



North Idaho College

**Dormitory Housing Commission
November 5, 2020 at 4:30 p.m.
North Idaho College**

Zoom Meeting

<https://nic.zoom.us/j/94078960302>

Meeting ID: 940 7896 0302

AGENDA:

CALL TO ORDER

Chair John Marcheso

Verification of Quorum

Introductions

NEW BUSINESS:

Report/Discussion: DHC Fiscal Year 2021 financial update

Steve McGroarty

GOOD OF THE ORDER/PUBLIC COMMENT

ADJOURN

Dormitory Housing Commission of North Idaho College

FY 2021 Budget Summary (Workbook Summary)

Auxiliary Enterprises, Student Wellness & Recreation Center, Student Services Fee Fund

Presented is the Fiscal Year 2021 Operating Budget for the following Funds / Operations:

• Combined	Go To Page →	Coverage
• Cardinal Bookstore	Go To Page →	BK
• Dining Services	Go To Page →	DS
• Residence Hall	Go To Page →	RH
• Student Union Operations	Go To Page →	SU
• Financial Services	Go To Page →	FS
• Student Wellness & Recreation Center	Go To Page →	SR
• Student Services Fee Fund	Go To Page →	SS

Fiscal Year 2021 Major Impact Areas as follows:

Enrollment

- ◆ FY 2021 Enrollment
 - (9.00%) FTE Enrollment Decline (Annual) per Budget / Fall 2021 = (5.32%)
 - Student Service Fee Decline = (\$25,830) Fall 2021 compared to Fall 2020

Dormitory Housing Commission Debt-Service Obligation

- ◆ Series 2012 (Residence Hall) - Matures FY 2022
 - * Cost-Share allocation to Residence Hall and Student Services Fund Operating Statements
- ◆ Series 2016 (Student Wellness & Recreation Center) Bond - Interest Only (FY 2017 - FY 2022)

Personnel

- ◆ FY 2021 Mid-Year Step Increase per North Idaho College Board of Trustees approval (08/24/2020)
 - * 12 Full-Time Employees ≈ \$25,000

Additional Comments

◆ **Cardinal Bookstore**

- Partnership with Follett Higher Education Group
 - * Contract (5 Years - 9 Months) through June 30, 2022
- Supply Chain Impact
- Staffing Shortage
- Sales / Commission Decline = (17.28%) Fall 2021 compared to Fall 2020
- Follett On-Demand (SHOPNICARDINALS.COM) launch Fall 2020

◆ **Dining Services**

- Partnership with Sodexo, Inc.
 - * Contract (4 Years - 6 Months) through June 30, 2023
- FY 2021 Contract Amendment to Cost-Plus Agreement (through June 30, 2021)
- FY 2020 CARES Funding (to offset Meal Plan refunds) = \$90,154

◆ **Residence Hall**

- FY 2021 Occupancy Reduction per Panhandle Health District recommendation
 - * FY 2021 (Fall 2020) Bed-Count per Budget = 185 (198 total available)
 - * FY 2021 (Fall 2020) Bed-Count per Actual = 103
- FY 2020 CARES Funding (to offset Room Rental refunds) = \$121,473

◆ **Student Union Operations**

- Funding Source = Student Service Fee

◆ **Student Wellness & Recreation Center**

- Introduce Block Schedule
- Facility Maintenance

◆ **Student Services Fee Fund**

- Student Union Building Projects = \$88,850 per FY 2021 Budget

Dormitory Housing Commission of North Idaho College

FY 2021 Budget Summary

Auxiliary Enterprise, Student Services Fee Fund, Student Wellness & Recreation Center

	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual
Building Revenues						
Revenue from Sales and Rentals (Auxiliary Enterprise & SWRC)	\$ 690,138	\$ 425,029	\$ 1,195,420	\$ 1,201,916	\$ 1,619,429	\$ 2,225,985
Interest Income (Auxiliary Enterprise)	1,000	405	3,720	3,881	4,909	2,504
Total Building Revenues	\$ 691,138	\$ 425,434	\$ 1,199,140	\$ 1,205,797	\$ 1,624,338	\$ 2,228,490
Operations and Maintenance Expense						
Cost of Merchandise Sold	\$ 2,386	\$ 1,386	\$ 1,000	\$ 2,044	\$ 235,135	\$ 490,662
Salaries and Benefits	745,419	201,990	886,396	841,192	960,507	1,122,083
Repairs, Maintenance and Supplies	76,629	36,674	86,900	144,219	110,273	152,010
Utilities and Garbage	74,443	17,528	88,027	72,589	82,492	114,530
Other Operating Expenses	201,628	146,289	226,091	136,781	324,908	200,478
Total Building Expenses	\$ 1,100,506	\$ 403,867	\$ 1,288,414	\$ 1,196,826	\$ 1,713,315	\$ 2,079,763
Net Revenues of Buildings	\$ (409,368)	\$ 21,567	\$ (89,275)	\$ 8,971	\$ (88,977)	\$ 148,727
Student Union Fee	\$ 433,954	\$ 237,607	\$ 433,954	\$ 476,873	\$ 504,596	\$ 527,488
Student Wellness & Recreation Center Fee	405,957	222,278	405,957	446,107	472,042	493,457
Student Services Fee Fund Revenue	\$ 839,912	\$ 459,885	\$ 839,912	\$ 922,980	\$ 976,638	\$ 1,020,945
Total Pledged Revenues	\$ 430,544	\$ 481,453	\$ 750,637	\$ 931,951	\$ 887,661	\$ 1,169,672
Debt-Service on Parity Obligations						
Series 2012 Bonds (Residence Hall)	\$ 820,200	\$ 405,940	\$ 820,200	\$ 816,296	\$ 822,589	\$ 817,534
Series 2016 Bonds (Student Wellness & Recreation Center)	279,856	279,856	279,856	245,666	258,866	287,537
Total Debt-Service	\$ 1,100,056	\$ 685,796	\$ 1,100,056	\$ 1,061,962	\$ 1,081,456	\$ 1,105,071
Available for Capital Expenditures or Increase in Fund Balance	\$ (669,512)	\$ (204,344)	\$ (349,419)	\$ (130,011)	\$ (193,795)	\$ 64,601
Fund Balance Support						
Operations (Auxiliary Enterprise & SWRC)	\$ 940,000	\$ 373,000	\$ 620,000	\$ 391,000	\$ 459,000	\$ 207,000
Debt-Service Coverage	1.25	1.25	1.25	1.25	1.25	1.25
Capital Outlay						
Equipment and Improvement (Auxiliary Enterprise)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,373
Equipment and Improvement (Student Services Fee Fund)	-	-	-	-	-	-
Equipment and Improvement (Student Wellness & Recreation Center)	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	260,373
Net Change in Fund(s) Balance	\$ (669,512)	\$ (204,344)	\$ (349,419)	\$ (130,011)	\$ (193,795)	\$ (195,772)
Auxiliary Fund Net Income	\$ (294,065)	\$ (407,378)	\$ 27,112	\$ 17,279	\$ 17,966	\$ (3,094)
Student Services Fee Fund Net Income	(375,447)	172,477	(376,531)	(220,021)	(240,673)	(199,579)
Student Recreation Center Fund Net Income	0	(34,573)	0	72,730	28,912	6,901
Total Fund Net Income	\$ (669,512)	\$ (269,473)	\$ (349,419)	\$ (130,011)	\$ (193,795)	\$ (195,772)
Combined Fund Balance	\$ 3,196,276	\$ 3,596,314	\$ 3,865,788	\$ 4,215,206	\$ 4,345,218	\$ 4,539,013
Auxiliary Enterprise Fund - Operating Unit Summary						
Bookstore	\$ 103,377	\$ 57,262	\$ 106,638	\$ 141,263	\$ 152,226	\$ 254,878
Dining Services	-	(84,717)	(12,145)	(17,446)	(129,155)	7,805
Residence Life	(305,064)	(292,837)	25,189	(16,310)	83,073	(177,429)
Student Union Operations	-	(65,130)	-	-	-	-
Financial Services	(92,378)	(21,955)	(92,569)	(90,228)	(88,178)	(88,348)
Auxiliary Enterprise Fund - Net Income Total	\$ (294,065)	\$ (407,378)	\$ 27,112	\$ 17,279	\$ 17,966	\$ (3,094)

Dormitory Housing Commission of North Idaho College
FY 2021 Bookstore Budget Worksheet (Actual through September 30, 2020)

Item Description	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
INCOME							
New Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740,083
Used Books	-	-	-	-	-	-	131,747
General Books	-	-	-	-	-	-	1,963
Sundries	-	-	-	-	-	-	4,053
Computers	-	-	-	-	-	-	31,019
School / Office Supplies	-	-	-	-	-	-	34,671
Gifts	-	-	-	-	-	-	8,390
Electronics	-	-	-	-	-	-	19,883
Clothing	-	-	-	-	-	-	42,794
Other Sales	-	-	-	-	-	-	2,461
Commission (Follett)	107,509	57,252	111,350	143,345	166,615	250,000	95,409
Other (Follett)	1,680	420	1,680	1,680	2,637	4,807	51,120
Miscellaneous Income	-	-	-	881	-	125	1,001
Sales Discounts	-	-	-	-	-	-	(3,868)
TOTAL INCOME	\$ 109,189	\$ 57,672	\$ 113,030	\$ 145,906	\$ 169,253	\$ 254,932	\$ 1,160,727
SALES RETURN							
New Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,455
Used Books	-	-	-	-	-	-	12,712
General Books	-	-	-	-	-	-	57
Sundries	-	-	-	-	-	-	20
Computers	-	-	-	-	-	-	647
School / Office Supplies	-	-	-	-	-	-	488
Gifts	-	-	-	-	-	-	100
Electronics	-	-	-	-	-	-	1,053
Clothing	-	-	-	-	-	-	1,192
TOTAL SALES RETURNS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,725
NET INCOME	\$ 109,189	\$ 57,672	\$ 113,030	\$ 145,906	\$ 169,253	\$ 254,932	\$ 1,088,002
COST OF SALES							
New Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,350)	\$ 588,032
Used Books	-	-	-	-	-	-	105,561
General Books	-	-	-	-	-	-	(4,752)
Sundries	-	-	-	-	-	-	2,673
Computers	-	-	-	-	-	1,566	31,727
Software	-	-	-	-	-	-	1,350
School / Office Supplies	-	-	-	-	-	-	29,555
Gifts	-	-	-	-	-	-	23,213
Electronics	-	-	-	-	-	-	13,244
Clothing	-	-	-	-	-	-	60,168
Purchase Discounts	-	-	-	-	-	-	(4,578)
TOTAL COST OF SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216	\$ 846,193
GROSS PROFIT	\$ 109,189	\$ 57,672	\$ 113,030	\$ 145,906	\$ 169,253	\$ 254,716	\$ 241,808
PAYROLL EXPENSES							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,553
Part-Time Wages	-	-	-	-	-	-	16,541
Overtime	-	-	-	-	-	-	90
Temporary	-	-	-	-	-	-	13,360
Student Wages	-	-	-	-	-	-	6,940
Employee Benefits - Miscellaneous	-	-	-	-	-	-	161
Social Security and Medicare	-	-	-	-	-	-	4,007
Workman's Compensation	-	-	-	-	-	-	279
Unemployment	-	-	-	-	-	-	104
Medical Insurance	-	-	-	-	-	-	9,371
Retirement Contribution	-	-	-	-	-	-	5,017
TOTAL PAYROLL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,422
ADMINISTRATIVE EXPENSES							
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,637
Bad Check	-	-	-	-	-	-	107
Bad Debt	5,000	-	5,000	3,576	17,536	-	1,492
Bank and Credit Card Fees	-	-	-	-	-	-	12,054
Cash (Over) / Short	-	-	-	-	-	-	108
College Car	-	-	-	-	-	-	42
Commission (Cardinal Card)	-	-	-	-	-	-	20
Copy Center	-	410	-	(285)	(1,824)	(2,011)	(966)
Copier Rent	-	-	-	-	-	-	559
Maintenance Contract	-	-	-	-	-	-	8,944
Memberships	-	-	-	-	-	-	1,435
Miscellaneous	-	-	-	-	-	568	160
Office Supplies	-	-	-	-	-	-	7
Postage	-	-	-	-	2	7	5,228
Repair Expense	-	-	-	-	-	-	90
Services (Contract Labor)	-	-	-	-	-	-	5,174
Software	812	-	1,392	1,352	1,312	1,274	-
Supplies	-	-	-	-	-	-	429
TOTAL ADMINISTRATIVE EXPENSES	\$ 5,812	\$ 410	\$ 6,392	\$ 4,643	\$ 17,027	\$ (162)	\$ 36,520
TOTAL EXPENSES	\$ 5,812	\$ 410	\$ 6,392	\$ 4,643	\$ 17,027	\$ (162)	\$ 117,942
NET INCOME (LOSS)	\$ 103,377	\$ 57,262	\$ 106,638	\$ 141,263	\$ 152,226	\$ 254,878	\$ 123,867

Dormitory Housing Commission of North Idaho College
FY 2021 Dining Services Budget Worksheet (Actual through September 30, 2020)

Item Description	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
SALES							
Food and Beverage - Flex		\$ 21,651	\$ -	\$ -	\$ 139,236	\$ 362,309	\$ 354,653
Food and Beverage - Swipe		15,538	-	-	37,512	104,062	107,415
Food and Beverage - Cardinal Cash		851	-	-	8,765	21,491	25,297
Educated Cup - Beverage		-	-	-	53,045	106,546	115,632
Convenience Store (Residence Hall)		-	-	-	56,055	77,918	85,462
Catering		-	-	-	58,779	141,778	119,752
Summer Camp Catering		-	-	-	50,285	70,554	68,143
Mobile Operations - Food		-	-	-	1,933	2,113	1,919
Mobile Operations - Beverage		-	-	-	-	19	143
Commission		89	13,200	15,338	-	-	-
Miscellaneous Income		-	62,160	50,624	26,498	30,431	14,370
Sales Discounts		-	-	-	(567)	(1,566)	(1,280)
TOTAL SALES		\$ 38,129	\$ 75,360	\$ 65,962	\$ 431,541	\$ 915,655	\$ 891,505
COST OF SALES							
Food		\$ -	\$ -	\$ -	\$ 147,303	\$ 308,601	\$ 293,722
Supplies		-	-	-	30,425	50,218	48,230
Beverage		-	-	-	56,508	131,546	126,248
Purchase Discount or Rebate		-	-	(238)	(646)	(858)	(1,215)
TOTAL COST OF SALES		\$ -	\$ -	\$ (238)	\$ 233,590	\$ 489,507	\$ 466,984
GROSS PROFIT		\$ 38,129	\$ 75,360	\$ 66,200	\$ 197,951	\$ 426,148	\$ 424,520
PAYROLL EXPENSES							
Salaries		\$ 7,782	\$ 48,632	\$ 48,840	\$ 104,140	\$ 186,180	\$ 163,421
Part-Time Wages		-	-	-	17,591	64,715	56,165
Overtime		-	-	187	4,255	4,853	8,273
Temporary		-	-	-	8,436	-	-
Student Wages		-	-	-	21,896	60,750	74,733
Employee Benefits - Miscellaneous		72	600	446	949	1,272	851
Social Security and Medicare		476	3,720	3,072	9,601	19,185	16,479
Workman's Compensation		388	2,432	2,280	5,713	12,864	10,608
Unemployment		15	73	72	157	523	449
Medical Insurance		3,219	21,300	18,243	24,627	26,383	29,094
Retirement Contribution		929	6,123	6,021	12,958	22,865	20,435
TOTAL PAYROLL EXPENSES		\$ 12,881	\$ 82,880	\$ 79,162	\$ 210,323	\$ 399,587	\$ 380,509
ADMINISTRATIVE EXPENSES							
Advertising		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475
Bank and Credit Card Fees		-	-	-	5,898	11,937	12,862
Cash (Over) / Short		-	-	-	(5)	86	146
College Car		-	50	12	209	189	165
Commission (Cardinal Card)		-	-	-	253	555	484
Contracts		107,815	20,475	17,263	50,596	-	-
Copy Center		-	-	10	352	810	1,214
Copier Rent		-	-	-	-	195	213
Dish and Utensil Replacement		-	-	-	2,127	1,301	1,979
Janitorial Supplies		-	-	-	1,086	352	996
Maintenance Contract		-	1,700	462	575	1,420	1,883
Miscellaneous		-	-	3	-	-	-
Memberships		-	-	-	125	590	565
Office Supplies		-	-	-	1,120	992	489
Postage		-	-	-	-	107	216
Reception		-	-	280	147	-	-
Repair Expense		2,620	5,000	8,696	5,648	6,670	4,448
Services		135	2,200	2,195	65,626	11,698	10,012
Software		-	-	-	1,858	1,939	-
Supplies		-	200	160	4,391	2,097	688
Travel		-	-	-	-	211	-
TOTAL ADMINISTRATIVE EXPENSES		\$ 110,571	\$ 29,625	\$ 29,081	\$ 140,006	\$ 41,149	\$ 36,836
TOTAL EXPENSES		\$ 123,451	\$ 112,505	\$ 108,243	\$ 350,330	\$ 440,736	\$ 417,345
NET INCOME FROM OPERATIONS		\$ (85,322)	\$ (37,145)	\$ (42,043)	\$ (152,378)	\$ (14,588)	\$ 7,176
OTHER INCOME - Vending		\$ 605	\$ 25,000	\$ 24,597	\$ 23,223	\$ 22,393	\$ 22,759
NET INCOME (LOSS)		\$ (84,717)	\$ (12,145)	\$ (17,446)	\$ (129,155)	\$ 7,805	\$ 29,935

This Column left Intentionally Blank

Dormitory Housing Commission of North Idaho College
FY 2021 Residence Hall Budget Worksheet (Actual through September 30, 2020)

Item Description	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
Income							
Rental Income	\$ 434,802	\$ 228,202	\$ 792,350	\$ 729,862	\$ 798,384	\$ 831,661	\$ 791,667
Technology Fee	-	-	-	22,862	47,360	61,932	58,391
Activity Fee	-	-	-	13,063	14,600	15,480	14,637
Cancellation Fee	1,725	725	7,000	20,250	36,265	21,820	33,580
Bookkeeping Fee	100	100	1,125	275	125	250	275
Damage / Cleaning / Key Replace	-	-	4,000	3,789	4,911	3,103	5,888
Fine	-	-	-	-	-	150	-
Laundry Commission	-	-	-	3,875	7,220	7,780	7,277
Summer Rental	-	-	5,000	21,146	23,116	38,810	35,558
Miscellaneous Income	-	-	500	542	615	572	1,240
TOTAL INCOME	\$ 436,627	\$ 229,027	\$ 809,975	\$ 815,664	\$ 932,597	\$ 981,558	\$ 948,511
PAYROLL EXPENSES							
Salaries	\$ 82,769	\$ 20,321	\$ 83,866	\$ 85,603	\$ 85,631	\$ 82,307	\$ 78,423
Part-Time Wages	10,491	3,591	13,852	10,856	13,752	15,184	18,968
Temporary	-	-	-	-	-	1,582	-
Student Wages	-	-	2,000	2,511	695	-	2,215
Manager and R/A Room & Meal Plan	54,879	27,555	83,657	81,530	82,675	82,583	82,583
Employee Benefits - Miscellaneous	594	135	720	560	456	420	319
Social Security and Medicare	6,987	1,785	7,475	7,263	7,481	7,320	7,321
Workman's Compensation	2,053	500	2,244	2,020	1,837	1,991	1,815
Unemployment	182	43	147	140	114	195	190
Medical Insurance	10,086	1,480	6,603	6,355	6,415	6,286	5,910
Retirement Contribution	9,883	2,426	10,559	10,500	10,260	9,852	9,387
TOTAL PAYROLL EXPENSES	\$ 177,923	\$ 57,837	\$ 211,121	\$ 207,337	\$ 209,315	\$ 207,722	\$ 207,132
ADMINISTRATIVE EXPENSES							
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 207	\$ 2,463	\$ 1,234
Air Fare	-	-	350	364	222	269	330
Bad Debt	7,500	-	7,500	7,498	30,765	(691)	2,731
Bank and Credit Card Fees	-	-	-	-	-	-	10
College Car	-	-	400	437	502	254	818
Copy Center	339	114	1,000	357	711	1,823	1,118
Copier Rent	-	-	-	-	-	683	745
Janitorial Supplies	2,971	971	4,000	2,944	3,413	4,316	6,081
Maintenance Contract	8,925	8,425	9,000	8,460	8,670	7,759	7,094
Memberships	300	-	300	269	239	232	328
Miscellaneous Expense	-	-	-	-	-	3,533	-
Office Supplies	976	226	1,500	359	2,026	1,225	3,272
Postage	76	34	200	288	129	317	401
Receptions (Activities)	7,955	2,705	-	7,346	12,065	16,157	16,180
Renovation and Remodel	-	-	-	-	-	260,373	-
Repair Expense	24,774	7,739	25,000	84,004	52,513	89,370	48,691
Services	18,267	10,667	19,000	19,086	17,650	11,575	-
Software	-	-	-	-	1,540	10,079	-
Staff Development	5,830	3,780	300	6,280	6,908	6,950	7,777
Subscriptions	350	-	350	350	350	350	1,225
Supplies	7,620	6,520	12,000	7,993	10,546	11,316	6,323
Travel	73	73	1,500	1,399	2,273	1,416	1,685
<i>Utilities:</i>							
Cable Television	2,813	703	2,925	2,173	475	20,580	19,900
Electricity	27,873	7,921	35,000	29,740	32,858	34,897	32,287
Garbage	2,096	374	4,500	2,481	2,453	7,230	7,449
Internet Service	19,200	4,800	19,200	14,400	22,729	26,456	32,987
Natural Gas	9,024	632	9,500	9,216	7,867	9,978	9,993
Sewer and Street Lights	6,491	729	8,700	6,947	8,520	8,630	7,212
Telephone	1,200	323	1,500	1,200	1,200	1,403	1,506
Water	3,175	1,351	4,000	3,710	3,577	3,788	3,458
TOTAL ADMINISTRATIVE EXPENSES	\$ 157,828	\$ 58,088	\$ 167,725	\$ 217,302	\$ 230,409	\$ 542,730	\$ 220,836
NET FROM OPERATIONS	\$ 100,876	\$ 113,103	\$ 431,129	\$ 391,025	\$ 492,873	\$ 231,106	\$ 520,544
OTHER (INCOME) EXPENSE							
Debt Service - Interest / Principal	\$ 405,940	\$ 405,940	\$ 405,940	\$ 407,335	\$ 409,800	\$ 408,535	\$ 411,638
TOTAL OTHER (INCOME) EXPENSE	\$ 405,940	\$ 405,940	\$ 405,940	\$ 407,335	\$ 409,800	\$ 408,535	\$ 411,638
NET INCOME (LOSS)	\$ (305,064)	\$ (292,837)	\$ 25,189	\$ (16,310)	\$ 83,073	\$ (177,429)	\$ 108,906

Dormitory Housing Commission of North Idaho College

FY 2021 Student Union Operations Budget Worksheet (Actual through September 30, 2020)

Item Description	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
INCOME							
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ 2,250
Transfer from Student Services Fund	306,291	-	307,376	287,933	271,099	255,797	231,035
TOTAL INCOME	\$ 306,291	\$ -	\$ 307,376	\$ 287,933	\$ 271,117	\$ 255,797	\$ 233,285
PAYROLL EXPENSES							
Salaries	\$ 153,207	\$ 37,792	\$ 155,606	\$ 155,525	\$ 139,613	\$ 138,813	\$ 120,136
Part-Time Wages	6,600	-	6,615	3,540	2,403	845	3,109
Overtime	1,100	226	1,500	1,015	1,881	250	601
Temporary	-	-	-	-	2,125	-	895
Student Wages	20,645	1,265	23,985	14,217	22,848	12,395	18,151
Employee Benefits - Miscellaneous	875	191	1,000	923	866	840	585
Social Security and Medicare	12,709	2,603	12,019	11,399	10,412	10,080	9,059
Workman's Compensation	5,991	1,243	5,631	5,239	5,065	4,732	3,528
Unemployment	306	69	246	233	162	280	245
Medical Insurance	40,980	9,335	34,146	33,292	29,659	24,184	19,235
Retirement Contribution	18,385	4,539	19,591	19,193	16,954	16,646	14,452
TOTAL PAYROLL EXPENSES	\$ 260,798	\$ 57,263	\$ 260,338	\$ 244,576	\$ 231,988	\$ 209,064	\$ 189,997
ADMINISTRATIVE EXPENSES							
Advertising	\$ 413	\$ 413	\$ -	\$ -	\$ -	\$ -	\$ -
Air Fare	-	-	1,000	248	-	-	556
Artwork	3,500	-	3,500	978	3,174	2,813	4,116
Building Improvement	-	-	-	-	-	-	380
College Car	-	-	-	-	-	-	55
Copy Center	500	216	200	417	508	550	518
Copier Rent	763	191	763	763	525	195	213
Equipment - Purchased	-	-	-	-	-	3,160	1,773
Janitorial Supplies	15,000	891	15,000	13,296	11,532	14,639	14,880
Maintenance Contract	4,500	3,862	4,500	4,103	4,103	4,188	4,225
Memberships	75	-	75	1,189	1,463	1,463	1,410
Office Supplies	1,500	-	1,500	1,919	3,076	510	536
Postage	300	53	300	335	280	240	216
Programming	-	-	-	-	536	1,546	1,474
Receptions	-	-	-	-	19	-	-
Repair Expense	10,583	1,583	11,000	13,472	8,156	12,215	5,917
Services	1,000	-	1,000	-	560	950	248
Software	200	-	200	180	180	180	180
Staff Development	1,500	-	1,500	5,523	402	646	1,137
Subscriptions	200	200	-	-	-	-	-
Supplies	5,459	459	5,500	247	4,328	3,400	3,882
Travel	-	-	1,000	689	286	37	1,572
TOTAL ADMINISTRATIVE EXPENSES	\$ 45,493	\$ 7,867	\$ 47,038	\$ 43,358	\$ 39,128	\$ 46,733	\$ 43,288
TOTAL EXPENSES	\$ 306,291	\$ 65,130	\$ 307,376	\$ 287,933	\$ 271,117	\$ 255,797	\$ 233,285
NET INCOME (LOSS)	\$ -	\$ (65,130)	\$ -	\$ -	\$ -	\$ -	\$ -

Dormitory Housing Commission of North Idaho College

FY 2021 Financial Services Budget Worksheet (Actual through September 30, 2020)

Item Description	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
INCOME							
Interest	\$ 1,000	\$ 405	\$ 3,720	\$ 3,881	\$ 4,909	\$ 2,504	\$ 1,418
TOTAL INCOME	\$ 1,000	\$ 405	\$ 3,720	\$ 3,881	\$ 4,909	\$ 2,504	\$ 1,418
PAYROLL EXPENSES							
Salaries	\$ 62,938	\$ 15,525	\$ 64,070	\$ 64,563	\$ 63,804	\$ 61,392	\$ 54,088
Employee Benefits - Miscellaneous	366	80	448	329	303	210	160
Social Security and Medicare	4,406	1,100	4,901	4,580	4,518	4,268	3,733
Workman's Compensation	346	85	352	355	310	349	221
Unemployment	126	28	96	94	71	123	106
Medical Insurance	16,081	3,664	14,854	15,803	15,956	15,734	15,112
Retirement Contribution	7,515	1,854	8,066	7,925	7,645	7,349	6,474
TOTAL PAYROLL EXPENSES	\$ 91,778	\$ 22,336	\$ 92,789	\$ 93,649	\$ 92,608	\$ 89,425	\$ 79,894
ADMINISTRATIVE EXPENSES							
Copier Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195	\$ 213
Memberships	500	-	500	460	440	440	695
Miscellaneous Expense	-	-	-	-	-	500	-
Office Supplies	600	25	1,000	-	38	17	190
Receptions	-	-	-	-	-	-	750
Staff Development	-	-	-	-	-	275	-
Supplies	500	-	2,000	-	-	-	-
TOTAL ADMINISTRATIVE EXPENSES	\$ 1,600	\$ 25	\$ 3,500	\$ 460	\$ 478	\$ 1,427	\$ 1,848
TOTAL EXPENSES	\$ 93,378	\$ 22,361	\$ 96,289	\$ 94,109	\$ 93,087	\$ 90,852	\$ 81,742
NET INCOME (LOSS)	\$ (92,378)	\$ (21,955)	\$ (92,569)	\$ (90,228)	\$ (88,178)	\$ (88,348)	\$ (80,324)

Dormitory Housing Commission of North Idaho College
FY 2021 Student Wellness & Recreation Center Budget Worksheet (Actual through September 30, 2020)

Item Description	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
SALES & RENTALS							
Student Fees	\$ 405,957	\$ 222,278	\$ 405,957	\$ 446,107	\$ 472,042	\$ 493,457	\$ 542,866
Student Memberships	3,947	823	6,300	7,338	9,876	9,677	-
Employee (Full-Time)+Spouse Memberships	21,602	5,384	31,200	18,251	20,132	17,704	-
Employee (Other) Memberships	27	-	-	11	-	774	-
Alumni Memberships	717	660	825	1,102	858	585	-
Higher-Ed Partner Memberships	109	(165)	500	659	545	443	-
Community Fitness Pass	-	-	650	874	2,260	330	-
Guest / Day-Use Fees	127	21	1,500	1,624	2,004	2,081	-
Rock-Climbing Wall Utilization Fees	2,147	95	3,000	5,336	3,997	1,945	-
Fitness Programming Fees	9,060	-	13,500	15,081	11,181	1,581	-
Equipment Rentals	88,962	81,439	54,000	58,787	-	-	-
Facility Rental Fees	2,264	2,264	5,000	5,610	5,020	3,515	-
Camp Fees (External)	-	-	-	-	-	118	-
Self-Programmed Fees	2,060	460	8,500	10,671	(95)	125	-
Physical Education Fees	2,000	-	4,000	6,550	5,654	10,382	-
Merchandise (Clothing/Sundries/Beverages)	5,139	4,453	3,000	4,704	892	1,071	-
Trips	5,000	4,000	6,000	6,070	-	-	-
Other Income	1,155	155	1,500	1,839	-	-	-
Work Study	-	-	32,579	-	-	-	-
Miscellaneous Income	7	7	-	5,280	473	1,116	-
TOTAL INCOME	\$ 550,280	\$ 321,874	\$ 578,012	\$ 595,894	\$ 534,839	\$ 544,903	\$ 542,866
COST OF SALES							
Merchandise	\$ 2,386	\$ 1,386	\$ 1,000	\$ 2,282	\$ 1,545	\$ 939	\$ -
TOTAL COST OF SALES	\$ 2,386	\$ 1,386	\$ 1,000	\$ 2,282	\$ 1,545	\$ 939	\$ -
GROSS PROFIT	\$ 547,893	\$ 320,487	\$ 577,012	\$ 593,612	\$ 533,294	\$ 543,965	\$ 542,866
PERSONNEL EXPENSES							
Salaries - Professional	\$ 83,810	\$ 20,658	\$ 85,910	\$ 65,219	\$ 81,292	\$ 79,826	\$ 26,155
Part-Time Wages	43,019	12,247	47,540	45,718	30,886	25,551	-
Temporary	-	-	-	2,631	2,631	-	-
Student Wages	45,685	8,685	55,836	68,481	60,731	69,735	-
Employee Benefits - Miscellaneous	619	140	540	415	454	305	73
Social Security and Medicare	9,470	2,426	10,209	8,598	8,324	10,410	1,731
Workman's Compensation	2,548	584	2,839	2,661	2,444	2,798	107
Unemployment	249	61	200	170	129	290	52
Medical Insurance	19,530	4,408	25,378	14,283	19,306	17,815	6,870
Retirement Contribution	9,989	2,464	10,816	8,292	10,075	9,555	3,131
TOTAL PERSONNEL EXPENSES	\$ 214,920	\$ 51,673	\$ 239,268	\$ 216,469	\$ 216,273	\$ 216,285	\$ 38,119
ADMINISTRATIVE EXPENSES							
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 96	\$ 553	\$ -
Air Fare	-	-	-	-	-	327	705
Artwork	-	-	-	-	-	263	-
Bank and Credit Card Fees	4,127	2,254	3,300	3,744	2,724	2,327	-
Cable Television	1,413	352	1,377	1,368	1,311	510	-
Cash Over / Short	309	269	50	(203)	19	29	-
College Car	633	133	3,500	4,225	372	127	-
Contracts	13,639	3,299	18,851	17,221	-	-	-
Copy Center	331	131	200	188	245	633	38
Equipment / Furniture	1,807	257	-	-	-	-	70,642
Janitorial Supplies	4,701	3,751	2,500	1,857	1,966	-	-
Maintenance Contract	800	-	5,000	4,564	4,559	3,064	-
Memberships	-	-	800	763	613	1,050	-
Office Supplies	624	74	900	1,330	521	789	-
Planning & Design	82	2	-	-	-	888	(61,471)
Postage	-	-	50	94	-	-	-
Receptions	-	-	-	-	-	181	-
Recruiting	525	-	525	525	525	350	-
Repair Expense	2,809	127	3,000	2,031	3,943	1,683	-
Services	600	-	2,610	597	-	-	7,998
Software	7,200	7,200	7,200	7,200	7,400	8,150	600
Staff Development	500	-	1,000	909	406	1,076	525
Subscriptions	700	-	700	450	200	-	-
Supplies	11,159	5,340	5,000	10,028	2,842	8,827	6,083
Telephone	1,158	341	1,325	1,354	1,500	1,568	138
Travel	-	-	-	501	-	849	1,339
TOTAL ADMINISTRATIVE EXPENSES	\$ 53,118	\$ 23,531	\$ 57,888	\$ 58,746	\$ 29,243	\$ 33,242	\$ 26,597
NET FROM OPERATIONS	\$ 279,856	\$ 245,283	\$ 279,856	\$ 318,397	\$ 287,779	\$ 294,438	\$ 478,150
DEBT-SERVICE EXPENSE							
Debt Service - Interest / Principal	\$ 279,856	\$ 279,856	\$ 279,856	\$ 245,666	\$ 258,866	\$ 287,537	\$ 303,651
TOTAL DEBT-SERVICE EXPENSE	\$ 279,856	\$ 279,856	\$ 279,856	\$ 245,666	\$ 258,866	\$ 287,537	\$ 303,651
NET INCOME (LOSS)	\$ 0	\$ (34,573)	\$ 0	\$ 72,730	\$ 28,912	\$ 6,901	\$ 174,499

**Dormitory Housing Commission of North Idaho College
FY 2021 Student Services Fee Fund (Student Union Fee) Budget Worksheet (Actual through September 30, 2020)**

Item Description	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
Student Count	4,666	2,555	4,666	5,128	5,426	5,672	6,240
Semester Rate	\$93	\$93	\$93	\$93	\$93	\$93	\$93
Total Student Fees	\$ 433,954	\$ 237,607	\$ 433,954	\$ 476,873	\$ 504,596	\$ 527,488	\$ 580,305
Total Income	\$ 433,954	\$ 237,607	\$ 433,954	\$ 476,873	\$ 504,596	\$ 527,488	\$ 580,305
Furniture Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 41,269	\$ 59,893	\$ 9,048
Miscellaneous Expenditure	88,850	-	88,850	-	20,112	2,378	53
Transfer to Student Union Operations	306,291	65,130	307,376	287,933	271,099	255,797	231,035
Debt-Service Expenditure	414,260	-	414,260	408,961	412,789	408,999	353,850
Total Expenditures	\$ 809,401	\$ 65,130	\$ 810,486	\$ 696,894	\$ 745,269	\$ 727,067	\$ 593,985
Net Income	\$ (375,447)	\$ 172,477	\$ (376,531)	\$ (220,021)	\$ (240,673)	\$ (199,579)	\$ (13,680)
Expenditure Listing							
	FY 2021 Forecast	FY 2021 Actual	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
Residence Hall Carpets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residence Hall Surveillance System	-	-	-	-	-	-	-
Residence Hall Interior Paint	-	-	-	-	-	-	-
Residence Hall Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Union Refresh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Union Water Heater	16,310	-	16,310	-	-	-	-
Student Union Boiler Replacement (2)	64,040	-	64,040	-	-	-	-
Student Union Engineering Services	8,500	-	8,500	-	-	-	-
Student Union Conference Room Tables	-	-	-	-	-	-	-
Student Union HVAC Controls	-	-	-	-	-	-	-
Student Union (Kitchen Floor)	-	-	-	-	9,147	-	-
Student Union Miscellaneous	-	-	-	-	10,965	-	53
Student Union Furniture Replacement	-	-	-	-	41,269	59,893	-
Student Union Door Replacement (Bookstore)	-	-	-	-	-	-	9,048
Student Union Subtotal:	\$ 88,850	\$ -	\$ 88,850	\$ -	\$ 61,381	\$ 59,893	\$ 9,100
Student Union Personnel / Other Income	\$ 260,798	\$ 57,263	\$ 260,338	\$ 244,576	\$ 231,970	\$ 209,064	\$ 187,747
Student Union Administrative	45,493	7,867	47,038	43,358	39,128	46,733	43,288
Student Union Personnel/Administrative Subtotal:	\$ 306,291	\$ 65,130	\$ 307,376	\$ 287,933	\$ 271,099	\$ 255,797	\$ 231,035
Combined - Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,378	\$ -
Combined - Other Expenses Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,378	\$ -
Building Debt Service	\$ 414,260	\$ -	\$ 414,260	\$ 408,961	\$ 412,789	\$ 408,999	\$ 353,850
Building Debt Service Subtotal:	\$ 414,260	\$ -	\$ 414,260	\$ 408,961	\$ 412,789	\$ 408,999	\$ 353,850
Total Expenses	\$ 809,401	\$ 65,130	\$ 810,486	\$ 696,894	\$ 745,269	\$ 727,067	\$ 593,985