

Rogue Community College

Funds with No Name Changes

General Fund
Contract and Grant Fund
Entrepreneurial Fund
Intra-College Fund

Funds with Name Changes

Fund Name FY 2019/20	New Fund Name FY 2020/21
Auxiliary Services Fund	Auxiliary Services Fund - Bookstore
Capital Improvement Fund – COPS and Bonds	Capital Projects Fund
Debt Service Fund – General Obligation Bonds	Debt Service Fund
Financial Aid Fund	Student Financial Aid Fund
Other Auxiliary Services Fund	Auxiliary Services Fund
Self-Support Fund	Community and Workforce Development Fund
Stability Reserve Fund	Reserve Fund
Technology and Equipment Fund	Renewal and Replacement Fund

Funds to be Retired

FY 2020/21	FY 2021/22
Agency Fund	Auxiliary Services Fund - Bookstore
Capital Improvement Fund – Sale Proceeds (Inactive)	Capital Improvement Fund – Maintenance
Debt Service Fund – Other	Capital Improvement Fund – State and Local
Higher Education Center Fund	College Services Fund
RCC Foundation Fund (Inactive)	PERS Fund
	Unemployment Fund

Rogue Community College
 Final Alignment of Funds FY 2020/21

Operating Funds	
General Fund	<ul style="list-style-type: none"> • General Fund • College Services Fund • Entrepreneurial Fund – Allied Health activity • Higher Education Center Fund – RCC only • Technology & Equipment Fund – technology licenses and maintenance agreements
Renewal and Replacement Fund	<ul style="list-style-type: none"> • Technology & Equipment Fund – other than technology licenses and maintenance agreements • Capital Improvement Maintenance Fund – other than campus ad hoc activity
Intra-College Fund	<ul style="list-style-type: none"> • Intra-College Fund • Agency Fund – Athletics Boosters • Capital Improvement Maintenance Fund – campus ad hoc activity

Restricted Funds	
Capital Projects Fund	<ul style="list-style-type: none"> • Capital Improvement Fund – COPS and Bonds • Capital Improvement Fund – State and Local Funds
Contract and Grant Fund	<ul style="list-style-type: none"> • Contract and Grant Fund • Agency Fund – RCC Foundation • Higher Education Center Fund – SOU only
Debt Service Fund	<ul style="list-style-type: none"> • Debt Service Fund Other – Limited Pension Liability Bond Series 2005 • Debt Service Fund General Obligation Bonds – General Obligation and Refunding Bonds Series 2012 and 2016
Reserve Fund	<ul style="list-style-type: none"> • Stability Reserve Fund • College Services Fund – Reserved for Future Expenditures • PERS Fund – Reserved for Future Expenditures • Unemployment Fund – Contingency
Student Financial Aid Fund	<ul style="list-style-type: none"> • Financial Aid Fund

Enterprise Funds	
Auxiliary Services Fund	<ul style="list-style-type: none"> • Auxiliary Services Fund • Other Auxiliary Services Fund
Community and Workforce Development Fund	<ul style="list-style-type: none"> • Self-Support Fund
Entrepreneurial Fund	<ul style="list-style-type: none"> • Entrepreneurial Fund – Non-Allied Health Activity • Entrepreneurial Fund – STEP Activity