



OFFICE OF THE BOARD OF TRUSTEES

Public Meeting Notice

April 11, 2025

TO: Southern Oregon University Board of Trustees
FROM: Sabrina Prud'homme, University Board Secretary
RE: Notice of Regular Meeting of the Board of Trustees

The Southern Oregon University Board of Trustees will hold a regular meeting on the date and at the location set forth below.

The board will act on a proposed new process for the approval of new academic programs; mandatory student incidental fees for the 2025-2026 academic year; tuition and mandatory student enrollment fees for the 2025-2026 academic year, which will also include updates on the single fee and cost of attendance; and an emeritus trustee designation. The board will also act on the Raider Stadium Renovation Project as well as the audited financial statements and annual financial reports for the 2023-2024 fiscal year.

The board will discuss reports from the board's Equity, Diversity, and Inclusion Work Group and its standing committees: Academic and Student Affairs; Finance and Administration; and Executive, Audit, and Governance. There will also be reports from the Associated Students, Faculty Senate, and Staff Assembly of Southern Oregon University; the university president; and the administrative units of University Advancement, Equity, Diversity and Inclusion, Athletics, and Government Relations.

Other topics on the agenda include employee recognition; trustee recognition; a strategic plan update and discussion; and the SOU response to federal requirements. The board will also receive a collective bargaining agreement in executive session, pursuant to ORS 192.660 (2)(d).

Friday, April 18, 2025
12:00 p.m. to 5:00 p.m. (or until business concludes)
Visit governance.sou.edu for the meeting materials.
SOU Ashland Campus, Hannon Library, Meese Room
1290 Ashland Street, Ashland, OR, 97520

Members of the public may view the proceedings at <https://sou.zoom.us/j/84095293525> at the time of the meeting.

If ADA accommodations for persons with disabilities are required, please contact Holly Frazier at (541) 552-8055 or email trustees@sou.edu. Accommodation requests should be made at least 48 hours in advance.

Public Comment

Members of the public who wish to provide live public comments in person or remotely during the meeting are invited to sign up to speak or to submit their comments in writing at least 24 hours in advance of the meeting to the Board of Trustees email address: trustees@sou.edu. Public comments also may be delivered by hand or mailed to SOU Board of Trustees, 1250 Siskiyou Boulevard, Churchill Hall, Room 107, Ashland, OR 97520.



Board of Trustees
April 18, 2025



Trustee Recognition

Employee Recognition

Roll Call and Declaration of a Quorum



Board of Trustees Meeting

Friday, April 18, 2025

12:00 – 5:00 p.m. (or until business concludes)

Meese Room, Hannon Library, SOU Campus

Zoom: <https://sou.zoom.us/j/84095293525>

Persons wishing to provide live public comments in the meeting or in writing may sign up at trustees@sou.edu.
Please note: times are approximate and items may be taken out of order.

12:00 p.m.	1	Call to Order/Roll/Declaration of a Quorum	
	1.1	Welcome and Opening Remarks	Chair Sheila Clough
	1.2	SOU Land Acknowledgment	Trustee Garima Sharma
	1.3	Trustee Recognition	Chair Sheila Clough
	1.2	Employee Recognition	Chair Sheila Clough; President Rick Bailey
	1.3	Roll Call and Declaration of a Quorum	Sabrina Prud'homme, SOU, Board Secretary
	1.4	Agenda Review	Chair Sheila Clough
12:20	2	Public Comment	
	2.1	Invited Public Comment: Associated Professors of Southern Oregon University	Dr. Melissa Anderson, APSOU, President
	2.2	Invited Public Comment: SOU Service Employees International Union (Sub-local 84)	Sage TeBeest, SEIU, President
	2.3	Other Public Comment	
	3	Shared Governance Reports	
12:45	3.1	Associated Students of Southern Oregon University Report	Tiana Gilliland, ASSOU, President
12:50	3.2	SOU Faculty Senate Report	Dr. Teresa Coker, SOU, Faculty Senate Chair
12:55	3.3	SOU Staff Assembly Report	Hart Wilson, SOU, Staff Assembly Chair

Board of Trustees Meeting
Friday, April 18, 2025
12:00 – 5:00 p.m. (or until business concludes)

AGENDA (Continued)

12:50	4 President's and Administration Reports	
	4.1 President's Report	President Rick Bailey
	4.1.1 University Advancement Report	Janet Fratella, SOU, Vice President, University Advancement and Executive Director, SOU Foundation
	4.1.2 Equity, Diversity, and Inclusion Report	Jonathan Chavez Baez, SOU, Assistant Vice President, Equity, Diversity and Inclusion
	4.1.3 Athletics Report	Matt Sayre, SOU, Director of Athletics
	4.1.4 Government Relations Report	Marc Overbeck, SOU, Director, Government Relations
1:20	BREAK	
	5 Academic and Student Affairs Committee Report	
1:30	5.1 General Committee Report	Trustee Brent Barry
1:40	5.2 New Academic Programs Approval Process (Action)	Dr. Dan DeNeui, SOU, Associate Provost and Director of Graduate Studies
	6 Finance and Administration Committee Report	
1:45	6.1 General Committee Report	Trustee Liz Shelby
1:55	6.2 Mandatory Student Incidental Fees for Academic Year 2025-2026 (Action)	ASSOU President Tiana Gilliland; Ku-Huan Chien, ASSOU, Student Fee Budget Committee Chair
2:15	6.3 Tuition and Mandatory Student Enrollment Fees for Academic Year 2025-2026 (Action)	President Rick Bailey; Dr. Casey Shillam, Provost and Executive Vice President, Academic and Student Affairs; Josh Lovern

Board of Trustees Meeting
Friday, April 18, 2025
12:00 – 5:00 p.m. (or until business concludes)

AGENDA (Continued)

6.3.2 Cost of Attendance

2:40	6.4	Raider Stadium Renovation Project (Action)	President Rick Bailey, Matt Sayre
------	-----	--	-----------------------------------

2:50	BREAK		
------	--------------	--	--

2:55	7	Executive, Audit, and Governance Committee Report	
------	---	--	--

	7.1	General Committee Report	Chair Sheila Clough
--	-----	--------------------------	---------------------

	8	Other Action, Information, and Discussion Items	
--	---	--	--

3:05	8.1	Strategic Plan Update and Discussion	President Rick Bailey
------	-----	--------------------------------------	-----------------------

3:20	8.2	SOU Response to Federal Requirements	President Rick Bailey
------	-----	--------------------------------------	-----------------------

3:35	8.3	Equity, Diversity, and Inclusion (EDI) Work Group Report	Trustee Iris Maria Chavez
------	-----	--	---------------------------

3:45	8.4	Trustee Emeritus Designation (Action)	Chair Sheila Clough
------	-----	---------------------------------------	---------------------

3:55	8.5	Review and Adoption of Audited Financial Statements and Annual Financial Reports for Fiscal Year 2023-2024 (Action)	Dr. Carson Howell, SOU, Vice President for Finance and Administration; Krista Darrah, SOU, Controller and Director, Business Services; Bryan Simkanich, CLA, Signing Director
------	-----	---	---

4:30	8.6	Future Meetings	
------	-----	-----------------	--

4:35	BREAK		
------	--------------	--	--

4:40	8.7	Collective Bargaining Update [Executive Session pursuant to ORS 192.660 (2)(d)]	Brian Caufield, USSE, Director, Labor Relations Services; Dr. Casey Shillam, Alana Lardizabal
------	-----	---	---

5:00 p.m.	9	Adjournment	Chair Sheila Clough
-----------	---	--------------------	---------------------


Public Comment

Associated Students of Southern Oregon University Report

SOU Faculty Senate Report

SOU Staff Assembly Report

President's Report



CELEBRATING 153 YEARS

PRESIDENT'S REPORT TO THE BOARD OF TRUSTEES

President Rick Bailey

April 2025



OVERVIEW

TEAM REPORT HIGHLIGHTS
EDI AND ADVANCEMENT

TEAM REPORT HIGHLIGHTS
GEN COUNSEL, GOV REL AND ATHLETICS

IDENTITY AND CULTURE

ENGAGEMENT

TEAM REPORT HIGHLIGHTS

EDI AND ADVANCEMENT



TEAM REPORT HIGHLIGHTS



- **Equity, Diversity and Inclusion**
 - Achievement Gaps – Data Analysis
 - Queer Indigenous Gathering
 - Juneteenth Celebration
 - Mosaic Group Accomplishments and Momentum
 - Graduation Celebrations
- **Advancement**
 - Campaign Update
 - Grants
 - New Website Project

TEAM REPORT HIGHLIGHTS

GEN COUNSEL, GOV REL AND ATHLETICS



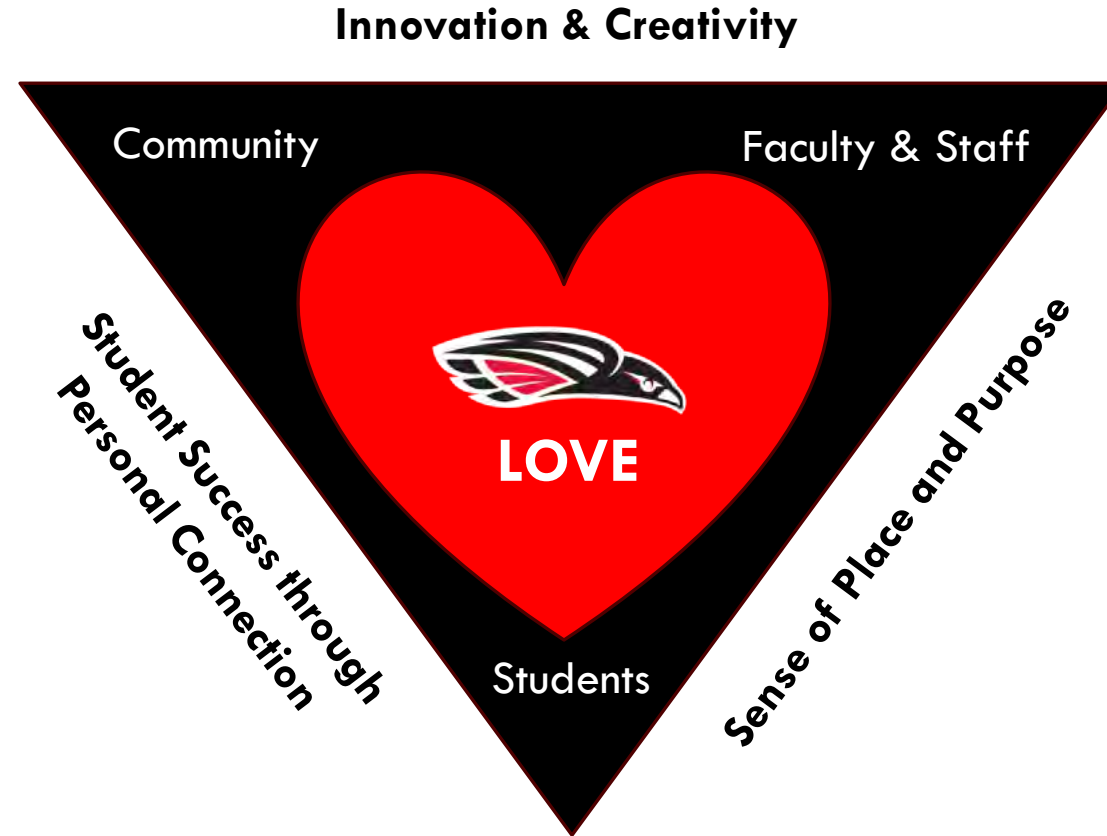
TEAM REPORT HIGHLIGHTS



- **General Counsel and Special Projects**
 - Facilities Master Plan Amendment
 - Property Sales Updates
 - Cascade Demolition / RFQ Update
- **Government Relations**
 - Legislative Session Updates / SOU Lobby Day
- **Athletics**
 - Women's and Men's Basketball
 - Men's and Women's Wrestling
 - Beach Volleyball and Softball Updates
 - Facilities Updates

IDENTITY AND CULTURE

THREE COMPLEMENTARY FACETS AND ONE UNIFYING PRINCIPLE



ENGAGEMENT

STRATEGIC ENGAGEMENTS SINCE LAST BOARD MEETING (JAN 2024)

- Oregon Secretary of State Tobias Reed
- State Reps Drazen, Grayber, Harbick, Marsh, McIntire, Nosse, Nguyen, Skarlatos, Wright, and House Speaker Fahey (and staff members)
- State Senators Frederick, Jama, Golden, Gorsek, Linthicum, Reynolds, Robinson, Weber, and Senate President Wagner (and staff members)
- Ashland Mayor and City Council / Ashland and Medford Chambers of Commerce / Ashland and Medford City Managers
- Ford Family Foundation / Project Youth Plus
- SOU President's Employer Roundtable Group
- Southern Oregon Education Leadership Consortium
- KOBI NBC-TV / Oregonian Newspaper / JPR / Ashland.News
- Coquille Tribal Development Corporation
- Ford Family Foundation
- La Clinica / Rogue Action Center / Asante Healthcare / AllCare Health
- Rogue Workforce Partnerships / SO Regional Econ Dev Inc.
- NAIA, Cascade, and Frontier Council of Presidents
- Oregon Council of Presidents
- Southern Oregon Educational Services District
- Association of Governing Boards / EAB
- Higher Education Coord Commission
- Ashland Coalition



QUESTIONS AND DIALOGUE

Thank You!

Administration Reports:

- **University Advancement**
- **Equity, Diversity, and Inclusion**
- **SOU Athletics**
- **Government Relations**

University Advancement Update

April 2025

OUR MISSION

University Advancement forges lifelong relationships, inspires philanthropy, and stewards resources to foster excellence within its community.

OUR VISION

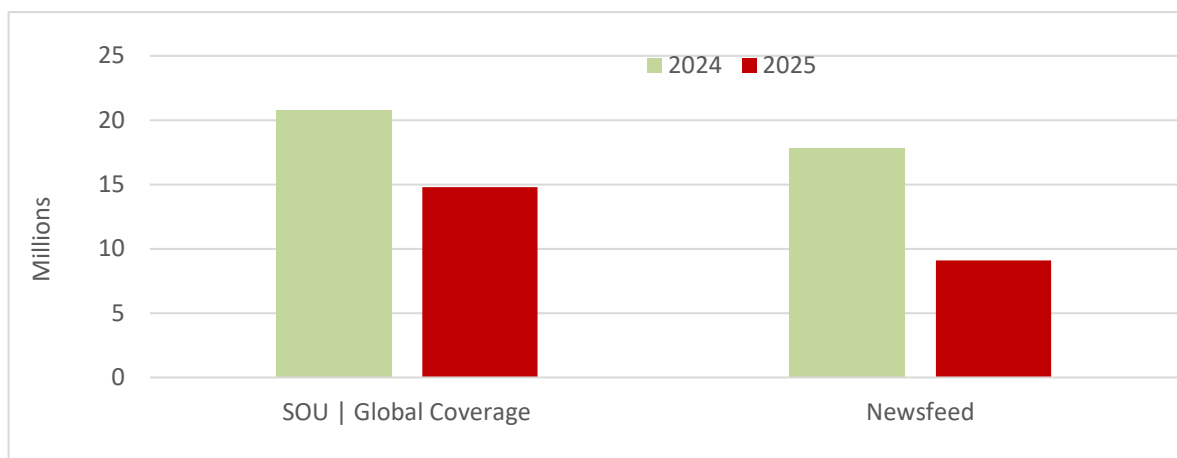
University Advancement will inspire a community connected by a shared love of Southern Oregon University.

MARKETING

- The marketing team is leading the effort to rebuild a new SOU website, one that is focused on student recruitment. The team is solidifying a contract with an external vendor and will begin work in the coming weeks.
- Spring is the busiest time for securing students for fall term enrollment. Marketing efforts are focused on pushing messages that reinforce the value of the SOU experience.

COMMUNICATION AND MEDIA RELATIONS

- Unique SOU mentions in all external coverage (including social media) from April 1, 2024, through March 31, 2025, numbered an average of 7.1/day or 2,577 mentions—a slight uptick from the same period last year.
- Mentions of SOU in the news media are the result of casual mentions about the university and also those stories that have been “tagged” for their relevance. The following chart shows a financial value of these stories using an advertising rate of \$.37/column inch. Totals fluctuate widely year-to-year, but volatility among the media that cover SOU mostly closely continues to be a contributing factor. The data compares April 1, 2024, through March 31, 2025.



ALUMNI RELATIONS

- The team is preparing for a busy spring of Raider Rendezvous outreach events. Event dates are:
 - Medford – April 24, 2025
 - Eugene – May 7, 2025
 - Portland – May 8, 2025
- There are now more than 1,200 users on the Raider Network (760 are alumni). We recently added an Assistant Director of Engagement to work collaboratively with Alumni Relations and Annual Giving to develop and implement a new strategy to boost engagement on the platform also increase outreach and engagement with alumni. The response rate of users responding to emails is just under 40%, which is higher than the response rate of LinkedIn. With increased work, we intend to increase our rate to by an additional 10-20%.

SPONSORED PROGRAMS

- More than \$4.3 million in grants and contracts have been awarded during this academic year. This is the result of 15 grants that were awarded, 8 declined, and 19 still pending.
- Computer Science professor Bernadette Boscoe received a \$165,000 grant from the National Science Foundation to develop an AI tool called AquilLLM that will serve as an active archive for research groups to preserve their data.
- The Oregon Health Authority awarded \$200,000 in scholarships to support students in SOU's Clinical and Mental Health Counseling program over the next 2 years.

FUNDRAISING

- Our goal for this year is \$13.5 million. We are very likely to meet this goal.
- The campaign remains on pace; however, our timeline for going public will be determined by our success the next two years.



Office for EDI Report

April 2025

Our Commitment

The Office for Equity, Diversity, and Inclusion takes this opportunity to reaffirm Southern Oregon University's commitment to creating a diverse, equitable, and inclusive community where all learners flourish. We believe our mission demands it, and a quality education cannot exist without it.

Student Connection

- Continue to host student gatherings at the Office for EDI to create student network opportunities and collaboration
- Launched student-led TEDI Podcast

Campus Programming

- Hosted our quarterly gathering of Mosaic. This gathering hosted over 20 SOU faculty and staff. Mosaic aims to create an agenda-free opportunity to connect with SOU employees who wish to enhance and expand their EDI-competency skill sets.
- The Presidential Committee for Equity & Diversity (CED) continues to meet to support the work of the Office for EDI.
- SOU Cabinet and members of the Committee for Equity & Diversity participated in EAB's Institutional Strategy Index for Diversity, Equity, Inclusion, and Justice survey. This assessment exercise will help us measure the state of our DEI efforts on campus and prioritize future investments.
- Hosted De-Escalation Training provided by Rogue Action Center. Over 20 staff members attended this facilitation. This training equips individuals with skills to defuse tense situations and prevent escalation into violence, focusing on communication, emotional intelligence, and understanding underlying causes of conflict.



Collaborations & Outreach

- Submitted Public Testimony on Higher Education as A Tool for Advancing Equity to the Oregon Commission on Hispanic Affairs.
- Participated in the 37th annual Dr. Martin Luther King Jr. Celebration.
- AVP Chavez Baez Welcomed families and students to SOU during the 12th annual Latino Family Day Conference.
- AVP Chavez Baez offered the opening remarks during the fifth annual Black Youth Leader Summit.
- Continue to actively participate in the Oregon Council of Presidents' (OCOP) EDI Council. AVP Chavez Baez is now the Co-chair of the OCOP EDI Council.
- We continue actively engaging and participating in a committee of Oregon University leaders. This collaborative effort would be the pathway to create an Oregon Hispanic Serving Institution (HSI) Consortium for community colleges and universities.
- AVP Chavez Baez is now a member of a working group of community leaders with the vision to create creative collaborative opportunities across sectors in Southern Oregon.

Native Initiates & Efforts

- Our Office for Native Nation Affairs led by Kenwani Kravitz continues the efforts to develop and foster relationships on and off campus. Part of her efforts includes visits to Tribes, community events, and other engagements focusing on our Native American community. This winter she took part in the following engagements:
 - Weekly facilitation of Native Student Peer Support, and Culture Circles
 - Powwow Planning
 - Native Student Group Visits
 - SOESD Indian Education Cultural Events
 - Oregon Indian Education Association (OIEA) Board Meetings
 - OIEA Annual Conference Planning Team
 - Shasta County Office of Education, Native American Advisory Board
 - Engagement with Shasta County tribes
 - Collaborative efforts with the SOU Honors College
 - OCOP DEI and Tribal Relations Joint Meeting
 - Development of Sovereign Nations Gathering House Initiative



Looking Ahead

- **Thundering Moccasins | April 10, 2025 | SU Courtyard 12:15 PM - 1:30 PM**
Native American performing arts group that takes pride in their native heritage by honoring and sharing their culture on the stage or in the classroom through songs and dances.
- **32nd Annual Powwow | April 12-13, 2025**
Annual celebration of Native American culture through dancing, singing, and honoring traditions hosted by SOU's Native American Student Union.
- **Black Student Union Soul Food Dinner | April 24, 2025**
An evening honoring and celebrating the contributions of the Black/African American culture and cuisine at SOU.
- **Las Guaracheras: Workshop & Concert | April 30, 2025,**
Celebrate Women, Culture, and Music with Las Guaracheras! This all-women salsa sextet from Cali, Colombia, shares their vision of "strength, unity, love, sisterhood, and music" in each performance. Their cultural and artistic objective is to uplift the female voice within Afro-Latin music and build a more inclusive, diverse, and respectful cultural space for all. Their music celebrates joy, memory, and transformation through an exciting show that will make you want to dance and sing along.
- **Access, Culture, and Community Campus Climate Survey | May 2025**
The survey will focus on campus culture and connectedness, the prevalence of discrimination, reporting procedures, and knowledge of policies and resources.
- **Dr. Sami Schalk | May 22, 2025**
Dr. Schalk's interdisciplinary research focuses broadly on disability, race, and gender in contemporary American literature and culture.
- **SOU Juneteenth Celebration | June 10, 2025**

Thundering Moccasins Dance Company



Thursday, April 10, 2025
Southern Oregon University
Stevenson Union Courtyard
12:15 PM - 1:30 PM





**NATIVE AMERICAN
STUDENT UNION**

Southern Oregon University



32nd Annual

POWWOW

**FREE
Admission**

April 12-13th, 2025

Lithia Motors Pavilion, SOU campus, Ashland, OR

Grand Entries - Saturday @ 12 pm and 7pm

- Sunday @ 12pm

friendly competition jrs - adult categories

Everyone is welcome to join!

- No drugs or alcohol allowed
- NASU and SOU are not responsible for any lost or damaged items

MC : David West

Arena Director : Rick Wilson

***first 8 drums to show up guaranteed
travel assistance (minimum of 5 singers
required)**

for more info email nasusou1@gmail.com

From Cali, Colombia



Las Guaracheras

THE SOUNDS & RHYTHMS: SALSA MUSIC FROM COLOMBIA WORKSHOP

EXPLORE THE RICH FUSION OF AFRO-CARIBBEAN AND LATIN AMERICAN RHYTHMS THAT INFLUENCE THE MUSIC OF LAS GUARACHERAS.

SOUTHERN OREGON UNIVERSITY
MUSIC RECITAL HALL
WEDNESDAY, APRIL 30, 2025
1:30 PM

MORE INFO
E: EDI@SOU.EDU
P: 541-552-6478
FREE

From Cali, Colombia

LIVE IN CONCERT



Las

Guaracheras

Performing Salsa & Latin Jazz

SOUTHERN OREGON UNIVERSITY
MUSIC RECITAL HALL
WEDNESDAY, APRIL 30, 2025
DOORS 6:00 PM | SHOW 7:00 PM
SOU STUDENTS/STAFF: FREE | GENERAL PUBLIC: \$15
K-12 STUDENTS FREE

MORE INFO

E: EDI@SOU.EDU

P: 541-552-6478

TICKETS: ONLINE/AT THE DOOR



TICKETS ONLINE



35

OCA.SOU.EVENTS

From Cali, Colombia



Las Guaracheras

THE SOUNDS & RHYTHMS: SALSA MUSIC FROM COLOMBIA

LEARN ABOUT THE CULTURE, INSTRUMENTS, SOUNDS AND MUSIC
THAT INSPIRES LAS GUARACHERAS.

SOUTHERN OREGON UNIVERSITY
MUSIC RECITAL HALL
THURSDAY, MAY 1, 2025
11:00 AM

SPECIAL PRESENTATION
KINDERGARDEN & FIRST GRADE STUDENTS
REGISTER WITH YOUR TEACHER
CHAPERONES & PARENTS WELCOMED!



ACCESS, CULTURE & COMMUNITY CAMPUS CLIMATE SURVEY

We are committed to ensuring our surveys are reliable, accessible, and lead to practical recommendations specific to your community. Our innovative surveys are designed to assess areas of improvement, generate actionable insights, and



help institutions build on strengths. We can help your community cultivate long-term, systemic change by utilizing our data-driven survey strategy. Survey topics include campus culture and connectedness, prevalence of discrimination, reporting procedures, and knowledge of policies and resources.

What's Measured?

- Campus Culture
- Prevalence of Discrimination
- Reporting
- Access
- Knowledge of Policies and Resources

Athletics

Southern Oregon University



SOU Raider Athletics Update

- 2023-24 Net Return (per NAIA ROA) = \$1,300,440
- 458 student-athletes enrolled fall 2024
- Winter term 2025 Team GPA average = 3.30
- Currently #12 in NAIA Director's Cup
- Volleyball, Men's and Women's Wrestling, Women's Cross and Men's and Women's Basketball all finished in top 20.
- Softball ranked #1
- Softball facility begins June 1 (phased, \$2M).
- Wrestling facility (Music/DMC) postponed pending state support for Creative Industries



SO
U **RAIDERS**



Government Relations

April 18, 2025

Recap of SOU Priorities

- PUSF of \$1.275 Billion (SB 5525)
- OOG Funding Increase of \$150 Million (SB 5525)
- SOU Capital Construction Proposal- Creative Industries
- Higher Ed BH Workforce Package (HB 3129)
- Reducing Duplicative Reporting (HB 2458)
- Public Universities on Local Workforce Boards (HB 3029)
- Facilitation of Transfers

Status of Agenda

➤ PUSF of \$1.275 Billion (SB 5525)	Budget Hearings April 17-22
➤ OOG Funding Increase of \$150 Million (SB 5525)	Budget Hearings April 17-22
➤ SOU Capital Construction Proposal-Creative Industries	Another lobby round in May
➤ Higher Ed BH Workforce Package (HB 3129)	In Ways & Means Committee
➤ Reducing Duplicative Reporting (HB 2458)	Provisions moved into HB 3206
➤ Public Universities on Local Workforce Boards (HB 3029)	Not moving forward now; SOU invited to participate with Rogue Workforce Partnership Board
➤ Facilitation of Transfers	To be determined; many proposals still being considered

Upcoming Milestones

- Public University Budget Hearings – April 17-22
- Ways and Means Roadshow Stop in K-Falls – April 25
- TRU Lobby Day – April 21
- Capitol Construction Hearing – May 2
- Informational Hearings on TRUs
 - Senate – May 7
 - House – May 8 (tentative)
- May Revenue Forecast – May 7

OCOP Updates



- Mary Rae Moller has been hired as the new Executive Director
 - Will start July 14

Other Bills of Interest

- HB 3213 (University Foundation Bill subject to public records request)
 - Not moving forward

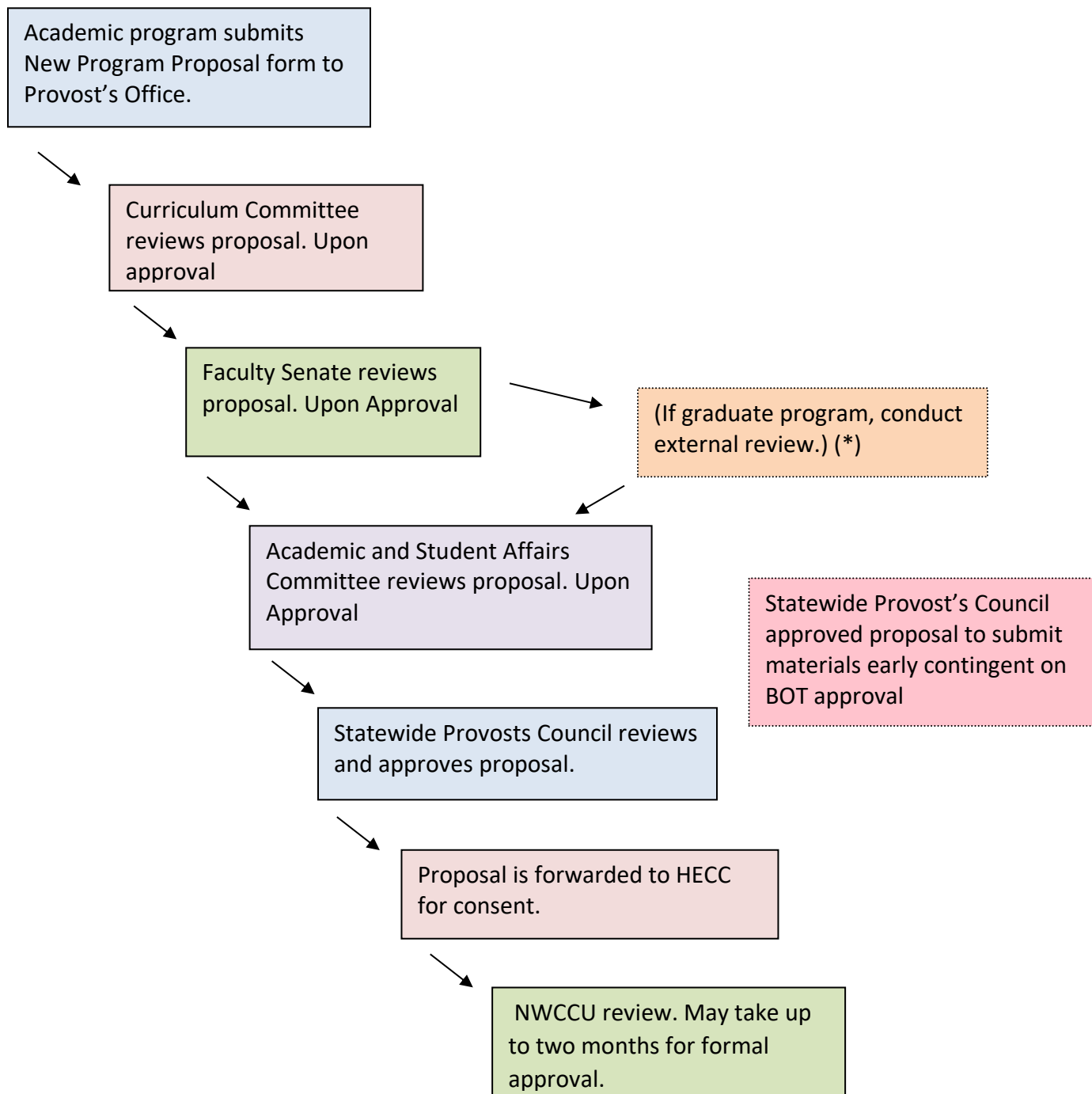
Questions?

Academic and Student Affairs Committee Report

New Academic Programs Approval Process (Action)

New Academic Program Approval

Deadline: Preferred July, 28th. These steps are provided to give a general sense of the full timeline for program approval.



*Because of the external review requirement, graduate program proposals should allow significantly more time for approval.

Southern Oregon University
Proposed Amendment to New Academic Programs Process

Rationale and current. process:

All new SOU programs (majors and certificates) must receive approval from the SOU Board of Trustees, Statewide Provost's Council (SPC), and the Higher Education Coordinating Commission. Each of these entities has deadlines for materials to be submitted in advance of their periodic meetings. Because of these submission deadlines, and/or the date of the meetings in which action is taken on these new program proposals, programs are often approved just after the deadline for submission of materials at the next step. The proposed change described below will provide additional flexibility in the overall approval process.

Proposed change:

To meet the various meeting deadlines in a more timely manner including the SOU Board of Trustees (BOT), Statewide Provost's Council (SPC), and the Higher Education Coordinating Commission, the Provost's Office discussed the following procedural change at the January 2025 Academic and Student Affairs meeting. All new Majors and Certificates will be submitted concurrently to the SOU's Academic and Student Affairs Committee of the Board of Trustees, to which, authority has been delegated for program approvals, as well as to the SPC at the same time so that both groups may work on a parallel path instead of consecutively, as the meeting dates of these groups may sometimes be separated by many months. The SPC has agreed to receive these proposals early and that they will all be labeled "pending, subject SOU BOT approval." Any programs not approved by the BOT will be pulled from the SPC agenda.

Finance and Administration Committee Report

Mandatory Student Incidental Fee for Academic Year 2025-2026 (Action)

Mandatory Student Incidental Fees

Statute: ORS 352.105



Per ORS 352.105, public universities in Oregon listed in ORS 352.002 have to collect mandatory incidental fees at the request of their recognized student government by following a process established by that government. The student government is obligated to:

1. Collaborate in good faith with the university's governing board and president before finalizing the mandatory incidental fee collection process.
2. Apprise the board and president of the process and any subsequent changes.

The process may include a student body referendum. Once collected, these fees must be allocated by the recognized student government.

Components and Procedures of the Mandatory Incidental Student Fees

1. Incidental Student Fee
2. Green Tag Fee
3. Student Recreation Center Fee
 - Shall be recommended by ASSOU to the university president
 - Shall be recommended by the president to the governing board
 - Shall be adopted by the governing board (not subject to HECC review or approval)

Note: By Student Referendum, the Student Recreation Center Fee may only be adjusted once every three years.

Proposed fee Schedule as Approved by ASSOU on April 8, 2025

Mandatory Incidental Fees (Student Fee Process)	Current	Per AY	Proposed	Per AY	\$ ▲ Per Term	\$ ▲ per AY	% ▲
Student Incidental	\$430.00	\$1,290.00	\$456.00	\$1,368.00	\$26.00	\$78.00	6.05%
Green Tag	\$14.00	\$42.00	\$14.00	\$42.00	\$0.00	\$0.00	0.00%
Student Rec Center	\$118.00	\$354.00	\$118.00	\$354.00	\$0.00	\$0.00	0.00%
Composite <u>Incidental</u> Fees:	\$562.00	\$1,686.00	\$588.00	\$1,764.00	\$26.00	\$78.00	4.63%



MANDATORY STUDENT INCIDENTAL FEES – JOINT RECOMMENDATION
For July 1, 2025 through June 30, 2026 & Summer Term 2025

Date: April 8th, 2025
To: The Board of Trustees of Southern Oregon University
From: Associated Students of Southern Oregon University (ASSOU)

DESCRIPTION OF FUNDS

Mandatory Incidental Fees as authorized and collected according to ORS 352.105. Fees include:

STUDENT INCIDENTAL FEE - Per Student Credit Hour (SCH)

Incidental Fee Per Term for Academic Year 2025 - 26	\$57
Incidental Fee Per Term for Prior AY 2024 - 25	\$54
\$ Change Per Term from Prior Year:	\$3
% Change from Prior Year:	6.05%
Fee Cap (8 SCH) for Single Fee Assessment:	\$456.00
Incidental Fee - Summer Term 2025	\$12
Incidental Fee - Prior Summer Term	\$11
\$ Change from Prior Year:	\$1
% Change from Prior Year:	6.05%
Fee Cap (8 SCH) for Single Fee Assessment:	\$93.32

Programs Supported

Athletics (Incidental Fee Supported Programs), Campus Recreation (Incidental Fee Supported Programs), Student Life & Educational Activities, Indirect Budget Authority Support (e.g. OCA Art Gallery), Building/Equipment Reserves & General Liability Easements, Incidental Fee Reserve

	<u>Est. AY Collections</u>
Student Incidental Fee	\$3,542,835

GREEN TAG FEE - Per Student Credit Hour (SCH)

Green Tag Fee Per Term for Academic Year 2025 - 26	\$1.75
Green Tag Fee Per Term for Prior AY 2024 - 25	\$1.75
\$ Change Per Term from Prior Year:	\$0
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$14.00

Programs Supported

	<u>Est. AY Collections</u>
Green Tag Projects	\$108,771

RECREATION CENTER FEE - Per Student Credit Hour (SCH)


Recreation Center Fee Per Term for Academic Year 2025 - 26	\$14.75
Recreation Center Fee Per Term for Prior AY 2024 - 25	\$14.75
\$ Change Per Term from Prior Year:	\$0
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$118.00

Programs Supported

	<u>Est. AY Collections</u>
Recreation Center (Building, Debt Service, Core Salaries, etc.)	\$916,786


JOINT RECOMMENDATION

☒ Approve ☐ Disapprove


President, Associated Students
of Southern Oregon University
Tianna Gilliland

4/10/25
Date

☒ Approve ☐ Disapprove


President, Southern Oregon University
Richard J. Bailey, Jr., Ph.D.

4/15/25
Date

Tuition and Mandatory Student Enrollment Fee for Academic Year 2025-2026 (Action)

Tuition & Fees Roadmap

- TAC Recommendations Summary
- Process and Board of Trustees Involvement
- Tuition Advisory Council (TAC) Checklist
- Historical Tuition Review with Comparators
- Enrollment Context
- TAC's Tuition Recommendation
- President's Tuition Recommendation
- Mandatory Enrollment Fees Overview
- TAC's Enrollment Fee Recommendations
- President's Tuition Recommendations
- Cost of Attendance & Affordability Analysis

Recommendations Summary

Tuition Category	Current SCH Rate Per Term	Current Tuition per Academic Year	Proposed SCH Rate Per Term	Proposed Tuition per Academic Year (45 SCH)	Increase \$ per Credit	Increase \$ per Academic Year	Increased %
Resident Undergrad	\$ 226.00	\$ 10,170.00	\$ 238.19	\$ 10,718.55	\$ 12.19	\$ 548.55	5.39%
Mandatory Enrollment Fees	Current Fee Per SCH	Per AY (8 SCH Cap)	Proposed Fee Per SCH	Per AY (24 SCH Cap)	\$ ▲ Per Term	\$ ▲ per AY	% ▲
Student Health Services Fee	\$ 23.38	\$ 561.00	\$ 23.38	\$ 561.00	\$ -	\$ -	0%
Building Debt-Service Fee	\$ 6.50	\$ 156.00	\$ 6.50	\$ 156.00	\$ -	\$ -	0%
Technology Services Fee	\$ 4.09	\$ 98.25	\$ 4.09	\$ 98.25	\$ -	\$ -	0%
HECC - Composite Tuition & Fees	\$ 259.97	\$ 10,985.25	\$ 272.16	\$11,533.80	\$12.19	\$548.55	4.99%

Threshold Comparisons:

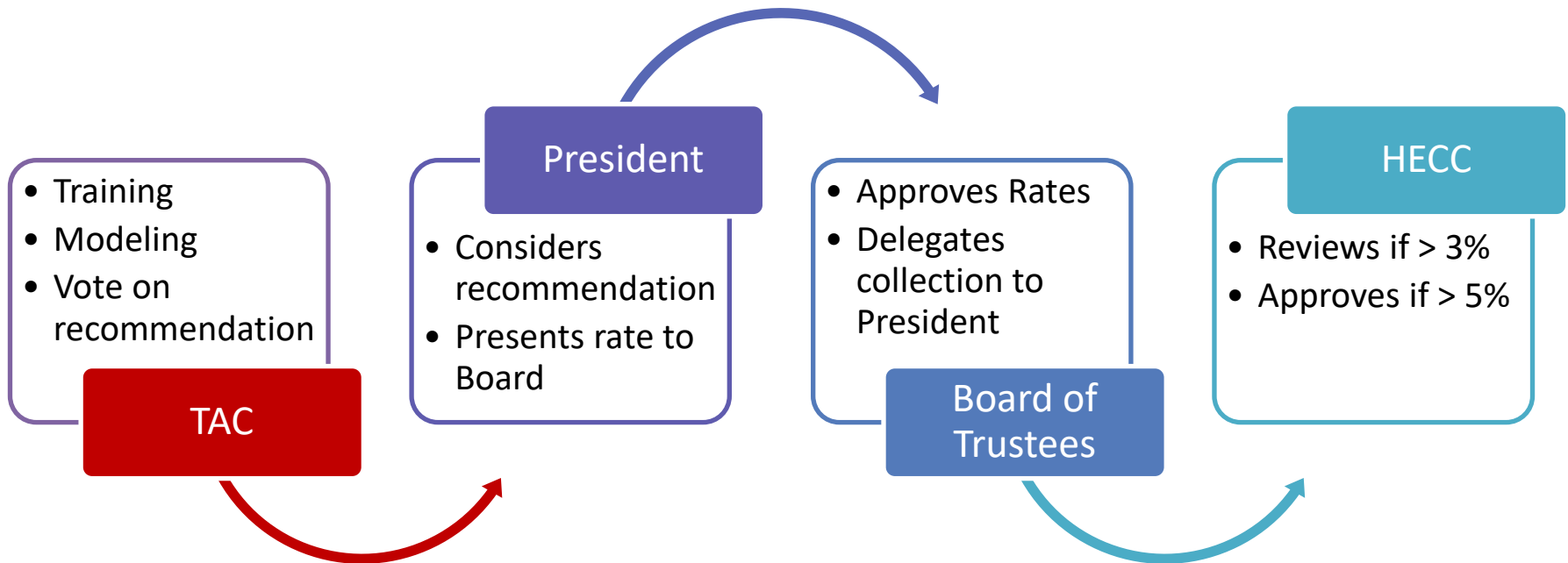
- Composite change at Single Fee Cap (Student taking 24 SCH per Academic Year): **4.69%**
- Composite change at Financial Aid Level (Student taking 36 SCH per Academic Year): **4.90%**

Tuition Rate Setting Process

ORS 352.103

- Each public university listed in [ORS 352.002 \(Public universities\)](#) shall have an advisory body to advise the president of the university on the president's recommendations to the governing board regarding resident tuition and mandatory enrollment fees for the upcoming academic year.

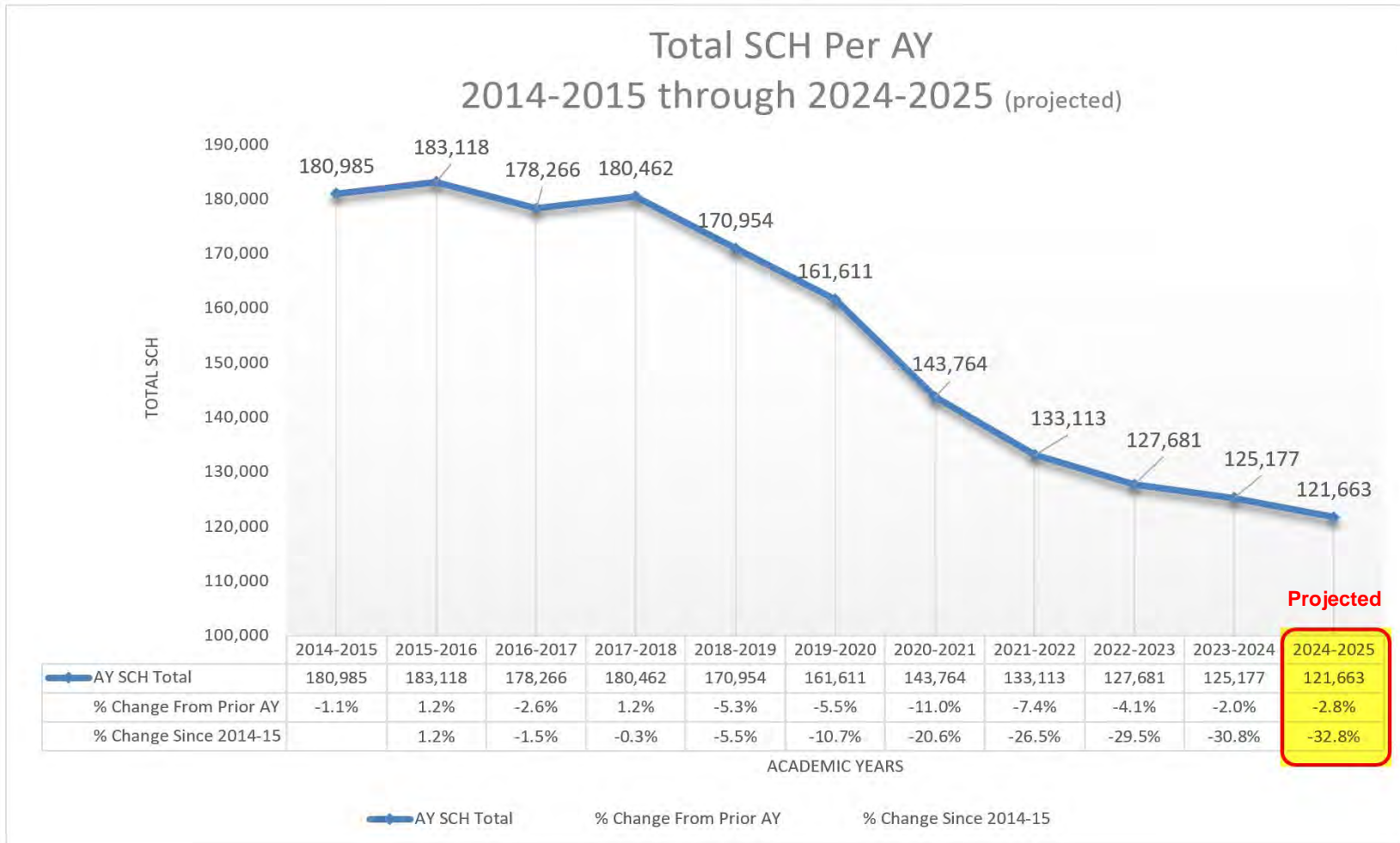
Tuition Process Overview



ORS 352.103 – COMPLIANCE CHECKLIST

1. The University must create a shared governance body that advises the President concerning resident tuition and fees recommendations to be brought before the University's Board of Trustees;
 - A. **SOU chartered the Tuition Advisory Council.**
2. That body must provide a written document describing the role of the advisory council and be composed of at least:
 - ☒ a) Two Administrators
 - ☒ b) Two Faculty
 - ☒ c) Two Students representing Student Government
 - ☒ d) Two Students representing historically underserved students
3. The University must provide training on:
 - ☒ a) The budget of the university
 - ☒ b) The legislative appropriation processes
 - ☒ c) Data showing the relationship between tuition and fees to state appropriations
4. The University must provide the council with:
 - ☒ a) A plan for managing costs
 - ☒ b) A plan for how tuition and fees *could be decreased* if the university receives extra appropriations
5. If the council feels a recommendation greater than 5% annually is necessary, the council must document its consideration of:
 - ☐ a) The impact of that increase on students, especially historically underserved students
 - ☐ b) The impact of that increase on the mission of the University
 - ☐ c) Alternative scenarios involving smaller increases
6. The council must also:
 - ☒ a) Provide opportunities for students to actively participate in the process and deliberations
 - ☒ b) Provide a written report to the President with recommendations, deliberations and observations about tuition and fees for the upcoming academic year including any sub-reports requested by members of the council or other documentation produced or received by the council
7. The University must ensure that the process is described on the University's website and include downloadable materials such as:
 - ☒ a) The council's role and relationship to the Board
 - ☒ b) Any documentation, agendas and data considered during deliberations

Enrollment Context: Student Credit Hour Generation



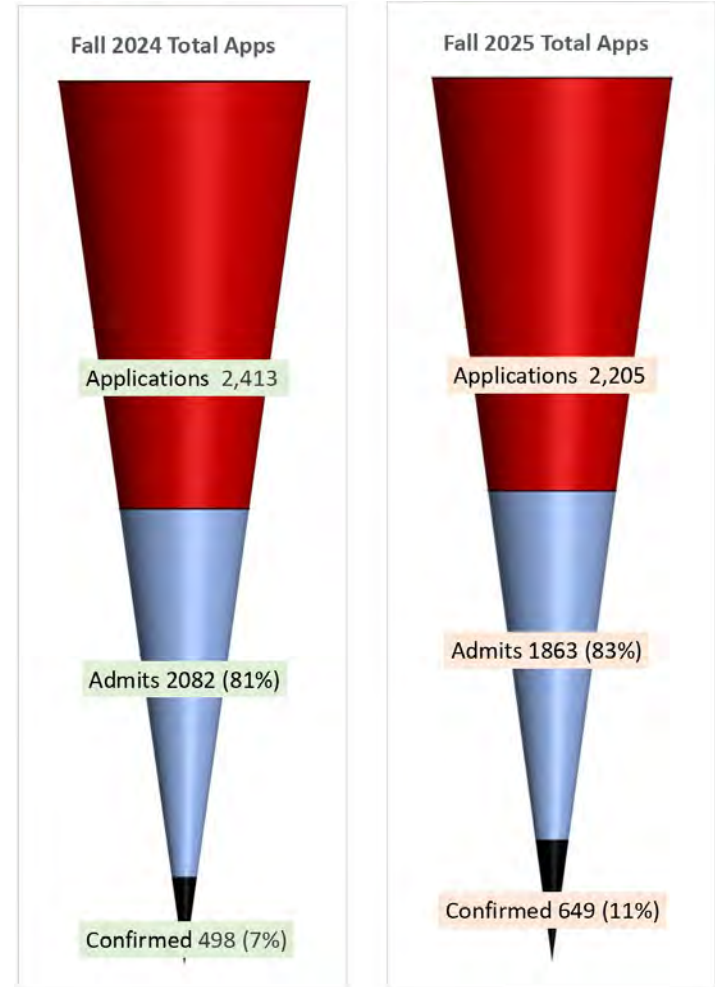
Data Source: COGNOS, IR Enrollment Summary, SCH *Excludes ASC/OLLI

Enrollment Context: SCH Planning Variables – 1st Year & Transfer

Applications				
Student Type	Fall 2024	Fall 2025	Change	% Change
Freshmen - Resident	1,036	976	-60	-5.8%
Freshmen - Nonresident	960	779	-181	-18.9%
Transfer - Resident	115	145	30	26.1%
Transfer - Nonresident	124	135	11	8.9%
Postbacs/Grads	178	170	-8	-4.5%
Total Apps	2,413	2,205	-208	-8.6%

Admits				
Student Type	Fall 2024	Fall 2025	Change	% Change
Freshmen - Resident	967	906	-61	-6.3%
Freshmen - Nonresident	864	699	-165	-19.1%
Transfer - Resident	78	110	32	41.0%
Transfer - Nonresident	91	84	-7	-7.7%
Postbacs/Grads	82	64	-18	-22.0%
Total	2,082	1,863	-219	-10.5%

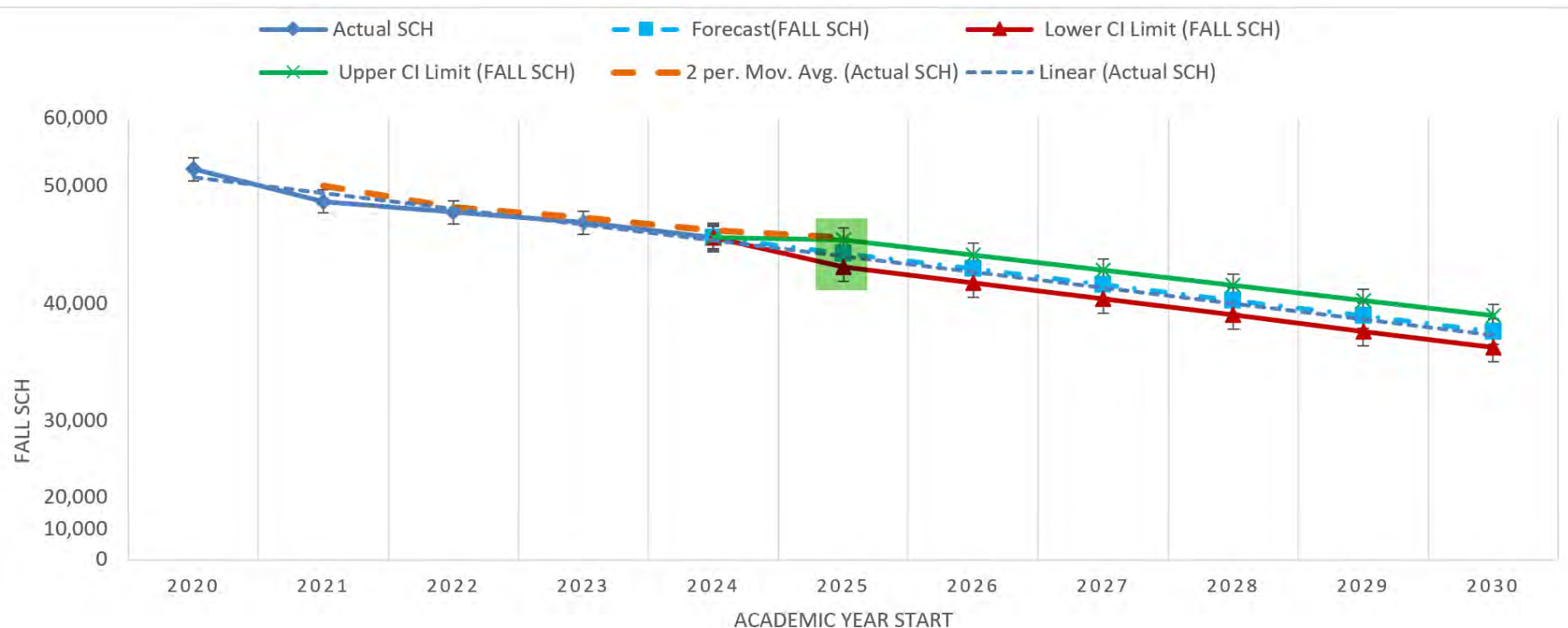
Confirmed				
Student Type	Fall 2024	Fall 2025	Change	% Change
Freshmen - Resident	184	280	96	52.2%
Freshmen - Nonresident	149	187	38	25.5%
Transfer - Resident	43	64	21	48.8%
Transfer - Nonresident	40	54	14	35.0%
Postbacs/Grads	82	64	-18	-22.0%
Total	498	649	151	30.3%



Data Source:
IR, Weekly Application Activity Report – 25 Weeks Before Start of Term
*Excludes ASC/OLLI

Fall SCH Projections AY25 – AY30

All Rate Types Included



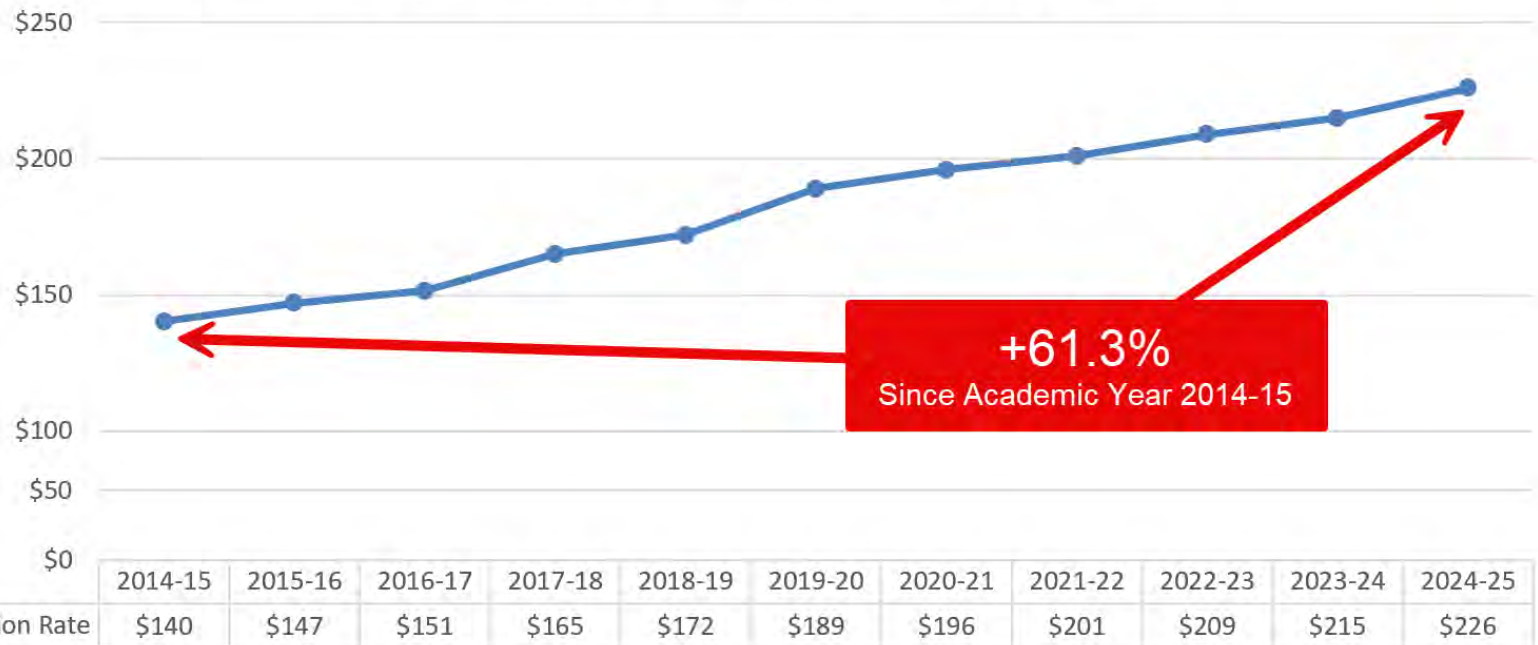
Alt Model Range: 43,109 – 45,445

Un-adjusted Pro forma Weighted SCH Model: 44,337

Adjusted Model (-3%): 43,554

SOU's Tuition Rate Change History

Resident UG Tuition Rate Academic Years 2014-15 Through 2024-25



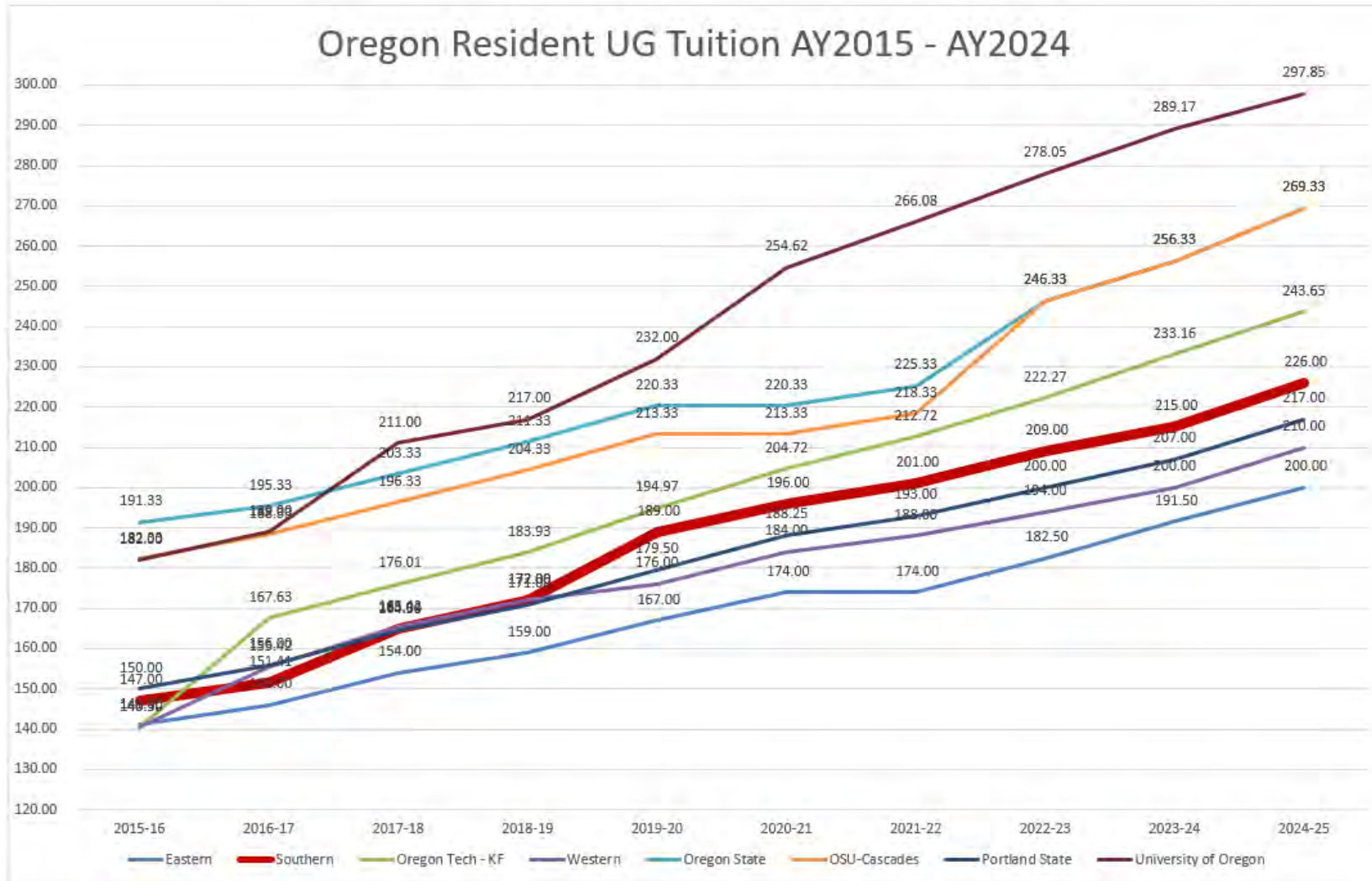
Historic Rate Comparison

Institution	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Eastern	159.00	167.00	174.00	174.00	182.50	191.50	200.00
Southern	172.00	189.00	196.00	201.00	209.00	215.00	226.00
Oregon Tech - KF	183.93	194.97	204.72	212.72	222.27	233.16	243.65
Western	172.00	176.00	184.00	188.00	194.00	200.00	210.00
Oregon State	211.33	220.33	220.33	225.33	246.33	256.33	269.33
OSU-Cascades	204.33	213.33	213.33	218.33	246.33	256.33	269.33
Portland State	171.00	179.50	188.25	193.00	200.00	207.00	217.00
University of Oregon	217.00	232.00	254.62	266.08	278.05	289.17	297.85

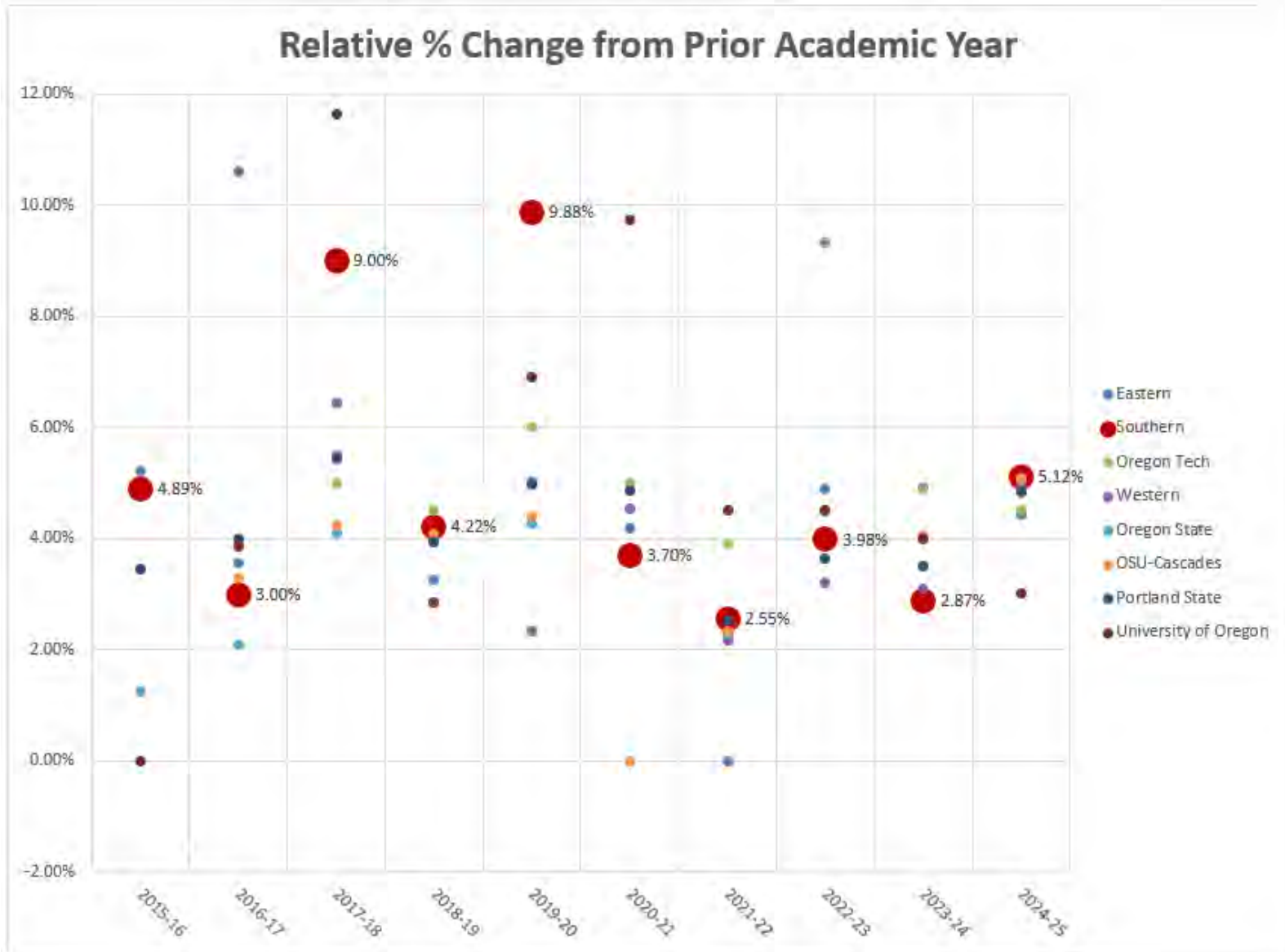
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Eastern	3.25%	5.03%	4.19%	0.00%	4.89%	4.93%	4.44%
Southern	4.22%	9.88%	3.70%	2.55%	3.98%	2.87%	5.12%
Oregon Tech	4.50%	6.00%	5.00%	3.91%	4.49%	4.90%	4.50%
Western	3.98%	2.33%	4.55%	2.17%	3.19%	3.09%	5.00%
Oregon State	3.93%	4.26%	0.00%	2.27%	9.32%	4.06%	5.07%
OSU-Cascades	4.07%	4.40%	0.00%	2.34%	12.82%	4.06%	5.07%
Portland State	3.95%	4.97%	4.87%	2.52%	3.63%	3.50%	4.83%
University of Oregon	2.84%	6.91%	9.75%	4.50%	4.50%	4.00%	3.00%

Historic Rate Comparison

Note: Undergraduate Resident – Incoming Only



OPU Tuition Rate Change History

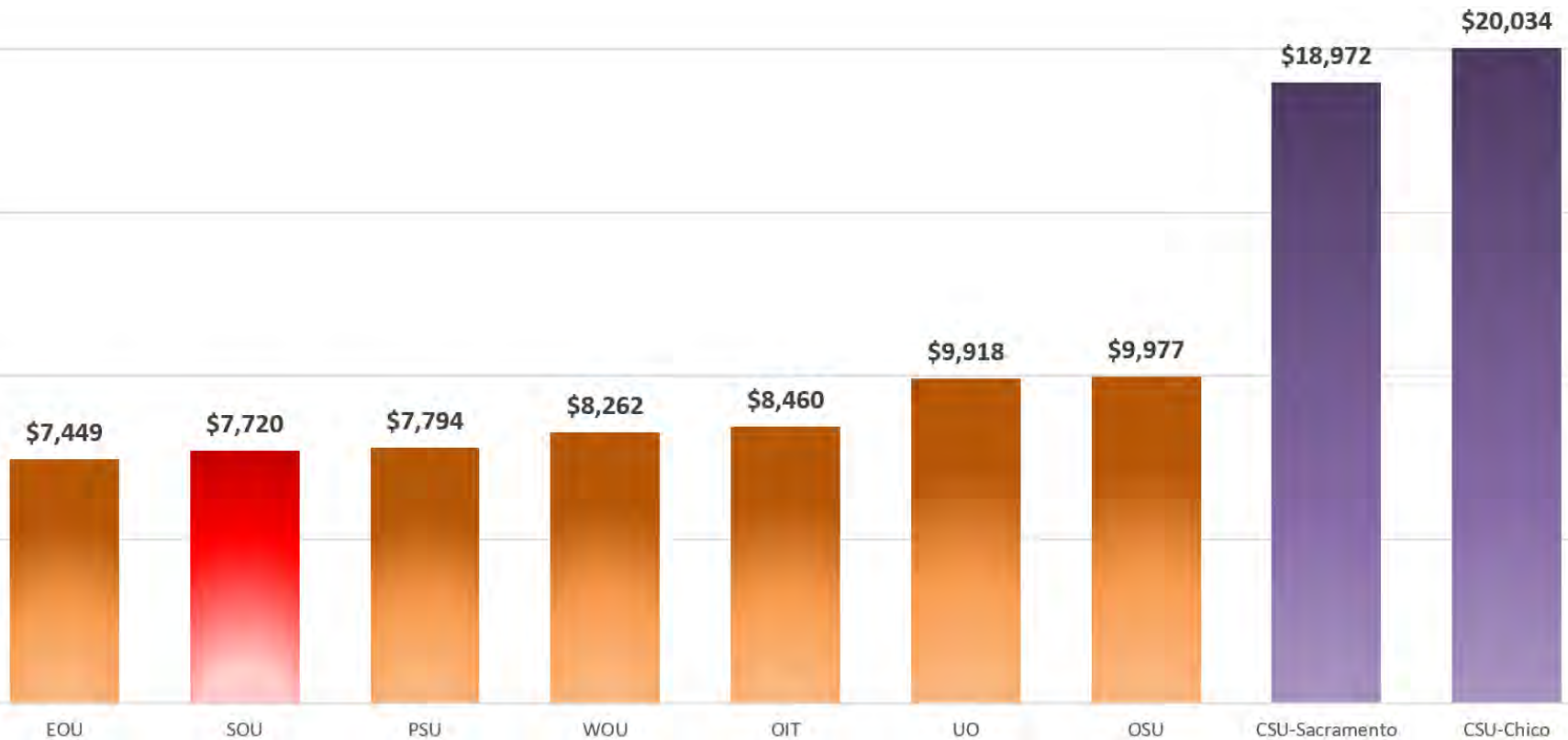


Composite Tuition & Fees Comparison

(Three terms, 15 SCH/term, all mandatory fees)

Academic Year Tuition and Mandatory Fees

For full-time undergraduates 2014-15 Academic Year



Composite Tuition & Fees Comparison

(Three terms, 15 SCH/term, all mandatory fees)



Academic Year Tuition and Mandatory Fees

For full-time undergraduates **2024-25** Academic Year



AY 2025-26 Tuition Recommendation

	CURRENT AY	PROPOSED	Academic Year 2025-26 (FY26)				
Undergraduate Tuition Rate per SCH	2024-25	Res: 5.39% Non-Res: 4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
01-WUE SCH	\$339	\$357.00	5.31%	\$18.00	\$270.00	\$810.00	\$16,065.00
02-UG Resident SCH (incl. EXRES)	\$226	\$238.19	5.39%	\$12.19	\$182.85	\$548.55	\$10,719.00
02.2-UG JackJo Pledge	\$168	\$177.00	5.36%	\$9.00	\$135.00	\$405.00	\$7,965.00
03-UG Non Resident SCH	\$651	\$683	4.92%	\$32.00	\$480.00	\$1,440.00	\$30,735.00
04.2-UG Online SCH NON-RES	\$339	\$356	5.01%	\$17.00	\$255.00	\$765.00	\$16,020.00
04.3-UG Online SCH WUE	\$339	\$357	5.31%	\$18.00	\$270.00	\$810.00	\$16,065.00
Graduate Tuition Rate per SCH		Res: 4.99% Non-Res: 4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 12 SCH	Difference Per AY @ 36 SCH	Annual Tuition Cost
05-GR Resident SCH (incl. EXRES)	\$566	\$594	4.95%	\$28.00	\$336.00	\$1,008.00	\$21,384.00
06-GR Non Resident SCH	\$667	\$700	4.99%	\$33.28	\$399.39	\$1,198.17	\$25,210.00
07.0-GR AP MBA Online SCH	\$430	\$430	0.00%	\$0.00	\$0.00	\$0.00	\$15,480.00
07.2-GR Online SCH NON-RES	\$566	\$594	4.99%	\$28.24	\$338.92	\$1,016.76	\$21,393.00
07.3-GR AP MS.Ed Online SCH	\$369	\$369	0.00%	\$0.00	\$0.00	\$0.00	\$13,284.00
08-GR - MEDU SCH	\$462	\$462	0.00%	\$0.00	\$0.00	\$0.00	\$16,632.00
Other Categories Tuition Rate per SCH		4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
09-Staff	\$67	\$71	5.97%	\$4.00	\$60.00	\$180.00	\$3,195.00
10-Waived Tuition SCH	\$0	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
11-Course Based Tuition SCH	\$127	\$133	4.72%	\$6.00	\$90.00	\$270.00	\$5,985.00
12-Adv Southern Credit SCH	\$56	\$59	5.36%	\$3.00	\$45.00	\$135.00	\$2,655.00
13-Early Entry Credit SCH	\$113.00	\$119	5.31%	\$6.00	\$90.00	\$270.00	\$5,355.00



ACADEMIC YEAR 2025-26 TUITION RATES RECOMMENDATION
For July 1, 2025 through June 30, 2026

Date: April 7, 2025

To: The Board of Trustees of Southern Oregon University Board of Trustees

From: Richard J. Bailey, Jr., Ph.D., President

DESCRIPTION OF FUNDS

Tuition Rates as authorized and collected according to ORS 352.102. Rates include:

	CURRENT AY	PROPOSED		Academic Year 2025-26 (FY26)			
Undergraduate Tuition Rate per SCH	2024-25	Res: 5.39% Non-Res: 4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
01-WUE SCH	\$339	\$357.00	5.31%	\$18.00	\$270.00	\$810.00	\$16,065.00
02-UG Resident SCH (incl. EXRES)	\$226	\$238.19	5.39%	\$12.19	\$182.85	\$548.55	\$10,719.00
02.2-UG Jack/o Pledge	\$168	\$177.00	5.36%	\$9.00	\$135.00	\$405.00	\$7,965.00
03-UG Non Resident SCH	\$651	\$683	4.92%	\$32.00	\$480.00	\$1,440.00	\$30,735.00
04.2-UG Online SCH NON-RES	\$339	\$356	5.01%	\$17.00	\$255.00	\$765.00	\$16,020.00
Graduate Tuition Rate per SCH		Res: 4.99% Non-Res: 4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 12 SCH	Difference Per AY @ 36 SCH	Annual Tuition Cost
05-GR Resident SCH (incl. EXRES)	\$566	\$594	4.95%	\$28.00	\$336.00	\$1,008.00	\$21,384.00
06-GR Non Resident SCH	\$667	\$700	4.99%	\$33.28	\$399.39	\$1,198.17	\$25,210.00
07.0-GR AP MBA Online SCH	\$430	\$430	0.00%	\$0.00	\$0.00	\$0.00	\$15,480.00
07.3-GR AP MS.Ed Online SCH	\$369	\$369	0.00%	\$0.00	\$0.00	\$0.00	\$13,284.00
08-GR - MEDU SCH	\$462	\$462	0.00%	\$0.00	\$0.00	\$0.00	\$16,632.00
Other Categories Tuition Rate per SCH		4.99%	% Change from Prior AY	Difference Per SCH	Difference Per Term @ 15 SCH	Difference Per AY @ 45 SCH	Annual Tuition Cost
09-Staff	\$67	\$71	5.97%	\$4.00	\$60.00	\$180.00	\$3,195.00
10-Waived Tuition SCH	\$0	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
11-Course Based Tuition SCH	\$127	\$133	4.72%	\$6.00	\$90.00	\$270.00	\$5,985.00
12-Adv Southern Credit SCH	\$56	\$59	5.36%	\$3.00	\$45.00	\$135.00	\$2,655.00
13-Early Entry Credit SCH	\$113.00	\$119	5.31%	\$6.00	\$90.00	\$270.00	\$5,355.00

*Note: Online tuition rates that mirror face-2-face rates are excluded for clarity on this table.

PRESIDENT'S RECOMMENDATION

[X] Approve [] Disapprove

President, Southern Oregon University
Richard J. Bailey, Jr., Ph.D.

4/14/2025
Date

TAC's Role with Mandatory Enrollment Fees

- Recommended by TAC to the President
 - These fees are part of composite Tuition & Fees reviewed by HECC
 - Not to be confused with Mandatory Incidental Fees
- Presented by the President to the Board
- Board adopts fee rates for collection (assessment)

Mandatory Enrollment Fees

Statute: ORS 352.102

- Each public university listed in [ORS 352.002 \(Public universities\)](#) shall have an advisory body to advise the president of the university on the president's recommendations to the governing board regarding resident tuition and mandatory enrollment fees for the upcoming academic year.

Mandatory Enrollment Fees Transparency

[HB 2542: Display of Mandatory Fees](#)

Summary: Requires each public university and community college to prominently display mandatory fees charged. Each institution shall report to the HECC no later than September 1 of each year a description of efforts to display mandatory fees, description of use of mandatory fee, and financial overview. First applies to 2021-2022 academic year.

Effective Date: January 1, 2022

Recommendation in 2024 was to create a composite 'Single Fee' for assessment, but all fee recommendation processes and uses remain the same

Health Services Fee

- Health Center operations have shifted to La Clinica
 - Service cutover in September 2024
- Clinics available throughout Southern Oregon
- Fee revenue split 88% / 22%
- Some SOU expenses still managed locally

Recommendation:

- Maintain Service Level Expectations at \$187 per term
- Collaborate with La Clinica early and often

Building Debt-Service Fee

- Principally for payments on bonds of non-instructional buildings that don't have dedicated revenue outside of incidental fee; i.e., Stevenson Union
 - Excludes those with separate revenue for debt-services
 - Housing, Dining, Student Recreation Center, others
- Debt service will not be able to satisfy required payments by 2030
 - Enrollment decline = fewer dollars supporting the reserves

Technology Services Fee

- The “Tech Fee” is used to generate a repository of funds to mitigate financial risk associated with larger IT projects and software supporting course delivery and students
 - Modernizing classrooms with newer tech for hybrid delivery
 - Moodle Learning Management System (LMS)
 - Adobe Suite Student Licenses

Mandatory Enrollment Fees

- **Building Debt-Service & Technology Services Fees**
 - Recommended by Administration (VPFA) to TAC and the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – included in HECC review/approval

- **Health Center Fee (La Clinica)**
 - Recommended by the Director, Student Health and Wellness Center to the President
 - Recommended by the President to the Governing Board
 - Adopted by the Governing Board – included in HECC review/approval

- **Proposed fee schedule as recommended to President by TAC**

Mandatory Enrollment Fees (Per SCH)	Current	Per AY	Proposed	Per AY	\$ ▲ Per Term	\$ ▲ per AY	% ▲
Student Health Services (per SCH)	\$23.38	\$70.13	\$23.38	\$561.00	\$0.00	\$0.00	0.00%
Single Fee Cap	\$187.00	\$561.00	\$187.00				
Building Debt-Service Fee (Per SCH)	\$6.50	\$19.50	\$6.50	\$156.00	\$0.00	\$0.00	0.00%
Single Fee Cap	\$52.00	\$156.00	\$52.00				
Technology Services Fee (per SCH)	\$4.09	\$12.28	\$4.09	\$98.25	\$0.00	\$0.00	0.00%
Single Fee Cap	\$32.75	\$98.25	\$32.75				
Composite Enrollment Fees:	\$272.97	\$818.91	\$272.97	\$815.25	\$0.00	\$0.00	0.00%

One-Time Fees - Matriculation

- Assessed only **once** to new undergrads
 - Often deferred until fully enrolled/taking courses
- Designed to reduce (not eliminate) other student administrative fees that used to exist:
 - Orientation, scheduling, transcripts, degree applications, re-enrollment, etc.
 - Also supports 1st year interest groups and learning

Reminder: Approved **\$25.00** increase for AY 2025-26

- From \$350 to \$375

Recommendations: **\$0.00** increase in AY 2026-27

- New \$99 Tuition Deposit will be applied to tuition



MANDATORY ENROLLMENT FEES RECOMMENDATION
For July 1, 2025 through June 30, 2026 & Summer Term 2025

Date: April 7th, 2025
To: The Board of Trustees of Southern Oregon University
From: Richard J. Bailey, Jr., Ph.D., President

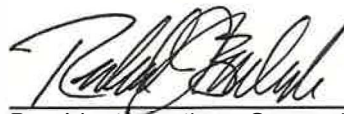
DESCRIPTION OF FUNDS

Mandatory Enrollment Fees as authorized and collected according to ORS 352.102. Fees include:

BUILDING DEBT SERVICE - Per Student Credit Hour (SCH)	
Building Debt Service Fee Per Term for Academic Year 2025 - 26	\$6.50
Building Debt Service Fee Per Term for Prior AY 2024 - 25	\$6.50
\$ Change Per Term from Prior Year:	\$0.00
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$52.00
Building Debt Service Fee - Summer Term 2025	\$4.88
Building Debt Service Fee Prior Summer Term 2024	\$4.88
\$ Change from Prior Year:	\$0
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$39.00
Programs Supported	Est. AY Collections
Building Debt-Service Reserve	\$404,008
TECHNOLOGY SERVICES FEE - Per Student Credit Hour (SCH)	
Technology Infrastructure Fee Per Term for Academic Year 2025 - 26	\$4.09
Technology Infrastructure Fee Per Term for Prior AY 2024 - 25	\$4.09
\$ Change Per Term from Prior Year:	\$0.00
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$32.75
Technology Infrastructure Fee for Summer Term 2025	\$3.07
Technology Infrastructure Fee Prior Summer Term 2024	\$3.07
\$ Change from Prior Year:	\$0
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$24.56
Programs Supported	Est. AY Collections
Technology Services and Hardware	\$254,447
STUDENT HEALTH SERVICES FEE - Per Student Credit Hour (SCH)	
Health Services Fee Per Term for Academic Year 2025 - 26	\$23.38
Health Services Fee Per Term for Prior AY 2024 - 2025	\$23.38
\$ Change Per Term from Prior Year:	\$0.00
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$187.00
Health Services Fee for Summer Term 2025	\$17.53
Health Services Fee for Prior Summer Term 2024	\$17.53
\$ Change from Prior Year:	\$0.00
% Change from Prior Year:	0.00%
Fee Cap (8 SCH) for Single Fee Assessment:	\$140.24
Programs Supported	Est. AY Collections
Student Health and Wellness Center and Programs	\$1,452,873

PRESIDENT'S RECOMMENDATION

[X] Approve [] Disapprove


President, Southern Oregon University
Richard J. Bailey, Jr., Ph.D.

4/14/2025
Date

Update on Single Fee

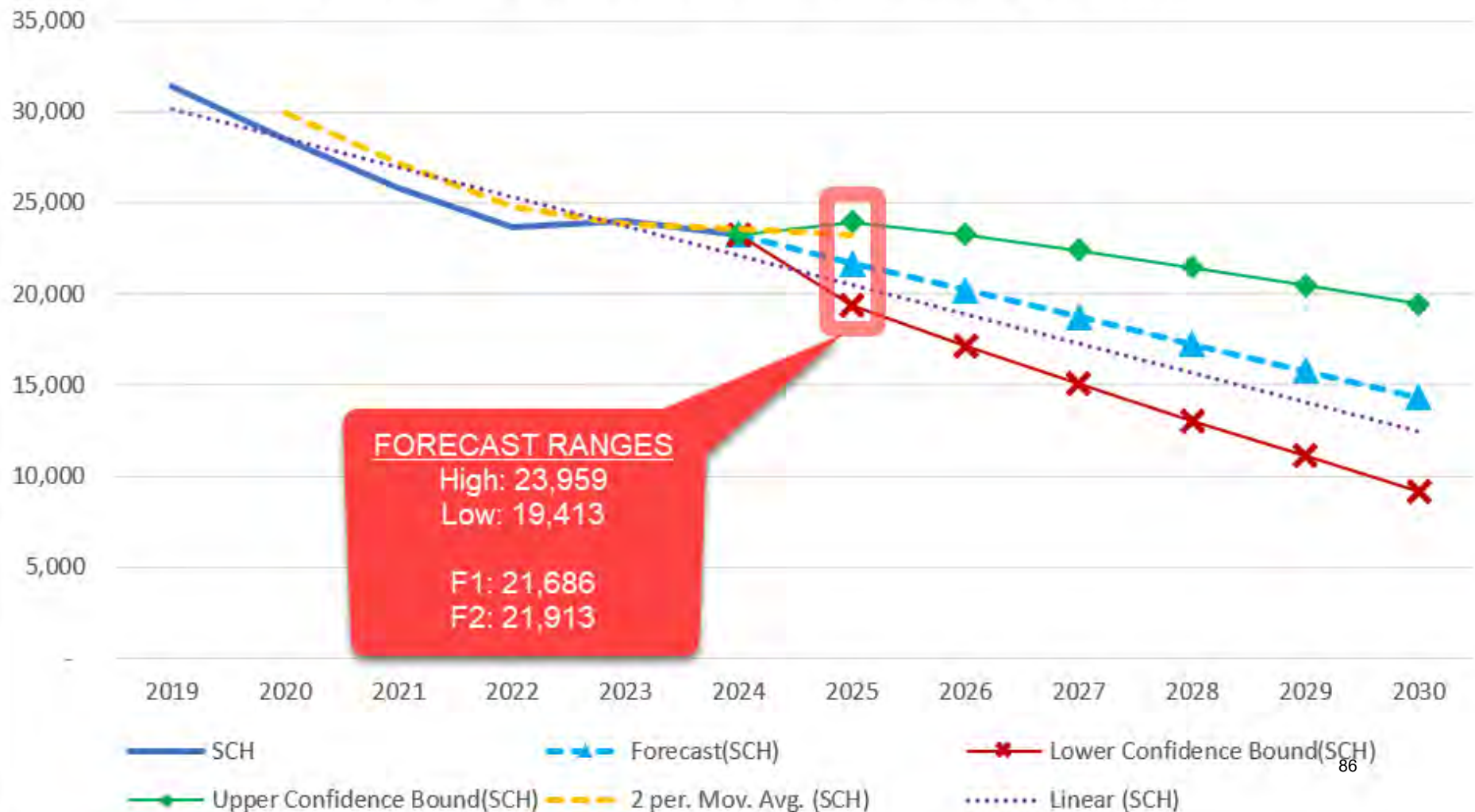
Single Fee Eligibility

Not Every Student Pays the Single Fee

- RisePoint Programs (MBA, MS.Ed)
- Community Programs (OLLI, ASC)
- Staff (but dependents DO pay)
- Course-based (Summer Language Institute, etc)
- Exchange students on 'Home Pay' plans
- Waivers per statutes (Federal / State)

Fee Payer SCH Projections AY 2025–30

Fall Term - Single Fee Payer SCH | History & Forecasts



Student Credit Hour Projection(s)

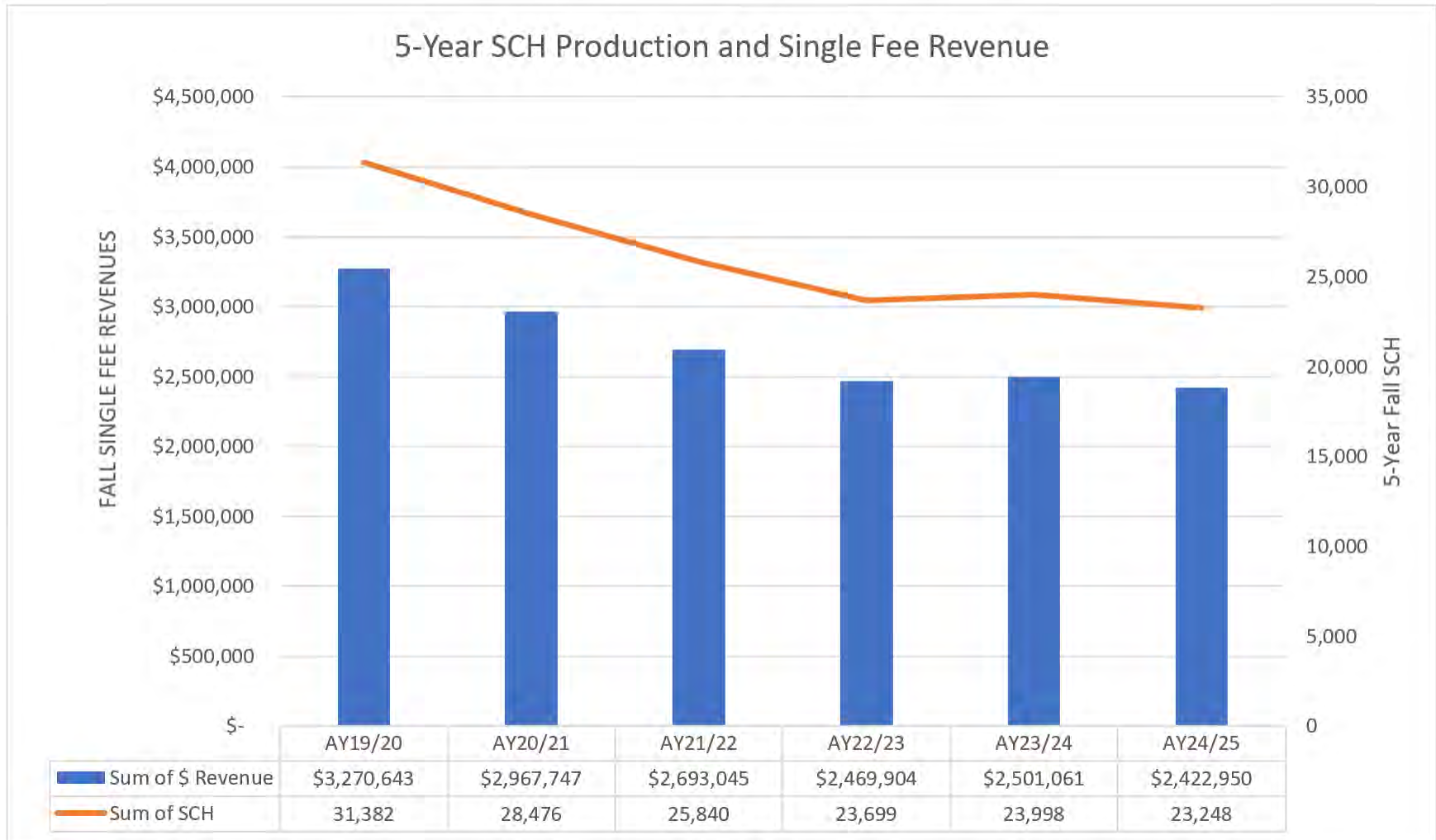
SCH Totals <input type="button" value="v"/>				Attrition Rates		KPI's		
Row Labels <input type="button" value="v"/>	FALL	WINTER	SPRING	Fall To Winter	Winter to Spring	Fall to Fall	Fall to Spring	AY % Change
AY19/20	31,382	29,832	28,086	-4.94%	-5.85%		-10.50%	
AY20/21	28,476	26,600	24,928	-6.59%	-6.28%	-9.26%	-12.46%	-10.41%
AY21/22	25,840	24,229	22,634	-6.23%	-6.59%	-9.26%	-12.41%	-9.13%
AY22/23	23,699	22,766	21,838	-3.94%	-4.08%	-8.29%	-7.85%	-6.05%
AY23/24	23,998	22,340	21,334	-6.91%	-4.50%	1.26%	-11.10%	-0.92%
AY24/25	23,248	21,924		-5.70%		-3.12%		-33.25%

Attrition Model Estimates				Fall To Winter	Winter to Spring	Fall to Fall	Fall to Spring	AY % Change
True Mean	21,918	20,664	19,535	-5.7%	-5.5%	-5.7%	-10.9%	-12.0%
Trunc Mean	21,884	20,600	19,456	-5.9%	-5.5%	-6.9%	-11.3%	-8.5%
5yr Mean	21,882	20,596	19,491	-5.9%	-5.4%	-5.7%	-11.0%	-12.0%
3yr Mean	21,966	20,754	19,862	-5.5%	-4.3%	-3.4%	-9.5%	-13.4%

- ✓ Modeling attrition trends informs decisions for modeling revenues across the fiscal year(s)
- ✓ Key Performance Indicators (KPI's) are useful to monitor larger timescales
- ✓ Attrition Model Estimates are for Academic Year (AY) 2025
- ✓ Attrition Rate means used by the real-time model

Fall SCH Production Modeling

*For Single Fee Eligible Rates



Single Fee Approach

- Students are HAPPY!
 - Some have seen dramatic fee decreases
- Spirit of Board of Trustees
 - Uphold SOU's promise to 'hold students harmless' where feasible
- Better for SOU to not make changes until Workday Student project is complete and all data in one system
- Maintain allocation methodology one more fiscal year
- Not reasonable to change or 'fix' things right now;
 - Proposed tuition rates compensate for some lost revenue

Cost of Attendance

Update on Housing & Dining Rates

For informational purposes only



AY 2025-26 Housing & Dining Rates

For informational purposes

Housing	Current	Curr/AY	New Rate	New/AY	Inc \$/Term	Inc \$/AY	Inc %
Greensprings - Double	\$3,054	\$9,163	\$3,176	\$9,529	\$122	\$367	4.00%
Greensprings - Double-as-Single	\$4,034	\$12,102	\$4,195	\$12,586	\$161	\$484	4.00%
Madrone - Single Apartment	\$4,712	\$14,137	\$4,901	\$14,703	\$188	\$565	4.00%
Shasta - Double	\$3,449	\$10,346	\$3,587	\$10,760	\$138	\$414	4.00%
Shasta - Single	\$4,200	\$12,599	\$4,368	\$13,103	\$168	\$504	4.00%
McLoughlin - Double	\$3,632	\$10,897	\$3,778	\$11,333	\$145	\$436	4.00%
McLoughlin - Single	\$4,510	\$13,529	\$4,690	\$14,070	\$180	\$541	4.00%
McLoughlin - Super Single	\$4,960	\$14,881	\$5,159	\$15,476	\$198	\$595	4.00%
McLoughlin - Studio Single	\$5,060	\$15,181	\$5,263	\$15,789	\$202	\$607	4.00%

Meals	Current	Curr/AY	New Rate	New/AY	Inc \$/Term	Inc \$/AY	Inc %
Red Plan	\$2,184	\$6,552	\$2,271	\$6,814	\$87	\$262	4.00%
Black Plan	\$2,184	\$6,552	\$2,271	\$6,814	\$87	\$262	4.00%
S Plan	\$1,846	\$5,538	\$1,920	\$5,760	\$74	\$222	4.00%
O Plan	\$1,846	\$5,538	\$1,920	\$5,760	\$74	\$222	4.00%
U Plan	\$1,846	\$5,538	\$1,920	\$5,760	\$74	\$222	4.00%
Rocky Plan	\$1,456	\$4,368	\$1,514	\$4,543	\$58	\$175	4.00%
Hawk Plan	\$1,019	\$3,058	\$1,060	\$3,180	\$41	\$122	4.00%
Madrone Plan	\$936	\$2,808	\$973	\$2,920	\$37	\$112	4.00%

*All figures rounded to nearest whole dollar

Proposed Resident Undergraduate Cost of Attendance for AY 2025-26

Tuition	Current per Term	Current Per AY	Proposed per Term @15 SCH	Proposed Per AY	\$ ▲ Per Term / Per Credit	\$ ▲ per AY	% ▲
Resident Undergrad	\$3,390	\$10,170	\$3,572.85	\$10,718.55	\$12.19	\$548.55	5.39%
Mandatory Enrollment & Incidental Fees							
Student Incidental & Green Tag	\$444	\$1,332	\$470.00	\$1,410.00	\$26.00	\$78.00	5.86%
Student Rec Center	\$118	\$354	\$118.00	\$354.00	\$0.00	\$0.00	0.00%
Student Health Services	\$187	\$561	\$187.00	\$561.00	\$0.00	\$0.00	0.00%
Building Debt-Service Fee	\$52	\$156	\$52.00	\$156.00	\$0.00	\$0.00	0.00%
Technology Services Fee	\$32.75	\$98	\$32.75	\$98.25	\$0.00	\$0.00	0.00%
Composite Fees:	\$833.75	\$2,501	\$859.75	\$2,579.25	\$26.00	\$78.00	3.12%
Composite Tuition and All Fees:	\$4,224	\$12,671	\$4,432.60	\$13,297.80	\$38.19	\$626.55	4.94%
HECC - Tuition & Mandatory Enrollment Fees:	\$3,662	\$10,985	\$3,845	\$11,534	Academic Year % Change:		4.99%
Housing/Meals							
Shasta Double	\$3,449	\$10,346	\$3,587	\$9,657	\$230	\$0	4.00%
Red Plan	\$2,184	\$6,552	\$2,271	\$6,300	\$50	\$150	4.00%
Composite Housing/Meals Change:	\$5,633	\$16,898	\$5,858	\$17,574	\$280	\$839	4.00%
Cost of Attendance*							
Resident Undergrad	\$9,857	\$29,570	\$10,291	\$30,872	\$318	\$1,466	4.40%

Note: All figures rounded to nearest whole dollar

*Excludes course fees, books, and other special fees or charges required for specific enrollment situations.

**Southern Oregon University
Board of Trustees**

**RESOLUTION
Tuition and Fees for Academic Year 2025-2026**

Whereas, the Southern Oregon University Board of Trustees (“the board”) has the authority to establish tuition and mandatory enrollment fees in accordance with Oregon Law and other applicable laws and policy, including the Board Statement on Delegation of Authority;

Whereas, the board previously adopted a process for Establishing Tuition and Mandatory Fees;

Whereas, the board authorizes the collection of mandatory student incidental fees that have been recommended jointly by the university president and the recognized student government, and established in accordance with Oregon Law;

Whereas, the university’s Tuition Advisory Council, which is comprised of representatives from various campus constituencies including but not limited to students, student government, faculty, and staff, has recommended to the university president tuition and mandatory enrollment fees for Academic Year 2025-26;

Whereas, after considering numerous factors including but not limited to historical tuition and fee trends, comparative data of peer institutions, the university’s budget and projected costs, anticipated funding including anticipated state appropriation levels, and applicable fee recommendations, the university president has provided tuition and mandatory enrollment fee recommendations for consideration;

Whereas, the University President has recommended to the Finance and Administration Committee that the proposed tuition and mandatory student incidental and enrollment fees schedules be submitted to the full Board of Trustees for consideration and approval; and

Whereas, the president and the board consider a number of factors, including the desire to: create affordable access to programs and courses; encourage a diverse student body; maintain quality academic programs; encourage enrollment, persistence, and graduation of students; maintain the university infrastructure necessary to support the academic, cultural and physical development of its students; and support the educational goals of the State of Oregon;

Now, therefore, be it resolved, that on the recommendation of the University President and the Finance and Administration Committee, the Board of Trustees of Southern Oregon University hereby approves the mandatory student incidental fees, the mandatory enrollment fees, and tuition rates schedules as presented, to become

effective July 1, 2025. With this approval, the board authorizes collection of tuition and fees for the 2025-2026 academic year.

VOTE:

DATE: April 18, 2025

Raider Stadium Renovation Project Authorization (Action)



Raider Stadium Enhancement Project

NEW STADIUM UPGRADES TO BENEFIT ALL SPORTS

The Southern Oregon University Raider athletic program has announced a \$1.5 million fundraising campaign to enhance its facilities, including the replacement of a state-of-the-art turf field as well as pro grade LED lights, new visitor's bleachers with visitor's press box, and the possible addition of locker room space for soccer and visiting teams.

This project will benefit many of SOU's NAIA athletics teams—football, men's and women's track and field, cross country, soccer—all of whom will use the facility for practice and competition. It will also continue to serve as a community-wide recreation and wellness resource for students, faculty, and staff; club sports and other intramural teams.

"Our outdoor athletic programs have achieved great conference and national level success," said Athletic Director Matt Sayre "A new turf field will further elevate performance, conditioning, and competitiveness, and it will attract a talented pool of future recruits to the university."

\$250,000 Commitment Kick-Starts Fundraising

The fundraising effort kicked off with a generous commitment of \$250,000 from Don Jones/The Spartan Group, which will be used as a matching challenge to catalyze momentum for the campaign and encourage others to donate. Replacing the turf is the priority.

The university's goal is to raise \$1.5 million for stadium upgrades. Success in this effort will allow the university to achieve its ambitious timeline to complete the facility in time for the Fall 2026 athletic season.

“It is hard to overstate the importance of this project to our university. We are committed to creating an exceptional athletic environment that attracts top talent and enhances the overall experience for our fans and supporters.”

--Rick Bailey, President

Key Features and Benefits

Artificial Turf

SOU last replaced the turf in Raider Stadium in 2013. The turf replaced a natural grass field at that time, which has greatly improved access, playability and aesthetics as well as reducing water usage and maintenance costs. The decade-old turf is at the end of its viability.

Energy-efficient Lighting

With a growing number of programs and student-athletes within SOU's intercollegiate and club programs, practices on SOU's field currently extend late into the evening. The current light system, installed in the 1980s, is not energy efficient nor adequate. Modern LED fixtures—which can be set, dimmed, and controlled remotely—will provide ample illumination for practices and playoff games, irrespective of weather and time of day.

Bleachers and Press Box

Safe, comfortable seating is a key ingredient to creating an exceptional SOU experience for supporters, parents and grandparents, as well as fans from opposing teams. The visitor's bleachers, used for all home outdoor sporting events and the university's June commencement ceremony, is a relic from the 1980s. The revamped bleachers will also include a visitor's press-box and video platform, creating a larger space for media and game-day visiting coach's area.

**Southern Oregon University
Board of Trustees**

RESOLUTION

Raider Stadium Renovation Project

Whereas, the Athletics Program at Southern Oregon University (SOU) is deemed to be advantageous to the academic environment, cultural and physical development of the students, and the recruitment and retention of students at SOU;

Whereas, the university's Athletics Program seeks to provide facilities and resources for its student-athletes and coaches to achieve success;

Whereas, the university seeks to replace an aging turf field and to modernize lighting, bleacher seating, and a press box area to 21st century standards for the primary use of the University's football and sports teams, as well as campus community uses such as commencement and the National Guard deployment;

Whereas, the project will be supported entirely by private philanthropy with no material impact on the University's operating or capital projects budgets;

Whereas, the cost of the stadium renovation project is approximately \$1,500,000 and can be phased for the three major project components: artificial turf; energy-efficient lighting; and bleachers and a press box;

Whereas, the Board of Trustees of Southern Oregon University retains sole authority for the approval of a capital project budget that is anticipated to exceed \$500,000 when restricted bond funds, restricted public grant funds, or restricted gift funds have not been secured for the entire cost of the project;

Whereas, The Board of Trustees of Southern Oregon University has delegated authority to the university president the approval of a capital project budget that is anticipated to exceed \$500,000 when restricted gift funds have been secured for the entire cost of the project and when that capital project has been authorized or formally prioritized by the Board; and

Whereas, the Finance and Administration Committee has referred this matter to the Board of Trustees recommending approval; Now, therefore, the Board of Trustees of Southern Oregon University approves the following:

1. The Board of Trustees provides a conditional authorization to complete the Raider Stadium Renovation Project wholly, or in phases, provided the following conditions are met:
 - A. No phase of the project shall begin before funding for that phase is received;
 - B. No phase of the project shall obligate Southern Oregon University to a future phase of the project; and
2. The source of funds for all phases of this project shall be philanthropic gifts or grants that have been received.

Be it further resolved, that the President of the University is authorized to enter into a zero-interest loan with low or nominal fees for bridge funding of the project, if need be, provided that the full loan obligation is backed by bona fide donations or pledges for the full amount of the project or individual phases; and

Be it finally resolved, that this conditional approval does not include the naming of any outdoor building or spaces. The board retains sole authority for the approval of the naming of university buildings or outdoor areas in recognition of individuals or organizations and for the naming of a university building or outdoor spaces required by any gift to the university.

VOTE:

DATE: April 18, 2025

Executive, Audit, and Governance Committee Report

Strategic Plan Update and Discussion



CELEBRATING 153 YEARS **STRATEGIC PLAN UPDATE**

President Rick Bailey
April 2025



SOU *Thrive*

students thriving | team thriving | institution thriving

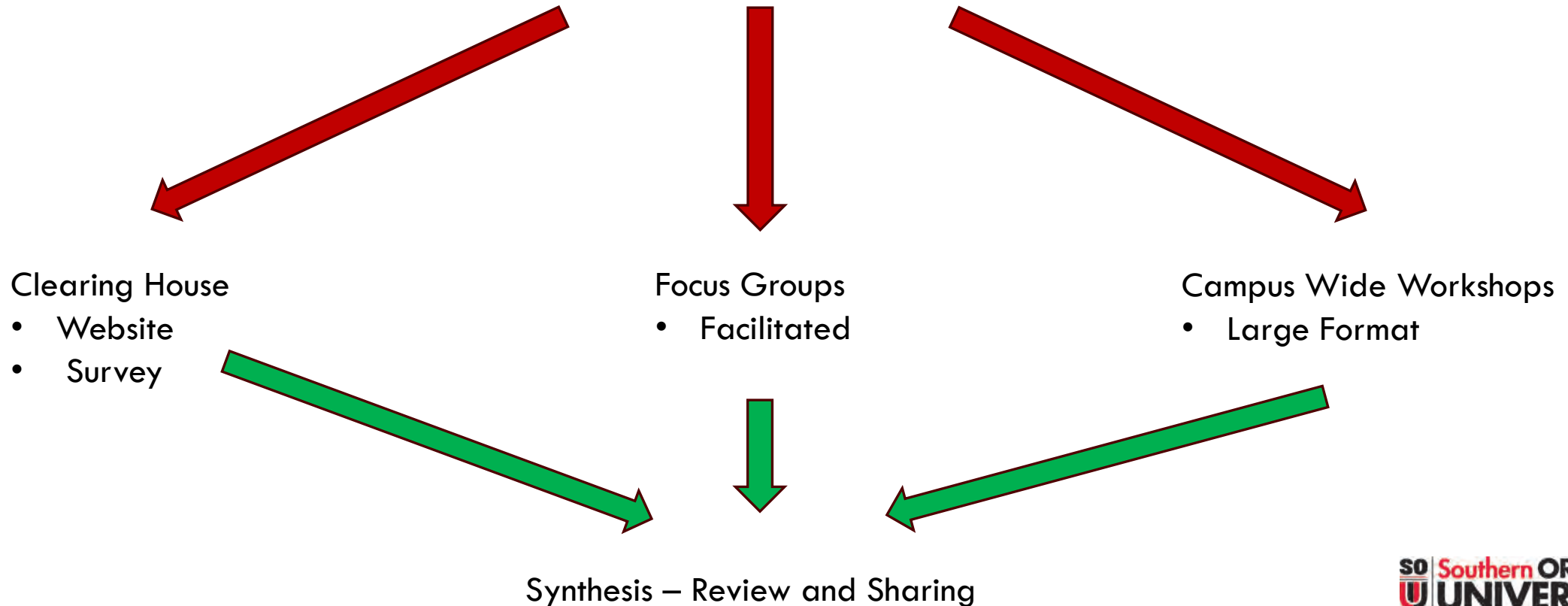
SOU STRATEGIC PLAN

- **Goal Draft by June 2025 BoT Meeting (Major Effort Areas and Objectives)**
- **Everyone Has a Voice and Agency in the Process**
- **Must be Accessible, Usable, and Actionable**

SOU STRATEGIC PLAN

Current State (2025)

Future State (2028-2030)



Approach and Timeline for Completion of Draft

All Dates are Tentative

Socialize

Jan 1 – March 14

- Super Cabinet, Faculty Senate and Campus Conversation on March 6

Gather

March 14 – April 10

- Campus wide open-ended survey and focus groups facilitated by EAB and campus wide open house April 10

Refine

April 10 – April 28

- Synthesize and assign KPIs to data collected during *Gather* with tools and help from EAB

Decide

April 28 – June 4

- Campus wide survey to rank top objectives identified through *Refine* process & make data informed decision on what appears on draft
- Spring Campus Conversation in May to discuss ahead of Board of Trustees

Formalize Draft

June 4 – 20

- Present draft to Board of Trustees at June 20 meeting

SOU STRATEGIC PLAN (VISION OF POSSIBLE FORMAT)

2025 To 2028	Priority 1: Students Thriving			Priority 2: Team Thriving			Priority 3: Institution Thriving		
	Objective 1a:	Objective 1b:	Objective 1c:	Objective 2a:	Objective 2b:	Objective 2c:	Objective 3a:	Objective 3b:	Objective 3c:
2025-6 Initiatives									
2026-7 Initiatives									
2027-8 Initiatives									
Core Values	Love Integrity Transparency Unity Compassion								



THANK YOU!!!

**Questions and
Recommendations**

SOU Response to Federal Requirements



FEDERAL ACTION UPDATES

President Rick Bailey
April 2025





EXECUTIVE ORDERS



- **Dept of Ed OCR “Dear Colleague Letter”**
- **Washington and Oregon TRIO**
- **Research Funding**
- **Antisemitism Focus**
- **Potential Dismantling of Dept of Ed**

SOU CONSIDERATIONS

Resource	Source	Likelihood	Effect	Notes
Pell Grants	US Dept of Ed	Medium	High	<ul style="list-style-type: none">- Dept of Commerce? States?- Already affecting student behavior
Program Grants (TRIO, McNair)	US Dept of Ed	High	Medium	<ul style="list-style-type: none">- Forcing citizenship check- Other ways of providing support?
Research Grants (NSF, NIH)	Varied Fed Sources	Medium	Medium	<ul style="list-style-type: none">- Lower impact than R1 but still problematic- Student opportunities decreased- Longer time horizon for grants sustainability
Federal Student Loans	US Dept of Ed	Medium	Low/Med	<ul style="list-style-type: none">- Not as prevalent as in other universities



DISCUSSION AND GUIDANCE

Equity, Diversity, and Inclusion (EDI) Work Group Report

April 2025
Board Equity, Diversity, and Inclusion Work Group

Report to Board of Trustees

Work Group Members

Trustees

Iris Maria Chavez Chair
Julissa Taitano
Danny Santos

Staff Members

Jonathan Chavez Baez
Sabrina Prud'homme

Charge of the Work Group

The EDI Work Group will gather information on activities that the Board of Trustees can engage in as an entire board to answer to its own values in the area of equity, diversity, and inclusion.

This work group should endeavor to meet once per month (or more frequently if desired) on a convenient schedule to be determined by the work group. This is intended to be a short-term work group whose function shall conclude when deliverables have been supplied to the board. (Estimated, one to two hours per month for a few months, or more based on the schedule and needs of the work group.)

Deliverables of the Work Group

1. Identify at least one training and education opportunity in which the board can participate in 2025. (To the extent possible, if any opportunity can be shared with the SOU campus, include university participation/opportunities.)
2. During the retreat, the board said it wanted to identify the board's resources and connections and how it can bring those to bear to support the board's progress and, to the extent possible, the university's. It was suggested that the work group could work on this task.
3. This work group will also provide a report at each regular meeting of the Board of Trustees while the group is functioning.
 - a. Additional reports or discussion items may be added to the agenda of each of the board's committees should the work group find it necessary.

Progress of the Work Group

Regarding Deliverable 1: The work group met in November 2024 and has met monthly in 2025. In January 2025, work group members previously shared training topics from which the board could benefit. As noted in the January 2025 report, the training, to be offered at the board's September 2025 retreat, would focus on:

- Employing an equity lens *for a board of trustees*; and
- Understanding how one's identity, bias, and privilege may be brought to bear in executing trustee responsibilities, and interrupting that bias.

April 2025
Board Equity, Diversity, and Inclusion Work Group

Report to Board of Trustees (Continued)

Regarding Deliverable 2:

The work group solicited the Board of Trustees to gather information on the board's resources and connections that may be of benefit to the board's aims in this area. Numerous facilitators were identified, five were interviewed, and the work group selected a facilitator and an alternate using the information provided by trustees and work group members.

Additional Deliverable:

The work group identified a barrier to executing its charge, and that was a lack of related data. It was noted that trustees of the work group found it difficult to define activities without knowing "where we are and where we are going," a sentiment that echoed comments the board offered at its retreat in September. The work group defined the data trustees have requested; staff members of the work group met with SOU team members in institutional research, the provost's office, and human resources to collect this data.

- Information will be shared with the Academic and Student Affairs Committee on April 17. A "deep dive" of this information is recommended for the June 2025 meeting of the Board of Trustees.
- Completions data will also be provided in the fall, as is the standard practice, following June and summer completions.
- Employee data is generally available in the SOU Fact Book. A deep dive on employee demographics and related employee data will be provided regularly to the Finance and Administration Committee starting in the fall.

Next Steps

The work group will meet with the selected facilitator to both gather and share information and set them on a course to begin preparations for the September 2025 retreat of the Board of Trustees.

Trustee Emeritus Designation (Action)

**Board of Trustees of Southern Oregon University
Resolution Honoring the Distinguished Service of
William D. “Bill” Thorndike, Jr.
and Conferring of the Title “Emeritus Trustee”**

WHEREAS, Mr. William D. “Bill” Thorndike, Jr. served with distinction as a member of the Board of Trustees (“Board”) of Southern Oregon University (“The University”) from 2014 to 2025, having been thrice appointed to the Board by two Oregon Governors and confirmed by the Oregon Senate;

WHEREAS, at a pivotal juncture in the University's history, Trustee Bill Thorndike served as the inaugural Chair of the Board of Trustees—for which no precedent existed—and was twice re-elected to this esteemed position with the unanimous confidence of his fellow Trustees;

WHEREAS, Trustee Bill Thorndike provided unwavering service during his tenure as the Chair of the Executive, Audit and Governance Committee for three years during his eleven-year tenure on the committee, and he concurrently served eight of those years as a member of the Finance and Administration Committee;

WHEREAS, Trustee Bill Thorndike skillfully guided the Board and the University through a statewide change in university governance, three university presidencies, significant strategic planning initiatives, and fostered a collaborative environment among Trustees and the campus;

WHEREAS, Trustee Bill Thorndike’s service to the University extended far beyond the regular duties and responsibilities of a Trustee, having chaired nearly 50 SOU Board and committee meetings and attending over 150 meetings;

WHEREAS, Trustee Bill Thorndike was a strong advocate for Southern Oregon University students, utilizing his extensive governmental relationships, community leadership roles, and business acumen to champion students’ and the University's interests in the Rogue Valley, throughout the State of Oregon, and beyond; and

WHEREAS, Trustee Bill Thorndike demonstrated a steadfast commitment to fiscal responsibility, bringing invaluable business expertise to the Board's financial oversight, overcoming challenging fiscal conditions, and significantly contributing to the University's fiscal sustainability;

WHEREAS, Trustee Bill Thorndike exhibited visionary thinking and encyclopedic knowledge, consistently contributing valuable perspectives to Board discussions concerning the future direction and strategic growth of the University;

WHEREAS, Trustee Bill Thorndike consistently demonstrated high moral character, integrity, and professionalism in his responsibilities as a Trustee;

WHEREAS, Trustee Bill Thorndike's profound, decades-long commitment to Southern Oregon University extended beyond the Board, evidenced by his receipt of the SOU President's Medal in 1996—the highest honor the University bestows on individuals; and

WHEREAS, it is fitting that, in recognition and gratitude for his immeasurable contributions to the history and perpetuity of the Board and the University, that Trustee Bill Thorndike be posthumously granted the title, "Emeritus Trustee;"

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Southern Oregon University acknowledges William D. Thorndike, Jr.'s exemplary service, leadership, and friendship to the University, and confers upon him the title "Emeritus Trustee," posthumously;

BE IT FURTHER RESOLVED, that a copy of this resolution shall be framed and presented to his family as an enduring expression of the Board of Trustees' deep gratitude and love for the University's late, great, Trustee and beloved friend, Bill Thorndike.

VOTE:

DATE: April 18, 2025

Review and Adoption of Audited Financial Statements and Annual Reports for Fiscal Year 2023-2024 (Action)

Access to Audited Financial Statements and Reports

Click the hyperlinks below to access the audited financial statements and annual financial reports. Viewers may also copy the full URL and paste it into their browser to access the reports.

- **[2024 Annual Financial Report](https://businessservices.sou.edu/wp-content/uploads/2025/04/2024-SOU-Annual-Financial-Statement-FINAL.pdf)**
<https://businessservices.sou.edu/wp-content/uploads/2025/04/2024-SOU-Annual-Financial-Statement-FINAL.pdf>
- **[2024 Single Audit Report](https://businessservices.sou.edu/wp-content/uploads/2025/04/June-30-2024-SOU-Single-Audit-Report.pdf)**
<https://businessservices.sou.edu/wp-content/uploads/2025/04/June-30-2024-SOU-Single-Audit-Report.pdf>



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

Southern Oregon University

Audit Exit Presentation

June 30, 2024

Agenda

- Introductions
- Audit Scope, Process, and Deadlines
- Unique Audit Items in 2024
- Results of Financial Statement and Single Audit
- Communications to Management and Governance
- Presentation of Financial Statements
- Questions/Conclusion
- Appendix:
 - Upcoming Accounting Standard Changes
 - Industry Insights and Emerging Issues

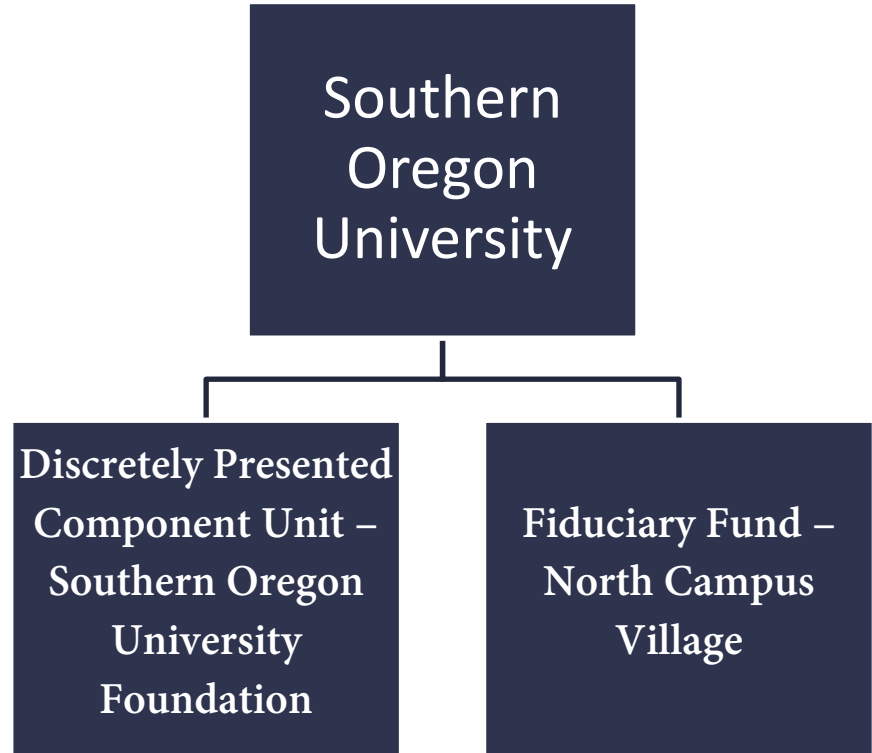


Scope of the Services



Financial Statement Audit

June 30, 2024 Group Financial Statements

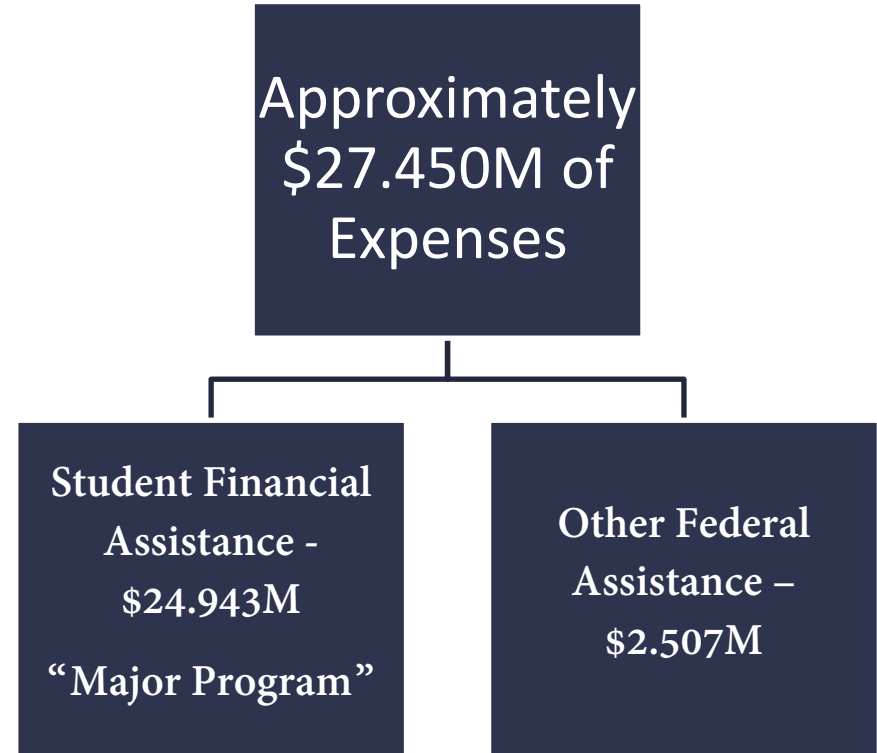


Scope of the Services



(Compliance) Single Audit

Evaluation of Compliance and Controls over
Federal Funding at SOU



Audit Process

RISK-BASED APPROACH

Internal controls

Revenue recognition

Significant estimates

Debt and covenants

Payroll Expense and
Accruals

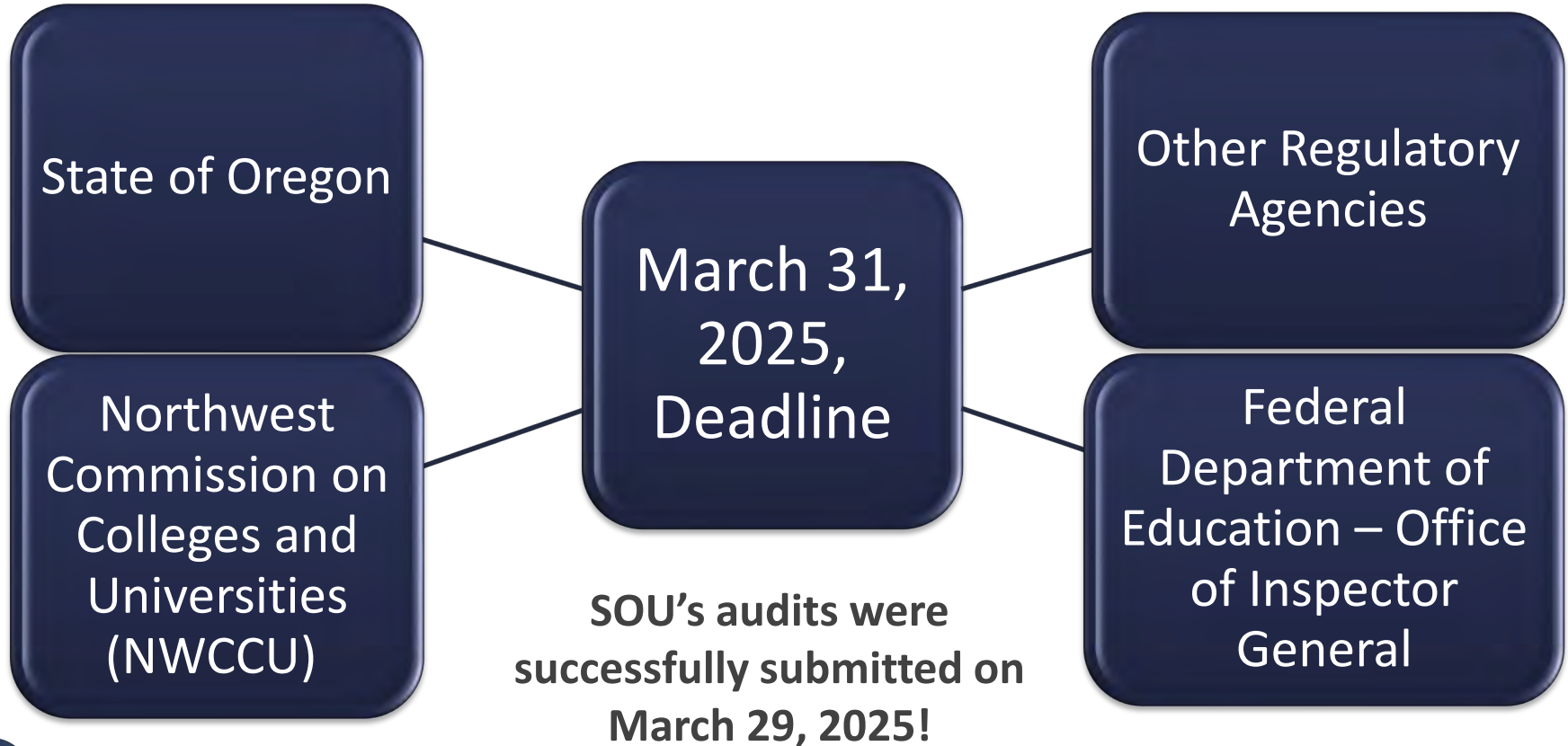
Investments

Receivables (Grant and
Tuition and Fee)

Capital Assets



Regulatory Deadline



Unique Audit Issues

- University wide Workday ERP Transition
- Two Financial data sets during Audit:
 1. Banner (7/1/23-12/31/23)
 2. Workday (1/1/24-6/30/24)



- Key Personnel Transitions
- Discontinue University Shared Services Enterprise (USSE)
- Timeline and Compression





AUDIT OPINIONS

Financial statement

Financial statement audit opinion is **unmodified**.

Single Audit

Federal awards audit opinion is **unmodified**.



AUDIT RESULTS

Financial statement

No material weaknesses noted.
No significant deficiencies noted.

Single Audit

No material weaknesses noted.
Three significant deficiencies noted.
Three other matters noted.



Single Audit Results

3 Instances of Noncompliance

Enrollment
Reporting
Accuracy and
timeliness

Direct Loan
Entrance
Counseling

Third Party
Contract
submission to
Department





Management Letter Recommendations

Timely Financial Reporting

Tuition and Fee Table

Group Audit Communications

Financial Statement Preparation



Governance Communications

Overall

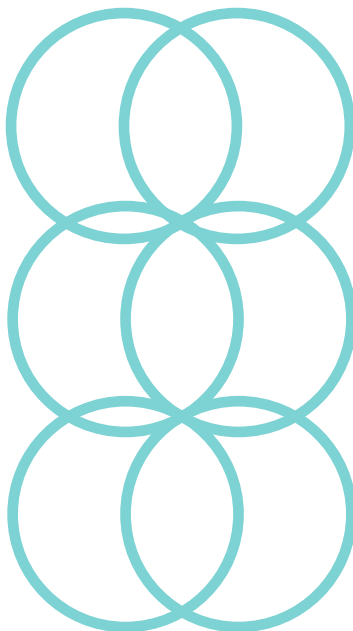
- No changes in accounting policies
- No change in GASB or GAAS standards
- Delays related to completion of audit

Difficulties

- No difficulties encountered
- No disagreements encountered
- No other findings to report

Adjustments

- Seven immaterial corrected entries
- Four immaterial uncorrected entry



Estimates

- Allowance for receivables; pension & OPEB, compensated absences; fair value
- No substantial judgement by management

Other

- Separate management letter & internal control letter
- Management representations completed
- Consultations with other accountants - None
- Significant issues discussed with management prior to engagement – None

Presentation of Financial Statements



SOUTHERN OREGON UNIVERSITY

Table of Contents

SOU Board of Trustees and Executive Officers	3
Message from the President	4
Independent Auditors' Report	10
Management Discussion and Analysis	14
Statements of Net Position (University)	26
Statements of Revenues, Expenses, and Changes in Net Position (University)	27
Statements of Cash Flows (University)	28
Statements of Financial Position (Component Unit)	30
Statements of Activities (Component Unit)	31
Statements of Fiduciary Net Position (Custodial Units)	32
Statements of Changes in Fiduciary Net Position (Custodial Units)	33
Notes to the Financial Statements	34
Required Supplementary Information	65



Questions and Feedback

We appreciate the opportunity to serve you
and welcome any feedback relative to our
performance and to the engagement.



Bryan Simkanich, CPA
Signing Director
407-802-1235
Bryan.Simkanich@CLAconnect.com

Sarah Tiau, CPA
Manager
618-520-1669
Sarah.Tiau@CLAconnect.com

Devin Holmes, CPA
Senior In-Charge
503-445-8892
Devin.Holmes@CLAconnect.com



CLAconnect.com



CPAs | CONSULTANTS | WEALTH ADVISORS

©2025 CliftonLarsonAllen LLP. CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer).
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Appendix – Industry Updates and Upcoming GASB Accounting Standards



GASB 101 Compensated Absences



Effective date
December 31, 2024



Updated framework

- Reevaluate leave policies
- Liability must include any accumulated leave that is unused or used but unpaid
- Footnote disclosures will be enhanced



Examples include

- Sick leave not paid at termination
- Parental leave
- Military leave and jury duty that has commenced



CLA can help by
evaluating the standard related to compensated absences and assisting with or evaluating in financial statement disclosures



GASB 102 Certain Risk Disclosures

CLA can help by assisting with or evaluating financial statement disclosure updates



Effective date
June 30, 2025



Increased footnote disclosures surrounding risk:

- Limitations on raising revenues
- Concentrations related to tax revenue or vendors
- Debt or mandated spending — especially unfunded mandates
- Impact of major employer leaving the community
- Collective bargaining agreements



GASB 103 Financial Reporting Module

CLA can help by
assisting with or
evaluating financial
statement
disclosure updates



Effective date
June 30, 2026



Impacts financial statement presentation

Updated disclosure guidance for:

- MD&A consistency
- Clearer definition of unusual or infrequent items
- Presentation of proprietary fund statements
- Major component unit information
- Budgetary comparison information



GASB 104 – Disclosure of Certain Capital Assets



Likely effective date
June 30, 2026



Will clarify how capital assets are disclosed in financials:

- Capital assets held for sale and related pledged debt
- Leased assets
- Subscription assets
- Right to use PPP assets
- Other intangible assets



CLA can help by
assisting with or evaluating
financial statement
disclosure updates



Industry Insights

1 Economic conditions and volatile markets

2 Labor shortages, turnover and retention

3 Cybersecurity and technology costs

4 Cash management

5 Political and legislative uncertainty

Higher Education



Insights

Stay informed and
prepare for what's next.



**Southern Oregon University
Board of Trustees**

**RESOLUTION
Adoption of Audited Financial Statements and Annual Reports
for Fiscal Year 2023-2024**

Whereas, the independent certified public accounting firm, CliftonLarsonAllen, LLP, has completed its review of the financial statements of Southern Oregon University for the fiscal year ended June 30, 2024;

Whereas, the Board of Trustees has reviewed the SOU 2024 Annual Financial Report and the 2024 Single Audit Report, including the audited financial statements; and

Whereas, the Board of Trustees met with the external auditor on March 27, 2025, and on April 18, 2025 to perform a satisfactory review of the audit process, and the financial reports and statements;

Be it resolved, that the Board of Trustees of Southern Oregon University hereby adopts the SOU 2024 Annual Financial Report and the 2024 Single Audit Report including the audited financial statements for the fiscal year ended June 30, 2024.

VOTE:

DATE: April 18, 2025

Future Meetings

Collective Bargaining Update in Executive Session pursuant to ORS 192.660 (2)(d)

Adjournment