

**JOHNSON COUNTY COMMUNITY COLLEGE
12345 College Boulevard
Overland Park, Kansas**

**Meeting – Board of Trustees
Temporary Board of Trustees Meeting Room - WCMT 111
January 18, 2024 – 5:00 p.m.**

AGENDA

- | | |
|---|------------------------------|
| I. CALL TO ORDER | Trustee Rayl |
| II. PLEDGE OF ALLEGIANCE | Trustee Rayl |
| III. SWEARING IN OF NEW BOARD MEMBERS | Trustee Rayl |
| IV. ROLL CALL | Trustee Rayl |
| V. AWARDS AND RECOGNITIONS | Trustee Rayl |
| VI. OPEN FORUM | Trustee Rayl |
| VII. BOARD REPORTS | |
| A. Student Senate | Epuna Gonzales |
| B. College Lobbyist | Dick Carter |
| C. College Council | Jason Arnett |
| D. Faculty Association | Andrea Vieux |
| E. Johnson County Education Research Triangle | Trustee Smith-Everett |
| F. Kansas Association of Community Colleges | Trustee Cross |
| G. Foundation | Trustee Hamill |
| VIII. COMMITTEE REPORTS AND RECOMMENDATIONS | |
| A. Audit Committee (pp 1-2) | Trustee Rayl |
| <u>Recommendation: 2024 Working Agenda (p 2)</u> | |

- B. Management and Finance Committee (pp 3-6) Trustee Hamill
 - Recommendation: 2024 Working Agenda (pp 3-4)
 - Recommendation: Human Resources Consulting Services (p 5)

IX. PRESIDENT’S RECOMMENDATIONS FOR ACTION

- A. Treasurer’s Report (pp 7-17) Trustee Hamill
- B. Monthly Report to the Board Dr. Judy Korb

X. NEW BUSINESS Trustee Rayl

XI. OLD BUSINESS Trustee Rayl

XII. CONSENT AGENDA Trustee Rayl

- A. Regular Monthly Reports and Recommendations
 - 1. Minutes of Previous Meetings
 - 2. Affiliation, Articulation and Reverser Transfer, Cooperative and Other Agreements (pp 18-19)
 - 3. Cash Disbursement Report (pp 20-21)
 - 4. Grants, Contracts and Awards (p 22)
 - 5. Retirement Tribute Fund (p 23)
- B. Human Resources (p 24)
 - 1. Retirements
 - 2. Separations
- C. Human Resources Addendum

XIII. EXECUTIVE SESSION

XIV. ADJOURNMENT

AUDIT COMMITTEE
Minutes

The Audit Committee, consisting of Trustees Lee Cross and Nancy Ingram, reviewed the proposed working agenda on August 30, 2023. It was determined that the 2024 working agenda would move forward for consideration when all other board committee working agendas were considered. The proposed 2024 working agenda can be found on the following page.

**JCCC AUDIT COMMITTEE
WORKING AGENDA
FY 2024**

AU-1	Review audit reports and discuss current Audit & Advisory Services activities	February, May, August, and November
AU-2	Review status of audit recommendations from completed internal and external audits	February, May, August, and November
AU-3	Quarterly report – JCCC Ethics Report Line (Annual Benchmarking Report in May)	February, May, August, and November
AU-4	Annual Summary Reports – KOPS Watch/BIT & Student Complaint Portal	August
AU-5	Planning meeting with external auditors	May
AU-6	Performance Review –Director, Audit and Advisory Services	February
AU-7	Review and approve Audit Committee Working Agenda	August
AU-8	Annual Trustee Expense Reimbursement Report	August
AU-9	Review Audit Committee Charter	November
AU-10	Review proposed audit plan for upcoming year	November
AU-11	Review audited financial statements and recommend acceptance to the Board	November
AU-12	Executive session	As necessary

RECOMMENDATION

It is the recommendation of the Audit Committee that the Board of Trustees approve the 2024 Audit Committee working agenda.

MANAGEMENT AND FINANCE COMMITTEE

Minutes

January 3, 2024

The Management and Finance Committee met at 8:30 AM on Wednesday, January 3, 2024, in WCMT 111. Those present were Trustees Greg Musil and Mark Hamill; staff: Rob Caffey, Jim Feikert, Tom Hall, John Kumar, Rachel Lierz, Mickey McCloud, Philip Mein, Caitlin Murphy, Janelle Vogler, and Linda Nelson, recorder.

Information Services Report

Rob Caffey, Vice President, Information Services/CIO along with Philip Mein, Executive Director IT Security and John Kumar, Executive Director Client Support Services provided the quarterly Information Services report. Mr. Mein gave an update on expenditure of cyber security grant funds received from the state of Kansas and reported on the information security roadmap related to single sign-on and multifactor authentication. Mr. Kumar reported on client support services activities in the Technical Support Center, Laboratory Support Services, and Multimedia Services. Mr. Caffey provided an overview of the new I and T Governance Task Force, whose first meeting will be held later in January.

Management and Finance Working Agenda

Rachel Lierz, Executive Vice President for Finance and Administrative Services presented a draft of the 2024 Management and Finance Committee working agenda.

MANAGEMENT AND FINANCE COMMITTEE

Working Agenda

2024

- | | |
|------|--|
| MF-1 | Review and Update Policies as Needed |
| MF-2 | Guide Budget Development <ul style="list-style-type: none">• Management Budget Reallocations (February, August)• Management Budget Adoption (May)• Legal Budget Publications (August)• Legal Budget Adoption (September)• Proposed Budget Calendar (October)• Preliminary Budget Guidelines (December)• Budget Updates as Needed |
| MF-3 | Stewardship of College Finances |

- Financial Ratio Analysis (January)

MF-4

Monitor Facilities

- Capital Infrastructure Inventory and One, Five and Ten-Year Replacement Plan (August)
- Capital Acquisitions and Improvements: Monthly Progress Report
- Leases/Facilities Use Agreements
- Review and Recommend Financial Plans for Capital Improvements

MF-5

Monitor Procurement Services

- Procurement Reports and Recommendations

MF-6

Monitor Information Services

- Information Services Reports (January, April, July, October)

MF-7

Mission Continuity and Risk Management (June, December)

MF-8

Other Items and Reports

- Compliance Program (September)
- Continuing Education and Workforce Development (November)
- Institutional Advancement (March, October)
- Management and Finance Committee Working Agenda (January)
- Monitor Inclusion and Belonging Strategic Measures and Initiatives
- Other Activities and Programs
- Other Agreements
- Sustainability Initiatives (May)

RECOMMENDATION

It is the recommendation of the Management and Finance Committee that the Board of Trustees approve the 2024 Management and Finance Committee working agenda.

Other agreements

There was one agreement with an outside agency presented. This agreement is with City Colleges of Chicago.

Details can be found in the consent agenda portion of the January 18, 2024, board packet.

Financial Ratio Analysis

Janelle Vogler, Vice President/CFO, reported on the College's fiscal health using financial ratios based on audited financial statements through the most recent fiscal year, fiscal year-end June 30, 2023. This information is compiled annually and monitors certain JCCC financial ratios over time and also provides comparison to a number of peer institutions.

Capital Acquisitions and Improvements: Progress Report

Tom Hall, Associate Vice President, Campus Services and Facility Planning, provided the committee with an update of progress on the CDL Driving Range project and the GEB 1st floor renovation. Information on facilities projects from the capital acquisitions and improvements matrix was provided in the Management and Finance Committee meeting materials.

Procurement Reports and Recommendations

Jim Feikert, Executive Director, Procurement Services reviewed one single source justification.

SINGLE SOURCE JUSTIFICATIONS: \$150,000+ **JANUARY 2024 MANAGEMENT & FINANCE COMMITTEE**

Single Source Justification:	Human Resources Consulting Services
Fund:	0201 General
Vendors Notified:	N/A
Total Contract Period:	7/26/23 - as needed
215.04 Exception #:	#13 Services of any kind
Description:	Additional \$453,846 to the already BoT approved amount of \$200,000, bringing the total estimated amount to \$653,846, for human resources consulting services (BoT - July 2023).

Contract Amount: First Year / Multiyear Total (if applicable)

1. **Fineline HR Consulting: \$453,846**

Management & Finance Committee Recommendation

It is the recommendation of the Management & Finance Committee that the Board of Trustees accept the recommendation of the college administration to approve the Single Source Justification to Fineline HR Consulting, for an estimated amount of \$453,846, bringing the total estimated amount to \$653,846 through March 2024.

Informational Items

Informational reports of Renewals, and Single Source purchases were provided in the Management and Finance meeting materials.

The next Management and Finance Committee meeting is scheduled for Wednesday, February 7, 2024, at 8:30 AM in WCMT Room 111.

JOHNSON COUNTY COMMUNITY COLLEGE
OFFICE OF THE PRESIDENT

January 04, 2024

TREASURER'S REPORT

REPORT:

The following pages contain the Treasurer's Report for the month ended November 30, 2023.

Expenditures in the primary operating funds are within approved budgetary limits.

RECOMMENDATION:

It is the recommendation of the college administration that the Board of Trustees approve the Treasurer's Report for the month of November 2023, subject to audit.

Janelle Vogler
Vice President and Chief Financial Officer

Rachel Lierz
Executive Vice President, Finance &
Administrative Services

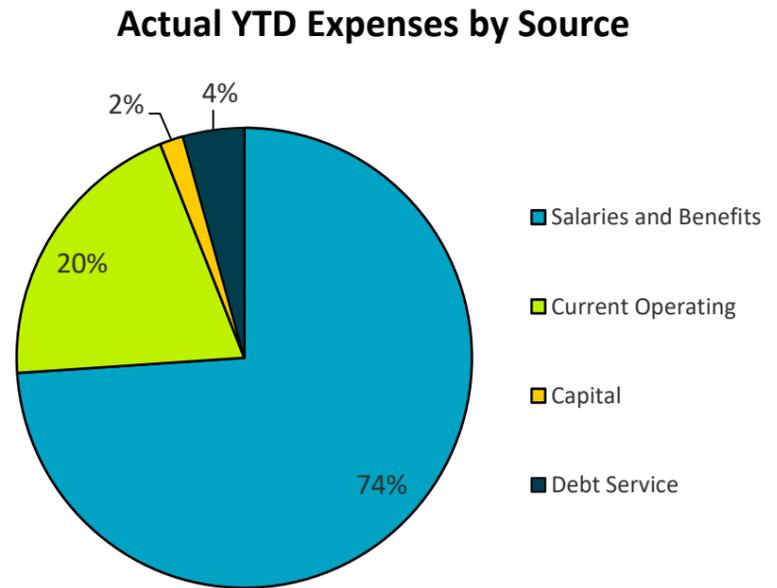
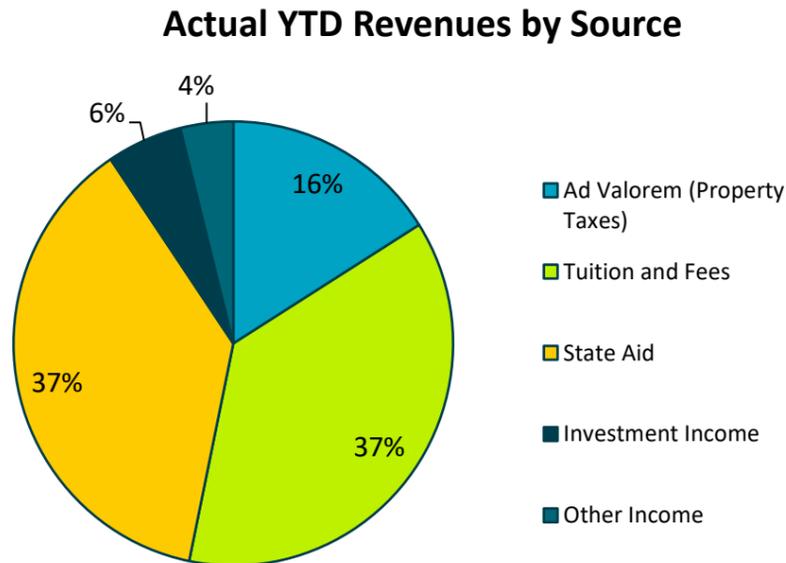
Judy Korb
Interim President

**JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
GENERAL/POST-SECONDARY TECHNICAL EDUCATION (PTE) FUNDS**

	ADOPTED BUDGET 2023-2024	ACTIVITY THIS MONTH 2023-2024	ACTIVITY YEAR TO DATE 2023-2024	YTD AS % OF BUDGET	PRIOR YEAR ACTIVITY TO DATE
GENERAL/PTE FUNDS					
Ad Valorem (Property Taxes)	\$ 121,189,898	\$ -	\$ 6,450,847	5%	\$ 7,006,438
Tuition and Fees	26,663,775	98,082	14,965,173	56%	14,458,123
State Aid	26,448,697	5,469	15,028,284	57%	14,662,009
Investment Income	1,000,000	410,840	2,231,583	223%	542,495
Other Income	3,668,569	280,371	1,561,658	43%	1,043,997
TOTAL REVENUE	\$ 178,970,939	\$ 794,762	\$ 40,237,546	22%	\$ 37,713,062
Salaries and Benefits	\$ 138,400,933	\$ 11,852,253	\$ 50,207,370	36%	\$ 47,964,587
Current Operating	32,354,540	1,560,218	13,597,279	42%	12,677,280
Capital	4,281,145	331,997	1,131,538	26%	519,435
Debt Service	3,689,738	750	2,959,493	80%	2,903,944
TOTAL EXPENSES	\$ 178,726,356	\$ 13,745,218	\$ 67,895,679	38%	\$ 64,065,245

Unencumbered Cash Rollforward:

Beginning Balance		\$ 122,092,826	\$ 117,046,418
Revenues Over Expenses		(27,658,133)	(26,352,183)
Encumbrances & Other Activity		(6,911,967)	(6,286,454)
Ending Balance		<u>\$ 87,522,726</u>	<u>\$ 84,407,781</u>



Two pie charts depict the sources of the actual year-to-date revenue and actual year-to-date expenses on the General Fund as a percentage of their respective totals. These charts are based on the Activity Year to Date 2023-2024 numbers.

The largest source of revenue this year to date is state aid (37%), followed by tuition and fees (37%), ad valorem (property taxes) (16%), investment income (6%) and other income (4%). The largest source of expenses this year to date is salary and benefits (74%), followed by current operating (20%), debt service (4%), and capital expenses (2%).



JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
GENERAL/POST-SECONDARY TECHNICAL EDUCATION (PTE) FUNDS
EXPENDITURE DETAIL BY NATURAL CLASSIFICATION

	ADJUSTED BUDGET 2023-2024	ACTIVITY THIS MONTH 2023-2024	ACTIVITY YEAR TO DATE 2023-2024	YTD AS % OF BUDGET	PRIOR YEAR ACTIVITY TO DATE	YTD CHANGE FROM PRIOR YEAR
Salaries	\$ 98,876,977	\$ 8,823,994	\$ 36,804,105	37%	\$ 35,676,921	3%
Benefits	39,308,956	3,028,259	13,403,265	34%	12,287,665	9%
Event Officials	72,760	3,807	49,808	68%	43,103	16%
Legal Services	150,000	1,149	28,827	19%	18,948	52%
Lobbyist Services	30,000	-	-	0%	-	0%
Audit Services	93,745	19,500	54,045	58%	49,800	9%
Collection Costs	70,000	1,092	6,705	10%	10,474	-36%
Insurance, Property/Casualty & Rel	1,271,070	(14,230)	1,197,055	94%	962,673	24%
Contracted Services	8,107,571	467,571	2,661,950	33%	2,552,933	4%
SB 155 Shared Funding Payments	380,000	-	-	0%	-	0%
Overnight Travel	1,044,886	71,795	254,448	24%	231,181	10%
Travel - Accreditation	10,000	725	725	7%	529	37%
Staff Development Training & Travel	399,550	9,937	88,473	22%	105,638	-16%
Faculty Continuing Ed Grants	19,000	1,921	7,341	39%	9,565	-23%
Tuition Reimbursement	550,000	4,732	210,426	38%	197,137	7%
Same Day Travel	111,778	6,792	26,528	24%	17,545	51%
Supplies and Materials	5,805,325	340,103	2,012,764	35%	2,031,491	-1%
Computer Software & Licenses	4,990,277	54,680	3,062,756	61%	2,795,989	10%
Technical Training	102,957	2,473	29,596	29%	25,449	16%
Applicant Travel	15,000	194	3,180	21%	5,707	-44%
Recruiting Travel	37,500	1,105	6,484	17%	6,130	6%
Printing, Binding & Publications	121,350	3,083	31,710	26%	22,690	40%
Advertising and Promotions	1,028,000	58,284	380,965	37%	474,460	-20%
Memberships	402,062	11,031	250,437	62%	225,426	11%
Accreditation Expenses	73,907	2,153	37,968	51%	25,355	50%
Bad Debt Expense	130,000	-	65,000	50%	260,000	-75%
Electric	2,970,000	223,541	1,187,406	40%	1,035,706	15%
Water	175,100	9,002	136,847	78%	118,658	15%
Natural Gas	82,400	5,539	16,543	20%	18,638	-11%
Telephone	605,400	6,715	439,428	73%	278,531	58%
Gasoline	66,150	3,281	23,101	35%	29,205	-21%
Subscriptions	502,798	26,929	260,680	52%	238,520	9%
Rentals and Leases	628,212	49,628	229,749	37%	231,981	-1%
Repairs and Maintenance	708,213	74,067	247,924	35%	235,651	5%
Freight	123,000	20,478	32,330	26%	31,044	4%
Special Events	394,905	17,519	124,696	32%	86,891	44%
Retirement Recognitions	7,500	422	946	13%	2,579	-63%
Postage	255,000	3,205	65,787	26%	91,422	-28%
Contingency	610,000	69,101	164,085	27%	3,000	5370%
Remodeling and Renovations	1,595,810	4,486	35,385	2%	57,095	-38%
Library Books	85,000	9,817	39,933	47%	43,670	-9%
Furniture and Equipment	2,323,854	316,365	1,021,823	44%	386,629	164%
Art Acquisitions	3,000	-	-	0%	-	0%
Building Improvements	66,815	1,329	34,397	51%	32,041	7%
Other Tax Assessments	-	-	-	0%	-	0%
Income Tax	2,500	-	-	0%	-	0%
Grants	457,396	1,358	150,115	33%	148,181	1%
Foster Care & Killed on Duty Grant	80,000	1,032	18,950	24%	16,705	13%
Federal SEOG Match	90,894	500	31,500	35%	38,344	-18%
Principal Payments	2,180,000	-	2,180,000	100%	2,070,000	5%
Interest Payments	1,508,238	-	778,743	52%	833,115	-7%
Fee Payments	1,500	750	750	50%	829	-10%
TOTAL EXPENSES	\$ 178,726,356	\$ 13,745,218	\$ 67,895,679	38%	\$ 64,065,245	6%



**JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
ADULT SUPPLEMENTARY EDUCATION & STUDENT ACTIVITY FUNDS**

	ADOPTED BUDGET 2023-2024	ACTIVITY THIS MONTH 2023-2024	ACTIVITY YEAR TO DATE 2023-2024	YTD AS % OF BUDGET	PRIOR YEAR ACTIVITY TO DATE
ADULT SUPPLEMENTARY EDUCATION FUND					
Tuition and Fees	\$ 3,905,580	\$ 161,719	\$ 1,652,312	42%	\$ 1,227,416
Investment Income	20,000	7,622	38,416	192%	10,849
Other Income	1,502,000	59,837	467,632	31%	494,898
TOTAL REVENUE	\$ 5,427,580	\$ 229,177	\$ 2,158,360	40%	\$ 1,733,162
Salaries and Benefits	\$ 3,388,475	\$ 154,573	\$ 886,057	26%	\$ 907,201
Current Operating	4,298,592	237,404	1,102,569	26%	1,062,422
Capital	160,391	-	-	0%	18,585
TOTAL EXPENSES	\$ 7,847,458	\$ 391,976	\$ 1,988,627	25%	\$ 1,988,208
Unencumbered Cash Rollforward:					
Beginning Balance			\$ 1,372,323		\$ 2,208,861
Revenues Over Expenses			169,733		(255,046)
Encumbrances & Other Activity			(951,358)		(991,132)
Ending Balance			\$ 590,698		\$ 962,683
STUDENT ACTIVITY FUND					
Tuition and Fees	\$ 1,904,000	\$ 3,760	\$ 1,141,542	60%	\$ 1,097,513
Investment Income	18,000	5,135	30,530	170%	7,871
Other Income	8,000	329	2,047	26%	3,038
TOTAL REVENUE	\$ 1,930,000	\$ 9,224	\$ 1,174,120	61%	\$ 1,108,422
Salaries and Benefits	\$ 445,273	\$ 31,715	\$ 113,021	25%	\$ 121,774
Current Operating	935,806	183,183	361,754	39%	284,947
Grants/Scholarships	1,446,692	4,059	590,356	41%	620,693
TOTAL EXPENSES	\$ 2,827,771	\$ 218,957	\$ 1,065,132	38%	\$ 1,027,414
Unencumbered Cash Rollforward:					
Beginning Balance			\$ 1,214,098		\$ 1,478,536
Revenues Over Expenses			108,988		81,008
Encumbrances & Other Activity			(161,466)		(199,366)
Ending Balance			\$ 1,161,620		\$ 1,360,178



JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
OTHER FUNDS

	ADOPTED BUDGET 2023-2024	ACTIVITY THIS MONTH 2023-2024	ACTIVITY YEAR TO DATE 2023-2024	YTD AS % OF BUDGET	PRIOR YEAR ACTIVITY TO DATE
MOTORCYCLE DRIVER SAFETY FUND					
Tuition and Fees	\$ 160,000	\$ 1,059	\$ 61,213	38%	\$ 68,144
Other Income	40,000	39,360	39,360	98%	41,410
TOTAL REVENUE	\$ 200,000	\$ 40,419	\$ 100,573	50%	\$ 109,554
Salaries and Benefits	\$ 115,500	\$ 6,098	\$ 34,892	30%	\$ 39,712
Current Operating	23,400	1,001	4,075	17%	550
Capital	21,000	-	-	0%	-
TOTAL EXPENSES	\$ 159,900	\$ 7,099	\$ 38,967	24%	\$ 40,261
Unencumbered Cash Rollforward:					
Beginning Balance			\$ 1,242,904		\$ 1,161,804
Revenues Over Expenses			61,606		69,292
Encumbrances & Other Activity			995		720
Ending Balance			\$ 1,305,505		\$ 1,231,817
TRUCK DRIVER TRAINING COURSE FUND					
Tuition and Fees	\$ 2,214,000	\$ 65,681	\$ 514,232	23%	\$ 295,849
TOTAL REVENUE	\$ 2,214,000	\$ 65,681	\$ 514,232	23%	\$ 295,849
Salaries and Benefits	\$ 1,032,567	\$ 61,341	\$ 326,549	32%	\$ 160,395
Current Operating	972,500	33,444	131,965	14%	60,597
Capital	538,502	-	-	100%	-
TOTAL EXPENSES	\$ 2,543,569	\$ 94,785	\$ 458,514	18%	\$ 220,992
Unencumbered Cash Rollforward:					
Beginning Balance			\$ 1,354,084		\$ 1,102,867
Revenues Over Expenses			55,718		74,858
Encumbrances & Other Activity			(741,028)		(69,645)
Ending Balance			\$ 668,774		\$ 1,108,080
SPECIAL ASSESSMENTS FUND					
Ad Valorem (Property Taxes)	\$ 317,491	\$ -	\$ 23,072	7%	\$ 27,668
Interest Income	-	5,993	28,130	100%	6,515
TOTAL REVENUE	\$ 317,491	\$ 5,993	\$ 51,202	16%	\$ 34,183
Current Operating	\$ 500,000	\$ 12,317	\$ 52,246	10%	\$ 64,876
TOTAL EXPENSES	\$ 500,000	\$ 12,317	\$ 52,246	10%	\$ 64,876
Unencumbered Cash Rollforward:					
Beginning Balance			\$ 1,547,334		\$ 1,584,726
Revenues Over Expenses			(1,044)		(30,693)
Encumbrances & Other Activity			(92,754)		(29,714)
Ending Balance			\$ 1,453,536		\$ 1,524,319



**JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
AUXILIARY ENTERPRISE FUND - SCHEDULE 1**

	ADOPTED BUDGET 2023-2024	ACTIVITY THIS MONTH 2023-2024	ACTIVITY YEAR TO DATE 2023-2024	YTD AS % OF BUDGET	PRIOR YEAR ACTIVITY TO DATE
REVENUES					
Cosmetology	\$ 9,000	\$ 1,050	\$ 5,787	64%	\$ 9,010
Bookstore	6,774,400	29,895	2,813,702	42%	2,772,040
Dining Services	2,599,528	229,740	1,302,746	50%	946,454
Hiersteiner Center	-	-	- †	0%	413,851
HVAC Auxiliary & Auto Technology Project	2,000	-	-	0%	-
Dental Hygiene	1,800	60	536	30%	775
Hospitality Management & Pastry Program	60,000	5,730	19,011	32%	25,485
Campus Farm	16,500	1,434	13,666	83%	12,950
Investment Income	15,000	2,236	15,883	106%	8,069
TOTAL REVENUES	\$ 9,478,228	\$ 270,145	\$ 4,171,331	44%	\$ 4,188,634
EXPENSES					
Cosmetology	\$ 9,500	\$ -	\$ 3,551	37%	\$ 6,968
Bookstore	6,440,275	152,732	2,627,023	41%	2,729,541
Dining Services	3,876,778	310,912	1,360,783	35%	1,450,859
Hiersteiner Center	-	-	- †	0%	658,866
HVAC Auxiliary & Auto Technology Project	2,000	-	-	0%	-
Dental Hygiene	1,800	-	531	29%	1,416
Hospitality Management & Pastry Program	65,000	2,990	27,178	42%	25,409
Campus Farm	16,500	377	3,811	23%	1,688
SUBTOTAL	\$ 10,411,853	\$ 467,011	\$ 4,022,877	39%	\$ 4,874,748
Other Auxiliary Services Expenses					
Auxiliary Construction	\$ 10,000	\$ -	\$ 856	9%	\$ 2,347
Director	170,084	9,901	49,103	29%	297
Budget Reallocation Pool	100,000	-	-	0%	-
TOTAL EXPENSES	\$ 10,691,937	\$ 476,912	\$ 4,072,835	38%	\$ 4,877,391
Unencumbered Cash Rollforward:					
Beginning Balance			\$ 298,431		\$ 1,838,826
Revenues Over Expenses			98,496		(688,757)
Encumbrances & Other Activity			(226,885)		(519,083)
Ending Balance			\$ 170,042		\$ 630,986

† Activity has been combined into General Fund in FY24.



**JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
AUXILIARY ENTERPRISE FUND - SCHEDULE 2**

	2023-2024 YEAR TO DATE NET	2022-2023 YEAR TO DATE NET	NET CHANGE FROM PRIOR YR
Cosmetology	\$ 2,236	\$ 2,042	\$ 194
Bookstore	186,680	42,499	144,181
Dining Services	(58,037)	(504,405)	446,368
Hiersteiner Center	- †	(245,015)	245,015
HVAC Auxiliary & Auto Technology Project	-	-	-
Dental Hygiene	5	(641)	647
Hospitality Management & Pastry Program	(8,168)	76	(8,244)
Campus Farm	9,855	11,262	(1,407)
	<u>\$ 132,571</u>	<u>\$ (694,182)</u>	<u>\$ 826,754</u>

† Activity has been combined into General Fund in FY24.



JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
PLANT & OTHER FUNDS

	ADOPTED BUDGET 2023-2024	ACTIVITY THIS MONTH 2023-2024	ACTIVITY YEAR TO DATE 2023-2024	YTD AS % OF BUDGET	PRIOR YEAR ACTIVITY TO DATE
REVENUE BOND DEBT SERVICE FUND					
Unencumbered Cash Rollforward:					
Balance Forward	\$ 1,470,207		\$ 1,470,207		\$ 1,730,697
TOTAL REVENUE	1,383,600	\$ 2,697	818,802	59%	787,018
TOTAL EXPENSES	1,706,650	-	1,599,030	94%	1,570,330
Encumbrances & Other Activity			-		-
Ending Balance			<u>\$ 689,979</u>		<u>\$ 947,385</u>
INDUSTRIAL TRAINING CENTER (ITC) REPAIR AND REPLACEMENT RESERVE FUNDS					
Unencumbered Cash Rollforward:					
Balance Forward	\$ 429,760		\$ 429,760		\$ 296,501
TOTAL REVENUE	-	\$ 12,498	62,492	100%	62,492
TOTAL EXPENSES	250,000	-	-	0%	2,582
Encumbrances & Other Activity			(10,040)		-
Ending Balance			<u>\$ 482,212</u>		<u>\$ 356,411</u>
CAPITAL OUTLAY					
Unencumbered Cash Rollforward:					
Balance Forward	\$ 8,942,696		\$ 8,942,696		\$ 6,930,271
TOTAL REVENUE	7,987,798	\$ 42,939	593,772	7%	454,229
TOTAL EXPENSES	7,303,500	89,549	420,380	6%	(70,921)
Encumbrances & Other Activity			(4,395,683)		(457,530)
Ending Balance			<u>\$ 4,720,406</u>		<u>\$ 6,997,891</u>
CAMPUS DEVELOPMENT FUND					
Unencumbered Cash Rollforward:					
Balance Forward	\$ 1,422,099		\$ 1,422,099		\$ 1,541,591
TOTAL REVENUE	824,160	\$ 1,618	491,281	60%	472,318
TOTAL EXPENSES	750,000	93,670	95,770	13%	38,142
Encumbrances & Other Activity			(117,536)		(19,610)
Ending Balance			<u>\$ 1,700,074</u>		<u>\$ 1,956,157</u>
PHASE 3 FACILITIES MASTER PLAN					
Unencumbered Cash Rollforward:					
Balance Forward	\$ 2,505,055		\$ 2,505,055		\$ 3,352,596
TOTAL REVENUE	-	\$ -	-	0%	-
TOTAL EXPENSES	2,332,622	14,902	1,853,268	79%	165,040
Encumbrances & Other Activity			990,614		2,745,550
Ending Balance			<u>\$ 1,642,401</u>		<u>\$ 5,933,106</u>
ALL OTHER FUNDS					
Unencumbered Cash Rollforward:					
Balance Forward	\$ 1,692,289		\$ 1,692,289		\$ 4,894,423
TOTAL REVENUE	19,175,858	\$ 1,434,143	17,465,192	91%	13,290,130
TOTAL EXPENSES	17,028,644	989,795	14,076,138	83%	11,619,601
Encumbrances & Other Activity			(5,123,303)		(3,527,156)
Ending Balance			<u>\$ (41,959)</u>		<u>\$ 3,037,796</u>
GRAND TOTAL ALL FUNDS					
Unencumbered Cash Rollforward:					
Balance Forward	\$ 145,584,107		\$ 145,584,107		\$ 145,168,117
TOTAL REVENUE	235,897,452	\$ 2,909,297	67,838,903	29%	60,249,053
TOTAL EXPENSES	240,082,004	17,396,686	100,370,524	42%	92,181,990
Encumbrances & Other Activity			(10,986,471)		(2,780,592)
Ending Balance			<u>\$ 102,066,015</u>		<u>\$ 110,454,588</u>

**JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
INVESTMENTS**

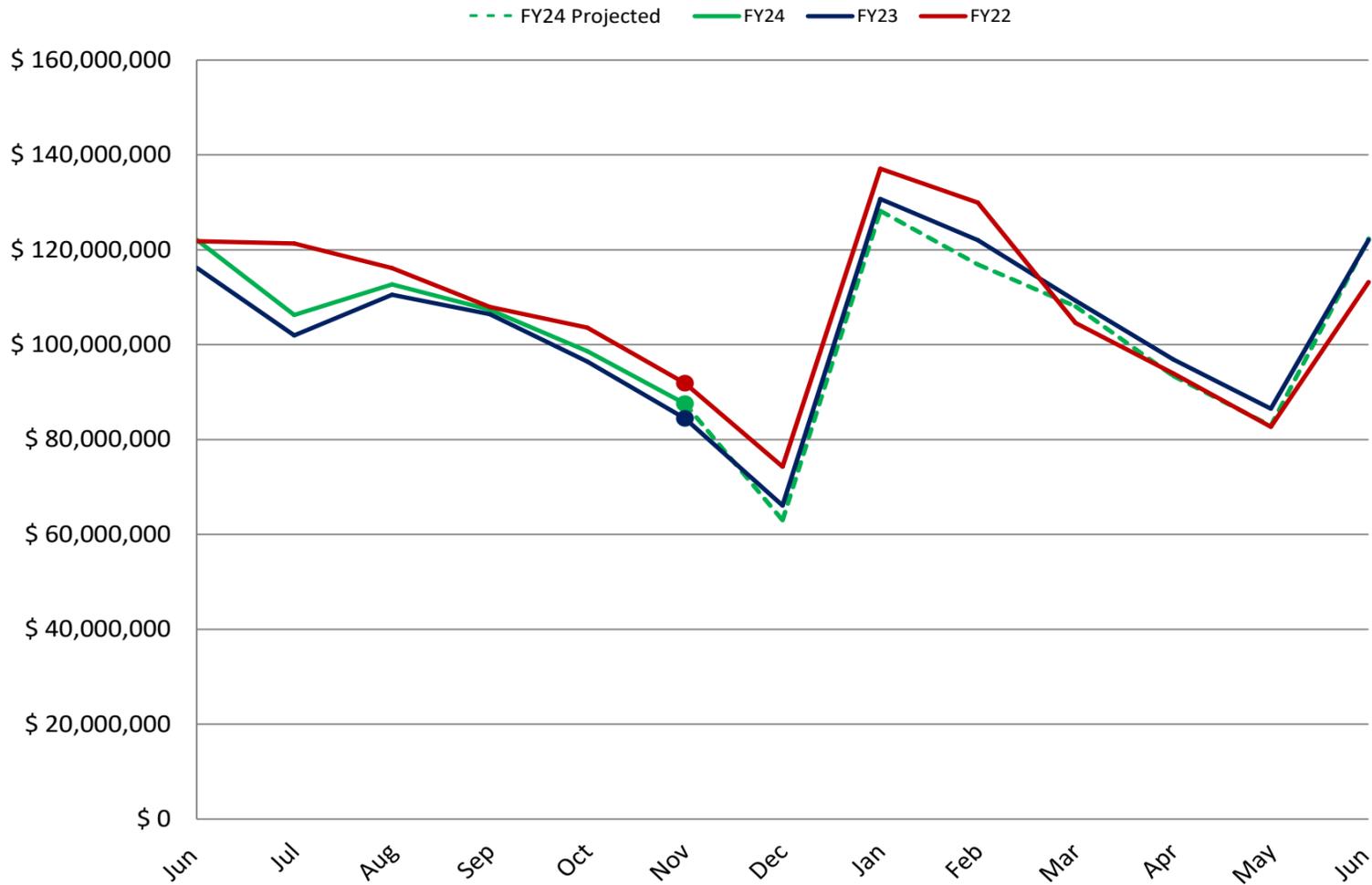
DESCRIPTION	DATE PURCHASED	DATE OF CALL/MATURITY	YIELD RATE	MATURED THIS MONTH	CURRENT INVESTMENTS
US TREASURY NOTES	01/31/22	11/15/23	1.03%	\$ 2,635,000	
US TREASURY NOTES	02/14/22	11/15/23	1.20%	5,000,000	
COMMERCE BANK	06/06/23	11/30/23	5.25%	3,000,000	
US TREASURY NOTES	06/06/22	11/30/23	2.32%	3,150,000	
US TREASURY NOTES	06/06/22	12/15/23	2.36%		\$ 3,150,000
US TREASURY NOTES	01/23/23	12/15/23	4.51%		8,530,000
US TREASURY NOTES	06/06/22	12/31/23	2.37%		3,150,000
US TREASURY NOTES	06/06/22	01/15/24	2.39%		3,150,000
US TREASURY NOTES	06/06/22	01/31/24	2.41%		3,150,000
US TREASURY NOTES	06/06/22	02/15/24	2.42%		3,150,000
US TREASURY NOTES	06/06/23	02/15/24	5.10%		3,023,000
US TREASURY NOTES	06/06/22	02/29/24	2.43%		3,150,000
US TREASURY NOTES	06/06/23	02/29/24	5.06%		3,066,000
US TREASURY NOTES	06/06/22	03/15/24	2.46%		3,150,000
US TREASURY NOTES	06/06/23	03/15/24	5.02%		6,220,000
US TREASURY NOTES	06/06/22	03/31/24	2.47%		3,150,000
US TREASURY NOTES	04/18/22	04/15/24	2.34%		5,200,000
COMMERCE BANK	05/10/23	04/26/24	4.70%		7,093,833
US TREASURY NOTES	06/06/22	04/30/24	2.50%		3,870,000
US TREASURY NOTES	06/06/22	05/15/24	2.53%		3,150,000
US TREASURY NOTES	06/06/22	05/31/24	2.55%		3,150,000
US TREASURY NOTES	06/06/23	05/31/24	5.02%		6,145,000
US TREASURY NOTES	08/15/22	06/30/24	3.05%		2,250,000
US TREASURY NOTES	06/06/23	06/30/24	4.98%		6,045,000
US TREASURY NOTES	06/06/23	07/15/24	4.93%		3,200,000
US TREASURY NOTES	06/15/23	07/15/24	4.95%		3,145,000
US TREASURY NOTES	08/15/23	08/08/24	4.80%		5,252,000
US TREASURY NOTES	08/31/23	08/08/24	4.93%		5,475,000
US TREASURY NOTES	11/30/23	09/15/24	5.08%		3,225,000
COMMERCE BANK	10/27/23	10/03/24	5.28%		5,123,038
US TREASURY BILLS	11/15/23	10/03/24	4.76%		2,825,000
US TREASURY NOTES	06/15/23	11/30/24	4.75%		3,005,000
US TREASURY NOTES	07/17/23	04/30/25	2.88%		5,330,000
US TREASURY NOTES	06/15/23	06/15/25	4.44%		3,107,000
US TREASURY NOTES	07/20/23	06/30/25	2.75%		5,250,000
US TREASURY NOTES	09/22/23	07/31/25	2.88%		5,300,000
US TREASURY NOTES	08/31/23	08/31/25	5.00%		5,200,000
					138,379,871
Municipal Investment Pool: (MIP) Daily Rate	11/01/23	11/30/23	4.02%		774,161
					\$ 139,154,032



**JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
CASH AND POOLED INVESTMENT ANALYSIS**

FUND	BOOK BALANCE	OUTSTANDING COMMITMENTS	UNENCUMBERED BALANCE	PRIOR YEAR UNENCUMBERED BALANCE
General & PTE Funds	\$ 109,492,615	\$ 21,969,889	\$ 87,522,726	\$ 84,407,781
Adult Supplementary Education Fund	1,966,441	1,375,742	590,698	962,683
Student Activity Fund	1,324,873	163,253	1,161,620	1,360,178
Motorcycle Driver Safety Fund	1,305,505	-	1,305,505	1,231,817
Truck Driver Training Fund	1,425,961	757,187	668,774	1,108,080
Auxiliary Enterprise Funds	576,847	406,806	170,042	630,986
Revenue Bond Debt Service Fund	724,096	34,117	689,979	947,385
COM & ITC Repair and Replacement Reserve Funds	492,252	10,040	482,212	356,411
Capital Outlay Funds	11,078,339	6,357,933	4,720,406	6,997,891
Campus Development Fund	1,985,842	285,768	1,700,074	1,956,157
Phase 3 Facilities Master Plan	4,710,874	3,068,473	1,642,401	5,933,106
Special Assessments Fund	1,546,290	92,754	1,453,536	1,524,319
All Other Funds	9,111,774	9,153,733	(41,959)	3,037,796
TOTAL	\$ 145,741,710	\$ 43,675,695	\$ 102,066,015	\$ 110,454,588

**General/Post-Secondary Technical Education (PTE) Funds
Unencumbered Cash 3 Yr Monthly Trend**



The line chart shows the unencumbered cash balances in the General Fund throughout the year for the last three years. For November, the ending balances were approximately \$87.5 million for 2024, \$84.4 million for 2023, and \$91.8 million for 2022. The estimated fiscal year 2024 ending balance is \$122.3 million.



**JOHNSON COUNTY COMMUNITY COLLEGE
TREASURER'S REPORT
NOVEMBER 30, 2023
41.7% OF FISCAL YEAR EXPIRED
FOUNDATION**

	ACTIVITY YEAR TO DATE NOVEMBER 30, 2023	PRIOR YEAR ACTIVITY TO DATE	\$	CHANGE	CHANGE %
FOUNDATION					
Contribution Income	\$ 817,664	\$ 2,794,123			
Event Revenue	511,177	351,384			
Investment Income	(735,547)	(1,326,754)			
Other Revenue	46,328	37,760			
TOTAL REVENUE	<u>\$ 639,621</u>	<u>\$ 1,856,513</u>	\$	(1,216,892)	(65.5) %
Student Assistance	\$ 11,432	\$ 10,991			
Program Support	85,307	128,576			
Project Support	1,226	1,941			
Campus Support	18,346	29,473			
Programming Expenses	261,859	86,449			
General & Administrative Expenses	208,495	137,414			
TOTAL EXPENSES	<u>\$ 586,664</u>	<u>\$ 394,845</u>	\$	191,820	48.6 %
Balance Forward	\$ 45,955,637	\$ 41,036,734			
Revenues Over Expenses	52,957	1,461,669			
Ending Balance	<u>\$ 46,008,594</u>	<u>\$ 42,498,402</u>	\$	3,510,191	8.3 %

AFFILIATION, ARTICULATION AND REVERSE TRANSFER, COOPERATIVE AND OTHER AGREEMENTS

REPORT:

The following agreements are intended to establish contractual relationships between JCCC and other organizations but are not processed by the procurement department and/or do not involve a payment by JCCC. They are categorized below as either Affiliation Agreements, Articulation and Reverse Transfer Agreements, Cooperative Agreements, or Other Agreements.

OTHER AGREEMENTS

(Other contractual relationships that do not involve a payment and/or are not processed by the procurement department)

Organization/ Individual	Program(s)	Credit/CE	New/Renewal and Term	Financial Impact/Additional Information
City Colleges of Chicago	National Higher Education Benchmarking Institute (NHEBI)	NA	New/2023-2024 1 year term	\$8,000/City Colleges of Chicago agreement with NHEBI for National Community College Benchmarking Project membership.
Johnson County Library	Johnson County Adult Education(JCAE)	CE	Renewal	Non-cash contributions

RECOMMENDATION:

It is the recommendation of the College administration that the Board of Trustees authorize the College to enter into agreements as set forth above.

Elisa Waldman
VP Workforce Development &
Continuing Education

Rachel Lierz
Executive Vice President
Finance & Administrative Services

L. Michael McCloud
EVP/Provost

Judy Korb
Interim President

JOHNSON COUNTY COMMUNITY COLLEGE
OFFICE OF THE PRESIDENT

January 4, 2024

CASH DISBURSEMENT SUMMARY

REPORT:

This Cash Disbursement Summary Report includes the weekly totals for accounts payable, tuition refunds, and financial aid disbursements. Supplement A to the January 18, 2024 board Packet includes the detailed individual disbursement information.

<u>Date</u>	<u>Control Number</u>		<u>Amount</u>
Accounts Payable Disbursements			
11/30/2023	J0220302	P-Card ACH	45,590.53
12/1/2023	00717809 - 00717898	AP	346,972.76
12/1/2023	!0047331 - !0047395	ACH	797,237.56
12/4/2023	W0000238	Wire	10,725.00
12/4/2023	W0000239	Wire	1,650.00
12/5/2023	W0000240	Wire	130.00
12/5/2023	W0000241	Wire	650.00
12/8/2023	00717899 - 00718073	AP	430,007.65
12/8/2023	!0047396 - !0047482	ACH	579,763.60
12/8/2023	J0220333	P-Card ACH	167,025.61
12/15/2023	00718074-00718176	AP	568,968.45
12/15/2023	!0047483-!0047571	ACH	915,603.05
12/15/2023	J0220376	P-Card ACH	93,208.75
12/19/2023	W0000242	Wire	1,616,900.46
12/21/2023	00718177 - 00718249	AP	519,065.36
12/21/2023	!0047572 - !0047624	ACH	1,086,786.00
12/29/2023	J0220414	P-Card ACH	84,079.83
			\$7,264,364.61

Tuition Refunds and Financial Aid Disbursements

12/1/2023	10192856 - 10192874	18,084.36
12/8/2023	10192875 - 10192895	32,179.37
12/15/2023	10192896-10192928	12,791.55
12/21/2023	10192929 - 10192953	17,568.83
11/25 - 12/31/2023	Refund ACH	184,977.12
		<hr/>
		\$265,601.23
		<hr/>
Total Cash Disbursements		<u><u>\$7,529,965.84</u></u>

RECOMMENDATION:

It is the recommendation of the college administration that the Board of Trustees ratify the total cash disbursements as listed above and as contained in the supplement, for the total amount of \$7,529,965.84.

Janelle Vogler
Vice President and Chief Financial Officer

Rachel Lierz
Executive Vice President
Finance & Administrative Services

Judy Korb
Interim President

JOHNSON COUNTY COMMUNITY COLLEGE
OFFICE OF THE PRESIDENT

January 18, 2024

GRANTS, CONTRACTS AND AWARDS

REPORT:

The following grants and contracts have been approved for funding.

1. Small Business Development Center – SBA and KDC 2024
Funding Agency: Small Business Administration / Kansas Department of Commerce
Purpose: To provide small business consulting and training to existing and aspiring small business owners.
Duration: January 1, 2024 – December 31, 2024
Grant Administrator: Elisa Waldman
Amount Funded: \$286,537 (JCCC subaward amount)
JCCC Match: \$407,782
Applicant: Kansas Small Business Development Center Lead Center – Fort Hays State University

RECOMMENDATION:

It is the recommendation of the college administration that the Board of Trustees approve the acceptance of these grants and authorize expenditure of funds in accordance with the terms of the grants.

Katherine B. Allen
Vice President
College Advancement & Government Affairs

Judy Korb
Interim President

JOHNSON COUNTY COMMUNITY COLLEGE
OFFICE OF THE PRESIDENT

January 18, 2024

TRANSFER TO JCCC FOUNDATION TRIBUTE FUND

REPORT:

Hedy Brizendine is retiring from the college. She has requested that in lieu of a retirement gift, the \$150 designated for this gift be donated to the JCCC Foundation student scholarship fund. Ms. Brizendine's funds will go to the JCCC Foundation Scholarship fund.

RECOMMENDATION:

It is the recommendation of the college administration that the Board of Trustees authorize the transfer of \$150 from the general fund to the JCCC Foundation student scholarship fund in honor of Hedy Brizendine.

Katherine B. Allen
Vice President
College Advancement & Government Affairs

Judy Korb
Interim President

JOHNSON COUNTY COMMUNITY COLLEGE
OFFICE OF THE PRESIDENT

January 18, 2024

HUMAN RESOURCES

1. Retirements

KATHLEEN GILL, Administrative Assistant Continuing Education, Workforce Development & Continuing Education, effective June 30, 2024.

AARON RIEKHOF, Lead Groundskeeper, Finance and Administrative Services, effective February 29, 2024.

DANIEL MERTZ, Senior Warehouse/Postal Services Associate, Finance and Administrative Services, January 31, 2024.

RECOMMENDATION:

It is the recommendation of the college administration that the Board of Trustees approve the above-listed retirements.

2. Separations

RICHARD HILES, Senior Project Manager, Finance and Administrative Services, December 29, 2023.

KACI BERRY, Coordinator, Academic Support, Academic Affairs, January 2, 2024.

RECOMMENDATION:

It is the recommendation of the college administration that the Board of Trustees approve the above-listed separations.

Judy Korb
Interim President

JOHNSON COUNTY COMMUNITY COLLEGE
OFFICE OF THE PRESIDENT

January 18, 2024

HUMAN RESOURCES ADDENDUM

1. Retirement

CAROL GARD, Administrative Assistant Career Development Center, Student Success & Engagement,
June 28, 2024.

RECOMMENDATION:

It is the recommendation of the college administration that the Board of Trustees approve the above-listed retirement.

Judy Korb
Interim President