



# Standard Seven: Finance





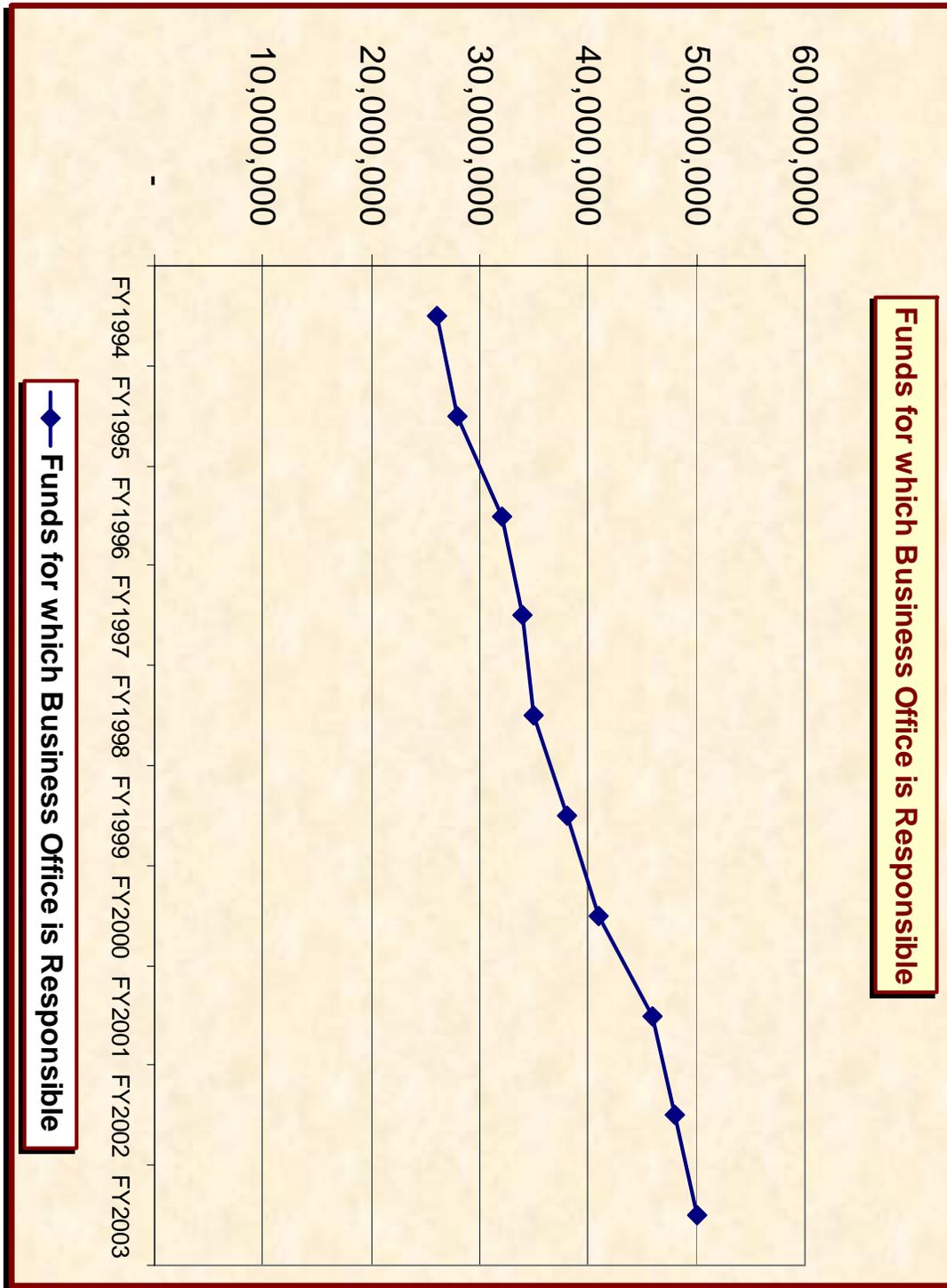
## Appendix Seven

- 7.1 Chart Depicting Increase in Funds for which Business Office is Responsible
- 7.2 Idaho Code, Title 33, Chapter 21, 21-2107
- 7.3 State General Fund Allocation Agreement Between the College of Southern Idaho and North Idaho College (SCAN)
- 7.4 Personal Plan for Improvement Form
- 7.5 Unit Plan for Improvement Form
- 7.6 Idaho Code, Title 33, Chapter 6, 33-601 #2
- 7.7 Trial and Balance Department Sheet Example
- 7.8 Idaho Code, Title 33, Chapter 7, 33-701 #9
- 7.9 Graph Depicting Loss of State Funding
- 7.10 Idaho State Division of Public Works Six-Year Projection of Funds for Capital Construction
- 7.11 Graph depicting Sources of Revenue
- 7.12 Graph Depicting Foundation Funds
- 7.13 Business Office Organizational Chart
- 7.14 Idaho Code, Title 67, Chapter 12, 67-1210
- 7.15 Idaho Code, Title 33, Chapter 7, 33-701



- 7.16 Fall 2003 Accreditation Survey Question #36
- 7.17 Table #1, Current Funds Revenues
- 7.18 Table #2, Current Funds Expenditures and Transfers
- 7.19 Table #4, Sources of Financial Aid
- 7.20 Table #9, Operating Gifts and Endowments
- 7.21 Table #10, Capital Investments
- 7.22 Supplemental Table
- 7.23 Three Year Debt Service Schedule

### Appendix 7.1 Chart Depicting Increase in Funds for which Business Office is Responsible





## Appendix 7.2

### Idaho Code, Title 33, Chapter 21, 21-2107

**TITLE 33  
EDUCATION  
CHAPTER 21  
JUNIOR COLLEGES**

33-2107. GENERAL POWERS OF THE BOARD OF TRUSTEES. The board of trustees of each junior college district shall have the power:

1. To adopt rules and regulations for its own government and the government of the college;
2. To employ legal counsel and other professional, and nonprofessional persons, and to prescribe their qualifications;
3. To acquire and hold, and to dispose of, real and personal property, and to construct, repair, remodel and remove buildings;
4. To contract for the acquisition, purchase or repair of buildings, in the manner prescribed for trustees of school districts;
5. To dispose of real and personal property in the manner prescribed for trustees of school districts;
6. To issue general obligation or revenue bonds in the manner now, or as may be, prescribed by law;
7. To convey and transfer real property of the district upon which no college buildings used for instruction are situated, to nonprofit corporations, school districts, junior college housing commissions, counties or municipalities, with or without consideration; to rent real or personal property for the use of the college, its students or faculty, for such terms as may be determined by the board of trustees; to lease real property of the district not actually in use for college instructional purposes for such terms as may be determined by the board; and to lease real property and improvements to the Idaho state building authority, for a term not to exceed fifty (50) years, with or without consideration, and to enter into agreements with the Idaho state building authority for the Idaho state building authority to provide a facility, pursuant to section 67-6410, Idaho Code;
8. To acquire, hold, and dispose of, water rights;
9. To accept grants or gifts of money, materials or property of any kind from any governmental agency, or from any person, firm or association, on such terms as may be determined by the granter;



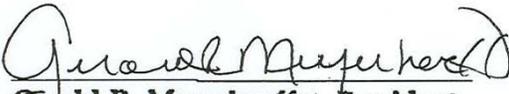
10. To cooperate with any governmental agency, or any person, firm or association in the conduct of any educational program; to accept grants from any source for the conduct of such program; and to conduct such program on, or off, campus;

11. To invest any funds of the district in such securities, and apply the interest or profits from such investment, as prescribed for the investment of the funds, and the application of the interest or profits, in the case of school district boards of trustees.

**Appendix 7.3****State General Fund Allocation Agreement Between  
College of Southern Idaho and North Idaho College****State General Fund Allocation Agreement  
Between the College of Southern Idaho  
and North Idaho College**

March 20, 1996

The following agreement between Gerald R. Meyerhoeffer, President, College of Southern Idaho, and C. Robert Bennett, President, North Idaho College, allocates equally the lump-sum appropriation of the State General Fund between the two colleges.

  
Gerald R. Meyerhoeffer, President  
College of Southern Idaho

4-10-96  
Date

  
C. Robert Bennett, President  
North Idaho College

4-10-96  
Date



Appendix 7.4
Personal Plan for Improvement Form

COLLEGE OF SOUTHERN IDAHO
PERSONAL PLAN FOR IMPROVEMENT
Goal Setting Worksheet

Name \_\_\_\_\_

DEPARTMENT \_\_\_\_\_

Date \_\_\_\_\_

Table with 6 columns: Goal, Activities, Resources, Time Frame, Benefit to Department, Negotiation/Outcomes. The table contains three empty rows for data entry.



Appendix 7.5
Unit Plan for Improvement Form

COLLEGE OF SOUTHERN IDAHO
UNIT PLAN FOR IMPROVEMENT

Table with 5 columns: Goal, Activities, Person(s) Responsible, Successes/Barriers, Resources Required. The table contains 5 rows of empty cells for data entry.



## Appendix 7.6

### Idaho Code, Title 33, Chapter 6, 33-601 #2

**TITLE 33  
EDUCATION  
CHAPTER 6  
SCHOOL PROPERTY**

33-601. REAL AND PERSONAL PROPERTY -- ACQUISITION, USE OR DISPOSAL OF SAME. The board of trustees of each school district shall have the following powers and duties:

1. To rent to or from others, school buildings or other property used, or to be used, for school purposes.
2. To contract for the construction, repair, or improvement of any real property, or the acquisition, purchase or repair of any equipment, or other personal property necessary for the operation of the school district.

Except for the purchase of curricular materials as defined in section 33-118A, Idaho Code, no such contract shall be executed which entails the expenditure of twenty-five thousand dollars (\$25,000) or more without notice first being given by publishing twice in the manner required by subsections g. and h. of section 33-402, Idaho Code, unless in cooperation with a cooperative agency established pursuant to chapter 23, title 67, and/or sections 33-315 through 33-318, Idaho Code, or through a contract that has been competitively bid by the state of Idaho, one (1) of its subdivisions, or an agency of the federal government. The board of trustees may let the contract to the lowest responsible bidder, or reject any bid, or reject all bids and publish notice for bids, as before. If, thereafter, no satisfactory bid is received, the board may proceed under its own direction.

3. To designate and purchase any real property necessary for school purposes or in the operation of the district, or remove any building, or dispose of any real property. Prior to, but not more than one (1) year prior to, any purchase or disposal of real property, the board shall have such property appraised by an appraiser certified in the state of Idaho, which appraisal shall be entered in the records of the board of trustees, and shall be used to establish the value of the real property. The board of trustees shall determine the size of the site necessary for school purposes. The site shall be located within the incorporated limits of any city within the



district; provided, however, that if the board finds that it is not in the best interests of the electors and the students of the district to locate the site within the incorporated limits of a city, the board, by duly adopted resolution setting forth the reasons for its finding, may designate a site located elsewhere within the district. In elementary school districts, except upon removal for highway purposes, a site may be designated or changed only after approval of two-thirds (2/3) or more of the electors voting at the annual meeting.

4. (a) To convey, except as provided by paragraph (b) of this subsection, by deed, bill of sale, or other appropriate instrument, all of the estate and interest of the district in any property, real or personal. In elementary school districts, except such conveyance as is authorized by subsection 6. of this section, any of the transactions authorized in this subsection shall be subject to the approval of two-thirds (2/3) or more of the electors voting at the annual meeting.

Prior to such sale or conveyance, the board shall have the property appraised pursuant to this section, which appraisal shall be entered in the records of the board of trustees. The property may be sold at public auction or by sealed bids, as the board of trustees shall determine, to the highest bidder. Such property may be sold for cash or for such terms and conditions as the board of trustees shall determine for a period not exceeding ten (10) years, with the annual rate of interest on all deferred payments not less than seven percent (7%) per annum. The title to all property sold on contract shall be retained in the name of the school district until full payment has been made by the purchaser, and title to all property sold under a note and mortgage or deed of trust shall be transferred to the purchaser at the point of sale under the terms and conditions of the mortgage or deed of trust as the board of trustees shall determine. Notice of the time and the conditions of such sale shall be published twice, and proof thereof made, in accordance with subsections g. and h. of section 33-402, Idaho Code, except that when the appraised value of the property is less than one thousand dollars (\$1,000), one (1) single notice by publication shall be sufficient and the property shall be sold by sealed bids or at public auction.

The board of trustees may accept the highest bid, may reject any bid, or reject all bids. If the real property was donated to the school district the board may, within a period of one (1) year from the time of the appraisal, sell the property without additional advertising or bidding.



Otherwise, the board of trustees must have new appraisals made and again publish notice for bids, as before. If, thereafter, no satisfactory bid is made and received, the board may proceed under its own direction to sell and convey the property. In no case shall any real property of the school district be sold for less than its appraisal.

The board of trustees may sell personal property, with an estimated value of less than one thousand dollars (\$1,000), without appraisal, by sealed bid or at public auction, provided that there has been not less than one (1) published advertisement prior to the sale of said property. If the board, by a unanimous vote of those members present, finds that the property has an estimated value of less than five hundred dollars (\$500) and is of insufficient value to defray the costs of arranging a sale, the property may be disposed of in the most cost-effective and expedient manner by an employee of the district empowered for that purpose by the board.

(b) Real and personal property may be exchanged hereunder for other property. Provided, however, that aside from the provisions of this paragraph, any school district may by a vote of one-half (1/2) plus one (1) of the members of the full board of trustees, by resolution duly adopted, authorize the transfer or conveyance of any real or personal property owned by such school district to the government of the United States, any city, county, the state of Idaho, any hospital district organized under chapter 13, title 39, Idaho Code, any other school district, any library district, any community college district, or any recreation district, with or without any consideration accruing to the school district, when in the judgment of the board of trustees it is for the interest of such school district that said transfer or conveyance be made. Prior to any transfer or conveyance of any real or personal property pursuant to this paragraph 4.(b), the board shall have the property appraised by an appraiser certified in the state of Idaho, which appraisal shall be entered in the records of the board of trustees, and shall be used to establish the value of the real or personal property.

5. To enter into contracts with any city located within the boundaries of the school district for the joint purchase, construction, development, maintenance and equipping of playgrounds, ball parks, swimming pools, and other recreational facilities upon property owned either by the school district or the city.

6. To convey rights-of-way and easements for highway, public utility, and other purposes over, upon or across any



school property and, when necessary to the use of such property for any such purpose, to authorize the removal of school buildings to such new location, or locations, as shall be determined by the board of trustees, and such removal shall be made at no cost or expense to the school district.

7. To authorize the use of any school building of the district as a community center, or for any public purpose, and to establish a policy of charges, if any, to be made for such use.

8. To exercise the right of eminent domain under the provisions of chapter 7, title 7, Idaho Code, for any of the uses and purposes provided in section 7-701, Idaho Code.

9. If there is a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, or if it is necessary to do emergency work to prepare for national or local defense, or it is necessary to do emergency work to safeguard life, health or property, the board of trustees may pass a resolution declaring that the public interest and necessity demand the immediate expenditure of public money to safeguard life, health or property. Upon adoption of the resolution, the board may expend any sum required in the emergency without compliance with this section.



# Appendix 7.7 Trial Balance Department Sheet Example

Today: 10/8/2004		ExportDate: 10/8/2004		Trial Balance		Page 1 of 2		
College of Southern Idaho				Acct Year: 0405	Fund From: 00	Dept From:	Acct From:	
Dept	Fund 01	GENERAL FUND	Actual	Encumbrance	Total	Budget	Remaining	
			Acct Month: 1		Fund To: 99	Dept To:	Acct To:	
4220	FEDERAL REVENUE		\$16,222.87	\$0.00	\$16,222.87	\$0.00	(\$16,222.87)	0.00%
	<b>SUBTOTAL</b>	42	<b>\$16,222.87</b>	<b>\$0.00</b>	<b>\$16,222.87</b>	<b>\$0.00</b>	<b>(\$16,222.87)</b>	<b>0.00%</b>
3201	PRINTING & DUPLICATING		\$5.65	\$0.00	\$5.65	\$0.00	(\$5.65)	0.00%
	<b>SUBTOTAL</b>	52	<b>\$5.65</b>	<b>\$0.00</b>	<b>\$5.65</b>	<b>\$0.00</b>	<b>(\$5.65)</b>	<b>0.00%</b>
3315	INSTRUCTIONAL SUPPLIES		\$1,015.99	\$0.00	\$1,015.99	\$0.00	(\$1,015.99)	0.00%
	<b>SUBTOTAL</b>	53	<b>\$1,015.99</b>	<b>\$0.00</b>	<b>\$1,015.99</b>	<b>\$0.00</b>	<b>(\$1,015.99)</b>	<b>0.00%</b>
5420	EQUIPMENT		\$0.00	\$9,880.04	\$9,880.04	\$0.00	(\$9,880.04)	0.00%
	<b>SUBTOTAL</b>	54	<b>\$0.00</b>	<b>\$9,880.04</b>	<b>\$9,880.04</b>	<b>\$0.00</b>	<b>(\$9,880.04)</b>	<b>0.00%</b>
<b>Dept 3015</b>			<b>\$17,244.51</b>	<b>\$9,880.04</b>	<b>\$27,124.55</b>	<b>\$0.00</b>	<b>(\$27,124.55)</b>	<b>0.00%</b>
	Revenue: \$16,222.87			Expense: \$1,021.64		Encumb \$9,880.04	Net: \$27,124.55	



Today: 10/8/2004

ExportDate: 10/8/2004

Trial Balance

Page 2 of 2

### College of Southern Idaho

Acct Year: 0405      Fund From: 00      Dept From:      Acct From:  
 Acct Month: 1      Fund To: 99      Dept To:      Acct To:

### Fund 01 GENERAL FUND

Revenue: \$16,222.87	Expense: \$1,021.64	Actual	Encumbrance	Total	Budget	Remaining	
		\$17,244.51	\$9,880.04	\$27,124.55	\$0.00	(\$27,124.55)	0.00%
		Encumb \$0.00	Encumb \$0.00	Encumb \$9,880.04		Net: \$27,124.55	

### Grand Total

Revenue: \$16,222.87	Expense: \$1,021.64	\$17,244.51	\$9,880.04	\$27,124.55	\$0.00	(\$27,124.55)	0.00%
		Encumb \$0.00	Encumb \$9,880.04	Encumb \$9,880.04		Net: \$27,124.55	



**Appendix 7.8**

**Idaho Code, Title 33, Chapter 7, 33-701 #9**

**TITLE 33  
EDUCATION  
CHAPTER 7  
FISCAL AFFAIRS OF SCHOOL DISTRICTS**

33-701. FISCAL YEAR -- PAYMENT AND ACCOUNTING OF FUNDS. The fiscal year of each school district shall be a period of twelve (12) months commencing on the first day of July in each year.

The board of trustees of each school district shall have the following powers and duties:

1. To determine and order paid all lawful expenses for salaries, wages and purchases, whether or not there be money in the treasury for payment of warrants drawn against any fund of the district. Warrants shall be signed by the treasurer of the district and countersigned by the chairman or vice chairman of the board of trustees.

Whenever any school district has sufficient funds on deposit so to do, it may pay any allowed claim for salaries, wages or purchases by regular bank check signed by the treasurer or assistant treasurer of the district and countersigned by the chairman, or vice-chairman, of the board of trustees.

The total amount of warrants or orders for warrants drawn on any fund, together with disbursements from such fund in any other manner made, shall not exceed ninety-five percent (95%) of the estimated income and revenue accrued or accruing to such fund for the same school year, until such income and revenue shall have been paid into the treasury to the credit of the district;

2. To invest all or part of any plant facilities reserve fund, or any fund accumulated for the payment of interest on, and the redemption of, outstanding bonds, or other obligations of the district in bonds or certificates of indebtedness of the United States of America, or in bonds or warrants of the state of Idaho, or in warrants or tax anticipation notes of any county or school district of the state of Idaho, when such investments shall be due and payable on or before the date any plant facilities reserve fund shall be required to be expended or any bonds or other obligations, or interest thereon, of the investing district shall become payable.

Whenever in the judgment of the board of trustees, the proceeds of any bond issue should be temporarily invested



pending the expenditure of such proceeds for the purposes for which such bonds were issued, the proceeds may be invested in the manner and form hereinabove prescribed. Any interest, or profits accruing from such investments shall be used for the purposes for which the bonds were issued. Unless otherwise provided by law, any interest or profits accruing from the investment of any funds shall be credited to the general fund of the district;

3. To insure any school house and other property, and the district, against any loss by fire, casualty, or liability, and the board, its officers and employees, and to preserve its property for the benefit of the district. In case of loss of any insured property, any proceeds from insurance:

(a) may be expended in constructing a temporary or permanent structure, but no sum greater than the insurance proceeds shall be so expended except upon approval of a majority of the school district electors voting in an election called for that purpose; or

(b) may be placed in and made a part of the school plant facilities reserve fund of the district, if the district has such a fund; or

(c) may be placed in a separate account in the bond interest and redemption fund of the district to repay any kind of obligation incurred by the district in replacing or restoring the property for which the insurance proceeds were received, and shall not be included in the computations of bond and bond interest levies as provided in section 33-802A, Idaho Code.

If the proceeds of any insurance received by a school district by reason of loss on real property shall be less than five thousand dollars (\$5,000), such proceeds may be credited to the general fund of the district;

4. To pay from the general fund of the district the expense of any member of the board incurred while traveling on the business of the board, or attending any meeting called by the state board of education or by the state superintendent of public instruction, or attending any annual or special meetings of the state school trustees association, and to pay the membership fee of the board of trustees in said association. Whenever any member of the board of trustees resides at such distance from the meeting place of the board as to require, in the judgment of the board, such member to incur extraordinary expense in traveling from his home to and from said meeting place, the board may approve payment to such member of the extraordinary expense incurred in attending any meeting of the board.



For the purpose of this paragraph, the term "expense" or "extraordinary expense" shall include allowance for mileage or actual travel expense incurred;

5. To prepare, or cause to be prepared and published, in the manner hereinafter prescribed, within one hundred twenty (120) days from the last day of each fiscal year, an annual statement of financial condition and report of the school district as of the end of such fiscal year in a form prescribed by the state superintendent of public instruction. Such annual statement shall include, but not be limited to the amounts of money budgeted and received and from what sources, and the amounts budgeted and expended for salaries and other expenses by category. Salaries may be reported in gross amount. Each school district shall have available at the administrative office, upon request, a full and complete list of vendors and the amount paid to each and a list of the number of teachers paid at each of the several stated gross salary levels in effect in the district.

Nothing herein provided shall be construed as limiting any school district as to any additional or supplementary statements and reports it may elect to make for the purpose of informing the public of its financial operations, either as to form, content, method, or frequency; and if all the information required herein to be published shall have been published as provided herein at regular intervals during the fiscal year covering successive portions of the fiscal year, then such information may be omitted from the annual statement of financial condition and report for such portions of the fiscal year as already have been reported.

The annual statement of financial condition and report shall be published within the time above prescribed in one (1) issue of a newspaper printed and published within the district, or, if there be none, then in a newspaper as provided in section 60-106, Idaho Code, published within the district, or, if there be none, then in a newspaper as provided in section 60-106, Idaho Code, in the county in which the school district is located, or, if more than one (1) newspaper is published in said district or county, then in the newspaper most likely to give best general notice of the contents of such annual statement of financial condition and report to the residents of said district; provided, that if no newspaper is published in the district or county, then such statement of financial condition and report shall be published in a newspaper as provided in section 60-106, Idaho Code, most likely to give best



general notice of the contents to the residents of said district.

The chairman, clerk and treasurer of each school district shall certify the annual statement of financial condition and report to be true and correct, and the certification shall be included in each published statement.

In the event the board of trustees of any school district shall fail to prepare or cause to be prepared or to publish the annual statement of financial condition and report as herein required, the state superintendent of public instruction shall cause the same to be prepared and published, and the cost thereof shall be an obligation of the school district. One (1) copy of the annual statement of financial condition and report shall be retained in the office of the clerk of the board of school trustees, where the same shall be open at all times to examination and inspection by any person;

6. To cause to be made a full and complete audit of the financial statements of the district as required in section 67-450B, Idaho Code.

The auditor shall be employed on written contract.

One (1) copy of the audit report shall be filed with the state department of education, after its acceptance by the board of trustees, but not later than October 15;

7. To file annually with the state department of education such financial and statistical reports as said state superintendent of public instruction may require;

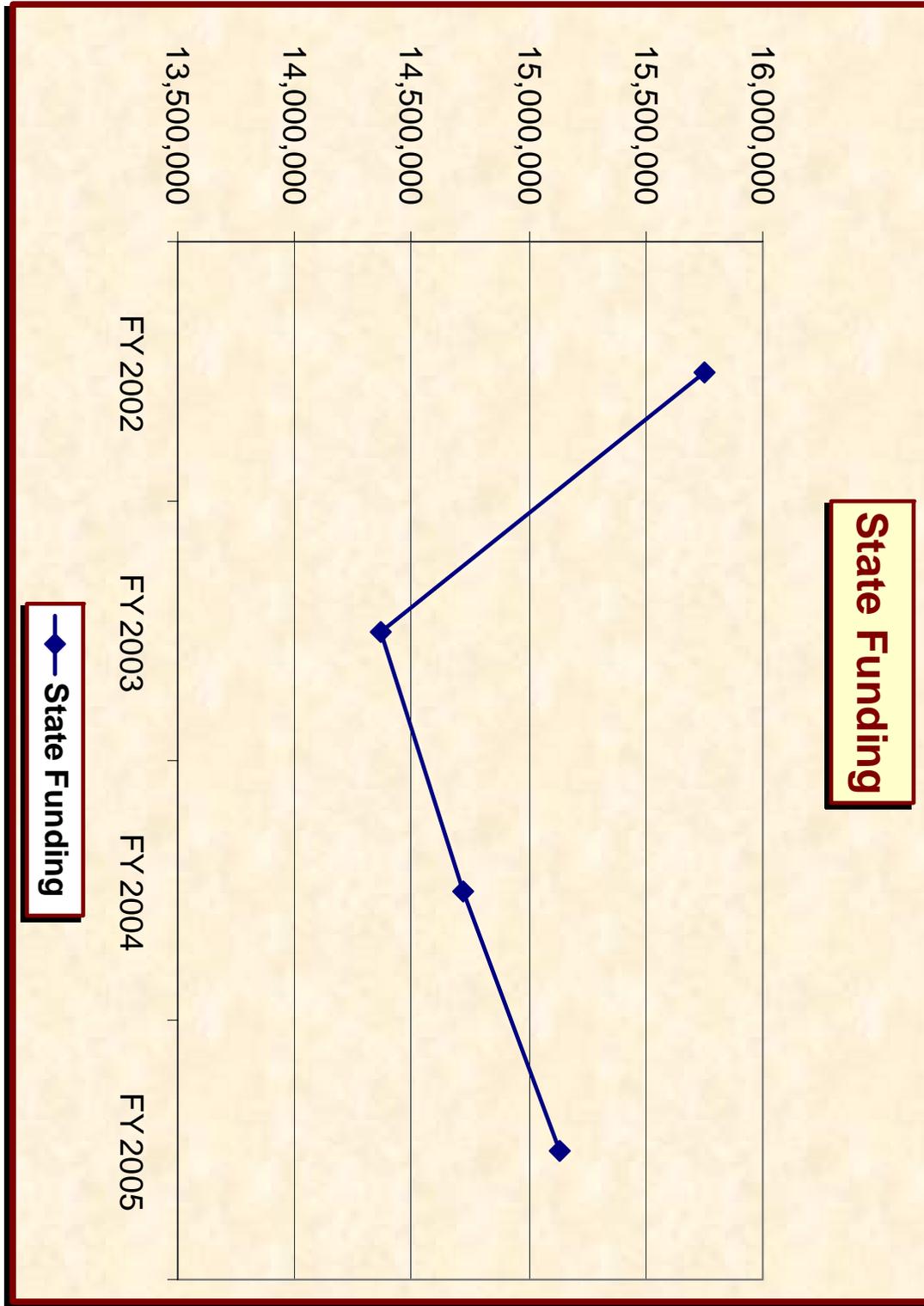
8. To order and have destroyed any canceled check or warrant, or any form of claim or voucher which has been paid, at any time after five (5) years from the date the same was canceled and paid;

9. To review the school district budget periodically and make appropriate budget adjustments to reflect the availability of funds and the requirements of the school district. Revenue derived from maintenance and operation levies made pursuant to section 33-802 2, Idaho Code, shall be excluded from budget adjustments as provided in this paragraph. Any person or persons proposing a budget adjustment under this section shall notify in writing each member of the board of trustees one (1) week prior to the meeting at which such proposal will be made. Prior to the final vote on such a proposal, notice shall be posted and published once, as prescribed in section 33-402, Idaho Code. A budget adjustment shall not be approved unless voted affirmatively by sixty percent (60%) of the members of the board of trustees. Such amended budgets shall be submitted to the state superintendent of public instruction;



10. To invest any money coming into the hands of the school district in investments permitted by section 67-1210, Idaho Code. Unless otherwise provided by law, any interest or profits accruing from the investment of any funds shall be credited to the general fund of the district.

### Appendix 7.9 Graph Depicting Loss of State Funding

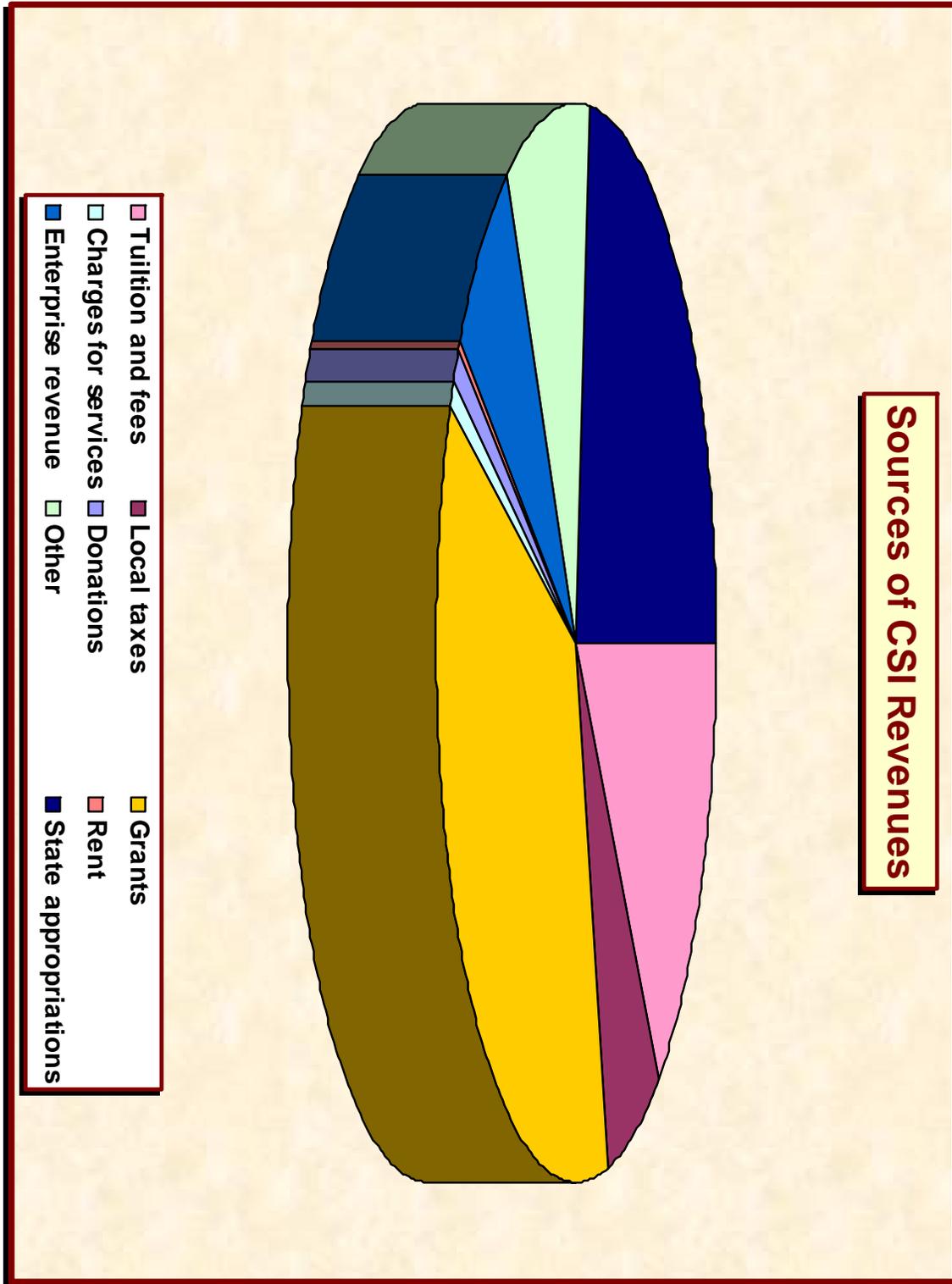




### Appendix 7.10 Idaho State Division of Public Works Six-Year Projection of Funds for Capital Construction

<b>Capital Budget Request Six-Year Plan FY 2006 Through FY 2011 Capital Improvements</b>						
<b>AGENCY: College of Southern Idaho</b>						
PROJECT DESCRIPTION/LOCATION	FY 2006 \$	FY 2007 \$	FY 2008 \$	FY 2009 \$	FY 2010 \$	FY 2011 \$
1. Higher Education Building	10,376,700					
2. Classroom Building				10,500,000		
3. Laboratory Building						4,200,000
<b>TOTAL</b>	<b>10,376,700</b>	<b>0</b>	<b>0</b>	<b>10,500,000</b>	<b>0</b>	<b>4,200,000</b>

**Appendix 7.11**  
**Graph Depicting Sources of Revenue**





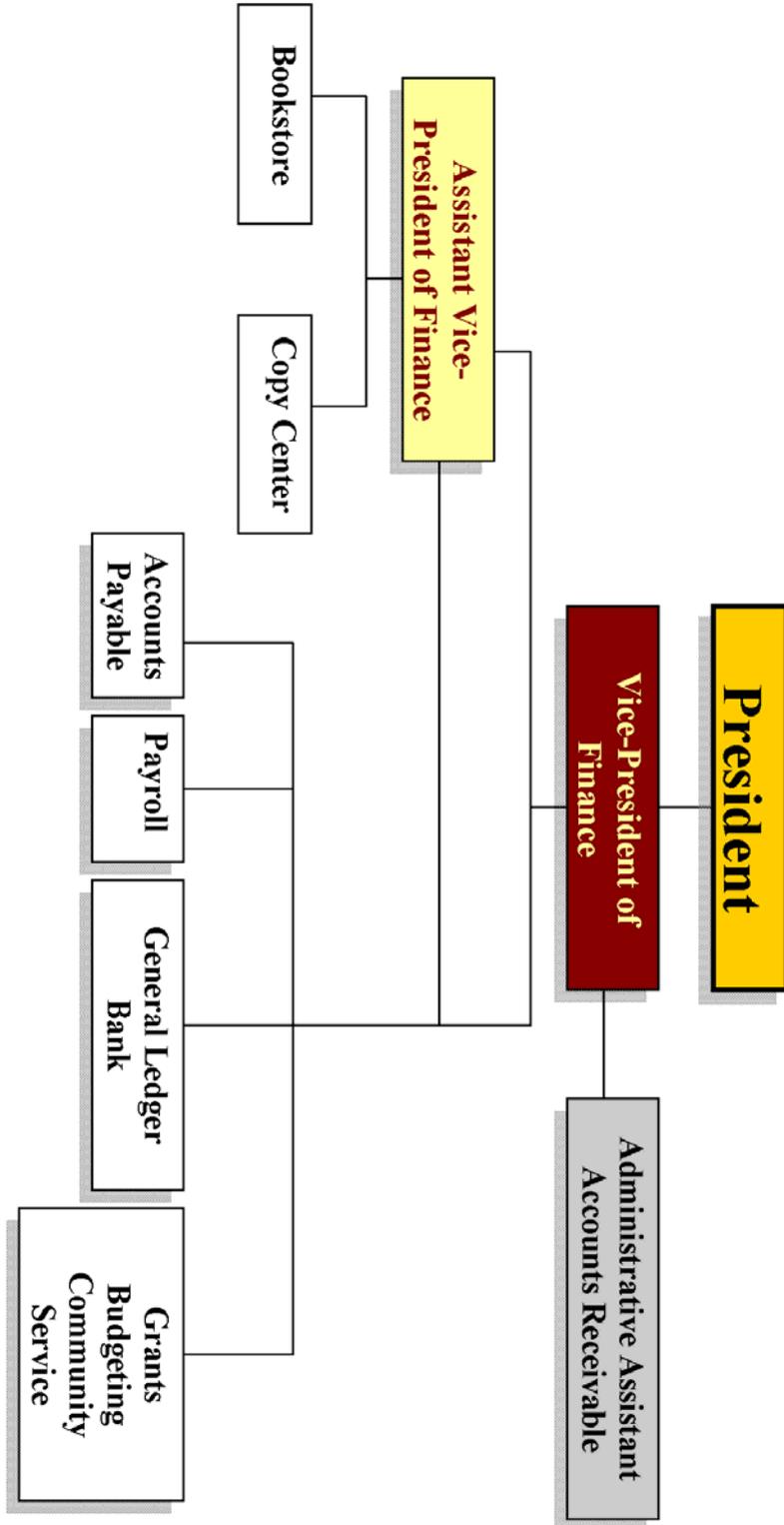
## Appendix 7.12 Graph Depicting Foundation Funds

**COLLEGE OF SOUTHERN IDAHO FOUNDATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDING JUNE 30, 2003**  
**(WITH COMPARATIVE TOTALS FOR 2002 AND 2001)**

Revenue, Gain and Support	Unrestricted	Temporarily Restricted	Permanently Restricted	Total June 30, 2003	Total June 30, 2002	Total June 30, 2001
Contributions	\$214,796	\$2,341,854	\$94,033	\$2,650,683	\$1,262,257	\$2,900,383
Project Revenues	16,702	0	0	16,702	16,963	11,958,46
Investment Income	11,137	495,259	0	506,396	559,768	588,638
Realized Gain (loss)	4,331	(229,917)	0	(225,586)	(285,966)	400,759
Unrealized Gain (loss)	(3,139)	526,842	0	523,703	110,368	(739,567)
Donated Services & Facilities	195,154	0	0	195,154	190,714	178,365
Net assets released from restrictions	3,581,094	(3,581,094)	0	0	0	0
<b>Total Revenue, Gain &amp; Support</b>	<b>\$4,020,075</b>	<b>\$(447,056)</b>	<b>\$94,033</b>	<b>\$3,667,052</b>	<b>\$1,854,104</b>	<b>\$3,340,537</b>

Expenses	Unrestricted	Temporarily Restricted	Permanently Restricted	Total June 30, 2003	Total June 30, 2002	Total June 30, 2001
Operating Expenses	\$118,072	\$0	\$0	\$118,072	\$102,935	\$138,059
Project Expenses	9,934	0	0	9,934	6,204	5,203
Scholarship and Grants	595,884	0	0	595,884	738,205	680,948
Gifts to College	2,633,692	0	0	2,633,692	0	0
Expenditures	609,550	0	0	609,550	396,007	493,282
Investment Fees	44,622	0	0	44,622	38,705	39,505
<b>Total Expenses</b>	<b>\$4,011,743</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,011,743</b>	<b>\$1,282,056</b>	<b>\$1,356,998</b>
Increase (Decrease) in Net Assets	\$8,321	(447,056)	94,033	(344,702)	572,048	
Interfund Transfers	(4,129)	(111,273)	115,402	0	0	
Net Assets at July 1, 2000						\$13,576,034
Net Assets at July 1, 2001	\$1,191,504	\$8,671,112	\$5,696,958	\$15,559,574	\$15,559,574	
Net Assets at July 1, 2002	\$262,640	\$9,878,669	\$5,990,313	\$16,131,622	\$16,131,622	
Net Assets at June 30, 2003	\$266,832	\$9,320,340	\$6,199,748	\$15,786,920		

## Appendix 7.13 Business Office Organizational Chart



**Appendix 7.14****Idaho Code, Title 67, Chapter 12, 67-1210****TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS  
CHAPTER 12  
STATE TREASURER**

67-1210. INVESTMENT OF IDLE MONEYS. It shall be the duty of the state treasurer to invest idle moneys in the state treasury, other than moneys in public endowment funds, in any of the following:

(a) Bonds, treasury bills, interest-bearing notes, or other obligations of the United States, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

(b) General obligation or revenue bonds of this state, or those for which the faith and credit of this state are pledged for the payment of principal and interest.

(c) General obligation or revenue bonds of any county, city, metropolitan water district, municipal utility district, school district or other taxing district of this state.

(d) Notes, bonds, debentures, or other similar obligations issued by the farm credit system or institutions forming a part thereof under the farm credit act of 1971 [U.S.C., tit. 12, sections 2001-2259] and all acts of congress amendatory thereof or supplementary thereto; in bonds or debentures of the federal home loan bank board established under the federal home loan bank act [U.S.C., tit. 12, sections 1421-1449]; in bonds, debentures and other obligations of the federal national mortgage association established under the national housing act [U.S.C., tit. 12, sections 1701-1750g) as amended, and in the bonds of any federal home loan bank established under said act and in other obligations issued or guaranteed by agencies or instrumentalities of the government of the state of Idaho or of the United States, including the United States small business administration guaranteed portion of any loan approved by an Idaho banking corporation and by the state treasurer.

(e) Bonds, notes or other similar obligations issued by public corporations of the state of Idaho including, but not limited to, the Idaho state building authority, the



Idaho housing authority and the Idaho water resource board, but such investment shall not extend beyond seven (7) days.

(f) Repurchase agreements covered by any legal investment for the state of Idaho.

(g) Tax anticipation notes and registered warrants of the state of Idaho.

(h) Tax anticipation bonds or notes and income and revenue anticipation bonds or notes of taxing districts of the state of Idaho.

(i) Time deposit accounts and savings accounts in state depositories including, but not limited to, accounts on which interest or dividends are paid and upon which negotiable orders of withdrawal may be drawn, and similar transaction accounts.

(j) Time deposit accounts and savings accounts of state or federal savings and loan associations located within the geographical boundaries of the state in amounts not to exceed the insurance provided by the federal savings and loan insurance corporation including, but not limited to, accounts on which interest or dividends are paid and upon which negotiable orders of withdrawal may be drawn, and similar transaction accounts.

(k) Revenue bonds of institutions of higher education of the state of Idaho.

(l) Share, savings and deposit accounts of state and federal credit unions located within the geographical boundaries of the state in amounts not to exceed the insurance provided by the national credit union share insurance fund and/or any other authorized deposit guaranty corporation, including, but not limited to, accounts on which interest or dividends are paid and upon which negotiable orders of withdrawal may be drawn, and similar transaction accounts.

(m) Money market funds whose portfolios consist of any allowed investment as specified in this section. The securities held in money market portfolios must be dollar-denominated, meaning that all principal and interest payments on such a security are payable to security holders in United States dollars.

The term "idle moneys" means the balance of cash and other evidences of indebtedness which are accepted by banks as cash in the ordinary course of business, in demand deposit accounts, after taking into consideration all deposits and withdrawals, on a daily basis.

The interest received on all such investments, unless otherwise specifically required by law, shall be paid into the general account of the state of Idaho. Provided, unless otherwise specifically provided by statute, any interest



earned on funds received by the state pursuant to a federal law, regulation, or federal-state agreement which governs disposition of interest earned upon such funds shall be accounted for separately to give effect to the federal law, regulation, or federal-state agreement.

If the interest is to be credited to a separate account, the state treasurer shall charge the account an investment administration fee. The amount of the fee shall be determined annually by the state treasurer and submitted to the board of examiners for approval as stipulated in section 67-3524, Idaho Code. The fee shall be expressed as an annual percentage of the average daily balance of the account, including separate investments, if any, of that account. The fee shall be charged monthly in an amount approximately one-twelfth (1/12) of the fee which would be payable on an annual basis. The amount of the investment administration fee shall constitute an appropriation from the account for which the investment administration services are rendered.

The state treasurer shall charge an investment administration fee to each such state fund or account, including the general account, which receives investment income from investments administered by the office of state treasurer. The investment administration fee shall be determined annually by the state treasurer and submitted to the board of examiners for approval, as stipulated in section 67-3524, Idaho Code. The fee shall be expressed as an annual percentage of the average daily balance of the fund or account, including separate investments, if any, of that fund or account. The fee shall be charged monthly in an amount approximately one-twelfth (1/12) of the fee which would be payable on an annual basis. The amount of the investment administration fee shall constitute an appropriation from the fund or account for which the investment administration services are rendered.

The term "to invest" means to use the idle moneys in the state treasury to buy, sell, including selling before maturity at either a gain or a loss, retain, or exchange any of the investments described in this section, considering the probable safety of the capital, the probable income to be derived, and the liquidity of the assets.

**Appendix 7.15****Idaho Code, Title 33, Chapter 7, 33-701****TITLE 33  
EDUCATION  
CHAPTER 7  
FISCAL AFFAIRS OF SCHOOL DISTRICTS**

33-701. FISCAL YEAR -- PAYMENT AND ACCOUNTING OF FUNDS. The fiscal year of each school district shall be a period of twelve (12) months commencing on the first day of July in each year.

The board of trustees of each school district shall have the following powers and duties:

1. To determine and order paid all lawful expenses for salaries, wages and purchases, whether or not there be money in the treasury for payment of warrants drawn against any fund of the district. Warrants shall be signed by the treasurer of the district and countersigned by the chairman or vice chairman of the board of trustees.

Whenever any school district has sufficient funds on deposit so to do, it may pay any allowed claim for salaries, wages or purchases by regular bank check signed by the treasurer or assistant treasurer of the district and countersigned by the chairman, or vice-chairman, of the board of trustees.

The total amount of warrants or orders for warrants drawn on any fund, together with disbursements from such fund in any other manner made, shall not exceed ninety-five percent (95%) of the estimated income and revenue accrued or accruing to such fund for the same school year, until such income and revenue shall have been paid into the treasury to the credit of the district;

2. To invest all or part of any plant facilities reserve fund, or any fund accumulated for the payment of interest on, and the redemption of, outstanding bonds, or other obligations of the district in bonds or certificates of indebtedness of the United States of America, or in bonds or warrants of the state of Idaho, or in warrants or tax anticipation notes of any county or school district of the state of Idaho, when such investments shall be due and payable on or before the date any plant facilities reserve fund shall be required to be expended or any bonds or other obligations, or interest thereon, of the investing district shall become payable.

Whenever in the judgment of the board of trustees, the proceeds of any bond issue should be temporarily invested



pending the expenditure of such proceeds for the purposes for which such bonds were issued, the proceeds may be invested in the manner and form hereinabove prescribed. Any interest, or profits accruing from such investments shall be used for the purposes for which the bonds were issued. Unless otherwise provided by law, any interest or profits accruing from the investment of any funds shall be credited to the general fund of the district;

3. To insure any school house and other property, and the district, against any loss by fire, casualty, or liability, and the board, its officers and employees, and to preserve its property for the benefit of the district. In case of loss of any insured property, any proceeds from insurance:

(a) may be expended in constructing a temporary or permanent structure, but no sum greater than the insurance proceeds shall be so expended except upon approval of a majority of the school district electors voting in an election called for that purpose; or

(b) may be placed in and made a part of the school plant facilities reserve fund of the district, if the district has such a fund; or

(c) may be placed in a separate account in the bond interest and redemption fund of the district to repay any kind of obligation incurred by the district in replacing or restoring the property for which the insurance proceeds were received, and shall not be included in the computations of bond and bond interest levies as provided in section 33-802A, Idaho Code.

If the proceeds of any insurance received by a school district by reason of loss on real property shall be less than five thousand dollars (\$5,000), such proceeds may be credited to the general fund of the district;

4. To pay from the general fund of the district the expense of any member of the board incurred while traveling on the business of the board, or attending any meeting called by the state board of education or by the state superintendent of public instruction, or attending any annual or special meetings of the state school trustees association, and to pay the membership fee of the board of trustees in said association. Whenever any member of the board of trustees resides at such distance from the meeting place of the board as to require, in the judgment of the board, such member to incur extraordinary expense in traveling from his home to and from said meeting place, the board may approve payment to such member of the extraordinary expense incurred in attending any meeting of the board.



For the purpose of this paragraph, the term "expense" or "extraordinary expense" shall include allowance for mileage or actual travel expense incurred;

5. To prepare, or cause to be prepared and published, in the manner hereinafter prescribed, within one hundred twenty (120) days from the last day of each fiscal year, an annual statement of financial condition and report of the school district as of the end of such fiscal year in a form prescribed by the state superintendent of public instruction. Such annual statement shall include, but not be limited to the amounts of money budgeted and received and from what sources, and the amounts budgeted and expended for salaries and other expenses by category. Salaries may be reported in gross amount. Each school district shall have available at the administrative office, upon request, a full and complete list of vendors and the amount paid to each and a list of the number of teachers paid at each of the several stated gross salary levels in effect in the district.

Nothing herein provided shall be construed as limiting any school district as to any additional or supplementary statements and reports it may elect to make for the purpose of informing the public of its financial operations, either as to form, content, method, or frequency; and if all the information required herein to be published shall have been published as provided herein at regular intervals during the fiscal year covering successive portions of the fiscal year, then such information may be omitted from the annual statement of financial condition and report for such portions of the fiscal year as already have been reported.

The annual statement of financial condition and report shall be published within the time above prescribed in one (1) issue of a newspaper printed and published within the district, or, if there be none, then in a newspaper as provided in section 60-106, Idaho Code, published within the district, or, if there be none, then in a newspaper as provided in section 60-106, Idaho Code, in the county in which the school district is located, or, if more than one (1) newspaper is published in said district or county, then in the newspaper most likely to give best general notice of the contents of such annual statement of financial condition and report to the residents of said district; provided, that if no newspaper is published in the district or county, then such statement of financial condition and report shall be published in a newspaper as provided in section 60-106, Idaho Code, most likely to give best general notice of the contents to the residents of said district.



The chairman, clerk and treasurer of each school district shall certify the annual statement of financial condition and report to be true and correct, and the certification shall be included in each published statement.

In the event the board of trustees of any school district shall fail to prepare or cause to be prepared or to publish the annual statement of financial condition and report as herein required, the state superintendent of public instruction shall cause the same to be prepared and published, and the cost thereof shall be an obligation of the school district. One (1) copy of the annual statement of financial condition and report shall be retained in the office of the clerk of the board of school trustees, where the same shall be open at all times to examination and inspection by any person;

6. To cause to be made a full and complete audit of the financial statements of the district as required in section 67-450B, Idaho Code.

The auditor shall be employed on written contract.

One (1) copy of the audit report shall be filed with the state department of education, after its acceptance by the board of trustees, but not later than October 15;

7. To file annually with the state department of education such financial and statistical reports as said state superintendent of public instruction may require;

8. To order and have destroyed any canceled check or warrant, or any form of claim or voucher which has been paid, at any time after five (5) years from the date the same was canceled and paid;

9. To review the school district budget periodically and make appropriate budget adjustments to reflect the availability of funds and the requirements of the school district. Revenue derived from maintenance and operation levies made pursuant to section 33-802 2, Idaho Code, shall be excluded from budget adjustments as provided in this paragraph. Any person or persons proposing a budget adjustment under this section shall notify in writing each member of the board of trustees one (1) week prior to the meeting at which such proposal will be made. Prior to the final vote on such a proposal, notice shall be posted and published once, as prescribed in section 33-402, Idaho Code. A budget adjustment shall not be approved unless voted affirmatively by sixty percent (60%) of the members of the board of trustees. Such amended budgets shall be submitted to the state superintendent of public instruction;

10. To invest any money coming into the hands of the school district in investments permitted by section 67-1210, Idaho Code. Unless otherwise provided by law, any interest



or profits accruing from the investment of any funds shall be credited to the general fund of the district.

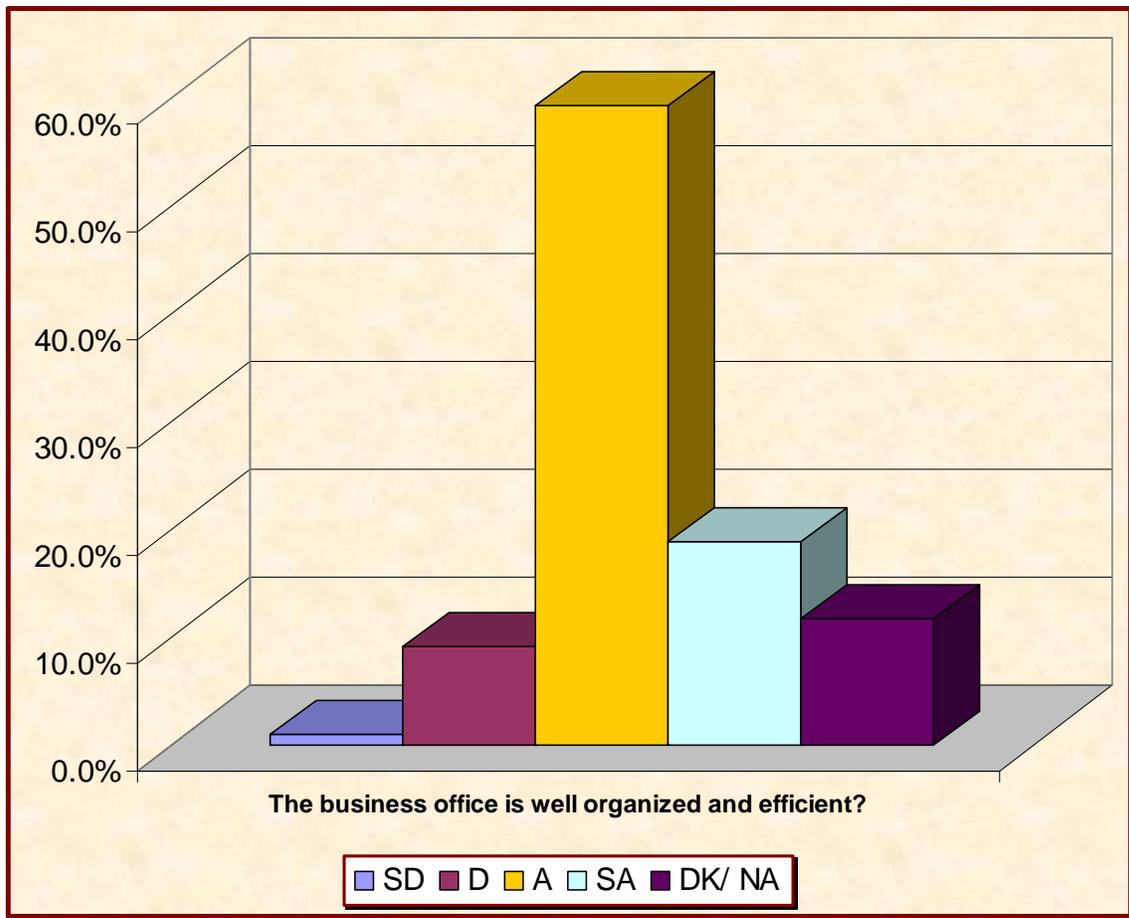
**Appendix 7.16**

**Fall 2003 Accreditation Survey Question #36**

**Question #36**

Would you agree that:	Total					Total Percent in Agreement	Total Percent in Disagreement
	SD	D	A	SA	DK/NA		
The business office is well organized and efficient?	1.0%	9.1%	59.3%	18.8%	11.7%	78.1%	10.1%

KEY: SD=Strongly Disagree D=Disagree A=Agree SA=Strongly Agree DK/NA=No Opinion/Does Not Apply.  
Includes responses from fall 2003 survey of students, faculty, staff and administration.





# Appendix 7.17

## Table #1, Current Funds Revenues

Source (IPEDS Report)	ACTUAL						PROJECTED					
	Year 1 (00-01)		Year 2 (01-02)		Year 3 (02-03)		Year 4** (03-04)		Year 5 *** (04-05)		Year 6 (05-06)	
	Amount	%*	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Tuition and Fees	8,293,898	17.29%	9,575,536	20.44%	9,210,894	15.11%	10,024,329	16.14%	11,040,841	16.79%	12,347,478	18.38%
Government Appropriations												
Federal						8						
State	12,914,093	26.92%	15,241,021	32.54%	2,653,859	4.35%	2,501,474	4.03%	2,500,000	3.80%	2,500,000	3.72%
Local	4,851,482	10.11%	3,480,462	7.43%	3,769,407	6.19%	3,831,836	6.17%	3,887,100	5.91%	4,021,384	5.99%
Government Grants and Contracts												
Unrestricted Federal Restricted	10,798,121	22.51%	13,234,739	28.26%	19,186,864	31.48%	20,237,328	32.58%	24,250,000	36.89%	25,000,000	37.21%
Unrestricted State Restricted	2,472,633	5.15%	2,808,290	6.00%	14,284,122	23.44%	14,902,272	23.99%	14,820,400	22.54%	14,713,300	21.90%
Unrestricted Local Restricted	133,465	0.28%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Private Gifts, Unrestricted Grants, Contracts Restricted												
Unrestricted Endowment Income Restricted												
Sales and Service of Educational Activities												
Auxiliary Enterprises	2,195,143	4.58%	2,497,118	5.33%	4,458,725	7.32%	4,922,834	7.92%	5,070,000	7.71%	5,200,000	7.74%
Hospitals												
Other Sources												
Independent Operations	6,311,818	13.16%		0.00%	7,377,785	12.11%	5,703,883	9.18%	4,175,000	6.35%	3,400,000	5.06%
<b>Total Current Funds Revenues</b>	<b>47,970,653</b>	<b>100.00%</b>	<b>46,837,166</b>	<b>100.00%</b>	<b>60,941,656</b>	<b>900.00%</b>	<b>62,123,956</b>	<b>100.00%</b>	<b>65,743,341</b>	<b>100.00%</b>	<b>67,182,162</b>	<b>100.00%</b>

\* Percentage of Total Current Fund Revenues  
 \*\* Most recent fiscal year for which audited financial statements are available  
 \*\*\* Budget for Current Year

STANDARD SEVEN – FINANCE TABLE 1 Current Funds Revenues – Public Institutions Only



## Appendix 7.18 Table #2, Current Funds Expenditures and Transfers

	STANDARD SEVEN – FINANCE 2 Current Funds Expenditures and Mandatory Transfers – Public Institutions Only											
	ACTUAL						PROJECTED					
	Year 1 (00-01)		Year 2 (01-02)		Year 3 (02-03)		Year 4** (03-04)		Year 5 *** (04-05)		Year 6 (05-06)	
Functions (PEDS Report) Education and General Expenditures	Amount	%*	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Instruction	13,235,342	28.70%	13,962,195	27.06%	13,912,867	23.34%	14,970,799	23.29%	15,881,600	24.15%	16,424,455	24.45%
Research	11,983,465	25.98%	13,383,995	25.94%	13,178,620	22.11%	11,569,176	18.00%	12,000,000	18.25%	12,000,000	17.86%
Public Service	2,515,846	5.45%	2,787,453	5.40%	2,712,462	4.55%	2,853,576	4.44%	3,000,000	4.56%	3,200,000	4.76%
Academic Support (Excluding Libraries)												
Library Expenditures	2,346,747	5.09%	2,359,517	4.57%	2,821,928	4.73%	3,396,785	5.28%	3,880,600	5.90%	4,090,251	6.09%
Student Services	5,788,960	12.55%	7,261,562	14.07%	7,308,467	12.26%	8,377,903	13.03%	8,400,000	12.77%	8,600,000	12.80%
Institutional Support	2,065,717	4.48%	475,766	0.92%	3,041,490	5.10%	4,337,570	6.73%	3,622,100	5.51%	3,764,357	5.60%
Plant Operations & Maintenance	4,367,159	9.47%	5,795,873	11.23%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Scholarships and Fellowships												
Awards from Unrestricted Funds												
Awards from Restricted Funds												
Educational and General Non-Mandatory Transfer	410,179	0.89%	949,365	1.84%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Educational and General Expenditures/Non-Mandatory Transfers	42,713,415	92.61%	46,975,726	91.04%	42,975,834	72.11%	45,495,809	70.78%	46,784,300	71.15%	48,079,063	71.57%
Auxiliary Enterprises (Including Transfers)	3,409,708	7.39%	4,622,114	8.96%	3,638,866	6.11%	4,277,089	6.65%	4,470,000	6.80%	4,600,000	6.85%
Hospitals (Including Transfers)												
Independent Operations (Including Transfers)	-	0.00%	-	0.00%	12,983,773	21.79%	14,502,947	22.56%	14,500,000	22.05%	14,500,000	21.58%
Total Current Funds Expenditures & Mandatory Transfers	46,123,123	100.00%	51,597,840	100.00%	59,598,473	100.00%	64,275,845	100.00%	65,754,300	100.00%	67,179,063	100.00%

\* Percentage of Total Current Fund Revenues  
 \*\* Most recent fiscal year for which audited financial statements are available  
 \*\*\* Budget for Current Year

## Appendix 7.19 Table #4, Sources of Financial Aid

	STANDARD SEVEN – FINANCE TABLE 4 Sources of Financial Aid – Public and Private Institutions																
	ACTUAL						PROJECTED										
	Year 1 (00-01)	Year 2 (01-02)	Year 3 (02-03)	Year 4** (03-04)	Year 5 *** (04-05)	Year 6 (05-06)	Amount	%	Amount	%	Amount	%					
Annual Private Contributions																	
Government State Aid	161,224	371,248	442,430	453,434	455,000	460,000	3.69%	6.41%	6.46%	6.11%	6.11%	6.09%					
Federal Aid (PELL, SEOG, WS)	4,072,470	5,234,624	6,271,036	6,780,960	6,800,000	6,900,000	93.25%	90.32%	91.52%	91.39%	91.34%	91.33%					
Endowment Earnings (Non-Foundation)																	
Institutional Unfunded Aid	133,465	190,001	138,695	185,551	190,000	195,000	3.06%	3.28%	2.02%	2.50%	2.55%	2.58%					
Nonfederal Student Loans (if applicable)																	
Nonfederal Workstudy Aid																	
<b>Total Financial Aid</b>	4,367,159	5,795,873	6,852,161	7,419,945	7,445,000	7,555,000	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%					

\* Percentage of Total Financial Aid  
 \*\* Most recent fiscal year for which audited financial statements are available  
 \*\*\* Budget for Current Year



## Appendix 7.20

## Table #9, Operating Gifts and Endowments

<b>Operating Gifts and Endowments</b>		
<b>2002-2003</b>	Unrestricted Funds	\$ 266,832
	Temporarily Restricted Funds	\$ 12,033,031
	Permanently Restricted Endowment Funds	\$ 6,222,318
	<b>Total June 30,2003</b>	<b>\$ 18,522,181</b>
<b>2001-2002</b>	Unrestricted Funds	\$ 264,329
	Temporarily Restricted Funds	\$ 9,939,816
	Permanently Restricted Endowment Funds	\$ 5,991,316
	<b>Total June 30,2002</b>	<b>\$ 16,195,461</b>
<b>2000-2001</b>	Unrestricted Funds	\$ 1,194,244
	Temporarily Restricted Funds	\$ 8,739,581
	Permanently Restricted Endowment Funds	\$ 5,814,217
	<b>Total June 30,2001</b>	<b>\$ 15,748,042</b>

## Appendix 7.21 Table #10, Capital Investments

Do not include depreciation expense	ACTUAL				PROJECTED	
	Year 1 (00/01) Amount	Year 2 (01/02) Amount	Year 3 (02/03) Amount	Year 4** (03/04) Amount	Year 5*** (04/05) Amount	Year 6 (05/06) Amount
Land						
Beginning Cost	1,362,511	1,362,511	1,362,511	1,362,511	1,362,511	1,362,511
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Ending Cost	1,362,511	1,362,511	1,362,511	1,362,511	1,362,511	1,362,511
Buildings						
Beginning Cost	36,698,820	39,213,516	39,213,516	45,745,947	43,908,844	51,808,844
Additions	2,514,696	-	6,532,431	1,837,103	7,900,000	4,300,000
Deductions	-	-	-	-	-	-
Ending Cost	39,213,516	39,213,516	45,745,947	43,908,844	51,808,844	56,108,844
Furniture and Equipment (library)						
Beginning Cost	10,003,018	11,678,153	11,528,089	2,278,821	2,278,821	2,278,821
Additions	1,734,171	726,996	1,804,229	-	-	-
Deductions	59,036	877,060	11,053,497	-	-	-
Ending Cost	11,678,153	11,528,089	2,278,821	2,278,821	2,278,821	2,278,821
Constructions in Progress ✓						
Beginning Cost	941,593	-	-	-	2,530,000	500,000
Additions	1,573,103	-	-	2,530,000	500,000	3,800,000
Deductions	2,514,696	-	-	-	2,530,000	4,300,000
Ending Cost	-	-	-	2,530,000	500,000	-
Debt Service						
Principal	150,000	160,000	165,000	170,000	180,000	200,000
Interest	181,495	174,825	167,974	161,173	153,887	146,183
Depreciation (Private Institutions only)	N/A	N/A	1,579,574	1,406,302	1,500,000	1,500,000

\*\* Most recent fiscal year for which audited financial statements are available

\*\*\* Budget for Current Year

✓ Briefly describe the nature of the projects under way and/or anticipated (e.g., dormitories, classroom facilities, auditorium). Also, indicate sources of funds for the project (i.e., fund raising programs, debt).

■ Fine Arts, Classroom Addition. Funded by State Department of Public Works, CSI Foundation and College reserves.

■ Student Recreation Center. Funded by Student Fees, Auxiliary Enterprise transfers and College reserves.

STANDARD SEVEN – FINANCE TABLE 10 CAPITAL INVESTMENTS – All Institutions



# Appendix 7.22 Supplemental Table

## STANDARD SEVEN – FINANCE SUPPLEMENTAL TABLE Revenues & Expenses

Source: (PEIDS Report) & 5 Year Budget Projection

	ACTUAL				PROJECTED							
	Year 1 (00-01)	Year 2 (01-02)	Year 3 (02-03)	Year 4** (03-04)	Year 5*** (04-05)	Year 6 (05-06)						
	Amount	%	Amount	%	Amount	%	Amount	%				
<b>REVENUE</b>												
Tuition and Fees	6,742,909	11.20%	7,996,533	13.68%	9,210,894	15.11%	10,024,329	16.14%	11,040,841	16.79%	12,347,478	18.38%
Local taxes	4,851,482	8.06%	3,480,462	5.95%	3,769,407	6.19%	3,831,836	6.17%	3,887,100	5.91%	4,021,384	5.99%
Grants	18,810,648	31.24%	21,216,814	36.29%	21,840,723	35.84%	22,738,802	36.60%	24,250,000	36.89%	25,000,000	37.21%
Charges for services		0.00%		0.00%	557,782	0.92%	471,979	0.76%	500,000	0.76%	500,000	0.74%
Donations		0.00%		0.00%	679,515	1.12%	5,773	0.01%	25,000	0.04%	25,000	0.04%
Rent		0.00%		0.00%	107,131	0.18%	122,821	0.20%	150,000	0.23%	175,000	0.26%
Enterprise revenue	2,670,817	4.44%	4,234,963	7.24%	4,458,725	7.32%	4,922,834	7.92%	5,070,000	7.71%	5,200,000	7.74%
Other	14,217,787	23.61%	6,299,390	10.77%	6,033,357	9.90%	5,103,310	8.21%	6,000,000	9.13%	5,200,000	7.74%
State Appropriations	12,914,093	21.45%	15,241,021	26.07%	14,284,122	23.44%	14,902,272	23.99%	14,820,400	22.54%	14,713,300	21.90%
	<b>60,207,736</b>	<b>100.00%</b>	<b>58,469,183</b>	<b>100.00%</b>	<b>60,941,656</b>	<b>100.00%</b>	<b>62,123,956</b>	<b>100.00%</b>	<b>65,743,341</b>	<b>100.00%</b>	<b>67,182,162</b>	<b>100.00%</b>
<b>EXPENSES *</b>												
Instruction	13,235,342	21.98%	13,962,195	23.88%	13,912,867	22.83%	14,970,799	24.10%	15,881,600	24.16%	16,424,455	24.45%
Public Service	11,983,465	19.90%	13,383,995	22.89%	13,178,620	21.62%	11,569,176	18.62%	12,000,000	18.25%	12,000,000	17.86%
Academic support	2,515,846	4.18%	2,787,453	4.77%	2,712,462	4.45%	2,853,576	4.59%	3,000,000	4.56%	3,200,000	4.76%
Student services	2,346,747	3.90%	1,601,822	2.74%	2,821,928	4.63%	3,396,785	5.47%	3,880,600	5.90%	4,090,251	6.09%
Institutional support	7,854,677	13.05%	7,239,672	12.38%	7,308,467	11.99%	8,377,903	13.49%	8,400,000	12.78%	8,600,000	12.80%
Operation & maintenance of plant	6,152,490	10.22%	3,196,667	5.47%	3,041,490	4.99%	4,327,570	6.97%	3,622,100	5.51%	3,764,357	5.60%
Miscellaneous	7,878,609	13.09%	10,239,211	17.51%	12,983,773	21.31%	14,502,947	23.35%	14,500,000	22.06%	14,500,000	21.58%
Enterprise expense	3,372,587	5.60%	3,571,758	6.11%	3,638,866	5.97%	4,277,089	6.88%	4,470,000	6.80%	4,600,000	6.85%
	<b>55,339,763</b>	<b>91.91%</b>	<b>55,982,773</b>	<b>95.75%</b>	<b>59,598,473</b>	<b>97.80%</b>	<b>64,275,845</b>	<b>103.46%</b>	<b>65,754,300</b>	<b>100.02%</b>	<b>67,179,063</b>	<b>100.00%</b>
<b>Profit (Loss)</b>	<b>4,867,973</b>	<b>8.09%</b>	<b>2,486,410</b>	<b>4.25%</b>	<b>1,343,183</b>	<b>2.20%</b>	<b>(2,151,889)</b>	<b>-3.46%</b>	<b>(10,959)</b>	<b>-0.02%</b>	<b>3,099</b>	<b>0.005%</b>

\* Depreciation Expense not included  
 \*\* Most recent fiscal year for which audited financial statements are available  
 \*\*\* Budget for Current Year

**Appendix 7.23  
Three Year Debt Service Schedule**

**College of Southern Idaho  
Schedule of long Term Debt  
June-04**

	<b>DHC Revenue Bonds Series 1999-A</b>		<b>DHC Revenue Bonds Series 1999-B</b>		<b>Total CSI Long Term Debt</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2005	130,000	113,072	50,000	40,815	180,000	153,887
2006	135,000	107,548	55,000	38,635	190,000	146,183
2007	140,000	101,742	60,000	36,205	200,000	137,947
2008	145,000	95,583	60,000	33,640	205,000	129,223
2009	155,000	89,058	65,000	30,936	220,000	119,994
Thereafter	1,725,000	440,197	645,000	127,828	2,370,000	568,025
<b>Totals</b>	<b>2,430,000</b>	<b>947,200</b>	<b>935,000</b>	<b>308,059</b>	<b>3,365,000</b>	<b>1,255,259</b>