

**TRUSTEES OF MESA STATE COLLEGE  
TENTATIVE AGENDA  
REGULAR BOARD MEETING  
May 20, 2004  
Gates Foundation  
3575 Cherry Creek North Drive  
Denver, Colorado**

- I. BREAKFAST, OPEN SESSION 8:00 a.m. - 10:00 a.m.  
Guests: Bruce Benson, Hank Brown, Anne Neale
  
- II. CALL TO ORDER 10:00 a.m.  
Roll Call  
Pledge of Allegiance  
Approval of April 22, 2004 Minutes .....3-6  
Public Comments
  
- III. REPORTS 10:15 a.m.  
President  
Faculty Trustee  
04-05 Student Trustee  
ASG President  
Faculty Senate President  
Board Chair  
Legislative Briefing
  
- IV. ACTION ITEMS 10:45 a.m.  
Tuition Structure..... 7  
Student Fees.....9-15
  
- V. LUNCH & OPEN SESSION 12:00 p.m. - 1:15 p.m.  
Guest: Rick O'Donnell
  
- VI. DISCUSSION ITEMS 1:20 p.m.  
FY05 Budget Update ..... 17-19  
Financial Reports Year-to-Date March 31, 2004 & April 30, 2004 .....21-76  
Foundation Discussion  
Retreat Information and Goals  
Capital Construction
  
- VII. INFORMATION ITEMS 3:30 p.m.  
Personnel Items..... 77
  
- VIII. OTHER BUSINESS 3:45 p.m.
  
- IX. ADJOURNMENT 4:00 p.m.

Note: All times are approximate and agenda is subject to change.

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## **TRUSTEES OF MESA STATE COLLEGE**

### **MINUTES OF REGULAR BOARD MEETING**

April 22, 2004  
Liff Auditorium  
Mesa State College

#### **CALL TO ORDER**

Chair Elliott called the regular meeting to order 9:05a.m.

#### Trustees Present

Trustees Hamilton, Kaesemeyer, Meyer, Monfort, Nesland, North, Wexels, Faculty Trustee Slauson, and Chair Elliott

#### Trustees Excused

Trustee Colon

Also in attendance was ASG Representative Joe Mulcahy

#### **LEGISLATIVE REPORT**

President Foster reported Mesa State is the only institution that has achieved a needed change in appropriated monies in the Long Bill. If the governor vetoes the Long Bill the Board will have the opportunity to recommend a tuition increase. Any increase will need the approval of the Colorado Commission on Higher Education. The College Opportunity Bill is up for a vote soon and if passed, will in all likelihood allow Mesa State to have enterprise status.

#### **APPROVAL OF MINUTES**

Trustee Nesland moved the minutes of March 24 be approved. Motion was seconded by Trustee Wexels and passed unanimously.

#### **PUBLIC COMMENT**

None

#### **REPORTS**

**President:** President Foster shared that the Board met yesterday with college and community groups to discuss Mesa State's mission and vision. Vice President Futhey will organize a working committee composed of members of the Board, ASG and Mesa State leadership that will identify areas, such as student fees and tuition, to explore in depth during the next six months.

**Faculty Trustee:** Trustee Slauson cited more than 50% of public Higher Ed institutions are offering courses and/or complete degree programs on-line. On-line course delivery is one way Mesa State can fulfill its regional provider mission. Realizing that on-line courses could be the

only contact a student might have with Mesa State, it is imperative that MSC put out a quality product. IT support such as desk support; software maintenance; and hardware repair, maintenance and updating will need to be addressed. Transition for faculty will involve taking the principles of good teaching and applying them to the Internet. Implementing time for increased student interaction, giving prompt feedback, incorporating active learning techniques, dealing with cheating and establishing testing centers are a few of the issues that will need to be addressed. This will require institutional resources and commitment.

**ASG Student Representative:** Student Representative Mulchay welcomed his successor, Charles Dukes and reported this year's student elections had an unprecedented turnout of nearly 1200 students. He and ASG President Hensel have been traveling to Denver to testify in front of the House Ed Committee on behalf of the student fee bill.

**ASG President:** ASG President Jenn Hensel summarized the ASG election count on the main campus as having several positions with split votes. The swing votes came from UTEC, Montrose and Mesa at Night. ASG candidates made a concerted effort to go to the extended campuses. The students at UTEC and Montrose expressed their appreciation.

President Hensel invited the Board of Trustees to an FAC event Friday, April 30. ASG will present awards to outstanding faculty members, an award to Congressman Scott McInnis for his dedicated leadership in this district, and will unveil several new scholarships.

Trustee Nesland thanked President Hensel on behalf of the Board for her dedicated and passionate representation of the student body of Mesa State during her year as ASG president.

**Faculty Senate President:** Faculty Senate President Russ Walker gave an update on the progress of the handbook revision effort. There was discussion on the process so far and what the Board and President Foster would like to see. Chair Elliott asked to have the draft next week.

Senate President Walker informed the Board that Mesa's Undergraduate Research Symposium is taking place later this week. This annual event showcases the students' research projects they've been working on with faculty. The projects reflect the vitality of the faculty's efforts to enhance students' education beyond the classroom. Trustee Kaesemeyer expressed that the Board is very interested in seeing student presentations and projects whenever possible.

**Trustee Chair:** Chair Elliott reported a press conference with Congressman Scott McInnis was held last Monday on campus. Congressman McInnis presented Mesa State with a grant for teacher education in rural areas. This is the second year of a 3-year plan for getting monies for Teacher Education. Mesa State will use this grant money to expand teacher preparation in areas on the Western Slope that are within the scope of Mesa State's Regional Education Provider Service vision.

#### **PERSONNEL ACTION ITEMS**

President Foster briefed the Board on the tenure promotions summarized in the agenda packet. There was a short discussion on tenure requirements and procedures.

Trustee Nesland moved that the Board of Trustees approve the candidate applications for tenure. The motion was seconded by Trustee Meyer and passed unanimously.

President Foster suggested the board approve as a whole the new appointments, the Emeritus status and Sabbatical requests.

Trustee Wexels moved that the new appointments, the Emeritus status and Sabbatical Leave requests be granted as proposed. The motion was seconded by Trustee Meyer and passed unanimously.

10:05a.m. Chair Elliott announced a break.

10:20a.m. Session was reconvened.

### **BUDGET REPORT**

Whitney Sutton presented a FY05 Update. She and President Foster have been corresponding with the JBC on what they felt were inaccurate base figures for Mesa State's tuition estimates. They succeeded in getting it changed and the Long Bill now includes Mesa State's FY04 enrollment increases. Discussion continued on spending authority, consequences on Financial Aid, TABOR, enterprise limitations, tuition increase procedures, and different tuition pricing among Colorado institutions. Sutton concluded with the fixed and mandated general fund costs that Mesa State is anticipating.

### **TUITION REPORT**

Sutton compared two tuition schedule options; a straight per credit hour and a credit hour table with a full-time range. She showed comparisons of tuition schedules of Mesa State's peer institutions. Discussion included credit ranges; a credit model that prices by course; different tuition prices for individual schools within an institution; and how student fees factor into this.

### **STUDENT FEES**

Sutton presented a report that outlined administrative fees, course specific fees, and student activity fees most of which fall under TABOR. President Foster gave a brief description on what fees would not fall under TABOR. Discussion then turned to the number of different charges Mesa State has currently; how this can be a source of some frustration for students and a time consuming effort for administrative staff. Sutton suggested the Board consider guiding the institution toward reducing the number of different fees, charging the same fee for similar courses, and possibly transferring some of the fees into the tuition increase.

### **FACILITIES BUDGET OVERVIEW**

Erik van de Boogaard detailed his costs, some of which are out of his direct control. He compared Mesa State's per foot expenditures on custodial and maintenance to BOMA (Building Operators and Manager Association) and IFMA (International Facilities Manager Association) standard rates; both of which are higher. He described the situation of our increasing deferred maintenance amount; the level of cleanliness we achieve because of a reduced staff; his analysis of recharge for labor across the campus; and how his department has become reactionary rather than preventative in our maintenance and equipment purchases.

**FY05 FINANCIALS**

Chair Elliott pointed out the FY05 Financial reports are in the agenda packet. There were no questions concerning them at this time.

**ADJOURN**

At 12:00 p.m. Trustee Monfort moved to adjourn the meeting. The motion was seconded by Trustee North and passed unanimously.

Trustees were directed to the Elam room for lunch.

MESA STATE COLLEGE TUITION, FOOD SERVICE, AND HOUSING RATES ACADEMIC YEAR 2004-2005	Summer 2003	Fall 2004	\$	%	Notes
	Fall 2003 Spring 2004 ACTUAL RATE	Spring 2005 REQUEST RATE			
<b>TUITION</b>					
Part-time per credit hours 1-10					
UG, Res	92.77	93.79	1.02	1.10%	
UG, Nonres	375.40	379.52	4.12	1.10%	
GR, Res	115.44	116.71	1.27	1.10%	
GR, Nonres	412.78	417.32	4.54	1.10%	
Full-time 11 credit hours					
UG, Res	1,855.40	1,969.59	114.19	6.15%	
UG, Nonres	7,508.00	7,969.92	461.92	6.15%	
Surcharge per credit hour over 21					
UG, Res	92.77	93.79	1.02	1.10%	
UG, Nonres	375.40	379.52	4.12	1.10%	
GR, Res	115.44	116.71	1.27	1.10%	
GR, Nonres	412.78	417.32	4.54	1.10%	
<b>FOOD SERVICE</b>					
Unlimited, Plan A	3,160.00	3,241.20	81.20	2.57%	A
Unlimited, Plan B	2,962.80	3,044.00	81.20	2.74%	
<b>HOUSING</b>					
Residence Halls					
Single	4,118.00	4,324.48	206.48	5.01%	
Double	3,106.48	3,259.60	153.12	4.93%	
Apartment					
Single	4,408.00	4,628.40	220.40	5.00%	
Double	3,410.40	3,584.40	174.00	5.10%	
Activity Fee	30.00	30.00	0.00	0.00%	
Housing Deposit - includes non-refundable application fee of \$25.00	150.00	150.00	0.00	0.00%	
<b>Summer 2004 Four Week Session Rates</b>					
Single	455.00	494.00	39.00	8.57%	
Double	351.00	382.20	31.20	8.89%	
<b>STUDENT FEES</b>					
Full-time (11CH)	660.00	660.50	0.50	0.08%	
Part-time (3 credit hours)	102.59	103.19	0.60	0.58%	
Concurrent student fee	25.00	25.00	0.00	0.00%	
<b>COURSE SPECIFIC FEES</b>					
Lowest	3.00	4.00	1.00	33.33%	
Highest	300.00	300.00	0.00	0.00%	
<b>OTHER FEES</b>					
Application Fee	30.00	30.00	0.00	0.00%	
Matriculation Fee - New/Transfers	95.00	95.00	0.00	0.00%	
Matriculation Fee - Continuing/Returning till Fall 2004	5.00	5.00	0.00	0.00%	
Graduate Application Fee	50.00	50.00	0.00	0.00%	

A. Rate changed to reflect current rates of food service provider.

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**MESA STATE COLLEGE  
COURSE SPECIFIC FEES  
FISCAL YEAR 2004-2005**

All classes are not necessarily offered each semester or academic year.

School	Course Number@	Course Title	2003-04 FEE AMOUNT	2004-05 FEE AMOUNT	\$ CHANGE	% CHANGE	NOTES
<b>SCHOOL OF HUMANITIES AND SOCIAL SCIENCES</b>							
HSS	ARTE 102	Three-Dimensional Design	20.00	35.00	15.00	75.00%	D
HSS	ARTE 121	Basic Photography	20.00	35.00	15.00	75.00%	D
HSS	ARTE 122	Basic Darkroom Techniques	20.00	35.00	15.00	75.00%	D
HSS	ARTE 151	Basic Drawing	10.00	35.00	25.00	250.00%	D
HSS	ARTE 220	Jewelry Making for Teachers	10.00	35.00	25.00	250.00%	D
HSS	ARTE 221	Metalsmithing	25.00	35.00	10.00	40.00%	D
HSS	ARTE 230	Fiber Art for Teachers	10.00	35.00	25.00	250.00%	D
HSS	ARTE 241	Ceramics - Handbuilding	25.00	35.00	10.00	40.00%	D
HSS	ARTE 242	Ceramics - Potter's Wheel	35.00	35.00	0.00	0.00%	
HSS	ARTE 251	Figure Drawing	30.00	35.00	5.00	16.67%	D
HSS	ARTE 271	Printmaking - Relief & Intaglio	35.00	35.00	0.00	0.00%	
HSS	ARTE 272	Printmaking - Lithography	35.00	35.00	0.00	0.00%	
HSS	ARTE 281	Sculpture - Modeling & Moldmaking	25.00	35.00	10.00	40.00%	D
HSS	ARTE 282	Sculpture - Foundry	35.00	35.00	0.00	0.00%	
HSS	ARTE 283	Sculpture - Carving & Construction	20.00	35.00	15.00	75.00%	D
HSS	ARTE 284	Ceramic Sculpture	35.00	35.00	0.00	0.00%	
HSS	ARTE 321	Metalsmithing	35.00	35.00	0.00	0.00%	
HSS	ARTE 341	Pottery Production	75.00	75.00	0.00	0.00%	
HSS	ARTE 342	Intermediate Ceramics	50.00	35.00	(15.00)	-30.00%	D
HSS	ARTE 351	Drawing	20.00	35.00	15.00	75.00%	D
HSS	ARTE 371	Printmaking - Relief & Intaglio	30.00	35.00	5.00	16.67%	D
HSS	ARTE 372	Printmaking - Lithography	35.00	35.00	0.00	0.00%	
HSS	ARTE 381	Sculpture - Modeling & Moldmaking	35.00	35.00	0.00	0.00%	
HSS	ARTE 382	Sculpture - Foundry	50.00	35.00	(15.00)	-30.00%	D
HSS	ARTE 383	Sculpture - Carving & Construction	20.00	35.00	15.00	75.00%	D
HSS	ARTE 384	Ceramic Sculpture	35.00	35.00	0.00	0.00%	
HSS	ARTE 395	Independent Study	75.00	75.00	0.00	0.00%	
HSS	ARTE 396	Topics	75.00	75.00	0.00	0.00%	
HSS	ARTE 421	Metalsmithing	35.00	35.00	0.00	0.00%	
HSS	ARTE 441	Glaze Calculation	25.00	35.00	10.00	40.00%	D
HSS	ARTE 451	Drawing	20.00	35.00	15.00	75.00%	D
HSS	ARTE 452	Drawing	20.00	35.00	15.00	75.00%	D
HSS	ARTE 471	Printmaking - Relief & Intaglio	30.00	35.00	5.00	16.67%	D
HSS	ARTE 472	Printmaking - Lithography	35.00	35.00	0.00	0.00%	
HSS	ARTE 481	Sculpture - Modeling & Moldmaking	35.00	35.00	0.00	0.00%	
HSS	ARTE 482	Sculpture - Foundry	75.00	75.00	0.00	0.00%	
HSS	ARTE 483	Sculpture - Carving & Construction	20.00	35.00	15.00	75.00%	D
HSS	ARTE 484	Ceramic Sculpture	35.00	35.00	0.00	0.00%	
HSS	ARTE 495	Independent Study	75.00	75.00	0.00	0.00%	
HSS	ARTE 496	Topics	75.00	75.00	0.00	0.00%	
HSS	GRAR 215	Fundamentals of Computer Graphics	40.00	40.00	0.00	0.00%	
HSS	GRAR 221	Graphic Layout and Design	40.00	40.00	0.00	0.00%	
HSS	GRAR 301	Computer Illustration Techniques	40.00	40.00	0.00	0.00%	
HSS	GRAR 305	Graphic Design for Web Pages	40.00	40.00	0.00	0.00%	
HSS	GRAR 320	Letterforms and Typography	40.00	40.00	0.00	0.00%	
HSS	GRAR 337	Applied Illustration	30.00	40.00	10.00	33.33%	D
HSS	GRAR 338	Advertising Design I	40.00	40.00	0.00	0.00%	
HSS	GRAR 339	Advertising Design II	40.00	40.00	0.00	0.00%	
HSS	GRAR 396	Topics	30.00	40.00	10.00	33.33%	D
HSS	GRAR 437	Applied Illustration II	30.00	40.00	10.00	33.33%	D
HSS	GRAR 439	Advertising Design III	30.00	40.00	10.00	33.33%	D
HSS	GRAR 450	Corporate Design	30.50	40.00	9.50	31.15%	D
HSS	GRAR 493	Portfolio Construction	40.00	40.00	0.00	0.00%	
HSS	GRAR 496	Topics	30.00	40.00	10.00	33.33%	D
HSS	MASS 201	News Writing and Reporting	28.00	35.00	7.00	25.00%	D
HSS	MASS 250	Radio and TV Announce	36.00	35.00	(1.00)	-2.78%	D
HSS	MASS 260	Radio Production and Announcing	20.00	35.00	15.00	75.00%	D
HSS	MASS 301	Broadcast Writing	20.00	35.00	15.00	75.00%	D
HSS	MASS 303	Public Affairs	15.00	35.00	20.00	133.33%	D
HSS	MASS 304	Editorials and Commentaries	15.00	35.00	20.00	133.33%	D
HSS	MASS 305	Magazine/Feature Writing	15.00	35.00	20.00	133.33%	D

- A. Total fee or portion of fee passes to outside vendor.
- B. Plus \$6.00 towel fee.
- C. Student Government's Fee Allocation Committee concurred with recommendation.
- D. Increase or decrease in fee for consistency of course fees within program.

**MESA STATE COLLEGE  
COURSE SPECIFIC FEES  
FISCAL YEAR 2004-2005**

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School	Course Number@	Course Title	2003-04 FEE AMOUNT	2004-05 FEE AMOUNT	\$ CHANGE	% CHANGE	NOTES
HSS	MASS 306	Sports Reporting	20.00	35.00	15.00	75.00%	D
HSS	MASS 320	Photojournalism	28.00	35.00	7.00	25.00%	D
HSS	MASS 330	Editing, Layout & Design	28.00	35.00	7.00	25.00%	D
HSS	MASS 360	Television Production	20.00	35.00	15.00	75.00%	D
HSS	MASS 401	Comm. Copy Writ	36.00	35.00	(1.00)	-2.78%	D
HSS	MASS 402	Writing for PR	36.00	35.00	(1.00)	-2.78%	D
HSS	MASS 410	Web Pages	36.00	35.00	(1.00)	-2.78%	D
HSS	MASS 420	Digital Photography	28.00	35.00	7.00	25.00%	D
HSS	MASS 430	Desktop Publishing	28.00	35.00	7.00	25.00%	D
HSS	MASS 460	Advanced TV Production	20.00	35.00	15.00	75.00%	D
HSS	MASS 470	Advanced Producing Techniques	20.00	35.00	15.00	75.00%	D
HSS	MUSL Var	Applied Music Lessons	75.00	100.00	25.00	33.33%	
HSS	MUSA 111	Music Technology I	20.00	35.00	15.00	75.00%	
HSS	MUSA 112	Music Technology II	20.00	35.00	15.00	75.00%	
HSS	MUSA116	Ear Training and Sight Singing	10.00	35.00	25.00	250.00%	D
HSS	MUSA 130	Class Piano I	20.00	35.00	15.00	75.00%	
HSS	MUSA 131	Class Piano II	20.00	35.00	15.00	75.00%	
HSS	MUSA 230	Class Piano III	20.00	35.00	15.00	75.00%	
HSS	MUSA 231	Class Piano IV	20.00	35.00	15.00	75.00%	
HSS	MUSA 232	String Techniques, Materials & Methods	0.00	35.00	35.00	N/A	
HSS	MUSA 233	Woodwind Techniques, Materials & Methods	0.00	35.00	35.00	N/A	
HSS	MUSA 234	Brass Techniques, Materials & Methods	0.00	35.00	35.00	N/A	
HSS	MUSA 340	Percussion Techniques, Materials & Methods	0.00	35.00	35.00	N/A	
HSS	MUSA 340	Elementary & General Music Methods & Materials	0.00	35.00	35.00	N/A	
HSS	PSYC 312Lab	Experimental Psychology	30.00	40.00	10.00	33.33%	D
HSS	PSYC 314Lab	Psychology of Learning	40.00	40.00	0.00	0.00%	
HSS	THEA 117	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 118	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 142	Makeup	15.00	15.00	0.00	0.00%	
HSS	THEA 143	Costuming	10.00	15.00	5.00	50.00%	D
HSS	THEA 217	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 218	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 317	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 318	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 417	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 418	Play Production	10.00	15.00	5.00	50.00%	D
HSS	THEA 451	Beginning Directing	15.00	15.00	0.00	0.00%	
HSS	THEA 456	Acting for the Camera	10.00	15.00	5.00	50.00%	D
HSS	THEA 492	Senior Directing Project	15.00	15.00	0.00	0.00%	
HSS		Number of fees	95.00	100.00			
HSS		Average fee	27.75	36.25			

- A. Total fee or portion of fee passes to outside vendor.
- B. Plus \$6.00 towel fee.
- C. Student Government's Fee Allocation Committee concurred with recommendation.
- D. Increase or decrease in fee for consistency of course fees within program.

**MESA STATE COLLEGE  
COURSE SPECIFIC FEES  
FISCAL YEAR 2004-2005**

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School	Course Number@	Course Title	2003-04 FEE AMOUNT	2004-05 FEE AMOUNT	\$ CHANGE	% CHANGE	NOTES
<b>SCHOOL OF NATURAL SCIENCE AND MATH</b>							
NSM	BIOL 101Lab	General Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 102Lab	General Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 105Lab	Attributes of Living Systems Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 106Lab	Principles of Animal Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 107Lab	Principles of Plant Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 141Lab	Human Anatomy and Physiology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 145Lab	Human Anatomy and Physiology II Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 154Lab	Artificial Life and Robotics Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 202Lab	Cellular Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 211Lab	Ecosystem Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 221Lab	Plant Identification Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 231Lab	Invertebrate Zoology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 250Lab	General Microbiology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 301Lab	Principles of Genetics Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 310Lab	Developmental Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 321Lab	Taxonomy of Grasses Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 331Lab	Insect Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 332Lab	Intro to Geographic Info Sys Lab	25.00	30.00	5.00	20.00%	
NSM	BIOL 341Lab	General Physiology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 342Lab	Histology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 343Lab	Immunology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 350Lab	Microbiology	20.00	30.00	10.00	50.00%	
NSM	BIOL 387	Structured Research Courses	0.00	30.00	30.00	N/A	
NSM	BIOL 411Lab	Mammalogy Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 412Lab	Ornithology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 413Lab	Herpetology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 414Lab	Aquatic Biology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 416Lab	Ethology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 421Lab	Plant Physiology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 423Lab	Plant Anatomy Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 431Lab	Animal Parasitology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 441Lab	Endocrinology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 450Lab	Mycology Lab	20.00	30.00	10.00	50.00%	
NSM	BIOL 487	Advance Research	0.00	30.00	30.00	N/A	
NSM	CHEM 121Lab	Principles of Chemistry Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 122Lab	Principles of Organic Chemistry Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 131Lab	General Chemistry I Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 132Lab	General Chemistry II Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 211Lab	Quantitative Analysis Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 311Lab	Organic Chemistry I Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 312Lab	Organic Chemistry II Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 315Lab	Biochemistry Lab	25.00	30.00	5.00	20.00%	
NSM	CHEM 341	Advanced Lab I	25.00	30.00	5.00	20.00%	
NSM	CHEM 342	Advanced Lab II	25.00	30.00	5.00	20.00%	
NSM	CSCI 100	Computers in our Society	10.00	20.00	10.00	100.00%	D
NSM	CSCI 106	Web Page Design	10.00	20.00	10.00	100.00%	D
NSM	CSCI 110	Beginning Programming	10.00	20.00	10.00	100.00%	D
NSM	CSCI 110Lab	Beginning Programming Lab	10.00	20.00	10.00	100.00%	D
NSM	CSCI 111	Computer Science I	20.00	20.00	0.00	0.00%	
NSM	CSCI 112	Computer Science II	20.00	20.00	0.00	0.00%	
NSM	CSCI 120	Technical Software	20.00	20.00	0.00	0.00%	
NSM	CSCI 131	FORTRAN Programming	20.00	20.00	0.00	0.00%	
NSM	CSCI 180	C as a Second Language	20.00	20.00	0.00	0.00%	
NSM	CSCI 206	Web Page Design II	0.00	20.00	20.00	N/A	C
NSM	CSCI 241	Computer Architecture I	20.00	20.00	0.00	0.00%	
NSM	CSCI 242	Computer Architecture II	20.00	20.00	0.00	0.00%	
NSM	CSCI 250	Data Structures	20.00	20.00	0.00	0.00%	
NSM	CSCI 306	Web Page Design III	0.00	20.00	20.00	N/A	C
NSM	CSCI 310	Advanced Programming	0.00	20.00	20.00	N/A	C
NSM	CSCI 321	Assembly Language Program	20.00	20.00	0.00	0.00%	

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**MESA STATE COLLEGE  
COURSE SPECIFIC FEES  
FISCAL YEAR 2004-2005**

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NSM	CSCI 330	Programming Languages	20.00	20.00	0.00	0.00%	
NSM	CSCI 333	UNIX Operating Systems	20.00	20.00	0.00	0.00%	
NSM	CSCI 337	Adv. Applications/User Interface	20.00	20.00	0.00	0.00%	
NSM	CSCI 350	Software Engineering	20.00	20.00	0.00	0.00%	
NSM	CSCI 375	Object Orientated Programming	20.00	20.00	0.00	0.00%	
NSM	CSCI 445	Computer Graphics	20.00	20.00	0.00	0.00%	
NSM	CSCI 450	Compiler Structure	20.00	20.00	0.00	0.00%	
NSM	CSCI 460	Data Base Design	20.00	20.00	0.00	0.00%	
NSM	CSCI 470	Operating Systems Design	20.00	20.00	0.00	0.00%	
NSM	CSCI 484	Computer Networks	20.00	20.00	0.00	0.00%	
NSM	CSCI 486	Artificial Intelligence	20.00	20.00	0.00	0.00%	
NSM	ENGR 105	Basic Engineering Drawing	20.00	30.00	10.00	50.00%	D
NSM	ENGR 251Lab	Electronics Lab	20.00	30.00	10.00	50.00%	D
NSM	ENGR 252Lab	Circuit Analysis II Lab	20.00	30.00	10.00	50.00%	D
NSM	ENVS 103L	Intro to Environmental Science Lab	0.00	35.00	35.00	N/A	C
NSM	ENVS 110	Introduction to Environmental Science & Tech.	50.00	35.00	(15.00)	-30.00%	C
NSM	ENVS 200L	Field Methods in Environmental Science Lab	0.00	35.00	35.00	N/A	C
NSM	ENVS 212Lab	Environmental Health and Safety Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 213Lab	Site Characterization Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 220Lab	Environmental Instrumentation Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 312Lab	Soil Properties & Characterization Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 313L	Characterization of Contaminated Sites	0.00	35.00	35.00	N/A	C
NSM	ENVS 315	Disturbed Land Rehab	10.00	35.00	25.00	250.00%	D
NSM	ENVS 331Lab	Water Quality Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 332Lab	Intro to Geographic Info Systems Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 350L	Ecology & Mangement of Shrublands and Grasslands	0.00	35.00	35.00	N/A	C
NSM	ENVS 375Lab	Global Positioning Systems for GIS Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 420Lab	Advanced Environmental Sampling & Analytical Methods Lab	25.00	35.00	10.00	40.00%	
NSM	ENVS 432Lab	Advanced Geographic Information Systems Lab	25.00	35.00	10.00	40.00%	
NSM	GEOL 100	Survey of Earth Sciences	15.00	35.00	20.00	133.33%	D
NSM	GEOL 105	Geology of Colorado	15.00	35.00	20.00	133.33%	D
NSM	GEOL 111Lab	Principles of Physical Geology Laboratory	20.00	35.00	15.00	75.00%	D
NSM	GEOL 112Lab	Principles of Historical Geology Laboratory	20.00	35.00	15.00	75.00%	D
NSM	GEOL 113Lab	Field Based Introduction to Physical Geology	35.00	35.00	0.00	0.00%	D
NSM	GEOL 202	Introduction to Field Studies	15.00	35.00	20.00	133.33%	D
NSM	GEOL 203	Introduction to Environmental Geology	15.00	35.00	20.00	133.33%	D
NSM	GEOL 301Lab	Structural Geology	20.00	35.00	15.00	75.00%	
NSM	GEOL 321Lab	Introduction Remote Sensing Lab	25.00	35.00	10.00	40.00%	D
NSM	GEOL 325	Introduction to Engineering Geology	20.00	35.00	15.00	75.00%	
NSM	GEOL 331Lab	Crystallography and Mineralogy	20.00	35.00	15.00	75.00%	
NSM	GEOL 332Lab	Introduction to GIS Lab	25.00	35.00	10.00	40.00%	D
NSM	GEOL 333	Geology of the Canyon Country	100.00	100.00	0.00	0.00%	
NSM	GEOL 340Lab	Petrology and Laboratory	20.00	35.00	15.00	75.00%	
NSM	GEOL 375Lab	GPS for GIS Lab	25.00	35.00	10.00	40.00%	D
NSM	GEOL 380	Geology Field Studies	300.00	300.00	0.00	0.00%	
NSM	GEOL 390	Computer Applications in Geology	20.00	35.00	15.00	75.00%	
NSM	GEOL 402Lab	Applications of Geomorphology and Laboratory	20.00	35.00	15.00	75.00%	
NSM	GEOL 404Lab	Geophysics and Laboratory	20.00	35.00	15.00	75.00%	
NSM	GEOL 411Lab	Paleontology and Laboratory	20.00	35.00	15.00	75.00%	
NSM	GEOL 420	Introduction to Geographic Information System	50.00	35.00	(15.00)	-30.00%	D
NSM	GEOL 432Lab	Advanced GIS Lab	25.00	35.00	10.00	40.00%	D
NSM	GEOL 444Lab	Stratigraphy and Sedimentation and Laboratory	20.00	35.00	15.00	75.00%	
NSM	GEOL 476Lab	Optical Mineralogy and Laboratory	20.00	35.00	15.00	75.00%	
NSM	PHYS 111Lab	General Physics I Lab	20.00	30.00	10.00	50.00%	
NSM	PHYS 112Lab	General Physics II Lab	20.00	30.00	10.00	50.00%	
NSM	PHYS 131Lab	Fundamental Mechanics Lab	20.00	30.00	10.00	50.00%	
NSM	PHYS 132Lab	Electromagnetism/Optics Lab	20.00	30.00	10.00	50.00%	
NSM	PHYS 331	Advanced Lab I	20.00	30.00	10.00	50.00%	
NSM	PHYS 332	Advanced Lab II	20.00	30.00	10.00	50.00%	
NSM		Number of fees	110.00	119.00			
NSM		Average fee	22.56	32.14			

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<b>SCHOOL OF BUSINESS AND PROFESSIONAL STUDIES</b>							
BSPS	CISB 131	COBOL Programing	20.00	25.00	5.00	25.00%	D
BSPS	CISB 201	Info Systems Fundamentals	20.00	25.00	5.00	25.00%	D
BSPS	CISB 205	Advanced Business Software	20.00	25.00	5.00	25.00%	D
BSPS	CISB 392	Info Systems Theory/Practice	20.00	25.00	5.00	25.00%	D
BSPS	CISB 395	Independent Study	20.00	25.00	5.00	25.00%	D
BSPS	CISB 396	Topics	20.00	25.00	5.00	25.00%	D
BSPS	CISB 471	Adv Information Systems	20.00	25.00	5.00	25.00%	D
BSPS	CISB 495	Independent Study	20.00	25.00	5.00	25.00%	D
BSPS	CISB 496	Topics	20.00	25.00	5.00	25.00%	D
BSPS	CISB 400	Data Comm/Network Management	30.00	25.00	(5.00)	-16.67%	D
BSPS	CISB 442	Systems Analysis/Design	30.00	25.00	(5.00)	-16.67%	D
BSPS	CISB 451	Database Administration	30.00	25.00	(5.00)	-16.67%	D
BSPS	HPWE 106	Scuba I	45.00	45.00	0.00	0.00%	B
BSPS	HPWE 107	Scuba II	45.00	45.00	0.00	0.00%	B
BSPS	HPWE 111	Rock Climbing	11.00	16.00	5.00	45.45%	B, D
BSPS	HPWE 113	Beginning Bowling	30.00	30.00	0.00	0.00%	A
BSPS	HPWE 114	Intermediate Bowling	30.00	30.00	0.00	0.00%	A
BSPS	HPWE 115	Beginning Golf	16.00	16.00	0.00	0.00%	A
BSPS	HPWE 116	Intermediate Golf	26.00	26.00	0.00	0.00%	A
BSPS	HPWE 119	Archery	11.00	16.00	5.00	45.45%	A, B, D
BSPS	HPWE 133	Downhill Skiing	120.00	120.00	0.00	0.00%	A
BSPS	HPWE 134	Snowboarding	120.00	120.00	0.00	0.00%	A
BSPS	HPWE 135	Cross-Country Skiing	120.00	120.00	0.00	0.00%	A
BSPS	HPWA 234	Prevention/Care of Athletic Injury	15.00	16.00	1.00	6.67%	A, D
BSPS	HPWA 250	Lifeguard Training	3.00	4.00	1.00	33.33%	A, B, D
BSPS	HPWA 251	Water Safety Instructors Course	3.00	4.00	1.00	33.33%	A, B, D
BSPS	HPWA 265	Standard First Aid/CPR	15.00	16.00	1.00	6.67%	A, D
BSPS	HPWA 365	Advanced First Aid	15.00	16.00	1.00	6.67%	A, D
BSPS	HPWA 403Lab	Physiology of Exercise Lab	20.00	16.00	(4.00)	-20.00%	D
BSPS	HPWA 404	Preparation for ACSM Health Fitness	15.00	16.00	1.00	6.67%	D
BSPS	HPWA 370Lab	Biomechanics Lab	15.00	16.00	1.00	6.67%	D
BSPS	HPWE/VAR	Most Method/Dance/Activity Towel Fee	4.00	6.00	2.00	50.00%	
BSPS	NURS 201Lab	Fundamentals of Nursing	80.00	50.00	(30.00)	-37.50%	D
BSPS	NURS 202Lab	Health Assessment	35.00	50.00	15.00	42.86%	D
BSPS	NURS 301Lab	Med./Surg.	50.00	50.00	0.00	0.00%	D
BSPS	NURS 313Lab	Mental Health	30.00	50.00	20.00	66.67%	D
BSPS	NURS 314Lab	Child Bearing (Previously NURS 401Lab)	30.00	50.00	20.00	66.67%	D
BSPS	NURS 315Lab	Pediatrics (Previously 402Lab)	30.00	50.00	20.00	66.67%	D
BSPS	NURS 403Lab	Public Health Nursing	40.00	50.00	10.00	25.00%	
BSPS	NURS 406Lab	Adv Med/Surg. Nursing	50.00	50.00	0.00	0.00%	D
BSPS	NURS 411Lab	Leadership	20.00	50.00	30.00	150.00%	D
BSPS	NURS 412Lab	Senior Specialty Lab	15.00	50.00	35.00	233.33%	D
BSPS	NURS 407Lab	Research Clinical	15.00	50.00	35.00	233.33%	D
BSPS	RTEC 121	Radiologic Technology I	30.00	50.00	20.00	66.67%	D
BSPS	RTEC 122Lab	Radiologic Principles I	45.00	50.00	5.00	11.11%	D
BSPS	RTEC 114	Clinical I	60.00	50.00	(10.00)	-16.67%	D
BSPS	RTEC 132Lab	Radiologic Principles II	45.00	50.00	5.00	11.11%	D
BSPS	RTEC 251	Radiologic Technology III	30.00	50.00	20.00	66.67%	D
BSPS	RTEC 224	Clinical IV	60.00	50.00	(10.00)	-16.67%	D
BSPS		Number of course fees	49.00	49.00			
BSPS		Average course fee	32.94	37.63			

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**MESA STATE COLLEGE  
COURSE SPECIFIC FEES  
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School	Course Number@	Course Title	2003-04 FEE AMOUNT	2004-05 FEE AMOUNT	\$ CHANGE	% CHANGE	NOTES
<b>SCHOOL OF APPLIED TECHNOLOGY</b>							
UTEC	CADT 106L	Basic Computer Aided Design lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 107L	Computer Aided Drafting Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 108L	Basic CAD-Micro Station Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 109L	CAD-Micro Station Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 110L	CAD Application Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 120L	CAD Mechanical/Electrical Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 130L	CAD-Civil Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 142L	CAD Residential Arch. Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 143L	CAD-Commercial Arch. Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CADT 150L	CAD-VIZS Lab	0.00	22.00	22.00	N/A	C, D
UTEC	CUAR 121	Intro to Food Production	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 122	Intro to Hot Foods	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 123	Intro to Garde Mange	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 124	Food Production Applications	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 131	Short Order Cookery	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 132	Center of the Plate	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 133	Center Plate:Poultry	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 134	Food Production Applications	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 141	Basic Baking	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 142	Yeast-Raised Products	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 143	Cakes, Pies, Pastry	0.00	27.00	27.00	N/A	C, D
UTEC	CUAR 144	Baking Applications	0.00	27.00	27.00	N/A	C, D
UTEC	MAMT 115L	Intro to Machine Shop Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 120L	Machine Tech I Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 125L	Machine Tech II Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 130L	Machine Tech III Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 135L	Job Shop Machine I Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 140L	Job Shop Machine II Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 151L	Numerical Control Mach. I Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 155L	Numerical Control Mach. II Lab	0.00	22.00	22.00	N/A	C, D
UTEC	MAMT 160L	Properties of Materials Lab	0.00	22.00	22.00	N/A	C, D
UTEC	OFAD 153	Beginning Word Processing	0.00	16.00	16.00	N/A	C, D
UTEC	OFAD 206	Computerized Office Accounting	0.00	16.00	16.00	N/A	C, D
UTEC	OFAD 221	Transcription Machines	0.00	16.00	16.00	N/A	C, D
UTEC	OFAD 244	Legal Office Procedures	0.00	16.00	16.00	N/A	C, D
UTEC	OFAD 249	Medical Office Procedures	0.00	16.00	16.00	N/A	C, D
UTEC	OFAD 253	Intermediate Word Processing	0.00	16.00	16.00	N/A	C, D
UTEC	OFAD 266	Advanced Word Processing	0.00	16.00	16.00	N/A	C, D
UTEC	OFAD 270	Integrated Office Applications	0.00	16.00	16.00	N/A	C, D
UTEC	TECI 117L	DC Circuits Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 118L	AC Circuits Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 132L	Intro to Tech Hard/Soft Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 164L	Electronic Circuits I Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 165L	Applied Digital Circuits Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 180	Cisco Networking I	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 185	Cisco Networking II	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 230	Cisco Networking III	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 231L	Electronic Circuits II Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 235	Cisco Networking IV	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 256L	Electronic Communications Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 260L	Info Tech Hard/Soft Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TECI 265L	Adv. Info Tech Hard/Soft Lab	0.00	20.00	20.00	N/A	C, D
UTEC	TSTA 245	Manual Drive Train	0.00	8.00	8.00	N/A	C, D
UTEC	TSTA 247	Automatic Drive Train Service	0.00	8.00	8.00	N/A	C, D
UTEC	TSTA 265	Engine Control Services	0.00	8.00	8.00	N/A	C, D
UTEC	TSTA 267	Body/Chasis Control	0.00	8.00	8.00	N/A	C, D
UTEC	TSTA 275	Alignment & Suspension Service	0.00	8.00	8.00	N/A	C, D
UTEC	TSTA 287	Engine Performance	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 101	Vehicle Service/Inspection	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 110	Engine Fundamentals	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 130	Electrical Fundamentals	0.00	8.00	8.00	N/A	C, D

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UTEC	TSTC 140	Drive Train Fundamentals	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 160	Electronic Control Systems	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 170	Chassis Fundamentals	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 171	Brake Systems Fundamentals	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 180	Fuel System Fundamentals	0.00	8.00	8.00	N/A	C, D
UTEC	TSTC 190	Climate Control Fundamentals	0.00	8.00	8.00	N/A	C, D
UTEC	TSTD 177	Air System Repair & Service	0.00	8.00	8.00	N/A	C, D
UTEC	TSTD 215	Diesel Engine Reconditioning	0.00	8.00	8.00	N/A	C, D
UTEC	TSTD 265	Diesel Engine Control	0.00	8.00	8.00	N/A	C, D
UTEC	TSTD 275	Heavy Duty Suspension	0.00	8.00	8.00	N/A	C, D
UTEC	TSTD 285	Diesel Engine Injection	0.00	8.00	8.00	N/A	C, D
UTEC	TSTG 115	Gas Engine Reconditioning	0.00	8.00	8.00	N/A	C, D
UTEC	TSTG 135	Electrical Compinent Repair	0.00	8.00	8.00	N/A	C, D
UTEC	TSTG 175	Hydraulic Brake Service	0.00	8.00	8.00	N/A	C, D
UTEC	TSTG 195	Climate Control Service	0.00	8.00	8.00	N/A	C, D
UTEC	WELD 110L	SMAW I Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 117L	OFW&C I Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 118L	OFW&C II Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 120L	SMAW II Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 140	Pipe Welding Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 151L	Industrial Welding Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 211L	GMAW Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 221L	FCAW Lab	0.00	22.00	22.00	N/A	C, D
UTEC	WELD 230L	GTAW Lab	0.00	22.00	22.00	N/A	C, D
UTEC		Number of course fees	0.00	85.00			
UTEC		Average course fee	0.00	17.88			
		All Schools					
		Number of course fees	254.00	353.00			
		Average course fee	19.64	31.07			

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**AGENDA ITEM:   FY05 BUDGET**

***E&G - Revenue***

E&G revenues reflect a \$563,000 total increase. Two sources make up the significant part of this increase: tuition and course specific fees. Tuition increases by \$416,000 which consists of the cash funding of summer school (-\$560,000), changing full time status from 10 to 11 credit hours (\$770,000), a 1.10% increase in tuition rates (\$116,000), and a 1% enrollment increase (\$90,000).

The primary increase in course specific fee revenue reflects course fees implemented at the UTEC campus. Course fee revenue also includes changes made to apply consistency to fees within programs to ease student confusion and administrative frustration.

***E&G – Expenditures***

Significant increases in E&G expenditures include mandated classified staff compensation and exempt staff insurance increases. Increases in exempt staff wages reflect the annualized 2% merit increases implemented January 2004 and FY05 faculty promotions. Other increases include utilities and other insurance costs.

***Auxiliaries - Revenue***

Most auxiliaries show an increase in revenue for FY05. Educational Programs increase reflects the cash funding of summer session. Student Activities shows a modest increase of approximately \$84,000 for student enrollment over FY04 budget. Performing Arts has a decline in total revenue of \$27,000, which reflects a decline in drama ticket sales over last year's budget.

The increase in housing revenue of \$167,500 represents rate increases of approximately 5%. Although foodservice revenue is increasing by \$238,000, only a quarter of this is from increased rates of 2.5%. Previously, meal plans purchased through the Mav Card office were recorded as Mav Card revenue. For FY05 all meal plan sales will be recorded under foodservice.

Other auxiliary revenue reflects a decline in total revenue due to the change in recording of Mav Card meal plans as explained above. The decline is net of an increase in interdepartmental revenue for maintenance and administrative service recharges.

Bookstore is estimating a \$640,000 increase in revenue which is a combination of increased supply costs, enrollment growth, and increased mark ups in books and soft goods.

**AGENDA ITEM: FY05 BUDGET – Con’t.**

***Auxiliaries – Expenditures***

Similarly auxiliaries are experiencing the same fixed and mandated costs as E&G: classified compensation, exempt salary and health insurance increases, and utilities increases. Additionally, the Bookstore reflects the increases for book costs, and foodservice reflects the increase costs to the foodservice provider.

***Sponsored***

Sponsored programs are primarily made up of federal and state financial aid. State financial aid is flat for FY05. The significant increase in FY05 sponsored programs is federal financial aid, reflecting a historical increase.

***Plant***

There is a small decline in plant funds revenue of \$48,854, stemming from interdepartmental income. Departmental income reflects the debt service payments. The telecommunications lease will have a final payment in FY05 and is the reason for this decline.

Depreciation expense has an increase which is attributable to the new Moss Performing Arts Center and a full year’s depreciation for the Fine Arts building.

Income Statement : Consolidated  
 All Funds  
 FY05 Budget

	E & G	Educational Programs	Student Activities	Performing Arts	Athletics	Housing	Bookstore	Foodservice	Other	Total Auxiliaries	Sponsored	Loan	Plant	Total FY05	Total FY04	Change Amount	Percent Change
<b>Revenues</b>																	
Tuition	\$ 11,599,915	\$ 685,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 685,720	\$ -	\$ -	\$ -	\$ 12,285,635	\$ 11,304,120	\$ 981,515	8.7%
Student Fees	254,590	-	2,754,096	136,616	619,791	-	-	-	-	3,510,503	-	-	-	3,765,093	3,564,959	200,134	5.6%
Educational Activities - cash funded	-	13,495	-	-	-	-	-	-	-	13,495	-	-	-	13,495	85,000	(71,505)	-84.1%
Contributions/Gifts	-	-	7,000	-	396,060	-	-	-	-	403,060	-	-	-	403,060	419,960	(16,900)	-4.0%
Rental - Room	-	-	-	-	-	2,987,337	-	-	-	2,987,337	-	-	-	2,987,337	2,891,568	95,769	3.3%
Rental - Other	-	1,000	74,550	-	-	150,723	-	-	-	226,273	-	-	-	226,273	231,900	(5,627)	-2.4%
Food Service	-	-	-	-	-	-	-	2,528,742	33,534	2,562,276	-	-	-	2,562,276	2,527,579	34,697	1.4%
Advertising/Publications	-	-	35,600	3,500	-	-	-	-	-	39,100	-	-	-	39,100	55,601	(16,501)	-29.7%
Activity Fees	-	-	6,475	-	-	25,620	-	-	-	32,095	-	-	-	32,095	30,270	1,825	6.0%
Service Fees	-	-	45,800	-	-	-	-	-	429,500	475,300	-	-	-	475,300	413,100	62,200	15.1%
Event Sales	-	-	2,450	85,650	60,800	-	-	-	63,000	211,900	-	-	-	211,900	235,678	(23,778)	-10.1%
Sales Books	-	-	-	-	-	-	3,034,997	-	-	3,034,997	-	-	-	3,034,997	2,523,750	511,247	20.3%
Sales Non-Book Items	-	-	39,800	-	-	-	407,040	-	-	446,840	-	-	-	446,840	351,050	95,790	27.3%
Commissions	-	-	70,000	-	-	-	20,000	65,000	-	155,000	-	-	-	155,000	99,000	56,000	56.6%
Interest Income	95,000	-	46,200	-	-	36,000	-	-	92,000	174,200	-	25,000	145,000	439,200	321,500	117,700	36.6%
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	575,000	22,452	-	597,452	622,452	(25,000)	-4.0%
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	6,499,250	-	-	6,499,250	6,073,549	425,701	7.0%
State Grants & Contracts	-	-	-	-	-	-	-	-	-	-	138,000	-	-	138,000	204,000	(66,000)	-32.4%
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	2,511,200	-	-	2,511,200	2,639,905	(128,705)	-4.9%
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	-	375,000	-	-	375,000	335,000	40,000	11.9%
From Other Funds	-	-	-	-	-	-	-	-	-	-	100,000	7,484	1,419,389	1,526,873	1,451,893	74,980	5.2%
Interdepartmental	-	-	491,660	-	-	33,000	31,750	-	2,835,921	3,392,331	-	-	-	3,392,331	3,315,221	77,110	2.3%
State Appropriation	15,727,654	-	-	-	-	-	-	-	-	-	-	-	-	15,727,654	15,720,428	7,226	0.0%
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	-	117,000	117,000	149,766	(32,766)	-21.9%
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	278,246	20,500	37,500	3,600	-	21,000	-	-	73,300	155,900	-	-	320,000	754,146	742,784	11,362	1.5%
<b>Total Revenues</b>	<b>\$ 27,955,405</b>	<b>\$ 720,715</b>	<b>\$ 3,611,131</b>	<b>\$ 229,366</b>	<b>\$ 1,076,651</b>	<b>\$ 3,253,680</b>	<b>\$ 3,493,787</b>	<b>\$ 2,593,742</b>	<b>\$ 3,527,255</b>	<b>\$ 18,506,327</b>	<b>\$ 10,198,450</b>	<b>\$ 54,936</b>	<b>\$ 2,001,389</b>	<b>\$ 58,716,507</b>	<b>\$ 56,310,033</b>	<b>\$ 2,406,474</b>	<b>4.3%</b>
<b>Expenditures</b>																	
Support Staff Salary and Wages	\$ 2,798,623	\$ -	\$ 82,290	\$ -	\$ 65,472	\$ 85,128	\$ 98,130	\$ -	\$ 922,518	\$ 1,253,538	\$ -	\$ -	\$ -	\$ 4,052,161	\$ 4,061,082	\$ (8,921)	-0.2%
Support Staff Benefits	575,643	-	18,090	-	13,658	8,727	24,533	-	224,983	289,991	-	-	-	865,634	741,572	124,062	16.7%
Contract Wages Full Time	10,699,276	15,000	269,392	121,700	586,543	132,205	43,000	-	789,439	1,957,279	82,500	-	-	12,739,055	13,592,214	(853,159)	-6.3%
Contract Wages Part Time	2,587,557	344,988	27,500	14,025	66,876	-	-	-	-	453,389	210,500	-	-	3,251,446	2,116,356	1,135,090	53.6%
Contract Staff Benefits	3,469,197	45,561	82,364	13,671	162,886	33,051	13,149	-	204,370	555,052	51,080	-	-	4,075,329	3,684,447	390,882	10.6%
Hourly Staff Compensation	223,379	-	299,446	28,300	35,587	147,388	20,166	-	60,749	591,636	1,183,000	-	-	1,998,015	1,909,924	88,091	4.6%
Cost of Goods Sold - Books	-	-	-	-	-	-	2,247,451	-	-	2,247,451	-	-	-	2,247,451	1,911,000	336,451	17.6%
Cost of Goods Sold - Non Books	-	-	1,900	-	-	-	270,000	-	-	271,900	-	-	-	271,900	206,950	64,950	31.4%
Other Current Expense	1,650,735	22,600	546,488	85,340	293,395	245,454	135,200	48,400	769,328	2,146,205	287,722	-	-	4,084,662	3,696,121	388,541	10.5%
Rent - Building	398,324	-	12,668	-	18,500	1,000	45,980	63,800	45,000	186,948	5,000	-	-	590,272	585,007	5,265	0.9%
Contract Services	1,145,856	31,140	256,322	6,579	52,735	3,500	-	-	20,810	371,086	40,000	-	-	1,556,942	1,600,819	(43,877)	-2.7%
Food Service	-	-	-	-	1,850	-	-	1,705,463	-	1,707,313	-	-	-	1,707,313	1,683,079	24,234	1.4%
Travel	354,430	3,800	38,916	16,260	383,182	6,600	2,100	1,200	5,650	457,708	24,000	-	-	836,138	821,704	14,434	1.8%
Telecommunications external	47,195	-	85,810	-	3,800	139,709	540	756	1,000	231,615	-	-	-	278,810	208,516	70,294	33.7%
Internal Charges - Telephone calls	28,256	40	1,380	110	11,270	675	200	-	825	14,500	-	-	-	42,756	45,401	(2,645)	-5.8%
Internal Charges - Telephone line charges	218,983	960	28,319	3,205	10,866	178,548	4,104	2,280	10,911	239,193	-	-	-	458,176	459,325	(1,149)	-0.3%
Internal Charges - Administrative Service Recharge	-	15,815	135,110	13,762	64,598	390,441	418,294	311,249	114,710	1,463,979	-	-	-	1,463,979	1,456,171	7,808	0.5%
Internal Charges - Maintenance Recharge	-	-	299,473	-	482,372	14,771	91,641	-	-	888,257	-	-	-	888,257	835,371	52,886	6.3%
Utilities	807,272	-	281,515	-	228,658	9,250	115,320	-	-	634,743	-	-	-	1,442,015	1,233,545	208,470	16.9%
Student Financial Aid	470,561	-	3,750	900	503,710	262,620	-	-	-	770,980	8,132,164	-	-	9,373,705	9,177,929	195,776	2.1%
Library Learning Materials	401,259	-	45,000	-	-	-	-	-	-	45,000	-	-	-	446,259	380,997	65,262	17.1%
Capital Expenditures	15,216	-	1,455	7,900	-	-	-	-	-	9,355	150,000	-	-	174,571	170,866	3,705	2.2%
Debt Service	-	-	669,842	16,628	-	671,351	-	-	61,568	1,419,389	-	-	597,591	2,016,980	2,042,000	(25,020)	-1.2%
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	2,750,000	2,750,000	150,000	5.8%	
Equipment - Non Capital	111,621	-	123,978	5,604	12,617	70,000	50,000	20,000	31,854	314,053	25,000	-	-	450,674	487,587	(36,913)	-7.6%
Other Miscellaneous	-	-	-	-	-	-	8,000	-	-	8,000	7,484	15,025	-	30,509	21,000	9,509	45.3%
<b>Total Expenditures</b>	<b>\$ 26,003,383</b>	<b>\$ 479,904</b>	<b>\$ 3,311,008</b>	<b>\$ 333,984</b>	<b>\$ 2,287,545</b>	<b>\$ 3,087,427</b>	<b>\$ 3,404,868</b>	<b>\$ 2,360,109</b>	<b>\$ 3,263,715</b>	<b>\$ 18,528,560</b>	<b>\$ 10,198,450</b>	<b>\$ 15,025</b>	<b>\$ 3,347,591</b>	<b>\$ 58,093,009</b>	<b>\$ 55,728,983</b>	<b>\$ 2,364,026</b>	<b>4.2%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 1,952,022</b>	<b>\$ 240,811</b>	<b>\$ 300,123</b>	<b>\$ (104,618)</b>	<b>\$ (1,210,894)</b>	<b>\$ 166,253</b>	<b>\$ 88,919</b>	<b>\$ 233,633</b>	<b>\$ 263,540</b>	<b>\$ (22,233)</b>	<b>\$ -</b>	<b>\$ 39,911</b>	<b>\$ (1,346,202)</b>	<b>\$ 623,498</b>	<b>\$ 581,050</b>	<b>\$ 42,448</b>	<b>7.3%</b>
Transfer to Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E & G Support	(1,312,522)	-	-	101,628	1,210,894	-	-	-	-	1,312,522	-	-	-	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 639,500</b>	<b>\$ 240,811</b>	<b>\$ 300,123</b>	<b>\$ (2,990)</b>	<b>\$ -</b>	<b>\$ 166,253</b>	<b>\$ 88,919</b>	<b>\$ 233,633</b>	<b>\$ 263,540</b>	<b>\$ 1,290,289</b>	<b>\$ -</b>	<b>\$ 39,911</b>	<b>\$ (1,346,202)</b>	<b>\$ 623,498</b>	<b>\$ 581,050</b>	<b>\$ 42,448</b>	<b>7.3%</b>

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**AGENDA ITEM: FINANCIAL REPORT YEAR-TO-DATE MARCH 31, 2004 and APRIL 28, 2004**

**ISSUE**

The Board of Trustees has requested monthly financial reports. March 31, 2004 and April 28, 2004, statements follow this narrative. The CCHE requires financial statements submitted quarterly in a prescribed format that differs from the standard Board of Trustees format. A copy of the March 31 CCHE statement is provided for informational purposes without analysis.

**BACKGROUND**

The analysis below provides an overview of these balance sheet and income statements. Additional schedules detailing the status of the governing board budget, the Board reserve and the presidential search budget are also provided. In addition to the March 31 statements, a full set of statements through April 30, 2004 is also provided.

**ANALYSIS**

***Balance Sheet statements***

Consolidated (*pages 25 and 53*) net assets total \$55.9 million and \$56.2 million for the periods represented. Although the April total is less than one percent above the February 29 balance, significant balance sheet changes have occurred. Cash and Cash Equivalents are down \$1.7 million while receivables are down about \$968k for March and April. Deferred revenue is down nearly \$5 million while accrued liabilities are up just over \$1 million. This reflects collections on student and other receivables and the effects of full accrual of spring semester revenues and expenses in E&G and auxiliaries. Accrual of revenues means that revenues are recognized as earned. For revenue accrual purposes, March and April represents 52% of the semester while January through April represents 95%, so 5% of spring semester tuition is deferred revenue as of the end of April. For the entire year, the period July through April represents 97.5% (exclusive of summer sessions), so 2.5% remains.

Net assets of all fund groups (*pages 25-31 and 53-59*), except the plant funds, continue to show modest increases over June 30. E&G (*pages 26 and 54*) net assets are up \$1.7 million, a \$119 thousand increase from February.

Net assets in the plant funds (*pages 30 & 58*) are down \$1.5 million from June 30. Three factors are involved, \$2.23 million in depreciation, and an addition of \$700 thousand construction-in-progress and an increase of \$177 thousand in cash. Net assets expendable for capital projects has declined \$800 thousand from June 30 but remains unchanged since November when most capital outlays were completed. Net assets expendable for other purposes is up about \$636 thousand, but this represents transfers from auxiliaries in preparation for the May debt service payment. The scheduled May debt service payment is \$864 thousand representing both principal and interest.

### ***Income statements***

Comparing this year with last at the consolidated (**pages 32 & 60**) level remains somewhat misleading. This time last year the College had received \$1.2 million in state monies for capital construction. This year no such monies have been received. This time last year capitalization of construction projects had not yet begun, while this year capitalization of the Tolman Hall and Moss Center projects has already begun. It is more realistic to compare the two years without plant funds. With this adjustment, revenues are up just over \$2.4 million, or about 5%, while expenditures are up \$1.3 million, or about 3%.

### ***E&G (pages 33 & 61)***

Revenues are up almost 5% since June 30. Expenditures are up less than 3%. Vacancies and the unspent Board reserve account for the latter. Through April, institutional support spending is only at 70.2% of budget at the 83% point in the budget year. Scholarships remain up 25% from last year, because institutional funds are replacing some of the state financial aid reduction.

### ***Auxiliaries***

Almost three-quarters of student activities (**pages 35 & 63**) relates to student fees that are under the control of students. Through April, revenues are nearly 9% higher and expenditures 8.8% higher than this time last year. The fund group is remains on track to meet or exceed budget at the bottom line.

Performing arts (**pages 36 & 64**) budget managers have carefully projected the remainder of the year and are confident no additional support will be needed to meet budget. Spending for the remainder of the year is projected to be within budget.

Athletics (**pages 37 & 65**) is about on track with last year at this time with both revenues and expenditures up approximately the same amount. Currently the statements include a \$110 thousand Foundation receivable. This may increase in coming months, since the actual receipt of Foundation monies is not expected until the June 30 year-end when the needed compensating amount is calculated.

The housing (**pages 38 & 66**) fund balance has improved nearly \$146K from February due to upfront semester costs in January. The budget manager projects a \$40 thousand positive operating balance by year-end. Adjusting for over \$190 thousand in unbudgeted capital costs for the Tolman Hall remodel and elevator rehabilitation, operating performance will meet or exceed budget. The decision whether to cover the capital costs with renewal & replacement funds or simply reduce the 2004 contribution to reserves will be made at year-end.

The bookstore (**pages 39 & 67**) continues to track last year's performance. March and April combined revenue of only \$58 thousand and an increase of \$148 thousand in expenditures effectively demonstrate the semester peak January activity in this auxiliary with a revenue increase of \$1.1 million and expenditure increase of \$900 thousand over December. These figures indicate more than one-third of the year's financial activity occurred in January. While it is likely that expenditures will continue to exceed revenues for May and June, the budget manager projects year-end operating results to be both positive and within budget due primarily to summer session sales in May and June.

In March and April, food service (*pages 40 & 68*) sales increased \$460 thousand from February, while expenses increased \$390 thousand. The budget manager remains confident that year-end operating results will exceed budget by \$50 thousand or more.

Approximately two-thirds of the activity in “other auxiliaries” (*pages 41 & 69*) relates to clearing functions for interfund recharges. This group of funds is expected to meet budget.

Almost 80% of the activity in sponsored programs (*pages 43 & 71*) relates to student financial aid. The budget managers expect to place every dollar of federal and state student aid available to the College. Similarly, most other grants and contracts require full use or return of funds awarded. Thus, this fund group remains on budget.

***Governing board budget (pages 47 & 75)***

Through April, this budget is 53.2% expended leaving \$34 thousand available.

***Board reserve (pages 48 & 76)***

The budgeted balance of \$617,532 is unchanged from February.

***Presidential search (page 48 & 76)***

As of April 30, \$32,185 remains uncommitted.

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

	June 30, 2002 Actual	June 30, 2003 Actual	Mar 31, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 4,086,347	\$ 11,260,620	\$ 15,557,935
Student Accounts Receivable, Net	388,946	449,522	839,283
Other Accounts Receivable, Net	1,304,160	1,044,172	430,125
Student Loans, Net	507,935	461,982	472,221
Inventories	438,695	497,061	572,414
Prepaid Expenses	54,386	77,798	191,233
Other Current Assets	3,938	3,325	14,649
<b>Total Current Assets</b>	<b>\$ 6,784,408</b>	<b>\$ 13,794,479</b>	<b>\$ 18,077,859</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	624,873
Buildings & Improvements, Net	37,649,831	41,928,138	40,729,691
Furniture and Equipment, Net	1,404,441	4,147,237	3,663,193
Library materials, Net	3,946,355	3,813,821	3,517,714
<b>Total Non-current Assets</b>	<b>\$ 59,443,126</b>	<b>\$ 60,006,497</b>	<b>\$ 58,692,236</b>
<b>Total Assets</b>	<b>\$ 66,227,534</b>	<b>\$ 73,800,976</b>	<b>\$ 76,770,095</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 166,781	\$ 137,874	\$ 273,710
Accrued Liabilities	538,735	3,416,024	1,716,471
Deferred Revenue	424,827	462,880	3,461,176
Deposits Held for Others	107,654	110,258	189,280
Student Deposits	161,343	186,137	152,713
Capital Leases Payable	90,009	108,983	20,015
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>\$ 6,537,654</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>\$ 20,853,886</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ 46,722,932	\$ 44,677,601	\$ 43,363,340
Restricted for:			
Expendable			
Loans	999,695	1,140,257	1,170,611
Capital projects	-	2,502,709	1,686,609
Other purposes	4,509,707	5,660,398	6,823,986
Unrestricted	(289,681)	357,336	2,871,664
<b>Total Net Assets</b>	<b>\$ 51,942,655</b>	<b>\$ 54,338,301</b>	<b>\$ 55,916,210</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 66,227,534</b>	<b>\$ 73,800,976</b>	<b>\$ 76,770,095</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Mar 31, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 420,954	\$ 3,423,414	\$ 5,272,886
Student Accounts Receivable	181,707	224,117	445,889
Accounts Receivable	-	330,000	-
Loans Receivable	-	-	-
Inventories	51,829	49,540	32,915
Prepaid Expenses	51,058	68,677	90,483
Other Current Assets	592	250	250
	<u>\$ 706,140</u>	<u>\$ 4,095,998</u>	<u>\$ 5,842,423</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	-	-	-
<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>\$ 5,842,423</u></u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 80,009	\$ 86,621	\$ 134,274
Accrued Liabilities	162,468	3,012,682	1,569,387
Deferred Revenue	234,568	182,799	1,788,510
Deposits Held for Others	-	-	-
Student Deposits	50,777	64,946	5,092
Capital Leases Payable	-	-	-
Bonds Payable	-	-	-
Compensated Absence Liabilities	27,007	121,031	121,031
Other Current Liabilities	-	-	-
<b>Total Current Liabilities</b>	<u>\$ 554,829</u>	<u>\$ 3,468,079</u>	<u>\$ 3,618,293</u>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ -	\$ -	\$ -
Bonds Payable	-	-	-
Other L/T Liabilities	-	-	-
Compensated Absence Liabilities	704,347	590,048	590,048
<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>\$ 4,208,341</u></u>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	-	-	-
Unrestricted	(553,036)	37,871	1,634,082
<b>Total Net Assets</b>	<u><u>\$ (553,036)</u></u>	<u><u>\$ 37,871</u></u>	<u><u>\$ 1,634,082</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 706,140</u></u>	<u><u>\$ 4,095,998</u></u>	<u><u>\$ 5,842,423</u></u>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Mar 31, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 1,281,641	\$ 2,008,327	\$ 4,091,329
Student Accounts Receivable	207,239	225,405	393,394
Accounts Receivable	619,584	326,588	148,995
Loans Receivable	-	-	-
Inventories	386,866	447,521	539,499
Prepaid Expenses	1,976	7,615	100,000
Other Current Assets	3,346	3,075	14,399
<b>Total Current Assets</b>	<b>\$ 2,500,652</b>	<b>\$ 3,018,531</b>	<b>\$ 5,287,615</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>\$ 5,287,615</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 71,953	\$ 42,830	\$ 127,164
Accrued Liabilities	65,057	230,000	-
Deferred Revenue	76,146	61,191	1,211,385
Deposits Held for Others	-	-	-
Student Deposits	110,566	121,191	147,621
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>\$ 1,499,427</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>\$ 1,585,673</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	2,004,763	2,250,429	2,575,209
Unrestricted	64,967	213,387	1,126,733
<b>Total Net Assets</b>	<b>\$ 2,069,730</b>	<b>\$ 2,463,816</b>	<b>\$ 3,701,942</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,500,652</b>	<b>\$ 3,018,531</b>	<b>\$ 5,287,615</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Mar 31, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 72,861	\$ 24,986	\$ 420,702
Student Accounts Receivable	-	-	-
Accounts Receivable	490,257	386,332	279,879
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>\$ 700,581</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>\$ 700,581</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 13,819	\$ 7,024	\$ 10,540
Accrued Liabilities	311,210	100,000	-
Deferred Revenue	114,113	218,890	461,281
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>\$ 471,822</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>\$ 471,822</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	125,328	85,410	228,759
Unrestricted	-	-	-
<b>Total Net Assets</b>	<b>\$ 125,328</b>	<b>\$ 85,410</b>	<b>\$ 228,759</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 564,470</b>	<b>\$ 411,323</b>	<b>\$ 700,581</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Mar 31, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 198,388	\$ 232,730	\$ 257,617
Student Accounts Receivable	-	-	-
Accounts Receivable	-	-	-
Loans Receivable	507,935	461,982	472,221
Inventories	-	-	-
Prepaid Expenses	-	-	-
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>\$ 706,323</b>	<b>\$ 694,712</b>	<b>\$ 729,838</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>\$ 1,331,460</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	1,170,611
Capital projects	-	-	-
Other purposes	-	-	-
Unrestricted	198,388	106,078	110,849
<b>Total Net Assets</b>	<b>\$ 1,198,083</b>	<b>\$ 1,246,335</b>	<b>\$ 1,281,460</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,248,083</b>	<b>\$ 1,296,335</b>	<b>\$ 1,331,460</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Mar 31, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 2,004,849	\$ 5,460,905	\$ 5,325,787
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>\$ 5,327,788</b>
<b>Non-current Assets</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	624,873
Buildings & Improvements, Net	37,649,831	41,928,138	40,729,691
Furniture and Equipment, Net	1,404,441	4,147,237	3,663,193
Library materials, Net	3,946,355	3,813,821	3,517,714
<b>Total Non-current Assets</b>	<b>\$ 58,901,366</b>	<b>\$ 59,404,875</b>	<b>\$ 58,090,614</b>
<b>Total Assets</b>	<b>\$ 61,100,534</b>	<b>\$ 64,868,531</b>	<b>\$ 63,418,402</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 1,000	\$ 1,399	\$ 1,399
Accrued Liabilities	-	73,341	147,084
Deferred Revenue	-	-	-
Deposits Held for Others	-	-	-
Student Deposits	-	-	-
Capital Leases Payable	90,009	108,983	20,015
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>\$ 758,498</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	(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>\$ 14,348,437</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ 46,722,932	\$ 44,677,601	\$ 43,363,340
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	2,502,709	1,686,609
Other purposes	2,379,617	3,324,559	4,020,017
Unrestricted	-	-	-
<b>Total Net Assets</b>	<b>\$ 49,102,549</b>	<b>\$ 50,504,869</b>	<b>\$ 49,069,966</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 61,100,534</b>	<b>\$ 64,868,531</b>	<b>\$ 63,418,402</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Mar 31, 2004 Actual
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	\$ 107,654	\$ 110,258	\$ 189,613
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>\$ 189,613</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>\$ 189,613</b>
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts Payable	\$ -	\$ -	\$ 333
Accrued Liabilities	-	-	-
Deferred Revenue	-	-	-
Deposits Held for Others	107,654	110,258	189,280
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>\$ 189,613</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>\$ 189,613</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>\$ 189,613</b>

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 March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 8,461,023	\$ 9,304,410	10.0%	\$ 11,304,120	82.3%
Student Fees	2,801,132	3,103,620	10.8%	3,699,959	83.9%
Educational Activities - cash funded	59,873	33,822	-43.5%	85,000	39.8%
Contributions/Gifts	246,877	175,496	-28.9%	419,960	41.8%
Rental - Room	2,365,605	2,461,553	4.1%	2,891,568	85.1%
Rental - Other	132,035	164,416	24.5%	231,900	70.9%
Food Service	1,986,108	2,136,546	7.6%	2,527,579	84.5%
Advertising/Publications	41,843	28,471	-32.0%	55,601	51.2%
Activity Fees	24,462	25,624	4.7%	30,270	84.7%
Service Fees	480,365	484,737	0.9%	413,100	117.3%
Event Sales	193,884	213,237	10.0%	235,678	90.5%
Sales Books	2,452,511	2,550,535	4.0%	2,523,750	101.1%
Sales Non-Book Items	278,129	295,440	6.2%	351,050	84.2%
Commissions	72,263	104,761	45.0%	99,000	105.8%
Interest Income	220,185	404,774	83.8%	286,500	141.3%
Federal Grants & Contracts	479,712	470,739	-1.9%	622,452	75.6%
Federal Grants & Contracts - Financial aid	5,189,564	5,838,577	12.5%	6,073,549	96.1%
State Grants & Contracts	172,049	147,046	-14.5%	204,000	72.1%
State Grants & Contracts - Financial aid	2,631,257	2,101,984	-20.1%	2,639,905	79.6%
Local Grants & Contracts	-	-	-	-	-
Private Grants & Contracts	369,156	722,054	95.6%	335,000	215.5%
From Other Funds	1,159,349	1,176,456	1.5%	1,451,893	81.0%
Interdepartmental	2,194,562	2,447,277	11.5%	3,315,221	73.8%
State Appropriation	11,534,468	12,110,974	5.0%	15,720,428	77.0%
State Appropriation - Capital Construction	1,236,476	-	-100.0%	-	-
State Appropriation - Controlled Maintenance	627,887	246,980	-60.7%	149,766	164.9%
From OSC	180,117	-	-100.0%	-	-
Other Miscellaneous	180,834	226,479	25.2%	642,784	35.2%
<b>Total Revenues</b>	<b>\$ 45,771,726</b>	<b>\$ 46,976,010</b>	<b>2.6%</b>	<b>\$ 56,310,033</b>	<b>83.4%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 2,998,171	\$ 2,963,879	-1.1%	\$ 4,061,082	73.0%
Support Staff Benefits	494,522	517,478	4.6%	741,572	69.8%
Contract Wages Full Time	9,378,157	8,727,808	-6.9%	13,592,214	64.2%
Contract Wages Part Time	2,634,388	3,209,876	21.8%	2,116,356	151.7%
Contract Staff Benefits	2,688,834	2,682,564	-0.2%	3,684,447	72.8%
Hourly Staff Compensation	1,285,726	1,382,273	7.5%	1,909,924	72.4%
Cost of Goods Sold - Books	1,883,714	1,931,725	2.5%	1,911,000	101.1%
Cost of Goods Sold - Non Books	193,475	204,230	5.6%	206,950	98.7%
Other Current Expense	2,290,181	2,922,530	27.6%	3,696,121	79.1%
Rent - Building	371,716	393,233	5.8%	585,007	67.2%
Contract Services	1,546,042	1,458,328	-5.7%	1,600,819	91.1%
Food Service	1,150,976	1,350,187	17.3%	1,683,079	80.2%
Travel	536,088	588,793	9.8%	821,704	71.7%
Telecommunications external	155,281	150,027	-3.4%	208,516	72.0%
Internal Charges - Telephone calls	15,747	8,858	-43.7%	45,401	19.5%
Internal Charges - Telephone line charges	311,007	308,604	-0.8%	459,325	67.2%
Internal Charges - Administrative Service Recharge	871,829	1,092,406	25.3%	1,456,171	75.0%
Internal Charges - Maintenance Recharge	626,528	626,528	0.0%	835,371	75.0%
Utilities	735,658	906,025	23.2%	1,233,545	73.4%
Student Financial Aid	8,494,641	8,689,551	2.3%	9,177,929	94.7%
Library Learning Materials	351,839	344,747	-2.0%	380,997	90.5%
Capital Expenditures	1,760,674	732,053	-58.4%	170,866	428.4%
Debt Service	1,680,390	1,477,095	-12.1%	2,042,000	72.3%
Depreciation	2,102,923	2,025,000	-3.7%	2,600,000	77.9%
Equipment - Non Capital	664,858	609,088	-8.4%	487,587	124.9%
Other Miscellaneous	76,785	95,216	24.0%	21,000	453.4%
<b>Total Expenditures</b>	<b>\$ 45,300,151</b>	<b>\$ 45,398,102</b>	<b>0.2%</b>	<b>\$ 55,728,983</b>	<b>81.5%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 471,574</b>	<b>\$ 1,577,908</b>	<b>234.6%</b>	<b>\$ 581,050</b>	<b>271.6%</b>
Transfer to Renewal & Replacement	-	-	-	-	-
E & G Support	-	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 471,574</b>	<b>\$ 1,577,908</b>	<b>234.6%</b>	<b>\$ 581,050</b>	<b>271.6%</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 : E & G**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 8,409,624	\$ 9,193,876	9.3%	\$ 11,184,120	82.2%
Student Fees	267,838	282,635	5.5%	300,010	94.2%
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	-	97,218	#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	-	-	-	-	-
Interdepartmental	-	-	-	-	-
State Appropriation	11,534,468	12,110,974	5.0%	15,720,428	77.0%
State Appropriation - Capital Construction	-	-	-	-	-
State Appropriation - Controlled Maintenance	-	-	-	-	-
From OSC	180,117	-	-100.0%	-	-
Other Miscellaneous	134,532	139,586	3.8%	187,246	74.5%
<b>Total Revenues</b>	<b>\$ 20,526,580</b>	<b>\$ 21,824,289</b>	<b>6.3%</b>	<b>\$ 27,391,804</b>	<b>79.7%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 1,874,566	\$ 1,914,277	2.1%	\$ 2,656,824	72.1%
Support Staff Benefits	267,263	324,537	21.4%	462,704	70.1%
Contract Wages Full Time	8,127,528	7,371,034	-9.3%	11,941,445	61.7%
Contract Wages Part Time	2,283,807	2,926,610	28.1%	1,564,465	187.1%
Contract Staff Benefits	2,339,612	2,320,548	-0.8%	3,195,800	72.6%
Hourly Staff Compensation	128,826	173,228	34.5%	220,506	78.6%
Cost of Goods Sold - Books	-	-	-	-	-
Cost of Goods Sold - Non Books	-	-	-	-	-
Other Current Expense	834,795	1,030,661	23.5%	1,356,373	76.0%
Rent - Building	300,891	297,393	-1.2%	398,289	74.7%
Contract Services	907,292	903,208	-0.5%	1,199,324	75.3%
Food Service	-	-	-	100	0.0%
Travel	138,432	205,655	48.6%	274,220	75.0%
Telecommunications external	35,559	39,634	11.5%	37,195	106.6%
Internal Charges - Telephone calls	10,672	6,095	-42.9%	29,181	20.9%
Internal Charges - Telephone line charges	151,842	148,052	-2.5%	218,071	67.9%
Internal Charges - Administrative Service Recharge	-	-	-	-	-
Internal Charges - Maintenance Recharge	-	-	-	-	-
Utilities	346,613	472,006	36.2%	694,422	68.0%
Student Financial Aid	283,644	439,923	55.1%	464,340	94.7%
Library Learning Materials	351,839	344,747	-2.0%	380,997	90.5%
Capital Expenditures	14,107	-	-100.0%	55,966	0.0%
Debt Service	-	-	-	-	-
Depreciation	-	-	-	-	-
Equipment - Non Capital	133,394	184,083	38.0%	194,502	94.6%
Other Miscellaneous	29,793	52,385	75.8%	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 18,560,475</b>	<b>\$ 19,154,077</b>	<b>3.2%</b>	<b>\$ 25,344,724</b>	<b>75.6%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 1,966,104</b>	<b>\$ 2,670,213</b>	<b>35.8%</b>	<b>\$ 2,047,080</b>	<b>130.4%</b>
Transfer to Renewal & Replacement	-	-	-	-	-
E & G Support	(999,379)	(1,074,001)	7.5%	(1,255,021)	85.6%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 966,726</b>	<b>\$ 1,596,211</b>	<b>65.1%</b>	<b>\$ 792,059</b>	<b>201.5%</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 Educational Programs**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 51,399	\$ 110,534	115.0%	\$ 120,000	92.1%
Student Fees	-	-		-	
Educational Activities - cash funded	59,873	33,822	-43.5%	85,000	39.8%
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	1,975	-	-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	-	-	#DIV/0!	-	
Interdepartmental	-	-		-	
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		20,000	0.0%
<b>Total Revenues</b>	<b>\$ 113,362</b>	<b>\$ 157,376</b>	<b>38.8%</b>	<b>\$ 225,000</b>	<b>69.9%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 9,041	\$ -	-100.0%	\$ -	
Support Staff Benefits	952	-	-100.0%	-	
Contract Wages Full Time	13,260	5,508	-58.5%	-	#DIV/0!
Contract Wages Part Time	52,382	30,601	-41.6%	90,000	34.0%
Contract Staff Benefits	21,391	3,697	-82.7%	24,000	15.4%
Hourly Staff Compensation	7	-	-100.0%	-	
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	8,226	19,181	133.2%	36,000	53.3%
Rent - Building	173	50	-71.1%	-	#DIV/0!
Contract Services	1,124	36,117	3114.2%	-	#DIV/0!
Food Service	-	-		-	
Travel	3,891	20,266	420.8%	60,000	33.8%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	31	14	-54.5%	-	#DIV/0!
Internal Charges - Telephone line charges	494	608	23.1%	-	#DIV/0!
Internal Charges - Administrative Service Recharge	11,097	6,278	-43.4%	8,000	78.5%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	-	1,191	#DIV/0!	-	#DIV/0!
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	695	1,502	116.2%	-	#DIV/0!
Other Miscellaneous	6,393	-	-100.0%	7,000	0.0%
<b>Total Expenditures</b>	<b>\$ 129,157</b>	<b>\$ 125,012</b>	<b>-3.2%</b>	<b>\$ 225,000</b>	<b>55.6%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (15,795)</b>	<b>\$ 32,364</b>	<b>-304.9%</b>	<b>\$ -</b>	<b>#DIV/0!</b>
Transfer to Renewal & Replacement E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (15,795)</b>	<b>\$ 32,364</b>	<b>-304.9%</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 : Auxiliary Student Activities

Year-to-Date March 31, 2003 & 2004

and Budget to Actual Year-to-Date FY2004

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	1,932,288	2,177,841	12.7%	2,643,542	82.4%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	14,510	7,950	-45.2%	19,100	41.6%
Rental - Room	-	-		-	
Rental - Other	69,031	50,240	-27.2%	111,900	44.9%
Food Service	-	16,070	#DIV/0!	-	#DIV/0!
Advertising/Publications	38,161	24,941	-34.6%	52,101	47.9%
Activity Fees	2,977	3,961	33.0%	5,700	69.5%
Service Fees	35,988	45,527	26.5%	39,100	116.4%
Event Sales	792	1,466	85.1%	1,150	127.5%
Sales Books	-	-		-	
Sales Non-Book Items	45,750	44,157	-3.5%	51,750	85.3%
Commissions	40,706	52,461	28.9%	57,000	92.0%
Interest Income	28,648	29,987	4.7%	40,500	74.0%
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	31,686	21,682	-31.6%	-	#DIV/0!
Interdepartmental	339,370	366,194	7.9%	481,680	76.0%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	12,584	38,918	209.3%	23,320	166.9%
<b>Total Revenues</b>	<b>\$ 2,592,491</b>	<b>\$ 2,881,394</b>	<b>11.1%</b>	<b>\$ 3,526,843</b>	<b>81.7%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 61,439	\$ 60,352	-1.8%	\$ 80,673	74.8%
Support Staff Benefits	10,907	11,094	1.7%	15,713	70.6%
Contract Wages Full Time	183,064	202,985	10.9%	216,715	93.7%
Contract Wages Part Time	23,965	13,977	-41.7%	88,418	15.8%
Contract Staff Benefits	46,130	54,151	17.4%	59,533	91.0%
Hourly Staff Compensation	243,999	295,608	21.2%	321,640	91.9%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	1,371	1,798	31.2%	1,950	92.2%
Other Current Expense	343,245	357,752	4.2%	662,522	54.0%
Rent - Building	1,824	7,832	329.4%	15,418	50.8%
Contract Services	222,282	273,475	23.0%	259,431	105.4%
Food Service	-	-		-	
Travel	35,714	35,316	-1.1%	38,432	91.9%
Telecommunications external	44,467	52,918	19.0%	69,521	76.1%
Internal Charges - Telephone calls	641	312	-51.3%	2,755	11.3%
Internal Charges - Telephone line charges	18,210	19,390	6.5%	27,079	71.6%
Internal Charges - Administrative Service Recharge	66,934	103,303	54.3%	137,116	75.3%
Internal Charges - Maintenance Recharge	224,605	224,605	0.0%	299,473	75.0%
Utilities	152,110	169,416	11.4%	213,800	79.2%
Student Financial Aid	3,716	3,565	-4.1%	3,750	95.1%
Library Learning Materials	-	-		-	
Capital Expenditures	-	82,686	#DIV/0!	7,650	1080.9%
Debt Service	502,381	511,520	1.8%	669,842	76.4%
Depreciation	-	-		-	
Equipment - Non Capital	165,282	73,776	-55.4%	131,764	56.0%
Other Miscellaneous	-	18,680	#DIV/0!	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 2,352,287</b>	<b>\$ 2,574,511</b>	<b>9.4%</b>	<b>\$ 3,323,195</b>	<b>77.5%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 240,204</b>	<b>\$ 306,882</b>	<b>27.8%</b>	<b>\$ 203,648</b>	<b>150.7%</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 240,204</b>	<b>\$ 306,882</b>	<b>27.8%</b>	<b>\$ 203,648</b>	<b>150.7%</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.

**Income Statement : Auxiliary Performing Arts**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	112,274	116,990	4.2%	136,616	85.6%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	10,363	1,987	-80.8%	3,500	56.8%
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	3,682	3,530	-4.1%	3,500	100.9%
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	65,009	62,654	-3.6%	108,728	57.6%
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	1,000	-	-100.0%	-	
Interdepartmental	155	208	34.2%	-	#DIV/0!
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	378	2,883	662.7%	4,150	69.5%
<b>Total Revenues</b>	<b>\$ 192,861</b>	<b>\$ 188,252</b>	<b>-2.4%</b>	<b>\$ 256,494</b>	<b>73.4%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ -	\$ -		\$ -	
Support Staff Benefits	-	-		-	
Contract Wages Full Time	95,428	97,564	2.2%	120,909	80.7%
Contract Wages Part Time	3,645	6,522		14,025	46.5%
Contract Staff Benefits	10,776	12,190	13.1%	13,671	89.2%
Hourly Staff Compensation	12,677	24,787	95.5%	28,300	87.6%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	58,010	77,088	32.9%	99,802	77.2%
Rent - Building	-	6,401	#DIV/0!	-	#DIV/0!
Contract Services	10,357	15,399	48.7%	10,629	144.9%
Food Service	-	-		-	
Travel	11,622	14,994	29.0%	20,960	71.5%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	11	-	-100.0%	110	0.0%
Internal Charges - Telephone line charges	1,824	1,207	-33.8%	3,205	37.7%
Internal Charges - Administrative Service Recharge	7,782	11,766	51.2%	15,688	75.0%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	4,380	8,900	103.2%	900	988.9%
Library Learning Materials	-	-		-	
Capital Expenditures	12,500	-	-100.0%	250	0.0%
Debt Service	16,628	16,628	0.0%	-	#DIV/0!
Depreciation	-	-		-	
Equipment - Non Capital	3,261	15,135	364.1%	18,250	82.9%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 248,901</b>	<b>\$ 308,581</b>	<b>24.0%</b>	<b>\$ 346,699</b>	<b>89.0%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (56,040)</b>	<b>\$ (120,329)</b>	<b>114.7%</b>	<b>\$ (90,205)</b>	<b>133.4%</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	88,679	91,164	2.8%	84,209	108.3%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 32,639</b>	<b>\$ (29,164)</b>	<b>-189.4%</b>	<b>\$ (5,996)</b>	<b>486.4%</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 Athletics**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	477,031	526,154	10.3%	619,791	84.9%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	222,004	165,560	-25.4%	397,360	41.7%
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	59,303	83,414	40.7%	58,800	141.9%
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	-	264	#DIV/0!	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 758,338</b>	<b>\$ 776,892</b>	2.4%	<b>\$ 1,075,951</b>	72.2%
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 78,561	\$ 87,591	11.5%	\$ 104,749	83.6%
Support Staff Benefits	10,836	9,938	-8.3%	15,035	66.1%
Contract Wages Full Time	333,903	362,455	8.6%	419,353	86.4%
Contract Wages Part Time	114,174	99,987	-12.4%	176,153	56.8%
Contract Staff Benefits	95,914	102,290	6.6%	133,159	76.8%
Hourly Staff Compensation	21,683	15,020	-30.7%	35,228	42.6%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	235,407	293,190	24.5%	285,395	102.7%
Rent - Building	83	745	802.8%	26,500	2.8%
Contract Services	33,410	41,870	25.3%	52,735	79.4%
Food Service	-	-		1,850	0.0%
Travel	258,506	282,804	9.4%	383,182	73.8%
Telecommunications external	9,172	978	-89.3%	3,800	25.7%
Internal Charges - Telephone calls	3,521	1,653	-53.1%	11,270	14.7%
Internal Charges - Telephone line charges	7,144	7,624	6.7%	10,866	70.2%
Internal Charges - Administrative Service Recharge	27,246	47,950	76.0%	64,556	74.3%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	456,936	470,642	3.0%	509,931	92.3%
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	9,755	28,706	194.3%	13,001	220.8%
Other Miscellaneous	208	-		-	
<b>Total Expenditures</b>	<b>\$ 1,696,458</b>	<b>\$ 1,853,442</b>	9.3%	<b>\$ 2,246,763</b>	82.5%
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (938,120)</b>	<b>\$ (1,076,550)</b>	14.8%	<b>\$ (1,170,812)</b>	91.9%
Transfer to Renewal & Replacement	-	-		-	
E & G Support	910,700	982,837	7.9%	1,170,812	83.9%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (27,420)</b>	<b>\$ (93,713)</b>	241.8%	<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 Housing**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	-	-		-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	2,365,605	2,461,553	4.1%	2,891,568	85.1%
Rental - Other	57,140	112,651	97.1%	120,000	93.9%
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	21,485	21,664	0.8%	24,570	88.2%
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		-	
Interest Income	14,889	26,232	76.2%	-	#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	11,791	15,765	33.7%	15,000	105.1%
<b>Total Revenues</b>	<b>\$ 2,475,468</b>	<b>\$ 2,641,498</b>	<b>6.7%</b>	<b>\$ 3,086,138</b>	<b>85.6%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 43,139	\$ 49,785	15.4%	\$ 63,735	78.1%
Support Staff Benefits	6,472	8,616	33.1%	14,701	58.6%
Contract Wages Full Time	98,172	99,161	1.0%	130,896	75.8%
Contract Wages Part Time	-	-		-	
Contract Staff Benefits	22,065	22,799	3.3%	33,436	68.2%
Hourly Staff Compensation	80,900	95,750	18.4%	104,771	91.4%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	199,785	285,590	42.9%	290,716	98.2%
Rent - Building	-	946	#DIV/0!	-	#DIV/0!
Contract Services	4,088	42,811	947.3%	2,200	1945.9%
Food Service	-	-		-	
Travel	9,062	7,860	-13.3%	8,000	98.2%
Telecommunications external	1,723	1,802	4.6%	-	#DIV/0!
Internal Charges - Telephone calls	380	435	14.4%	1,000	43.5%
Internal Charges - Telephone line charges	119,447	120,037	0.5%	181,513	66.1%
Internal Charges - Administrative Service Recharge	240,964	300,899	24.9%	401,199	75.0%
Internal Charges - Maintenance Recharge	328,890	328,890	0.0%	438,520	75.0%
Utilities	161,676	182,222	12.7%	229,613	79.4%
Student Financial Aid	291,587	265,658	-8.9%	231,500	114.8%
Library Learning Materials	-	-		-	
Capital Expenditures	-	71,239	#DIV/0!	-	#DIV/0!
Debt Service	503,515	512,674	1.8%	671,351	76.4%
Depreciation	-	-		-	
Equipment - Non Capital	41,037	63,822	55.5%	71,600	89.1%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 2,152,901</b>	<b>\$ 2,460,996</b>	<b>14.3%</b>	<b>\$ 2,874,751</b>	<b>85.6%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 322,567</b>	<b>\$ 180,503</b>	<b>-44.0%</b>	<b>\$ 211,387</b>	<b>85.4%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(211,387)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 322,567</b>	<b>\$ 180,503</b>	<b>-44.0%</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 March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	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	2,452,511	2,550,535	4.0%	2,523,750	101.1%
Sales Non-Book Items	232,378	251,283	8.1%	299,300	84.0%
Commissions	6,691	7,828	17.0%	9,000	87.0%
Interest Income	3,176	-	-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	12,837	25,836	101.3%	20,000	129.2%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		-	
<b>Total Revenues</b>	<b>\$ 2,707,594</b>	<b>\$ 2,835,482</b>	<b>4.7%</b>	<b>\$ 2,852,050</b>	<b>99.4%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 71,402	\$ 81,951	14.8%	\$ 94,356	86.9%
Support Staff Benefits	9,703	10,992	13.3%	16,141	68.1%
Contract Wages Full Time	35,870	22,823	-36.4%	47,827	47.7%
Contract Wages Part Time	-	-		-	
Contract Staff Benefits	9,323	6,153	-34.0%	11,832	52.0%
Hourly Staff Compensation	14,638	16,864	15.2%	12,079	139.6%
Cost of Goods Sold - Books	1,883,714	1,931,725	2.5%	1,911,000	101.1%
Cost of Goods Sold - Non Books	192,104	202,432	5.4%	205,000	98.7%
Other Current Expense	63,540	84,318	32.7%	88,120	95.7%
Rent - Building	28,500	31,350	10.0%	41,800	75.0%
Contract Services	5,189	2,231	-57.0%	3,900	57.2%
Food Service	-	-		-	
Travel	-	799	#DIV/0!	1,000	79.9%
Telecommunications external	358	397	10.9%	-	#DIV/0!
Internal Charges - Telephone calls	70	103	47.2%	200	51.6%
Internal Charges - Telephone line charges	2,736	2,736	0.0%	3,900	70.2%
Internal Charges - Administrative Service Recharge	239,148	275,638	15.3%	367,517	75.0%
Internal Charges - Maintenance Recharge	10,551	10,551	0.0%	14,068	75.0%
Utilities	3,942	7,871	99.7%	4,810	163.6%
Student Financial Aid	-	-		-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	3,648	4,388	20.3%	3,500	125.4%
Other Miscellaneous	-	5,397	#DIV/0!	-	
<b>Total Expenditures</b>	<b>\$ 2,574,437</b>	<b>\$ 2,698,718</b>	<b>4.8%</b>	<b>\$ 2,827,050</b>	<b>95.5%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 133,157</b>	<b>\$ 136,764</b>	<b>2.7%</b>	<b>\$ 25,000</b>	<b>547.1%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(25,000)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 133,157</b>	<b>\$ 136,764</b>	<b>2.7%</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 : Auxiliary Food Service**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	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	1,763,450	1,787,895	1.4%	2,327,579	76.8%
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	24,751	43,942	77.5%	28,000	156.9%
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>\$ 1,788,202</b>	<b>\$ 1,831,862</b>	<b>2.4%</b>	<b>\$ 2,355,579</b>	<b>77.8%</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	10,196	38,205	274.7%	20,300	188.2%
Rent - Building	39,375	43,500	10.5%	58,000	75.0%
Contract Services	1,688	3,470	105.6%	-	#DIV/0!
Food Service	959,664	1,087,195	13.3%	1,525,000	71.3%
Travel	-	-		1,200	0.0%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	-	1	#DIV/0!	-	
Internal Charges - Telephone line charges	1,520	1,520	0.0%	2,280	66.7%
Internal Charges - Administrative Service Recharge	191,215	229,669	20.1%	306,225	75.0%
Internal Charges - Maintenance Recharge	62,483	62,483	0.0%	83,310	75.0%
Utilities	68,363	74,509	9.0%	90,900	82.0%
Student Financial Aid	-	-		-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	3,354	18,542	452.8%	15,000	123.6%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 1,337,857</b>	<b>\$ 1,559,093</b>	<b>16.5%</b>	<b>\$ 2,102,215</b>	<b>74.2%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 450,344</b>	<b>\$ 272,769</b>	<b>-39.4%</b>	<b>\$ 253,364</b>	<b>107.7%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(253,364)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 450,344</b>	<b>\$ 272,769</b>	<b>-39.4%</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 : Auxiliaries Other**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	11,700	-	-100.0%	-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	3,889	1,525	-60.8%	-	#DIV/0!
Food Service	222,658	332,582	49.4%	200,000	166.3%
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	444,377	439,210	-1.2%	374,000	117.4%
Event Sales	68,781	65,703	-4.5%	67,000	98.1%
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		5,000	0.0%
Interest Income	102,415	126,580	23.6%	81,000	156.3%
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	-	24,355	#DIV/0!	-	#DIV/0!
Interdepartmental	1,837,641	2,051,380	11.6%	2,778,541	73.8%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	21,549	29,063	34.9%	77,000	37.7%
<b>Total Revenues</b>	<b>\$ 2,713,009</b>	<b>\$ 3,070,398</b>	<b>13.2%</b>	<b>\$ 3,582,541</b>	<b>85.7%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 860,023	\$ 769,924	-10.5%	\$ 1,060,745	72.6%
Support Staff Benefits	188,389	152,302	-19.2%	217,278	70.1%
Contract Wages Full Time	439,634	444,977	1.2%	635,069	70.1%
Contract Wages Part Time	7,583	20,045	164.3%	3,295	608.3%
Contract Staff Benefits	110,240	116,523	5.7%	158,016	73.7%
Hourly Staff Compensation	51,672	61,565	19.1%	60,354	102.0%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	369,824	477,630	29.2%	631,553	75.6%
Rent - Building	870	60	-93.1%	45,000	0.1%
Contract Services	74,139	48,396	-34.7%	22,600	214.1%
Food Service	191,312	262,992	37.5%	156,129	168.4%
Travel	7,481	3,349	-55.2%	3,710	90.3%
Telecommunications external	64,002	54,124	-15.4%	98,000	55.2%
Internal Charges - Telephone calls	381	183	-51.9%	825	22.2%
Internal Charges - Telephone line charges	6,878	6,460	-6.1%	10,911	59.2%
Internal Charges - Administrative Service Recharge	87,444	116,902	33.7%	155,870	75.0%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	2,954	-	-100.0%	-	#DIV/0!
Student Financial Aid	50,000	-	-100.0%	-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	27,288	#DIV/0!	5,000	545.8%
Debt Service	72,432	59,115	-18.4%	103,216	57.3%
Depreciation	-	-		-	
Equipment - Non Capital	35,584	16,840	-52.7%	14,970	112.5%
Other Miscellaneous	19,978	-	-100.0%	-	
<b>Total Expenditures</b>	<b>\$ 2,640,821</b>	<b>\$ 2,638,675</b>	<b>-0.1%</b>	<b>\$ 3,382,541</b>	<b>78.0%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 72,188</b>	<b>\$ 431,723</b>	<b>498.0%</b>	<b>\$ 200,000</b>	<b>215.9%</b>
Transfer to Renewal & Replacement E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 72,188</b>	<b>\$ 431,723</b>	<b>498.0%</b>	<b>\$ 200,000</b>	<b>215.9%</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 : All Auxiliaries**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 51,399	\$ 110,534	115.0%	\$ 120,000	92.1%
Student Fees	2,533,294	2,820,986	11.4%	3,399,949	83.0%
Educational Activities - cash funded	59,873	33,822	-43.5%	85,000	39.8%
Contributions/Gifts	246,877	175,496	-28.9%	419,960	41.8%
Rental - Room	2,365,605	2,461,553	4.1%	2,891,568	85.1%
Rental - Other	132,035	164,416	24.5%	231,900	70.9%
Food Service	1,986,108	2,136,546	7.6%	2,527,579	84.5%
Advertising/Publications	41,843	28,471	-32.0%	55,601	51.2%
Activity Fees	24,462	25,624	4.7%	30,270	84.7%
Service Fees	480,365	484,737	0.9%	413,100	117.3%
Event Sales	193,884	213,237	10.0%	235,678	90.5%
Sales Books	2,452,511	2,550,535	4.0%	2,523,750	101.1%
Sales Non-Book Items	278,129	295,440	6.2%	351,050	84.2%
Commissions	72,263	104,761	45.0%	99,000	105.8%
Interest Income	149,128	182,800	22.6%	121,500	150.5%
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	32,686	47,537	45.4%	-	#DIV/0!
Interdepartmental	2,194,562	2,447,277	11.5%	3,315,221	73.8%
State Appropriation	-	-	-	-	-
State Appropriation - Capital Construction	-	-	-	-	-
State Appropriation - Controlled Maintenance	-	-	-	-	-
Other Miscellaneous	46,301	86,893	87.7%	139,470	62.3%
<b>Total Revenues</b>	<b>\$ 13,341,325</b>	<b>\$ 14,383,154</b>	<b>7.8%</b>	<b>\$ 16,960,596</b>	<b>84.8%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 1,123,605	\$ 1,049,602	-6.6%	\$ 1,404,258	74.7%
Support Staff Benefits	227,259	192,941	-15.1%	278,868	69.2%
Contract Wages Full Time	1,199,332	1,235,472	3.0%	1,570,769	78.7%
Contract Wages Part Time	201,750	171,132	-15.2%	371,891	46.0%
Contract Staff Benefits	315,840	317,803	0.6%	433,647	73.3%
Hourly Staff Compensation	425,576	509,594	19.7%	562,372	90.6%
Cost of Goods Sold - Books	1,883,714	1,931,725	2.5%	1,911,000	101.1%
Cost of Goods Sold - Non Books	193,475	204,230	5.6%	206,950	98.7%
Other Current Expense	1,288,233	1,632,955	26.8%	2,114,408	77.2%
Rent - Building	70,825	90,883	28.3%	186,718	48.7%
Contract Services	352,276	463,769	31.6%	351,495	131.9%
Food Service	1,150,976	1,350,187	17.3%	1,682,979	80.2%
Travel	326,277	365,388	12.0%	516,484	70.7%
Telecommunications external	119,723	110,219	-7.9%	171,321	64.3%
Internal Charges - Telephone calls	5,035	2,701	-46.4%	16,160	16.7%
Internal Charges - Telephone line charges	158,253	159,582	0.8%	239,754	66.6%
Internal Charges - Administrative Service Recharge	871,829	1,092,406	25.3%	1,456,171	75.0%
Internal Charges - Maintenance Recharge	626,528	626,528	0.0%	835,371	75.0%
Utilities	389,046	434,020	11.6%	539,123	80.5%
Student Financial Aid	806,619	749,956	-7.0%	746,081	100.5%
Library Learning Materials	-	-	-	-	-
Capital Expenditures	12,500	181,213	1349.7%	12,900	1404.7%
Debt Service	1,094,956	1,099,936	0.5%	1,444,409	76.2%
Depreciation	-	-	-	-	-
Equipment - Non Capital	262,615	222,711	-15.2%	268,085	83.1%
Other Miscellaneous	26,579	24,077	-9.4%	7,000	344.0%
<b>Total Expenditures</b>	<b>\$ 13,132,820</b>	<b>\$ 14,219,029</b>	<b>8.3%</b>	<b>\$ 17,328,214</b>	<b>82.1%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 208,505</b>	<b>\$ 164,125</b>	<b>-21.3%</b>	<b>\$ (367,618)</b>	<b>-44.6%</b>
Transfer to Renewal & Replacement	-	-	-	(489,751)	0.0%
E & G Support	999,379	1,074,001	7.5%	1,255,021	85.6%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 1,207,884</b>	<b>\$ 1,238,126</b>	<b>2.5%</b>	<b>\$ 397,652</b>	<b>311.4%</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 : Sponsored Programs**  
**Year-to-Date March 31, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	March 31 2003	March 31 2004	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	457,855	448,287	-2.1%	600,000	74.7%
Federal Grants & Contracts - Financial aid	5,189,564	5,838,577	12.5%	6,073,549	96.1%
State Grants & Contracts	172,049	134,557	-21.8%	204,000	66.0%
State Grants & Contracts - Financial aid	2,631,257	2,101,984	-20.1%	2,639,905	79.6%
Local Grants & Contracts	-	-		-	
Private Grants & Contracts	369,156	722,054	95.6%	335,000	215.5%
From Other Funds	-	159,789	#DIV/0!	-	#DIV/0!
Interdepartmental	-	-		-	
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		-	
<b>Total Revenues</b>	<b>\$ 8,819,881</b>	<b>\$ 9,405,248</b>	<b>6.6%</b>	<b>\$ 9,852,454</b>	<b>95.5%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ -	\$ -		\$ -	
Support Staff Benefits	-	-		-	
Contract Wages Full Time	51,297	121,302	136.5%	80,000	151.6%
Contract Wages Part Time	148,831	112,134	-24.7%	180,000	62.3%
Contract Staff Benefits	33,382	44,213	32.4%	55,000	80.4%
Hourly Staff Compensation	731,324	699,451	-4.4%	1,127,046	62.1%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	148,647	255,238	71.7%	225,340	113.3%
Rent - Building	-	4,956		-	
Contract Services	69,907	39,955	-42.8%	50,000	79.9%
Food Service	-	-		-	
Travel	24,353	17,751	-27.1%	31,000	57.3%
Telecommunications external	-	174	#DIV/0!	-	#DIV/0!
Internal Charges - Telephone calls	40	62	54.3%	60	103.4%
Internal Charges - Telephone line charges	912	970	6.4%	1,500	64.7%
Internal Charges - Administrative Service Recharge	-	-		-	
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	7,404,379	7,499,672	1.3%	7,967,508	94.1%
Library Learning Materials	-	-		-	
Capital Expenditures	46,256	263,189	469.0%	102,000	258.0%
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	6,402	195,348	2951.2%	25,000	781.4%
Other Miscellaneous	8,021	7,484	-6.7%	8,000	93.6%
<b>Total Expenditures</b>	<b>\$ 8,673,750</b>	<b>\$ 9,261,898</b>	<b>6.8%</b>	<b>\$ 9,852,454</b>	<b>94.0%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 146,131</b>	<b>\$ 143,350</b>	<b>-1.9%</b>	<b>\$ -</b>	<b>#DIV/0!</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 146,131</b>	<b>\$ 143,350</b>	<b>-1.9%</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 March 31, 2004 - UNAUDITED

	E & G	Educational Programs	Student Activities	Performing Arts	Athletics	Housing	Bookstore	Foodservice	Other	Total Auxiliaries	Sponsored	Loan	Plant	Total
<b>Revenues</b>														
Tuition	\$ 9,193,876	\$ 110,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,534	\$ -	\$ -	\$ -	\$ 9,304,410
Student Fees	282,635	-	2,177,841	116,990	526,154	-	-	-	-	2,820,986	-	-	-	3,103,620
Educational Activities - cash funded	-	33,822	-	-	-	-	-	-	-	33,822	-	-	-	33,822
Contributions/Gifts	-	-	7,950	1,987	165,560	-	-	-	-	175,496	-	-	-	175,496
Rental - Room	-	-	-	-	-	2,461,553	-	-	-	2,461,553	-	-	-	2,461,553
Rental - Other	-	-	50,240	-	-	112,651	-	-	1,525	164,416	-	-	-	164,416
Food Service	-	-	16,070	-	-	-	-	1,787,895	332,582	2,136,546	-	-	-	2,136,546
Advertising/Publications	-	-	24,941	3,530	-	-	-	-	-	28,471	-	-	-	28,471
Activity Fees	-	-	3,961	-	-	21,664	-	-	-	25,624	-	-	-	25,624
Service Fees	-	-	45,527	-	-	-	-	-	439,210	484,737	-	-	-	484,737
Event Sales	-	-	1,466	62,654	83,414	-	-	-	65,703	213,237	-	-	-	213,237
Sales Books	-	-	-	-	-	-	2,550,535	-	-	2,550,535	-	-	-	2,550,535
Sales Non-Book Items	-	-	44,157	-	-	-	251,283	-	-	295,440	-	-	-	295,440
Commissions	-	530	52,461	-	-	-	7,828	43,942	-	104,761	-	-	-	104,761
Interest Income	97,218	-	29,987	-	-	26,232	-	-	126,580	182,800	-	16,459	108,297	404,774
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	448,287	22,452	-	470,739
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	5,838,577	-	-	5,838,577
State Grants & Contracts	-	12,489	-	-	-	-	-	-	-	12,489	134,557	-	-	147,046
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	2,101,984	-	-	2,101,984
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	-	722,054	-	-	722,054
From Other Funds	-	-	21,682	-	1,500	-	-	-	24,355	47,537	159,789	7,484	961,647	1,176,456
Interdepartmental	-	-	366,194	208	-	3,634	25,836	25	2,051,380	2,447,277	-	-	-	2,447,277
State Appropriation	12,110,974	-	-	-	-	-	-	-	-	-	-	-	-	12,110,974
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	246,980	246,980
Other Miscellaneous	139,586	-	38,918	2,883	264	15,765	-	-	29,063	86,893	-	-	-	226,479
<b>Total Revenues</b>	<b>\$ 21,824,289</b>	<b>\$ 157,376</b>	<b>\$ 2,881,394</b>	<b>\$ 188,252</b>	<b>\$ 776,892</b>	<b>\$ 2,641,498</b>	<b>\$ 2,835,482</b>	<b>\$ 1,831,862</b>	<b>\$ 3,070,398</b>	<b>\$ 14,383,154</b>	<b>\$ 9,405,248</b>	<b>\$ 46,395</b>	<b>\$ 1,316,923</b>	<b>\$ 46,976,010</b>
<b>Expenditures</b>														
Support Staff Salary and Wages	\$ 1,914,277	\$ -	\$ 60,352	\$ -	\$ 87,591	\$ 49,785	\$ 81,951	\$ -	\$ 769,924	\$ 1,049,602	\$ -	\$ -	\$ -	\$ 2,963,879
Support Staff Benefits	324,537	-	11,094	-	9,938	8,616	10,992	-	152,302	192,941	-	-	-	517,478
Contract Wages Full Time	7,371,034	5,508	202,985	97,564	362,455	99,161	22,823	-	444,977	1,235,472	121,302	-	-	8,727,808
Contract Wages Part Time	2,926,610	30,601	13,977	6,522	99,987	-	-	-	20,045	171,132	112,134	-	-	3,209,876
Contract Staff Benefits	2,320,548	3,697	54,151	12,190	102,290	22,799	6,153	-	116,523	317,803	44,213	-	-	2,682,564
Hourly Staff Compensation	173,228	-	295,608	24,787	15,020	95,750	16,864	-	61,565	509,594	699,451	-	-	1,382,273
Cost of Goods Sold - Books	-	-	-	-	-	-	1,931,725	-	-	1,931,725	-	-	-	1,931,725
Cost of Goods Sold - Non Books	-	-	1,798	-	-	-	202,432	-	-	204,230	-	-	-	204,230
Other Current Expense	1,030,661	19,181	357,752	77,088	293,190	285,590	84,318	38,205	477,630	1,632,955	255,238	-	3,676	2,922,530
Rent - Building	297,393	50	7,832	6,401	745	946	31,350	43,500	60	90,883	4,956	-	-	393,233
Contract Services	903,208	36,117	273,475	15,399	41,870	42,811	2,231	3,470	48,396	463,769	39,955	-	51,396	1,458,328
Food Service	-	-	-	-	-	-	-	1,087,195	-	262,992	1,350,187	-	-	1,350,187
Travel	205,655	20,266	35,316	14,994	282,804	7,860	799	-	3,349	365,388	17,751	-	-	588,793
Telecommunications external	39,634	-	52,918	-	978	1,802	397	-	54,124	110,219	174	-	-	150,027
Internal Charges - Telephone calls	6,095	14	312	-	1,653	435	103	1	183	2,701	62	-	-	8,858
Internal Charges - Telephone line charges	148,052	608	19,390	1,207	7,624	120,037	2,736	1,520	6,460	159,582	970	-	-	308,604
Internal Charges - Administrative Service Recharge	-	6,278	103,303	11,766	47,950	300,899	275,638	229,669	116,902	1,092,406	-	-	-	1,092,406
Internal Charges - Maintenance Recharge	-	-	224,605	-	-	328,890	10,551	-	62,483	626,528	-	-	-	626,528
Utilities	472,006	-	169,416	-	-	182,222	7,871	74,509	-	434,020	-	-	-	906,025
Student Financial Aid	439,923	1,191	3,565	8,900	470,642	265,658	-	-	-	749,956	7,499,672	-	-	8,689,551
Library Learning Materials	344,747	-	-	-	-	-	-	-	-	-	-	-	-	344,747
Capital Expenditures	-	-	82,686	-	-	71,239	-	-	27,288	181,213	263,189	-	287,651	732,053
Debt Service	-	-	511,520	16,628	-	512,674	-	-	59,115	1,099,936	-	-	377,160	1,477,095
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	2,025,000	2,025,000
Equipment - Non Capital	184,083	1,502	73,776	15,135	28,706	63,822	4,388	18,542	16,840	222,711	195,348	-	6,945	609,088
Other Miscellaneous	52,385	0	18,680	-	-	-	5,397	-	-	24,077	7,484	11,270	-	95,216
<b>Total Expenditures</b>	<b>\$ 19,154,077</b>	<b>\$ 125,012</b>	<b>\$ 2,574,511</b>	<b>\$ 308,581</b>	<b>\$ 1,853,442</b>	<b>\$ 2,460,996</b>	<b>\$ 2,698,718</b>	<b>\$ 1,559,093</b>	<b>\$ 2,638,675</b>	<b>\$ 14,219,029</b>	<b>\$ 9,261,898</b>	<b>\$ 11,270</b>	<b>\$ 2,751,828</b>	<b>\$ 45,398,102</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 2,670,213</b>	<b>\$ 32,364</b>	<b>\$ 306,882</b>	<b>\$ (120,329)</b>	<b>\$ (1,076,550)</b>	<b>\$ 180,503</b>	<b>\$ 136,764</b>	<b>\$ 272,769</b>	<b>\$ 431,723</b>	<b>\$ 164,125</b>	<b>\$ 143,350</b>	<b>\$ 35,125</b>	<b>\$ (1,434,904)</b>	<b>\$ 1,577,908</b>
Transfer to Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E & G Support	(1,074,001)	-	-	91,164	982,837	-	-	-	-	1,074,001	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 1,596,211</b>	<b>\$ 32,364</b>	<b>\$ 306,882</b>	<b>\$ (29,164)</b>	<b>\$ (93,713)</b>	<b>\$ 180,503</b>	<b>\$ 136,764</b>	<b>\$ 272,769</b>	<b>\$ 431,723</b>	<b>\$ 1,238,126</b>	<b>\$ 143,350</b>	<b>\$ 35,125</b>	<b>\$ (1,434,904)</b>	<b>\$ 1,577,908</b>
Beginning Fund Balance July 1, 2003	37,871	(307,462)	552,404	46,721	(287,070)	416,341	173,052	898,975	970,855	2,463,816	85,410	1,246,335	50,504,870	54,338,302
Prior Period Adjustment	-	481,929	202,749	-	174,404	-	-	(252,435)	(606,647)	-	-	-	-	-
<b>Ending Fund Balance March 31, 2004</b>	<b>\$ 1,634,082</b>	<b>\$ 206,831</b>	<b>\$ 1,062,036</b>	<b>\$ 17,556</b>	<b>\$ (206,379)</b>	<b>\$ 596,844</b>	<b>\$ 309,816</b>	<b>\$ 919,309</b>	<b>\$ 795,931</b>	<b>\$ 3,701,942</b>	<b>\$ 228,759</b>	<b>\$ 1,281,460</b>	<b>\$ 49,069,966</b>	<b>\$ 55,916,210</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 March 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	\$ 8,409,624	\$ 51,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,399	\$ -	\$ -	\$ -	\$ 8,461,023
Student Fees	267,838	-	1,932,288	112,274	477,031	-	-	-	11,700	2,533,294	-	-	-	2,801,132
Educational Activities - cash funded	-	59,873	-	-	-	-	-	-	-	59,873	-	-	-	59,873
Contributions/Gifts	-	-	14,510	10,363	222,004	-	-	-	-	246,877	-	-	-	246,877
Rental - Room	-	-	-	-	-	2,365,605	-	-	-	2,365,605	-	-	-	2,365,605
Rental - Other	-	1,975	69,031	-	-	57,140	-	-	3,889	132,035	-	-	-	132,035
Food Service	-	-	-	-	-	-	-	1,763,450	222,658	1,986,108	-	-	-	1,986,108
Advertising/Publications	-	-	38,161	3,682	-	-	-	-	-	41,843	-	-	-	41,843
Activity Fees	-	-	2,977	-	-	21,485	-	-	-	24,462	-	-	-	24,462
Service Fees	-	-	35,988	-	-	-	-	-	444,377	480,365	-	-	-	480,365
Event Sales	-	-	792	65,009	59,303	-	-	-	68,781	193,884	-	-	-	193,884
Sales Books	-	-	-	-	-	-	2,452,511	-	-	2,452,511	-	-	-	2,452,511
Sales Non-Book Items	-	-	45,750	-	-	-	232,378	-	-	278,129	-	-	-	278,129
Commissions	-	114	40,706	-	-	-	6,691	24,751	-	72,263	-	-	-	72,263
Interest Income	-	-	28,648	-	-	14,889	3,176	-	102,415	149,128	-	15,917	55,140	220,185
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	457,855	21,857	-	479,712
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	5,189,564	-	-	5,189,564
State Grants & Contracts	-	-	-	-	-	-	-	-	-	-	172,049	-	-	172,049
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	2,631,257	-	-	2,631,257
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	-	369,156	-	-	369,156
From Other Funds	-	-	31,686	1,000	-	-	-	-	-	32,686	-	7,286	1,119,378	1,159,349
Interdepartmental	-	-	339,370	155	-	4,559	12,837	-	1,837,641	2,194,562	-	-	-	2,194,562
State Appropriation	11,534,468	-	-	-	-	-	-	-	-	-	-	-	-	11,534,468
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	-	1,236,476	1,236,476
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	627,887	627,887
From OSC	180,117	-	-	-	-	-	-	-	-	-	-	-	-	180,117
Other Miscellaneous	134,532	-	12,584	378	-	11,791	-	-	21,549	46,301	-	-	-	180,834
<b>Total Revenues</b>	<b>\$ 20,526,580</b>	<b>\$ 113,362</b>	<b>\$ 2,592,491</b>	<b>\$ 192,861</b>	<b>\$ 758,338</b>	<b>\$ 2,475,468</b>	<b>\$ 2,707,594</b>	<b>\$ 1,788,202</b>	<b>\$ 2,713,009</b>	<b>\$ 13,341,325</b>	<b>\$ 8,819,881</b>	<b>\$ 45,059</b>	<b>\$ 3,038,881</b>	<b>\$ 45,771,726</b>
<b>Expenditures</b>														
Support Staff Salary and Wages	\$ 1,874,566	\$ 9,041	\$ 61,439	\$ -	\$ 78,561	\$ 43,139	\$ 71,402	\$ -	\$ 860,023	\$ 1,123,605	\$ -	\$ -	\$ -	\$ 2,998,171
Support Staff Benefits	267,263	952	10,907	-	10,836	6,472	9,703	-	188,389	227,259	-	-	-	494,522
Contract Wages Full Time	8,127,528	13,260	183,064	95,428	333,903	98,172	35,870	-	439,634	1,199,332	51,297	-	-	9,378,157
Contract Wages Part Time	2,283,807	52,382	23,965	3,645	114,174	-	-	-	7,583	201,750	148,831	-	-	2,634,388
Contract Staff Benefits	2,339,612	21,391	46,130	10,776	95,914	22,065	9,323	-	110,240	315,840	33,382	-	-	2,688,834
Hourly Staff Compensation	128,826	7	243,999	12,677	21,683	80,900	14,638	-	51,672	425,576	731,324	-	-	1,285,726
Cost of Goods Sold - Books	-	-	-	-	-	-	1,883,714	-	-	1,883,714	-	-	-	1,883,714
Cost of Goods Sold - Non Books	-	-	1,371	-	-	-	192,104	-	-	193,475	-	-	-	193,475
Other Current Expense	834,795	8,226	343,245	58,010	235,407	199,785	63,540	10,196	369,824	1,288,233	148,647	-	18,506	2,290,181
Rent - Building	300,891	173	1,824	-	83	-	28,500	39,375	870	70,825	-	-	-	371,716
Contract Services	907,292	1,124	222,282	10,357	33,410	4,088	5,189	1,688	74,139	352,276	69,907	-	216,567	1,546,042
Food Service	-	-	-	-	-	-	-	959,664	191,312	1,150,976	-	-	-	1,150,976
Travel	138,432	3,891	35,714	11,622	258,506	9,062	7,481	-	326,277	24,353	-	47,026	-	536,088
Telecommunications external	35,559	-	44,467	-	9,172	1,723	358	-	64,002	119,723	-	-	-	155,281
Internal Charges - Telephone calls	10,672	31	641	11	3,521	380	70	-	381	5,035	40	-	-	15,747
Internal Charges - Telephone line charges	151,842	494	18,210	1,824	7,144	119,447	2,736	1,520	6,878	158,253	912	-	-	311,007
Internal Charges - Administrative Service Recharge	-	11,097	66,934	7,782	27,246	240,964	239,148	191,215	87,444	871,829	-	-	-	871,829
Internal Charges - Maintenance Recharge	-	-	224,605	-	-	328,890	10,551	62,483	-	626,528	-	-	-	626,528
Utilities	346,613	-	152,110	-	-	161,676	3,942	68,363	2,954	389,046	-	-	-	735,658
Student Financial Aid	283,644	-	3,716	4,380	456,936	291,587	-	-	50,000	806,619	7,404,379	-	-	8,494,641
Library Learning Materials	351,839	-	-	-	-	-	-	-	-	-	-	-	-	351,839
Capital Expenditures	14,107	-	-	12,500	-	-	-	-	-	12,500	46,256	-	1,687,811	1,760,674
Debt Service	-	-	502,381	16,628	-	503,515	-	-	72,432	1,094,956	-	-	585,434	1,680,390
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	2,102,923	2,102,923
Equipment - Non Capital	133,394	695	165,282	3,261	9,755	41,037	3,648	3,354	35,584	262,615	6,402	-	262,446	664,858
Other Miscellaneous	29,793	6,393	-	-	208	-	-	-	19,978	26,579	8,021	12,392	-	76,785
<b>Total Expenditures</b>	<b>18,560,475</b>	<b>\$ 129,157</b>	<b>\$ 2,352,287</b>	<b>\$ 248,901</b>	<b>1,696,458</b>	<b>\$ 2,152,901</b>	<b>\$ 2,574,437</b>	<b>\$ 1,337,857</b>	<b>\$ 2,640,821</b>	<b>\$ 13,132,820</b>	<b>\$ 8,673,750</b>	<b>\$ 12,392</b>	<b>\$ 4,920,714</b>	<b>\$ 45,300,151</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 1,966,104</b>	<b>\$ (15,795)</b>	<b>\$ 240,204</b>	<b>\$ (56,040)</b>	<b>\$ (938,120)</b>	<b>\$ 322,567</b>	<b>\$ 133,157</b>	<b>\$ 450,344</b>	<b>\$ 72,188</b>	<b>\$ 208,505</b>	<b>\$ 146,131</b>	<b>\$ 32,667</b>	<b>\$ (1,881,833)</b>	<b>\$ 471,574</b>
Transfer to Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E & G Support	(999,379)	-	-	88,679	910,700	-	-	-	-	999,379	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 966,726</b>	<b>\$ (15,795)</b>	<b>\$ 240,204</b>	<b>\$ 32,639</b>	<b>\$ (27,420)</b>	<b>\$ 322,567</b>	<b>\$ 133,157</b>	<b>\$ 450,344</b>	<b>\$ 72,188</b>	<b>\$ 1,207,884</b>	<b>\$ 146,131</b>	<b>\$ 32,667</b>	<b>\$ (1,881,833)</b>	<b>\$ 471,574</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 March 31, 2003</b>	<b>\$ 413,690</b>	<b>\$ (321,178)</b>	<b>\$ 676,558</b>	<b>\$ 86,811</b>	<b>\$ (314,490)</b>	<b>\$ 730,818</b>	<b>\$ 279,582</b>	<b>\$ 1,283,712</b>	<b>\$ 855,801</b>	<b>\$ 3,277,614</b>	<b>\$ 271,459</b>	<b>\$ 1,230,751</b>	<b>\$ 47,220,716</b>	<b>\$ 52,414,229</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 : 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	\$ 11,184,120	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 11,304,120
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	140,000	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>\$ 27,391,804</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>\$ 56,310,933</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	-	-	-	741,672
Contract Wages Full Time	11,941,445	-	216,715	120,909	419,353	130,896	47,827	-	635,069	1,570,769	80,000	-	-	13,592,214
Contract Wages Part Time	1,564,465	90,000	88,418	14,025	176,153	-	-	-	3,295	371,891	180,000	-	-	2,116,356
Contract Staff Benefits	3,195,800	24,000	59,533	13,671	133,159	33,436	11,832	-	158,016	433,647	55,000	-	-	3,684,447
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	-	-	-	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>\$ 25,344,724</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>\$ 55,728,983</b>
<b>Increase (Decrease) In Fund Balance before Transfer:</b>	<b>\$ 2,047,080</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>\$ 581,050</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>\$ 792,059</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>\$ 581,050</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>\$ 829,930</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>\$ 54,919,352</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 : Governing Board**

**Year-to-Date March 31, 2004**

**Comparative - Budget to Actual**

**Expenditures**

	<b>Governing Board FY04 Budget</b>	<b>Governing Board Mar 31, 2004 Actual</b>	<b>Percent of Budget</b>
Attorney General Fees	\$ 15,000	\$ 3,475	
Contract Services	-	5,381	
Supplies	5,000	2,072	
Printing	-	2,168	
Telephone Calls	-	259	
Equipment - Non Capital (soundstation)	-	1,005	
Postage	-	762	
Analog transmission line, Liff Auditorium	-	266	
Official Functions	25,000	6,880	
Travel - In State	20,000	3,936	
Travel - State Owned Aircraft	-	4,850	
<b>Total Expenditures</b>	<b>\$ 65,000</b>	<b>\$ 31,055</b>	<b>47.8%</b>

**Mesa State College  
Board Reserve Status Report  
As of March 31, 2004**

<b>Beginning Board Reserve</b>	<b>\$ 677,532</b>
<b>Designated for Presidential Search</b>	<u><b>60,000</b></u>
<b>Current Board Reserve</b>	<u><u><b>\$ 617,532</b></u></u>

**Presidential Search  
Schedule of Expenditures  
Year-to-Date March 31, 2004**

<b>Original Expenditure Designation</b>		<b>\$ 20,000</b>
<b>Additional January 21 Designation</b>		<b>40,000</b>
<b>Expenditures</b>		
Contract Services	<b>\$ 2,032</b>	
Travel	<b>4,032</b>	
Telecommunications	<b>278</b>	
Advertising	<b>13,495</b>	
Official Functions	<b>28</b>	
<b>Encumbrance Commitments</b>		
Airfare for candidates	<b>1,525</b>	
Advertising - Daily Sentinel	<b>1,765</b>	
<b>Total Expenditures &amp; Encumbrances</b>	<u><b>23,156</b></u>	<b>\$ 23,156</b>
<b>Uncommitted Balance</b>		<u><u><b>\$ 36,844</b></u></u>

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



**Mesa State College**  
**March 31, 2004 Balance Sheet - All Funds**

<b>SNA Categories</b>	<b>Year to Date Actual FY 2004</b>
<b>Assets</b>	
<b>Current Assets</b>	
Cash & Cash Equivalents	15,557,935
Student Accounts Receivable, Net	839,283
Other Accounts Receivable, Net	430,125
Student Loans, Net	472,221
Inventories	572,414
Prepaid Expenses	191,233
Other Current Assets	14,649
<b>Total Current Assets</b>	<b>18,077,859</b>
<b>Non-current Assets</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	624,873
Buildings & Improvements, Net	40,729,691
Furniture and Equipment, Net	3,663,193
Library Materials, Net	3,517,714
<b>Total Non-current Assets</b>	<b>58,692,236</b>
<b>Total Assets</b>	<b>76,770,095</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	273,710
Accrued Liabilities	1,716,471
Deferred Revenues	3,461,176
Deposits Held For Others	189,280
Student Deposits	152,713
Capital Leases Payable, Current Portion	20,015
Bonds Payable, Current Portion	590,000
Compensated Absence Liability, Current Portion	134,288
Other Current Liabilities	-
<b>Total Current Liabilities</b>	<b>6,537,654</b>
<b>Non-current Liabilities</b>	
Capital Leases Payable	122,858
Bonds Payable	13,467,080
Other Long-term Liabilities	50,000
Compensated Absence Liability	676,293
<b>Total Non-current Liabilities</b>	<b>14,316,232</b>
<b>Total Liabilities</b>	<b>20,853,886</b>
<b>Net Assets</b>	
Invested in Capital Assets	43,363,340
Restricted for:	
Expendable Purposes	
Loan	1,170,611
Capital Projects	1,686,609
Other Purposes	6,823,986
Unrestricted	2,871,664
<b>Total Net Assets</b>	<b>55,916,210</b>
<b>Total Liabilities and Net Assets</b>	<b>76,770,095</b>

**Mesa State College**  
**Consolidated Income Statement**

<i>FY02 &amp; FY03 Information Sources Include Audited Financial Statements and Exhibits</i>	FY 2002 Actual	FY 2003 Actual	FY 2004 Budget	FY 2004 Year To Date Mar 31, 2004	FY 2004 Estimate	FY 2005 Budget	Notes & Caveats
<b>Revenues</b>							
Tuition and fees	\$ 12,915,203	\$ 13,585,741	\$ 15,089,079	\$ 11,641,730	\$ 15,089,079		
Less: Scholarship Discounts & Allowances	(5,016,420)	(5,657,593)	(6,792,352)	(4,957,058)	(6,792,352)		
Net Tuition & Fee Revenue	7,898,783	7,928,148	8,296,727	6,684,673	8,296,727	-	B
Sales & Services of Auxiliary Enterprises	8,229,799	9,081,273	9,359,496	9,189,565	9,359,496		
Less: Scholarship Discounts & Allowances	(395,612)	(493,593)	-	-	-		
Net Auxiliary Enterprise Revenue	7,834,187	8,587,680	9,359,496	9,189,565	9,359,496	-	
Federal, State & Private Grants & Contracts	5,511,216	6,479,208	7,235,001	6,747,205	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	247,989	326,716		
<b>Total Revenues</b>	<b>\$ 21,742,785</b>	<b>\$ 23,364,583</b>	<b>\$ 25,534,008</b>	<b>\$ 22,869,433</b>	<b>\$ 25,546,497</b>	<b>\$ -</b>	
<b>Expenditures</b>							
Instruction	\$ 15,643,741	\$ 16,156,388	\$ 15,828,786	\$ 12,443,137	\$ 15,828,786		
Research	137,780	187,314	220,000	291,374	291,374		
Public Service	14,358	9,907	10,000	61,396	61,396		
Academic Support	2,656,186	2,765,588	3,275,868	2,407,269	3,275,868		
Student Services	2,689,340	2,645,429	2,658,434	1,926,967	2,658,434		
Institutional Support	1,933,917	1,497,284	1,851,799	1,211,605	1,851,799		
Operation of Plant	2,999,285	2,842,846	3,275,858	2,838,454	3,275,858		
Scholarships & Fellowships	2,247,683	2,518,379	3,095,523	3,734,522	3,734,522		A
Auxiliary Enterprises Expenditures	9,505,164	9,833,698	10,682,142	9,079,726	10,682,142		
Depreciation	2,699,419	2,803,897	2,600,000	2,025,000	2,700,000		
<b>Total Expenditures</b>	<b>\$ 40,526,873</b>	<b>\$ 41,260,730</b>	<b>\$ 43,498,410</b>	<b>\$ 36,019,449</b>	<b>\$ 44,360,178</b>	<b>\$ -</b>	
<b>Operating Income (Loss)</b>	<b>\$ (18,784,088)</b>	<b>\$ (17,896,148)</b>	<b>\$ (17,964,402)</b>	<b>\$ (13,150,016)</b>	<b>\$ (18,813,682)</b>	<b>\$ -</b>	
<b>Nonoperating Revenues(Expenses)</b>							
State Appropriation, Noncapital	\$ 18,499,164	\$ 17,174,370	\$ 18,415,070	\$ 14,267,695	\$ 18,415,070		
Gifts	518,467	691,823	419,960	606,707	760,271		
Investment & Interest Income	328,410	660,648	286,500	399,377	486,500		
Interest on Capital Debt	(635,497)	(762,731)	(597,591)	(377,160)	(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>\$ 18,523,939</b>	<b>\$ 14,896,620</b>	<b>\$ 19,064,250</b>	<b>\$ -</b>	
<b>Income (Loss) Before other Items</b>	<b>\$ (183,633)</b>	<b>\$ (235,834)</b>	<b>\$ 559,537</b>	<b>\$ 1,746,603</b>	<b>\$ 250,568</b>	<b>\$ -</b>	
Other Revenues, Expenses, Gains, Losses, or Transfers	-	-	(73,516)	(360,938)	(73,516)		
State Appropriation, Capital	8,667,171	1,928,792	149,766	246,980	254,467		
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)	(54,737)		
<b>Net Increase (decrease) in Net Assets</b>	<b>\$ 8,655,689</b>	<b>\$ 2,651,742</b>	<b>\$ 581,050</b>	<b>\$ 1,577,908</b>	<b>\$ 376,782</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>\$ 54,919,352</b>	<b>\$ 55,916,210</b>	<b>\$ 54,715,084</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	\$ 1,212,590
Colorado Merit	368,032	368,032	170,294
Colorado Nursing	16,529	13,843	
CLEAP	52,401	52,401	25,500
SLEAP	33,507	38,292	19,500
Governor's Opportunity	247,000	368,780	261,618
General Institutional	533,563	595,681	730,981
Auxiliary	325,201	436,645	416,517
Restricted Funds	81,610	111,096	72,945
Pell Grants	4,461,431	5,033,700	5,603,996
SEOG	197,032	196,542	177,638
Scholarship Allowance	(5,412,032)	(6,151,186)	(4,957,058)
	<u>\$ 2,247,683</u>	<u>\$ 2,518,379</u>	<u>\$ 3,734,522</u>
<b>B - Tuition and Fees Schedule</b>			
	FY 2002	FY 2003	YTD FY 2004
<b>Tuition</b>			
Resident Undergraduate	\$ 7,440,188	\$ 8,248,168	\$ 7,171,042
Non-Resident Undergraduate	1,852,672	1,932,930	1,936,660
Resident Graduate	72,459	72,943	66,564
Non-Resident Graduate	33,773	22,463	19,611
Other Fees	365,898	152,995	147,582
Student Fees - Auxiliary	3,150,213	3,156,242	2,300,272
Scholarship Allowance	(5,016,420)	(5,657,593)	(4,957,058)
<b>Total Tuition and fees</b>	<u>\$ 7,898,783</u>	<u>\$ 7,928,148</u>	<u>\$ 6,684,673</u>

**Mesa State College**  
**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 Mar 31, 2004</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	\$ 2,300,272	\$ 3,604,949	
Less: Scholarship Discounts & Allowances			(508,715)	(402,328)	(508,715)	
Net Tuition & Fee Revenue	3,150,213	3,156,242	3,096,234	1,897,945	3,096,234	-
Sales & Services of Auxiliary Enterprises	8,229,799	9,081,273	9,359,496	9,189,565	9,359,496	
Less: Scholarship Discounts & Allowances	(395,612)	(493,593)	-	-	-	
Net Auxiliary Enterprise Revenue	7,834,187	8,587,680	9,359,496	9,189,565	9,359,496	-
Federal, State & Private Grants & Contracts			-	12,489	12,489	
Gifts	424,074	304,138	419,960	175,496	419,960	
Investment & Interest Income	205,414	241,787	121,500	177,403	221,500	
Other Operating Revenues	270	87,535	139,470	27,718	139,470	
<b>Total Revenues</b>	<b>\$ 11,614,158</b>	<b>\$ 12,377,382</b>	<b>\$ 13,136,660</b>	<b>\$ 11,480,616</b>	<b>\$ 13,249,149</b>	<b>\$ -</b>

**Expenditures**

Instruction	\$ 460,316	\$ 200,903	\$ 225,000	\$ 123,772	\$ 225,000	
Research			-	-	-	
Public Service			-	-	-	
Academic Support	183	48	-	50	-	
Student Services			-	-	-	
Institutional Support			-	-	-	
Operation of Plant			-	-	-	
Scholarships & Fellowships	(70,411)	(56,948)	(102,294)	14,190	(102,294)	
Auxiliary Enterprises Expenditures	8,770,149	9,857,198	10,682,142	9,054,528	10,682,142	
Other Nonoperating Expense	1,714	1,201	-	-	-	
Transfers to Other Funds	1,807,992	1,980,894	1,934,160	1,049,951	1,934,160	
<b>Total Expenditures</b>	<b>\$ 10,969,944</b>	<b>\$ 11,983,296</b>	<b>\$ 12,739,008</b>	<b>\$ 10,242,490</b>	<b>\$ 12,739,008</b>	<b>\$ -</b>

**Net Increase(Decrease)**

<b>In Fund Balance</b>	<b>\$ 644,214</b>	<b>\$ 394,086</b>	<b>\$ 397,652</b>	<b>\$ 1,238,126</b>	<b>\$ 510,141</b>	<b>\$ -</b>
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**Mesa State College  
Balance Sheet - All Funds**

	June 30, 2002 Actual	June 30, 2003 Actual	Apr 30, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 4,086,347	\$ 11,260,620	\$ 14,627,740
Student Accounts Receivable, Net	388,946	449,522	518,526
Other Accounts Receivable, Net	1,304,160	1,044,172	387,459
Student Loans, Net	507,935	461,982	459,561
Inventories	438,695	497,061	568,571
Prepaid Expenses	54,386	77,798	158,126
Other Current Assets	3,938	3,325	10,314
<b>Total Current Assets</b>	<b>\$ 6,784,408</b>	<b>\$ 13,794,479</b>	<b>\$ 16,730,297</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	619,717
Buildings & Improvements, Net	37,649,831	41,928,138	40,596,531
Furniture and Equipment, Net	1,404,441	4,147,237	3,609,410
Library materials, Net	3,946,355	3,813,821	3,484,813
<b>Total Non-current Assets</b>	<b>\$ 59,443,126</b>	<b>\$ 60,006,497</b>	<b>\$ 58,467,236</b>
<b>Total Assets</b>	<b>\$ 66,227,534</b>	<b>\$ 73,800,976</b>	<b>\$ 75,197,533</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 166,781	\$ 137,874	\$ 302,341
Accrued Liabilities	538,735	3,416,024	2,391,692
Deferred Revenue	424,827	462,880	896,323
Deposits Held for Others	107,654	110,258	182,184
Student Deposits	161,343	186,137	198,442
Capital Leases Payable	90,009	108,983	-
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>\$ 4,695,268</b>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ 172,189	\$ 122,858	\$ 122,859
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>\$ 19,011,500</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ 46,722,932	\$ 44,677,601	\$ 43,363,340
Restricted for:			
Expendable			
Loans	999,695	1,140,257	1,171,772
Capital projects	-	2,502,709	1,686,609
Other purposes	4,509,707	5,660,398	7,002,230
Unrestricted	(289,681)	357,336	2,962,081
<b>Total Net Assets</b>	<b>\$ 51,942,655</b>	<b>\$ 54,338,301</b>	<b>\$ 56,186,033</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 66,227,534</b>	<b>\$ 73,800,976</b>	<b>\$ 75,197,533</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Apr 30, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 420,954	\$ 3,423,414	\$ 4,695,451
Student Accounts Receivable	181,707	224,117	308,183
Accounts Receivable	-	330,000	-
Loans Receivable	-	-	-
Inventories	51,829	49,540	28,600
Prepaid Expenses	51,058	68,677	54,376
Other Current Assets	592	250	250
	<u>\$ 706,140</u>	<u>\$ 4,095,998</u>	<u>\$ 5,086,861</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>\$ 5,086,861</u></u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 80,009	\$ 86,621	\$ 194,733
Accrued Liabilities	162,468	3,012,682	2,120,831
Deferred Revenue	234,568	182,799	271,122
Deposits Held for Others	-	-	-
Student Deposits	50,777	64,946	36,203
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>\$ 2,743,920</u>
<b>Total Current Liabilities</b>	<u>\$ 554,829</u>	<u>\$ 3,468,079</u>	<u>\$ 2,743,920</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>\$ 3,333,968</u></u>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	-	-	-
Unrestricted	(553,036)	37,871	1,752,893
	<u>\$ (553,036)</u>	<u>\$ 37,871</u>	<u>\$ 1,752,893</u>
<b>Total Net Assets</b>	<u><u>\$ (553,036)</u></u>	<u><u>\$ 37,871</u></u>	<u><u>\$ 1,752,893</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 706,140</u></u>	<u><u>\$ 4,095,998</u></u>	<u><u>\$ 5,086,861</u></u>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Apr 30, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 1,281,641	\$ 2,008,327	\$ 3,383,396
Student Accounts Receivable	207,239	225,405	210,342
Accounts Receivable	619,584	326,588	172,208
Loans Receivable	-	-	-
Inventories	386,866	447,521	539,971
Prepaid Expenses	1,976	7,615	100,000
Other Current Assets	3,346	3,075	10,064
<b>Total Current Assets</b>	<b>\$ 2,500,652</b>	<b>\$ 3,018,531</b>	<b>\$ 4,415,981</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>\$ 4,415,981</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 71,953	\$ 42,830	\$ 54,097
Accrued Liabilities	65,057	230,000	-
Deferred Revenue	76,146	61,191	202,339
Deposits Held for Others	-	-	-
Student Deposits	110,566	121,191	162,239
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>\$ 431,932</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>\$ 518,178</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	2,004,763	2,250,429	2,800,009
Unrestricted	64,967	213,387	1,097,794
<b>Total Net Assets</b>	<b>\$ 2,069,730</b>	<b>\$ 2,463,816</b>	<b>\$ 3,897,802</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,500,652</b>	<b>\$ 3,018,531</b>	<b>\$ 4,415,981</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Apr 30, 2004 Actual
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	\$ 72,861	\$ 24,986	\$ 455,342
Student Accounts Receivable	-	-	-
Accounts Receivable	490,257	386,332	214,000
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>\$ 669,342</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>\$ 564,470</b>	<b>\$ 411,323</b>	<b>\$ 669,342</b>
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts Payable	\$ 13,819	\$ 7,024	\$ 5,024
Accrued Liabilities	311,210	100,000	-
Deferred Revenue	114,113	218,890	422,861
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>\$ 427,885</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>\$ 439,141</b>	<b>\$ 325,914</b>	<b>\$ 427,885</b>
<b><u>Net Assets</u></b>			
Invested in Capital Assets	\$ -	\$ -	\$ -
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	-	-
Other purposes	125,328	85,410	241,456
Unrestricted	-	-	-
<b>Total Net Assets</b>	<b>\$ 125,328</b>	<b>\$ 85,410</b>	<b>\$ 241,456</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 564,470</b>	<b>\$ 411,323</b>	<b>\$ 669,342</b>



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

	June 30, 2002 Actual	June 30, 2003 Actual	Apr 30, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 198,388	\$ 232,730	\$ 271,984
Student Accounts Receivable	-	-	-
Accounts Receivable	-	-	-
Loans Receivable	507,935	461,982	459,561
Inventories	-	-	-
Prepaid Expenses	-	-	-
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>\$ 706,323</b>	<b>\$ 694,712</b>	<b>\$ 731,545</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>\$ 1,333,167</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	1,171,772
Capital projects	-	-	-
Other purposes	-	-	-
Unrestricted	198,388	106,078	111,394
<b>Total Net Assets</b>	<b>\$ 1,198,083</b>	<b>\$ 1,246,335</b>	<b>\$ 1,283,167</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,248,083</b>	<b>\$ 1,296,335</b>	<b>\$ 1,333,167</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Apr 30, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 2,004,849	\$ 5,460,905	\$ 5,637,576
Student Accounts Receivable	-	-	-
Accounts Receivable	194,319	1,251	1,251
Loans Receivable	-	-	-
Inventories	-	-	-
Prepaid Expenses	-	1,500	3,750
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>\$ 2,199,168</b>	<b>\$ 5,463,656</b>	<b>\$ 5,642,578</b>
<b>Non-current Assets</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	619,717
Buildings & Improvements, Net	37,649,831	41,928,138	40,596,531
Furniture and Equipment, Net	1,404,441	4,147,237	3,609,410
Library materials, Net	3,946,355	3,813,821	3,484,813
<b>Total Non-current Assets</b>	<b>\$ 58,901,366</b>	<b>\$ 59,404,875</b>	<b>\$ 57,865,614</b>
<b>Total Assets</b>	<b>\$ 61,100,534</b>	<b>\$ 64,868,531</b>	<b>\$ 63,508,192</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 1,000	\$ 1,399	\$ 46,679
Accrued Liabilities	-	73,341	270,860
Deferred Revenue	-	-	-
Deposits Held for Others	-	-	-
Student Deposits	-	-	-
Capital Leases Payable	90,009	108,983	-
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>\$ 907,539</b>
<b>Non-current Liabilities</b>			
Capital Lease Obligations	\$ 172,189	\$ 122,858	\$ 122,859
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>\$ 13,589,939</b>
<b>Total Liabilities</b>	<b>\$ 11,997,985</b>	<b>\$ 14,363,661</b>	<b>\$ 14,497,478</b>
<b>Net Assets</b>			
Invested in Capital Assets	\$ 46,722,932	\$ 44,677,601	\$ 43,363,340
Restricted for:			
Expendable			
Loans	-	-	-
Capital projects	-	2,502,709	1,686,609
Other purposes	2,379,617	3,324,559	3,960,766
Unrestricted	-	-	-
<b>Total Net Assets</b>	<b>\$ 49,102,549</b>	<b>\$ 50,504,869</b>	<b>\$ 49,010,715</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 61,100,534</b>	<b>\$ 64,868,531</b>	<b>\$ 63,508,192</b>

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

	June 30, 2002 Actual	June 30, 2003 Actual	Apr 30, 2004 Actual
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 107,654	\$ 110,258	\$ 183,992
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>\$ 183,992</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>\$ 107,654</b>	<b>\$ 110,258</b>	<b>\$ 183,992</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ 1,808
Accrued Liabilities	-	-	-
Deferred Revenue	-	-	-
Deposits Held for Others	107,654	110,258	182,184
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>\$ 183,992</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>\$ 107,654</b>	<b>\$ 110,258</b>	<b>\$ 183,992</b>
<b>Net Assets</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>\$ 183,992</b>

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 April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 9,740,814	\$ 10,721,700	10.1%	\$ 11,304,120	94.8%
Student Fees	3,176,183	3,526,394	11.0%	3,699,959	95.3%
Educational Activities - cash funded	62,923	29,887	-52.5%	85,000	35.2%
Contributions/Gifts	249,925	186,181	-25.5%	419,960	44.3%
Rental - Room	2,663,149	2,798,579	5.1%	2,891,568	96.8%
Rental - Other	143,570	173,544	20.9%	231,900	74.8%
Food Service	2,232,475	2,424,878	8.6%	2,527,579	95.9%
Advertising/Publications	45,157	32,721	-27.5%	55,601	58.8%
Activity Fees	27,526	28,997	5.3%	30,270	95.8%
Service Fees	510,422	500,187	-2.0%	413,100	121.1%
Event Sales	206,742	225,667	9.2%	235,678	95.8%
Sales Books	2,462,149	2,557,012	3.9%	2,523,750	101.3%
Sales Non-Book Items	300,522	312,142	3.9%	351,050	88.9%
Commissions	72,426	114,626	58.3%	99,000	115.8%
Interest Income	298,902	441,322	47.6%	286,500	154.0%
Federal Grants & Contracts	486,728	482,775	-0.8%	622,452	77.6%
Federal Grants & Contracts - Financial aid	5,203,895	5,895,685	13.3%	6,073,549	97.1%
State Grants & Contracts	178,530	150,161	-15.9%	204,000	73.6%
State Grants & Contracts - Financial aid	2,699,327	2,140,404	-20.7%	2,639,905	81.1%
Local Grants & Contracts	-	1,842	#DIV/0!	-	#DIV/0!
Private Grants & Contracts	397,223	726,829	83.0%	335,000	217.0%
From Other Funds	1,295,140	1,514,399	16.9%	1,451,893	104.3%
Interdepartmental	2,521,766	2,718,357	7.8%	3,315,221	82.0%
State Appropriation	13,106,887	13,314,125	1.6%	15,720,428	84.7%
State Appropriation - Capital Construction	1,250,194	-	-100.0%	-	-
State Appropriation - Controlled Maintenance	628,482	254,467	-59.5%	149,766	169.9%
From OSC	180,117	-	-100.0%	-	-
Other Miscellaneous	198,778	245,458	23.5%	642,784	38.2%
<b>Total Revenues</b>	<b>\$ 50,339,953</b>	<b>\$ 51,518,339</b>	<b>2.3%</b>	<b>\$ 56,310,033</b>	<b>91.5%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 3,329,666	\$ 3,284,960	-1.3%	\$ 4,061,082	80.9%
Support Staff Benefits	548,741	571,482	4.1%	741,572	77.1%
Contract Wages Full Time	10,834,466	9,996,968	-7.7%	13,592,214	73.5%
Contract Wages Part Time	2,974,310	3,668,639	23.3%	2,116,356	173.3%
Contract Staff Benefits	3,094,760	3,069,399	-0.8%	3,684,447	83.3%
Hourly Staff Compensation	1,461,331	1,481,490	1.4%	1,909,924	77.6%
Cost of Goods Sold - Books	1,891,411	1,935,297	2.3%	1,911,000	101.3%
Cost of Goods Sold - Non Books	199,614	210,793	5.6%	206,950	101.9%
Other Current Expense	2,492,914	3,045,469	22.2%	3,696,121	82.4%
Rent - Building	477,645	430,738	-9.8%	585,007	73.6%
Contract Services	1,542,224	1,699,782	10.2%	1,600,819	106.2%
Food Service	1,308,413	1,456,144	11.3%	1,683,079	86.5%
Travel	626,805	696,326	11.1%	821,704	84.7%
Telecommunications external	176,802	160,386	-9.3%	208,516	76.9%
Internal Charges - Telephone calls	17,383	10,018	-42.4%	45,401	22.1%
Internal Charges - Telephone line charges	348,982	341,905	-2.0%	459,325	74.4%
Internal Charges - Administrative Service Recharge	968,699	1,213,784	25.3%	1,456,171	83.4%
Internal Charges - Maintenance Recharge	696,142	696,142	0.0%	835,371	83.3%
Utilities	824,366	946,596	14.8%	1,233,545	76.7%
Student Financial Aid	8,515,053	8,726,964	2.5%	9,177,929	95.1%
Library Learning Materials	354,716	361,898	2.0%	380,997	95.0%
Capital Expenditures	1,804,020	744,190	-58.7%	170,866	435.5%
Debt Service	1,820,397	1,957,803	7.5%	2,042,000	95.9%
Depreciation	2,336,581	2,250,000	-3.7%	2,600,000	86.5%
Equipment - Non Capital	701,571	637,613	-9.1%	487,587	130.8%
Other Miscellaneous	79,795	75,823	-5.0%	21,000	361.1%
<b>Total Expenditures</b>	<b>\$ 49,426,805</b>	<b>\$ 49,670,607</b>	<b>0.5%</b>	<b>\$ 55,728,983</b>	<b>89.1%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 913,148</b>	<b>\$ 1,847,732</b>	<b>102.3%</b>	<b>\$ 581,050</b>	<b>318.0%</b>
Transfer to Renewal & Replacement	-	-	-	-	-
E & G Support	-	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 913,148</b>	<b>\$ 1,847,732</b>	<b>102.3%</b>	<b>\$ 581,050</b>	<b>318.0%</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 : E & G**  
**Year-to-Date April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 9,688,476	\$ 10,609,048	9.5%	\$ 11,184,120	94.9%
Student Fees	299,264	311,563	4.1%	300,010	103.9%
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	-	114,325	#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	-	-		-	
Interdepartmental	-	-		-	
State Appropriation	13,106,887	13,314,125	1.6%	15,720,428	84.7%
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
From OSC	180,117	-	-100.0%	-	
Other Miscellaneous	137,072	144,446	5.4%	187,246	77.1%
<b>Total Revenues</b>	<b>\$ 23,411,816</b>	<b>\$ 24,493,508</b>	<b>4.6%</b>	<b>\$ 27,391,804</b>	<b>89.4%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 2,099,513	\$ 2,122,314	1.1%	\$ 2,656,824	79.9%
Support Staff Benefits	299,899	358,029	19.4%	462,704	77.4%
Contract Wages Full Time	9,444,424	8,492,076	-10.1%	11,941,445	71.1%
Contract Wages Part Time	2,589,717	3,357,606	29.7%	1,564,465	214.6%
Contract Staff Benefits	2,707,289	2,668,550	-1.4%	3,195,800	83.5%
Hourly Staff Compensation	144,440	183,048	26.7%	220,506	83.0%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	892,942	1,055,086	18.2%	1,356,373	77.8%
Rent - Building	384,195	326,506	-15.0%	398,289	82.0%
Contract Services	932,770	1,062,612	13.9%	1,199,324	88.6%
Food Service	-	-		100	0.0%
Travel	170,231	243,601	43.1%	274,220	88.8%
Telecommunications external	41,499	40,698	-1.9%	37,195	109.4%
Internal Charges - Telephone calls	11,884	6,941	-41.6%	29,181	23.8%
Internal Charges - Telephone line charges	169,986	166,057	-2.3%	218,071	76.1%
Internal Charges - Administrative Service Recharge	-	-		-	
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	389,889	491,426	26.0%	694,422	70.8%
Student Financial Aid	283,793	441,951	55.7%	464,340	95.2%
Library Learning Materials	354,716	361,898	2.0%	380,997	95.0%
Capital Expenditures	14,107	-	-100.0%	55,966	0.0%
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	142,564	199,451	39.9%	194,502	102.5%
Other Miscellaneous	32,993	50,857	54.1%	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 21,106,851</b>	<b>\$ 21,628,707</b>	<b>2.5%</b>	<b>\$ 25,344,724</b>	<b>85.3%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 2,304,965</b>	<b>\$ 2,864,800</b>	<b>24.3%</b>	<b>\$ 2,047,080</b>	<b>139.9%</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	(1,104,325)	(1,149,778)	4.1%	(1,255,021)	91.6%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 1,200,641</b>	<b>\$ 1,715,022</b>	<b>42.8%</b>	<b>\$ 792,059</b>	<b>216.5%</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 : Auxiliary Educational Programs

Year-to-Date April 30, 2003 & 2004

and Budget to Actual Year-to-Date FY2004

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 52,337	\$ 112,651	115.2%	\$ 120,000	93.9%
Student Fees	-	-		-	
Educational Activities - cash funded	62,923	29,887	-52.5%	85,000	35.2%
Contributions/Gifts	-	10,000	#DIV/0!	-	#DIV/0!
Rental - Room	-	-		-	
Rental - Other	1,975	600	-69.6%	-	#DIV/0!
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	188	530	182.6%	-	#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	-	500	#DIV/0!	-	#DIV/0!
Interdepartmental	-	-		-	
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	6,037		20,000	30.2%
<b>Total Revenues</b>	<b>\$ 117,424</b>	<b>\$ 172,695</b>	<b>47.1%</b>	<b>\$ 225,000</b>	<b>76.8%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 9,041	\$ -	-100.0%	\$ -	
Support Staff Benefits	972	-	-100.0%	-	
Contract Wages Full Time	13,982	6,117	-56.3%	-	#DIV/0!
Contract Wages Part Time	54,571	35,198	-35.5%	90,000	39.1%
Contract Staff Benefits	21,750	4,243	-80.5%	24,000	17.7%
Hourly Staff Compensation	9	-	-100.0%	-	
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	8,970	20,815	132.1%	36,000	57.8%
Rent - Building	173	125	-27.7%	-	#DIV/0!
Contract Services	1,124	36,117	3114.2%	-	#DIV/0!
Food Service	-	-		-	
Travel	5,196	25,316	387.2%	60,000	42.2%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	34	15	-54.4%	-	#DIV/0!
Internal Charges - Telephone line charges	570	684	20.0%	-	#DIV/0!
Internal Charges - Administrative Service Recharge	12,330	6,975	-43.4%	8,000	87.2%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	-	1,191	#DIV/0!	-	#DIV/0!
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	695	1,502	116.2%	-	#DIV/0!
Other Miscellaneous	6,393	-	-100.0%	7,000	0.0%
<b>Total Expenditures</b>	<b>\$ 135,809</b>	<b>\$ 138,297</b>	<b>1.8%</b>	<b>\$ 225,000</b>	<b>61.5%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (18,386)</b>	<b>\$ 34,397</b>	<b>-287.1%</b>	<b>\$ -</b>	<b>#DIV/0!</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (18,386)</b>	<b>\$ 34,397</b>	<b>-287.1%</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 Student Activities**  
**Year-to-Date April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	2,194,933	2,481,774	13.1%	2,643,542	93.9%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	12,237	8,150	-33.4%	19,100	42.7%
Rental - Room	-	-		-	
Rental - Other	46,679	58,769	25.9%	111,900	52.5%
Food Service	-	16,070	#DIV/0!	-	#DIV/0!
Advertising/Publications	41,325	28,056	-32.1%	52,101	53.8%
Activity Fees	3,091	4,001	29.5%	5,700	70.2%
Service Fees	39,326	47,809	21.6%	39,100	122.3%
Event Sales	805	1,509	87.5%	1,150	131.2%
Sales Books	-	-		-	
Sales Non-Book Items	46,905	45,658	-2.7%	51,750	88.2%
Commissions	40,706	53,932	32.5%	57,000	94.6%
Interest Income	38,692	36,050	-6.8%	40,500	89.0%
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	34,886	3,502	-90.0%	-	#DIV/0!
Interdepartmental	451,118	408,576	-9.4%	481,680	84.8%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	16,874	41,335	145.0%	23,320	177.3%
<b>Total Revenues</b>	<b>\$ 2,967,576</b>	<b>\$ 3,235,191</b>	<b>9.0%</b>	<b>\$ 3,526,843</b>	<b>91.7%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 68,162	\$ 67,075	-1.6%	\$ 80,673	83.1%
Support Staff Benefits	12,271	12,331	0.5%	15,713	78.5%
Contract Wages Full Time	204,783	225,598	10.2%	216,715	104.1%
Contract Wages Part Time	26,925	16,269	-39.6%	88,418	18.4%
Contract Staff Benefits	51,941	60,125	15.8%	59,533	101.0%
Hourly Staff Compensation	281,086	321,014	14.2%	321,640	99.8%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	1,464	2,026	38.4%	1,950	103.9%
Other Current Expense	386,624	379,965	-1.7%	662,522	57.4%
Rent - Building	1,824	7,832	329.4%	15,418	50.8%
Contract Services	231,711	256,484	10.7%	259,431	98.9%
Food Service	-	-		-	
Travel	40,531	37,981	-6.3%	38,432	98.8%
Telecommunications external	52,486	57,481	9.5%	69,521	82.7%
Internal Charges - Telephone calls	703	365	-48.1%	2,755	13.3%
Internal Charges - Telephone line charges	20,528	21,708	5.7%	27,079	80.2%
Internal Charges - Administrative Service Recharge	74,371	114,782	54.3%	137,116	83.7%
Internal Charges - Maintenance Recharge	249,561	249,561	0.0%	299,473	83.3%
Utilities	168,579	176,525	4.7%	213,800	82.6%
Student Financial Aid	3,716	3,815	2.7%	3,750	101.7%
Library Learning Materials	-	-		-	
Capital Expenditures	-	82,686	#DIV/0!	7,650	1080.9%
Debt Service	558,202	669,842	20.0%	669,842	100.0%
Depreciation	-	-		-	
Equipment - Non Capital	175,034	76,831	-56.1%	131,764	58.3%
Other Miscellaneous	-	-	#DIV/0!	-	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 2,610,504</b>	<b>\$ 2,840,294</b>	<b>8.8%</b>	<b>\$ 3,323,195</b>	<b>85.5%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 357,072</b>	<b>\$ 394,896</b>	<b>10.6%</b>	<b>\$ 203,648</b>	<b>193.9%</b>
Transfer to Renewal & Replacement E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 357,072</b>	<b>\$ 394,896</b>	<b>10.6%</b>	<b>\$ 203,648</b>	<b>193.9%</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 April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	127,702	133,346	4.4%	136,616	97.6%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	14,363	2,422	-83.1%	3,500	69.2%
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	3,832	3,665	-4.4%	3,500	104.7%
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	73,996	70,807	-4.3%	108,728	65.1%
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	1,000	-	-100.0%	-	
Interdepartmental	155	268	72.9%	-	#DIV/0!
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	523	3,878	641.5%	4,150	93.4%
<b>Total Revenues</b>	<b>\$ 221,571</b>	<b>\$ 214,385</b>	<b>-3.2%</b>	<b>\$ 256,494</b>	<b>83.6%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ -	\$ -		\$ -	
Support Staff Benefits	-	-		-	
Contract Wages Full Time	108,258	111,392	2.9%	120,909	92.1%
Contract Wages Part Time	5,499	8,936	62.5%	14,025	63.7%
Contract Staff Benefits	12,311	13,767	11.8%	13,671	100.7%
Hourly Staff Compensation	13,231	27,632	108.8%	28,300	97.6%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	69,144	79,046	14.3%	99,802	79.2%
Rent - Building	-	6,401	#DIV/0!	-	#DIV/0!
Contract Services	12,025	18,559	54.3%	10,629	174.6%
Food Service	-	-		-	
Travel	11,982	15,017	25.3%	20,960	71.6%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	11	-	-100.0%	110	0.0%
Internal Charges - Telephone line charges	2,052	1,362	-33.6%	3,205	42.5%
Internal Charges - Administrative Service Recharge	8,647	13,073	51.2%	15,688	83.3%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	4,380	8,900	103.2%	900	988.9%
Library Learning Materials	-	-		-	
Capital Expenditures	14,500	-	-100.0%	250	0.0%
Debt Service	16,628	16,628	0.0%	-	#DIV/0!
Depreciation	-	-		-	
Equipment - Non Capital	3,721	15,135	306.8%	18,250	82.9%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 282,387</b>	<b>\$ 335,847</b>	<b>18.9%</b>	<b>\$ 346,699</b>	<b>96.9%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (60,816)</b>	<b>\$ (121,462)</b>	<b>99.7%</b>	<b>\$ (90,205)</b>	<b>134.7%</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	98,559	102,416	3.9%	84,209	121.6%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 37,742</b>	<b>\$ (19,046)</b>	<b>-150.5%</b>	<b>\$ (5,996)</b>	<b>317.7%</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.



**Income Statement : Auxiliary Athletics**  
**Year-to-Date April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	542,583	599,711	10.5%	619,791	96.8%
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	223,325	165,610	-25.8%	397,360	41.7%
Rental - Room	-	-		-	
Rental - Other	-	-		-	
Food Service	-	-		-	
Advertising/Publications	-	1,000	#DIV/0!	-	#DIV/0!
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	61,776	86,168	39.5%	58,800	146.5%
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	-	264	#DIV/0!	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 827,685</b>	<b>\$ 854,253</b>	3.2%	<b>\$ 1,075,951</b>	79.4%
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 87,290	\$ 97,618	11.8%	\$ 104,749	93.2%
Support Staff Benefits	12,092	10,256	-15.2%	15,035	68.2%
Contract Wages Full Time	371,399	401,201	8.0%	419,353	95.7%
Contract Wages Part Time	125,690	111,381	-11.4%	176,153	63.2%
Contract Staff Benefits	107,326	113,628	5.9%	133,159	85.3%
Hourly Staff Compensation	24,757	16,765	-32.3%	35,228	47.6%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	251,609	300,689	19.5%	285,395	105.4%
Rent - Building	83	745	802.8%	26,500	2.8%
Contract Services	34,507	44,204	28.1%	52,735	83.8%
Food Service	-	-		1,850	0.0%
Travel	307,933	339,345	10.2%	383,182	88.6%
Telecommunications external	10,165	1,024	-89.9%	3,800	27.0%
Internal Charges - Telephone calls	3,796	2,039	-46.3%	11,270	18.1%
Internal Charges - Telephone line charges	7,980	8,918	11.8%	10,866	82.1%
Internal Charges - Administrative Service Recharge	30,273	53,278	76.0%	64,556	82.5%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	456,936	470,642	3.0%	509,931	92.3%
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	11,563	28,706	148.3%	13,001	220.8%
Other Miscellaneous	208	-		-	
<b>Total Expenditures</b>	<b>\$ 1,843,607</b>	<b>\$ 2,000,439</b>	8.5%	<b>\$ 2,246,763</b>	89.0%
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ (1,015,922)</b>	<b>\$ (1,146,186)</b>	12.8%	<b>\$ (1,170,812)</b>	97.9%
Transfer to Renewal & Replacement	-	-		-	
E & G Support	1,005,766	1,047,363	4.1%	1,170,812	89.5%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (10,157)</b>	<b>\$ (98,823)</b>	873.0%	<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 Housing**  
**Year-to-Date April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	-	-		-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	2,663,149	2,798,579	5.1%	2,891,568	96.8%
Rental - Other	91,027	112,651	23.8%	120,000	93.9%
Food Service	-	-		-	
Advertising/Publications	-	-		-	
Activity Fees	24,436	24,996	2.3%	24,570	101.7%
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		-	
Interest Income	20,628	32,634	58.2%	-	#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	15,499	18,890	21.9%	15,000	125.9%
<b>Total Revenues</b>	<b>\$ 2,819,297</b>	<b>\$ 2,991,384</b>	<b>6.1%</b>	<b>\$ 3,086,138</b>	<b>96.9%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 48,263	\$ 54,909	13.8%	\$ 63,735	86.2%
Support Staff Benefits	7,341	9,734	32.6%	14,701	66.2%
Contract Wages Full Time	109,080	110,398	1.2%	130,896	84.3%
Contract Wages Part Time	-	-		-	
Contract Staff Benefits	24,716	25,387	2.7%	33,436	75.9%
Hourly Staff Compensation	90,725	102,007	12.4%	104,771	97.4%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	219,035	300,093	37.0%	290,716	103.2%
Rent - Building	-	946	#DIV/0!	-	#DIV/0!
Contract Services	5,888	52,391	789.8%	2,200	2381.4%
Food Service	-	-		-	
Travel	8,322	8,941	7.4%	8,000	111.8%
Telecommunications external	1,816	1,883	3.7%	-	#DIV/0!
Internal Charges - Telephone calls	427	302	-29.2%	1,000	30.2%
Internal Charges - Telephone line charges	134,376	134,721	0.3%	181,513	74.2%
Internal Charges - Administrative Service Recharge	267,738	334,333	24.9%	401,199	83.3%
Internal Charges - Maintenance Recharge	365,433	365,433	0.0%	438,520	83.3%
Utilities	179,755	191,413	6.5%	229,613	83.4%
Student Financial Aid	291,587	265,658	-8.9%	231,500	114.8%
Library Learning Materials	-	-		-	
Capital Expenditures	-	75,889	#DIV/0!	-	#DIV/0!
Debt Service	559,461	671,353	20.0%	671,351	100.0%
Depreciation	-	-		-	
Equipment - Non Capital	45,170	63,822	41.3%	71,600	89.1%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 2,359,133</b>	<b>\$ 2,769,612</b>	<b>17.4%</b>	<b>\$ 2,874,751</b>	<b>96.3%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 460,164</b>	<b>\$ 221,772</b>	<b>-51.8%</b>	<b>\$ 211,387</b>	<b>104.9%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(211,387)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 460,164</b>	<b>\$ 221,772</b>	<b>-51.8%</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.

**Income Statement : Auxiliary Bookstore**  
**Year-to-Date April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	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	2,462,149	2,557,012	3.9%	2,523,750	101.3%
Sales Non-Book Items	253,617	266,483	5.1%	299,300	89.0%
Commissions	6,781	7,828	15.4%	9,000	87.0%
Interest Income	7,407	-	-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	18,318	25,836	41.0%	20,000	129.2%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	800	#DIV/0!	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 2,748,272</b>	<b>\$ 2,857,959</b>	<b>4.0%</b>	<b>\$ 2,852,050</b>	<b>100.2%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 77,351	\$ 86,187	11.4%	\$ 94,356	91.3%
Support Staff Benefits	10,520	11,736	11.6%	16,141	72.7%
Contract Wages Full Time	43,357	26,075	-39.9%	47,827	54.5%
Contract Wages Part Time	-	-		-	
Contract Staff Benefits	10,865	6,988	-35.7%	11,832	59.1%
Hourly Staff Compensation	16,215	17,761	9.5%	12,079	147.0%
Cost of Goods Sold - Books	1,891,411	1,935,297	2.3%	1,911,000	101.3%
Cost of Goods Sold - Non Books	198,150	208,767	5.4%	205,000	101.8%
Other Current Expense	67,824	86,302	27.2%	88,120	97.9%
Rent - Building	38,000	34,833	-8.3%	41,800	83.3%
Contract Services	5,189	2,231	-57.0%	3,900	57.2%
Food Service	-	-		-	
Travel	-	799	#DIV/0!	1,000	79.9%
Telecommunications external	403	441	9.6%	-	#DIV/0!
Internal Charges - Telephone calls	77	107	38.8%	200	53.4%
Internal Charges - Telephone line charges	3,078	3,078	0.0%	3,900	78.9%
Internal Charges - Administrative Service Recharge	265,720	306,264	15.3%	367,517	83.3%
Internal Charges - Maintenance Recharge	11,723	11,723	0.0%	14,068	83.3%
Utilities	4,534	8,742	92.8%	4,810	181.7%
Student Financial Aid	-	-		-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	3,648	10,464	186.8%	3,500	299.0%
Other Miscellaneous	-	6,212	#DIV/0!	-	
<b>Total Expenditures</b>	<b>\$ 2,648,066</b>	<b>\$ 2,764,008</b>	<b>4.4%</b>	<b>\$ 2,827,050</b>	<b>97.8%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 100,206</b>	<b>\$ 93,951</b>	<b>-6.2%</b>	<b>\$ 25,000</b>	<b>375.8%</b>
Transfer to Renewal & Replacement E & G Support	-	-		(25,000)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 100,206</b>	<b>\$ 93,951</b>	<b>-6.2%</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 April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	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	2,005,483	2,062,360	2.8%	2,327,579	88.6%
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	-	-		-	
Event Sales	-	-		-	
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	24,751	52,336	111.4%	28,000	186.9%
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>\$ 2,030,235</b>	<b>\$ 2,114,720</b>	4.2%	<b>\$ 2,355,579</b>	89.8%
<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	10,965	41,831	281.5%	20,300	206.1%
Rent - Building	52,500	48,333	-7.9%	58,000	83.3%
Contract Services	1,688	3,470	105.6%	-	#DIV/0!
Food Service	1,094,901	1,157,731	5.7%	1,525,000	75.9%
Travel	-	741	#DIV/0!	1,200	61.8%
Telecommunications external	-	-		-	
Internal Charges - Telephone calls	-	1	#DIV/0!	-	
Internal Charges - Telephone line charges	1,710	1,710	0.0%	2,280	75.0%
Internal Charges - Administrative Service Recharge	212,461	255,188	20.1%	306,225	83.3%
Internal Charges - Maintenance Recharge	69,425	69,425	0.0%	83,310	83.3%
Utilities	78,519	78,490	0.0%	90,900	86.3%
Student Financial Aid	-	-		-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	-		-	
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	3,354	21,618	544.5%	15,000	144.1%
Other Miscellaneous	-	-		-	
<b>Total Expenditures</b>	<b>\$ 1,525,524</b>	<b>\$ 1,678,538</b>	10.0%	<b>\$ 2,102,215</b>	79.8%
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 504,711</b>	<b>\$ 436,183</b>	-13.6%	<b>\$ 253,364</b>	172.2%
Transfer to Renewal & Replacement E & G Support	-	-		(253,364)	0.0%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 504,711</b>	<b>\$ 436,183</b>	-13.6%	<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 : Auxiliaries Other**  
**Year-to-Date April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ -	\$ -		\$ -	
Student Fees	11,700	-	-100.0%	-	
Educational Activities - cash funded	-	-		-	
Contributions/Gifts	-	-		-	
Rental - Room	-	-		-	
Rental - Other	3,889	1,525	-60.8%	-	#DIV/0!
Food Service	226,991	346,449	52.6%	200,000	173.2%
Advertising/Publications	-	-		-	
Activity Fees	-	-		-	
Service Fees	471,096	452,379	-4.0%	374,000	121.0%
Event Sales	70,165	67,183	-4.2%	67,000	100.3%
Sales Books	-	-		-	
Sales Non-Book Items	-	-		-	
Commissions	-	-		5,000	0.0%
Interest Income	125,399	120,309	-4.1%	81,000	148.5%
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	-	23,855	#DIV/0!	-	#DIV/0!
Interdepartmental	2,047,617	2,280,019	11.3%	2,778,541	82.1%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	28,810	29,807	3.5%	77,000	38.7%
<b>Total Revenues</b>	<b>\$ 2,985,667</b>	<b>\$ 3,321,524</b>	<b>11.2%</b>	<b>\$ 3,582,541</b>	<b>92.7%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 940,046	\$ 856,858	-8.8%	\$ 1,060,745	80.8%
Support Staff Benefits	205,645	169,395	-17.6%	217,278	78.0%
Contract Wages Full Time	479,200	494,374	3.2%	635,069	77.8%
Contract Wages Part Time	8,389	20,045	138.9%	3,295	608.3%
Contract Staff Benefits	120,669	129,187	7.1%	158,016	81.8%
Hourly Staff Compensation	58,051	67,508	16.3%	60,354	111.9%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	403,607	521,520	29.2%	631,553	82.6%
Rent - Building	870	60	-93.1%	45,000	0.1%
Contract Services	76,492	54,435	-28.8%	22,600	240.9%
Food Service	213,512	298,413	39.8%	156,129	191.1%
Travel	7,511	5,408	-28.0%	3,710	145.8%
Telecommunications external	70,432	58,684	-16.7%	98,000	59.9%
Internal Charges - Telephone calls	403	178	-55.8%	825	21.6%
Internal Charges - Telephone line charges	7,676	2,546	-66.8%	10,911	23.3%
Internal Charges - Administrative Service Recharge	97,160	129,892	33.7%	155,870	83.3%
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	3,090	-	-100.0%	-	
Student Financial Aid	50,000	-	-100.0%	-	
Library Learning Materials	-	-		-	
Capital Expenditures	-	27,288	#DIV/0!	5,000	545.8%
Debt Service	93,256	98,236	5.3%	103,216	95.2%
Depreciation	-	-		-	
Equipment - Non Capital	37,526	16,840	-55.1%	14,970	112.5%
Other Miscellaneous	19,978	-	-100.0%	-	
<b>Total Expenditures</b>	<b>\$ 2,893,514</b>	<b>\$ 2,950,867</b>	<b>2.0%</b>	<b>\$ 3,382,541</b>	<b>87.2%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 92,153</b>	<b>\$ 370,657</b>	<b>302.2%</b>	<b>\$ 200,000</b>	<b>185.3%</b>
Transfer to Renewal & Replacement E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 92,153</b>	<b>\$ 370,657</b>	<b>302.2%</b>	<b>\$ 200,000</b>	<b>185.3%</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 : All Auxiliaries  
 Year-to-Date April 30, 2003 & 2004  
 and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	Percent Change	FY04 Budget	Percent of Budget
<b>Revenues</b>					
Tuition	\$ 52,337	\$ 112,651	115.2%	\$ 120,000	93.9%
Student Fees	2,876,919	3,214,831	11.7%	3,399,949	94.6%
Educational Activities - cash funded	62,923	29,887	-52.5%	85,000	35.2%
Contributions/Gifts	249,925	186,181	-25.5%	419,960	44.3%
Rental - Room	2,663,149	2,798,579	5.1%	2,891,568	96.8%
Rental - Other	143,570	173,544	20.9%	231,900	74.8%
Food Service	2,232,475	2,424,878	8.6%	2,527,579	95.9%
Advertising/Publications	45,157	32,721	-27.5%	55,601	58.8%
Activity Fees	27,526	28,997	5.3%	30,270	95.8%
Service Fees	510,422	500,187	-2.0%	413,100	121.1%
Event Sales	206,742	225,667	9.2%	235,678	95.8%
Sales Books	2,462,149	2,557,012	3.9%	2,523,750	101.3%
Sales Non-Book Items	300,522	312,142	3.9%	351,050	88.9%
Commissions	72,426	114,626	58.3%	99,000	115.8%
Interest Income	192,126	188,993	-1.6%	121,500	155.6%
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	35,886	29,357	-18.2%	-	#DIV/0!
Interdepartmental	2,521,766	2,718,357	7.8%	3,315,221	82.0%
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	61,706	101,012	63.7%	139,470	72.4%
<b>Total Revenues</b>	<b>\$ 14,717,727</b>	<b>\$ 15,762,111</b>	<b>7.1%</b>	<b>\$ 16,960,596</b>	<b>92.9%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ 1,230,153	\$ 1,162,647	-5.5%	\$ 1,404,258	82.8%
Support Staff Benefits	248,842	213,452	-14.2%	278,868	76.5%
Contract Wages Full Time	1,330,060	1,375,155	3.4%	1,570,769	87.5%
Contract Wages Part Time	221,075	191,829	-13.2%	371,891	51.6%
Contract Staff Benefits	349,578	353,324	1.1%	433,647	81.5%
Hourly Staff Compensation	484,074	552,687	14.2%	562,372	98.3%
Cost of Goods Sold - Books	1,891,411	1,935,297	2.3%	1,911,000	101.3%
Cost of Goods Sold - Non Books	199,614	210,793	5.6%	206,950	101.9%
Other Current Expense	1,417,779	1,730,260	22.0%	2,114,408	81.8%
Rent - Building	93,450	99,275	6.2%	186,718	53.2%
Contract Services	368,624	467,890	26.9%	351,495	133.1%
Food Service	1,308,413	1,456,144	11.3%	1,682,979	86.5%
Travel	381,475	433,548	13.7%	516,484	83.9%
Telecommunications external	135,303	119,513	-11.7%	171,321	69.8%
Internal Charges - Telephone calls	5,451	3,007	-44.8%	16,160	18.6%
Internal Charges - Telephone line charges	177,970	174,727	-1.8%	239,754	72.9%
Internal Charges - Administrative Service Recharge	968,699	1,213,784	25.3%	1,456,171	83.4%
Internal Charges - Maintenance Recharge	696,142	696,142	0.0%	835,371	83.3%
Utilities	434,477	455,170	4.8%	539,123	84.4%
Student Financial Aid	806,619	750,206	-7.0%	746,081	100.6%
Library Learning Materials	-	-		-	
Capital Expenditures	14,500	185,863	1181.8%	12,900	1440.8%
Debt Service	1,227,547	1,456,059	18.6%	1,444,409	100.8%
Depreciation	-	-		-	
Equipment - Non Capital	280,710	234,918	-16.3%	268,085	87.6%
Other Miscellaneous	26,579	6,212	-76.6%	7,000	88.7%
<b>Total Expenditures</b>	<b>\$ 14,298,545</b>	<b>\$ 15,477,903</b>	<b>8.2%</b>	<b>\$ 17,328,214</b>	<b>89.3%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 419,182</b>	<b>\$ 284,208</b>	<b>-32.2%</b>	<b>\$ (367,618)</b>	<b>-77.3%</b>
Transfer to Renewal & Replacement	-	-		(489,751)	0.0%
E & G Support	1,104,325	1,149,778	4.1%	1,255,021	91.6%
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 1,523,506</b>	<b>\$ 1,433,986</b>	<b>-5.9%</b>	<b>\$ 397,652</b>	<b>360.6%</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 : Sponsored Programs**  
**Year-to-Date April 30, 2003 & 2004**  
**and Budget to Actual Year-to-Date FY2004**

	April 30 2003	April 30 2004	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	459,902	460,323	0.1%	600,000	76.7%
Federal Grants & Contracts - Financial aid	5,203,895	5,895,685	13.3%	6,073,549	97.1%
State Grants & Contracts	178,530	137,672	-22.9%	204,000	67.5%
State Grants & Contracts - Financial aid	2,699,327	2,140,404	-20.7%	2,639,905	81.1%
Local Grants & Contracts	-	1,842	#DIV/0!	-	#DIV/0!
Private Grants & Contracts	397,223	726,829	83.0%	335,000	217.0%
From Other Funds	-	159,789	#DIV/0!	-	#DIV/0!
Interdepartmental	-	-		-	
State Appropriation	-	-		-	
State Appropriation - Capital Construction	-	-		-	
State Appropriation - Controlled Maintenance	-	-		-	
Other Miscellaneous	-	-		-	
<b>Total Revenues</b>	<b>\$ 8,938,879</b>	<b>\$ 9,522,545</b>	<b>6.5%</b>	<b>\$ 9,852,454</b>	<b>96.7%</b>
<b>Expenditures</b>					
Support Staff Salary and Wages	\$ -	\$ -		\$ -	
Support Staff Benefits	-	-		-	
Contract Wages Full Time	59,982	129,737	116.3%	80,000	162.2%
Contract Wages Part Time	163,518	119,204	-27.1%	180,000	66.2%
Contract Staff Benefits	37,892	47,525	25.4%	55,000	86.4%
Hourly Staff Compensation	832,817	745,754	-10.5%	1,127,046	66.2%
Cost of Goods Sold - Books	-	-		-	
Cost of Goods Sold - Non Books	-	-		-	
Other Current Expense	163,134	256,217	57.1%	225,340	113.7%
Rent - Building	-	4,956	#DIV/0!	-	#DIV/0!
Contract Services	73,631	40,785	-44.6%	50,000	81.6%
Food Service	-	-		-	
Travel	28,072	19,176	-31.7%	31,000	61.9%
Telecommunications external	-	174	#DIV/0!	-	#DIV/0!
Internal Charges - Telephone calls	48	70	45.4%	60	116.9%
Internal Charges - Telephone line charges	1,026	1,122	9.4%	1,500	74.8%
Internal Charges - Administrative Service Recharge	-	-		-	
Internal Charges - Maintenance Recharge	-	-		-	
Utilities	-	-		-	
Student Financial Aid	7,424,641	7,534,806	1.5%	7,967,508	94.6%
Library Learning Materials	-	-		-	
Capital Expenditures	76,457	263,189	244.2%	102,000	258.0%
Debt Service	-	-		-	
Depreciation	-	-		-	
Equipment - Non Capital	10,402	196,299	1787.0%	25,000	785.2%
Other Miscellaneous	8,021	7,484	-6.7%	8,000	93.6%
<b>Total Expenditures</b>	<b>\$ 8,879,642</b>	<b>\$ 9,366,499</b>	<b>5.5%</b>	<b>\$ 9,852,454</b>	<b>95.1%</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 59,237</b>	<b>\$ 156,046</b>	<b>163.4%</b>	<b>\$ -</b>	<b>#DIV/0!</b>
Transfer to Renewal & Replacement	-	-		-	
E & G Support	-	-		-	
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 59,237</b>	<b>\$ 156,046</b>	<b>163.4%</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.

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 April 30, 2004 - UNAUDITED**

	E & G	Educational Programs	Student Activities	Performing Arts	Athletics	Housing	Bookstore	Foodservice	Other	Total Auxiliaries	Sponsored	Loan	Plant	Total
<b>Revenues</b>														
Tuition	\$ 10,609,048	\$ 112,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,651	\$ -	\$ -	\$ -	\$ 10,721,700
Student Fees	311,563	-	2,481,774	133,346	599,711	-	-	-	-	3,214,831	-	-	-	3,526,394
Educational Activities - cash funded	-	29,887	-	-	-	-	-	-	-	29,887	-	-	-	29,887
Contributions/Gifts	-	10,000	8,150	2,422	165,610	-	-	-	-	186,181	-	-	-	186,181
Rental - Room	-	-	-	-	-	2,798,579	-	-	-	2,798,579	-	-	-	2,798,579
Rental - Other	-	600	58,769	-	-	112,651	-	-	1,525	173,544	-	-	-	173,544
Food Service	-	-	16,070	-	-	-	-	2,062,360	346,449	2,424,878	-	-	-	2,424,878
Advertising/Publications	-	-	28,056	3,665	1,000	-	-	-	-	32,721	-	-	-	32,721
Activity Fees	-	-	4,001	-	-	24,996	-	-	-	28,997	-	-	-	28,997
Service Fees	-	-	47,809	-	-	-	-	-	452,379	500,187	-	-	-	500,187
Event Sales	-	-	1,509	70,807	86,168	-	-	-	67,183	225,667	-	-	-	225,667
Sales Books	-	-	-	-	-	-	2,557,012	-	-	2,557,012	-	-	-	2,557,012
Sales Non-Book Items	-	-	45,658	-	-	-	266,483	-	-	312,142	-	-	-	312,142
Commissions	-	530	53,932	-	-	-	7,828	52,336	-	114,626	-	-	-	114,626
Interest Income	114,325	-	36,050	-	-	32,634	-	-	120,309	188,993	-	18,166	119,837	441,322
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	460,323	22,452	-	482,775
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	5,895,685	-	-	5,895,685
State Grants & Contracts	-	12,489	-	-	-	-	-	-	-	12,489	137,672	-	-	150,161
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	2,140,404	-	-	2,140,404
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	1,842	-	-	1,842
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	-	726,829	-	-	726,829
From Other Funds	-	500	3,502	-	1,500	-	-	-	23,855	29,357	159,789	7,484	1,317,770	1,514,399
Interdepartmental	-	-	408,576	268	-	3,634	25,836	25	2,280,019	2,718,357	-	-	-	2,718,357
State Appropriation	13,314,125	-	-	-	-	-	-	-	-	-	-	-	-	13,314,125
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	254,467	254,467
Other Miscellaneous	144,446	6,037	41,335	3,878	264	18,890	800	-	29,807	101,012	-	-	-	245,458
<b>Total Revenues</b>	<b>\$ 24,493,508</b>	<b>\$ 172,695</b>	<b>\$ 3,235,191</b>	<b>\$ 214,385</b>	<b>\$ 854,253</b>	<b>\$ 2,991,384</b>	<b>\$ 2,857,959</b>	<b>\$ 2,114,720</b>	<b>\$ 3,321,524</b>	<b>\$ 15,762,111</b>	<b>\$ 9,522,545</b>	<b>\$ 48,102</b>	<b>\$ 1,692,073</b>	<b>\$ 51,518,339</b>
<b>Expenditures</b>														
Support Staff Salary and Wages	\$ 2,122,314	\$ -	\$ 67,075	\$ -	\$ 97,618	\$ 54,909	\$ 86,187	\$ -	\$ 856,858	\$ 1,162,647	\$ -	\$ -	\$ -	\$ 3,284,960
Support Staff Benefits	358,029	-	12,331	-	10,256	9,734	11,736	-	169,395	213,452	-	-	-	571,482
Contract Wages Full Time	8,492,076	6,117	225,598	111,392	401,201	110,398	26,075	-	494,374	1,375,155	129,737	-	-	9,996,968
Contract Wages Part Time	3,357,606	35,198	16,269	8,936	111,381	-	-	-	20,045	191,829	119,204	-	-	3,668,639
Contract Staff Benefits	2,668,550	4,243	60,125	13,767	113,628	25,387	6,988	-	129,187	353,324	47,525	-	-	3,069,399
Hourly Staff Compensation	183,048	-	321,014	27,632	16,765	102,007	17,761	-	67,508	552,687	745,754	-	-	1,481,490
Cost of Goods Sold - Books	-	-	-	-	-	-	1,935,297	-	-	1,935,297	-	-	-	1,935,297
Cost of Goods Sold - Non Books	-	-	2,026	-	-	-	208,767	-	-	210,793	-	-	-	210,793
Other Current Expense	1,055,086	20,815	379,965	79,046	300,689	300,093	86,302	41,831	521,520	1,730,260	256,217	-	3,906	3,045,469
Rent - Building	326,506	125	7,832	6,401	745	946	34,833	48,333	60	99,275	4,956	-	-	430,738
Contract Services	1,062,612	36,117	256,484	18,559	44,204	52,391	2,231	3,470	54,435	467,890	40,785	-	128,495	1,699,782
Food Service	-	-	-	-	-	-	-	1,157,731	298,413	1,456,144	-	-	-	1,456,144
Travel	243,601	25,316	37,981	15,017	339,345	8,941	799	741	5,408	433,548	19,176	-	-	696,326
Telecommunications external	40,698	-	57,481	-	1,024	1,883	441	-	58,684	119,513	174	-	-	160,386
Internal Charges - Telephone calls	6,941	15	365	-	2,039	302	107	1	178	3,007	70	-	-	10,018
Internal Charges - Telephone line charges	166,057	684	21,708	1,362	8,918	134,721	3,078	1,710	2,546	174,727	1,122	-	-	341,905
Internal Charges - Administrative Service Recharge	-	6,975	114,782	13,073	53,278	334,333	306,264	255,188	129,892	1,213,784	-	-	-	1,213,784
Internal Charges - Maintenance Recharge	-	-	249,561	-	-	365,433	11,723	69,425	-	696,142	-	-	-	696,142
Utilities	491,426	-	176,525	-	-	191,413	8,742	78,490	-	455,170	-	-	-	946,596
Student Financial Aid	441,951	1,191	3,815	8,900	470,642	265,658	-	-	-	750,206	7,534,806	-	-	8,726,964
Library Learning Materials	361,898	-	-	-	-	-	-	-	-	-	-	-	-	361,898
Capital Expenditures	-	-	82,686	-	-	75,889	-	-	27,288	185,863	263,189	-	295,138	744,190
Debt Service	-	-	669,842	16,628	-	671,353	-	-	98,236	1,456,059	-	-	-	1,957,803
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	2,250,000	2,250,000
Equipment - Non Capital	199,451	1,502	76,831	15,135	28,706	63,822	10,464	21,618	16,840	234,918	196,299	-	6,945	637,613
Other Miscellaneous	50,857	-	-	-	-	-	6,212	-	-	6,212	7,484	11,270	-	75,823
<b>Total Expenditures</b>	<b>\$ 21,628,707</b>	<b>\$ 138,297</b>	<b>\$ 2,840,294</b>	<b>\$ 335,847</b>	<b>\$ 2,000,439</b>	<b>\$ 2,769,612</b>	<b>\$ 2,764,008</b>	<b>\$ 1,678,538</b>	<b>\$ 2,950,867</b>	<b>\$ 15,477,903</b>	<b>\$ 9,366,499</b>	<b>\$ 11,270</b>	<b>\$ 3,186,228</b>	<b>\$ 49,670,607</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 2,864,800</b>	<b>\$ 34,397</b>	<b>\$ 394,896</b>	<b>\$ (121,462)</b>	<b>\$ (1,146,186)</b>	<b>\$ 221,772</b>	<b>\$ 93,951</b>	<b>\$ 436,183</b>	<b>\$ 370,657</b>	<b>\$ 284,208</b>	<b>\$ 156,046</b>	<b>\$ 36,832</b>	<b>\$ (1,494,155)</b>	<b>\$ 1,847,732</b>
Transfer to Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E & G Support	(1,149,778)	-	-	102,416	1,047,363	-	-	-	-	1,149,778	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 1,715,022</b>	<b>\$ 34,397</b>	<b>\$ 394,896</b>	<b>\$ (19,046)</b>	<b>\$ (98,823)</b>	<b>\$ 221,772</b>	<b>\$ 93,951</b>	<b>\$ 436,183</b>	<b>\$ 370,657</b>	<b>\$ 1,433,986</b>	<b>\$ 156,046</b>	<b>\$ 36,832</b>	<b>\$ (1,494,155)</b>	<b>\$ 1,847,732</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>54,338,301</b>
<b>Prior Period Adjustment</b>	-	481,929	202,749	-	174,404	-	-	(252,435)	(606,647)	-	-	-	-	-
<b>Ending Fund Balance April 30, 2004</b>	<b>\$ 1,752,893</b>	<b>\$ 208,864</b>	<b>\$ 1,150,050</b>	<b>\$ 27,674</b>	<b>\$ (211,489)</b>	<b>\$ 638,113</b>	<b>\$ 267,003</b>	<b>\$ 1,082,723</b>	<b>\$ 734,865</b>	<b>\$ 3,897,802</b>	<b>\$ 241,456</b>	<b>\$ 1,283,167</b>	<b>\$ 49,010,715</b>	<b>\$ 56,186,033</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 April 30, 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	\$ 9,688,476	\$ 52,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,337	\$ -	\$ -	\$ -	\$ 9,740,814
Student Fees	299,264	-	2,194,933	127,702	542,583	-	-	-	11,700	2,876,919	-	-	-	3,176,183
Educational Activities - cash funded	-	62,923	-	-	-	-	-	-	-	62,923	-	-	-	62,923
Contributions/Gifts	-	-	12,237	14,363	223,325	-	-	-	-	249,925	-	-	-	249,925
Rental - Room	-	-	-	-	-	2,663,149	-	-	-	2,663,149	-	-	-	2,663,149
Rental - Other	-	1,975	46,679	-	-	91,027	-	-	3,889	143,570	-	-	-	143,570
Food Service	-	-	-	-	-	-	-	2,005,483	226,991	2,232,475	-	-	-	2,232,475
Advertising/Publications	-	-	41,325	3,832	-	-	-	-	-	45,157	-	-	-	45,157
Activity Fees	-	-	3,091	-	-	24,436	-	-	-	27,526	-	-	-	27,526
Service Fees	-	-	39,326	-	-	-	-	-	471,096	510,422	-	-	-	510,422
Event Sales	-	-	805	73,996	61,776	-	-	-	70,165	206,742	-	-	-	206,742
Sales Books	-	-	-	-	-	-	2,462,149	-	-	2,462,149	-	-	-	2,462,149
Sales Non-Book Items	-	-	46,905	-	-	-	253,617	-	-	300,522	-	-	-	300,522
Commissions	-	188	40,706	-	-	-	6,781	24,751	-	72,426	-	-	-	72,426
Interest Income	-	-	38,692	-	-	20,628	7,407	-	125,399	192,126	-	20,514	86,262	298,902
Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	459,902	26,826	-	486,728
Federal Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	5,203,895	-	-	5,203,895
State Grants & Contracts	-	-	-	-	-	-	-	-	-	-	178,530	-	-	178,530
State Grants & Contracts - Financial aid	-	-	-	-	-	-	-	-	-	-	2,699,327	-	-	2,699,327
Local Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Grants & Contracts	-	-	-	-	-	-	-	-	-	-	397,223	-	-	397,223
From Other Funds	-	-	34,886	1,000	-	-	-	-	-	35,886	-	7,286	1,251,968	1,295,140
Interdepartmental	-	-	451,118	155	-	4,559	18,318	-	2,047,617	2,521,766	-	-	-	2,521,766
State Appropriation	13,106,887	-	-	-	-	-	-	-	-	-	-	-	-	13,106,887
State Appropriation - Capital Construction	-	-	-	-	-	-	-	-	-	-	-	-	1,250,194	1,250,194
State Appropriation - Controlled Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	628,482	628,482
From OSC	180,117	-	-	-	-	-	-	-	-	-	-	-	-	180,117
Other Miscellaneous	137,072	-	16,874	523	-	15,499	-	-	28,810	61,706	-	-	-	198,778
<b>Total Revenues</b>	<b>\$ 23,411,816</b>	<b>\$ 117,424</b>	<b>\$ 2,967,576</b>	<b>\$ 221,571</b>	<b>\$ 827,685</b>	<b>\$ 2,819,297</b>	<b>\$ 2,748,272</b>	<b>\$ 2,030,235</b>	<b>\$ 2,985,667</b>	<b>\$ 14,717,727</b>	<b>\$ 8,938,879</b>	<b>\$ 54,626</b>	<b>\$ 3,216,906</b>	<b>\$ 50,339,953</b>
<b>Expenditures</b>														
Support Staff Salary and Wages	\$ 2,099,513	\$ 9,041	\$ 68,162	\$ -	\$ 87,290	\$ 48,263	\$ 77,351	\$ -	\$ 940,046	\$ 1,230,153	\$ -	\$ -	\$ -	\$ 3,329,666
Support Staff Benefits	299,899	972	12,271	-	12,092	7,341	10,520	-	205,645	248,842	-	-	-	548,741
Contract Wages Full Time	9,444,424	13,982	204,783	108,258	371,399	109,080	43,357	-	479,200	1,330,060	59,982	-	-	10,834,466
Contract Wages Part Time	2,589,717	54,571	26,925	5,499	125,690	-	-	-	8,389	221,075	-	-	-	2,974,310
Contract Staff Benefits	2,707,289	21,750	51,941	12,311	107,326	24,716	10,865	-	120,669	349,578	37,892	-	-	3,094,760
Hourly Staff Compensation	144,440	9	281,086	13,231	24,757	90,725	16,215	-	58,051	484,074	832,817	-	-	1,461,331
Cost of Goods Sold - Books	-	-	-	-	-	-	1,891,411	-	-	1,891,411	-	-	-	1,891,411
Cost of Goods Sold - Non Books	-	-	1,464	-	-	-	198,150	-	-	199,614	-	-	-	199,614
Other Current Expense	892,942	8,970	386,624	69,144	251,609	219,035	67,824	10,965	403,607	1,417,779	163,134	-	19,060	2,492,914
Rent - Building	384,195	173	1,824	-	83	-	38,000	-	870	93,450	-	-	-	477,645
Contract Services	932,770	1,124	231,711	12,025	34,507	5,888	5,189	1,688	76,492	368,624	73,631	-	167,199	1,542,224
Food Service	-	-	-	-	-	-	-	1,094,901	213,512	1,308,413	-	-	-	1,308,413
Travel	170,231	5,196	40,531	11,982	307,933	8,322	7,511	-	381,475	28,072	-	-	47,026	626,805
Telecommunications external	41,499	-	52,486	-	10,165	1,816	403	-	70,432	135,303	-	-	-	176,802
Internal Charges - Telephone calls	11,884	34	703	11	3,796	427	77	-	403	5,451	48	-	-	17,383
Internal Charges - Telephone line charges	169,986	570	20,528	2,052	7,980	134,376	3,078	1,710	7,676	177,970	1,026	-	-	348,982
Internal Charges - Administrative Service Recharge	-	12,330	74,371	8,647	30,273	267,738	265,720	212,461	97,160	968,699	-	-	-	968,699
Internal Charges - Maintenance Recharge	-	-	249,561	-	-	365,433	11,723	69,425	-	696,142	-	-	-	696,142
Utilities	389,889	-	168,579	-	-	179,755	4,534	78,519	3,090	434,477	-	-	-	824,366
Student Financial Aid	283,793	-	3,716	4,380	456,936	291,587	-	-	50,000	806,619	7,424,641	-	-	8,515,053
Library Learning Materials	354,716	-	-	-	-	-	-	-	-	-	-	-	-	354,716
Capital Expenditures	14,107	-	-	14,500	-	-	-	-	-	14,500	76,457	-	1,698,956	1,804,020
Debt Service	-	-	558,202	16,628	-	559,461	-	-	93,256	1,227,547	-	-	-	1,820,397
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	2,336,581	2,336,581
Equipment - Non Capital	142,564	695	175,034	3,721	11,563	45,170	3,648	3,354	37,526	280,710	10,402	-	267,894	701,571
Other Miscellaneous	32,993	6,393	-	-	208	-	-	-	19,978	26,579	8,021	12,202	-	79,795
<b>Total Expenditures</b>	<b>\$ 21,106,851</b>	<b>\$ 135,809</b>	<b>\$ 2,610,504</b>	<b>\$ 282,387</b>	<b>\$ 1,843,607</b>	<b>\$ 2,359,133</b>	<b>\$ 2,648,066</b>	<b>\$ 1,525,524</b>	<b>\$ 2,893,514</b>	<b>\$ 14,298,545</b>	<b>\$ 8,879,642</b>	<b>\$ 12,202</b>	<b>\$ 5,129,566</b>	<b>\$ 49,426,805</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 2,304,965</b>	<b>\$ (18,386)</b>	<b>\$ 357,072</b>	<b>\$ (60,816)</b>	<b>\$ (1,015,922)</b>	<b>\$ 460,164</b>	<b>\$ 100,206</b>	<b>\$ 504,711</b>	<b>\$ 92,153</b>	<b>\$ 419,182</b>	<b>\$ 59,237</b>	<b>\$ 42,424</b>	<b>\$ (1,912,660)</b>	<b>\$ 913,148</b>
Transfer to Renewal & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E & G Support	(1,104,325)	-	-	98,559	1,005,766	-	-	-	-	1,104,325	-	-	-	-
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ 1,200,641</b>	<b>\$ (18,386)</b>	<b>\$ 357,072</b>	<b>\$ 37,742</b>	<b>\$ (10,157)</b>	<b>\$ 460,164</b>	<b>\$ 100,206</b>	<b>\$ 504,711</b>	<b>\$ 92,153</b>	<b>\$ 1,523,506</b>	<b>\$ 59,237</b>	<b>\$ 42,424</b>	<b>\$ (1,912,660)</b>	<b>\$ 913,148</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 April 30, 2003</b>	<b>\$ 647,605</b>	<b>\$ (323,769)</b>	<b>\$ 793,426</b>	<b>\$ 91,915</b>	<b>\$ (297,227)</b>	<b>\$ 868,415</b>	<b>\$ 246,631</b>	<b>\$ 1,338,079</b>	<b>\$ 875,766</b>	<b>\$ 3,593,236</b>	<b>\$ 184,565</b>	<b>\$ 1,240,508</b>	<b>\$ 47,189,888</b>	<b>\$ 52,855,803</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	\$ 11,184,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 11,304,120	
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	
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	99,000	-	-	-	99,000	
Interest Income	-	-	40,500	-	-	-	-	81,000	121,500	-	25,000	140,000	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 - Contracted 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>\$ 27,391,804</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>\$ 56,310,033</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	11,941,445	-	216,715	120,909	419,353	130,896	47,827	-	635,069	1,570,769	80,000	-	-	13,592,214
Contract Wages Part Time	1,564,465	90,000	88,418	14,025	176,153	-	-	-	3,295	371,891	180,000	-	-	2,116,356
Contract Staff Benefits	3,195,800	24,000	59,533	13,671	133,159	33,436	11,832	-	158,016	433,647	55,000	-	-	3,884,447
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>\$ 25,344,724</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>\$ 55,728,983</b>
<b>Increase (Decrease) In Fund Balance before Transfers</b>	<b>\$ 2,047,080</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>\$ 581,050</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>\$ 792,059</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>\$ 581,050</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>\$ 829,930</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>\$ 54,919,352</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 : Governing Board**

**Year-to-Date April 30, 2004**

**Comparative - Budget to Actual**

**Expenditures**

	<b>Governing Board FY04 Budget</b>	<b>Governing Board April 30, 2004 Actual</b>	<b>Percent of Budget</b>
Attorney General Fees	\$ 15,000	\$ 3,475	
Contract Services	-	5,381	
Supplies	5,000	2,099	
Printing	-	2,221	
Telephone Calls	-	291	
Equipment - Non Capital (soundstation)	-	1,005	
Postage	-	875	
Analog transmission line, Liff Auditorium	-	304	
Official Functions	25,000	6,962	
Travel - In State	20,000	4,043	
Travel - State Owned Aircraft	-	7,922	
<b>Total Expenditures</b>	<b>\$ 65,000</b>	<b>\$ 34,578</b>	53.2%

**Mesa State College  
Board Reserve Status Report  
Year-to-Date April 30, 2004**

<b>Beginning Board Reserve</b>	<b>\$ 677,532</b>
<b>Designated for Presidential Search</b>	<u><b>60,000</b></u>
<b>Current Board Reserve</b>	<u><u><b>\$ 617,532</b></u></u>

**Presidential Search  
Schedule of Expenditures  
Year-to-Date April 30, 2004**

<b>Original Expenditure Designation</b>	<b>\$ 20,000</b>
<b>Additional January 21 Designation</b>	<b>40,000</b>
<b>Expenditures</b>	
Contract Services	<b>\$ 5,114</b>
Travel	<b>5,558</b>
Telecommunications	<b>367</b>
Advertising	<b>13,495</b>
Official Functions	<b>1,517</b>
<b>Encumbrance Commitments</b>	
Advertising - Daily Sentinel	<u><b>1,765</b></u>
<b>Total Expenditures &amp; Encumbrances</b>	<u><u><b>\$ 27,815</b></u></u>
<b>Uncommitted Balance</b>	<u><u><b>\$ 32,185</b></u></u>

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

## PERSONNEL ITEMS FOR ACTION

The following personnel items are submitted to the Trustees for action in accordance with Section 3.3 of the Board of Trustees of Mesa State College *Trustees Policy Manual*.

None.

## PERSONNEL ITEMS FOR INFORMATION

The following personnel items are submitted to the Trustees for information in accordance with Section 3.3 of the Board of Trustees of Mesa State College *Trustees Policy Manual*.

### Temporary Appointments

Mr. Jared Meier, Acting Admissions Counselor, \$28,053 prorated at \$3489.75, beginning May 17, 2004. (Administrative)

Ms. Danielle Moretti, Acting Admissions Counselor, \$28,053 prorated at \$4017.75, beginning May 10, 2004. (Administrative)

### Transitional Retirements

Dr. Mary Zimmerer, Professor of Business, August 2004 to May 2005.

Dr. James Rybak, Professor of Engineering and Mathematics, August 2004 to May 2005.

Dr. Betsy McLoughlin, Associate Professor of Spanish, August 2004 to May 2005.

### Administrative Leave

Dr. John Rogers, Dean of the School of Business and Professional Studies, from May 13 through May 31, 2004 at full pay.

### Resignations

Mr. Joseph L. Hunter, Assistant Coordinator of Testing, effective April 30, 2004.

Dr. Thomas Liesz, Associate Professor of Finance, effective May 9, 2004.

Ms. Leah R. Oke, Reference Librarian, effective June 4, 2004.

Dr. John Rogers, Dean of the School of Business and Professional Studies, effective June 30, 2004.

Dr. Kim Schneider, Associate Professor of Mathematics, effective May 9, 2004.