the audit work scheduled to begin in mid October. Rogue may receive a comment or finding due to changes in cybersecurity requirements as a result of the Gramm-Leach-Bliley Act. We are actively working with the auditors to show how we are already complying with most of the new requirements and are completing an information technology audit to shape updated procedures which will ensure compliance moving forward.

Budget

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

Investments

Currently, the College holds most of its cash in the Oregon Local Government Investment Pool (LGIP). The annualized yield for the LGIP changed from 4.30% to 4.50% effective August 14, 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 \$12.7 million was developed assuming a 2.5% increase in tuition bearing credits when compared to the prior year. Tuition and fee revenue through summer term is \$1.3 million, or 9.9% of the adopted budget. This is 10.5% more than expected. Preliminary tuition and fee revenue projections for fall term indicate an increase in excess of 20%, or \$1 million. Overall, general fund tuition revenue is projected to be \$13.86 million, \$1.15 million more than the original budget.

State Appropriations

The state appropriations budget of \$9.2 million was developed using a community college support fund (CCSF) appropriation of \$748 million. However, the community college budget bill (HB 5025) was passed and signed by the Governor committing a funding level of \$800 million for the 2023-25 biennium. We are anticipating RCC's allocation will be \$872,000 more than budgeted for 2023/24. Please note, the actual amount received will be impacted by the College's audited 2022/23 FTE and 2023/24 property tax levy. Additional information will be available when these items are updated in the formula, typically in October and January.

Property Taxes

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

Expenses

Expenses by function, by type, are presented on page 5. The College has spent 12% of original budget as of August 31st. Overall expenses are not expected to exceed budget.

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

General Fund (Continued)

Fund Balance

The 2023/24 adopted beginning fund balance is \$10.8 million. The estimated beginning fund balance for 2023/24 is \$11.1 million, which is \$285,000 more than the original budget.

Taking the preliminary projected fall increase in tuition and fee revenue, the 2023/24 ending fund balance is projected to be \$9.2 million, \$1.9 million less than beginning fund balance. This reduction reflects the use of one-time funds during FY 2023/24.

Community and Workforce Development Fund

Tuition and Fee Revenue

The adopted tuition and fee budget for the Community and Workforce Development Fund is \$695,900. Tuition and fee revenue through summer term is \$152,200, or 128.5% of the adopted budget. This is 28.5% more than expected. Overall, tuition revenue is projected to be \$786,800, \$90,900 more than the original budget. The demand for Workforce offerings has increased which is reflected in the growth of the Trucking Program and other offerings provided for our Community Partners that include Water School and Arial Operator. High School Drivers Training is beginning to realize growth with the addition of qualified DOT Instructors.

Expenses

Expenses by function, by type, are presented on page 6. The College has spent 8.5% of original budget as of August 31st. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

Fund Balance

The 2023/24 adopted beginning fund balance is \$276,800. The estimated beginning fund balance for 2023/24 is \$333,900. This equates to an increase of \$57,000 in beginning fund balance.

The 2023/24 ending fund balance is projected to be \$583,400, \$249,500 more than beginning fund balance.

Entrepreneurial Fund

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

Entrepreneurial Activity (Appendix A)

Revenue

The adopted tuition and fee budget related to entrepreneurial activity is equal to \$51,100. Overall, tuition revenue is projected to be \$40,800, or \$10,300 less than the original budget. Beginning in January 2024 the Nursing Assitant activity will be reflected in the Community and Workforce Development Fund.

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

Entrepreneurial Fund (continued)

Expenses

Entrepreneurial activity has spent 1.6% of original budget as of August 31st. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

Fund Balance

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

The 2023/24 ending fund balance is projected to be \$719,980, \$257,700 more than beginning fund balance.

STEP Activity (Appendix B)

Revenue

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

Expenses

STEP activity has spent 2.7% of original budget as of August 31st. Overall expenses are not expected to exceed available resources for the fiscal year.

Fund Balance

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

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

Renewal and Replacement Fund

Tuition and Fee Revenue

The adopted fee budget for the Renewal and Replacement Fund is \$653,000. Tuition and fee revenue through summer term is \$61,000, or 9.3% of the adopted budget. This is 3.7% more than expected. Preliminary tuition and fee revenue projections for fall term indicate an increase of about 18%, or \$45,000. Overall, revenue is projected to be \$700,000, \$47,000 more than the original budget.

Expenses

Expenses by function, by type, are presented on page 8. The College has spent 4.6% of original budget as of August 31st. Overall expenses are not expected to exceed available resources, including beginning fund balance, for the fiscal year.

**Rogue Community College
Executive Financial Summary
For the Period July 1, 2023 through August 31, 2023**

Renewal and Replacement Fund (continued)

Fund Balance

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

The 2023/24 ending fund balance is projected to be \$2.4 million, \$571,000 less than beginning fund balance.

Contract and Grant Fund

A list of active grants has been updated as of August 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 AUGUST 31, 2023

	Original Budget	Current Budget	AUGUST 31, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Revenues:					
State Sources	9,162,461	9,162,461	2,508,686	10,034,745	872,284
Local Sources	16,897,387	16,897,387	43,974	16,897,387	-
Tuition and Fees	12,704,924	12,704,924	5,540,937	13,859,683	1,154,759
Other Revenue Sources	1,739,032	1,739,032	399,992	1,739,032	-
Total Revenues	40,503,804	40,503,804	8,493,589	42,530,847	2,027,043
Expenditures:					
Instruction					
Personnel	11,499,987	11,499,987	881,027	11,730,420	(230,433)
Other Personnel	4,062,483	4,062,483	378,924	3,181,640	880,843
Materials and Services	681,004	681,004	93,799	612,904	68,100
Capital	6,174	6,174	-	6,174	-
Total Instruction	16,249,648	16,249,648	1,353,750	15,531,137	718,511
Instructional Support					
Personnel	2,216,432	2,216,432	360,963	2,431,092	(214,660)
Other Personnel	1,164,354	1,164,354	175,468	1,220,628	(56,274)
Materials and Services	767,464	767,464	80,680	646,662	120,802
Capital	23,623	23,623	64	23,623	-
Total Instructional Support	4,171,873	4,171,873	617,176	4,322,005	(150,132)
Student Services					
Personnel	3,913,359	3,913,359	610,878	3,792,536	120,823
Other Personnel	2,525,433	2,525,433	378,489	2,825,855	(300,422)
Materials and Services	845,066	845,066	179,108	723,831	121,235
Total Student Services	7,283,858	7,283,858	1,168,475	7,342,221	(58,363)
Community Services					
Personnel	123,022	123,022	18,544	121,206	1,816
Other Personnel	74,810	74,810	11,116	76,270	(1,460)
Materials and Services	69,223	69,223	126	57,581	11,642
Total Community Services	267,055	267,055	29,787	255,057	11,998
College Support Services					
Personnel	4,513,071	4,513,071	690,169	4,263,690	249,381
Other Personnel	2,512,116	2,512,116	352,214	2,612,764	(100,648)
Materials and Services	5,254,011	5,254,011	1,250,974	4,830,324	423,687
Capital	32,141	32,141	-	32,141	-
Total College Support Services	12,311,339	12,311,339	2,293,357	11,738,920	572,419
Plant Operations/Maintenance					
Personnel	1,585,128	1,585,128	247,964	1,510,890	74,238
Other Personnel	982,072	982,072	139,979	952,427	29,645
Materials and Services	1,979,471	1,979,471	378,423	1,858,910	120,561
Capital	44,629	44,629	-	44,629	-
Total Plant Ops/Maintenance	4,591,300	4,591,300	766,366	4,366,855	224,445
Contingency & Reserved for Future Expenditures	5,538,148	5,538,148	-	-	5,538,148
Total Expenditures	50,413,221	50,413,221	6,228,910	43,556,195	6,857,026
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	637,258	637,258	-	637,258	-
Transfers Out	(1,559,450)	(1,559,450)	-	(1,517,827)	41,623
Total Other Financing Sources (Uses):	(922,192)	(922,192)	-	(880,569)	41,623
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(10,831,609)	(10,831,609)	2,264,678	(1,905,916)	8,925,693
Fund Balance, Beginning of Year (unaudited)	10,831,609	10,831,609	11,116,212	11,116,212	284,603
Fund Balance AUGUST 31, 2023	-	-	13,380,890	9,210,296	9,210,296
Tuition and Fee Revenue by Term					
	Summer	Fall	Winter	Spring	Total
Projected	-	515,821	3,811,477	3,811,477	8,138,775
Actuals as of 09/09/2023	1,263,395	4,457,513	-	-	5,720,908
Current Projection	1,263,395	4,973,334	3,811,477	3,811,477	13,859,683
Original Budget	1,143,443	3,938,526	3,811,477	3,811,477	12,704,924
Better(worse)	119,952	1,034,807	-	-	1,154,759

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

	Original Budget	Current Budget	AUGUST 31, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Revenues:					
State Sources	59,430	59,430	-	90,720	31,290
Tuition and Fees	695,911	695,911	230,642	786,826	90,915
Other Revenue Sources	200,000	200,000	-	-	(200,000)
Total Revenues	955,341	955,341	230,642	877,546	(77,795)
Expenditures:					
Instruction					
Personnel	305,311	305,311	43,320	306,089	(778)
Other Personnel	71,969	71,969	7,446	54,994	16,975
Materials and Services	341,718	341,718	26,267	215,008	126,710
Capital	15,000	15,000	-	-	15,000
Total Instruction	733,998	733,998	77,034	576,091	157,907
Instructional Support					
Personnel	270,478	270,478	34,791	225,719	44,759
Other Personnel	134,805	134,805	18,737	112,498	22,307
Materials and Services	29,400	29,400	189	10,000	19,400
Total Instructional Support	434,683	434,683	53,716	348,217	86,466
Contingency	328,795	328,795	-	-	328,795
Total Expenditures	1,497,476	1,497,476	130,750	924,308	573,168
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	300,301	300,301	-	331,293	30,992
Transfers Out	(35,000)	(35,000)	-	(35,000)	-
Total Other Financing Sources (Uses):	265,301	265,301	-	296,293	30,992
Revenues and Other Sources Over (Under)	(276,834)	(276,834)	99,892	249,531	526,365
Expenditures and Other Uses:					
Fund Balance, Beginning of Year (unaudited)	276,834	276,834	333,887	333,887	57,053
Fund Balance AUGUST 31, 2023	-	-	433,779	583,418	583,418

Tuition and Fee Revenue by Term

	Summer	Fall	Winter	Spring	Total
Projected	-	67,584	238,727	238,433	544,744
Actuals as of 09/09/2023	152,194	89,888	-	-	242,082
Current Projection	152,194	157,472	238,727	238,433	786,826
Original Budget	118,439	159,161	190,803	227,508	695,911
Better(worse)	33,755	(1,689)	47,924	10,925	90,915

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

	Original Budget	Current Budget	AUGUST 31, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Revenues:					
State Sources	268,008	268,008	-	158,125	(109,883)
Tuition and Fees	51,120	51,120	23,800	40,800	(10,320)
Other Revenue Sources	100,000	100,000	-	-	(100,000)
Total Revenues	419,128	419,128	23,800	198,925	(220,203)
Expenditures:					
Instruction					##
Personnel	45,000	45,000	14,709	24,099	20,901
Other Personnel	11,828	11,828	1,182	4,938	6,890
Materials and Services	68,999	68,999	546	33,981	## 35,018
Total Instruction	125,827	125,827	16,437	63,018	62,809
Instructional Support					
Personnel	75,132	75,132	3,540	75,132	-
Other Personnel	62,130	62,130	2,495	62,130	-
Materials and Services	90,732	90,732	-	65,000	25,732
Total Instructional Support	227,994	227,994	6,034	202,262	25,732
Student Services					
Personnel	74,819	74,819	11,277	74,819	-
Other Personnel	40,902	40,902	6,020	40,902	-
Materials and Services	207,706	207,706	602	50,787	156,919
Total Student Services	323,427	323,427	17,899	166,508	156,919
Community Services					
Materials and Services	20,000	20,000	-	10,000	10,000
Total Community Services	20,000	20,000	-	10,000	10,000
College Support Services					
Materials and Services	35,000	35,000	-	10,000	25,000
Total College Support Services	35,000	35,000	-	10,000	25,000
Plant Operations/Maintenance					
Personnel	62,898	62,898	-	62,898	-
Other Personnel	37,769	37,769	-	37,769	-
Materials and Services	24,715	24,715	-	15,000	9,715
Total College Support Services	125,382	125,382	-	115,667	9,715
Contingency & Reserved for Future Expenditures	1,093,887	1,093,887	-	-	1,093,887
Total Expenditures	1,951,517	1,951,517	40,370	567,455	1,384,062
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	852,038	852,038	-	852,038	-
Transfers Out	(157,829)	(157,829)	-	(188,821)	(30,992)
Total Other Financing Sources (Uses):	694,209	694,209	-	663,217	(30,992)
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(838,180)	(838,180)	(16,570)	294,687	1,132,867
Fund Balance, Beginning of Year (unaudited)	838,180	838,180	867,996	867,996	29,816
Fund Balance AUGUST 31, 2023	-	-	851,426	1,162,683	1,162,683

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

	Original Budget	Current Budget	AUGUST 31, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Revenues:					
Tuition and Fees	652,986	652,986	293,147	700,101	47,115
Other Revenue Sources	150,000	150,000	1,000	1,000	(149,000)
Total Revenues	802,986	802,986	294,147	701,101	(101,885)
Expenditures:					
Instruction					
Materials and Services	337,359	338,659	101,586	117,587	219,772
Capital	202,000	200,700	-	100,000	102,000
Total Instruction	539,359	539,359	101,586	217,587	321,772
Instructional Support					
Materials and Services	156,418	156,418	-	23,959	132,459
Capital	25,000	25,000	-	25,000	-
Total Instructional Support	181,418	181,418	-	48,959	132,459
Student Services					
Materials and Services	150,000	150,000	-	-	150,000
Total College Support Services	150,000	150,000	-	-	150,000
Community Services					
Materials and Services	150,000	150,000	-	-	150,000
Total College Support Services	150,000	150,000	-	-	150,000
College Support Services					
Materials and Services	319,853	319,853	67,015	219,923	99,930
Capital	317,038	317,038	-	141,669	175,369
Total College Support Services	636,891	636,891	67,015	361,592	275,299
Plant Operations and Maintenance					
Materials and Services	853,689	853,689	28,674	452,452	401,237
Capital	524,326	524,326	-	58,100	466,226
Total Plant Ops/Maintenance	1,378,015	1,378,015	28,674	510,552	867,463
Contingency	572,537	572,537	-	-	572,537
Total Expenditures	3,608,220	3,608,220	197,275	1,138,690	2,469,530
Revenues Over (Under) Expenditures:					
Other Financing Sources (Uses):					
Transfers In	752,605	752,605	-	515,900	(236,705)
Transfers Out	(650,000)	(650,000)	-	(649,321)	679
Total Other Financing Sources (Uses):	102,605	102,605	-	(133,421)	(236,026)
Revenues and Other Sources Over (Under)	(2,702,629)	(2,702,629)	96,873	(571,011)	2,131,618
Expenditures and Other Uses:					
Fund Balance, Beginning of Year (unaudited)	2,702,629	2,702,629	3,005,357	3,005,357	302,728
Fund Balance AUGUST 31, 2023	-	-	3,102,230	2,434,347	2,434,347

Tuition and Fee Revenue by Term

	Summer	Fall	Winter	Spring	Total
Projected	-	5,443	195,896	195,896	397,235
Actuals as of 09/09/2023	60,964	241,902	-	-	302,866
Current Projection	60,964	247,345	195,896	195,896	700,101
Original Budget	58,769	202,426	195,896	195,896	652,986
Better(worse)	2,196	44,919	-	-	47,115

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

	Original Budget	Current Budget	AUGUST 31, 2023 Actual
Revenues:			
Federal Sources	3,615,000	3,615,000	-
State Sources	1,459,782	1,459,782	-
Local Sources	-	-	-
Other Revenue Sources	4,000,000	4,000,000	22,446
Total Revenues	9,074,782	9,074,782	22,446
Expenditures:			
Facilities Acquisition and Construction			
Personnel	-	-	-
Other Personnel	-	-	-
Materials and Services	-	360,956	32,850
Capital	15,691,659	15,330,703	-
Total Facilities Acq/Construction	15,691,659	15,691,659	32,850
Contingency	-	-	-
Total Expenditures	15,691,659	15,691,659	32,850
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	500,000	500,000	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses):	500,000	500,000	-
Revenues and Other Sources Over (Under)	(6,116,877)	(6,116,877)	(10,404)
Expenditures and Other Uses:			
Fund Balance, Beginning of Year (unaudited)	6,116,877	6,116,877	6,174,440
Fund Balance, AUGUST 31, 2023	-	-	6,164,036

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

	Original Budget	Current Budget	AUGUST 31, 2023 Actual
Revenues:			
Local Sources	3,661,572	3,661,572	9,995
Other Revenue Sources	3,915,282	3,915,282	499,369
Total Revenues	7,576,854	7,576,854	509,365
Expenditures:			
College Support Services			
Materials and Services	1,820,888	1,820,888	-
Capital	5,985,000	5,985,000	-
Total College Support Services	7,805,888	7,805,888	-
Unappropriated Ending Fund Balance	874,906	874,906	-
Total Expenditures	8,680,794	8,680,794	-
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Revenues and Other Sources Over (Under)	(1,103,940)	(1,103,940)	509,365
Expenditures and Other Uses:			
Fund Balance, Beginning of Year (unaudited)	1,103,940	1,103,940	1,268,532
Fund Balance AUGUST 31, 2023	-	-	1,777,897

Long term debt schedule:

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

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

	Original Budget	Current Budget	AUGUST 31, 2023 Actual
Revenues:			
Federal Sources	3,558,188	3,558,188	130,537
State Sources	2,316,471	2,316,471	-
Local Sources	55,000	55,000	1,000
Tuition and Fees	249,000	249,000	79,751
Other Revenue Sources	1,114,912	1,114,912	16,339
Total Revenues	7,293,571	7,293,571	227,627
Expenditures:			
Instruction			
Personnel	831,739	831,739	74,410
Other Personnel	303,804	303,804	31,917
Materials and Services	466,279	466,279	17,389
Capital	143,044	143,044	-
Total Instruction	1,744,866	1,744,866	123,715
Instructional Support			
Personnel	457,408	457,408	60,293
Other Personnel	249,211	249,211	33,077
Materials and Services	1,013,132	1,013,132	29,501
Capital	-	-	-
Total Instructional Support	1,719,751	1,719,751	122,871
Student Services			
Personnel	1,338,442	1,338,442	186,386
Other Personnel	429,265	429,265	47,452
Materials and Services	3,109,095	3,109,095	99,905
Total Student Services	4,876,802	4,876,802	333,742
Community Services			
Materials and Services	25,000	25,000	-
Total Community Services	25,000	25,000	-
College Support Services			
Personnel	185,250	185,250	15,587
Other Personnel	95,737	95,737	10,040
Materials and Services	168,412	168,412	598
Total College Support Services	449,399	449,399	26,225
Plant Operations and Maintenance			
Personnel	11,791	11,791	1,132
Other Personnel	9,895	9,895	311
Materials and Services	378,926	378,926	35,181
Total Plant Ops/Maintenance	400,612	400,612	36,624
Facilities Acquisition and Construction			
Materials and Services	25,000	25,000	-
Total Facilities Acq/Construction	25,000	25,000	-
Contingency	2,419,808	2,419,808	-
Unappropriated Ending Fund Balance	5,948,867	5,948,867	-
Total Expenditures	17,610,105	17,610,105	643,177
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	(154,828)	(154,828)	-
Total Other Financing Sources (Uses):	(154,828)	(154,828)	-
Revenues and Other Sources Over (Under)	(10,471,362)	(10,471,362)	(415,550)
Expenditures and Other Uses:			
Fund Balance, Beginning of Year (unaudited)	10,471,362	10,471,362	10,640,217
Fund Balance AUGUST 31, 2023	-	-	10,224,667

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 AUGUST 31, 2023

	Original Budget	Current Budget	AUGUST 31, 2023 Actual
Revenues:			
Tuition and Fees	-	-	-
Other Revenue Sources	49,000	49,000	14,768
Total Revenues	49,000	49,000	14,768
Expenditures:			
Instructional Support			
Materials and Services	261,198	261,198	9,762
Total Instructional Support	261,198	261,198	9,762
Student Services			
Personnel	51,000	54,000	9,228
Other Personnel	13,404	13,404	1,553
Materials and Services	631,529	628,529	34,910
Capital	356,060	356,060	-
Total Student Services	1,051,993	1,051,993	45,691
College Support Services			
Materials and Services	107,842	107,842	14,834
Total College Support Services	107,842	107,842	14,834
Contingency	-	-	-
Total Expenditures	1,421,033	1,421,033	70,287
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	708,906	708,906	-
Transfers Out	(35,841)	(35,841)	-
Total Other Financing Sources (Uses):	673,065	673,065	-
Revenues and Other Sources Over (Under)	(698,968)	(698,968)	(55,519)
Expenditures and Other Uses:			
Fund Balance, Beginning of Year (unaudited)	698,968	698,968	699,303
Fund Balance AUGUST 31, 2023	-	-	643,784

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 AUGUST 31, 2023

	Original Budget	Current Budget	AUGUST 31, 2023 Actual
Revenues:			
Other Revenue Sources	-	-	-
Total Revenues	-	-	-
Expenditures:			
Reserved for Future Expenditures			
College Services Reserve	3,557,914	3,557,914	-
District Refund	350,000	350,000	-
PERS Reserve	7,123,786	7,123,786	-
Stability Reserve	5,311,052	5,311,052	-
Unemployment Reserve	172,635	172,635	-
Total Expenditures	16,515,387	16,515,387	-
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out			
District Refund	(300,000)	(300,000)	-
District Wildfires	(602,038)	(602,038)	-
Total Other Financing Sources (Uses):	(902,038)	(902,038)	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(17,417,425)	(17,417,425)	-
Fund Balance, Beginning of Year (unaudited):			
College Services Reserve	3,557,914	3,557,914	3,557,914
District Refund	650,000	650,000	650,000
District Wildfires	602,038	602,038	602,038
PERS Reserve	7,123,786	7,123,786	7,123,786
Stability Reserve	5,311,052	5,311,052	5,311,052
Unemployment Reserve	172,635	172,635	172,635
Total Beginning Fund Balance	17,417,425	17,417,425	17,417,424
Fund Balance AUGUST 31, 2023	-	-	17,417,424

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 AUGUST 31, 2023**

	Original Budget	Current Budget	AUGUST 31, 2023 Actual
Revenues:			
Federal Sources	15,823,907	15,823,907	1,004,575
State Sources	4,665,000	4,665,000	156,693
Local Sources	750,000	750,000	20,586
Total Revenues	21,238,907	21,238,907	1,181,854
Expenditures:			
Financial Aid			
Personnel	125,791	125,791	-
Materials and Services	21,078,116	21,078,116	1,090,644
Total Financial Aid	21,203,907	21,203,907	1,090,644
Contingency	-	-	-
Total Expenditures	21,203,907	21,203,907	1,090,644
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)	-	-	91,210
Expenditures and Other Uses:	-	-	-
Fund Balance, Beginning of Year (unaudited)	-	-	-
Fund Balance AUGUST 31, 2023	-	-	91,210

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 AUGUST 31, 2023

	Original Budget	Current Budget	AUGUST 31, 2023 Actual
Revenues:			
Sales	75,000	75,000	4,419
Tuition and Fees	5,500	5,500	791
Other Revenue Sources	84,100	84,100	14,877
Total Revenues	164,600	164,600	20,087
Cost of Goods Sold:			
Materials and Services	74,500	74,500	6,213
Gross Profit	90,100	90,100	13,874
Operating Expenditures:			
Personnel	98,286	98,286	16,238
Other Personnel	47,070	47,070	7,763
Materials and Services	122,204	122,204	3,975
Capital	28,544	28,544	-
Total Operating Expenditures	296,104	296,104	27,976
Year to Date Net Operating Income (Loss)	(206,004)	(206,004)	(14,102)
Contingency	142,366	142,366	-
Reserved for Future Expenditures	311,761	311,761	-
Revenues Over (Under) Expenditures:			
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers Out	(221,122)	(221,122)	-
Total Other Financing Sources (Uses):	(221,122)	(221,122)	-
Revenues and Other Sources Over (Under)	(881,253)	(881,253)	(14,102)
Expenditures and Other Uses:			
Fund Balance, Beginning of Year (unaudited)	881,253	881,253	862,430
Retained Earnings AUGUST 31, 2023	-	-	848,328

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

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

Appendix A

	Original Budget	Current Budget	AUGUST 31, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Nursing Assistant					
Revenue:					
Tuition and Fees	51,120	51,120	23,800	40,800	(10,320)
Fund Balance, Beginning of Year (unaudited)	83,536	83,536	85,039	85,039	1,503
Total Nursing Assistant Revenue	134,656	134,656	108,839	125,839	(8,817)
Expenditure:					
Personnel	45,000	45,000	14,709	24,099	20,901
Other Personnel	11,828	11,828	1,182	4,938	6,890
Non-District M&S	19,999	19,999	546	7,981	12,018
Transfers Out	57,829	57,829	-	88,821	(30,992)
Total Nursing Assistant Expenditures	134,656	134,656	16,437	125,839	8,817
Total Nursing Assistant	-	-	92,402	-	-
Other Activity					
Revenue:					
Other Revenue Sources	100,000	100,000	-	-	(100,000)
Transfers In	852,038	852,038	-	852,038	-
Fund Balance, Beginning of Year (unaudited)	350,344	350,344	377,840	377,840	27,496
Total Other Activity Revenue	1,302,382	1,302,382	377,840	1,229,878	(72,504)
Expenditure:					
Other	140,447	140,447	-	-	140,447
22/23 Microgrants - Stabilize Enrollment					
Adult Basic Skills: Engen	6,000	6,000	-	6,000	-
Welding: Weld-A-Thon	5,968	5,968	-	5,968	-
23/24 Microgrants	100,000	100,000	-	100,000	-
High School Partnerships	242,262	242,262	6,034	242,262	-
Energy Management	115,667	115,667	-	115,667	-
Investments in Future & Transformative Changes	40,000	40,000	-	40,000	-
Contingency & Reserved for Future Expenditures	652,038	652,038	-	-	652,038
Total Other Activity Expenditures	1,302,382	1,302,382	6,034	509,897	792,485
Total Other Activity	-	-	371,806	719,981	719,981
Fund Balance AUGUST 31, 2023	-	-	464,208	719,981	719,981

Projected for future years:	2024/25	2025/26	2026/27
Other Activity			
Revenue:			
Other Revenue Sources	\$ -	\$ -	\$ -
Transfers In	250,000	250,000	250,000
Projected Fund Balance, Beginning of Year	719,981	482,747	302,218
Total Other Activity Revenue	\$ 969,981	\$ 732,747	\$ 552,218
Expenditure:			
Microgrants	100,000	100,000	100,000
High School Partnerships	230,074	168,789	
Energy Management	117,160	121,740	
Investments in Future & Transformative Changes	40,000	40,000	40,000
Total Other Activity Expenditures	\$ 487,234	\$ 430,529	\$ 140,000
Projected Ending Fund Balance	\$ 482,747	\$ 302,218	\$ 412,218

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

Appendix B

	Original Budget	Current Budget	AUGUST 31, 2023 Actual	June 30, 2024 Projected	Better (Worse) vs Original Budget
Revenues:					
State Sources	268,008	268,008	-	158,125	(109,883)
Total Revenues	268,008	268,008	-	158,125	(109,883)
Expenditures:					
STEP Project					
Personnel	74,819	74,819	11,277	74,819	-
Other Personnel	40,902	40,902	6,020	40,902	-
Materials and Services	30,028	30,028	602	1,261	28,767
Tuition	34,560	34,560	-	1,452	33,108
Travel & training	14,150	14,150	-	594	13,556
Supportive Services	36,000	36,000	-	1,512	34,488
Contingency	441,849	441,849	-	-	441,849
Total Expenditures	672,308	672,308	17,899	120,540	551,768
Fund Balance, Beginning of Year (unaudited)	404,300	404,300	405,117	405,117	817
Fund Balance AUGUST 31, 2023	-	-	387,218	442,702	442,702
Projected for future years:			2024/25	2025/26	2026/27
Revenues:					
Other Revenue Sources			158,125	158,125	158,125
Total Revenues			158,125	158,125	158,125
Expenditures:					
STEP Project					
Personnel			77,812	80,924	84,161
Other Personnel			42,538	44,240	46,009
Materials and Services			1,312	1,364	1,419
Tuition			1,510	1,570	1,633
Travel & training			618	643	669
Supportive Services			1,572	1,635	1,701
Total Expenditures			\$ 125,362	\$ 130,376	\$ 135,591
Projected Fund Balance, Beginning of Year			\$ 353,053	\$ 385,816	\$ 413,565
Projected Ending Fund Balance			\$ 385,816	\$ 413,565	\$ 436,099

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

ROGUE COMMUNITY COLLEGE
GENERAL FUND - BOARD OF EDUCATION
STATEMENT OF EXPENDITURES
FOR THE MONTH ENDED AUGUST 31, 2023

Appendix C

	Original Budget	Current Budget	AUGUST 31, 2023 Actual	Better (Worse) vs Original Budget
Expenditures:				
Personnel	178,076	178,076	23,502	154,574
Other Personnel	88,805	88,805	11,254	77,551
Materials and Services:				
OFFICE SUPPLIES	-	-	-	-
MEETING SUPPLIES	6,890	6,890	236	6,654
OTHER SERVICES	3,963	3,963	-	3,963
FEES AND DUES	2,601	2,601	-	2,601
STAFF TRAVEL	11,218	11,218	1,803	9,416
NON-STAFF TRAVEL	-	-	-	-
POSTAGE	7	7	1	6
Total Expenditures	291,560	291,560	36,795	254,765

**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.