

POLICIES OF THE
BOARD OF TRUSTEES

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- (1) State Board Policy 23 NCAC 2D .0203(b) permits the offering of self-supporting classes and specifies that “each student is required to pay a prorated share of the cost of a self-supporting class.” Under this policy, senior citizens and Roanoke-Chowan Community College employees are not exempt from paying registration fees for self-supporting and community services classes. The intent of this policy as applied by the State Board is to keep student charges as low as possible. Self-supporting classes may be curriculum, occupational, or community services related.

- (2) Given the uncertain nature of estimating the number of participating students and other related aspects, acquiring excess receipts for a given class is not inconsistent with State Board policies; however, accumulating a significant fund balance and expending these dollars appropriately are the primary issues. Costs associated with self-supporting classes involve both direct and indirect costs and are determined as follows:

- (3) Direct Costs: The following items should be considered direct costs in providing self-supporting instruction:
 - Instructor(s) salary, including FICA, travel, course development, etc.
 - Instructional supplies and materials
 - Rental of building and other directly assignable costs
 - Advertising, e.g., printing costs associated with a brochure, postage, mailing, etc.
 - Equipment associated with the instruction for a self-supporting class
 - Refreshments
 - Other costs necessary for and directly assignable to a class or costs that are directly assignable to self-supporting classes (could include administrative/clerical costs if verified as directly assignable)

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- (4) Indirect Costs: Indirect costs are the costs for activities supporting the offering of classes, but cannot be directly and exclusively assigned to a self-supporting class or self-supporting program, the costs can be considered direct costs. Examples are as follows:
- utilities, custodial, and security
 - coordinator/Administration
 - clerical salary and fringes
- (5) Indirect costs should not exceed 25 percent of the total cost attributed to the self-supporting class.
- (6) If self-supporting receipts exceed expenditures for the fiscal year, the following provisions will apply.
- If receipts exceed direct expenditures, the surplus revenue will be expended for student financial aid/scholarships and/or program improvement. Expenditures will be of direct benefit to students.
 - Funds in excess of direct and indirect expenses will not be used for (1) supplemental salaries of any personnel; (2) administrative support of the College other than of direct benefit to students; (3) college entertainment expense. Educational activities for non-college personnel or college personnel to enhance student success would not be entertainment. Functions in which the primary purpose is fund raising would be entertainment.