

**TRUSTEES OF MESA STATE COLLEGE  
AGENDA  
REGULAR BOARD MEETING  
FEBRUARY 18, 2004**

**MESA STATE COLLEGE – CAMPBELL COLLEGE CENTER  
Liff Auditorium  
Grand Junction, Colorado**

**FEBRUARY 18, 2004**

- 9:00 a.m. CALL TO ORDER**  
 Roll Call  
 Pledge of Allegiance  
 Approval of January 21-22, 2004 Minutes  
 Public Comments
- 9:15 a.m. ACTION**  
 Academic Program Addition – Spanish Major.....3-41
- 10:15 a.m. ACTION**  
 BOCES Agreement Amendment &  
 Appointment of Additional Directors.....42-52
- 10:30 a.m. REPORTS**  
 Interim President.....53  
 Faculty Trustee  
 Faculty Senate President  
 Associated Student Government  
 Classified Staff Council.....55  
 Board Chair
- 11:45 p.m. DISCUSSION**  
 Financial Report December 31, 2003.....57-90  
  
 FY03 Audit Report
- 12:00 noon RECESS TO LUNCH & EXECUTIVE SESSION**  
 pursuant to C.R.S. 24-6-402(3)(a)(II) to confer with their attorney to receive legal advice on  
 specific legal questions and pursuant to C.R.S. 24-6-402(3)(b)(I) to discuss candidates for  
 President of the College.
- 2:00 p.m. RECONVENE IN OPEN SESSION**
- 2:30 p.m. ADJOURN**

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**TRUSTEES OF MESA STATE COLLEGE**  
**MINUTES OF REGULAR BOARD MEETING**  
**January 21, 2004**  
**Coors Field Board Room**  
**Denver, Colorado**

**JANUARY 21, 2004**

**CALL TO ORDER**

Chair Lena Elliott called the meeting to order at 1:30 p.m.

Trustees Present

Trustee Lena Elliott; Trustee Steve Meyer; Trustee Charlie Monfort; Trustee Carol Nesland; Trustee Jane North; Faculty Trustee Gayla Jo Slauson; Trustee Jim Wexels

Trustees Excused

Trustee Luis Colon, Trustee Jamie Hamilton, Trustee Tom Kaesemeyer

President's Staff Present

Vice President Hrcir, Executive Assistant Achen, Director Brock

**APPROVAL OF MINUTES**

It was moved and seconded to approve the minutes of the November 18-19, 2003 meeting. The motion passed.

**PUBLIC COMMENT**

None

**REPORTS**

Board Chair: Trustee Elliott informed the Board that she had been spending much time with the media – radio, TV, and newspaper – regarding the presidential search.

Interim President: President Gingerich reported on the 3-4% growth in enrollment over last year and associated additional tuition revenue, which will be reflected in budget information over the next couple of meetings. Questions were answered on faculty position vacancies for next fall and on the NCA/HLC accreditation written comments report filed with CCHE.

Dr. Gingerich announced that, as part of the Center Project in conjunction with a Vermont Foundation, Mesa State is working with Delta and Montrose schools and will host 100 Delta freshman students. The Trustees were invited to attend the recognition of these students at the basketball game half-time on Saturday, February 7.

Faculty Trustee: Trustee Slauson reported that the presidential search was a faculty priority. Additionally, she commented on the complex issues of class size and room usage, pointing out that, according to the Quality Indicator System numbers, the requirement of maintaining a

certain percentage of classes with no more than 50 students has been exceeded, although the requirement for percentage of classes with less than 20 was met.

Student Trustee: Chair Elliott announced that Garrett Branson had sent an e-mail stating he had been asked to resign his position as Student Trustee. She indicated that his replacement would be determined by a College internal election process. Dr. Gingerich, responding to a question posed by the Chair, stated that the trustees Policy Manual states that if a resignation occurs, the vacancy has to be filled in the same manner as caused the student to be elected originally and he would discuss this on campus. Trustee Nesland offered that the process of bringing the faculty and student representatives to the Board is set up statutorily and requires election. Trustee Nesland also asked that Garrett Branson's email stating he was asked to resign be attached to the minutes of this meeting and become a part of the public record.

ASG President: ASG President Jenn Hensel reported that the presidential search is a major student government focus. She also informed the Board on ASG participation in the plans for the College Center renovation, including a trip during the first week of February to other Colorado colleges to visit their student union buildings. President Hensel announced her plan to give the State of the Student address on February 4 at 7:00 p.m. and invited the Trustees to attend. Questions were answered regarding the campus safety blue phone that was mentioned in the ASG president's report, and on the content of the State of the Student address.

Classified Staff Council: On behalf of the Classified Staff Council, President Gingerich expressed Council's appreciation for including it in the report process.

## **DISCUSSION ITEMS**

### **Quality Indicator System Report**

President Gingerich provided information on the Quality Indicator System report, explained the established performance measures, and stated that, while Mesa has done very well historically on most indicators, the retention and graduation rates continue to be a challenge. Of the measures included in the indicators for retention and graduation rates, including minority retention and graduation rates, benchmarks have been met on half and not met on the other half; however, improvement has been shown in almost all of them. Dr. Gingerich explained the programs that have been developed to address these issues and that Mesa State has exceeded benchmarks in almost all indicators, placing it at second or third in the state.

In other indicators, it was noted that success has been achieved in the area of professional exams, e.g., PLACE in education and the NCLEX-RN in nursing. With regard to the success in exceeding the benchmark for low administrative costs per fte student, Dr. Gingerich offered that streamlining administration, making funds available for instruction, and averaging the highest number of faculty/student contact hours per week has a direct correlation to the success achieved by students on licensure exams.

Dr. Gingerich informed the Board that the challenge of maintaining class sizes under 50 has surfaced recently with the limited resources and growth in enrollment over the last few years. Discussion occurred regarding classroom and lecture hall capacity, the complex issues surrounding class sizes, and Mesa State's ability to balance the numbers of students that can be

accommodated in the larger lecture halls and the under-50-students required by QIS benchmarks and desired by Mesa's culture of low student-to-faculty ratio. President Gingerich stated that the numbers of students in classes is reviewed annually, as well as daily at the beginning of semesters, to determine when another section can and should be added to avoid overcrowding classes.

#### College Center Improvement Planning Process

President Gingerich shared background information on plans, in conjunction with the Facilities Master Plan recommendations, to improve the College Center. He explained that the nature of the student population has changed, that the majority of students are now commuters, and the only place on campus for those students to have quiet space is in the MSC library which, as a result, has one of the highest usages in the state. Since there are several areas to be addressed, a whole systems evaluation is being done to determine a plan to address needs for additional space, updates and renovations. The Board was informed that, since the project is partially student funded, students have made plans to survey other sites. Costs will be determined for review by ASG and the Board, and the anticipated date for plan completion is March or April. The Trustees were invited to join the students in their travel to front range institutions.

Discussion included the percentage of the cost that would be carried by students; the approximate increase in student fees per semester for the next 20 years to cover the bond for construction costs plus daily operations; the required student vote; and options for revenue generated from the College Center. Dr. Gingerich offered that both the bookstore and food services would have some funds to contribute to their portion of the renovations.

#### Financial Reports

Mark Achen reported that the financial report provides information through November, which is not the entire semester, and that December 31 will give a much better impression of the current status. Preliminary numbers indicate that the budget is essentially on track. Explanation and discussion occurred on E&G and Auxiliary funds; on net assets as of November 30; and on revenues and expenditures. Mr. Achen apprised the Board that the December 31 report numbers will look different with the shift to accrual techniques applied to financial statements, versus numbers as posted, but the format will be the same. Background and an explanation of the impact of shifting to the accrual technique were shared. He also informed the Board that the FY02-03 audit, released by the state auditor during the first week in January, would be presented by Controller Cackler at the February meeting. Discussion occurred on schedules for Student Activities and Other Auxiliaries, as well as on Attorney General fees.

It was reported that the cost for the presidential search would be slightly over \$20,000 in the December report due to a higher-than-anticipated cost for Denver news agency ads.

Regarding the level of report detail shared with the entire Board, it was decided that the Board would continue to receive the same level of detail that the finance sub-committee receives.

#### **ACTION ITEM**

Trustee Wexels moved and Trustee Nesland seconded that an additional up to \$40,000 be allocated to continue the presidential search activities. Discussion included clarification of the

use of funds. The original \$20,000 was used for advertising; the additional \$40,000 is anticipated to be used for candidate travel. The motion passed.

### **DISCUSSION ITEM**

#### **Acquisition & Demolition of Houses**

President Gingerich brought the Board up to date on the plans for demolition of seven of the eleven properties that were approved in 2001 for transfer from the Foundation to the College. He explained that since the properties in disrepair would require significant funds from the Foundation to maintain and the approval to transfer and demolish expires June 30, 2004, it would be expedient to approve transfer and demolition plans at this time. Dr. Gingerich explained that of the eleven properties, three will remain rental property of the Foundation, one has been demolished, leaving seven to be transferred to the College for demolition. Some of the seven are targeted to become an extension of existing parking, and some for green space.

Discussion occurred on plans for informational community meetings, notice to renters, and the source of funds for demolition and transformation into parking lots and/or green space. Trustee Nesland, who is working with the Foundation and will meet with them at the end of the month, stressed the importance of ensuring that possession of property not be accepted until renters have vacated.

Chair Elliott announced that Faculty Senate President Russ Walker and faculty committees are beginning work on the faculty policy book and would like to have until March to make a report.

Chair Elliott also suggested that meeting dates for February through June be reviewed to accommodate president candidate interviews, if necessary.

### **OTHER BUSINESS**

None

### **EXECUTIVE SESSION**

Trustee Nesland moved and Trustee Wexels seconded that the Board convene into executive session for the rest of the afternoon and through the following day to consider employment issues relating to the presidential search in accordance with 24-6-402(3)(b)(I), C.R.S. The motion passed unanimously.

### **ADJOURN**

The meeting adjourned at approximately 3:15 p.m.

**AGENDA ITEM: ACADEMIC PROGRAM ADDITION-SPANISH MAJOR**

**ISSUE**

Policy requires the Board of Trustees to approve new degree programs.

**BACKGROUND**

The faculty in the department of language and literature has proposed to establish a Bachelor of Arts in Spanish. A concept paper for this program was approved by the Board of Trustees of the State Colleges in Colorado and by the Colorado Commission on Higher Education. After these approvals were granted, the campus began the development of a required Program Proposal. However, in June of 2003, the Commission adopted a new program approval policy. Mesa State staff worked with CCHE staff to integrate the existing proposal into the new policy.

CCHE staff has concluded an assessment of the Spanish proposal and given approval for the proposal to go forward to the Trustees for consideration. A copy of the proposal is included in this agenda item. The proposal demonstrates a clear need for this degree based upon student interest, regional work force demands, and a lack of similar programs in the service region. There are three concentrations being proposed for this degree:

Applied Professional Spanish  
Teacher Licensure (K-12 teacher preparation)  
Literature and Language

An overview of the current academic program approval process will be given. This process includes changes made by the institution and CCHE to streamline the approval process and shorten the time needed to obtain degree approval.

**RECOMMENDATION**

The staff recommends the Trustees approve the Bachelor of Arts in Spanish degree program.

**Proposal to the Trustees of Mesa State College  
for a B.A. Degree in Spanish**

Submitted by  
Mesa State College



## Table of Contents

	<u>Page</u>
1. Response to specific questions raised by CCHE Staff . . . . .	3
2. Abstract . . . . .	6
3. Program goals of the Spanish major at MSC . . . . .	7
4. Relationship to institutional mission . . . . .	8
5. The value of the proposed Spanish major program to the student . . . . .	9
6. Opportunity and need . . . . .	13
7. Proposed curriculum . . . . .	14
8. Admission, transfer, and graduation requirements . . . . .	20
9. Program faculty and administration . . . . .	21
10. Quality assurance . . . . .	23
11. Resource issues & tables . . . . .	26
12. Concept Paper . . . . .	30
13. CCHE letter regarding Concept Paper . . . . .	36
14. Course descriptions . . . . .	38

## **1. Response to specific questions raised by CCHE Staff**

We have drafted the following to address the questions raised by CCHE regarding our planned Spanish major at Mesa State College.

- 1.) Further discussion of the need for the program in the region served by Mesa State College.

In its role as a designated Regional Educational Provider, Mesa State College with its proposed Spanish major will be ready to address the needs occasioned by the most dynamic demographic change affecting our state. With the Hispanic segment of the population growing and estimated, according to the 2000 US Census, to comprise 17% of the entire state population, we are compelled to offer a Spanish major that directly serves both our Hispanic heritage and non-Hispanic students:

Mesa County has identified the fact that a growing number of its population is Hispanic and among them is a large segment of Spanish-dominant speakers, many of whom participate actively in the local economy, in both the private and public sector. This aspect of the Grand Valley community in particular and the Colorado population in general made it incumbent upon the Spanish faculty here at MSC to respond with a program that would address the needs of the business community, the county and state service sector, health providers and the first-generation, foreign-born Spanish-speakers as well as the established Hispanic community residing in this part of the U.S. [Proposal, p. 8]

If we think pragmatically in terms of vocational training, then adoption and implementation of a Spanish major make perfect sense for Mesa State College and the students of our region and the state. Our Spanish-proficient majors will be able to parlay their skills into positions providing basic needs to an increasingly diverse population. College graduates with a functional proficiency in Spanish will be a great asset in our public schools, hospitals, retail establishments, and financial institutions.

On a broader scale, our current dean of the School of Business and Professional Studies, Dr. John Rogers, acknowledges how indispensable foreign language mastery is, especially of Spanish, and how the proposed major would provide for this academic outcome. Dr. Rogers essentially concludes that the teaching and application of business concepts have become global and that it is imperative for business schools to include international/global business as a major part of the business curriculum. Consequently, he believes that foreign language becomes an important ingredient in a student's mix of courses in order to pursue employment opportunities in the international market place. Furthermore, and especially in view of Colorado's location and population make-up, studies in Spanish would be a perfect fit. Dr. Rogers contends that his students interested in international business would be well served by "dual" majors in Business and Spanish since many of them aspire to work with global corporations that have ties with Mexico. Dean Rogers intends to encourage his students to pursue language skills as a critical asset for international business employment opportunities.

- 2.) The advantages in the job market that the holder of the proposed degree in Spanish would have over those completing the existing minor.

While Dr. Rogers's comments above also help to mitigate this second lingering concern about the Spanish major, it is also important to consider how broad the job market is and how advantageous a professional, functional proficiency in Spanish becomes. What is essential to understand here is the qualification of professional, functional proficiency. While the current Spanish minor requires 24 semester credit hours with 6 of them lower division ones, the Spanish major would require 39 semester credit hours, all of them upper division ones. Indeed the Spanish major has been crafted to entail a more rigorous, comprehensive, and practical course of study. Furthermore, with the Spanish Senior Internship requirement, essentially a capstone course, students will exhibit demonstrable proof of a working knowledge of Spanish in the professional arena of their choice. Hopefully, this pre-professional training ground will provide entry into permanent jobs. The Spanish minor, in contrast, is certainly less stringent and less vocationally-oriented. Rather than supporting strategic vocational objectives, as a terminal program, the Spanish minor provides students with a nascent degree of fluency and cultural literacy in Spanish.

- 3.) The impact of the new program on the existing minor and the institution's plans for that minor.

Implementing a Spanish major will in no way detract from the viability and popularity of our Spanish minor program. To the contrary, we view our minor as complementary, a transitional or gateway program, the foundation for those students contemplating the more ambitious course of study of the Spanish major. In fact, each of the three concentrations of the proposed Spanish major already includes all of the course work required of the Spanish minor.

This is not to suggest that every student pursuing the Spanish minor would be inclined to continue to complete the Spanish major. The Spanish major strives to be more vocationally oriented, whereas the Spanish minor concentrates on skills development. While the Spanish major would only require 39 semester hours, it would be totally compatible and feasible to undertake along with a major from another discipline during the optimal four-year course of study for the baccalaureate recommended by the CCHE. Some students, however, might opt for the more truncated Spanish minor program [24 credit hours] to complement their majors from across the curriculum. Let us reiterate, however, that the Spanish major program would strive to ensure greater language proficiency and professional orientation than the Spanish minor course of study.

- 4.) How a desired "immersion" experience will be built into the curriculum. Would such an experience still allow a student to graduate within 120 credits and four years?

While not compulsory for the baccalaureate in Spanish at Mesa State College, the faculty members in Spanish will actively encourage our students to profit from language and cultural immersion in a Spanish-speaking country:

Mesa State College will encourage and promote the opportunity for its students to spend part of their college career in a Spanish-speaking environment, whether that is through our yearly-offered summer immersion programs or through semester-abroad programs sponsored by another institution. [Proposal, p. 24]

Since the summer of 1999, Mesa State College has offered summer immersion programs in Spanish in the following countries: Spain, Mexico, Costa Rica, and Cuba. On a rotating basis, our Spanish faculty members accompany students and offer instruction at all levels of our curriculum. This opportunity to study the language in its native culture and to complete appropriate course requirements is designed to fit within the 120 credit hour baccalaureate program. There is normally a home-stay component to promote Spanish-language acquisition. Students earn a minimum of 6 credit hours toward fulfilling requirements of the Spanish minor. It is our intention to continue and expand the summer study program so that the Spanish major program requirements can be completed as well. If anything, these immersion programs have facilitated the timely completion of the degree and the minor by virtue of expanded course offerings during the summer term.

We have also advised students who desire to study abroad for a semester or full academic year. We conditionally select and approve a course of study that when successfully completed would transfer back to Mesa State College and fulfill the various degree and Spanish minor requirements. In the absence of our own semester program abroad, we would simply advise students with the requirements for the proposed Spanish major in mind.

We hope that the above discussion has addressed the issues raised in your letter of May 30, 2002 regarding the proposed Spanish major at Mesa State College. If we could provide further information or elaboration, please don't hesitate to contact us.

## **2. ABSTRACT**

The following proposal to implement a Spanish major at Mesa State College comes as the result of more than five years of joint effort among concerned faculty, administrators, and students who wish to see a mixture of traditional and innovative educational opportunities in Spanish come into existence on the Western Slope of Colorado. Shaped and prodded by student interest, community needs and trends, and a growing heterogeneous population, our proposed major strives to satisfy the demands of preparing bilingually competent graduates to teach, administer, nurse, counsel, and consult across an array of disciplines and to enable our graduates, when appropriate or desired, to enter into post-baccalaureate fields of study with demonstrable fluency in Spanish. Three distinct concentrations in Applied Professional Spanish, Teacher Licensure, and Literature and Language will allow students the flexibility to choose an appropriate area of specialization that dovetails with their larger career interests and aspirations.

### **3. PROGRAM GOALS OF THE SPANISH MAJOR AT MSC**

Our primary goals encompass a sound understanding of core knowledge in Spanish plus concentrated study in one of three areas of specialized interest. The core classes we offer for all Spanish majors are designed to establish an acquisition of Spanish language, literature, and culture through traditional courses in grammar, composition, conversation, literature, and culture. Then, in accordance with their post-graduation goals, students will select a field of specialization from the three following concentrations:

Applied Professional Spanish. This concentration focuses on the use of Spanish in professional careers outside academia. Specifically targeted is the mastery of Spanish to be used in the fields of medicine and health care, business and commerce, local and federal government work (including social services), legal work/law enforcement, education, and translation and interpreting.

Teacher Licensure (K-12 Teacher Preparation). This concentration provides the student with the knowledge necessary to teach Spanish to students from kindergarten through twelfth grade. Specific coursework emphasizes phonetics and phonology, literature specific to the southwestern United States, and teaching methodology.

Literature and Language Track. This track emphasizes the study of Spanish language, literature, and culture primarily as preparation for graduate school. Coursework includes in-depth exploration of Hispanic poetry, prose, drama, and film.

Our fundamental goal is to equip students with the requisite credentials upon graduation to pursue professional and pre-professional interests that are currently beyond their formal education here at MSC. By offering the core classes followed by specialized curricula, it is our goal to provide students with the knowledge of Spanish necessary to enter effectively and confidently into the community and workforce in their chosen field.

#### **4. RELATIONSHIP TO INSTITUTIONAL MISSION**

The Colorado Legislature has designated MSC a general baccalaureate institution offering liberal arts and science programs with a limited number of professional and technical programs. The proposed Spanish bachelor's degree clearly fits this mission. With its liberal-arts program of study, MSC would be lacking if it did not offer a language major. MSC's proposed Spanish major not only provides this aspect of a liberal arts program, but it also fulfills important community needs in doing so. In the 1993-94 North Central Association Report, recommendation number 4 (“Draft: Change with Excellence, a Self Study, November 7, 2002.”) stated that “considering the high concentration of Hispanics in Colorado, the college should consider offering a Spanish major” (p. 7). Mesa has complied with that recommendation in designing its innovative major.

In addition, MSC has identified as two of its goals the enrolling of first generation college students and attracting the minority population to its classrooms. Mesa County has identified the fact that a growing number of its population is Hispanic and among them is a large segment of Spanish-dominant speakers, many of whom participate actively in the local economy, in both the private and public sector. This aspect of the Grand Valley community in particular and the Colorado population in general made it incumbent upon the Spanish faculty here at MSC to respond with a program that would address the needs of the business community, the county and state service sector, health providers and the first-generation, foreign-born Spanish-speakers as well as the established Hispanic community residing in this part of the U.S.

Most affected by the recent increase in the Spanish-speaking population are those entities providing basic needs to the community: the public schools, the hospitals, the supermarkets and the financial institutions. Our Spanish major is innovative in its three-track approach in that it addresses the immediate needs of the private and public sectors (with its Professional Spanish and Spanish Teaching Licensure tracks) while preserving intact the literary, historical and cultural contents of a traditional major. Our practical, streamlined curricular design addresses those needs in that it will require all students to acquire a core knowledge of the field and then specialize in one of the tracks more focused and reflecting their particular career goals. The Spanish major will require only 39 credit hours, 10 to 20 credit hours less than most majors in the School of Humanities and Social Sciences, and will thus allow a student to also pursue another academic major in the 4 years that CCHE has indicated as optimal for the state college academic programs.

## **5. THE VALUE OF THE PROPOSED SPANISH MAJOR PROGRAM TO THE STUDENT:**

The value to the student of the proposed Spanish major at Mesa State College is apparent in a number of areas. This is especially true because of the unique three-concentration design of MSC's Spanish major (with its offering in not only the traditional Literature and Language track, but also the Teacher Licensure and the Applied Professional Spanish tracks). First, a student with a major in Spanish from MSC (or a double major that includes Spanish) will be much more employable than a monolingual student. This is true whether the student is seeking employment in the Grand Valley, the southwestern United States, or abroad. In the "Concept Paper for the Spanish Major," the following was noted:

Mark Zipse, personnel director of School District #51, strongly confirmed the need of bilingual teachers and aides throughout the Western Slope and the western United States. Medical staff at St. Mary's Hospital affirmed its need to be able to communicate with patients, a large number of whom are monolingual Spanish speakers. Additionally, local manufacturing, high-tech, and service firms increasingly encounter Spanish as an essential language of commerce, while state, local, and federal governments similarly face linguistic barriers that bilingual staff is routinely called upon to address and resolve.

Referring to the Labor Market Information (LMI) division of the Colorado Department of Labor, the Concept Paper also states that "Mr. Clay Bandy of the state's LMI office indicates that he and his staff of statisticians are impressed by the popularity of Spanish-proficient college graduates in a wide array of occupational fields" and "Mr. John Sargent, a federal labor trends analyst in Washington, DC, noted a burgeoning demand for a bilingual (Spanish-English) labor force that covers all occupations and all walks of life in the US today." In addition, "At MSC, the Spanish faculty and administration routinely field calls from local employers (health care providers, social and legal service agencies, K-12 educators) whose demand for competently trained bilinguals surpasses the pool of qualified individuals." Every entity in the United States that has Spanish-speaking clients or customers needs employees who are proficient in Spanish. This can include not only public and private schools, as well as hospitals and clinics, but also banks, merchants (including the big supermarkets), governmental agencies, high-tech enterprises, churches and charities, social service agencies, and such entities as the Police and Fire Departments. Because of this need for Spanish-speaking employees, MSC students who major in Spanish will have more employment opportunities than will non-Spanish-speaking graduates. Our Spanish majors who want to start their own businesses will also have better prospects for success (especially in this part of the country) because they will be able to attract more Spanish-speaking customers.

In addition to having more employment opportunities with enterprises that do business with Spanish speakers in the United States, MSC's students who major in Spanish will have more opportunities to be hired by companies engaged in international, global business. According to the Concept Paper, "Dr. Gary Bonvillian, a former Dean of the School of Business and Professional Studies at Mesa State, supports the need for this major since the internationalization of commerce requires the entering workforce to have expanded language skills as well as knowledge of other cultures." Dr. John Rogers, the current Dean of the School of Business and Professional Studies, echoes and underscores how



indispensable foreign language mastery, especially of Spanish, is to a business curriculum that needs to embrace the notion of a global economy. Dr. Rogers essentially concludes that the teaching and application of business concepts have become global and that it is imperative for business schools to include international/global business as a major part of the business curriculum. Consequently, he believes that foreign language becomes an important ingredient in a student's mix of courses in order to pursue employment opportunities in the international market place. Furthermore, and especially in view of Colorado's location and population make-up, studies in Spanish would be a perfect fit. Dr. Rogers contends that his students interested in international business would be well served by "dual" majors in Business and Spanish since many of them aspire to work with global corporations that have ties with Mexico. Dean Rogers intends to encourage his students to pursue language skills as a critical asset for international business employment opportunities.

The Spanish major at MSC will also be of special value to one specific and growing group of students--Hispanic students, including those who are fluent and those who are not fluent in the language. There are a number of fluent native speakers in our student body, and their dilemma was recently discussed in a paper justifying the Foreign Language Program at MSC. They "have not had the opportunity to develop their reading and writing skills in the language. With its upper division Spanish offerings, MSC enables these students to gain the additional language skills they will need in order to become truly proficient in their native language." In regard to other Hispanic students, the Concept Paper states, "A good portion of the growing Hispanic population who pursue higher education speaks English as a first language. These students have lost, or risk losing, the Spanish language of their heritage. A major in Spanish--especially as a second major combined with another field--would connect them more closely with their Hispanic culture and allow them to serve those whose first language is Spanish. As bilingual citizens, co-workers, employers and teachers, they could become role models in their communities." For these Hispanic students who are not fluent in Spanish, but whose older relatives may speak only Spanish, the value in majoring and becoming able to converse with, for example, grandparents, cannot be measured. For the above reasons, the Spanish major at MSC can be of great value to its growing population of Hispanic students.

In addition to enabling students to master the linguistic skills of Spanish (understanding, speaking, reading, and writing), the major will also enable students to acquire a knowledge of Hispanic history and culture. The Concept Paper states, "After all, to be truly bilingual, one must have a command of cultural phenomena as well as linguistic competence" and as stated above by Dr. Bonvillian, "knowledge of other cultures" accompanies the need for "expanded Language skills." Two courses required for all the concentrations in the Spanish major are "History and Culture of Spain" and "History and Culture of Latin America." In addition, another upper division course, "Spanish Language and Literature of the Southwest," will of necessity include material about the culture of the Southwest. Learning about Hispanic culture, then, is a third area in which the Spanish major will be of value to our students (along with increased employment opportunities and the opportunity for Hispanic students to master the language of their heritage).

MSC's Spanish major will be of value to our students in a fourth area--which is of no less value than the others. One concentration in the major is the traditional Literature and Language track, whose pursuit can offer a student numerous and sometimes intangible rewards. As stated in the justification of the Foreign Language Program at MSC, "the ability to read well in a foreign language, and hence to read its literature" supports or can be of value to "all persons who wish to grow and be challenged by

new ideas and concepts. Translations nearly always fall short, and a strong and growing Foreign Language Program [*or Spanish major*] at the college can serve all those who wish to grow and broaden their minds through reading literature in the original language." A handout that encourages our students to continue with Spanish says "you can expand your horizons and ways of seeing and thinking...Reading literature in another language causes you to think in ways that are different from the ways you think in English." To think in new ways and to see the world from another's point of view can be of inestimable value to our students, and this broadening of one's mind is exactly what can be provided by the third track of our Spanish major (a traditional liberal arts offering).

A final area of value to all students majoring in Spanish at MSC has to do with travel outside of our country. As stated in the justification for Mesa's Foreign Language Program, "Natives of other countries often see Americans as being insular and arrogant in the common expectation that 'foreigners' communicate with Americans in English." MSC's Spanish major can enable our students who travel to Spanish-speaking countries to talk with the inhabitants of those countries in their own language. These students not only will be better representatives of the United States abroad, but also will be able to "get off the beaten track and talk to people [they] wouldn't meet in English-speaking touristy areas," as stated in the above-mentioned handout--which also says to the student, "[you] can enjoy travel to Mexico and other places much more than can those who don't know much Spanish, i.e. you can have more fun!" Having the fun and joy of meeting, conversing with, and getting to know and interact with natives of other countries is one of the rewards of becoming fluent in Spanish that our students majoring in Spanish will certainly value.

In summary, some of the areas of "value to the student" that the Spanish major can provide are (1) greater possibilities for employment, (2) the opportunity for Hispanic students to become fluent in the language of their heritage, (3) a greater knowledge of Hispanic history and culture, (4) the opportunity to grow and broaden one's thinking by reading literature in Spanish, and (5) the ability to talk with natives of Spanish-speaking countries and do what monolingual English-speaking travelers cannot normally do--visit areas where the inhabitants don't speak English, the non-tourist areas that can give a traveler a truer picture and better understanding of a country and its people.

## 6. OPPORTUNITY AND NEED

The reality of our modern society is that Spanish is widely spoken throughout the western United States, and Colorado is no exception. In the “Community Profile 2000,” distributed by the Grand Junction Chamber of Commerce, the top four employers of Mesa County (Mesa County School District #51, St. Mary’s Hospital, Mesa State College, and City Market) all confirmed the need for employees bilingual in Spanish and English. Additionally, local manufacturing, high-tech, and service firms increasingly encounter Spanish as an essential language of commerce. State, local, and federal governments similarly face linguistic barriers that bilingual staff members are routinely called upon to address and resolve. Dr. Gary Bonvillian, a former Dean of the School of Business and Professional Studies at Mesa State, supports the need for this major since the internationalization of commerce requires the entering workforce to have expanded language skills as well as knowledge of other cultures. Each of the concentrations offered within the Spanish major are aimed at addressing these needs:

Applied Professional Spanish: Graduates of this concentration are ready to enter positions in the fields of medicine, business, local and federal government agencies (including social services), and law enforcement/legal services.

Teacher Licensure (K-12 teacher preparation): Graduates of this concentration are ready for teaching positions in the public schools.

Literature and Language: Graduates having completed this coursework are prepared to enter graduate school where they may pursue further more specialized studies in Language and Literature and secure advanced degrees or to use their broad liberal arts education to enter the workforce in innumerable ways.



**B.) Concentration in Teacher Licensure****B.A. Program Requirements**

General Education for Baccalaureate Degree		33 minimum credit hours	
B.A. Degree Distinction (Foreign Language)		6 credit hours	
Human Performance and Wellness		3 credit hours	
General electives		14 credit hours	
Spanish core requirements		24 credit hours	
	FLAS 301	Advanced Spanish Grammar	3
	FLAS 302	Advanced Spanish Composition	3
	FLAS 311	History and Culture of Spain	3
	FLAS 312	History and Culture of Latin America	3
N	FLAS 314	Advanced Spanish Conversation	3
	FLAS 321	Introduction to the Literature of Spain	3
	FLAS 322	Introduction to the Literature of Latin America	3
N	FLAS 498	Spanish Practicum	3
Concentration in Teacher Licensure		12 credit hours	
N	FLAS 441	Spanish Phonetics and Phonology	3
N	FLAS 442	Methodology of Teaching Foreign Languages	3
N	FLAS 443	Spanish for Public School Teachers	3
N	FLAS 424	Spanish Language and Literature of the Southwest	3
Spanish elective		3 credit hours	
	(select any other upper division, three-credit FLAS or FLAV [pertaining to Spanish] course) FLAS 395, FLAS 4---, FLAV 396, OR FLAV 496		
Education courses		25 credit hours	
	EDUC 211	Introduction to Teaching	2
	EDUC 342	Pedagogical and Assessment Knowledge for Teachers: Secondary & K-12	3
	EDUC 343	Teaching to Diversity	3
	EDUC 442	Methods of Teaching Language and Literacy: Secondary & K-12 Art	5
N	EDUC 499G	Internship (Student Teaching)	12

**C.) Concentration in Literature and Language B.A. Program Requirements**

General Education for Baccalaureate Degree		33 minimum credit hours	
B.A. Degree Distinction (Foreign Language)		6 credit hours	
Human Performance and Wellness		3 credit hours	
General electives		39 credit hours	
Spanish core requirements		24 credit hours	
	FLAS 301	Advanced Spanish Grammar	3
	FLAS 302	Advanced Spanish Composition	3
	FLAS 311	History and Culture of Spain	3
	FLAS 312	History and Culture of Latin America	3
N	FLAS 314	Advanced Spanish Conversation	3
	FLAS 321	Introduction to the Literature of Spain	3
	FLAS 322	Introduction to the Literature of Latin America	3
N	FLAS 498	Spanish Practicum	3
Concentration in Literature and Language		15 credit hours	
N	FLAS 421	Hispanic Poetry	3
N	FLAS 422	Hispanic Prose	3
N	FLAS 423	Hispanic Drama and Film	3
N	FLAS 424	Spanish Language and Literature of the Southwest	3
N	FLAS 441	Spanish Phonetics and Phonology	3

**FRESHMAN YEAR**

<b>Fall Semester</b>	<b>Hours</b>	<b>Spring Semester</b>	<b>Hours</b>
Degree Distinction	3	Degree Distinction	3
FLAS 111 First-Year Spanish I		FLAS 112 First-Year Spanish II	
ENGL 111 English Composition	3	ENGL 112 English Composition	3
GED Humanities	3	GED Humanities	3
GED Applied Studies	3	GED Mathematics	3
GED Science	3	Elective	3
HPWA 100 Health and Wellness	<u>1</u>	HPWE	<u>1</u>
	16		16

**SOPHOMORE YEAR**

<b>Fall Semester</b>	<b>Hours</b>	<b>Spring Semester</b>	<b>Hours</b>
FLAS 211 Second-Year Spanish I	3	FLAS 212 Second-Year Spanish II	3
GED Fine Arts	3	GED Social/Behavioral	3
GED Social/Behavioral	3	Elective	3
GED Science with Lab	3	Elective	3
Elective	<u>3</u>	Elective	<u>3</u>
	15		15

**JUNIOR YEAR**

<b>Fall Semester</b>	<b>Hours</b>	<b>Spring Semester</b>	<b>Hours</b>
FLAS 301 Advanced Spanish Grammar	3	FLAS 302 Advanced Spanish Composition	3
FLAS 311 History & Culture of Spain	3	FLAS 312 History & Culture of Latin America	3
FLAS 314 Advanced Spanish Conversation	3	FLAS 322 Intro. to Literature of Latin America	3
FLAS 321 Intro. to Literature of Spain	3	Elective	3
Elective	<u>3</u>	Elective	<u>3</u>
	15		15

**SENIOR YEAR**

<b>Fall Semester</b>	<b>Hours</b>	<b>Spring Semester</b>	<b>Hours</b>
FLAS 431 Medical Spanish	3	FLAS 432 Spanish for Social Services	3
FLAS 433 Business Spanish	3	FLAS 435 Interpreting	3
FLAS 434 Translation	3	FLAS 498 Spanish Practicum	3
HPWE	1	Elective	3
Elective	<u>3</u>	Elective	<u>3</u>
	13		15

**FRESHMAN YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
Degree Distinction	3	Degree Distinction	3
FLAS 111 First-Year Spanish I		FLAS 112 First-Year Spanish II	
ENGL 111 English Composition	3	ENGL 112 English Composition	3
GED Humanities	3	GED Humanities	3
GED Applied Studies [SPCH 102]	3	GED Mathematics [MATH 110 or higher]	3
GED Science	3	Elective	3
HPWA 100 Health and Wellness	<u>1</u>	HPWE	<u>1</u>
	16		16

**SOPHOMORE YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
FLAS 211 Second-Year Spanish I	3	FLAS 212 Second-Year Spanish II	3
GED Fine Arts	3	EDUC 211 Introduction to Teaching	2
GED Social/Behavioral [PSYCH 233]	3	GED Social/Behavioral	3
GED Science with Lab	3	HPWE	1
GED Science with Lab	<u>3</u>	Elective	3
	15	Elective	<u>3</u>
			15

**JUNIOR YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
FLAS 301 Advanced Spanish Grammar	3	FLAS 312 History & Culture of Latin America	3
FLAS 302 Advanced Spanish Composition	3	FLAS 314 Advanced Spanish Conversation	3
FLAS 311 History & Culture of Spain	3	FLAS 322 Intro. to Literature of Latin America	3
FLAS 321 Intro. to Literature of Spain	3	FLAS 441 Spanish Phonetics & Phonology	3
EDUC 342 Ped. & Assess. Knowl. For Teach.	<u>3</u>	EDUC 343 Teaching to Diversity	3
	15	HPWE	<u>1</u>
			16

**SENIOR YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
FLAS 424 Spanish Lang. & Lit. of the SW	3	EDUC 499G Internship (Student Teaching)	<u>12</u>
FLAS 442 Methodology of Teaching FL's	3		12
FLAS 443 Spanish for Public School Teachers	3		
FLAS 498 Spanish Practicum	3		
Elective [Must be upper division Spanish]	<u>3</u>		
	15		



**FRESHMAN YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
Degree Distinction	3	Degree Distinction	3
FLAS 111 First-Year Spanish I		FLAS 112 First-Year Spanish II	
ENGL 111 English Composition	3	ENGL 112 English Composition	3
GED Humanities	3	GED Humanities	3
GED Applied Studies	3	GED Mathematics	3
GED Science	3	Elective	3
HPWA 100 Health and Wellness	<u>1</u>	HPWE	<u>1</u>
	16		16

**SOPHOMORE YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
FLAS 211 Second-Year Spanish I	3	FLAS 212 Second-Year Spanish II	3
GED Fine Arts	3	GED Social/Behavioral	3
GED Social/Behavioral	3	GED Science with Lab	3
GED Science with Lab	3	Elective	3
Elective	<u>3</u>	Elective	<u>3</u>
	16		15

**JUNIOR YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
FLAS 301 Advanced Spanish Grammar	3	FLAS 302 Advanced Spanish Composition	3
FLAS 311 History & Culture of Spain	3	FLAS 312 History & Culture of Latin America	3
FLAS 314 Advanced Spanish Conversation	3	FLAS 322 Intro. to Literature of Latin America	3
FLAS 321 Intro. to Literature of Spain	3	Elective	3
Elective	<u>3</u>	Elective	<u>3</u>
	15		15

**SENIOR YEAR**

<u>Fall Semester</u>	<u>Hours</u>	<u>Spring Semester</u>	<u>Hours</u>
FLAS 421 Hispanic Poetry	3	FLAS 422 Hispanic Prose	3
FLAS 423 Hispanic Drama & Film	3	FLAS 424 Spanish Lang. & Lit. of the SW	3
FLAS 441 Spanish Phonetics & Phonology	3	FLAS 498 Spanish Practicum	3
HPWE	1	Elective	3
Elective	<u>3</u>	Elective	<u>3</u>
	13		15

## 8. ADMISSION, TRANSFER, AND GRADUATION REQUIREMENTS

### (a) Admission Requirements

There are no formal requirements for admission to the proposed program beyond those specified for admission to MSC.

There is no need for a limit on program enrollment at this time. A limit may become necessary in the future if enrollment increases to the point where class size in required courses exceeds our ability to provide a quality learning experience. A persistent need for an enrollment limit would be dealt with by hiring additional tenure-track faculty.

### (b) Transfer Students

There are no admission requirements specific to transfer students. Students will be evaluated on a case-by-case basis to determine whether any of their prior courses can substitute for specific MSC Spanish program courses.

An articulated agreement with other institutions in Colorado would help to determine which courses might substitute for our MSC Spanish program courses.

### (c) Standards for Continuing in the Program

There are no formal standards that students must meet to continue in the program beyond those that apply to all MSC students. Once again, there is a *de facto* requirement: the successful completion of prerequisites for our upper division 400 courses. The prerequisite courses are the following FLAS courses: 301, 302, 311, 312, 314, 321, and 322.

A grade of a C or better is required in each prerequisite course.

## 9. PROGRAM FACULTY AND ADMINISTRATION

Thomas Acker

B.S. Art Education, Kutztown State College  
M.A. Temple University  
Ph. D. Temple University  
Specialization: Spanish Golden Age Theatre; Latin-American Literature  
Status: Associate Professor, Tenure Track

Andrew Gordon

B.A. University of Colorado-Boulder  
M.A. New York University (Madrid, Spain)  
Ph.D. Columbia University  
Specialization: Translation, Interpreting, Modern Peninsular Literature  
Status: Associate Professor, Tenured

Albino Gonzales

B.A. Adams State College  
M.A. Arizona State University  
Ed.D. Arizona State University  
Specialization: Multicultural Literature, Literature Written Bilingually  
Status: Lecturer

Betsy McLoughlin

B.A. University of Kansas  
M.A. University of Wisconsin  
Ph. D. University of New Mexico  
Specialization: Medieval Spanish Literature and Narrative  
Status: Associate Professor, Tenured; Transitional

Luis Silva-Villar

B.A. Universidad Complutense de Madrid, Spain  
M.A. Conservatorio Superior de Música, Madrid, Spain  
M.A. University of California, Los Angeles  
Ph.D. University of California, Los Angeles  
Specialization: Spanish Linguistics  
Status: Associate Professor, Tenure Track

Mayela Vallejos-Ramírez

B.A. Universidad de Costa Rica  
M.A. West Virginia University  
Ph.D. University of Nebraska, Lincoln  
Specialization: Latin American literature  
Status: Assistant Professor, Tenure Track

Nancy Watkins

B.A. San Diego State University

M.A. San Diego State University

Specialization: Spanish Linguistics, K-12 Curriculum and Instruction

Status: Lecturer

As the Spanish major grows, it will be necessary to appoint additional faculty. At present, however, in addition to the above faculty, we will continue to rely on the assistance of a part-time adjunct instructor who holds an M.A. degree in Spanish. In sum, the ethnic and gender composition of the faculty consists of two White females, three White males, one Hispanic female and two Hispanic males.

## 10. QUALITY ASSURANCE AND ASSESSMENT

During the development of the Spanish major, committee members frequently consulted the programs offered by other institutions in Colorado and outside the state. Though our three tracks share common core content, there is some divergence in what each track is designed to develop in its graduates.

The Teaching Licensure track complies with the most recent draft of the Foreign Language Teacher Standards (2/22/03) drafted by the Colorado State Board of Education. Specifically, the Teacher Licensure track will strive to prepare students of Spanish in the four skill areas (listening, speaking, reading, and writing). All upper-division Spanish classes are conducted in Spanish only and require students to interpret native-level texts (irrespective of the content area), respond orally in Spanish in class, prepare papers correctly using Spanish-language conventions of correct usage and give formal oral presentations in the target language.

Besides language proficiency, the MSC Spanish major supports Standard 2 of the Foreign Language Teacher Standards: “Knowledge of Culture”. The Spanish major’s core content is designed to enable graduates of the major to demonstrate a knowledge and understanding of:

*2.1 the perspectives related to historical and contemporary ideas, attitudes, and values of members of a society.*

*2.2 the practices within a culture by selecting and describing them based on historical, geographical and sociological influences that are representative of the cultures of [Spanish].*

*2.3 the products by identifying the contributions and achievements of the culture in the fields of literature, the arts, science, mathematics, business, technology and other related areas.*

*2.4 the geographic, economic, social, and political features of traditional and contemporary cultures associated with [Spanish].*

*2.5 the socio-linguistic and cultural differences that exist among heritage language speakers.*

MSC’s Spanish concentration shall cover the five areas described above through its combination of upper-division courses designed to engage students in the linguistic, cultural, historical, and sociological aspects of Hispanic cultures of the Americas and of the Iberian Peninsula. The Professional and Literary tracks shall emphasize aspects related to other disciplines but the major’s core contents shall reinforce the above-mentioned objectives. The Teaching Licensure track shall align closely with the objectives related to foreign language instruction and assessment, specific to the education program as stated in Colorado State Board of Education’s Foreign Language Teacher Standards.

### ASSESSMENT

Our assessment tools will reflect the content of specific courses taught within the Spanish major and also the expected proficiency levels of the students as they progress through the major. Inasmuch as possible, the evaluation procedure shall reflect an “authentic assessment” in that it will incorporate the use of materials and situations encountered culturally in the target language (Foreign Language Teacher Standards.)

In this regard, Mesa State College will encourage and promote the opportunity for its students to spend part of their college career in a Spanish-speaking environment, whether that is through our yearly-offered summer immersion programs or through semester-abroad programs sponsored by another institution.

In determining the success of our program, we intend to administer an outcome assessment examination. Specific to a student's particular Spanish major concentration area and the student's focus in the senior capstone course, FLAS 498 Spanish Practicum, a two-part exit exam, written and oral, will be administered during the final semester. For the written section, essays questions will be devised to elicit samples of the candidate's writing skills in Spanish. These essays will also be content-driven as they will seek to examine the candidate's knowledge in the particular concentration area of the Spanish major, and more specifically the area of focus in the Practicum. The written section will also test a student's comprehension of written text. The oral section of the assessment exam will consist of an oral "defense" of the corresponding written responses.

Both oral and written parts will be evaluated according to specific criteria established by the Spanish faculty. These would include for the written portion: comprehension, content, organization, and lexical and structural control. For the oral section, factors would include: comprehension, pronunciation, intelligibility, lexical and structural control, as well as discursive flow. Two faculty members in Spanish other than the instructor of the Spanish Practicum will evaluate the results of the assessment examination. As with other outcome assessment examinations at Mesa State College, the results are for informational purposes only and do not affect a student's grades or graduation prospects.

The Spanish faculty also will keep abreast of nationally standardized assessment tools, such as the ACTFL – OPI [American Council on the Teaching of Foreign Languages – Oral Proficiency Interview] and the BYU – FLATS [Brigham Young University Foreign Language Assessment Tests]. While the former is a fairly accurate gauge of fluency in a particular language, the latter is a multiple choice achievement examination that covers listening, reading, and grammar skills through an intermediate level. While both exams attempt to assess language competency and fluency, they do not fully address the specific content areas of our proposed curriculum.

Additionally, we will track our graduates with satisfaction surveys that will gauge the effectiveness of our efforts in professional preparation and training. Finally, we will seek academic endorsement of our program from appropriate external reviewers from professional organizations such as the AATSP [American Association of Teachers of Spanish and Portuguese].

# 11. RESOURCE ISSUES & TABLES

**TABLE 1: ENROLLMENT PROJECTIONS**

Name of Program: Spanish  
 Degree Title Bachelor of Arts  
 Name of Institution: Mesa State College

**DEFINITIONS:**

Academic year is the period beginning July 1 and concluding June 30.

Headcount projections represent an unduplicated count of those students officially admitted to the program and enrolled at the institution during the academic year.

FTE is defined as the full-time equivalent number of those students majoring in the program, regardless of the classes enrolled, during the academic year.

Program graduate is defined as a student who finishes all academic program requirements and graduates with a formal award within a particular academic year.

**SPECIAL NOTES:**

To calculate the annual headcount enrollment, add new enrollees to the previous year headcount and subtract the number who graduated in the preceding year. Adjust by the anticipated attrition rate.

To calculate FTE, multiply the number of students times the projected number of credit hours degree seeking students will be typically enrolled in per year and divide by 30.

The data in each column is the annual **unduplicated** number of declared program majors. Since this table documents program demand, course enrollments are not relevant and shall not be included in the headcount or FTE data.

		Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Full Implementat ion
1-a	In-state Headcount	1246	1271	1296	1322	1348	1375
1-b	Out-of-State Headcount	138	141	144	147	150	153
2	Program Headcount	1384	1412	1440	1469	1498	1528
3-a	In-state FTE	124	127	129	132	134	138
3-b	Out-of-state FTE	14	14	15	15	15	15
4	Program FTE	138	141	144	147	149	153
5	Program Graduates	-	-	2	4	8	14

\_\_\_\_\_  
Signature of Governing Board Information Officer

\_\_\_\_\_  
Date

**TABLE 1: ENROLLMENT PROJECTIONS**

Name of Program: Spanish  
 Degree Title Bachelor of Arts  
 Name of Institution: Mesa State College

**DEFINITIONS:**

Academic year is the period beginning July 1 and concluding June 30.

Headcount projections represent an unduplicated count of those students officially admitted to the program and enrolled at the institution during the academic year.

FTE is defined as the full-time equivalent number of those students majoring in the program, regardless of the classes enrolled, during the academic year.

Program graduate is defined as a student who finishes all academic program requirements and graduates with a formal award within a particular academic year.

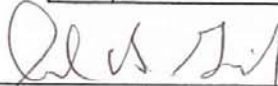
**SPECIAL NOTES:**

To calculate the annual headcount enrollment, add new enrollees to the previous year headcount and subtract the number who graduated in the preceding year. Adjust by the anticipated attrition rate.

To calculate FTE, multiply the number of students times the projected number of credit hours degree seeking students will be typically enrolled in per year and divide by 30.

The data in each column is the annual **unduplicated** number of declared program majors. Since this table documents program demand, course enrollments are not relevant and shall not be included in the headcount or FTE data.

		Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Full Implementat ion
1-a	In-state Headcount	10	18	26	34	42	46
1-b	Out-of-State Headcount	1	1	2	2	3	4
2	Program Headcount	11	19	28	36	45	50
3-a	In-state FTE	8	15	21	28	36	37
3-b	Out-of-state FTE	1	1	1	2	2	3
4	Program FTE	9	16	22	30	36	40
5	Program Graduates			2	4	8	14

  
 Signature of Governing Board Information Officer

1/30/03  
 Date



**TABLE 2 - PHYSICAL CAPACITY ESTIMATES**

Name of Program: Spanish

Name of Institution: Mesa State College

Purpose: This table documents the physical capacity of the institution to offer the program and/or the plan for achieving the capacity. Complete A or B.

**Part A**

I certify that this proposed degree program can be fully implemented and accommodate the enrollment projections provided in this proposal without requiring additional space or renovating existing space during the first five years.

\_\_\_\_\_  
Governing Board Capital Construction Officer Date

**Part B**

	Column 1	Column 2	Column 3		Column 4		Column 5	Column 6
ASSIGNABLE SQUARE FEET	TOTAL NEEDED	AVAIL-ABLE	RENOVATION		NEW CONSTRUCTION		LEASE/ RENT	REVENUE SOURCE*
TYPE OF SPACE			Immed	Future	Immed	Future		
Classroom	3443	3443						
Instructional Lab	749	749		749				Gift/ Grant
Offices	780	780						
Study								
Special/General Use								
Other:								
<b>TOTAL</b>	<b>4972</b>	<b>4972</b>		<b>749</b>				

\* Capital Construction Fund (CCF), Research Building Revolving Fund (RBRF), Gift (GIFT), Grant (GR), Auxiliary Fund (AUX)

Attach a narrative describing the institutional contingency plan that addresses the space requirements of the proposed program or alternative delivery options, in the event that the request for capital construction or renovation is not approved.

\_\_\_\_\_  
Governing Board Capital Construction Officer Date

Approved Policy I-B-10 June 5, 2003

**TABLE 3 - PROJECTED EXPENSE AND REVENUE ESTIMATES**

All cost and revenue projections should be in constant dollars (do not include an inflation factor).

		ESTIMATED AMOUNT in DOLLARS (PV)				
		Year 1	Year 2	Year 3	Year 4	Year 5
Operating Expenses:						
1	Faculty	340,381	340,381	360,381	360,381	360,381
2	Financial Aid specific to program					
3	Instructional Materials	500	500	650	650	700
4	Program Administration					
5	Rent/Lease					
6	Other Operating Costs					
7	Total Operating Expenses	340,881	340,881	361,031	361,031	361,081
Program Start-Up Expenses						
8	Capital Construction					
9	Equipment Acquisitions		100,000			
10	Library Acquisitions	1,000	1,000	1,000	1,000	1,000
11	Total Program Start-Up Exp.	1,000	101,000	1,000	1,000	1,000
TOTAL PROGRAM EXPENSES		341,881	441,881	362,031	362,031	362,081
Enrollment Revenue						
12	General Fund: State Support	431,674	431,674	431,674	431,674	431,674
13	Cash Revenue: Tuition	271,854	277,291	282,836	288,494	294,264
14	Cash Revenue: Fees		10,000	10,000	10,000	10,000
Other Revenue			100,000			
15	Federal Grants					
16	Corporate Grants/Donations					

Approved Policy

I-B-11

June 5, 2003

		ESTIMATED AMOUNT in DOLLARS (PV)				
17	Other fund sources *					
18	Institutional Reallocation **					
TOTAL PROGRAM REVENUE		703,528	818,965	724,510	730,168	735,938

\*\*If revenues are projected in this line, please attach an explanation of the specific source of the funds. If reallocated, the specific departments and the impact the dollars will have on the departments that will provide the reallocated dollars.

\_\_\_\_\_  
Signature of Governing Board Financial Officer      Title      Date

Approved Policy

I-B-12

June 5, 2003

## **12. CONCEPT PAPER FOR A BACHELOR OF ARTS DEGREE IN SPANISH AT MESA STATE COLLEGE**

### **A.) Overview**

The following proposal to implement a major in Spanish at Mesa State College (MSC) is the logical evolution of steady growth of the college during the past 25 years and the increasing interest in studying the Spanish language, based primarily on the serious need for bilingual workers in almost all areas of the workforce. It has become increasingly clear that an expanded curriculum and a degree program in Spanish are desirable. The enrollment continues to grow in our current Spanish minor and we see strong evidence among prospective students and employers for competence in Spanish. Perhaps the best indicators are found in the recently released US 2000 Census data, which shows a surge in Hispanic population. Specifically, almost 10 % of Mesa County's population is reported to be Hispanic and, at the state level, approximately 735,000 individuals or 17% of the state's population claim this heritage. If the growth trend in demographics, enrollment, and curriculum continues, a major in Spanish at MSC should arguably be part of this dynamic future.

The change in state and local demographics has particular interest for us as we propose the Spanish major. A good portion of the growing Hispanic population who pursue higher education speaks English as a first language. These students have lost, or risk losing, the Spanish language of their heritage. A major in Spanish—especially as a second major combined with another field—would connect them more closely with their Hispanic culture and allow them to serve those whose first language is Spanish. As bilingual citizens, co-workers, employers and teachers, they could become role models in their communities. Our goal is to promote bilingual competence for all who would complete the Spanish major. Our baccalaureate program is designed to insure MSC's readiness to prepare a workforce that can function professionally in both English and Spanish. Furthermore, the college is committed to identifying the resources necessary for implementing the program.

### **B.) Program Goals**

A primary goal of this proposal is to afford students from across the Western Slope and the state the opportunity to earn the baccalaureate degree in Spanish at MSC. Our practical, streamlined curricular design (see section F) will enable students to acquire the core knowledge of the field and then enter one of three areas of more specialized interest: (1) applied Spanish for professional careers outside academia; (2) K-12 teacher preparation; and (3) the study of Spanish language, literature, and culture primarily as preparation for graduate school. The expansion of the current Spanish program from minor to major will equip our students with the requisite credentials upon graduation to pursue professional and pre-professional interests that are currently beyond the scope of their formal education and training here at MSC. In particular, our Spanish majors will enter into fields such as health care, business, law enforcement, social work, and high-tech sectors with bilingual capabilities; secondary Spanish and bilingual elementary teaching; and graduate studies in Spanish.

We envision our program to be highly innovative, promoting bilingualism through a comprehensive program of literacy in Spanish. After all, to be truly bilingual, one must have a command of cultural phenomena as well as linguistic competence. We anticipate that the majority of our students will pursue the applied track or the K-12 education track and will be double majors in fields such as

education, business, and the social sciences. We expect that these double majors will strengthen their employability and credentials by being proficient in Spanish as well as English.

Finally, major goals of the institution and of the proposed Spanish major are to broaden the curriculum to ensure it provides opportunities for students to explore the arts, humanities, and sciences from other perspectives and to increase the enrollment and retention of minorities in degree programs. We believe that the choices available in the Spanish major will do both.

#### C.) Relationship to Institutional Role and Mission

The Colorado Legislature has designated MSC a general baccalaureate institution offering liberal arts and science programs with a limited number of professional and technical programs. The proposal for the Spanish major clearly fits this mission when our applied Spanish and teacher preparation tracks are considered. Certain career objectives, such as those in education, business administration, nursing, and criminal justice, could be well served by offering a major in Spanish at MSC. The college and the Western Slope area would necessarily benefit from the proposed instruction and training, which would bridge diverse elements of the curriculum and supply a future cadre of skilled Spanish- and English-proficient graduates. The proposed baccalaureate in Spanish would also play an important role in addressing the needs of professionals in all disciplines who will be working in an increasingly global, multicultural environment in the state of Colorado and beyond.

#### D.) Opportunity and Need

The “Community Profile 2000,” which is distributed by the Grand Junction Chamber of Commerce, lists Mesa County School District #51, St. Mary’s Hospital (the largest hospital on the Western Slope), Mesa State College, and City Market, Inc. as the top four employers in Mesa County. Mark Zipse, personnel director of School District #51, strongly confirmed the need for bilingual teachers and aides throughout the Western Slope and the western United States. Medical staff at St. Mary’s Hospital affirmed its need to be able to communicate with patients, a large number of whom are monolingual Spanish-speakers. Additionally, local manufacturing, high-tech, and service firms increasingly encounter Spanish as an essential language of commerce; while state, local, and federal governments similarly face linguistic barriers that bilingual staff is routinely called upon to address and resolve. In addition, Dr. Gary Bonvillian, a former Dean of the School of Business and Professional Studies at Mesa State supports the need for this major since the internationalization of commerce requires the entering workforce to have expanded language skills as well as knowledge of other cultures. In this light, given Colorado's location, the surrounding economic and commercial boundaries suggest that expanded studies in the Spanish language are critical.

Our schools, hospitals, businesses, and governmental agencies in need of well-educated bilingual personnel would be well served by MSC students who have dedicated a portion of their undergraduate education to concentrations in Spanish. Unfortunately, we must rely on anecdotal evidence from the employer-side of the equation to substantiate the need for a baccalaureate program in Spanish at MSC. Neither the Labor Market Information (LMI) division of the Colorado Department of Labor nor the US Department of Labor Occupational Forecasting office currently tracks the demand or anticipated need for bilingual professionals. However, staff from both entities provided anecdotal evidence of increasing demand. Mr. Clay Bandy of the state's LMI office indicates that he and his staff of

statisticians are impressed by the popularity of Spanish-proficient college graduates in a wide array of occupational fields. Mr. Jon Sargent, a federal labor trends analyst in Washington, DC, noted a burgeoning demand for a bilingual (Spanish-English) labor force that covers all occupations and all walks of life in the US today. At MSC, the Spanish faculty and administration routinely field calls from local employers (health care providers, social and legal service agencies, K-12 educators) whose demand for competently trained bilinguals surpasses the pool of qualified individuals.

Mesa State's students regularly ask about plans for a major in Spanish. At this point in time, there are 40-50 students in any semester pursuing this minor and in the past few years, more than 10 students each year graduate with a declared minor in Spanish. Based on recent growth in interest in the minor, projections are that within a short time approximately 50 students would be pursuing a Spanish major, either solely or in conjunction with another discipline at the college. In addition, the increasing number of Hispanic students enrolling at Mesa State provides a larger pool from which to recruit majors. And finally, for the non-traditional students served by MSC, a Spanish major offered locally is the only practical solution for them.

#### E.) Duplication with Degree Programs at Other Schools

With the sole exception of Mesa State, every other college and university in Colorado offers a degree program in Spanish either as a stand-alone degree or as part of an umbrella program in foreign languages. Thus, the proposed program is replicative of these but the fact that every institution offers a program in Spanish clearly establishes the importance of study in this field to the State and its citizens. In addition, this proposed program attempts to establish a niche through the three concentrations established. Specifically, the proposed Spanish major is more community- and service-based, with practical applications that would benefit the entire state and region.

F.) Program Design

In the list that follows, course numbers that include "XX" denote new curricular offerings that would have to be designed and proposed to supplement the current courses in the MSC Catalog.

The MAJOR in Spanish would consist of the following **REQUIRED** courses:

<u>Course</u>		<u>Credits hours</u>
FLAS 301	Advanced Spanish Grammar	3
FLAS 302	Advanced Spanish Composition	3
FLAS 311	History & Culture of Spain	3
FLAS 312	History & Culture of Latin America	3
FLAS 314	Advanced Spanish Conversation	3
FLAS 321	Introduction to the Literature of Spain	3
FLAS 322	Intro. to the Literature of Latin America	3
FLAS 498	Spanish Practicum	<u>3</u>
	Total required course credits	24

Additionally, students would choose five other three-credit courses at the 300 and/or 400 level from the elective/concentration list that follows. In total, a student majoring in Spanish will have completed at least 39 credit hours in the discipline, 24 hours of core credits plus 15 hours from one of the proposed concentrations. As noted, there will be three predominant concentrations for the major: (1) applied professional Spanish, (2) teacher licensure, and (3) literature and language. In the list that follows, we have prefixed the courses with 1, 2, and 3, which correspond to the three concentrations as enumerated above. In fulfilling the 15 credit hours required to complete the selected concentration, students would need to complete at a minimum the courses designated for their respective specialization tracks. For the teacher licensure track, we are looking at future collaboration with the Teacher Education and Licensure Program and the English program for ESL (English as a Second Language) course development.

**CONCENTRATION LIST FOR THE PROPOSED SPANISH MAJOR:**

<u>Track fulfillment</u>	<u>Course title</u>	<u>Credit hours</u>
<u>Applied Professional Spanish</u>		
1	FLAS 431 Medical Spanish	3
1	FLAS 432 Spanish for Social Services	3
1	FLAS 433 Business Spanish	3
1	FLAS 434 Translation	3
1	FLAS 435 Interpreting	3
<u>Teacher Licensure</u>		
2	FLAS 441 Spanish Phonetics & Phonology	3
2	FLAS 442 Methodology of Teaching Foreign Languages	3
2	FLAS 443 Spanish for Public School Teachers	3
2	FLAS 424 Spanish Language & Lit. of the Southwest	3

### Literature and Language Track

3	FLAS 421	Hispanic Poetry	3
3	FLAS 422	Hispanic Prose	3
3	FLAS 423	Hispanic Drama and Film	3
3	FLAS 424	Spanish Language & Lit. of the Southwest	3

### Electives

1,2,3	FLAS 395	Independent Study	1 - 3
1,2,3	FLAV 396	Topics	1 - 3
1,2,3	FLAS 495	Independent Study	1 - 3
1,2,3	FLAV 496	Topics	1 - 3
1,2,3	Classes required for either of the other two tracks		3

Either as part of a consortium or independently, it is the opinion of all current Spanish faculty members that a study abroad or target language immersion program would be essential for fulfilling our pedagogical goals. We have broached the subject of collaboration with our colleagues at Metropolitan, Adams State, and Western State and are hopeful that our students can either benefit from pre-existing programs there or engage in the continuation of our independent efforts in Spain, Mexico, Costa Rica, and other regions of the Spanish-speaking world.

### G.) Resources Needed

Physical resources - A primary necessity will be a functional, dedicated multimedia foreign-language laboratory with a minimum of 30 workstations. Mesa State currently houses an outdated foreign language laboratory in Houston 122. Estimated costs to update the current outmoded lab to the envisioned 30-seat facility range from \$70,000 - \$120,000 for hardware, software, furniture, and installation. A facility of this size will ensure that a class *en masse* could move from the traditional classroom setting into the laboratory, barring competing needs of classes that meet at the same hour on the same days. Our serious pedagogical goals for competency in the four areas of language acquisition – listening, speaking, reading, and writing -- necessitate the acquisition of this technology. Members of the Spanish faculty are already seeking private funding through MSC's Office of Sponsored Programs.

Human resources - Staffing projections are derived from the current frequency and multiple sections of course offerings in Spanish at MSC coupled with the need to offer all required courses in cycles to insure that an entering freshman could complete the baccalaureate program in Spanish in four years. Based on a 24 credit-hour teaching load per academic year, we would need 7.00 full-time instructors, an increase of 1.25 full-time lines, to implement the major in Spanish and insure the continuity of our present course offerings. The administration of MSC has identified a tenure-track line within the department that can be reassigned and is committed to funding the additional costs for part-time faculty. Regarding staffing needs for the Conversation Workshops and the Foreign Language Laboratory, work-study funds already in place may need to be augmented to ensure more coverage of these duties.



### 13. CCHE letter regarding Concept Paper

## STATE OF COLORADO

Department of Higher Education  
COLORADO COMMISSION ON HIGHER EDUCATION

Peggy Lamm, Chair  
Dean L. Quamme, Vice Chair  
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Judy Weaver



Bill Owens  
Governor

Timothy E. Foster  
Executive Director

May 30, 2002

Dr. Lee Halgren  
President  
The State Colleges of Colorado  
1580 Lincoln Street, Suite 750  
Denver, CO 80203

Dear Dr. Halgren:

A concept paper from Mesa State College for a B.A. in Spanish was on the agenda of the Colorado Commission on Higher Education at its meeting of April 5, 2002. This followed a review of the concept paper by Commission staff and discussions with you. At that meeting, agreement was reached on the issues that were to be addressed in the full proposal. Subsequently, a summary and analysis of the paper and staff recommendations were prepared for the April meeting of the Commission.

The Commission agreed with the issues to be addressed, and raised no further questions about the concept paper. Therefore, as stated in the Commission agenda item, the following must be included in the full proposal for a B.A. in Spanish at Mesa State College, and considered by the Regents in their deliberations and action on that proposal:

1. Further discussion of the need for the program in the region served by Mesa State.
2. The advantages in the job market that the holder of the proposed degree in Spanish would have over those completing the existing minor.
3. The impact of the new program on the existing minor and the institution's plans for that minor.
4. An explanation of what is meant by a "practical, innovative, curricular design."
5. In what ways the program will be "highly innovative."

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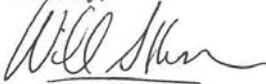
1380 Lawrence Street, Suite 1200, Denver, Colorado 80204-2059 • (303)866-2723 • FAX (303)866-4266  
[www.state.co.us/cche](http://www.state.co.us/cche)

6. How a desired "immersion" experience will be built into the curriculum. Would such an experience still allow a student to graduate within 120 credits and four years?

7. How the program will emphasize the use of technology and student responsibility for learning.

Please contact me to set up a time for a technical consultation meeting at which time we can discuss the structure of the full proposal, the tables that must be included with it, and any other questions about the proposal.

Sincerely,



William G. Kuepper  
Senior Policy Advisor

WGK:kkj

#### 14. Course descriptions

**FLAS 111 First-Year Spanish I (3)**

**FLAS 112 First-Year Spanish II (3)**

Basic competency in understanding, speaking, reading, and writing. (Fall/Spring)

**FLAS 114 Conversational Spanish I (3)**

**FLAS 115 Conversational Spanish II (3)**

A beginning level class for adult students who wish to develop a basic vocabulary for speaking and understanding Spanish socially, on the job or south of the border. (Fall/Spring)

**FLAS 117 Career Spanish I (3)**

**FLAS 118 Career Spanish II (3)**

For students with or without prior knowledge of Spanish who wish to speak and understand the vocabulary and phrases most frequently encountered in the fields of air transportation, agriculture, automotive services, business, child care, education, engineering, geology, hotel, motel, restaurant and resort management, law enforcement, pre-dentistry, nursing, pre-medicine, ranching, retail sales, social work, and travel, recreation, and hospitality management. (Fall/Spring)

**FLAS 211 Second-Year Spanish I (3)**

**FLAS 212 Second-Year Spanish II (3)**

Reinforces and expands the four basic language skills developed in the first-year course and provides exposure to a wider variety of cultural materials and situations. Prerequisites: two years of high school Spanish, FLAS 111 and 112, or consent of instructor. (Fall/Spring)

**FLAS 301 Advanced Spanish Grammar (3)**

A thorough review and intensive practice of all the basics of Spanish grammar, including pronouns, verb tenses (both indicative and subjunctive), prepositions, and more. This course includes the writing of short compositions. Prerequisites: FLAS 212 or permission of instructor. (Fall)

**FLAS 302 Advanced Spanish Composition (3)**

Writing of well-structured and clearly-planned compositions of varying length. Provides the opportunity for students to do research in Spanish and prepares them for the writing of regular term papers in Spanish. Prerequisite: FLAS 301. (Spring)

**FLAS 311 History and Culture of Spain (3)**

History and culture of Spain from its early inhabitants through the twentieth century. Short written or oral reports in Spanish on a variety of topics are regularly assigned, with emphasis on improving speaking, reading, and writing skills. Prerequisites: FLAS 212 or permission of instructor. (Fall)

**FLAS 312 History and Culture of Latin America (3)**

History and culture of Latin American from its early inhabitants through the twentieth century. Short written or oral reports in Spanish on a variety of topics are regularly assigned, with emphasis on improving speaking, reading, and writing skills. Prerequisites: FLAS 212 or consent of instructor. (Spring)

**FLAS 314    Advanced Spanish Conversation    (3)**

Conversational practice in Spanish over a wide range of topics, working towards a greater command of Spanish grammar, vocabulary, and Hispanic culture. Prerequisite: FLAS 212. (Fall/Spring)

**FLAS 321    Introduction to the Literature of Spain    (3)**

Introduction to the literature of Spain from the Middle Ages through the twentieth century, including excerpts from major works in poetry, narrative, and theater and by such authors as Cervantes, Perez-Galdos, and Garcia-Lorca. Prerequisites: FLAS 212 or permission of instructor. (Fall)

**FLAS 322    Introduction to the Literature of Latin America    (3)**

Introduction to the literature of Latin America from the colonial period through the twentieth century, including excerpts from major works in poetry, narrative, and theatre and by such authors as Sor Juana, Borges, Neruda, and Garcia-Marquez. Prerequisites: FLAS 111, 112, 211, 212. (Spring)

**FLAS 421    Hispanic Poetry    (3)**

Exploration of peninsular and/or Latin-American poetry, poets, and poetic forms. May include poetry written by Hispanic authors in the United States. Prerequisites: FLAS 212, 301, 302, 314, 321, and 322. (Alternate Fall)

**FLAS 422    Hispanic Prose    (3)**

Exploration of peninsular and/or Latin-American prose, including the novel, short story, and/or essay. May include prose written by Hispanic authors in the United States. Prerequisites: FLAS 212, 301, 302, 314, 321, and 322. (Alternate Spring)

**FLAS 423    Hispanic Drama and Film    (3)**

Insights into the role of the dramatic arts, their interplay with the visual arts, and their relationship to the subsequent developments in Hispanic cinema. Prerequisites: FLAS 212, 301, 302, 314, 321, and 322. (Alternate Fall)

**FLAS 424    Spanish Language and Literature of the Southwest    (3)**

Study of major characteristics of language and literature with Hispanic roots in the United States, with special emphasis on the Southwest. Prerequisites: FLAS 212, 301, 302, 314, 311, 312, 321, and 322. (Alternate Spring)

**FLAS 431    Medical Spanish    (3)**

Acquisition and refinement of superior linguistic and cross-cultural skills in health care settings in which Spanish is the predominant language of communication. Prerequisites: FLAS 212, 301, 302, and 314. (Fall)

**FLAS 432    Spanish for Social Services    (3)**

Study and application of Spanish language standards in social services, with focus on general counseling, government programs, mental health, alcohol and drugs, family and personal relationships, child abuse, and domestic violence. Prerequisites: FLAS 212, 301, 302, and 314. (Spring)

**FLAS 433    Business Spanish    (3)**

Exploration of the linguistic and cultural aspects of conducting business in a Hispanic context as well as developing the skills necessary for professional correspondence. Prerequisites: FLAS 212, 301, 302, 311, 312, and 314. (Fall)

**FLAS 434 Translation (3)**

Fundamentals of translation. Insights into and practice in the art of translation from its Biblical inception to the latest in machine-generated translation. Particular focus on the Spanish-English language pair. Prerequisites: FLAS 212, 301, 302, and 314. (Fall)

**FLAS 435 Interpreting (3)**

Fundamentals of interpreting. Exploration and enhancement of linguistic and cross-cultural skills in the various venues and modes of Spanish-English interpreting. Prerequisites: FLAS 212, 301, 302, and 314. (Spring)

**FLAS 441 Spanish Phonetics and Phonology (3)**

Theory and practice of Spanish phonetics and phonology, with focus on variation in the Hispanic world, Spanish and English in contrast, improvement of pronunciation, and enhancement of the ability to relate sounds to their spelling symbols. Prerequisites: FLAS 212, 301, 302, and 314. (Fall)

**FLAS 442 Methodology of Teaching Foreign Languages (3)**

Examination of current trends, methods, and techniques in foreign language pedagogy, including “Standards for Foreign Language Learning: Preparing for the 21<sup>st</sup> Century,” and “Proficiency Guidelines of the American Council on the Teaching of Foreign Languages (ACTFL).” Prerequisites: FLAS 212, 301, 302, 314, and 441. (Spring)

**FLAS 443 Spanish for Public School Teachers (3)**

Intensive oral/written practice of Spanish for communication and dialogue between teachers and the Spanish-speaking community. Prerequisites: FLAS 212, 301, 302, and 314. (Fall)

**FLAS 498 Spanish Senior Practicum (3)**

Faculty-coordinated internship consisting of work-oriented instruction in Spanish involving classroom or laboratory experiences and/or research. Prerequisites: FLAS 212, 301, 302, 311, 312, 321, and 322, plus at least nine credit hours completed in any one of the three Spanish major concentrations. (Spring)

**AGENDA ITEM: GRAND VALLEY BOCES  
AMENDMENT OF AGREEMENT TO FORM AND  
APPOINTMENT OF ADDITIONAL BOARD MEMBERS**

**ISSUE**

In 1991, the Trustees of the State Colleges in Colorado, acting on behalf of Mesa State College and Mesa County Valley School District 51, agreed to establish the Grand Valley Board of Cooperative Educational Services for the purpose of providing unified technical and vocational education programs and services to Mesa County. Legislation enacted in 2003 dissolved the State Colleges in Colorado and created the Board of Trustees of Mesa State College. Another bill enacted, HB 03-1193, permits the Grand Valley BOCES to add up to four additional community members to the Board. The "Agreement to Form" needs to be amended to reflect these two changes.

The original "Agreement to Form" gave authority to appoint the community member to the other members of the Board. The proposed amendment states that the BOCES Board no longer has this authority. Instead, this amendment states that the BOCES Board will make recommendations to the Participating Boards and these Boards authorize the appointment of these community members.

Further, the BOCES Board has solicited nominations and is recommending two community members for appointment to the Board at this time. The Board is asked to authorize the appointment of these members.

**BACKGROUND**

Citizens of the Grand Valley historically have been interested in economic activity and the critical role education plays in supporting and in seeding businesses and industries. In the late 1980's, the community came to realize that local educational entities were not providing the technical and vocational education services needed by businesses in the region. Community leaders worked with the staffs of Mesa State College and Mesa County Valley School District 51 to develop strategies that, if enacted, could address this critical need. A unique partnership under the umbrella of boards of cooperative educational services (BOCES) was proposed between the businesses and industries of the valley, the College, and the School District. Legislation was proposed and enacted that would permit a school district and a postsecondary institution to create a BOCES. In 1991, this partnership was cemented with the creation of the Grand Valley Board of Cooperative Educational Services. The Board of Trustees of the State Colleges in Colorado and the Board of Education of Mesa County Valley School District 51 entered into an "Agreement to Form" which provides the legal basis for the Grand Valley BOCES.

Legislation enacted in 2003 has led to the need to amend this "Agreement to Form." First, this agreement was authorized by the Board of Trustees of the State Colleges in Colorado. HB 03-1093 dissolved this Board and assigned authority to enter into such agreements to the Board of Trustees of Mesa State College. As a result, the "Agreement to Form" needs to be amended, replacing all references to the Board of Trustees of the State Colleges in Colorado with the Board of Trustees of Mesa State College.

Further, the original agreement signed in 1991 established a five-person board with two representatives appointed by The Trustees of the State Colleges in Colorado, two by the District 51 Board of Education and the fifth coming from the community. In recent years, the BOCES has recognized the critical importance of community involvement and decided that it would be beneficial to add additional community members. While the authorizing legislation was not explicitly clear as to the membership of this unique BOCES, it was decided that legislation should be enacted to permit the addition of up to four more community members. As a result, HB 03-1193 was introduced and signed into law. The "Agreement to Form" needs to be amended to address this change.

The agreement signed in 1991 gave authority for the appointment of the community member to the other four members of the BOCES Board – the two College representatives and the two School District representatives. At this time the BOCES Board is recommending a change and this is reflected in the proposed "Amendment to Agreement to Form." The proposed change still requires the BOCES Board to solicit nominations for the community positions but, rather than allowing the members of the BOCES Board representing the College and the School District to authorize the appointments, this authority is assigned to the Board of Trustees of Mesa State College and the Board of Education of Mesa County Valley School District 51. The BOCES Board is required to submit nominations which must be approved by both bodies.

At this time, the BOCES Board is recommending that two additional community members be added. As required, the Board solicited nominations from the Grand Junction Economic Partnership, the Grand Junction Chamber of Commerce, the Grand Junction City Council, and from the governing boards' municipal and county governments in the area served. In addition, nominations were solicited from the public at large. The Board reviewed and discussed nominations received and is recommending that Mr. Dave Duff and Ms. Lenna Watson be added to the Board. Resumes of these individuals will be available for review.

A copy of the original "Agreement to Form the Grand Valley Board of Cooperative Educational Services" and a copy of the proposed "Amendment to Agreement to Form the Grand Valley Board of Cooperative Educational Services" are provided.

The Board is asked to approve the proposed Amendment and to authorize the appointments of Mr. Duff and Ms. Watson.

AGREEMENT TO FORM  
THE GRAND VALLEY  
BOARD OF COOPERATIVE EDUCATIONAL SERVICES

Establishment of the Board of Cooperative Services.

The Trustees of the State Colleges in Colorado, for the benefit of Mesa State College, and The Board of Education of Mesa County Valley School District No. 51 (referred to as the “Participating Boards”), pursuant to Section 22-5-104 (1), C.R.S., agree to establish and organize the Grand Valley Board of Cooperative Educational Services (also referred to as a “Board of Cooperative Services”) for the purpose of providing unified technical and vocational education programs and services and to provide supporting, instructional, administrative, facility, community, or any other services contracted by the Participating Boards. The Board of Cooperative Services shall be a body corporate and may, in its name, hold title to personal property for any purpose authorized by law, sue and be a party to contracts for any purpose authorized by law. The Participating Boards agree to take such steps and authorize such actions as may be required to accomplish the purpose and intent of this Agreement.

Composition of Selection of the Board of Cooperative Services.

The Board of Cooperative Services shall consist of not less than five members, the exact number to be agreed upon by the Participating Boards subsequent to the signing of this Agreement, provided that the Participating Boards shall be entitled to at least one member each. Initially, the Board of Cooperative Services shall consist of five members, two each being representative of the Participating Boards and one being representative of the community served.

The Trustees of the State Colleges in Colorado shall appoint its assigned number of representatives to the Board of Cooperative Services and one alternate for each position from its membership or from the



employees of Mesa State College. The term of office of each member appointed by the Trustees of the State Colleges in Colorado shall not exceed three years; except that if said member ceases to be a member of the Trustees or an employee of Mesa State College, a vacancy shall exist on the Board of Cooperative Services.

As a member's term of office expires, a replacement member shall be appointed by the Trustees within thirty days after the expiration date. When other vacancies occur, they shall be filled by appointment by the Trustees within thirty days from the date on which the vacancy occurs.

The Board of Education of Mesa County Valley School District No. 51 shall appoint its assigned number of representatives to the Board of Cooperative Services and one alternate for each from its membership. The term of office of each member representing the Board of Education shall have the same expiration date as the term which the member is serving on the Board of Education at the time of her/his appointment.

One member of the Board of Cooperative Services, known as the community representative, shall be appointed by the members who represent the Participating Boards. Nominations for this appointment shall be solicited from the Mesa County Economic Development Council, the Grand Junction Chamber of Commerce, the Grand Junction City Council, the governing boards municipal and county governments in the area served, and other community entities. The Board of Cooperative Services' members appointed by the representatives of the Participating Boards shall select the community representative from nominations received.

The term of office of the community representative member of the Board of Cooperative Services shall not exceed three years. As the term of office of such member expires, a replacement shall be appointed within thirty days after the expiration date from among nominees submitted by the various Grand Valley community entities.

### Powers and Duties of the Board of Cooperative Services.

The Board of Cooperative Services shall have all powers permitted and shall exercise all duties required by law including, without limitation, those prescribed or authorized by Article 5 of Chapter 22, Colorado Revised Statutes, as amended.

### Organization of the Board of Cooperative Services

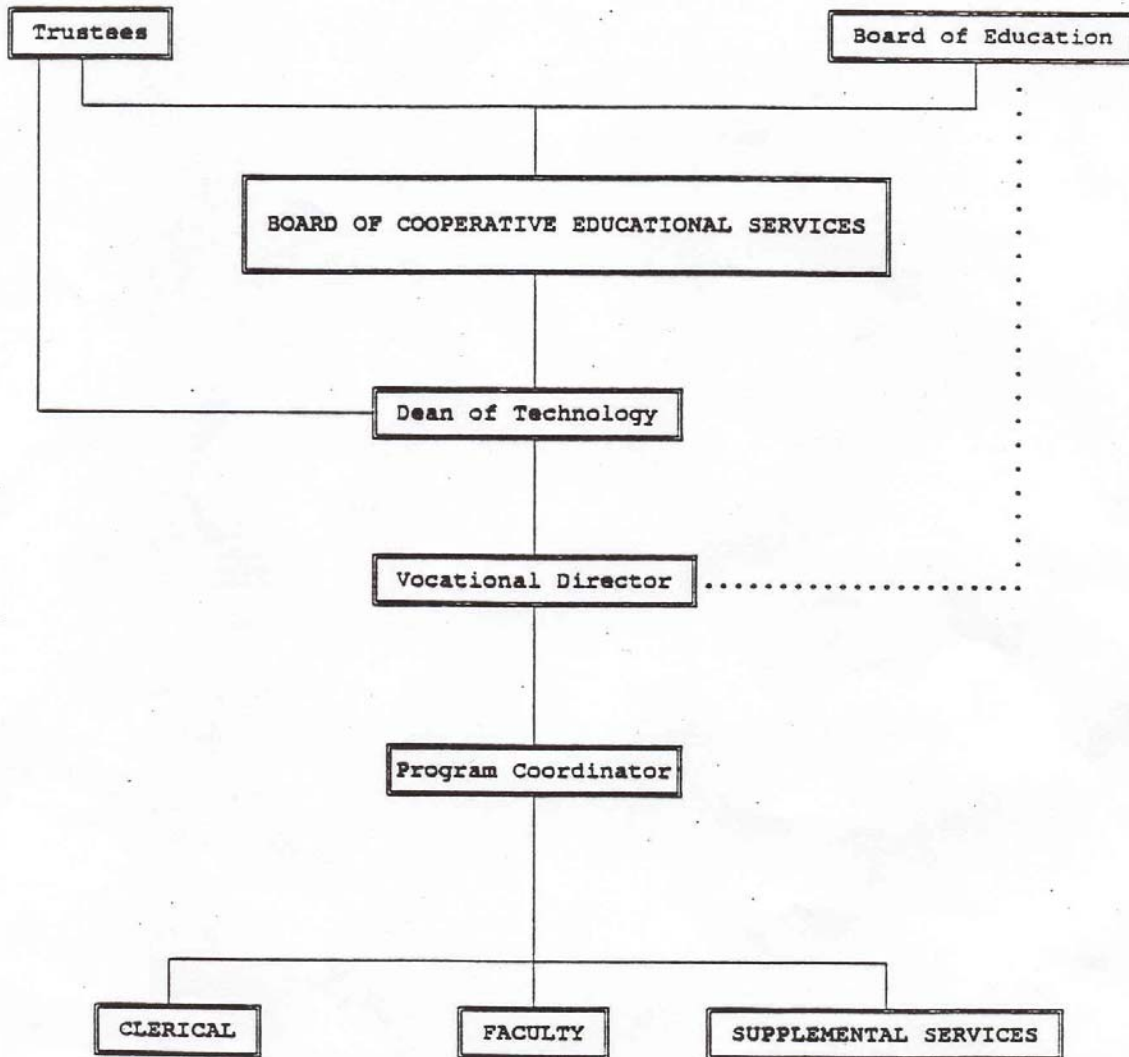
At the first meeting, the members shall elect from their membership a president, a vice-president, a secretary, and a treasurer, whose terms of office shall be for two years, unless their terms of office or employment with or by the Participating Boards earlier terminate, in which case their officership shall similarly expire. The duties of the president, vice-president, secretary, and treasurer of the Board of Cooperative Services shall be the same as set forth for similar offices of boards of education in Sections 22-32-105 to 22-32-107, C.R.S. Meetings of the Board of Cooperative Services shall be called, held, and conducted as set forth in Section 22-32-108, C.R.S. The members of the Board of Cooperative Services may adopt By-Laws which shall contain any provisions necessary or convenient for the organization's regulation and management.

### Financing of the Board of Cooperative Services

Financing of the services performed under the direction of the Board of Cooperative Services shall be by contributions from available monies in any funds, which may be legally expended for such services, of the Participating Boards on the basis of a proportionality agreed upon by the Participating Boards and the Board of Cooperative Services. Additional financing will be pursued through federal and state grants, grants or contracts from the Participating Boards and other agencies, and any other source authorized by law.

Board of Cooperative Services Organizational Structure

The initial administrative structure of the Board of Cooperative Services shall consist of a Dean, Vocational Director, and Program Coordinator. The initial organizational chart is as follows:



SIGNATURES

School District 51  
Board of Education

By: W. T. Morse, M.D.  
President

Date: 12/17/91

TRUSTEES OF THE STATE  
COLLEGES IN COLORADO

By: [Signature]  
Chairman

Date: 11-15-91

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AMENDMENT TO  
AGREEMENT TO FORM  
THE GRAND VALLEY  
BOARD OF COOPERATIVE EDUCATIONAL SERVICES

THIS AMENDMENT TO AGREEMENT TO FORM THE GRAND VALLEY BOARD OF COOPERATIVE EDUCATIONAL SERVICES (Amendment) is made this \_\_\_\_ day of January, 2004 by the Board of Trustees of Mesa State College and the Board of Education of Mesa County Valley School District No. 51.

The parties agree to amend the Agreement to Form the Grand Valley Board of Cooperative Educational Services, dated December 17, 1991 (the "Agreement") as follows:

1. Pursuant to section 23-53-101, C.R.S, *et seq.*, Mesa State College is now governed by the Board of Trustees of Mesa State College. Any references in the Agreement to the "Trustees of the State Colleges in Colorado" shall be replaced with the "Board of Trustees of Mesa State College."

2. The section entitled "Composition of Selection of the Board of Cooperative Services" to the Agreement is amended to read in its entirety as follows:

The Board of Cooperative Services shall consist of not less than five members, the exact number of which shall be agreed upon by the Participating Boards subsequent to the signing of this Amendment, provided that the Participating Boards shall be entitled to at least one member each. Initially, the Board of Cooperative Services shall consist of five members, two each being representatives of the Participating Boards and one being a representative of the community served.

The Board of Trustees of Mesa State College shall appoint its assigned number of representatives to the Board of Cooperative Services and one alternate for each position from its membership and the chief executive officer, or an equivalent position, of Mesa State College. Each term of office of each member appointed by the Board of Trustees of Mesa State College shall not exceed three years; except that if said member ceases to be a member of the Board of Trustees of Mesa State College or the chief executive officer, or an equivalent position, of Mesa State College, a vacancy shall exist on the Board of Cooperative Services. There shall be no limit as to the number of terms each such member may serve.

Upon termination of a member's office, a replacement member shall be appointed by the Board of Trustees of Mesa State College within thirty (30) days after the expiration date. When other vacancies occur, they shall be filled by appointment by the Board of Trustees of Mesa State College within thirty (30) days from the date on which the vacancy occurs.

The Board of Education of Mesa County Valley School District No. 51 shall appoint its assigned number of representatives to the Board of Cooperative Services and one alternate for each from its membership and the superintendent of School District No. 51. Each term of office of each member representing the Board of Education shall have the same expiration date as the term which the member is serving on the Board of Education at the time of her/his appointment, and the date the superintendent ceases to be an employee of School District No. 51. There shall be no limit as to the number of terms each such member may serve.

Up to five members of the Board of Cooperative Services, known as the community representatives, shall be appointed by the Participating Boards. The members who represent the Participating Board shall solicit nominations for these appointments from the Grand Junction Economic Partnership, the Grand Junction Chamber of Commerce, the Grand Junction City Council, the governing boards' municipal and county governments in the area served, and other community entities. The members who represent the Participating Boards shall select nominees from the nominations received and make recommendations as to the appointment of such nominees to the Participating Boards. Any such community member so appointed shall reside in the area served by the Board of Cooperative Services.

Each term of office of each community representative member of the Board of Cooperative Services shall not exceed three years. Upon termination of a community member's office, a replacement shall be appointed within thirty (30) days after the expiration date from among nominees submitted by the various Grand Valley community entities. There shall be no limit as to the number of terms each such community representative member may serve.

In all other respects, the Agreement to Form the Grand Valley Board of Cooperative Educational Services shall continue in full force and effect.

**SCHOOL DISTRICT 51  
BOARD OF EDUCATION**

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
President

**BOARD OF TRUSTEES OF MESA STATE  
COLLEGE**

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Chairman



## Interim President's Report

Headcount enrollment this spring is 5,490, a 4.1% increase above last spring's enrollment of 5,270. Equally important, the total number of credit hours increased from 64,788 to 66,842 or 3.8%. Since the budget was based on a 1% enrollment increase, tuition revenues are above budget. As I noted in an e-mail to you, the fastest growth continues at UTEC which houses the programs offered by Mesa State's School of Applied Technology. A comparative analysis of the credit hours offered by each school is shown in the table below.

<u>School</u>	<u>Credit Hours Spring 2003</u>	<u>Credit Hours Spring 2004</u>
Applied Technology	3273	3725
Business/Prof Studies	14405	15152
Humanities/Soc Sci	29241	30132
Sciences/Math	17458	17428
Undesignated	434	387
Total	64,788	66,842

Applications and acceptances for next fall continue to be solid. There continue to be increases in applications from non-residents. However, at this point in time, this increase is offset by a comparable decrease in the number of applicants from Colorado. We have hired temporary staff to help process applications since there were some delays.

As of February 1, there were 790 residents in the dorm, an increase of 14 over last year. This is 86% of occupancy. Average occupancy for the year is at 94%, up 3 % over last year's average. At this time, there are 129 new applications for next fall, an increase of 5 over last year at this time. Reapplication for current students begins this month and this will be reflected in future reports.

A CCHE meeting was held Thursday, February 5 in Denver. A revised methodology for distributing merit-based aid was on the agenda. If approved, this could reduce the amount of financial aid Mesa State receives from the state.

Each spring CCHE identifies low demand academic programs and requires each governing board to take specific actions to strengthen or to discontinue these programs. The process is driven by CCHE's Policy and Procedures for the Discontinuance of Academic Degrees with Low Program Demand. Typically, low demand programs have been presented to the Commission in two reports: 1) a public notice to institutions of low demand programs including those that have been identified this year; and 2) the results of governing board action on programs remanded for action in the past. The criteria used for determining low demand programs are fewer than ten graduates in one year or fewer than twenty graduates in three years. By March 1, each governing board is required to identify the current year's list of program exemptions as well as the action taken on program(s) identified for discontinuation in 2004. Mesa State has not had any baccalaureate programs that have been identified as low demand, so no Board action is required.

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## **Classified Staff Council Report**

The Council continues to closely monitor the actions of the state legislature, particularly with regard to the bills addressing Civil Service Reform and PERA. When deemed appropriate, information has been (and will continue to be) distributed to the rest of the classified staff personnel on campus.

Weather permitting, two of our Council members will be attending a meeting of the Statewide Liaison Council at Colorado State University in Pueblo on February 6, 2004. The Statewide Liaison Council consists of classified staff representatives from all state institutions of higher education. The purpose of this organization is to serve all classified staff at these institutions by sharing information/ideas and monitoring the legislature with regard to actions which would impact the employees, as well as the institutions. This group meets approximately four times per year at various institutions around the state.

In light of the forthcoming Official Functions policy changes, the Council will be discussing options regarding providing Ice Cream Socials, etc., for the campus. For several years, we have provided three functions which we hope serve as a thank you to employees (faculty and staff) for all their hard work. These functions are: two Ice Cream Socials (one during Fall Break and one during Spring Break); and one Hot Dog Social (during the Summer Session). In the past, the Council has been able to fully fund the Ice Cream Socials and only ask for partial payment from participants for the Hot Dog Social. We hope the revised policy, and our budget, will allow us to continue with these events.

The Council is pleased to be able to report that we have awarded four scholarships of \$100, each, to Classified Staff employees taking courses at Mesa State College this spring, 2004, semester. This fund is made possible through donations collected at our Ice Cream and Hot Dog Socials. The money is maintained in an account set up with the Mesa State College Foundation.

Thank you for this opportunity to keep you apprised of the concerns and actions of the Classified Staff Council at Mesa State College.

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## **AGENDA ITEM: FINANCIAL REPORT YEAR-TO-DATE DECEMBER 31, 2003**

### **ISSUE**

The Board of Trustees has requested monthly financial reports. The Colorado Commission on Higher Education (CCHE) requires quarterly financial reports. December 31, 2003 reports for both are enclosed.

### **BACKGROUND**

Financial activities year-to-date are summarized below. In addition to balance sheets and income statements, there are schedules providing further details on the governing board budget, the Board reserve and the presidential search budget. Also enclosed is a discussion of two technical reporting issues, including the difference between the Board and CCHE reports.

### **ANALYSIS**

December 31 essentially signals the close of fall semester activity and provides a more balanced picture of budget performance than prior months. The institution's financial position has improved appreciably through December. This is primarily the result of flat spending.

#### ***Balance Sheet statements*** (pages 67-73)

Since the beginning of this fiscal year, consolidated net assets are \$1.7 million higher at \$56 million. Most funds have increased balances. E&G has increased \$1.8 million; auxiliaries are up \$0.8 million; while plant declined \$1 million from capital project spending. Current assets exceed current liabilities by \$10.9 million versus \$8.6 million last June 30.

Comparing to November 30, changes are modest. Cash grew \$100 thousand with the addition of \$1.4 million in state scholarship funds and the consumption of \$1.1 million in E&G and auxiliary cash. Accrual for the former increases the deferred revenue liability a similar amount. Accrual for insurance premiums increases prepaid expenses \$200 thousand.

Beginning the capitalization process for the Moss Center produces a \$700 thousand increase in "construction in progress" and a similar decrease in plant capital expenditures. Depreciation for the month of December reduces buildings & improvements another \$300 thousand.

#### ***Income statements***

Over the same period last year, consolidated (page 75) revenues are up \$1 million, or 3%. Expenditures have increased a meager \$90 thousand. More than half of the revenue increase is tuition and student fees. More than half the expenditure increase is benefit costs. Consolidated fund balances are up \$1.7 million through December 31.

#### ***E&G*** (page 76)

E&G is primarily responsible for this growth. Revenues are up 7%, while expenditures are up only 1%. This flat spending is somewhat misleading. If vacancies and interims had been occupied permanently and if the pay raise had been in effect, E&G spending through December would be up close to 4%. Even so, E&G is on course to finish the year with a fund balance exceeding the current Board reserve of \$600,000.

### *Auxiliaries*

The all-auxiliaries (page 85) fund balance is up \$800 thousand this fiscal year. All but two auxiliaries have increased balances (page 87). Balances in performing arts and athletics, together, have declined about \$100,000.

Performing arts (page 79) revenues are virtually equal to the same period last year, but expenditures are up \$60 thousand. Relocation and equipment costs of the new Moss Center represent \$10 thousand of this. The budget projects \$110 thousand in support from general funds. It is now apparent additional support will be needed, either from general or Foundation funds.

Athletics (page 80) revenues are up \$180 thousand, but this includes a \$110 thousand receivable from the Foundation. Expenditures have increased \$100 thousand. Foundation contributions in addition to the receivable are anticipated to cover any current year shortfall.

The housing (page 81) balance year-to-date is up \$70 thousand, compared to an increase of over \$200 thousand at the same time last year. Revenues and expenditures are both up 2%, adjusting the latter for \$150 thousand in costs related to dorm remodeling and elevator overhauls. Whether renewal and replacement will cover these is a year-end decision. Without this assistance, preliminary projections indicate housing will have a net gain of less than \$100 thousand.

The bookstore (page 82) is tracking last year's performance and appears to be on budget.

Through December, the food service (page 83) balance is up \$200 thousand. Preliminary projections for year-end indicate this fund will actually net approximately \$300 thousand, or almost \$50 thousand more than budgeted.

Overall, the exempt auxiliaries may net about \$100 thousand less than the budgeted \$500 thousand transfer to renewal and replacement.

### ***Additional schedules***

These show the status of the governing board budget, the Board reserve and presidential search expenditures.

#### ***Governing board budget*** (page 91)

Through December this budget is 32% expended.

#### ***Board reserve*** (page 92)

A balance of \$617,532 remains in this reserve after deducting an additional \$40,000 for the presidential search.

#### ***Status of presidential search:*** (page 92)

Of the \$60,000 approved for this search, \$39,800 remains available as of January 31.

### **Technical issues**

This month's report involves two technical issues that need explanation. First, the report includes the required, quarterly financial report to CCHE (pages 93-96), which is in different format than the Board's monthly report. Second, all reports are now required to be on an accrual basis.

### ***Format***

The CCHE and MSC Board report formats balance to one another at the December 31, 2003 total net asset and ending fund balance lines. However, the two formats differ in important respects.

The Board format for balance sheets does not eliminate short-term, interfund borrowing. This causes the all-funds, total assets and liabilities to be \$200,000 greater than in CCHE format. The difference disappears when net assets are calculated.

The all-funds income statement prescribed by the Board also varies from the CCHE statement. Student financial aid transactions are duplicated on the Board statement. This occurs when student aid is treated as a revenue or expenditure in sponsored programs and, again, as tuition and fee revenue or operating costs in other funds. Similarly, interfund transfers and internal charges inflate sources and uses on the Board statement. The difference is almost \$5.5 million in both revenues and expenditures. However, this presentation format is useful when reviewing the financial activity of discrete funds. The differences do disappear in the calculation of net assets.

The CCHE income statement distinguishes operating and non-operating sources/uses. The Board format does not make this distinction. The CCHE statement also classifies sources/uses by program as defined by the National Association of College and University Business Officers, while the Board format classifies sources/uses by natural category. Finally, the CCHE statement includes an additional fiscal year of comparison.

### ***Full accrual accounting***

This month's financial report includes a change to full accrual accounting. CCHE now requires that any periodic financial statements conform to GASB. Revenues and expenditures are matched to the accounting period to which they are attributable.

Statements no longer fully recognize tuition, student fee, housing and meal plan revenues at the time of billing/receipt. Nor do they fully recognize faculty salary expense at the time of payment. Instead, these are prorated according to the number of classroom days in each month of the semester to which they apply. Cash and receivables are still revealed but will be partially offset by deferred revenue, accrued liabilities and/or prepaid expenses.

As you can imagine, the work to track accruals is time consuming. The precision with which this is done varies by period: roughly 95+ percent accurate for monthly reports, better for quarterly and 100 percent accurate for year-end.

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**Mesa State College  
Balance Sheet - All Funds**

	June 30, 2002 Actual	June 30, 2003 Actual	Dec 31, 2003 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 4,086,347	\$ 11,260,620	\$ 12,160,824
Student Accounts Receivable, Net	388,946	449,522	416,750
Other Accounts Receivable, Net	1,304,160	1,044,172	859,840
Student Loans, Net	507,935	461,982	453,587
Inventories	438,695	497,061	573,876
Prepaid Expenses	54,386	77,798	280,211
Other Current Assets	3,938	3,325	8,686
<b>Total Current Assets</b>	<b>\$ 6,784,408</b>	<b>\$ 13,794,479</b>	<b>\$ 14,753,774</b>
<b>Non-current Assets</b>			
Restricted Cash & Cash Equivalents	\$ -	\$ -	\$ -
Student Loans, Net	541,761	601,622	601,622
Deferred Charges	-	-	-
Other Non-current Assets	180,448	363,613	363,613
Land	1,157,257	1,157,257	1,157,257
Construction in progress	13,828,644	7,323,534	8,034,273
Land improvements, Net	734,389	671,276	671,276
Buildings & Improvements, Net	37,649,831	41,928,138	40,628,138
Furniture and Equipment, Net	1,404,441	4,147,237	4,147,237
Library materials, Net	3,946,355	3,813,821	3,813,821
<b>Total Non-current Assets</b>	<b>\$ 59,443,126</b>	<b>\$ 60,006,497</b>	<b>\$ 59,417,236</b>
<b>Total Assets</b>	<b>\$ 66,227,534</b>	<b>\$ 73,800,976</b>	<b>\$ 74,171,010</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 166,781	\$ 137,874	\$ 54,090
Accrued Liabilities	538,735	3,416,024	1,151,062
Deferred Revenue	424,827	462,880	1,429,340
Deposits Held for Others	107,654	110,258	179,359
Student Deposits	161,343	186,137	254,493
Capital Leases Payable	90,009	108,983	39,769
Bonds Payable	670,000	590,000	590,000
Compensated Absence Liabilities	45,260	134,288	134,288
Other Current Liabilities	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 2,204,608</b>	<b>\$ 5,146,443</b>	<b>\$ 3,832,401</b>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ 172,189	\$ 122,858	\$ 122,858
Bonds Payable	11,185,000	13,960,000	13,960,000
Other L/T Liabilities	(70,212)	(442,920)	(442,920)
Compensated Absence Liabilities	793,294	676,293	676,293
<b>Total Non-current Liabilities</b>	<b>\$ 12,080,271</b>	<b>\$ 14,316,232</b>	<b>\$ 14,316,232</b>
<b>Total Liabilities</b>	<b>\$ 14,284,879</b>	<b>\$ 19,462,675</b>	<b>\$ 18,148,632</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ 46,722,932	\$ 44,677,601	\$ 44,088,340
Restricted for:			
Expendable			
Loans	999,695	1,140,257	1,153,610
Capital projects	-	2,502,709	1,686,609
Other purposes	4,509,707	5,660,398	6,797,565
Unrestricted	(289,681)	357,336	2,296,254
<b>Total Net Assets</b>	<b>\$ 51,942,655</b>	<b>\$ 54,338,301</b>	<b>\$ 56,022,378</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 66,227,534</b>	<b>\$ 73,800,976</b>	<b>\$ 74,171,010</b>

**Mesa State College**  
**Balance Sheet - Education & General**

	June 30, 2002 Actual	June 30, 2003 Actual	Dec 31, 2003 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 420,954	\$ 3,423,414	\$ 2,890,312
Student Accounts Receivable	181,707	224,117	228,103
Accounts Receivable	-	330,000	200,000
Loans Receivable	-	-	-
Inventories	51,829	49,540	46,808
Prepaid Expenses	51,058	68,677	179,461
Other Current Assets	592	250	250
	<u>\$ 706,140</u>	<u>\$ 4,095,998</u>	<u>\$ 3,544,933</u>
<b>Non-current Assets</b>			
Restricted Cash & Cash Equivalents	\$ -	\$ -	\$ -
Student Loans, Net	-	-	-
Deferred Charges	-	-	-
Other Non-current Assets	-	-	-
Land	-	-	-
Construction in progress	-	-	-
Land improvements, Net	-	-	-
Buildings & Improvements, Net	-	-	-
Furniture and Equipment, Net	-	-	-
Library materials, Net	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Non-current Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets</b>	<u><u>\$ 706,140</u></u>	<u><u>\$ 4,095,998</u></u>	<u><u>\$ 3,544,933</u></u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 80,009	\$ 86,621	\$ 29,164
Accrued Liabilities	162,468	3,012,682	877,721
Deferred Revenue	234,568	182,799	-
Deposits Held for Others	-	-	-
Student Deposits	50,777	64,946	137,145
Capital Leases Payable	-	-	-
Bonds Payable	-	-	-
Compensated Absence Liabilities	27,007	121,031	121,031
Other Current Liabilities	-	-	-
	<u>\$ 554,829</u>	<u>\$ 3,468,079</u>	<u>\$ 1,165,062</u>
<b>Total Current Liabilities</b>	<u>\$ 554,829</u>	<u>\$ 3,468,079</u>	<u>\$ 1,165,062</u>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ -	\$ -	\$ -
Bonds Payable	-	-	-
Other L/T Liabilities	-	-	-
Compensated Absence Liabilities	704,347	590,048	590,048
	<u>\$ 704,347</u>	<u>\$ 590,048</u>	<u>\$ 590,048</u>
<b>Total Non-current Liabilities</b>	<u>\$ 704,347</u>	<u>\$ 590,048</u>	<u>\$ 590,048</u>
<b>Total Liabilities</b>	<u><u>\$ 1,259,176</u></u>	<u><u>\$ 4,058,127</u></u>	<u><u>\$ 1,755,110</u></u>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	-	-	-
Unrestricted	(553,036)	37,871	1,789,824
	<u>\$ (553,036)</u>	<u>\$ 37,871</u>	<u>\$ 1,789,824</u>
<b>Total Net Assets</b>	<u><u>\$ (553,036)</u></u>	<u><u>\$ 37,871</u></u>	<u><u>\$ 1,789,824</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 706,140</u></u>	<u><u>\$ 4,095,998</u></u>	<u><u>\$ 3,544,933</u></u>

**Mesa State College**  
**Balance Sheet - Auxiliary Fund**

	June 30, 2002 Actual	June 30, 2003 Actual	Dec 31, 2003 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 1,281,641	\$ 2,008,327	\$ 2,593,567
Student Accounts Receivable	207,239	225,405	188,647
Accounts Receivable	619,584	326,588	177,332
Loans Receivable	-	-	-
Inventories	386,866	447,521	527,068
Prepaid Expenses	1,976	7,615	100,000
Other Current Assets	3,346	3,075	8,436
<b>Total Current Assets</b>	<b>\$ 2,500,652</b>	<b>\$ 3,018,531</b>	<b>\$ 3,595,049</b>
<b>Non-current Assets</b>			
Restricted Cash & Cash Equivalents	\$ -	\$ -	\$ -
Student Loans, Net	-	-	-
Deferred Charges	-	-	-
Other Non-current Assets	-	-	-
Land	-	-	-
Construction in progress	-	-	-
Land improvements, Net	-	-	-
Buildings & Improvements, Net	-	-	-
Furniture and Equipment, Net	-	-	-
Library materials, Net	-	-	-
<b>Total Non-current Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets</b>	<b>\$ 2,500,652</b>	<b>\$ 3,018,531</b>	<b>\$ 3,595,049</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 71,953	\$ 42,830	\$ 17,007
Accrued Liabilities	65,057	230,000	100,000
Deferred Revenue	76,146	61,191	-
Deposits Held for Others	-	-	-
Student Deposits	110,566	121,191	117,347
Capital Leases Payable	-	-	-
Bonds Payable	-	-	-
Compensated Absence Liabilities	18,253	13,257	13,257
Other Current Liabilities	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 341,975</b>	<b>\$ 468,470</b>	<b>\$ 247,611</b>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ -	\$ -	\$ -
Bonds Payable	-	-	-
Other L/T Liabilities	-	-	-
Compensated Absence Liabilities	88,947	86,245	86,245
<b>Total Non-current Liabilities</b>	<b>\$ 88,947</b>	<b>\$ 86,245</b>	<b>\$ 86,245</b>
<b>Total Liabilities</b>	<b>\$ 430,922</b>	<b>\$ 554,715</b>	<b>\$ 333,856</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	2,004,763	2,250,429	2,864,106
Unrestricted	64,967	213,387	397,087
<b>Total Net Assets</b>	<b>\$ 2,069,730</b>	<b>\$ 2,463,816</b>	<b>\$ 3,261,193</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,500,652</b>	<b>\$ 3,018,531</b>	<b>\$ 3,595,049</b>

**Mesa State College**  
**Balance Sheet - Sponsored Programs**

	June 30, 2002 Actual	June 30, 2003 Actual	Dec 31, 2003 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 72,861	\$ 24,986	\$ 1,220,296
Student Accounts Receivable	-	-	-
Accounts Receivable	490,257	386,332	481,257
Loans Receivable	-	-	-
Inventories	-	-	-
Prepaid Expenses	1,351	5	-
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>\$ 564,470</b>	<b>\$ 411,323</b>	<b>\$ 1,701,553</b>
<b>Non-current Assets</b>			
Restricted Cash & Cash Equivalents	\$ -	\$ -	\$ -
Student Loans, Net	-	-	-
Deferred Charges	-	-	-
Other Non-current Assets	-	-	-
Land	-	-	-
Construction in progress	-	-	-
Land improvements, Net	-	-	-
Buildings & Improvements, Net	-	-	-
Furniture and Equipment, Net	-	-	-
Library materials, Net	-	-	-
<b>Total Non-current Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets</b>	<b>\$ 564,470</b>	<b>\$ 411,323</b>	<b>\$ 1,701,553</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 13,819	\$ 7,024	\$ 6,520
Accrued Liabilities	311,210	100,000	100,000
Deferred Revenue	114,113	218,890	1,429,340
Deposits Held for Others	-	-	-
Student Deposits	-	-	-
Capital Leases Payable	-	-	-
Bonds Payable	-	-	-
Compensated Absence Liabilities	-	-	-
Other Current Liabilities	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 439,141</b>	<b>\$ 325,914</b>	<b>\$ 1,535,860</b>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ -	\$ -	\$ -
Bonds Payable	-	-	-
Other L/T Liabilities	-	-	-
Compensated Absence Liabilities	-	-	-
<b>Total Non-current Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Liabilities</b>	<b>\$ 439,141</b>	<b>\$ 325,914</b>	<b>\$ 1,535,860</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	125,328	85,410	165,692
Unrestricted	-	-	-
<b>Total Net Assets</b>	<b>\$ 125,328</b>	<b>\$ 85,410</b>	<b>\$ 165,692</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 564,470</b>	<b>\$ 411,323</b>	<b>\$ 1,701,553</b>

**Mesa State College  
Balance Sheet - Loan Funds**

	June 30, 2002 Actual	June 30, 2003 Actual	Dec 31, 2003 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 198,388	\$ 232,730	\$ 257,744
Student Accounts Receivable	-	-	-
Accounts Receivable	-	-	-
Loans Receivable	507,935	461,982	453,587
Inventories	-	-	-
Prepaid Expenses	-	-	-
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>\$ 706,323</b>	<b>\$ 694,712</b>	<b>\$ 711,331</b>
<b>Non-current Assets</b>			
Restricted Cash & Cash Equivalents	\$ -	\$ -	\$ -
Student Loans, Net	541,761	601,622	601,622
Deferred Charges	-	-	-
Other Non-current Assets	-	-	-
Land	-	-	-
Construction in progress	-	-	-
Land improvements, Net	-	-	-
Buildings & Improvements, Net	-	-	-
Furniture and Equipment, Net	-	-	-
Library materials, Net	-	-	-
<b>Total Non-current Assets</b>	<b>\$ 541,761</b>	<b>\$ 601,622</b>	<b>\$ 601,622</b>
<b>Total Assets</b>	<b>\$ 1,248,083</b>	<b>\$ 1,296,335</b>	<b>\$ 1,312,953</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-
Deferred Revenue	-	-	-
Deposits Held for Others	-	-	-
Student Deposits	-	-	-
Capital Leases Payable	-	-	-
Bonds Payable	-	-	-
Compensated Absence Liabilities	-	-	-
Other Current Liabilities	-	-	-
<b>Total Current Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ -	\$ -	\$ -
Bonds Payable	-	-	-
Other L/T Liabilities	50,000	50,000	50,000
Compensated Absence Liabilities	-	-	-
<b>Total Non-current Liabilities</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Liabilities</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	999,695	1,140,257	1,153,610
Capital projects	-	-	-
Other purposes	-	-	-
Unrestricted	198,388	106,078	109,342
<b>Total Net Assets</b>	<b>\$ 1,198,083</b>	<b>\$ 1,246,335</b>	<b>\$ 1,262,953</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,248,083</b>	<b>\$ 1,296,335</b>	<b>\$ 1,312,953</b>

**Mesa State College**  
**Balance Sheet - Plant Funds**

	June 30, 2002 Actual	June 30, 2003 Actual	Dec 31, 2003 Actual
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	\$ 2,004,849	\$ 5,460,905	\$ 5,019,547
Student Accounts Receivable	-	-	-
Accounts Receivable	194,319	1,251	1,251
Loans Receivable	-	-	-
Inventories	-	-	-
Prepaid Expenses	-	1,500	750
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>\$ 2,199,168</b>	<b>\$ 5,463,656</b>	<b>\$ 5,021,549</b>
<b><u>Non-current Assets</u></b>			
Restricted Cash & Cash Equivalents	\$ -	\$ -	\$ -
Student Loans, Net	-	-	-
Deferred Charges	-	-	-
Other Non-current Assets	180,448	363,613	363,613
Land	1,157,257	1,157,257	1,157,257
Construction in progress	13,828,644	7,323,534	8,034,273
Land improvements, Net	734,389	671,276	671,276
Buildings & Improvements, Net	37,649,831	41,928,138	40,628,138
Furniture and Equipment, Net	1,404,441	4,147,237	4,147,237
Library materials, Net	3,946,355	3,813,821	3,813,821
<b>Total Non-current Assets</b>	<b>\$ 58,901,366</b>	<b>\$ 59,404,875</b>	<b>\$ 58,815,614</b>
<b>Total Assets</b>	<b>\$ 61,100,534</b>	<b>\$ 64,868,531</b>	<b>\$ 63,837,163</b>
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts Payable	\$ 1,000	\$ 1,399	\$ 1,399
Accrued Liabilities	-	73,341	73,341
Deferred Revenue	-	-	-
Deposits Held for Others	-	-	-
Student Deposits	-	-	-
Capital Leases Payable	90,009	108,983	39,769
Bonds Payable	670,000	590,000	590,000
Compensated Absence Liabilities	-	-	-
Other Current Liabilities	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 761,009</b>	<b>\$ 773,723</b>	<b>\$ 704,509</b>
<b><u>Non-current Liabilities</u></b>			
Capital Lease Obligations	\$ 172,189	\$ 122,858	\$ 122,858
Bonds Payable	11,185,000	13,960,000	13,960,000
Other L/T Liabilities	(120,212)	(492,920)	(492,920)
Compensated Absence Liabilities	-	-	-
<b>Total Non-current Liabilities</b>	<b>\$ 11,236,977</b>	<b>\$ 13,589,939</b>	<b>\$ 13,589,938</b>
<b>Total Liabilities</b>	<b>\$ 11,997,985</b>	<b>\$ 14,363,661</b>	<b>\$ 14,294,447</b>
<b><u>Net Assets</u></b>			
Invested in Capital Assets	\$ 46,722,932	\$ 44,677,601	44,088,340.14
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	2,502,709	1,686,609
Other purposes	2,379,617	3,324,559	3,767,767
Unrestricted	-	-	-
<b>Total Net Assets</b>	<b>\$ 49,102,549</b>	<b>\$ 50,504,869</b>	<b>\$ 49,542,716</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 61,100,534</b>	<b>\$ 64,868,531</b>	<b>\$ 63,837,163</b>

**Mesa State College**  
**Balance Sheet - Agency Fund**

	June 30, 2002 Actual	June 30, 2003 Actual	Dec 31, 2003 Actual
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	\$ 107,654	\$ 110,258	\$ 179,359
Student Accounts Receivable	-	-	-
Accounts Receivable	-	-	-
Loans Receivable	-	-	-
Inventories	-	-	-
Prepaid Expenses	-	-	-
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>\$ 107,654</b>	<b>\$ 110,258</b>	<b>\$ 179,359</b>
<b><u>Non-current Assets</u></b>			
Restricted Cash & Cash Equivalents	\$ -	\$ -	\$ -
Student Loans, Net	-	-	-
Deferred Charges	-	-	-
Other Non-current Assets	-	-	-
Land	-	-	-
Construction in progress	-	-	-
Land improvements, Net	-	-	-
Buildings & Improvements, Net	-	-	-
Furniture and Equipment, Net	-	-	-
Library materials, Net	-	-	-
<b>Total Non-current Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets</b>	<b>\$ 107,654</b>	<b>\$ 110,258</b>	<b>\$ 179,359</b>
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-
Deferred Revenue	-	-	-
Deposits Held for Others	107,654	110,258	179,359
Student Deposits	-	-	-
Capital Leases Payable	-	-	-
Bonds Payable	-	-	-
Compensated Absence Liabilities	-	-	-
Other Current Liabilities	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 107,654</b>	<b>\$ 110,258</b>	<b>\$ 179,359</b>
<b><u>Non-current Liabilities</u></b>			
Capital Lease Obligations	\$ -	\$ -	\$ -
Bonds Payable	-	-	-
Other L/T Liabilities	-	-	-
Compensated Absence Liabilities	-	-	-
<b>Total Non-current Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Liabilities</b>	<b>\$ 107,654</b>	<b>\$ 110,258</b>	<b>\$ 179,359</b>
<b><u>Net Assets</u></b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	-	-	-
Unrestricted	-	-	-
<b>Total Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 107,654</b>	<b>\$ 110,258</b>	<b>\$ 179,359</b>

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Mesa State College

Prepared for MSC Board of Trustees

By MSC Financial & Admin Services

FOR INTERNAL REPORTING PURPOSES ONLY

**Income Statement : All Funds**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 5,273,299	\$ 5,795,143	9.9%	\$ 11,179,120	51.8%
Student Fees	1,731,975	1,900,344	9.7%	3,699,959	51.4%
Educational Activities - cash funded	48,891	28,713	-41.3%	85,000	33.8%
Contributions/Gifts	41,487	164,459	296.4%	419,960	39.2%
Rental - Room	1,539,027	1,539,563	0.0%	2,891,568	53.2%
Rental - Other	113,222	153,963	36.0%	231,900	66.4%
Food Service	1,319,882	1,361,880	3.2%	2,527,579	53.9%
Advertising/Publications	24,683	16,538	-33.0%	55,601	29.7%
Activity Fees	16,244	16,399	1.0%	30,270	54.2%
Service Fees	385,069	366,706	-4.8%	413,100	88.8%
Event Sales	154,004	175,806	14.2%	235,678	74.6%
Sales Books	1,360,327	1,430,758	5.2%	2,523,750	56.7%
Sales Non-Book Items	197,443	206,989	4.8%	351,050	59.0%
Commissions	49,057	80,075	63.2%	99,000	80.9%
Interest Income	113,093	266,026	135.2%	286,500	92.9%
Federal Grants & Contracts	338,464	345,304	2.0%	622,452	55.5%
Federal Grants & Contracts - Financial aid	2,649,470	2,935,826	10.8%	6,073,549	48.3%
State Grants & Contracts	178,853	111,048	-37.9%	204,000	54.4%
State Grants & Contracts - Financial aid	1,476,119	1,142,176	-22.6%	2,639,905	43.3%
Local Grants & Contracts	-	-	-	-	-
Private Grants & Contracts	213,730	587,804	175.0%	335,000	175.5%
From Other Funds	841,723	917,280	9.0%	1,451,893	63.2%
Interdepartmental	1,451,141	1,624,627	12.0%	3,315,221	49.0%
State Appropriation	8,085,815	8,501,521	5.1%	15,720,428	54.1%
State Appropriation - Capital Construction	869,727	-	-100.0%	-	-
State Appropriation - Controlled Maintenance	482,582	245,930	-49.0%	149,766	164.2%
Other Miscellaneous	134,798	163,992	21.7%	642,784	25.5%
<b>Total Revenues</b>	<b>\$ 29,090,123</b>	<b>\$ 30,078,868</b>	<b>3.4%</b>	<b>\$ 56,185,033</b>	<b>53.5%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 2,002,365	\$ 1,976,781	-1.3%	\$ 4,061,082	48.7%
Support Staff Benefits	327,318	345,253	5.5%	741,572	46.6%
Contract Wages Full Time	5,704,677	5,525,254	-3.1%	13,492,953	40.9%
Contract Wages Part Time	1,890,273	2,106,285	11.4%	2,095,059	100.5%
Contract Staff Benefits	1,668,737	1,701,978	2.0%	3,670,827	46.4%
Hourly Staff Compensation	864,013	893,192	3.4%	1,909,924	46.8%
Cost of Goods Sold - Books	1,050,788	1,081,860	3.0%	1,911,000	56.6%
Cost of Goods Sold - Non Books	121,456	140,682	15.8%	206,950	68.0%
Other Current Expense	2,138,320	2,363,449	10.5%	3,696,121	63.9%
Rent - Building	251,284	262,914	4.6%	585,007	44.9%
Contract Services	1,056,899	1,015,449	-3.9%	1,600,819	63.4%
Food Service	695,748	853,215	22.6%	1,683,079	50.7%
Travel	334,666	382,977	14.4%	821,704	46.6%
Telecommunications external	83,149	94,911	14.1%	208,516	45.5%
Internal Charges - Telephone calls	10,151	5,529	-45.5%	45,401	12.2%
Internal Charges - Telephone line charges	194,648	193,618	-0.5%	459,325	42.2%
Internal Charges - Administrative Service Recharge	581,220	728,270	25.3%	1,456,171	50.0%
Internal Charges - Maintenance Recharge	417,685	417,685	0.0%	835,371	50.0%
Utilities	386,045	472,388	22.4%	1,233,545	38.3%
Student Financial Aid	4,430,187	4,394,113	-0.8%	9,177,929	47.9%
Library Learning Materials	295,056	304,947	3.4%	380,997	80.0%
Capital Expenditures	674,565	146,702	-78.3%	170,866	85.9%
Debt Service	1,083,714	1,036,199	-4.4%	2,042,000	50.7%
Depreciation	1,401,949	1,300,000	-7.3%	2,600,000	50.0%
Equipment - Non Capital	528,995	454,965	-14.0%	487,587	93.3%
Other Miscellaneous	112,442	196,173	74.5%	21,000	934.2%
<b>Total Expenditures</b>	<b>\$ 28,306,350</b>	<b>\$ 28,394,792</b>	<b>0.3%</b>	<b>\$ 55,594,805</b>	<b>51.1%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 783,773</b>	<b>\$ 1,684,076</b>	<b>114.9%</b>	<b>\$ 590,228</b>	<b>285.3%</b>
Transfer to Renewal & Replacement	-	-	-	-	-
E & G Support	-	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 783,773</b>	<b>\$ 1,684,076</b>	<b>114.9%</b>	<b>\$ 590,228</b>	<b>285.3%</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : E & G**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 5,241,248	\$ 5,748,510	9.7%	\$ 11,059,120	52.0%
Student Fees	161,288	179,341	11.2%	300,010	59.8%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		-	
Interest Income	-	60,041	#DIV/0!	-	#DIV/0!
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	11,725	-	-100.0%	-	
Interdepartmental	-	-		-	
State Appropriation	8,085,815	8,501,521	5.1%	15,720,428	54.1%
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	103,149	104,199	1.0%	187,246	55.6%
<b>Total Revenues</b>	<b>\$ 13,603,224</b>	<b>\$ 14,593,612</b>	7.3%	<b>\$ 27,266,804</b>	53.5%
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 1,348,379	\$ 1,272,487	-5.6%	\$ 2,656,824	47.9%
Support Staff Benefits	198,309	215,527	8.7%	462,704	46.6%
Contract Wages Full Time	4,936,219	4,598,818	-6.8%	11,842,184	38.8%
Contract Wages Part Time	1,636,755	1,904,287	16.3%	1,543,168	123.4%
Contract Staff Benefits	1,452,144	1,455,906	0.3%	3,182,180	45.8%
Hourly Staff Compensation	95,114	118,395	24.5%	220,506	53.7%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	558,748	584,494	4.6%	1,356,373	43.1%
Rent - Building	204,991	198,162	-3.3%	398,289	49.8%
Contract Services	558,881	702,650	25.7%	1,199,324	58.6%
Food Service	-	-		100	0.0%
Travel	109,229	134,300	23.0%	274,220	49.0%
Telecommunications external	13,986	23,534	68.3%	37,195	63.3%
Internal Charges - Telephone calls	7,139	3,825	-46.4%	29,181	13.1%
Internal Charges - Telephone line charges	95,340	93,479	-2.0%	218,071	42.9%
Internal Charges - Administrative Service Recharge	-	-		-	
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	151,210	238,730	57.9%	694,422	34.4%
Student Financial Aid	221,952	234,336	5.6%	464,340	50.5%
Library Learning Materials	295,056	304,947	3.4%	380,997	80.0%
Capital Expenditures	14,107	-	-100.0%	55,966	0.0%
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	122,794	105,405	-14.2%	194,502	54.2%
Other Miscellaneous	37,781	22,715	-39.9%	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 12,058,134</b>	<b>\$ 12,211,996</b>	1.3%	<b>\$ 25,210,546</b>	48.4%
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 1,545,090</b>	<b>\$ 2,381,616</b>	54.1%	<b>\$ 2,056,258</b>	115.8%
Transfer to Renewal & Replacement	-	-		-	
E & G Support	(624,941)	(629,663)	0.8%	(1,255,021)	50.2%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 920,149</b>	<b>\$ 1,751,953</b>	90.4%	<b>\$ 801,237</b>	218.7%

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Auxiliary Educational Programs**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 32,051	\$ 46,632	45.5%	\$ 120,000	38.9%
Student Fees	-	-		-	
Educational Activities - cash funded	48,891	28,713	-41.3%	85,000	33.8%
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	950	-	-100.0%	-	
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	114	530	364.3%	-	#DIV/0!
Interest Income	-	-		-	
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	12,489	#DIV/0!	-	#DIV/0!
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	234	-	-100.0%	-	
Interdepartmental	-	-		-	
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		20,000	0.0%
<b>Total Revenues</b>	<b>\$ 82,239</b>	<b>\$ 88,365</b>	7.4%	<b>\$ 225,000</b>	39.3%
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 9,041	\$ -	-100.0%	\$ -	
Support Staff Benefits	931	-	-100.0%	-	
Contract Wages Full Time	8,840	3,682	-58.3%	-	#DIV/0!
Contract Wages Part Time	40,947	18,221	-55.5%	90,000	20.2%
Contract Staff Benefits	16,865	2,233	-86.8%	24,000	9.3%
Hourly Staff Compensation	5	-	-100.0%	-	
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	3,933	13,441	241.7%	36,000	37.3%
Rent - Building	173	-		-	
Contract Services	1,124	19,057	1596.0%	-	#DIV/0!
Food Service	-	-		-	
Travel	3,064	10,429	240.4%	60,000	17.4%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	21	6	-68.9%	-	#DIV/0!
Internal Charges - Telephone line charges	266	380	42.9%	-	#DIV/0!
Internal Charges - Administrative Service Recharge	7,398	4,185	-43.4%	8,000	52.3%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	-	1,126	#DIV/0!	-	#DIV/0!
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	695	1,502	116.2%	-	
Other Miscellaneous	6,627	-	-100.0%	7,000	0.0%
<b>Total Expenditures</b>	<b>\$ 99,929</b>	<b>\$ 74,263</b>	-25.7%	<b>\$ 225,000</b>	33.0%
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (17,690)</b>	<b>\$ 14,102</b>	-179.7%	<b>\$ -</b>	#DIV/0!
Transfer to Renewal & Replacement	-	-		-	
E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (17,690)</b>	<b>\$ 14,102</b>	-179.7%	<b>\$ -</b>	#DIV/0!

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Auxiliary Student Activities**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	1,227,457	1,345,486	9.6%	2,643,542	50.9%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	3,915	6,400	63.5%	19,100	33.5%
Rental - Room	-	-		-	
Rental - Other	55,132	73,729	33.7%	111,900	65.9%
Food Service	-	16,070	#DIV/0!	-	#DIV/0!
Advertising/Publications	21,101	13,008	-38.4%	52,101	25.0%
Activity Fees	2,234	2,599	16.3%	5,700	45.6%
Service Fees	14,235	21,536	51.3%	39,100	55.1%
Event Sales	488	940	92.6%	1,150	81.7%
Sales Books	-	-		-	
Sales Non-Book Items	42,240	39,488	-6.5%	51,750	76.3%
Commissions	31,933	45,084	41.2%	57,000	79.1%
Interest Income	17,553	21,074	20.1%	40,500	52.0%
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	29,809	19,835	-33.5%	-	#DIV/0!
Interdepartmental	225,727	243,328	7.8%	481,680	50.5%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	10,900	34,210	213.9%	23,320	146.7%
<b>Total Revenues</b>	<b>\$ 1,682,722</b>	<b>\$ 1,882,786</b>	<b>11.9%</b>	<b>\$ 3,526,843</b>	<b>53.4%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 41,270	\$ 40,183	-2.6%	\$ 80,673	49.8%
Support Staff Benefits	7,230	7,383	2.1%	15,713	47.0%
Contract Wages Full Time	118,075	135,148	14.5%	216,715	62.4%
Contract Wages Part Time	15,597	7,102	-54.5%	88,418	8.0%
Contract Staff Benefits	29,210	33,979	16.3%	59,533	57.1%
Hourly Staff Compensation	157,216	180,608	14.9%	321,640	56.2%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	900	1,311	45.7%	1,950	67.3%
Other Current Expense	195,043	229,655	17.7%	662,522	34.7%
Rent - Building	-	7,319	#DIV/0!	15,418	47.5%
Contract Services	201,155	158,050	-21.4%	259,431	60.9%
Food Service	-	-		-	
Travel	25,384	20,244	-20.3%	38,432	52.7%
Telecommunications external	23,322	34,418	47.6%	69,521	49.5%
Internal Charges - Telephone calls	477	180	-62.3%	2,755	6.5%
Internal Charges - Telephone line charges	11,310	12,056	6.6%	27,079	44.5%
Internal Charges - Administrative Service Recharge	44,623	68,869	54.3%	137,116	50.2%
Internal Charges - Maintenance Recharge	149,737	149,737	0.0%	299,473	50.0%
Utilities	92,023	92,265	0.3%	213,800	43.2%
Student Financial Aid	1,983	2,308	16.4%	3,750	61.5%
Library Learning Materials	-	-		-	
Capital Expenditures	940	9,527	913.5%	7,650	124.5%
Debt Service	334,921	334,921	0.0%	669,842	50.0%
Depreciation	-	-		-	
Equipment - Non Capital	92,112	48,537	-47.3%	131,764	36.8%
Other Miscellaneous	-	18,680	#DIV/0!	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 1,542,528</b>	<b>\$ 1,592,478</b>	<b>3.2%</b>	<b>\$ 3,323,195</b>	<b>47.9%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 140,194</b>	<b>\$ 290,308</b>	<b>107.1%</b>	<b>\$ 203,648</b>	<b>142.6%</b>
Transfer to Renewal & Replacement E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 140,194</b>	<b>\$ 290,308</b>	<b>107.1%</b>	<b>\$ 203,648</b>	<b>142.6%</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Auxiliary Performing Arts**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	65,392	68,308	4.5%	136,616	50.0%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	5,364	1,457	-72.8%	3,500	41.6%
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	3,582	3,530	-1.5%	3,500	100.9%
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	51,336	51,816	0.9%	108,728	47.7%
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		-	
Interest Income	-	-		-	
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	-	-		-	
Interdepartmental	-	208	#DIV/0!	-	#DIV/0!
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	503	#DIV/0!	4,150	12.1%
<b>Total Revenues</b>	<b>\$ 125,674</b>	<b>\$ 125,822</b>	0.1%	<b>\$ 256,494</b>	49.1%
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ -	\$ -		\$ -	
Support Staff Benefits	-	-		-	
Contract Wages Full Time	63,226	62,922	-0.5%	120,909	52.0%
Contract Wages Part Time	3,145	3,779	20.1%	14,025	26.9%
Contract Staff Benefits	6,788	7,940	17.0%	13,671	58.1%
Hourly Staff Compensation	7,786	14,585	87.3%	28,300	51.5%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	39,935	60,636	51.8%	99,802	60.8%
Rent - Building	-	6,401	#DIV/0!	-	#DIV/0!
Contract Services	4,561	12,396	171.8%	10,629	116.6%
Food Service	-	-		-	
Travel	2,855	4,258	49.1%	20,960	20.3%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	7	-	-100.0%	110	0.0%
Internal Charges - Telephone line charges	1,140	750	-34.2%	3,205	23.4%
Internal Charges - Administrative Service Recharge	5,188	7,844	51.2%	15,688	50.0%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	2,190	4,600	110.1%	900	511.1%
Library Learning Materials	-	-		-	
Capital Expenditures	12,500	-		250	0.0%
Debt Service	16,628	16,628	0.0%	-	#DIV/0!
Depreciation	-	-		-	
Equipment - Non Capital	1,517	15,135	897.7%	18,250	82.9%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 167,466</b>	<b>\$ 217,872</b>	30.1%	<b>\$ 346,699</b>	62.8%
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (41,792)</b>	<b>\$ (92,051)</b>	120.3%	<b>\$ (90,205)</b>	102.0%
Transfer to Renewal & Replacement	-	-		-	
E & G Support	64,327	47,624	-26.0%	84,209	56.6%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 22,535</b>	<b>\$ (44,427)</b>	-297.1%	<b>\$ (5,996)</b>	740.9%

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Auxiliary Athletics**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	277,838	307,210	10.6%	619,791	49.6%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	32,208	156,603	386.2%	397,360	39.4%
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	39,334	62,327	58.5%	58,800	106.0%
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		-	
Interest Income	-	-		-	
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	-	1,500	#DIV/0!	-	#DIV/0!
Interdepartmental	-	-		-	
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	174	#DIV/0!	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 349,380</b>	<b>\$ 527,813</b>	<b>51.1%</b>	<b>\$ 1,075,951</b>	<b>49.1%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 52,374	\$ 55,617	6.2%	\$ 104,749	53.1%
Support Staff Benefits	7,131	7,857	10.2%	15,035	52.3%
Contract Wages Full Time	221,413	246,214	11.2%	419,353	58.7%
Contract Wages Part Time	77,544	63,706	-17.8%	176,153	36.2%
Contract Staff Benefits	61,601	68,032	10.4%	133,159	51.1%
Hourly Staff Compensation	13,792	8,926	-35.3%	35,228	25.3%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	177,287	203,465	14.8%	285,395	71.3%
Rent - Building	-	127	#DIV/0!	26,500	0.5%
Contract Services	25,181	26,640	5.8%	52,735	50.5%
Food Service	-	-		1,850	0.0%
Travel	150,912	188,955	25.2%	383,182	49.3%
Telecommunications external	5,767	685	-88.1%	3,800	18.0%
Internal Charges - Telephone calls	1,948	1,062	-45.5%	11,270	9.4%
Internal Charges - Telephone line charges	4,332	4,660	7.6%	10,866	42.9%
Internal Charges - Administrative Service Recharge	18,164	31,967	76.0%	64,556	49.5%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	235,504	233,297	-0.9%	509,931	45.8%
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	6,624	23,421	253.6%	13,001	180.1%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 1,059,574</b>	<b>\$ 1,164,632</b>	<b>9.9%</b>	<b>\$ 2,246,763</b>	<b>51.8%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (710,194)</b>	<b>\$ (636,819)</b>	<b>-10.3%</b>	<b>\$ (1,170,812)</b>	<b>54.4%</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	560,614	582,040	3.8%	1,170,812	49.7%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (149,580)</b>	<b>\$ (54,779)</b>	<b>-63.4%</b>	<b>\$ -</b>	<b>#DIV/0!</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Auxiliary Housing**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	-	-		-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	1,539,027	1,539,563	0.0%	2,891,568	53.2%
Rental - Other	57,140	78,709	37.7%	120,000	65.6%
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	14,010	13,800	-1.5%	24,570	56.2%
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		-	
Interest Income	7,443	16,973	128.0%	-	#DIV/0!
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	-	-		-	
Interdepartmental	4,559	3,634	-20.3%	35,000	10.4%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	5,649	8,165	44.5%	15,000	54.4%
<b>Total Revenues</b>	<b>\$ 1,627,827</b>	<b>\$ 1,660,843</b>	<b>2.0%</b>	<b>\$ 3,086,138</b>	<b>53.8%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 27,521	\$ 34,310	24.7%	\$ 63,735	53.8%
Support Staff Benefits	4,073	5,250	28.9%	14,701	35.7%
Contract Wages Full Time	65,448	65,448	0.0%	130,896	50.0%
Contract Wages Part Time	-	-		-	
Contract Staff Benefits	14,494	15,037	3.7%	33,436	45.0%
Hourly Staff Compensation	50,568	56,172	11.1%	104,771	53.6%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	172,759	277,295	60.5%	290,716	95.4%
Rent - Building	-	946	#DIV/0!	-	#DIV/0!
Contract Services	1,921	18,811	879.5%	2,200	855.0%
Food Service	-	-		-	
Travel	4,477	6,243	39.4%	8,000	78.0%
Telecommunications external	1,036	1,209	16.7%	-	#DIV/0!
Internal Charges - Telephone calls	211	187	-11.4%	1,000	18.7%
Internal Charges - Telephone line charges	74,660	74,959	0.4%	181,513	41.3%
Internal Charges - Administrative Service Recharge	160,643	200,600	24.9%	401,199	50.0%
Internal Charges - Maintenance Recharge	219,260	219,260	0.0%	438,520	50.0%
Utilities	95,150	93,793	-1.4%	229,613	40.8%
Student Financial Aid	151,037	136,655	-9.5%	231,500	59.0%
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	335,677	335,677	0.0%	671,351	50.0%
Depreciation	-	-		-	
Equipment - Non Capital	32,847	48,027	46.2%	71,600	67.1%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 1,411,780</b>	<b>\$ 1,589,876</b>	<b>12.6%</b>	<b>\$ 2,874,751</b>	<b>55.3%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 216,047</b>	<b>\$ 70,967</b>	<b>-67.2%</b>	<b>\$ 211,387</b>	<b>33.6%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(211,387)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 216,047</b>	<b>\$ 70,967</b>	<b>-67.2%</b>	<b>\$ -</b>	<b>#DIV/0!</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Auxiliary Bookstore**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	-	-		-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	1,360,327	1,430,758	5.2%	2,523,750	56.7%
Sales Non-Book Items	155,204	167,500	7.9%	299,300	56.0%
Commissions	6,661	7,183	7.8%	9,000	79.8%
Interest Income	1,335	-	-100.0%	-	
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	-	-		-	
Interdepartmental	8,233	23,283	182.8%	20,000	116.4%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		-	
<b>Total Revenues</b>	<b>\$ 1,531,760</b>	<b>\$ 1,628,724</b>	<b>6.3%</b>	<b>\$ 2,852,050</b>	<b>57.1%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 44,151	\$ 55,347	25.4%	\$ 94,356	58.7%
Support Staff Benefits	6,108	7,468	22.3%	16,141	46.3%
Contract Wages Full Time	23,914	22,823	-4.6%	47,827	47.7%
Contract Wages Part Time	-	-		-	
Contract Staff Benefits	6,103	6,042	-1.0%	11,832	51.1%
Hourly Staff Compensation	8,483	9,831	15.9%	12,079	81.4%
Cost of Goods Sold - Books	1,050,788	1,081,860	3.0%	1,911,000	56.6%
Cost of Goods Sold - Non Books	120,556	139,370	15.6%	205,000	68.0%
Other Current Expense	39,792	45,567	14.5%	88,120	51.7%
Rent - Building	19,000	20,900	10.0%	41,800	50.0%
Contract Services	2,927	1,392	-52.4%	3,900	35.7%
Food Service	-	-		-	
Travel	-	331	#DIV/0!	1,000	33.1%
Telecommunications external	224	265	18.1%	-	#DIV/0!
Internal Charges - Telephone calls	50	80	59.3%	200	40.0%
Internal Charges - Telephone line charges	1,710	1,710	0.0%	3,900	43.8%
Internal Charges - Administrative Service Recharge	159,432	183,759	15.3%	367,517	50.0%
Internal Charges - Maintenance Recharge	7,034	7,034	0.0%	14,068	50.0%
Utilities	2,611	3,345	28.1%	4,810	69.5%
Student Financial Aid	-	-		-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	3,648	2,279	-37.5%	3,500	65.1%
Other Miscellaneous	-	4,182	#DIV/0!	-	
<b>Total Expenditures</b>	<b>\$ 1,496,531</b>	<b>\$ 1,593,584</b>	<b>6.5%</b>	<b>\$ 2,827,050</b>	<b>56.4%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 35,229</b>	<b>\$ 35,141</b>	<b>-0.2%</b>	<b>\$ 25,000</b>	<b>140.6%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(25,000)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 35,229</b>	<b>\$ 35,141</b>	<b>-0.2%</b>	<b>\$ -</b>	<b>#DIV/0!</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.



**Income Statement : Auxiliary Food Service**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	-	-		-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	1,192,282	1,154,752	-3.1%	2,327,579	49.6%
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	10,349	27,277	163.6%	28,000	97.4%
Interest Income	-	-		-	
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	-	-		-	
Interdepartmental	-	25	#DIV/0!	-	#DIV/0!
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		-	
<b>Total Revenues</b>	<b>\$ 1,202,631</b>	<b>\$ 1,182,054</b>	<b>-1.7%</b>	<b>\$ 2,355,579</b>	<b>50.2%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ -	\$ -		\$ -	
Support Staff Benefits	-	-		-	
Contract Wages Full Time	-	-		-	
Contract Wages Part Time	-	-		-	
Contract Staff Benefits	-	-		-	
Hourly Staff Compensation	-	-		-	
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	8,042	5,714	-29.0%	20,300	28.1%
Rent - Building	26,250	29,000	10.5%	58,000	50.0%
Contract Services	-	3,470	#DIV/0!	-	#DIV/0!
Food Service	590,901	694,458	17.5%	1,525,000	45.5%
Travel	-	-		1,200	0.0%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	-	-		-	
Internal Charges - Telephone line charges	950	950	0.0%	2,280	41.7%
Internal Charges - Administrative Service Recharge	127,476	153,113	20.1%	306,225	50.0%
Internal Charges - Maintenance Recharge	41,655	41,655	0.0%	83,310	50.0%
Utilities	42,526	40,497	-4.8%	90,900	44.6%
Student Financial Aid	-	-		-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	1,667	8,621	417.1%	15,000	57.5%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 839,467</b>	<b>\$ 977,477</b>	<b>16.4%</b>	<b>\$ 2,102,215</b>	<b>46.5%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 363,163</b>	<b>\$ 204,577</b>	<b>-43.7%</b>	<b>\$ 253,364</b>	<b>80.7%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(253,364)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 363,163</b>	<b>\$ 204,577</b>	<b>-43.7%</b>	<b>\$ -</b>	<b>#DIV/0!</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Auxiliaries Other**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	-	-		-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	-	1,525	#DIV/0!	-	#DIV/0!
Food Service	127,600	191,059	49.7%	200,000	95.5%
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	370,834	345,170	-6.9%	374,000	92.3%
Event Sales	62,846	60,723	-3.4%	67,000	90.6%
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		5,000	0.0%
Interest Income	54,793	74,286	35.6%	81,000	91.7%
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	-		-	
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	5,200	60	-98.8%	-	
Interdepartmental	1,212,624	1,354,149	11.7%	2,778,541	48.7%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	15,101	16,741	10.9%	77,000	21.7%
<b>Total Revenues</b>	<b>\$ 1,848,997</b>	<b>\$ 2,043,713</b>	<b>10.5%</b>	<b>\$ 3,582,541</b>	<b>57.0%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 479,630	\$ 518,837	8.2%	\$ 1,060,745	48.9%
Support Staff Benefits	103,536	101,768	-1.7%	217,278	46.8%
Contract Wages Full Time	233,847	296,072	26.6%	635,069	46.6%
Contract Wages Part Time	5,167	19,085	269.4%	3,295	579.2%
Contract Staff Benefits	58,420	78,990	35.2%	158,016	50.0%
Hourly Staff Compensation	35,602	35,054	-1.5%	60,354	58.1%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	280,239	308,089	9.9%	631,553	48.8%
Rent - Building	870	60	-93.1%	45,000	0.1%
Contract Services	67,583	36,714	-45.7%	22,600	162.4%
Food Service	104,847	158,757	51.4%	156,129	101.7%
Travel	2,338	2,628	12.4%	3,710	70.8%
Telecommunications external	38,814	34,627	-10.8%	98,000	35.3%
Internal Charges - Telephone calls	274	135	-50.9%	825	16.3%
Internal Charges - Telephone line charges	4,370	3,990	-8.7%	10,911	36.6%
Internal Charges - Administrative Service Recharge	58,296	77,935	33.7%	155,870	50.0%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	2,525	3,758	48.8%	-	#DIV/0!
Student Financial Aid	-	-		-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	27,288	#DIV/0!	5,000	545.8%
Debt Service	51,608	46,628	-9.6%	103,216	45.2%
Depreciation	-	-		-	
Equipment - Non Capital	34,307	11,810	-65.6%	14,970	78.9%
Other Miscellaneous	26,246	-	-100.0%	-	
<b>Total Expenditures</b>	<b>\$ 1,588,518</b>	<b>\$ 1,762,226</b>	<b>10.9%</b>	<b>\$ 3,382,541</b>	<b>52.1%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 260,480</b>	<b>\$ 281,487</b>	<b>8.1%</b>	<b>\$ 200,000</b>	<b>140.7%</b>
Transfer to Renewal & Replacement E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 260,480</b>	<b>\$ 281,487</b>	<b>8.1%</b>	<b>\$ 200,000</b>	<b>140.7%</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

Mesa State College

Prepared for MSC Board of Trustees

By MSC Financial & Admin Services

FOR INTERNAL REPORTING PURPOSES ONLY

**Income Statement : All Auxiliaries**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 32,051	\$ 46,632	45.5%	\$ 120,000	38.9%
Student Fees	1,570,687	1,721,003	9.6%	3,399,949	50.6%
Educational Activities - cash funded	48,891	28,713	-41.3%	85,000	33.8%
Contributions/Gifts	41,487	164,459	296.4%	419,960	39.2%
Rental - Room	1,539,027	1,539,563	0.0%	2,891,568	53.2%
Rental - Other	113,222	153,963	36.0%	231,900	66.4%
Food Service	1,319,882	1,361,880	3.2%	2,527,579	53.9%
Advertising/Publications	24,683	16,538	-33.0%	55,601	29.7%
Activity Fees	16,244	16,399	1.0%	30,270	54.2%
Service Fees	385,069	366,706	-4.8%	413,100	88.8%
Event Sales	154,004	175,806	14.2%	235,678	74.6%
Sales Books	1,360,327	1,430,758	5.2%	2,523,750	56.7%
Sales Non-Book Items	197,443	206,989	4.8%	351,050	59.0%
Commissions	49,057	80,075	63.2%	99,000	80.9%
Interest Income	81,124	112,333	38.5%	121,500	92.5%
Federal Grants & Contracts	-	-		-	
Federal Grants & Contracts - Financial aid	-	-		-	
State Grants & Contracts	-	12,489	#DIV/0!	-	#DIV/0!
State Grants & Contracts - Financial aid	-	-		-	
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	-	-		-	
From Other Funds	35,243	21,395	-39.3%	-	#DIV/0!
Interdepartmental	1,451,141	1,624,627	12.0%	3,315,221	49.0%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	31,649	59,793	88.9%	139,470	42.9%
<b>Total Revenues</b>	<b>\$ 8,451,231</b>	<b>\$ 9,140,121</b>	8.2%	<b>\$ 16,960,596</b>	53.9%
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 653,986	\$ 704,294	7.7%	\$ 1,404,258	50.2%
Support Staff Benefits	129,009	129,726	0.6%	278,868	46.5%
Contract Wages Full Time	734,762	832,308	13.3%	1,570,769	53.0%
Contract Wages Part Time	142,399	111,893	-21.4%	371,891	30.1%
Contract Staff Benefits	193,481	212,253	9.7%	433,647	48.9%
Hourly Staff Compensation	273,451	305,175	11.6%	562,372	54.3%
Cost of Goods Sold - Books	1,050,788	1,081,860	3.0%	1,911,000	56.6%
Cost of Goods Sold - Non Books	121,456	140,682	15.8%	206,950	68.0%
Other Current Expense	917,031	1,143,862	24.7%	2,114,408	54.1%
Rent - Building	46,293	64,752	39.9%	186,718	34.7%
Contract Services	304,450	276,529	-9.2%	351,495	78.7%
Food Service	695,748	853,215	22.6%	1,682,979	50.7%
Travel	189,031	233,088	23.3%	516,484	45.1%
Telecommunications external	69,163	71,204	3.0%	171,321	41.6%
Internal Charges - Telephone calls	2,988	1,650	-44.8%	16,160	10.2%
Internal Charges - Telephone line charges	98,738	99,455	0.7%	239,754	41.5%
Internal Charges - Administrative Service Recharge	581,220	728,270	25.3%	1,456,171	50.0%
Internal Charges - Maintenance Recharge	417,685	417,685	0.0%	835,371	50.0%
Utilities	234,835	233,658	-0.5%	539,123	43.3%
Student Financial Aid	390,714	377,986	-3.3%	746,081	50.7%
Library Learning Materials	-	-		-	
Capital Expenditures	13,440	36,815	173.9%	12,900	285.4%
Debt Service	738,833	733,853	-0.7%	1,444,409	50.8%
Depreciation	-	-		-	
Equipment - Non Capital	173,416	159,332	-8.1%	268,085	59.4%
Other Miscellaneous	32,873	22,862	-30.5%	7,000	326.6%
<b>Total Expenditures</b>	<b>\$ 8,205,792</b>	<b>\$ 8,972,408</b>	9.3%	<b>\$ 17,328,214</b>	51.8%
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 245,438</b>	<b>\$ 167,713</b>	-31.7%	<b>\$ (367,618)</b>	-45.6%
Transfer to Renewal & Replacement	-	-		(489,751)	0.0%
E & G Support	624,941	629,663	0.8%	1,255,021	50.2%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 870,379</b>	<b>\$ 797,377</b>	-8.4%	<b>\$ 397,652</b>	200.5%

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

**Income Statement : Sponsored Programs**  
**Year-to-Date December 31, 2002 & 2003**  
**and Budget to Actual Year-to-Date FY2004**

	December 31 2002	December 31 2003	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	-	-		-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		-	
Interest Income	-	-		-	
Federal Grants & Contracts	327,536	334,078	2.0%	600,000	55.7%
Federal Grants & Contracts - Financial aid	2,649,470	2,935,826	10.8%	6,073,549	48.3%
State Grants & Contracts	178,853	98,559	-44.9%	204,000	48.3%
State Grants & Contracts - Financial aid	1,476,119	1,142,176	-22.6%	2,639,905	43.3%
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	213,730	587,804	175.0%	335,000	175.5%
From Other Funds	-	158,289	#DIV/0!	-	#DIV/0!
Interdepartmental	-	-		-	
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		-	
<b>Total Revenues</b>	<b>\$ 4,845,707</b>	<b>\$ 5,256,732</b>	<b>8.5%</b>	<b>\$ 9,852,454</b>	<b>53.4%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ -	\$ -		\$ -	
Support Staff Benefits	-	-		-	
Contract Wages Full Time	33,696	94,128	179.3%	80,000	117.7%
Contract Wages Part Time	111,119	90,105	-18.9%	180,000	50.1%
Contract Staff Benefits	23,112	33,819	46.3%	55,000	61.5%
Hourly Staff Compensation	495,448	469,622	-5.2%	1,127,046	41.7%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	135,160	380,559	181.6%	225,340	168.9%
Rent - Building	-	-		-	
Contract Services	63,430	28,450	-55.1%	50,000	56.9%
Food Service	-	-		-	
Travel	20,303	15,589	-23.2%	31,000	50.3%
Telecommunications external	-	174	#DIV/0!	-	#DIV/0!
Internal Charges - Telephone calls	24	54	126.0%	60	90.1%
Internal Charges - Telephone line charges	570	684	20.0%	1,500	45.6%
Internal Charges - Administrative Service Recharge	-	-		-	
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	3,817,521	3,781,791	-0.9%	7,967,508	47.5%
Library Learning Materials	-	-		-	
Capital Expenditures	43,245	94,449	118.4%	102,000	92.6%
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	6,008	183,283	2950.4%	25,000	733.1%
Other Miscellaneous	735	3,742	409.1%	8,000	46.8%
<b>Total Expenditures</b>	<b>\$ 4,750,370</b>	<b>\$ 5,176,449</b>	<b>9.0%</b>	<b>\$ 9,852,454</b>	<b>52.5%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 95,337</b>	<b>\$ 80,283</b>	<b>-15.8%</b>	<b>\$ -</b>	<b>#DIV/0!</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 95,337</b>	<b>\$ 80,283</b>	<b>-15.8%</b>	<b>\$ -</b>	<b>#DIV/0!</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

Mesa State College  
 Prepared for MSC Board of Trustees  
 By MSC Financial & Admin Services  
 FOR INTERNAL REPORTING PURPOSES ONLY

**Income Statement : Consolidated**  
**All Funds**  
 Year-to-Date December 31, 2003 - UNAUDITED

E & G	Educational Programs	Student Activities	Performing Arts	Athletics	Housing	Bookstore	Foodservice	Other	Total Auxiliaries	Sponsored	Loan	Plant	Total	
<b>Revenues</b>														
Tuition	\$ 5,748,510	\$ 46,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,632	\$ -	\$ -	\$ -	\$ 5,795,143	
Student Fees	179,341	-	1,345,486	68,308	307,210	-	-	-	1,721,003	-	-	-	1,900,344	
Educational Activities - cash funded	-	28,713	-	-	-	-	-	-	28,713	-	-	-	28,713	
Contributions/Gifts	-	-	6,400	1,457	156,603	-	-	-	164,459	-	-	-	164,459	
Rental - Room	-	-	-	-	1,539,563	-	-	-	1,539,563	-	-	-	1,539,563	
Rental - Other	-	-	73,729	-	78,709	-	-	1,525	153,963	-	-	-	153,963	
Food Service	-	-	16,070	-	-	-	1,154,752	191,059	1,361,880	-	-	-	1,361,880	
Advertising/Publications	-	-	13,008	3,530	-	-	-	-	16,538	-	-	-	16,538	
Activity Fees	-	-	2,599	-	-	13,800	-	-	16,399	-	-	-	16,399	
Service Fees	-	-	21,536	-	-	-	-	345,170	366,706	-	-	-	366,706	
Event Sales	-	-	940	51,816	62,327	-	-	60,723	175,806	-	-	-	175,806	
Sales Books	-	-	-	-	-	1,430,758	-	-	1,430,758	-	-	-	1,430,758	
Sales Non-Book Items	-	-	39,488	-	-	167,500	-	-	206,989	-	-	-	206,989	
Commissions	-	530	45,084	-	-	7,183	27,277	-	80,075	-	-	-	80,075	
Interest Income	60,041	-	21,074	-	-	16,973	-	74,286	112,333	-	10,216	83,436	266,026	
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	334,078	11,226	-	345,304	
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	2,935,826	-	-	2,935,826	
State Grants & Contracts	-	12,489	-	-	-	-	-	-	12,489	98,559	-	-	111,048	
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	1,142,176	-	-	1,142,176	
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	587,804	-	-	587,804	
From Other Funds	-	-	19,835	-	1,500	-	-	60	21,395	158,289	3,742	733,853	917,280	
Interdepartmental	-	-	243,328	208	-	3,634	23,283	25	1,354,149	1,624,627	-	-	1,624,627	
State Appropriation	8,501,521	-	-	-	-	-	-	-	-	-	-	-	8,501,521	
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	245,930	245,930	
Other Miscellaneous	104,199	-	34,210	503	174	8,165	-	16,741	59,793	-	-	-	163,992	
<b>Total Revenues</b>	<b>\$ 14,593,612</b>	<b>\$ 88,365</b>	<b>\$ 1,882,786</b>	<b>\$ 125,822</b>	<b>\$ 527,813</b>	<b>\$ 1,660,843</b>	<b>\$ 1,628,724</b>	<b>\$ 1,182,054</b>	<b>\$ 2,043,713</b>	<b>\$ 9,140,121</b>	<b>\$ 5,256,732</b>	<b>\$ 25,184</b>	<b>\$ 1,063,220</b>	<b>\$ 30,078,868</b>
<b>Expenditures</b>														
Support Staff Salary and Wages	\$ 1,272,487	\$ -	\$ 40,183	\$ -	\$ 55,617	\$ 34,310	\$ 55,347	\$ -	\$ 518,837	\$ 704,294	\$ -	\$ -	\$ -	\$ 1,976,781
Support Staff Benefits	215,527	-	7,383	-	7,857	5,250	7,468	-	101,768	129,726	-	-	-	345,253
Contract Wages Full Time	4,598,818	3,682	135,148	62,922	246,214	65,448	22,823	-	296,072	832,308	94,128	-	-	5,525,254
Contract Wages Part Time	1,904,287	18,221	7,102	3,779	63,706	-	-	-	19,085	111,893	90,105	-	-	2,106,285
Contract Staff Benefits	1,455,906	2,233	33,979	7,940	68,032	15,037	6,042	-	78,990	212,253	33,819	-	-	1,701,978
Hourly Staff Compensation	118,395	-	180,608	14,585	8,926	56,172	9,831	-	35,054	305,175	469,622	-	-	893,192
Cost of Goods Sold - Books	-	-	-	-	-	-	1,081,860	-	1,081,860	-	-	-	-	1,081,860
Cost of Goods Sold - Non Books	-	-	1,311	-	-	-	139,370	-	140,682	-	-	-	-	140,682
Other Current Expense	584,494	13,441	229,655	60,636	203,465	277,295	45,567	5,714	308,089	1,143,862	380,559	-	254,535	2,363,449
Rent - Building	198,162	-	7,319	6,401	127	946	20,900	29,000	60	64,752	-	-	-	262,914
Contract Services	702,650	19,057	158,050	12,396	26,640	18,811	1,392	3,470	36,714	276,529	28,450	7,820	-	1,015,449
Food Service	-	-	-	-	-	-	-	694,458	158,757	853,215	-	-	-	853,215
Travel	134,300	10,429	20,244	4,258	188,955	6,243	331	-	2,628	233,088	15,589	-	-	382,977
Telecommunications external	23,534	-	34,418	-	685	1,209	265	-	34,627	71,204	174	-	-	94,911
Internal Charges - Telephone calls	3,825	6	180	-	1,062	187	80	-	135	1,650	54	-	-	5,529
Internal Charges - Telephone line charges	93,479	380	12,056	750	4,660	74,959	1,710	950	3,990	99,455	684	-	-	193,618
Internal Charges - Administrative Service Recharge	-	4,185	68,869	7,844	31,967	200,600	183,759	153,113	77,935	728,270	-	-	-	728,270
Internal Charges - Maintenance Recharge	-	-	149,737	-	-	219,260	7,034	41,655	-	417,685	-	-	-	417,685
Utilities	238,730	-	92,265	-	-	93,793	3,345	40,497	3,758	233,658	-	-	-	472,388
Student Financial Aid	234,336	1,126	2,308	4,600	233,297	136,655	-	-	377,986	3,781,791	-	-	-	4,394,113
Library Learning Materials	304,947	-	-	-	-	-	-	-	-	-	-	-	-	304,947
Capital Expenditures	-	-	9,527	-	-	-	-	-	27,288	36,815	94,449	-	15,439	146,702
Debt Service	-	-	334,921	16,628	-	335,677	-	-	46,628	733,853	-	-	-	302,346
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	1,300,000	1,300,000
Equipment - Non Capital	105,405	1,502	48,537	15,135	23,421	48,027	2,279	8,621	11,810	159,332	183,283	-	6,945	454,965
Other Miscellaneous	22,715	0	18,680	-	-	-	4,182	-	22,862	3,742	8,565	138,289	-	196,173
<b>Total Expenditures</b>	<b>\$ 12,211,996</b>	<b>\$ 74,263</b>	<b>\$ 1,592,478</b>	<b>\$ 217,872</b>	<b>\$ 1,164,632</b>	<b>\$ 1,589,876</b>	<b>\$ 1,593,584</b>	<b>\$ 977,477</b>	<b>\$ 1,762,226</b>	<b>\$ 8,972,408</b>	<b>\$ 5,176,449</b>	<b>\$ 8,565</b>	<b>\$ 2,025,374</b>	<b>\$ 28,394,792</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 2,381,616</b>	<b>\$ 14,102</b>	<b>\$ 290,308</b>	<b>\$ (92,051)</b>	<b>\$ (636,819)</b>	<b>\$ 70,967</b>	<b>\$ 35,141</b>	<b>\$ 204,577</b>	<b>\$ 281,487</b>	<b>\$ 167,713</b>	<b>\$ 80,283</b>	<b>\$ 16,618</b>	<b>\$ (962,154)</b>	<b>\$ 1,684,076</b>
Transfer to Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E & G Support	(629,663)	-	-	47,624	582,040	-	-	-	629,663	-	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 1,751,953</b>	<b>\$ 14,102</b>	<b>\$ 290,308</b>	<b>\$ (44,427)</b>	<b>\$ (54,779)</b>	<b>\$ 70,967</b>	<b>\$ 35,141</b>	<b>\$ 204,577</b>	<b>\$ 281,487</b>	<b>\$ 797,377</b>	<b>\$ 80,283</b>	<b>\$ 16,618</b>	<b>\$ (962,154)</b>	<b>\$ 1,684,076</b>
<b>Beginning Fund Balance July 1, 2003</b>	<b>37,871</b>	<b>(307,462)</b>	<b>552,404</b>	<b>46,721</b>	<b>(287,070)</b>	<b>416,341</b>	<b>173,052</b>	<b>898,975</b>	<b>970,855</b>	<b>2,463,816</b>	<b>85,410</b>	<b>1,246,335</b>	<b>50,504,870</b>	<b>54,338,302</b>
<b>Ending Fund Balance December 31, 2003</b>	<b>\$ 1,789,824</b>	<b>\$ (293,360)</b>	<b>\$ 842,713</b>	<b>\$ 2,293</b>	<b>\$ (341,849)</b>	<b>\$ 487,308</b>	<b>\$ 208,193</b>	<b>\$ 1,103,553</b>	<b>\$ 1,252,342</b>	<b>\$ 3,261,193</b>	<b>\$ 165,692</b>	<b>\$ 1,262,953</b>	<b>\$ 49,542,716</b>	<b>\$ 56,022,378</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

## Mesa State College

Prepared for MSC Board of Trustees

By MSC Financial &amp; Admin Services

FOR INTERNAL REPORTING PURPOSES ONLY

**Income Statement : Consolidated**  
**All Funds**  
**Year-to-Date December 31, 2002 - UNAUDITED**

E & G	Educational Programs	Student Activities	Performing Arts	Athletics	Housing	Bookstore	Foodservice	Other	Total Auxiliaries	Sponsored	Loan	Plant	Total	
<b>Revenues</b>														
Tuition	\$ 5,241,248	\$ 32,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,051	\$ -	\$ -	\$ -	\$ 5,273,299	
Student Fees	161,288	-	1,227,457	65,392	277,838	-	-	-	1,570,687	-	-	-	1,731,975	
Educational Activities - cash funded	-	48,891	-	-	-	-	-	-	48,891	-	-	-	48,891	
Contributions/Gifts	-	-	3,915	5,364	32,208	-	-	-	41,487	-	-	-	41,487	
Rental - Room	-	-	-	-	-	1,539,027	-	-	1,539,027	-	-	-	1,539,027	
Rental - Other	-	950	55,132	-	-	57,140	-	-	113,222	-	-	-	113,222	
Food Service	-	-	-	-	-	-	1,192,282	127,600	1,319,882	-	-	-	1,319,882	
Advertising/Publications	-	-	21,101	3,582	-	-	-	-	24,683	-	-	-	24,683	
Activity Fees	-	-	2,234	-	-	14,010	-	-	16,244	-	-	-	16,244	
Service Fees	-	-	14,235	-	-	-	-	370,834	385,069	-	-	-	385,069	
Event Sales	-	-	488	51,336	39,334	-	-	62,846	154,004	-	-	-	154,004	
Sales Books	-	-	-	-	-	1,360,327	-	-	1,360,327	-	-	-	1,360,327	
Sales Non-Book Items	-	-	42,240	-	-	155,204	-	-	197,443	-	-	-	197,443	
Commissions	-	114	31,933	-	-	6,661	10,349	-	49,057	-	-	-	49,057	
Interest Income	-	-	17,553	-	-	7,443	1,335	54,793	81,124	-	9,747	22,222	113,093	
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	327,536	10,929	-	338,464	
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	2,649,470	-	-	2,649,470	
State Grants & Contracts	-	-	-	-	-	-	-	-	-	178,853	-	-	178,853	
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	1,476,119	-	-	1,476,119	
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	213,730	-	-	213,730	
From Other Funds	11,725	234	29,809	-	-	-	-	5,200	35,243	-	-	794,755	841,723	
Interdepartmental	-	-	225,727	-	-	4,559	8,233	1,212,624	1,451,141	-	-	-	1,451,141	
State Appropriation	8,085,815	-	-	-	-	-	-	-	-	-	-	-	8,085,815	
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	869,727	869,727	
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	482,582	482,582	
Misc. Other	103,149	-	10,900	-	-	5,649	-	15,101	31,649	-	-	-	134,798	
<b>Total Revenues</b>	<b>\$ 13,603,224</b>	<b>\$ 82,239</b>	<b>\$ 1,682,722</b>	<b>\$ 125,674</b>	<b>\$ 349,380</b>	<b>\$ 1,627,827</b>	<b>\$ 1,531,760</b>	<b>\$ 1,202,631</b>	<b>\$ 1,848,997</b>	<b>\$ 4,845,707</b>	<b>\$ 20,676</b>	<b>\$ 2,169,286</b>	<b>\$ 29,090,123</b>	
<b>Expenditures</b>														
Support Staff Salary and Wages	\$ 1,348,379	\$ 9,041	\$ 41,270	\$ -	\$ 52,374	\$ 27,521	\$ 44,151	\$ -	\$ 479,630	\$ 653,986	\$ -	\$ -	\$ 2,002,365	
Support Staff Benefits	198,309	931	7,230	-	7,131	4,073	6,108	-	103,536	129,009	-	-	327,318	
Contract Wages Full Time	4,936,219	8,840	118,075	63,226	221,413	65,448	23,914	-	233,847	734,762	33,696	-	5,704,677	
Contract Wages Part Time	1,636,755	40,947	15,597	3,145	77,544	-	-	-	5,167	142,399	111,119	-	1,890,273	
Contract Staff Benefits	1,452,144	16,865	29,210	6,788	61,601	14,494	6,103	-	58,420	193,481	23,112	-	1,668,737	
Hourly Staff Compensation	95,114	5	157,216	7,786	13,792	50,568	8,483	-	35,602	273,451	495,448	-	864,013	
Cost of Goods Sold - Books	-	-	-	-	-	-	1,050,788	-	1,050,788	-	-	-	1,050,788	
Cost of Goods Sold - Non Books	-	-	900	-	-	-	120,556	-	121,456	-	-	-	121,456	
Other Current Expense	558,748	3,933	195,043	39,935	177,287	172,759	39,792	8,042	280,239	917,031	135,160	527,381	2,138,320	
Rent - Building	204,991	173	-	-	-	-	19,000	26,250	870	46,293	-	-	251,284	
Contract Services	558,881	1,124	201,155	4,561	25,181	1,921	2,927	-	67,583	304,450	63,430	130,138	1,056,899	
Food Service	-	-	-	-	-	-	590,901	104,847	695,748	-	-	-	695,748	
Travel	109,229	3,064	25,384	2,855	150,912	4,477	-	2,338	189,031	20,303	-	16,103	334,666	
Telecommunications external	13,986	-	23,322	-	5,767	1,036	224	-	38,814	69,163	-	-	83,149	
Internal Charges - Telephone calls	7,139	21	477	7	1,948	211	50	-	274	2,988	24	-	10,151	
Internal Charges - Telephone line charges	95,340	266	11,310	1,140	4,332	74,660	1,710	950	4,370	98,738	570	-	194,648	
Internal Charges - Administrative Service Recharge	-	7,398	44,623	5,188	18,164	160,643	159,432	127,476	58,296	581,220	-	-	581,220	
Internal Charges - Maintenance Recharge	-	-	149,737	-	-	219,260	7,034	41,655	-	417,685	-	-	417,685	
Utilities	151,210	-	92,023	-	-	95,150	2,611	42,526	2,525	234,835	-	-	386,045	
Student Financial Aid	221,952	-	1,983	2,190	235,504	151,037	-	-	390,714	3,817,521	-	-	4,430,187	
Library Learning Materials	295,056	-	-	-	-	-	-	-	-	-	-	-	295,056	
Capital Expenditures	14,107	-	940	12,500	-	-	-	-	13,440	43,245	-	603,773	674,565	
Debt Service	-	-	334,921	16,628	-	335,677	-	-	51,608	738,833	-	-	1,083,714	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	1,401,949	1,401,949	
Equipment - Non Capital	122,794	695	92,112	1,517	6,624	32,847	3,648	1,667	34,307	173,416	6,008	-	528,995	
Other Miscellaneous	37,781	6,627	-	-	-	-	-	26,246	32,873	735	9,552	31,500	112,442	
<b>Total Expenditures</b>	<b>12,058,134</b>	<b>\$ 99,929</b>	<b>\$ 1,542,528</b>	<b>\$ 167,466</b>	<b>1,059,574</b>	<b>\$ 1,411,780</b>	<b>\$ 1,496,531</b>	<b>\$ 839,467</b>	<b>\$ 1,588,518</b>	<b>\$ 8,205,792</b>	<b>\$ 4,750,370</b>	<b>\$ 9,552</b>	<b>\$ 3,282,501</b>	<b>\$ 28,306,350</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 1,545,090</b>	<b>\$ (17,690)</b>	<b>\$ 140,194</b>	<b>\$ (41,792)</b>	<b>\$ (710,194)</b>	<b>\$ 216,047</b>	<b>\$ 35,229</b>	<b>\$ 363,163</b>	<b>\$ 260,480</b>	<b>\$ 245,438</b>	<b>\$ 95,337</b>	<b>\$ 11,123</b>	<b>\$ (1,113,215)</b>	<b>\$ 783,773</b>
Transfer to Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E & G Support	(624,941)	-	-	64,327	560,614	-	-	-	624,941	-	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 920,149</b>	<b>\$ (17,690)</b>	<b>\$ 140,194</b>	<b>\$ 22,535</b>	<b>\$ (149,580)</b>	<b>\$ 216,047</b>	<b>\$ 35,229</b>	<b>\$ 363,163</b>	<b>\$ 260,480</b>	<b>\$ 870,379</b>	<b>\$ 95,337</b>	<b>\$ 11,123</b>	<b>\$ (1,113,215)</b>	<b>\$ 783,773</b>
<b>Beginning Fund Balance July 1, 2002</b>	<b>(553,036)</b>	<b>(305,383)</b>	<b>436,354</b>	<b>54,172</b>	<b>(287,070)</b>	<b>408,251</b>	<b>146,425</b>	<b>833,368</b>	<b>783,613</b>	<b>2,069,730</b>	<b>125,328</b>	<b>1,198,083</b>	<b>49,102,549</b>	<b>51,942,655</b>
<b>Ending Fund Balance December 31, 2002</b>	<b>\$ 367,113</b>	<b>\$ (323,072)</b>	<b>\$ 576,548</b>	<b>\$ 76,707</b>	<b>\$ (436,650)</b>	<b>\$ 624,298</b>	<b>\$ 181,654</b>	<b>\$ 1,196,531</b>	<b>\$ 1,044,092</b>	<b>\$ 2,940,109</b>	<b>\$ 220,665</b>	<b>\$ 1,209,207</b>	<b>\$ 47,989,333</b>	<b>\$ 52,726,427</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

Mesa State College  
 Prepared for MSC Board of Trustees  
 By MSC Financial & Admin Services  
 FOR INTERNAL REPORTING PURPOSES ONLY

**Income Statement : Consolidated**  
**All Funds**  
**FY04 Budget**

	E & G	Educational Programs	Student Activities	Performing Arts	Athletics	Housing	Bookstore	Foodservice	Other	Total Auxiliaries	Sponsored	Loan	Plant	Total
<b>Revenues</b>														
Tuition	\$ 11,059,120	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 11,179,120
Student Fees	300,010	-	2,643,542	136,616	619,791	-	-	-	-	3,399,949	-	-	-	3,699,959
Educational Activities - cash funded	-	85,000	-	-	-	-	-	-	-	85,000	-	-	-	85,000
Contributions/Gifts	-	-	19,100	3,500	397,360	-	-	-	-	419,960	-	-	-	419,960
Rental - Room	-	-	-	-	-	2,891,568	-	-	-	2,891,568	-	-	-	2,891,568
Rental - Other	-	-	111,900	-	-	120,000	-	-	-	231,900	-	-	-	231,900
Food Service	-	-	-	-	-	-	-	2,327,579	200,000	2,527,579	-	-	-	2,527,579
Advertising/Publications	-	-	52,101	3,500	-	-	-	-	-	55,601	-	-	-	55,601
Activity Fees	-	-	5,700	-	-	24,570	-	-	-	30,270	-	-	-	30,270
Service Fees	-	-	39,100	-	-	-	-	-	374,000	413,100	-	-	-	413,100
Event Sales	-	-	1,150	108,728	58,800	-	-	-	67,000	235,678	-	-	-	235,678
Sales Books	-	-	-	-	-	-	2,523,750	-	-	2,523,750	-	-	-	2,523,750
Sales Non-Book Items	-	-	51,750	-	-	-	299,300	-	-	351,050	-	-	-	351,050
Commissions	-	-	57,000	-	-	-	9,000	28,000	5,000	99,000	-	-	-	99,000
Interest Income	-	-	40,500	-	-	-	-	-	81,000	121,500	-	-	25,000	286,500
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	600,000	22,452	-	622,452
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	6,073,549	-	-	6,073,549
State Grants & Contracts	-	-	-	-	-	-	-	-	-	-	204,000	-	-	204,000
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	2,639,905	-	-	2,639,905
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	-	335,000	-	-	335,000
From Other Funds	-	-	-	-	-	-	-	-	-	-	-	7,484	1,444,409	1,451,893
Interdepartmental	-	-	481,680	-	-	35,000	20,000	-	2,778,541	3,315,221	-	-	-	3,315,221
State Appropriation	15,720,428	-	-	-	-	-	-	-	-	-	-	-	-	15,720,428
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	149,766	149,766
Other Miscellaneous	187,246	20,000	23,320	4,150	-	15,000	-	-	77,000	139,470	-	-	316,068	642,784
<b>Total Revenues</b>	<b>\$ 27,266,804</b>	<b>\$ 225,000</b>	<b>\$ 3,526,843</b>	<b>\$ 256,494</b>	<b>\$ 1,075,951</b>	<b>\$ 3,086,138</b>	<b>\$ 2,852,050</b>	<b>\$ 2,355,579</b>	<b>\$ 3,582,541</b>	<b>\$ 16,960,596</b>	<b>\$ 9,852,454</b>	<b>\$ 54,936</b>	<b>\$ 2,050,243</b>	<b>\$ 56,185,033</b>
<b>Expenditures</b>														
Support Staff Salary and Wages	\$ 2,656,824	\$ -	\$ 80,673	\$ -	\$ 104,749	\$ 63,735	\$ 94,356	\$ -	\$ 1,060,745	\$ 1,404,258	\$ -	\$ -	\$ -	\$ 4,061,082
Support Staff Benefits	462,704	-	15,713	-	15,035	14,701	16,141	-	217,278	278,868	-	-	-	741,572
Contract Wages Full Time	11,842,184	-	216,715	120,909	419,353	130,896	47,827	-	635,069	1,570,769	80,000	-	-	13,492,953
Contract Wages Part Time	1,543,168	90,000	88,418	14,025	176,153	-	-	-	3,295	371,891	-	-	-	2,095,059
Contract Staff Benefits	3,182,180	24,000	59,533	13,671	133,159	33,436	11,832	-	158,016	433,647	55,000	-	-	3,670,827
Hourly Staff Compensation	220,506	-	321,640	28,300	35,228	104,771	12,079	-	60,354	562,372	1,127,046	-	-	1,909,924
Cost of Goods Sold - Books	-	-	-	-	-	-	1,911,000	-	-	1,911,000	-	-	-	1,911,000
Cost of Goods Sold - Non Books	-	-	1,950	-	-	-	205,000	-	-	206,950	-	-	-	206,950
Other Current Expense	1,356,373	36,000	662,522	99,802	285,395	290,716	88,120	20,300	631,553	2,114,408	225,340	-	-	3,696,121
Rent - Building	398,289	-	15,418	-	26,500	-	41,800	58,000	45,000	186,718	-	-	-	585,007
Contract Services	1,199,324	-	259,431	10,629	52,735	2,200	3,900	-	22,600	351,495	50,000	-	-	1,600,819
Food Service	100	-	-	-	1,850	-	-	1,525,000	156,129	1,682,979	-	-	-	1,683,079
Travel	274,220	60,000	38,432	20,960	383,182	8,000	1,000	1,200	3,710	516,484	31,000	-	-	821,704
Telecommunications external	37,195	-	69,521	-	3,800	-	-	-	98,000	171,321	-	-	-	208,516
Internal Charges - Telephone calls	29,181	-	2,755	110	11,270	1,000	200	-	825	16,160	60	-	-	45,401
Internal Charges - Telephone line charges	218,071	-	27,079	3,205	10,866	181,513	3,900	2,280	10,911	239,754	1,500	-	-	459,325
Internal Charges - Administrative Service Recharge	-	8,000	137,116	15,688	64,556	401,199	367,517	306,225	155,870	1,456,171	-	-	-	1,456,171
Internal Charges - Maintenance Recharge	-	-	299,473	-	-	438,520	14,068	83,310	-	835,371	-	-	-	835,371
Utilities	694,422	-	213,800	-	-	229,613	4,810	90,900	-	539,123	-	-	-	1,233,545
Student Financial Aid	464,340	-	3,750	900	509,931	231,500	-	-	-	746,081	7,967,508	-	-	9,177,929
Library Learning Materials	380,997	-	-	-	-	-	-	-	-	-	-	-	-	380,997
Capital Expenditures	55,966	-	7,650	250	-	-	-	-	5,000	12,900	102,000	-	-	170,866
Debt Service	-	-	669,842	-	-	671,351	-	-	103,216	1,444,409	-	-	597,591	2,042,000
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	2,600,000	2,600,000
Equipment - Non Capital	194,502	-	131,764	18,250	13,001	71,600	3,500	15,000	14,970	268,085	25,000	-	-	487,587
Other Miscellaneous	-	7,000	-	-	-	-	-	-	-	7,000	8,000	6,000	-	21,000
<b>Total Expenditures</b>	<b>\$ 25,210,546</b>	<b>\$ 225,000</b>	<b>\$ 3,323,195</b>	<b>\$ 346,699</b>	<b>\$ 2,246,763</b>	<b>\$ 2,874,751</b>	<b>\$ 2,827,050</b>	<b>\$ 2,102,215</b>	<b>\$ 3,382,541</b>	<b>\$ 17,328,214</b>	<b>\$ 9,852,454</b>	<b>\$ 6,000</b>	<b>\$ 3,197,591</b>	<b>\$ 55,594,805</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 2,056,258</b>	<b>\$ -</b>	<b>\$ 203,648</b>	<b>\$ (90,205)</b>	<b>\$ (1,170,812)</b>	<b>\$ 211,387</b>	<b>\$ 25,000</b>	<b>\$ 253,364</b>	<b>\$ 200,000</b>	<b>\$ (367,618)</b>	<b>\$ -</b>	<b>\$ 48,936</b>	<b>\$ (1,147,348)</b>	<b>\$ 590,228</b>
Transfer to Renewal & Replacement	-	-	-	-	-	(211,387)	(25,000)	(253,364)	-	(489,751)	-	-	489,751	-
E & G Support	(1,255,021)	-	-	84,209	1,170,812	-	-	-	-	1,255,021	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 801,237</b>	<b>\$ -</b>	<b>\$ 203,648</b>	<b>\$ (5,996)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 397,652</b>	<b>\$ -</b>	<b>\$ 48,936</b>	<b>\$ (657,597)</b>	<b>\$ 590,228</b>
<b>Beginning Fund Balance July 1, 2003</b>	<b>37,871</b>	<b>(307,462)</b>	<b>552,404</b>	<b>46,721</b>	<b>(287,070)</b>	<b>416,341</b>	<b>173,052</b>	<b>898,975</b>	<b>970,855</b>	<b>2,463,816</b>	<b>85,410</b>	<b>1,246,335</b>	<b>50,504,870</b>	<b>54,338,302</b>
<b>Ending Fund Balance June 30, 2004</b>	<b>\$ 839,108</b>	<b>\$ (307,462)</b>	<b>\$ 756,052</b>	<b>\$ 40,725</b>	<b>\$ (287,070)</b>	<b>\$ 416,341</b>	<b>\$ 173,052</b>	<b>\$ 898,975</b>	<b>\$ 1,170,855</b>	<b>\$ 2,861,468</b>	<b>\$ 85,410</b>	<b>\$ 1,295,271</b>	<b>\$ 49,847,273</b>	<b>\$ 54,928,530</b>

The effects of interdepartmental revenues, transfers, indirect costs, and interfund borrowings have not been eliminated as required for external reporting and will therefore not match audited financial statements.

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**Mesa State College**

*Prepared for MSC Board of Trustees*

*By MSC Financial & Admin Services*

**FOR INTERNAL REPORTING PURPOSES ONLY**

**Income Statement : Governing Board  
Year-to-Date December 31, 2003  
Comparative - Budget to Actual**

**Expenditures**

	<b>Governing Board FY04 Budget</b>	<b>Governing Board Dec 31, 2003 Actual</b>	<b>Percent of Budget</b>
Attorney General Fees	\$ 15,000	\$ 3,475	
Contract Services - Mike Barnett	-	1,257	
Supplies	5,000	1,119	
Printing	-	2,105	
Telephone Calls	-	185	
Equipment - Non Capital (soundstation)	-	1,005	
Postage	-	621	
Analog transmission line, Liff Auditorium	-	152	
Official Functions	25,000	4,158	
Travel - In State	20,000	2,131	
Travel - State Owned Aircraft	-	4,850	
<b>Total Expenditures</b>	<b>\$ 65,000</b>	<b>\$ 21,059</b>	32.4%

**Mesa State College  
Board Reserve Status Report  
As of December 31, 2003**

<b>Beginning Board Reserve</b>	<b>\$ 677,532</b>
<b>Designated for Presidential Search</b>	<u><b>20,000</b></u>
<b>Current Board Reserve</b>	<u><u><b>\$ 657,532</b></u></u>

**Presidential Search  
Schedule of Expenditures  
Year-to-Date December 31, 2003**

<b>Original Expenditure Designation</b>	<b>\$ 20,000</b>
<b>Expenditures</b>	
Advertising - Chronicle of Higher Education	<b>\$ 9,068</b>
<b>Encumbrance Commitments</b>	
Administrative and Clerical - Home Loan & Investment	<b>5,000</b>
Advertising - Daily Sentinel	<u><b>3,618</b></u>
<b>Total Expenditures &amp; Encumbrances</b>	<u><u><b>\$ 17,685</b></u></u>
<b>Uncommitted Balance</b>	<u><u><b>\$ 2,315</b></u></u>

*Prepared for MSC Board of Trustees  
By MSC Financial & Admin Services  
FOR INTERNAL REPORTING PURPOSES ONLY*

Mesa State College  
 CCHE Report 2nd Qtr FY 2004  
 December 31, 2003 Balance Sheet - All Funds

<i>SNA Categories</i>	<b>Year to Date Actual FY 2004</b>
<b><u>Assets</u></b>	
<b><u>Current Assets</u></b>	
Cash & Cash Equivalents	12,160,824
Student Accounts Receivable, Net	416,750
Other Accounts Receivable, Net	659,840
Student Loans, Net	453,587
Inventories	573,876
Prepaid Expenses	280,211
Other Current Assets	8,686
<b><u>Total Current Assets</u></b>	<b>14,553,774</b>
<b><u>Non-current Assets</u></b>	
Restricted Cash & Cash Equivalents	-
Student Loans, Net	601,622
Deferred Charges	-
Other Non-current Assets	363,613
Land	1,157,257
Construction in Progress	8,034,273
Land Improvements, Net	671,276
Buildings & Improvements, Net	40,628,138
Furniture and Equipment, Net	4,147,237
Library Materials, Net	3,813,821
<b><u>Total Non-current Assets</u></b>	<b>59,417,236</b>
<b>Total Assets</b>	<b>73,971,010</b>
<b><u>Liabilities</u></b>	
<b><u>Current Liabilities</u></b>	
Accounts Payable	54,090
Accrued Liabilities	951,062
Deferred Revenues	1,429,340
Deposits Held For Others	179,359
Student Deposits	254,493
Capital Leases Payable, Current Portion	39,769
Bonds Payable, Current Portion	590,000
Compensated Absence Liability, Current Portion	134,288
Other Current Liabilities	-
<b><u>Total Current Liabilities</u></b>	<b>3,632,401</b>
<b><u>Non-current Liabilities</u></b>	
Capital Leases Payable	122,858
Bonds Payable	13,960,000
Other Long-term Liabilities	(442,920)
Compensated Absence Liability	676,293
<b><u>Total Non-current Liabilities</u></b>	<b>14,316,232</b>
<b>Total Liabilities</b>	<b>17,948,632</b>
<b><u>Net Assets</u></b>	
Invested in Capital Assets	44,088,340
Restricted for:	
Expendable Purposes	
Loan	1,153,610
Capital Projects	1,686,609
Other Purposes	6,797,565
Unrestricted	2,296,254
<b>Total Net Assets</b>	<b>56,022,378</b>
<b>Total Liabilities and Net Assets</b>	<b>73,971,010</b>

Mesa State College  
CCHE Report 2nd Qtr FY 2004  
Consolidated Income Statement

*FY02 & FY03 Information Sources Include Audited Financial Statements and Exhibits*

	FY 2002 Actual	FY 2003 Actual	FY 2004 Budget	FY 2004 Year To Date Dec 31, 2003	FY 2004 Estimate	FY 2005 Budget	Notes & Caveats
<b>Revenues</b>							
Tuition and fees	\$ 12,915,203	\$ 13,585,741	\$ 14,964,079	\$ 7,605,926	\$ 14,964,079		
Less: Scholarship Discounts & Allowances	(5,016,420)	(5,657,593)	(6,740,298)	(3,014,093)	(6,740,298)		
Net Tuition & Fee Revenue	7,898,783	7,928,148	8,223,781	4,591,833	8,223,781		B
Sales & Services of Auxiliary Enterprises	8,229,799	9,081,273	9,359,496	5,414,521	9,359,496		
Less: Scholarship Discounts & Allowances	(395,612)	(493,593)	-	-	-		
Net Auxiliary Enterprise Revenue	7,834,187	8,587,680	9,359,496	5,414,521	9,359,496		
Federal, State & Private Grants & Contracts	5,511,216	6,479,208	7,235,001	3,639,671	7,247,490		
Gifts	194,319	-	-	-	-		
Additions to Plant (by current fund expenditures)	-	-	316,068	-	316,068		
Other Operating Revenues	304,280	369,547	326,716	168,376	326,716		
<b>Total Revenues</b>	<b>\$ 21,742,785</b>	<b>\$ 23,364,583</b>	<b>\$ 25,461,062</b>	<b>\$ 13,814,401</b>	<b>\$ 25,473,551</b>	<b>\$ -</b>	
<b>Expenditures</b>							
Instruction	\$ 15,643,741	\$ 16,156,388	\$ 15,745,995	\$ 7,877,976	\$ 15,745,995		
Research	137,780	187,314	220,000	216,264	220,000		
Public Service	14,358	9,907	10,000	3,600	10,000		
Academic Support	2,656,186	2,765,588	3,264,690	1,652,952	3,264,690		
Student Services	2,689,340	2,645,429	2,650,255	1,297,857	2,650,255		
Institutional Support	1,933,917	1,497,284	1,842,936	697,569	1,842,936		
Operation of Plant	2,999,285	2,842,846	3,273,934	2,065,398	3,273,934		
Scholarships & Fellowships	2,247,683	2,518,379	2,638,862	1,380,020	2,638,862		A
Auxiliary Enterprises Expenditures	9,505,164	9,833,698	10,660,899	5,699,279	10,660,899		
Depreciation	2,699,419	2,803,897	2,600,000	1,300,000	2,600,000		
<b>Total Expenditures</b>	<b>\$ 40,526,873</b>	<b>\$ 41,260,730</b>	<b>\$ 42,907,571</b>	<b>\$ 22,190,916</b>	<b>\$ 42,907,571</b>	<b>\$ -</b>	
<b>Operating Income (Loss)</b>	<b>\$ (18,784,088)</b>	<b>\$ (17,896,148)</b>	<b>\$ (17,446,509)</b>	<b>\$ (8,376,515)</b>	<b>\$ (17,434,020)</b>	<b>\$ -</b>	
<b>Nonoperating Revenues(Expenses)</b>							
State Appropriation, Noncapital	\$ 18,499,164	\$ 17,174,370	\$ 18,360,333	\$ 9,698,434	\$ 18,360,333		
Gifts	518,467	691,823	419,960	504,770	760,271		
Investment & Interest Income	328,410	660,648	286,500	261,845	486,500		
Interest on Capital Debt	(635,497)	(762,731)	(597,591)	(302,346)	(597,591)		
Other Non-operating Revenues (Expenses)	(110,089)	(103,796)	-	-	-		
<b>Net Nonoperating revenues</b>	<b>\$ 18,600,455</b>	<b>\$ 17,660,314</b>	<b>\$ 18,469,202</b>	<b>\$ 10,162,702</b>	<b>\$ 19,009,513</b>	<b>\$ -</b>	
<b>Income (Loss) Before other Items</b>	<b>\$ (183,633)</b>	<b>\$ (235,834)</b>	<b>\$ 1,022,693</b>	<b>\$ 1,786,187</b>	<b>\$ 1,575,493</b>	<b>\$ -</b>	
Other Revenues, Expenses, Gains, Losses, or Transfers	-	-	(73,516)	(293,304)	(73,516)		
State Appropriation, Capital	8,667,171	1,928,792	149,766	245,930	245,930		
Transfers From (To) Other Funds	-	-	-	-	-		
Additions to Permanent Endowments	-	-	-	-	-		
Gain or Loss on Disposal of Assets	-	-	-	-	-		
Transfers (To) From Governing Boards or Other Institutions	172,151	958,784	-	(54,737)	(54,737)		
<b>Net Increase (decrease) in Net Assets</b>	<b>\$ 8,655,689</b>	<b>\$ 2,651,742</b>	<b>\$ 1,098,943</b>	<b>\$ 1,684,076</b>	<b>\$ 1,693,170</b>	<b>\$ -</b>	
<b>Net Assets</b>							
Net Assets at Beginning of Year	\$ 63,620,003	\$ 51,942,655	\$ 54,594,397	\$ 54,594,397	\$ 54,594,397		
Cumulative Effect of Change in Acctg. Prin. / Unrealized Gain	(20,333,036)	-	(256,095)	(256,095)	(256,095)		
Restated Beginning Net Assets	43,286,967	51,942,655	54,338,302	54,338,302	54,338,302		
<b>Net Assets-End of Year</b>	<b>\$ 51,942,655</b>	<b>\$ 54,594,397</b>	<b>\$ 55,437,245</b>	<b>\$ 56,022,378</b>	<b>\$ 56,031,472</b>	<b>\$ -</b>	

**Notes & Caveats**

A - Student Financial Aid Schedule	FY 2002	FY 2003	YTD FY 2004
<b>Scholarships</b>			
Colorado Need-Based	\$ 1,343,409	\$ 1,454,553	\$ 633,636
Colorado Merit	368,032	368,032	94,102
Colorado Nursing	16,529	13,843	
CLEAP	52,401	52,401	13,500
SLEAP	33,507	38,292	9,000
Governor's Opportunity	247,000	368,780	131,211
General Institutional	533,563	595,681	372,849
Auxiliary	325,201	436,645	216,986
Restricted Funds	81,610	111,096	40,715
Pell Grants	4,461,431	5,033,700	2,792,166
SEOG	197,032	196,542	89,949
Scholarship Allowance	(5,412,032)	(6,151,186)	(3,014,093)
	<u>\$ 2,247,683</u>	<u>\$ 2,518,379</u>	<u>\$ 1,380,020</u>
<b>B - Tuition and Fees Schedule</b>			
	FY 2002	FY 2003	FY 2004
<b>Tuition</b>			
Resident Undergraduate	\$ 7,440,188	\$ 8,248,168	\$ 4,459,126
Non-Resident Undergraduate	1,852,672	1,932,930	1,235,232
Resident Graduate	72,459	72,943	41,103
Non-Resident Graduate	33,773	22,463	13,049
Other Fees	365,898	152,995	89,780
Student Fees - Auxiliary	3,150,213	3,156,242	1,767,635
Scholarship Allowance	(5,016,420)	(5,657,593)	(3,014,093)
<b>Total Tuition and fees</b>	<u>\$ 7,898,783</u>	<u>\$ 7,928,148</u>	<u>\$ 4,591,833</u>

**Mesa State College**  
**CCHE Report 2nd Qtr FY 2004**  
**Income Statement: Auxiliaries**

*FY02 & FY03 Information Sources Include Audited Financial Statements and Exhibits*

**Revenues**

	<b>FY 2002 Actual</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Budget</b>	<b>FY2004 Year To Date Dec 31, 2003</b>	<b>FY 2004 Year End Estimate</b>	<b>FY 2005 Budget</b>
Tuition and fees	\$ 3,150,213	\$ 3,156,242	\$ 3,604,949	\$ 1,767,635	\$ 3,604,949	
Less: Scholarship Discounts & Allowances				(244,036)		
Net Tuition & Fee Revenue	3,150,213	3,156,242	3,604,949	1,523,600	3,604,949	-
Sales & Services of Auxiliary Enterprises	8,229,799	9,081,273	9,359,496	5,414,521	9,359,496	
Less: Scholarship Discounts & Allowances	(395,612)	(493,593)	(508,715)	-	(508,715)	
Net Auxiliary Enterprise Revenue	7,834,187	8,587,680	8,850,781	5,414,521	8,850,781	-
Federal, State & Private Grants & Contracts			-	12,489	12,489	
Gifts	424,074	304,138	419,960	164,459	419,960	
Investment & Interest Income	205,414	241,787	121,500	108,151	221,500	
Other Operating Revenues	270	87,535	139,470	22,661	139,470	
<b>Total Revenues</b>	<b>\$ 11,614,158</b>	<b>\$ 12,377,382</b>	<b>\$ 13,136,660</b>	<b>\$ 7,245,881</b>	<b>\$ 13,249,149</b>	<b>\$ -</b>

**Expenditures**

Instruction	\$ 460,316	\$ 200,903	\$ 225,000	\$ 73,102	\$ 225,000	
Research			-	-	-	
Public Service			-	-	-	
Academic Support	183	48	-	35	-	
Student Services			-	-	-	
Institutional Support			-	-	-	
Operation of Plant			-	-	-	
Scholarships & Fellowships	(70,411)	(56,948)	(102,294)	(27,050)	(102,294)	
Auxiliary Enterprises Expenditures	8,770,149	9,857,198	10,660,899	5,674,279	10,660,899	
Other Nonoperating Expense	1,714	1,201	-	-	-	
Transfers to Other Funds	1,807,992	1,980,894	1,934,160	728,138	1,934,160	
<b>Total Expenditures</b>	<b>\$ 10,969,944</b>	<b>\$ 11,983,296</b>	<b>\$ 12,717,765</b>	<b>\$ 6,448,504</b>	<b>\$ 12,717,765</b>	<b>\$ -</b>

**Net Increase(Decrease)**

<b>In Fund Balance</b>	<b>\$ 644,214</b>	<b>\$ 394,086</b>	<b>\$ 418,895</b>	<b>\$ 797,377</b>	<b>\$ 531,384</b>	<b>\$ -</b>
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