



**BOARD OF TRUSTEES
REGULAR MEETING
May 14, 2026
AGENDA**

Board of Trustees
Jim Reames, Chair
Nicole Bradshaw, Vice Chair
Molly Lentz, Sec/Treas
Cherie Buckner-Webb
David Bishop

CWI MISSION

The College of Western Idaho is committed to empowering students to succeed by providing affordable and accessible education to advance the local and global workforce

**CWI Nampa Campus Academic Building
Room 122
3:00PM**

- I. CALL TO ORDER (Chair)
 - A. Pledge of Allegiance
 - B. CWI Mission Statement
 - C. Introduction of Visitors
 - D. Public Comment

- II. CONSENT AGENDA (Chair Reames) – ACTION ITEM
April 2026 Minutes, Treasurer’s Report, COP Intent to Renew, Audit Engagement Letter, Capital Projects Budget to Actuals Report, Conflict of Interest Disclosure

- III. PRESIDENT’S REPORT (President Jones)

- IV. FY24-26 STRATEGIC PLAN PROGRESS REPORT (President Jones)

- V. COOPERATIVE PURCHASING (GC Fontaine) - ACTION ITEM

- VI. CHAIR’S REPORT (Chair)

- VII. ADJOURNMENT



Board of Trustees Monthly Meeting

Call to Order



PLEDGE OF ALLEGIANCE



MISSION

College of Western Idaho is committed to empowering students to succeed by providing affordable and accessible education to advance the local and global workforce.



Introduction of Visitors



Public Comment

Individuals wishing to submit input to the Board may do so by submitting a comment in writing to the address included in the meeting Notice. The Board Chair will share properly submitted comments during the “Public Comment” portion of the agenda. Individuals are not invited to speak openly in a public meeting in order to effectuate a timely and efficient meeting. The failure to submit a public comment by the deadline included in the Notice may result in non-disclosure of the public comment. The Board Chair retains discretion to refrain from sharing any public comment that is unduly disruptive to the meeting. The Board shall not respond to the public comment and may only address the subject matter of the comment if it is included in a properly noticed agenda.

CONSENT AGENDA

SUMMARY/DISCUSSION

- Minutes from the previous Board meeting are included for Board consideration.
- Treasurer's Report. Idaho Code (57-135) requires that the Board shall receive this report monthly with governing board materials. This report shows the College's current cash position.
- COP Intent to Renew.
- Audit Engagement Letter.
- Capital Projects Budget to Actuals and percent completion to date.
- Conflict of Interest Disclosure.



**BOARD OF TRUSTEES
REGULAR MEETING**

**April 9, 2026
Minutes**

Board of Trustees
Jim Reames, Chair
Nicole Bradshaw, Vice Chair
Molly Lentz, Sec/Treas
Cherie Buckner-Webb
David Bishop

CWI MISSION

The College of Western Idaho is committed to empowering students to succeed by providing affordable and accessible education to advance the local and global workforce

**CWI Nampa Campus Academic Building
Room 122
3:00PM**

ATTENDANCE:

Jim Reames, Chair
Nicole Bradshaw, Vice Chair
David Bishop, Trustee
Cherie Buckner-Webb, Trustee

I. CALL TO ORDER

Chair Reames called the meeting to order. The Pledge of Allegiance was recited. Trustee Bishop recited the CWI mission statement. No visitor introductions were made, and no public comments were received.

II. CONSENT AGENDA

- A. March 2026 Minutes
- B. Treasurer's Report
- C. Capital Projects Budget to Actuals Report

MS (Bishop / Bradshaw): To approve the consent agenda as presented. The motion carried.

III. PRESIDENT'S REPORT

President Jones reported that the legislative session concluded with a 3% higher education budget reduction, but community colleges were spared an additional 2% cut. He also highlighted the recent naming of the Micron Academic Center, noting it as a reflection of a long-standing partnership that supports high-demand programs and strengthens the regional workforce pipeline. In addition, President Jones shared that the institution's fourth annual Giving Day on April 7 raised just under \$44,000 from more than 160 individual donors, emphasizing both the financial support and the importance of building lasting community relationships.

Vice Chair Bradshaw – Question: How does this year's Giving Day compare to years prior?

Vice President Arstein – Answer: We have seen an increase of donors since we started three years ago with only 50 donors to where we are today with 167.

IV. LEGISLATIVE UPDATE

President Jones summarized the legislative session as one focused on fiscal restraint driven by revenue concerns and federal tax policy alignment, resulting in across-the-board funding reductions despite Idaho's stable economy and continued enrollment growth at community colleges. These decisions included a 0% salary adjustment for public employees alongside rising benefit costs,

increasing financial pressure on the institution. Approximately 40% of the college's budget is determined by legislative funding, and the President emphasized that these policy decisions do not reflect the college's performance or value. The administration is developing a budget that avoids job losses, continues advocacy efforts, maintains strong fundraising, and may consider tuition or fee adjustments to sustain operations and educational quality.

V. MALLARD LEASE EXTENSION

Vice President Miller presented a request to extend the lease for the Mallard Building due to a one-year delay in the planned move to the Boise facility. While staff initially explored relocating Mallard functions to the Pintail Building, the Adult Education team raised concerns that reduced space would limit student capacity and potentially jeopardize funding, noting that the Boise location serves more than 2,000 Adult Education students alone, in addition to CNA, Academic Transfer, and Workforce Development programs. The current lease expires May 31, and staff proposed a 13-month extension retaining approximately 10,000 square feet while surrendering 7,000 square feet. The estimated cost of the one-year extension is approximately \$220,000.

Vice Chair Bradshaw – Question: Two Questions, the \$200,000 plus is not currently budgeted, correct? Also, what is in place to ensure that we are on track to move out after the proposed 13-month extension?

Vice President Miller – Answer: Correct, and the Adult Education program will be moving into the new Boise location June 13th of 2027 before the end of our extension.

Vice Chair Bradshaw – Question: Is the funding dependent on the address or the physical location?

Vice President Miller – Answer: No, it is dependent on the number of classrooms.

MS (Bradshaw / Bishop): To approve draw from capital project reserves in the amount of \$220,000 to fund the Mallard Lease extension, as presented. The motion carried.

MS (Bishop / Bradshaw): To approve the Mallard Lease Extension as presented. The motion carried.

VI. NAMING – HEALTH SCIENCES BUILDING

Vice President Arstein requested approval to name the Health and Science Building the Norco Health and Science Building. This naming completes the first phase of the *Powering the Treasure Valley* campaign, resulting in leadership gifts for all campus buildings. Norco's contribution is part of a bundled partnership with St. Alphonsus and St. Luke's. Norco was recognized as a long-standing local business, making the naming appropriate for the Health & Science facility.

MS (Bradshaw / Bishop): To approve naming the new health sciences building the Norco Health & Science Building. The motion carried.

VII. FINANCE & BUDGET

Vice President Kline presented the FY26 budget associated with the acquisition of the Ford Idaho Center. Due to transition expenses, previously absorbed state budget cuts, and projected spending nearing current expenditure authority, an increase in expenditure authority for the current fiscal year was requested to avoid further departmental budget reductions. The proposal is to temporarily draw from the sustainability reserve, with a plan to replenish and adjust the reserve target in the next budget cycle to reflect the addition of the Ford Idaho Center as a permanent asset.

Several one-time transition costs were outlined, including an appraisal of the facility, project management support through Skill Navigators, accounting guidance from Eide Bailly, consultant and

legal assistance related to RFP development for the expiring OVG contract and potential land leases, updates to the campus master plan, wayfinding and signage, and a three-month engagement with Alvarez & Marsal to assess finances, sponsorships, and campus integration strategies. Many of these costs span multiple years or may not be fully expended in the current fiscal year.

Ongoing obligations related to the acquisition include property insurance; grounds maintenance, increased audit fees, and future incentive payments tied to the OVG contract cycle. A contingency was included to address potential overrun or unforeseen needs. Collectively, these items support a requested increase in expenditure authority of \$812,130 for the current fiscal year to manage the Ford Idaho Center transition.

Vice Chair Bradshaw – Question: Is OVG on the same fiscal year as CWI that ends in June?

Vice President Kline – Answer: Correct.

Vice Chair Bradshaw – Question: Has some of this spending already occurred?

Vice President Kline – Answer: Correct. This is a mix of expenditures incurred, and then our projection of what will occur.

Vice Chair Bradshaw – Question: How does an RFP cost \$50,000 per month?

Vice President Kline – Answer: This is legal advice, and the \$50,000 is the max amount we could spend in one month.

Chair Reames – Question: What is the approximate value of the revenue of the Ford Idaho Center contract?

Vice President Kline – Answer: Approximately \$22 million.

Vice Chair Bradshaw – Question: Are these expenses in addition to the ones we have already approved in prior meetings?

Vice President Kline – Answer: Correct, these are in CWI expenses that are in addition to OVG expenses.

Vice Chair Bradshaw – Question: What is the time frame for those additional expenses to be paid back to the reserve fund?

Vice President Kline – Answer: They will be restored July 1.

MS (Bradshaw / Bishop): To approve the expenses for the Ford Idaho Center for FY26 as presented. The motion carried.

Vice President Kline gave an overview of the FY27 budget, developed under significant constraints, including a 3% state budget cut, elimination of the enrollment workload adjustment, and the transition to an outcomes-based funding model that removes the direct link between enrollment growth and state funding. At the same time, the institution experienced rising fixed costs, including a 15% increase in employer health care rates, the opening of the Student Success Center, and debt service for the Boise project. As a result, no new funds were available, and no new budget requests were funded for the year.

Vice Chair Bradshaw – Question: Are there any change that CWI could make to control the cost of healthcare?

Vice President Kline – Answer: We would have to leave the State Healthcare system to take control with no guarantee that it would save our employees money.

Vice President Kline reviewed the college's budget structure, including the General Fund, self-supporting student fees, CTE, Plant, and STEM funds, and approved the creation of a new auxiliary fund to operate a self-sustaining venue with separately tracked revenues, expenses, and indirect costs. The FY27 budget assumes 3% enrollment growth, while state appropriations reflect a net reduction of about \$552,000 despite partial funding for benefit increases. Property tax revenue

is projected to increase by \$457,000 based on a 3% levy increase and new construction, and course and program fees are expected to increase by \$504,000, while Workforce Development funding remains flat and interest income declines. The budget includes \$25 million in projected auxiliary revenue for operation of the Ford Idaho Center, with spending authority limited to actual revenue received and a balanced auxiliary budget planned for presentation in June. Planned expenditures include Student Success Center occupancy costs, COP debt service, and rising fixed costs, partially offset by savings from software consolidation and transitioning phone services to Microsoft Teams. Employer health insurance costs increased by 14.4%, with employees absorbing an average 8% increase, and due to the lack of state funding for Career Equity Compensation, administration proposed using \$477,000 from reserves for one-time employee payments to help offset benefit increases.

Trustee Bishop – Question: If this one-time payment is for employee retention, do you know what the cost would be to bring on a new employee to CWI?

Vice President Kline – Answer: No, we have not calculated that number, but it is a good point to bring up.

Vice Chair Bradshaw – Question: When will the State normally send out its increases to employees?

Vice President Kline – Answer: Traditionally July 1 would be the effective date.

Vice Chair Bradshaw – Question: And this would be an increase to their base compensations to compensate the increase to their medical increases?

Vice President Kline – Answer: Correct.

Vice Chair Bradshaw – Question: How did you come to the final number for that one-time payment?

Vice President Kline – Answer: We modeled it after looking at the highest increase of about \$660. So, after taxes are withheld from a \$1000 payout, our employees will still be covered.

Vice Chair Bradshaw – Question: Did most employees get an increase last year?

Vice President Kline – Answer: Correct.

Chair Reames – Question: Are certain employees on contracts?

Vice President Kline – Answer: We do have Adjuncts that are on contracts, and employees that are on contingent funding such as grants and other sources, but we have moved away from employee contracts.

The budget review explained the strategic use of reserves for one-time expenses, including expiring leases and remaining costs of the Collegis student lifecycle contract, which are not expected to continue beyond the current year. The budget includes carry forward funding to allow delayed or multi-year projects to proceed and reflects a more aggressive approach that assumes enrollment growth to offset state funding reductions. Projected revenues total \$92.7 million, while expenses are estimated at \$99.1 million, creating a \$6.4 million gap. To close this gap, a 10% tuition and fee increase is proposed, bringing the rate to \$172 per credit hour, which remains below inflation-adjusted levels and less than half the cost of four-year institutions; combined with approximately \$3.1 million in reserves, this approach balances the budget.

Chair Reames – Question: Do you know what that means for the average student annually?

Vice President Kline – Answer: It would be a 10% increase per semester.

Vice President Kline then presented the proposed tuition and fee adjustments within a balanced financial framework, reflecting a \$99.1 million general fund budget, \$25 million in auxiliary operations, and \$9 million in private funds and grants, resulting in an estimated total enterprise budget of \$133 million.

MS (Bishop / Bradshaw): To approve the 2026-27 tuition and fee rates as presented. The motion carried.

MS (Bradshaw / Bishop): To approve one-time payments to employees in FY27 as presented. The motion carried.

VIII. SECOND AMENDMENT TO PRESIDENTIAL EMPLOYMENT AGREEMENT

General Counsel Fontaine presented a proposed non-substantive amendment to the President's employment agreement. She explained that the amendment does not change compensation amounts, payment timing, or any material contract terms, but instead updates the agreement to reflect the availability of a new employer contribution account (PERSI 401(k)) after a previously used account became unavailable. The amendment also authorizes the Board Chair to approve future non-substantive administrative changes that do not affect significant terms of the contract.

MS (Bishop / Bradshaw): To approve the Second Amendment to the President's Employment Agreement as presented and to delegate authority to Board Chair to execute any additional amendments proposing non-substantive changes to the President's Employment Agreement. The motion carried.

IX. CHAIR'S REPORT

Chair Reames shared positive reflections on attending a recent event at Micron, noting the value of seeing the community come together. Major partners such as Norco, Cap Ed, Micron, and Simplot were recognized as key stakeholders investing in the region and supporting ongoing efforts. The Chair emphasized that progress is the result of collective work rather than individual efforts and expressed appreciation to all contributors.

X. ADJOURNMENT

The meeting adjourned at 4:39pm.

Molly Lentz
Board Secretary



Board of Trustees

Treasurer's Report May 14, 2026

Ken Kline

TREASURER'S MONTHLY REPORT

Institution	Balance March 31, 2026*
U.S. Bank Checking Account	4,997,327
U.S. Bank/PFM Institutional Investment Account (Market)	43,072,453
U.S. Bank/PFM Construction Investment Account (Market) – 2022 COP	109
U.S Bank Construction Fund – 2025 COP	21,862,381
U.S. Bank 2018 COP Debt Service Account	217,554
U.S. Bank 2022 COP Debt Service Account	3,213
U.S. Bank 2025 COP Debt Service Account	-
OVG Held CWI Funds	Pending Reconciliation
Local Government Investment Pool	59,496,225
Total	\$129,649,262

57-135. TREASURER'S MONTHLY REPORT. If not otherwise required by statute to report information about the financial affairs of a political subdivision, it shall be the duty of the treasurer to file a report in writing with the governing board no later than the last business day of each month, showing exactly how much cash is in the treasury and in what financial institutions such funds may be deposited or invested as of the last day of the preceding month. Such reports shall be included with materials related to the next governing board meeting agenda at which it may be examined by the governing board. If the governing board shall find that the treasurer has willfully made any false statement therein, he may be suspended or removed from office in accordance with applicable provisions of law.

History: [57-135, added 1921, ch. 256, sec. 31, p. 557; I.C.A., sec. 55-134; am. 2017, ch. 129, sec. 3, p. 304.]

* April financial statements were not available by the May due date for Board materials.



CASH BALANCES

	Balance March 31, 2026
Cash Available	\$129,649,262
Less: COP Proceeds Dedicated for Capital Projects / Debt Payments	21,862,490
Debt Service Accounts	220,767
Grant and Restricted Cash	5,900,000
“Discretionary” Cash Available	101,666,005
Less: Capital Projects BOT Approved Allocation	20,054,474
FY25 Sustainability Reserve	29,280,000
Balance (Working Capital and Reserves)*	\$52,331,531
Working capital and reserves = 6.5 months of operating expenses (target = 6 months \$42M +/- 5%).**	

- *Balance includes funds that have restricted uses such as CTE state funding and course fees.

DESIGNATED RESERVE FUNDS

Account	Balance March 31, 2026
COP Proceeds Dedicated for Capital Projects / Debt Payments	21,862,490
Debt Service Accounts	220,767
Grants and Restricted Cash	5,900,000
Capital Projects BOT Allocation	20,054,474
Sustainability Reserve	29,280,000
FIC	1,000,000
Total	\$77,317,731

These reserves are Board or contractually designated and largely restricted in use.

COP Proceeds: Remaining balance for COP issuance.

Debt Service Accounts: Restricted cash accounts set aside solely to ensure timely payment of principal and interest on your COPs.

Grants and Restricted Cash: Restricted based on the source.

Capital Projects BOT Allocation – Balance of Board approved \$30M less expenditures incurred.

Sustainability Reserve – Contingency in the event of revenue shortfall or state budget reduction.

FIC – Maintain adequate cash flow to support FIC operations.



DESIGNATED RESERVE FUNDS

Account	Balance March 31, 2026
Infrastructure/Capital Reserve	20,054,474
Sustainability Reserve	29,280,000
Total	\$49,334,474

Infrastructure/Capital Reserve – Balance of Board approved \$30M less expenditures incurred

- \$4.55M Health & Sciences (\$1,163,583 expended)
- \$4.55M Horticulture & Ag Science (\$780,837 expended)
- \$6.99M Student Learning Hub (\$323,308 expended)
- \$13.91M Boise Center (\$7,677,798 expended)

Sustainability Reserve – Contingency in the event of revenue shortfall or state budget reduction



Board of Trustees

Finance Report

May 14, 2026

Ken Kline

CERTIFICATES OF PARTICIPATION (COP) INTENT TO RENEW

Each year in June, the College is required to notify U.S. Bank of its intent to renew the 2018 COP, the 2022 COP and the 2025 COP lease agreements and confirmation of appropriation of funds. The College will provide to U.S. Bank the *Notice of Intent to Renew* for each COP upon Board approval. The *Notice of Renewal* will be brought to the Board for approval at the June Board of Trustees meeting.

- **2018 COP** –Notice of Intent to Renew
 - 2018 purchase of Aspen Creek complex
 - Total COP \$13.2M
 - 8 lease payments remaining
 - \$1.1 million per year
 - \$8.8 million lease balance including principal and interest as of 06.30.26
- **2022 COP** –Notice of Intent to Renew
 - Horticulture/Health & Science Improvements on Nampa Campus
 - Total COP \$30M
 - 27 lease payments remaining
 - \$1.9 million per year
 - \$52.8 million lease balance including principal and interest as of 06.30.26
- **2025 COP** –Notice of Intent to Renew
 - Boise Center
 - Total COP \$23.5M
 - 30 lease payments remaining
 - \$1.5 million per year
 - \$44.5 million lease balance including principal and interest as of 06.30.26

FORM OF NOTICE OF INTENT TO RENEW

TO: U.S. Bank National Association, as Lessor (“Bank”)

DATE: May 14, 2026

RE: Annual Appropriation Lease Agreement dated September 25, 2018 (the “Appropriation Lease”), between College of Western Idaho, as lessee (“CWI”), and Bank, as lessor, related to the College of Western Idaho Annual Appropriation Certificates of Participation, Series 2018, dated September 25, 2018, issued pursuant to the Annual Appropriation Trust Indenture dated September 25, 2018 (the “Trust Indenture”), among CWI, the Bank, and U.S. Bank National Association, as trustee (the “Trustee”)

NOTICE IS HEREBY GIVEN pursuant to Section 5.1 of the Appropriation Lease of CWI’s intent to renew the Appropriation Lease for the one-year period commencing July 1, 2026, through June 30, 2027 (the “Renewal Term”), conditioned upon appropriation by CWI’s Board of Trustees of funds in the amount of the Lease Payments due under the Appropriation Lease during the Renewal Term. Upon such appropriation, no later than June 30, 2026, CWI shall deliver its Notice of Renewal to the Bank, together with a copy of the Board’s resolution appropriating sufficient funds to pay the Lease Payments due for the Renewal Period.

In the event funds to renew the Appropriation Lease are not appropriated by CWI’s Board of Trustees as set forth above, the obligation of CWI to make Lease Payments extends only through the current Lease Term; such obligation terminates at the expiration of the current Lease Term. In such event, CWI shall timely notify Bank that CWI has elected to not renew the Appropriation Lease for an additional Renewal Term, and an Event of Nonrenewal shall be deemed to have occurred and Bank may exercise the remedies provided under the Appropriation Lease, and under the Trust Indenture, as Trustee.

By execution of the Acknowledgment and Consent below, CWI requests Bank to acknowledge timely receipt of this Notice of Intent to Renew and consent to the renewal of the Appropriation Lease conditioned upon timely receipt from CWI of the Notice of Renewal.

Capitalized terms used in this notice and not defined herein shall have the meanings assigned to such terms in the Trust Indenture.

COLLEGE OF WESTERN IDAHO



FORM OF NOTICE OF INTENT TO RENEW

TO: U.S. Bank Trust Company, National Association, as Lessor (“Bank”)
U.S. Bank Trust Company, National Association, as Trustee (“Trustee”)

DATE: May 14, 2026

RE: Annual Appropriation Lease Agreement dated November 30, 2022 (the “Appropriation Lease”), between College of Western Idaho, as lessee (the “CWI”), and Bank, as lessor, related to the College of Western Idaho Annual Appropriation Certificates of Participation, Series 2022, dated November 30, 2022, issued pursuant to the Annual Appropriation Trust Indenture dated November 30, 2022 (the “Trust Indenture”), among CWI, Bank, and Trustee

NOTICE IS HEREBY GIVEN pursuant to Section 5.1 of the Appropriation Lease of CWI’s intent to renew the Appropriation Lease for the one-year period commencing July 1, 2026, through June 30, 2027 (the “Renewal Term”), conditioned upon appropriation by Board of Trustees of CWI of funds in the amount of the Lease Payments due under the Appropriation Lease during the Renewal Term. Upon such appropriation, no later than June 30, 2026, CWI shall deliver its Notice of Renewal to Bank and Trustee, together with a copy of the Board of Trustee’s official action appropriating sufficient funds to pay the Lease Payments due for the Renewal Period.

In the event funds to renew the Appropriation Lease are not appropriated by Board of Trustees of CWI as set forth above, the obligation of CWI to make Lease Payments extends only through the current Lease Term; such obligation terminates at the expiration of the current Lease Term. In such event, CWI shall timely notify Bank and Trustee that CWI has elected to not renew the Appropriation Lease for an additional Renewal Term, and an Event of Nonrenewal shall be deemed to have occurred, and Bank may exercise the remedies provided under the Appropriation Lease, and the Trust, as provided under the Trust Indenture.

By execution of the applicable Acknowledgment and Consent below, CWI requests Bank and Trustee to acknowledge timely receipt of this Notice of Intent to Renew and consent to the renewal of the Appropriation Lease conditioned upon timely receipt from CWI of the Notice of Renewal.

Capitalized terms used in this notice and not defined herein shall have the meanings assigned to such terms in the Trust Indenture.



FORM OF NOTICE OF INTENT TO RENEW

TO: U.S. Bank Trust Company National Association, as Lessor (“Bank”)
U.S. Bank Trust Company, National Association as Trustee (“Trustee”)

DATE: May 14, 2026

RE: Annual Appropriation Lease Agreement dated November [18], 2025 (the “Appropriation Lease”) between the College of Western Idaho, as lessee (the “CWI”), and Bank, as lessor, related to the College of Western Idaho Annual Appropriation Certificates of Participation, Series 2025, dated November [18], 2025, issued pursuant to the annual Appropriation Trust Indenture dated November [18], 2025 (the “Trust Indenture”), among CWI, Bank, and Trustee

NOTICE IS HEREBY GIVEN pursuant to Section 5.1 of the Appropriation Lease of CWI’s intent to renew the Appropriation Lease for the one-year period commencing July 1, 2026, through June 30, 2027 (the “Renewal Term”) and CWI hereby confirms that the Board of Trustees shall consider at a meeting an appropriation of funds sufficient to pay Lease Payments for the Renewal Term or, alternatively, notify Bank and Trustee that CWI has elected not to renew the Appropriation Lease. This Notice of Intent to Renew is conditioned upon appropriation by the Board of Trustees of funds in the amount of the Lease Payments due under the Appropriation Lease during the Renewal Term. Upon such appropriation, no later than June 30, 2026, CWI shall deliver its Notice of Renewal to Bank and Trustee, together with a copy of the Board of Trustees’ official action appropriating sufficient funds to pay the Lease Payment due for the Renewal Period.

In the event funds to renew the Appropriation Lease are not appropriated by Board of Trustees of CWI as set forth above, the obligation of CWI to make Lease Payments extends only through the current Lease Term; such obligation terminates at the expiration of the current Lease Term. In such event, CWI shall timely notify Bank and Trustee that CWI has elected to not renew the Appropriation Lease for an additional Renewal Term, and an Event of Nonrenewal shall be deemed to have occurred and Bank may exercise the remedies provided under the Appropriation Lease, and the Trustee, as provided under the Trust Indenture.

By execution of the applicable Acknowledgement and Consent below, CWI requests Bank and Trustee to acknowledge timely receipt of this Notice of Intent to Renew and consent to the renewal of the Appropriation Lease conditioned upon timely receipt from CWI of the Notice of Renewal.

Capitalized terms used in this notice and not defined herein shall have the meanings assigned to such terms in the Trust Indenture.



March 9, 2026

To the Board of Trustees
College of Western Idaho
Nampa, Idaho

This letter is provided in connection with our engagement to audit the financial statements and to audit compliance over major federal award programs of College of Western Idaho as of and for the year ended June 30, 2026. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit, the compliance audit, and the planned scope and timing of our audits, including significant risks we have identified.

Our Responsibilities

As stated in our statement of work dated March 9, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), for the purpose of forming and expressing opinions on the financial statements and on major federal award program compliance. Our audits do not relieve you or management of your respective responsibilities.

Our responsibility as it relates to the schedule of expenditures of federal awards is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether it is presented fairly in all material respects in relation to the financial statements as a whole.

Planned Scope of the Audit

Our audits will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit procedures will also include determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance.

Our audits will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements, the risk of material noncompliance in the major federal award programs, and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit, any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views related to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." Although we are currently in the planning stage of our audit, we have preliminarily identified the following significant risks that require special audit consideration.

- Management override of controls is considered an inherent risk according to GAAS
- Revenue recognition
- Allowance for doubtful account on student accounts
- Significant estimates related to pension and OPEB liabilities and related deferred inflow/outflow of resources

We expect to begin our audit of the federal programs in June and our audit of the financial statements in September.

This information is intended solely for the information and use of the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Boise, Idaho

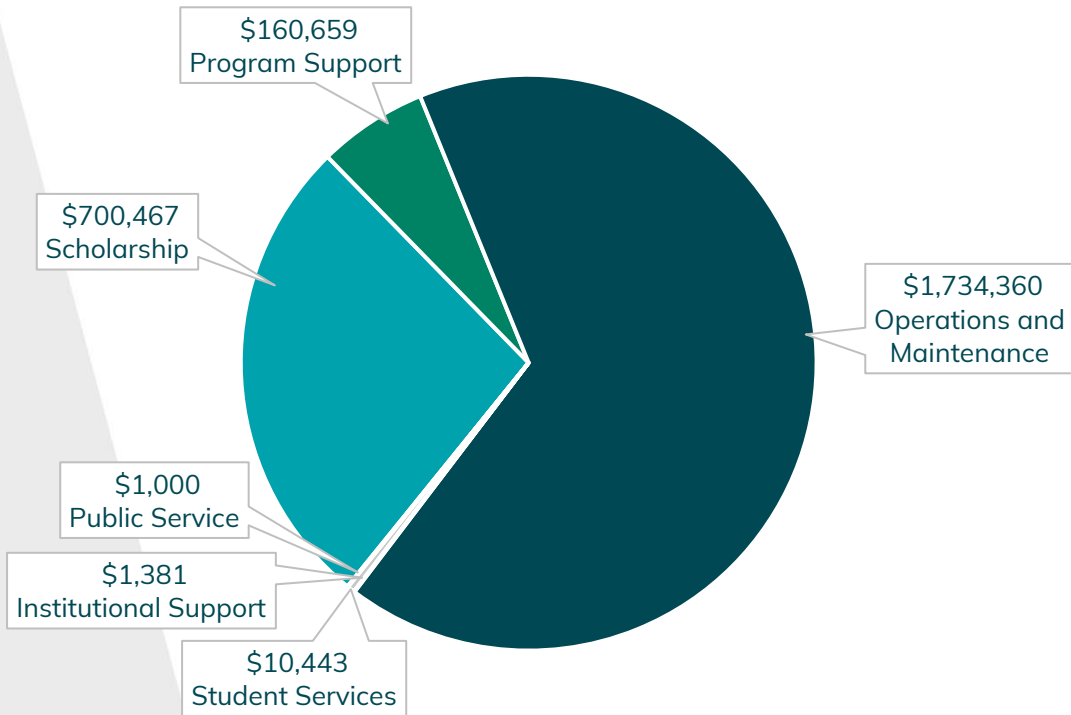
FY26 CWI FOUNDATION & GRANT FUNDING

AS OF 3/31/26

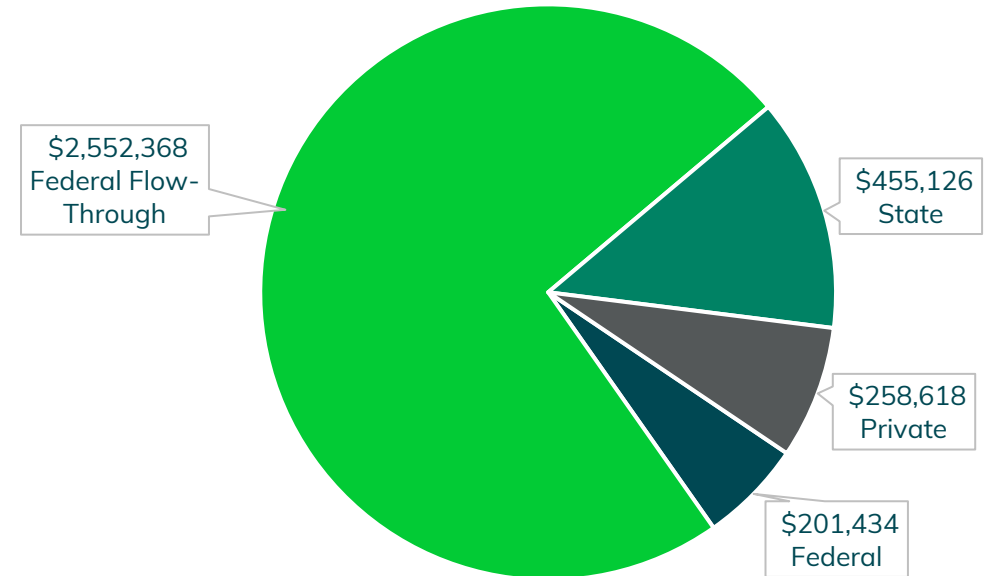
CWI Foundation Funding: \$2,608,310

Grant Funding: \$3,467,546

Funding Area



By Funding Source



CWI Foundation financial distributions to CWI for FY26.

Total Grant Awards FY26: \$5,928,739



FY26 BUDGET TO ACTUALS

FY26 Source of Funds	FY26 Budget	FY2026 YTD Actuals as of 3/31/2026	FY26 YTD % of Budget
State Appropriation, General Fund (incl. Liquor Fund)	22,887,500	21,912,709	95.74%
State Appropriation, CTE	13,323,489	12,524,080	94.00%
County Property Taxes	13,077,225	7,962,294	60.89%
Tuition & Fees	26,026,511	24,237,773	93.13%
Dual Credit Revenue	6,405,000	6,241,023	97.44%
Special Course Fees	2,533,000	3,071,200	121.25%
Self-Supporting (Workforce Development)	5,327,550	4,909,017	92.14%
Other Revenue (misc. fees, commissions, sales, etc.)	3,349,725	3,557,065	106.19%
TOTAL REVENUE	\$92,930,000	\$84,415,161	90.84%
FY2026 Funding from Reserves	1,070,000	0	0.00%
TOTAL SOURCES OF FUNDS	\$94,000,000	\$84,415,161	89.80%

FY25 Original Budget	FY2025 YTD Actuals as of 3/31/2025	FY25 YTD % of Budget
21,452,200	21,389,700	99.71%
11,111,545	11,113,614	100.02%
11,910,000	7,510,325	63.06%
19,555,000	20,729,271	106.00%
6,100,000	6,033,881	98.92%
2,350,000	2,716,076	115.58%
3,825,000	4,214,015	110.17%
3,349,255	4,960,052	148.09%
\$79,653,000	\$78,666,934	98.76%
3,597,000	0	0.00%
\$83,250,000	\$78,666,934	94.49%

FY26 Projection	FY26 % of Budget
21,980,100	96.04%
12,923,784	97.00%
13,226,100	101.14%
25,560,168	98.21%
6,681,980	104.32%
2,533,000	100.00%
5,327,550	100.00%
3,349,725	100.00%
\$91,582,407	98.55%
1,070,000	100.00%
\$92,652,407	98.57%

FY26 Budgeted Expenditures	FY26 Budget	FY2026 YTD Actuals as of 3/31/2026	FY26 YTD % of Budget
Payroll (incl. wages, fringe, & benefits)	65,265,946	43,086,434	66.02%
Operating, Travel, & Capital	28,734,054	20,829,915	72.49%
TOTAL EXPENSES	\$94,000,000	\$63,916,349	68.00%

FY25 Original Budget	FY2025 YTD Actuals as of 3/31/2025	FY25 YTD % of Budget
57,065,598	39,200,047	68.69%
26,184,402	21,469,229	81.99%
\$83,250,000	\$60,669,276	72.88%

FY26 Projection	FY26 Projected % of Budget
63,930,161	97.95%
28,722,246	99.96%
\$92,652,407	98.57%

- Projections reflect a 4% holdback of FY2026 State and CTE appropriations.
- Excludes gifts, grants and major building projects, Ford Idaho Center approved through separate Board action.
- Assumes Ford Idaho Center CWI costs will be funded from the Sustainability reserve.

FORM OF NOTICE OF INTENT TO RENEW

TO: U.S. Bank National Association, as Lessor (“Bank”)

DATE: May 14, 2026

RE: Annual Appropriation Lease Agreement dated September 25, 2018 (the “Appropriation Lease”), between College of Western Idaho, as lessee (“CWI”), and Bank, as lessor, related to the College of Western Idaho Annual Appropriation Certificates of Participation, Series 2018, dated September 25, 2018, issued pursuant to the Annual Appropriation Trust Indenture dated September 25, 2018 (the “Trust Indenture”), among CWI, the Bank, and U.S. Bank National Association, as trustee (the “Trustee”)

NOTICE IS HEREBY GIVEN pursuant to Section 5.1 of the Appropriation Lease of CWI’s intent to renew the Appropriation Lease for the one-year period commencing July 1, 2026, through June 30, 2027 (the “Renewal Term”), conditioned upon appropriation by CWI’s Board of Trustees of funds in the amount of the Lease Payments due under the Appropriation Lease during the Renewal Term. Upon such appropriation, no later than June 30, 2026, CWI shall deliver its Notice of Renewal to the Bank, together with a copy of the Board’s resolution appropriating sufficient funds to pay the Lease Payments due for the Renewal Period.

In the event funds to renew the Appropriation Lease are not appropriated by CWI’s Board of Trustees as set forth above, the obligation of CWI to make Lease Payments extends only through the current Lease Term; such obligation terminates at the expiration of the current Lease Term. In such event, CWI shall timely notify Bank that CWI has elected to not renew the Appropriation Lease for an additional Renewal Term, and an Event of Nonrenewal shall be deemed to have occurred and Bank may exercise the remedies provided under the Appropriation Lease, and under the Trust Indenture, as Trustee.

By execution of the Acknowledgment and Consent below, CWI requests Bank to acknowledge timely receipt of this Notice of Intent to Renew and consent to the renewal of the Appropriation Lease conditioned upon timely receipt from CWI of the Notice of Renewal.

Capitalized terms used in this notice and not defined herein shall have the meanings assigned to such terms in the Trust Indenture.

COLLEGE OF WESTERN IDAHO

By: _____
Title: Chair, Board of Trustees

FORM OF NOTICE OF INTENT TO RENEW

TO: U.S. Bank Trust Company, National Association, as Lessor (“Bank”)
U.S. Bank Trust Company, National Association, as Trustee (“Trustee”)

DATE: May 14, 2026

RE: Annual Appropriation Lease Agreement dated November 30, 2022 (the “Appropriation Lease”), between College of Western Idaho, as lessee (the “CWI”), and Bank, as lessor, related to the College of Western Idaho Annual Appropriation Certificates of Participation, Series 2022, dated November 30, 2022, issued pursuant to the Annual Appropriation Trust Indenture dated November 30, 2022 (the “Trust Indenture”), among CWI, Bank, and Trustee

NOTICE IS HEREBY GIVEN pursuant to Section 5.1 of the Appropriation Lease of CWI’s intent to renew the Appropriation Lease for the one-year period commencing July 1, 2026, through June 30, 2027 (the “Renewal Term”), conditioned upon appropriation by Board of Trustees of CWI of funds in the amount of the Lease Payments due under the Appropriation Lease during the Renewal Term. Upon such appropriation, no later than June 30, 2026, CWI shall deliver its Notice of Renewal to Bank and Trustee, together with a copy of the Board of Trustee’s official action appropriating sufficient funds to pay the Lease Payments due for the Renewal Period.

In the event funds to renew the Appropriation Lease are not appropriated by Board of Trustees of CWI as set forth above, the obligation of CWI to make Lease Payments extends only through the current Lease Term; such obligation terminates at the expiration of the current Lease Term. In such event, CWI shall timely notify Bank and Trustee that CWI has elected to not renew the Appropriation Lease for an additional Renewal Term, and an Event of Nonrenewal shall be deemed to have occurred, and Bank may exercise the remedies provided under the Appropriation Lease, and the Trust, as provided under the Trust Indenture.

By execution of the applicable Acknowledgment and Consent below, CWI requests Bank and Trustee to acknowledge timely receipt of this Notice of Intent to Renew and consent to the renewal of the Appropriation Lease conditioned upon timely receipt from CWI of the Notice of Renewal.

Capitalized terms used in this notice and not defined herein shall have the meanings assigned to such terms in the Trust Indenture.

COLLEGE OF WESTERN IDAHO

By: _____
Title: Chair, Board of Trustees

FORM OF NOTICE OF INTENT TO RENEW

TO: U.S. Bank Trust Company National Association, as Lessor (“Bank”)
 U.S. Bank Trust Company, National Association as Trustee (“Trustee”)

DATE: May 14, 2026

RE: Annual Appropriation Lease Agreement dated November [18], 2025 (the “Appropriation Lease”) between the College of Western Idaho, as lessee (the “CWI”), and Bank, as lessor, related to the College of Western Idaho Annual Appropriation Certificates of Participation, Series 2025, dated November [18], 2025, issued pursuant to the annual Appropriation Trust Indenture dated November [18], 2025 (the “Trust Indenture), among CWI, Bank, and Trustee

NOTICE IS HEREBY GIVEN pursuant to Section 5.1 of the Appropriation Lease of CWI’s intent to renew the Appropriation Lease for the one-year period commencing July 1, 2026, through June 30, 2027 (the “Renewal Term”) and CWI hereby confirms that the Board of Trustees shall consider at a meeting an appropriation of funds sufficient to pay Lease Payments for the Renewal Term or, alternatively, notify Bank and Trustee that CWI has elected not to renew the Appropriation Lease. This Notice of Intent to Renew is conditioned upon appropriation by the Board of Trustees of funds in the amount of the Lease Payments due under the Appropriation Lease during the Renewal Term. Upon such appropriation, no later than June 30, 2026, CWI shall deliver its Notice of Renewal to Bank and Trustee, together with a copy of the Board of Trustees’ official action appropriating sufficient funds to pay the Lease Payment due for the Renewal Period.

In the event funds to renew the Appropriation Lease are not appropriated by Board of Trustees of CWI as set forth above, the obligation of CWI to make Lease Payments extends only through the current Lease Term; such obligation terminates at the expiration of the current Lease Term. In such event, CWI shall timely notify Bank and Trustee that CWI has elected to not renew the Appropriation Lease for an additional Renewal Term, and an Event of Nonrenewal shall be deemed to have occurred and Bank may exercise the remedies provided under the Appropriation Lease, and the Trustee, as provided under the Trust Indenture.

By execution of the applicable Acknowledgement and Consent below, CWI requests Bank and Trustee to acknowledge timely receipt of this Notice of Intent to Renew and consent to the renewal of the Appropriation Lease conditioned upon timely receipt from CWI of the Notice of Renewal.

Capitalized terms used in this notice and not defined herein shall have the meanings assigned to such terms in the Trust Indenture.

COLLEGE OF WESTERN IDAHO

By: _____

Title: Chair, Board of Trustees



March 9, 2026

To the Board of Trustees
College of Western Idaho
Nampa, Idaho

This letter is provided in connection with our engagement to audit the financial statements and to audit compliance over major federal award programs of College of Western Idaho as of and for the year ended June 30, 2026. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit, the compliance audit, and the planned scope and timing of our audits, including significant risks we have identified.

Our Responsibilities

As stated in our statement of work dated March 9, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), for the purpose of forming and expressing opinions on the financial statements and on major federal award program compliance. Our audits do not relieve you or management of your respective responsibilities.

Our responsibility as it relates to the schedule of expenditures of federal awards is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether it is presented fairly in all material respects in relation to the financial statements as a whole.

Planned Scope of the Audit

Our audits will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit procedures will also include determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance.

Our audits will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements, the risk of material noncompliance in the major federal award programs, and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit, any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views related to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." Although we are currently in the planning stage of our audit, we have preliminarily identified the following significant risks that require special audit consideration.

- Management override of controls is considered an inherent risk according to GAAS
- Revenue recognition
- Allowance for doubtful account on student accounts
- Significant estimates related to pension and OPEB liabilities and related deferred inflow/outflow of resources

We expect to begin our audit of the federal programs in June and our audit of the financial statements in September.

This information is intended solely for the information and use of the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,



Boise, Idaho

CAPITAL PROJECTS – Budget to Actuals Report

	Budget	Actuals	Balance
Cap Ed Student Success Center	\$21,700,000.00	\$17,474,694.00	\$4,225,306.00
Budget Percentage	100%	81%	19%
	Budget	Actuals	Balance
Boise	\$42,700,000.00	\$11,203,322.00	\$31,496,678.00
Budget Percentage	100%	26%	74%

COLLEGE OF WESTERN IDAHO CONFLICT OF INTEREST DISCLOSURE (BOARD OF TRUSTEES)

Pursuant to CWI's Board of Trustees Handbook "Conflicts of Interest" guidelines and Idaho's conflict of interest statutes, namely, the Bribery and Corrupt Influence Act, Idaho Code § 18-1351 et seq., the Ethics in Government Act, Idaho Code § 74-401 et seq., the Prohibition Against Contracts with Officers Act, Idaho Code § 74-501 et seq., and the Public Integrity in Elections Act, Idaho Code § 74-601 et seq., a Trustee shall not participate in any Board discussion, decision or action where the Trustee has a conflict of interest unless the conflict has been fully disclosed and resolved.

Under the Ethics in Government Act, a "conflict of interest" includes any official action or any decision or recommendation by a person acting in a capacity as a public official, the effect of which would be to the private pecuniary benefit of the person or a member of the person's household, or a business with which the person or a member of the person's household is associated, unless certain exceptions apply. I.C. § 74-403(4). Generally, a Trustee shall not have an undisclosed pecuniary interest, directly or indirectly, in any contract or other transaction pertaining to the maintenance or conduct of the College, particularly regarding those matters upon which the Trustee will take official action, nor may a Trustee accept any reward or compensation for services rendered as a Trustee. Additionally, a Trustee shall not use or disclose confidential information that financially benefits the Trustee or harms CWI.

When a Trustee believes they may have an actual, potential or apparent conflict of interest, Trustees are encouraged to fill out this written disclosure form and provide it to General Counsel. General Counsel shall provide guidance on the existence of an actual, potential or apparent conflict of interest and, where necessary, shall instruct the Trustee on whether such conflict should be disclosed to the Board at a regular or special meeting. In some circumstances, it may be necessary for the Trustee to recuse themselves from discussion or voting on a matter that implicates an actual, potential or apparent conflict. In order to determine whether a conflict of interest exists relative to any matter within the scope of the Trustee's official functions, the Trustee or the Board may seek legal advice from General Counsel, the Attorney General or independent counsel.

Please be advised that this disclosure form addresses the most typically occurring actual, potential or apparent conflicts, however, as a Trustee, you are free to and encouraged to seek legal counsel when in doubt from General Counsel, the Attorney General or an attorney of your choosing.

Trustee name: David Bishop

Nature of Potential/Actual Conflict of Interest (check all that apply):

- The Board is considering a contract, transaction, or policy that affects the economic interests of a Trustee or a Trustee's immediate family member.
- CWI employs or is considering employing a Trustee's spouse or other relative by blood or marriage within the second degree, including parents, grandparents, siblings, children and grandchildren of the Trustee or the Trustee's spouse.
- A Trustee has access to confidential CWI information that, if used, could result in a pecuniary benefit to the Trustee or to harm CWI.
- A Trustee has a financial relationship with a CWI vendor or contractor, including an employment relationship, which has not yet been disclosed to the Board.
- A vendor or contractor offers a gift to a Trustee.
- Any other situation where the Trustee's private interests diverge from the best interests of CWI.

Please provide additional details explaining the actual, potential or apparent conflict of interest:

Trustee David Bishop is the Executive Director of Emergency Medicine of Idaho ("EMI"). CWI's Workforce Development course in Emergency Medical Services ("EMS") requires a Course Physician to provide oversight of medical aspects of instruction in the EMS Programs. A physician from EMI has expressed a willingness to serve as the Course Physician for CWI's EMS programs, and, for a nominal payment, the parties desire to enter into a CWI Workforce Development (WD) Course Physician Agreement ("Agreement") between CWI and EMI for the provision of such services.

The terms and conditions of the Agreement do not meet the monetary or other threshold requirements for Board of Trustee approval, therefore the Agreement is not subject to an action item in an open meeting. However, Idaho Code § 33-517(1) states that it is unlawful for any trustee to have an undisclosed pecuniary interest, directly or indirectly, in any contract or other transaction pertaining to the maintenance or conduct of the school. It is not believed that Trustee Bishop will benefit directly from the Agreement, nor that he will participate in any decision-making whatsoever with respect to the Agreement on behalf of either CWI or EMI. To the extent that Trustee Bishop's employer, EMI, receives any pecuniary benefit from the Agreement, this potential or apparent conflict of interest is hereby disclosed to the Board. No further action by the Board will be taken with respect to the Agreement. Should any Trustee wish to add the item for discussion to the agenda for a regular meeting, the Trustee is encouraged to contact the Board Chair.

This disclosure will remain in effect for the duration of Trustee Bishop's service with the CWI Board of Trustees such that any future contract with EMI requires no further disclosure absent a change in the terms of the Physician Course agreement or other extenuating circumstances.

PRESIDENT'S REPORT

President Jones will provide an update on recent activities and accomplishments of interest to the Board.

STRATEGIC PLAN PROGRESS REPORT

- CWI FY24-26 Strategic Plan expires in June
- A refreshed plan is in development, building from the current plan – and will come to the Board for approval this summer / fall
- Highlighted progress from 2024-2026 Plan (from data currently available)
 - 74% of Indicators of Achievement are **Near / At / Above** the established target
 - Enrollment success stands out – 11th consecutive semester of growth
 - Not just new students coming into the pipeline, but also the Retention of students from semester to semester – a measure where CWI outpaces our peers
 - Graduation Rates up 9% from 2024-2026 – and up 13% in past six years – including gains across all student populations
 - This level of progress requires a concerted effort among faculty, advisors, student services staff and other campus leaders



2024 - 2026 Strategic Plan

Indicator of Achievement Reporting

Indicator of Achievement Summary

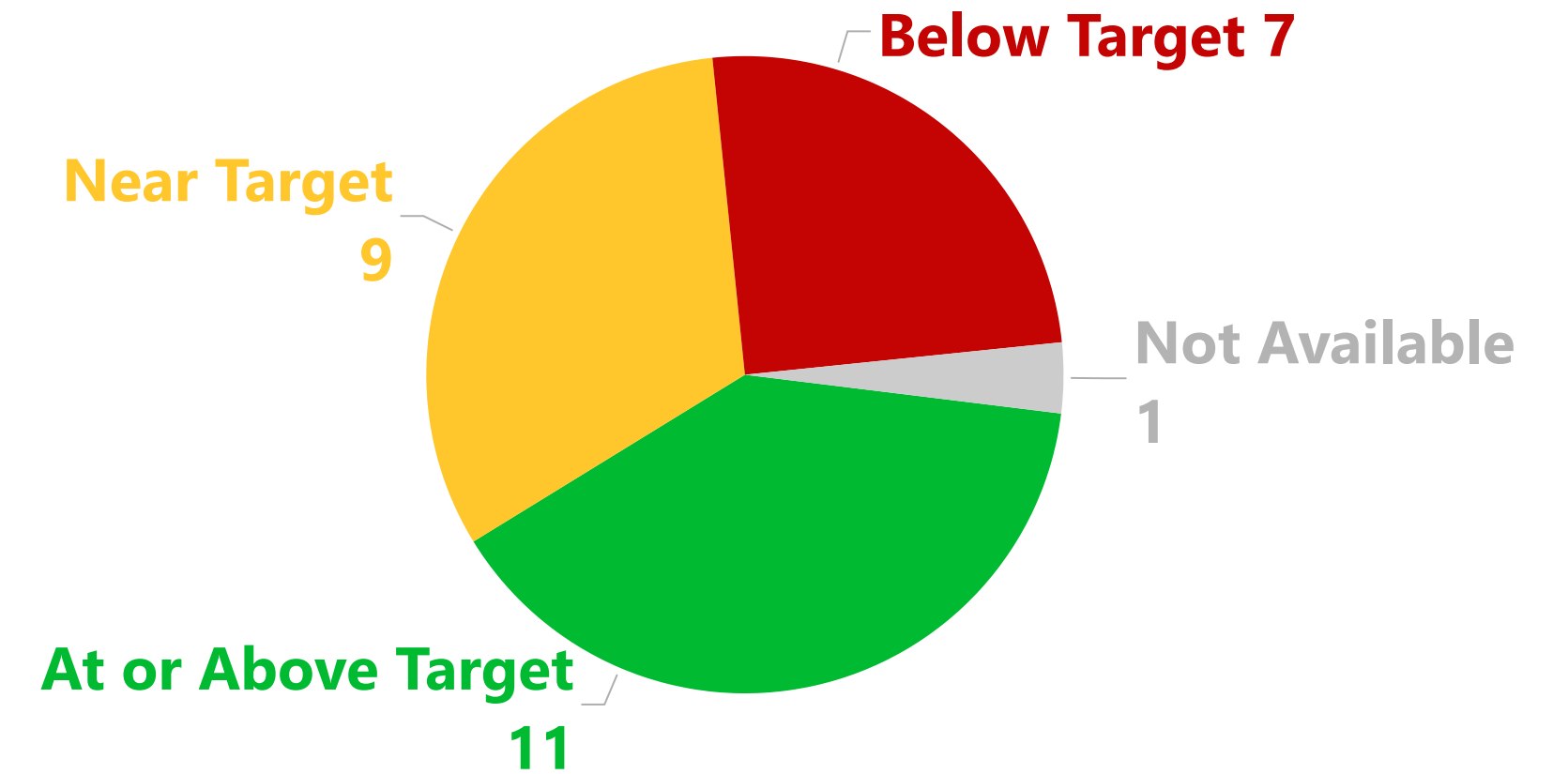
Strategic Plan Goal	Strategic Plan Goal Description	Strategic Plan Objective	Strategic Plan Objective Description	Number of Strategic Plan Indicators of Achievement	Number of Strategic Plan Indicator of Achievement Measures
1	Student Success	1a	Advance Student Success by Optimizing the Student Lifecycle (Improve Leading Indicators)	5	10
		1b	Undifferentiated Outcomes for All	1	3
2	Affordable & Accessible Education	2a	Deliver Quality, Affordable Education	4	5
		2b	Ensure Accessible Education	2	2
3	Advance the Local & Global Workforce	3a	Meet Evolving Workforce Needs	4	4
4	Inclusive Culture	4a	Foster a High Performing Organization Driven by a Culture of Engagement, Respect, & Accountability	4	4
		Total		20	28

Indicator of Achievement Performance Summary

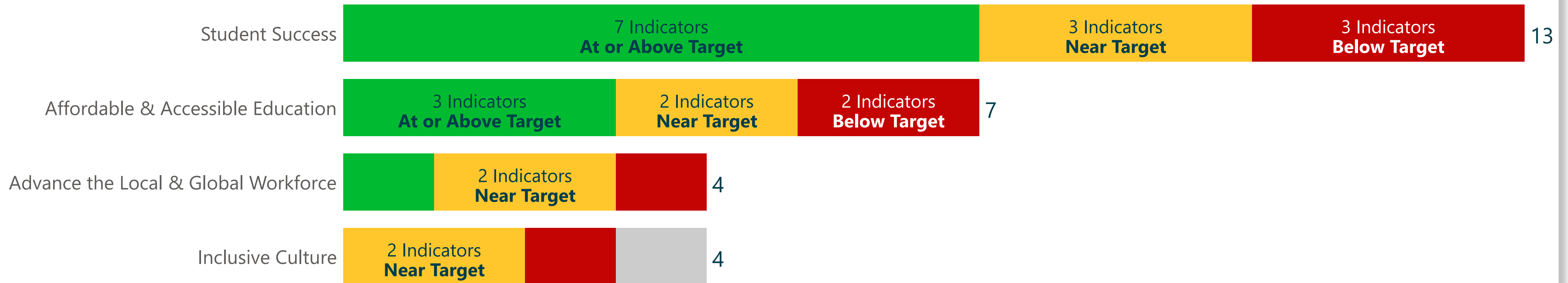
At or Above Target: Indicator has met or exceeded the target
Near Target: Indicator has achieved 90-99% of the target
Below Target: Indicator has achieved less than 90% of the target
Not Available: Indicator is not yet available for the current Fiscal Year

74%
of CWI Strategic Plan Indicators of Achievement are
Near or **At or Above**
the Established Target

*for Indicators of Achievement with current data available



Strategic Plan Goal



Goal: Student Success

Objective: Advance Student Success by Optimizing the Student Lifecycle

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

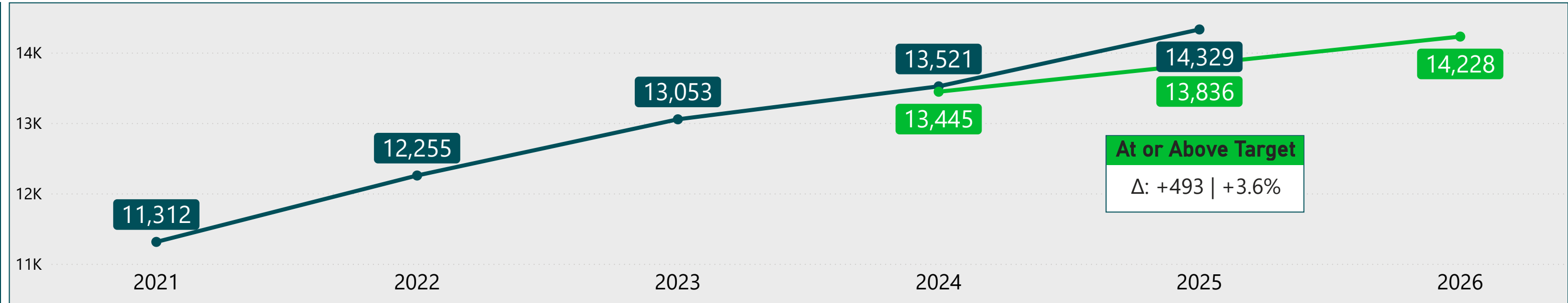
Indicator of Achievement:

Measure:

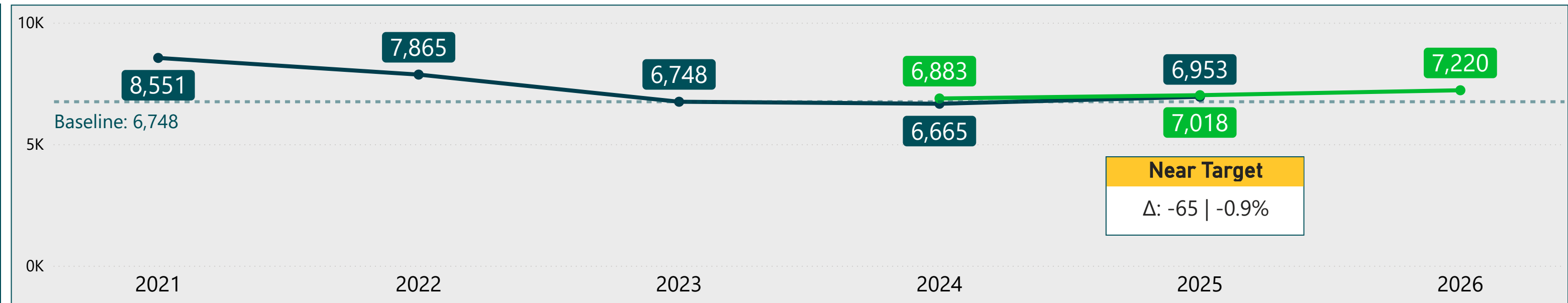
● Measure Trend ● Measure Target

Increase Enrollment

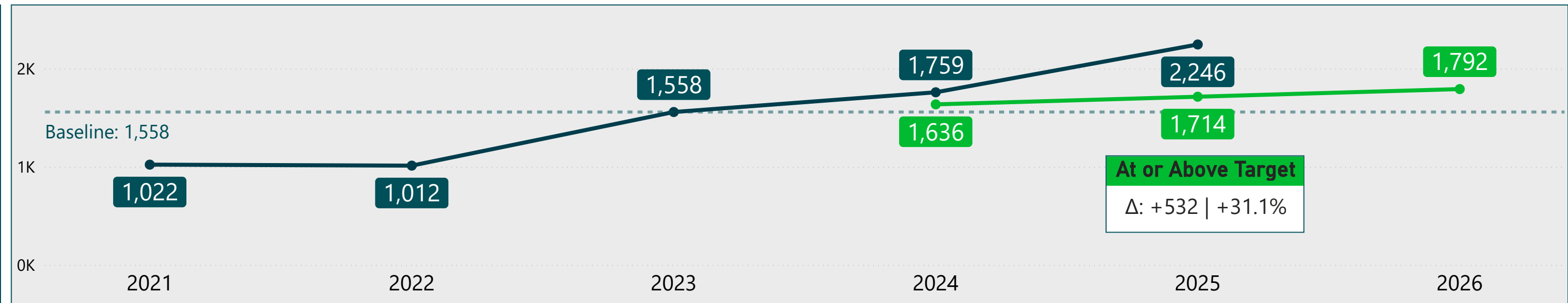
Dual Credit (DC)



Academic Transfer (AT)



Career & Technical Education (CTE)



Goal: Student Success

Objective: Advance Student Success by Optimizing the Student Lifecycle

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

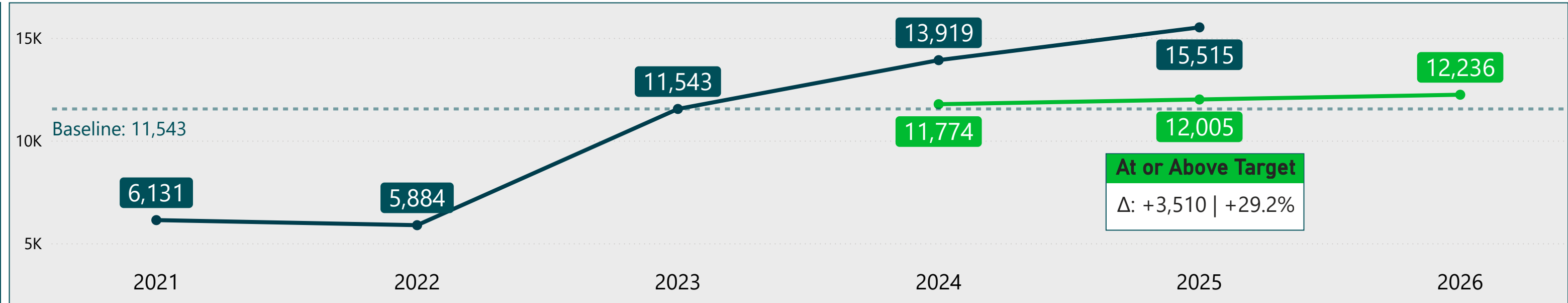
Not Available: Indicator is not yet available for the current Fiscal Year

Indicator of Achievement:

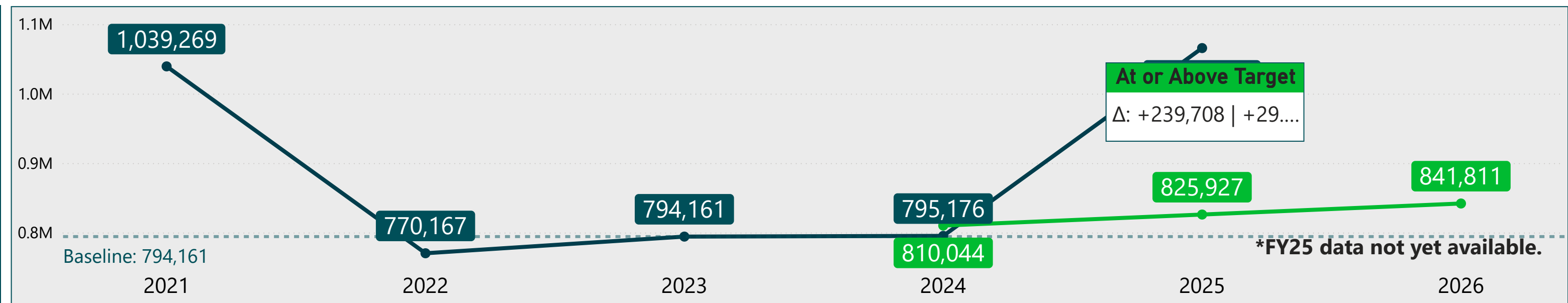
Measure:

● **Measure Trend** ● **Measure Target**

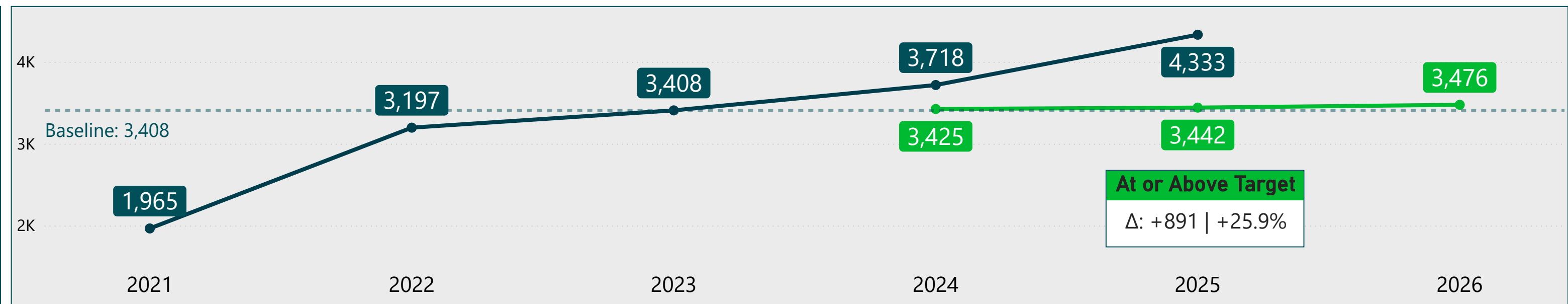
Workforce Development (WD)
Duplicated



Workforce Development (WD)
Net Revenue



Adult Education (AE)



Increase Enrollment

Goal: Student Success

Objective: Advance Student Success by Optimizing the Student Lifecycle

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

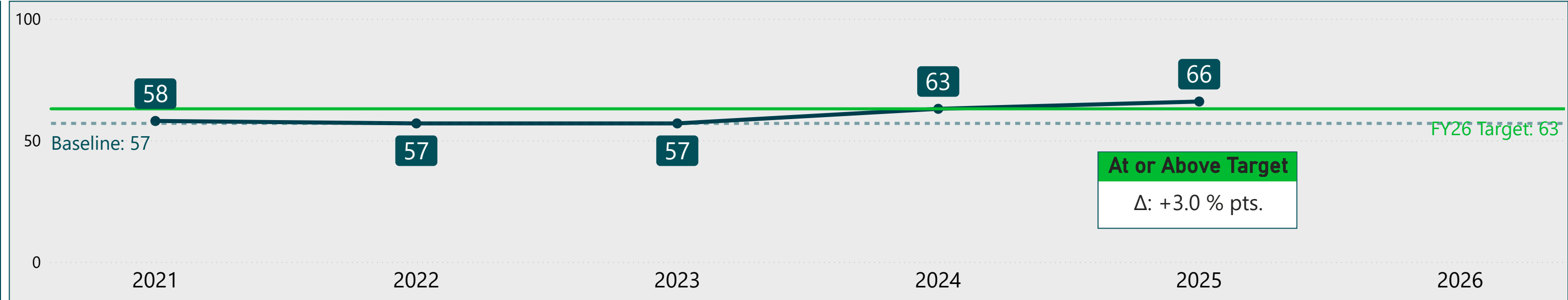
Indicator of Achievement:

Measure:

Improve the First-Time Full-Time IPEDS Retention Rate

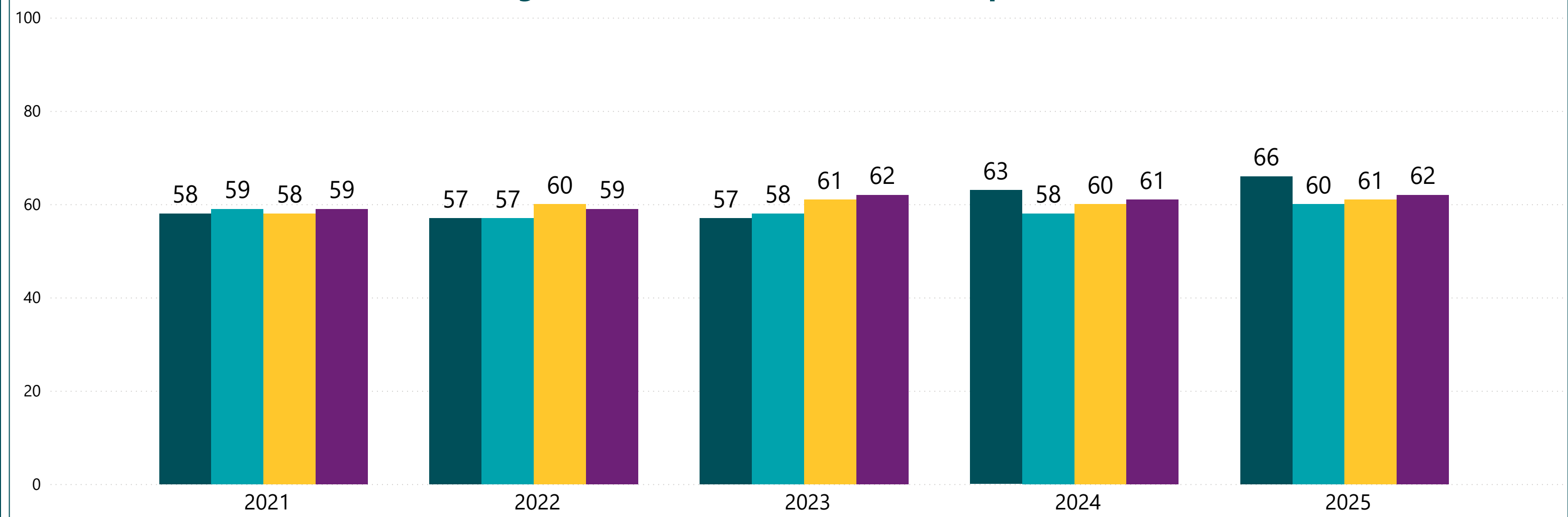
First-Time Full-Time IPEDS Retention Rate

● Measure Trend ● Measure Target



CWI vs. Peer Comparison Groups

● CWI ● Regional Peers ● National Peers ● Aspirational Peers



Goal: Student Success

Objective: Advance Student Success by Optimizing the Student Lifecycle

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

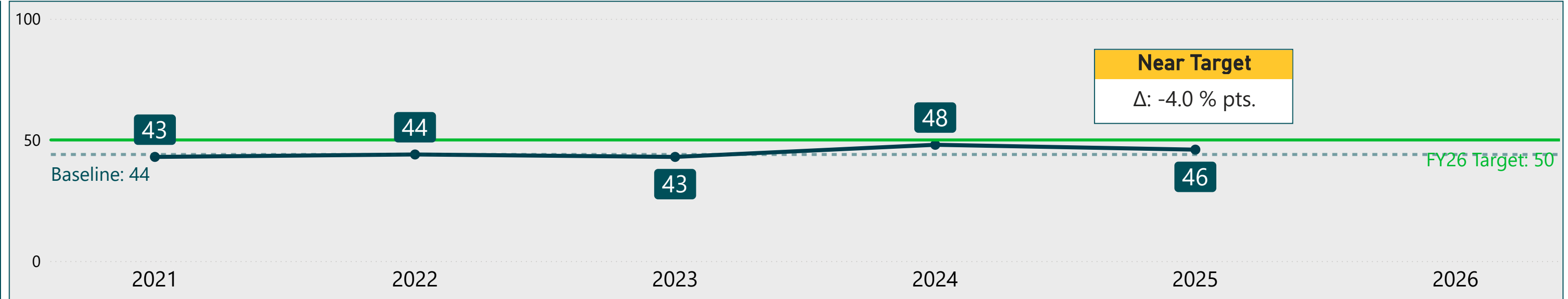
Indicator of Achievement:

Measure:

Improve the First-Time Part-Time IPEDS Retention Rate

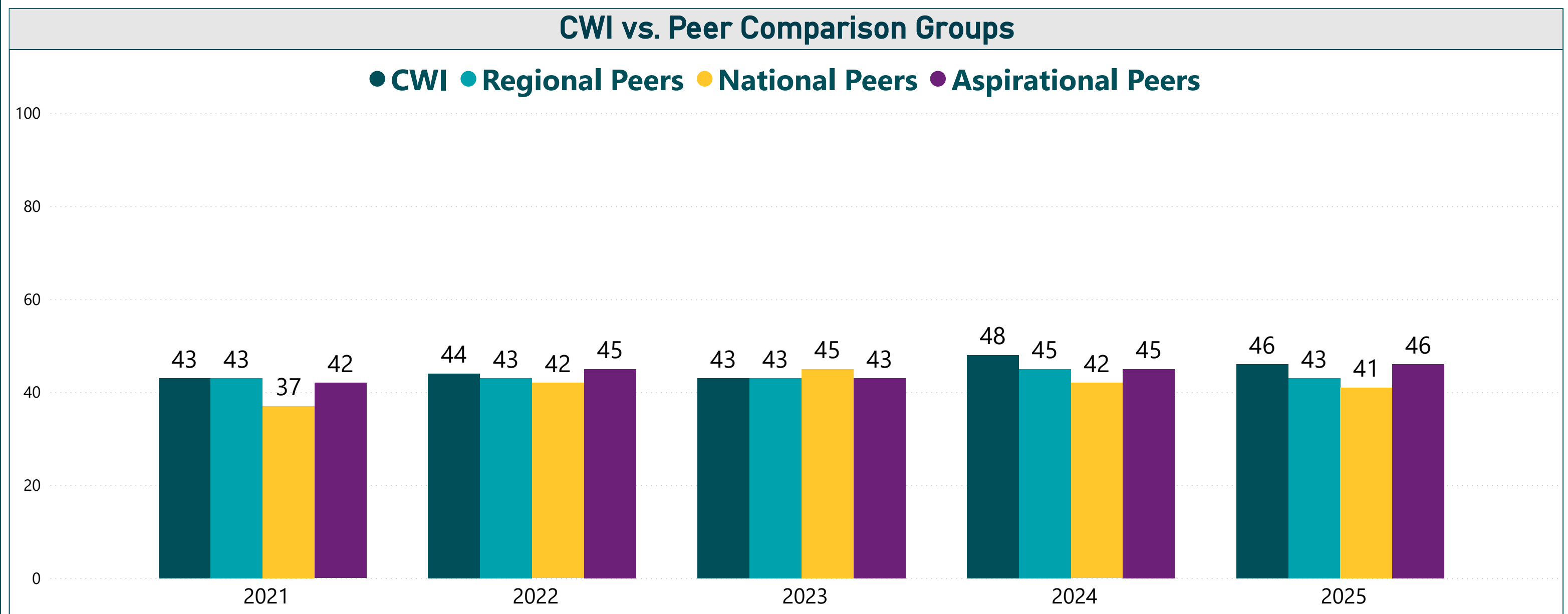
First-Time Part-Time IPEDS Retention Rate

● Measure Trend ● Measure Target



CWI vs. Peer Comparison Groups

● CWI ● Regional Peers ● National Peers ● Aspirational Peers



Goal: Student Success

Objective: Advance Student Success by Optimizing the Student Lifecycle

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

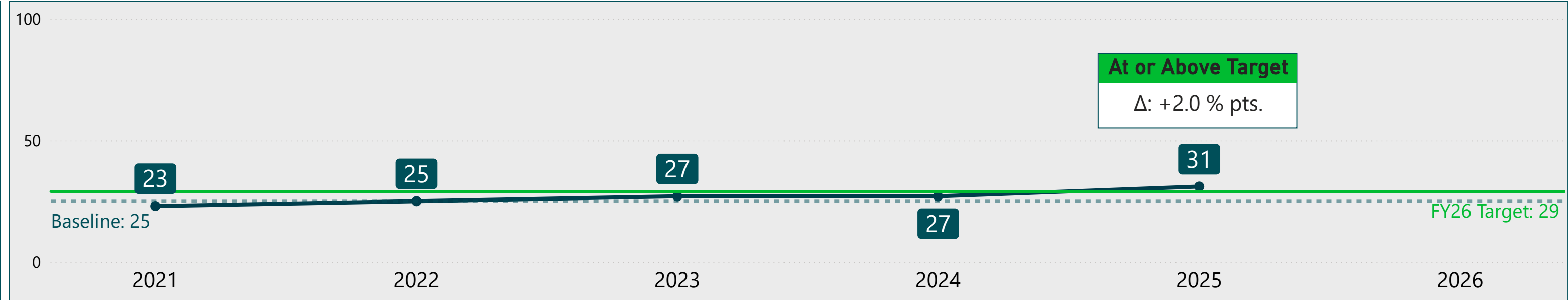
Indicator of Achievement:

Measure:

Improve the First-Time Full-Time IPEDS 150% Graduation Rate

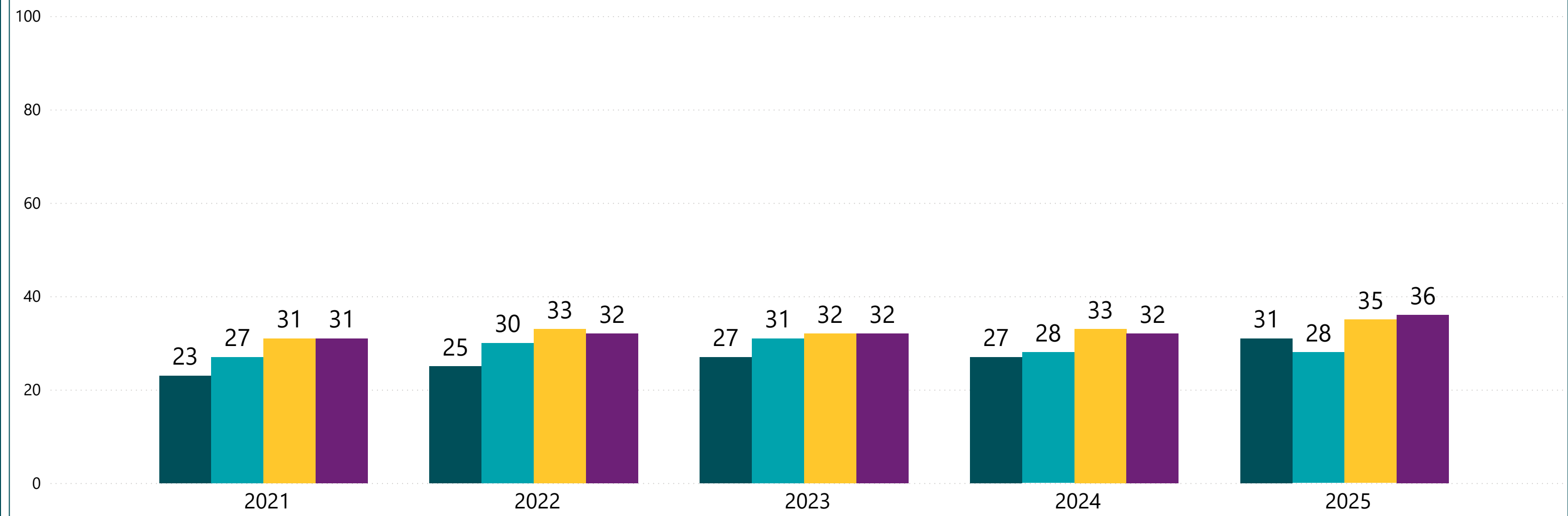
First-Time Full-Time IPEDS 150% Graduation Rate

● Measure Trend ● Measure Target



CWI vs. Peer Comparison Groups

● CWI ● Regional Peers ● National Peers ● Aspirational Peers



Goal: Student Success

Objective: Advance Student Success by Optimizing the Student Lifecycle

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

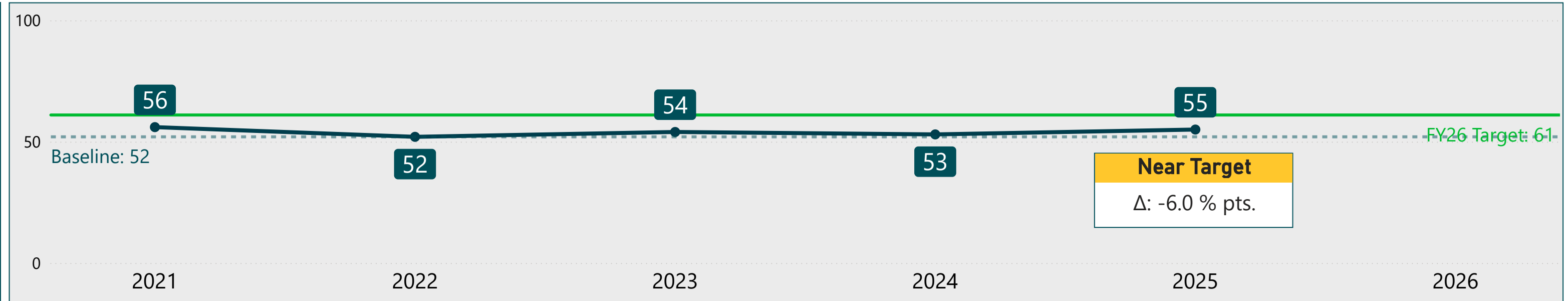
Indicator of Achievement:

Measure:

National Student Clearinghouse Transfer: % of students who enroll at a 4-year institution within one year of attaining a CWI credential

% of Students who enroll at a 4-year institution within one year of attaining a CWI credential

● Measure Trend ● Measure Target



Goal: Student Success

Objective: Undifferentiated Outcomes for All

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

Indicator of Achievement:

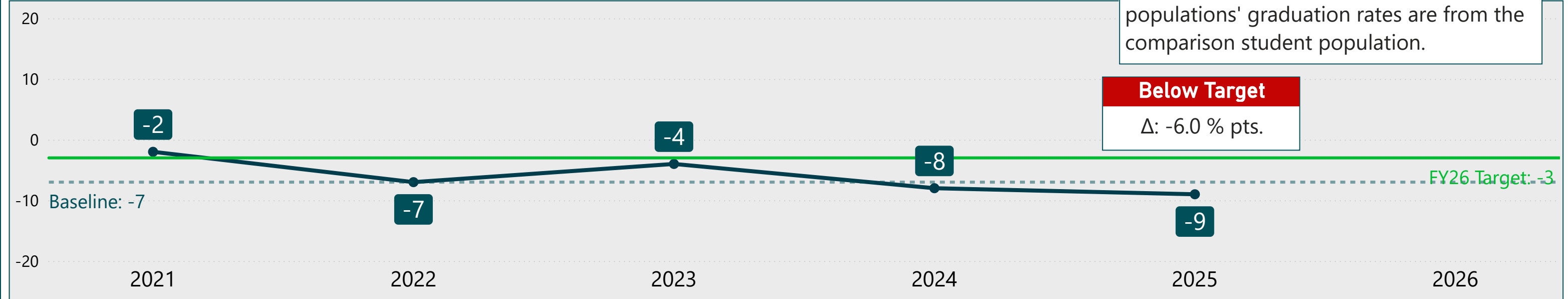
Measure:

● **Measure Trend** ● **Measure Target**

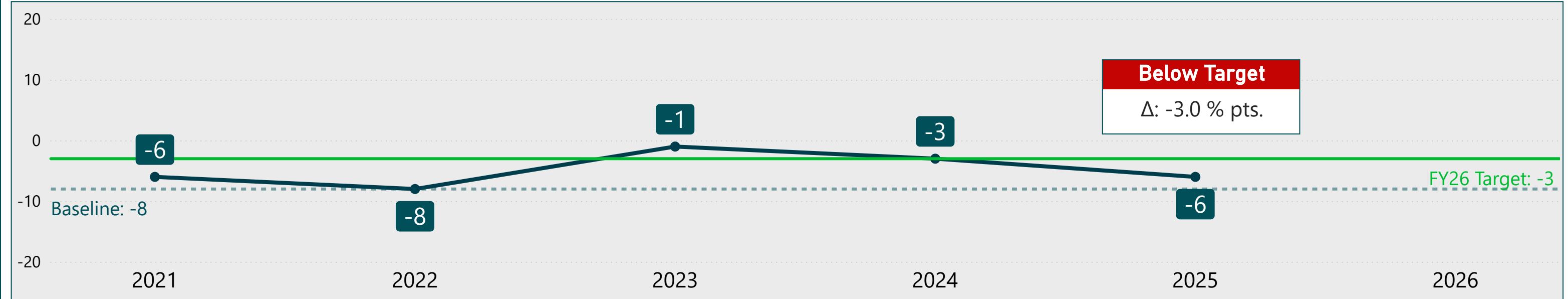
Note: Equity gaps are reflected as negative values to show how far below the Hispanic/Latino, Pell, and Female student populations' graduation rates are from the comparison student population.

Reduce the first-time full-time IPEDS 150% Graduation Rate equity gaps between a specific student population and a comparison student population

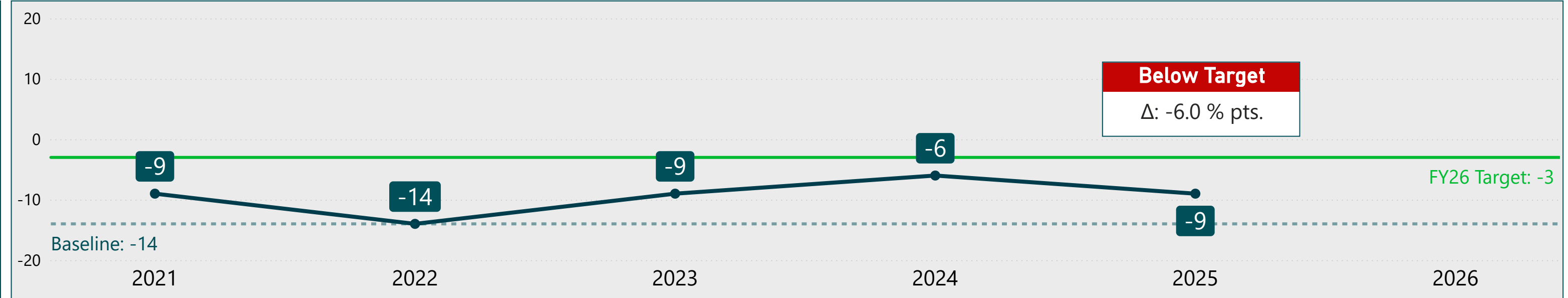
Equity Gap Between White and Hispanic/Latino IPEDS 150% Graduation Rate



Equity Gap Between NonPell and Pell IPEDS 150% Graduation Rate



Equity Gap Between Male and Female IPEDS 150% Graduation Rate



While the prior slide shows widening graduation rate gaps for comparison student populations, CWI's 150% graduation rate has increased by 13% over the past six years and has improved across all student populations. This indicates that recent student success initiatives are improving outcomes for all students.

IPEDS 150% Graduation Rates

	2021	2022	2023	2024	2025	2026
College of Western Idaho	23%	24%	27%	27%	31%	36%
<i>National Average for Public 2-Year Institutions</i>	31%	31%	31%	34%	37%	N/A

CWI IPEDS 150% Graduation Rate - Equity Gaps

	2021	2022	2023	2024	2025	2026
White	24%	27%	28%	29%	33%	37%
Hispanic/Latino	22%	20%	24%	21%	24%	32%
Gap	2%	7%	4%	8%	9%	5%

	2021	2022	2023	2024	2025	2026
NonPell	26%	29%	27%	28%	33%	39%
Pell	20%	21%	26%	25%	27%	32%
Gap	6%	8%	1%	3%	6%	7%

	2021	2022	2023	2024	2025	2026
Male	27%	32%	31%	30%	35%	38%
Female	18%	18%	22%	24%	26%	34%
Gap	9%	14%	9%	6%	9%	4%

Goal: Affordable & Accessible Education

Objective: Deliver Quality, Affordable Education

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

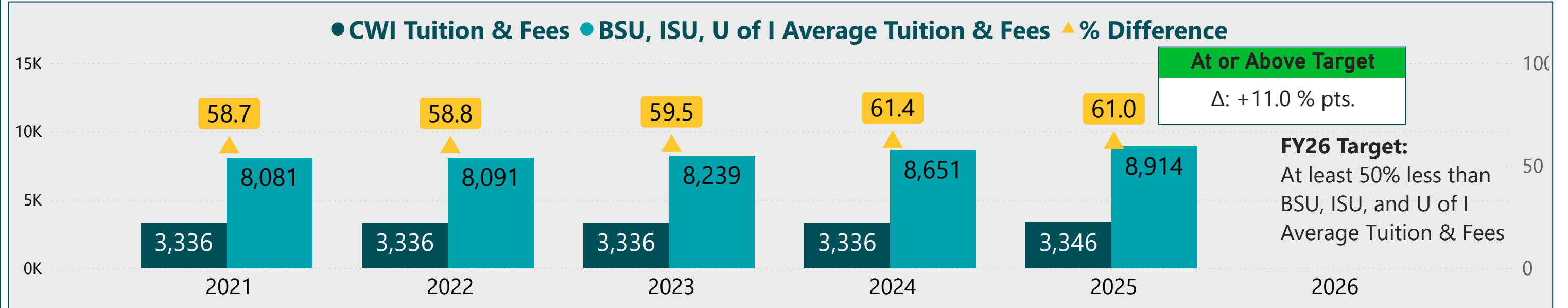
Not Available: Indicator is not yet available for the current Fiscal Year

Indicator of Achievement:

Measure:

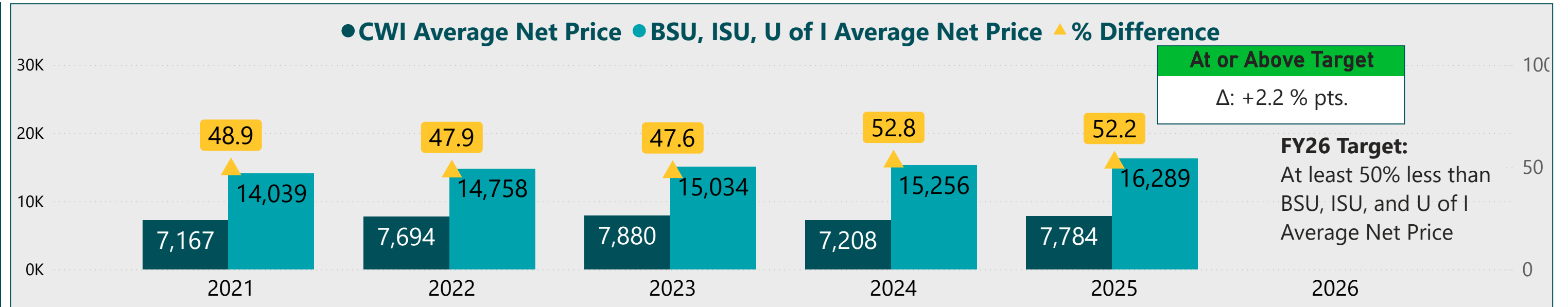
Be at least 50% less than Idaho public 4-year institutions average in CWI's service for tuition and fees (includes BSU, ISU, and U of I)

CWI Tuition & Fees vs. Idaho Public 4-Year Institutions in Service Area

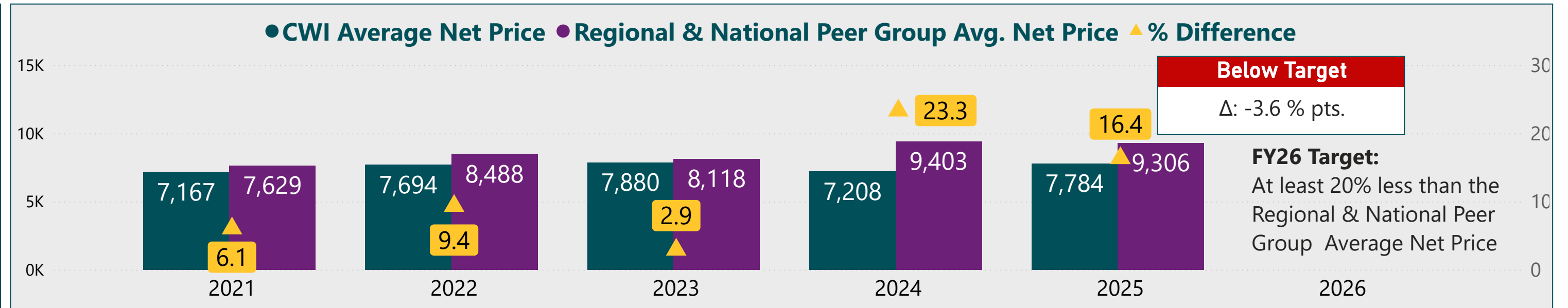


Have IPEDS Average Net Price Below Regional & National Peer Group's Average and ID Public 4-Year Institutions' Average

CWI IPEDS Average Net Price vs. Idaho Public 4-Year Institutions in Service Area



CWI IPEDS Average Net Price vs. Regional & National Peer Group



Goal: Affordable & Accessible Education

Objective: Deliver Quality, Affordable Education

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

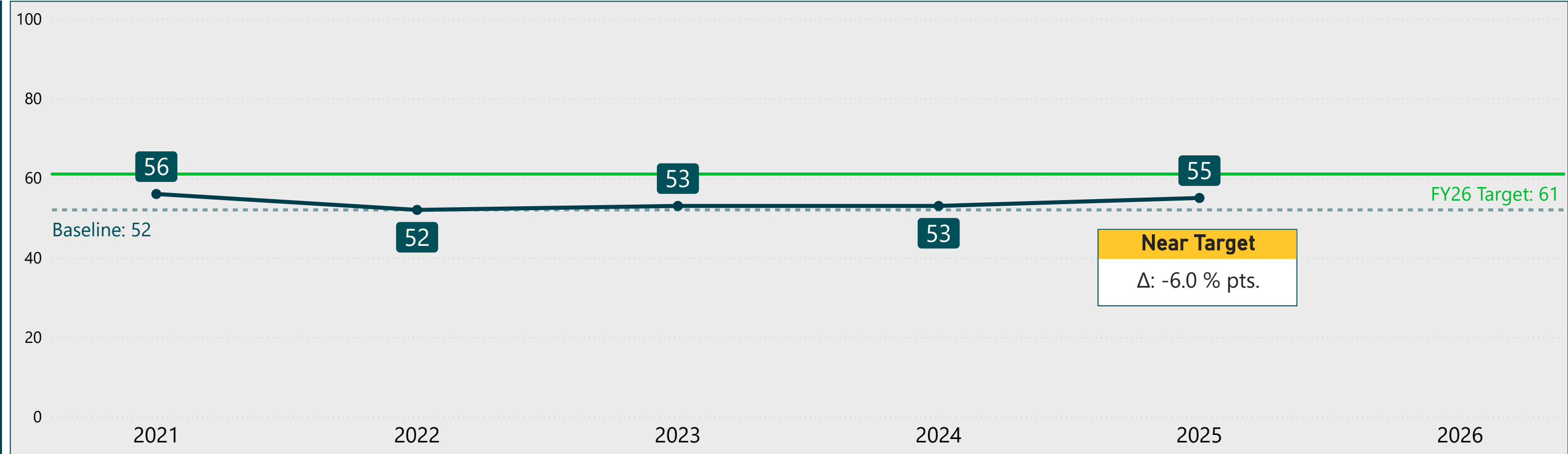
Indicator of Achievement:

Measure:

● Measure Trend ● Measure Target

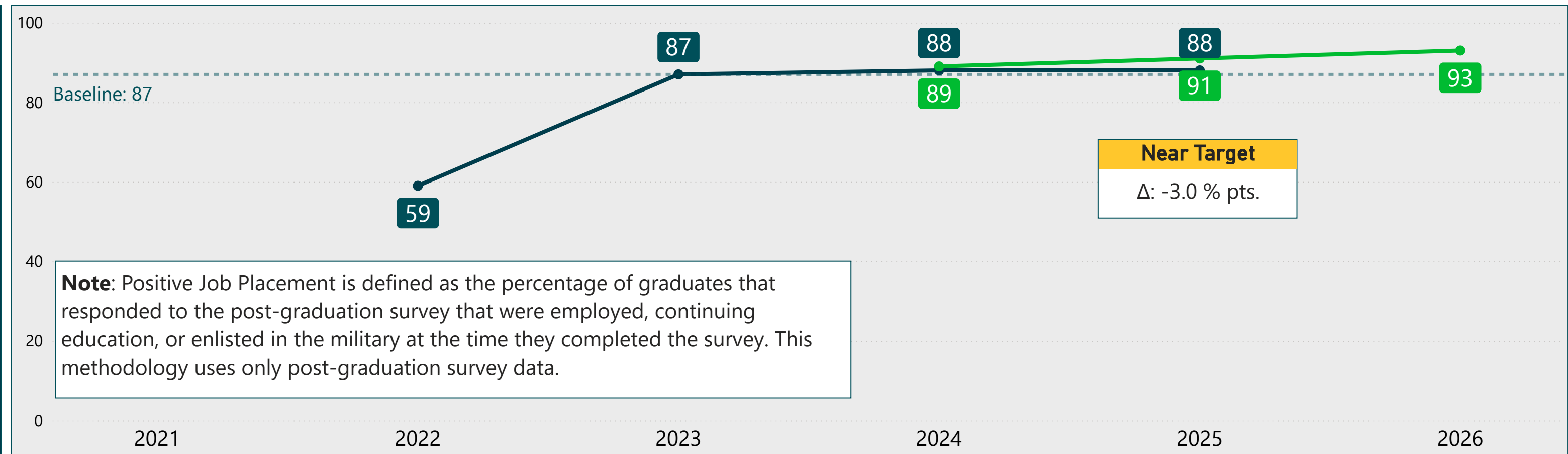
National Student Clearinghouse Transfer:
% of students who enroll at a 4-year institution within one year of attaining a CWI degree

% of Students who enroll at a 4-year institution within one year of attaining a CWI degree



Work-Based Learning Center Job Placement

Workbased Learning Center Positive Job Placement



Goal: Affordable & Accessible Education
Objective: Ensure Accessible Education

At or Above Target: Indicator has met or exceeded the target
Near Target: Indicator has achieved 90-99% of the target
Below Target: Indicator has achieved less than 90% of the target
Not Available: Indicator is not yet available for the current Fiscal Year

Indicator of Achievement:

Measure:

● **Measure Trend** ● **Measure Target**

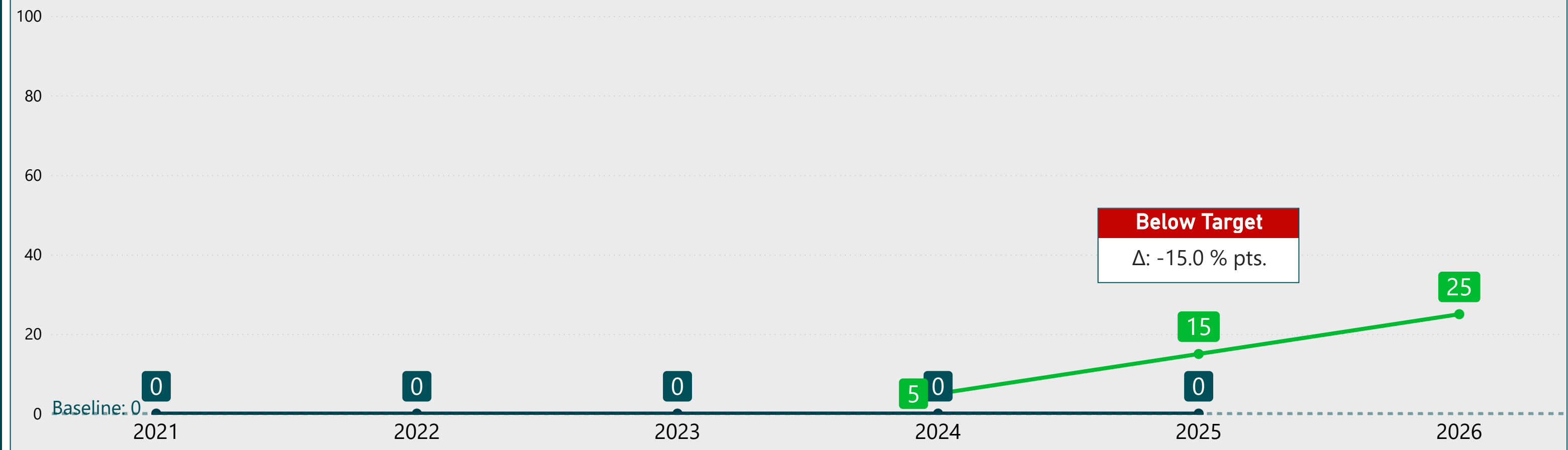
Open Access Admission Policy

CWI has an Open Access Admission Policy



Provide Flexible Delivery Options: Implement competency-based, programs to improve student application of knowledge and understanding

% of CTE programs that are competency based



Goal: Advance the Local & Global Workforce

Objective: Meet Evolving Workforce Needs

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

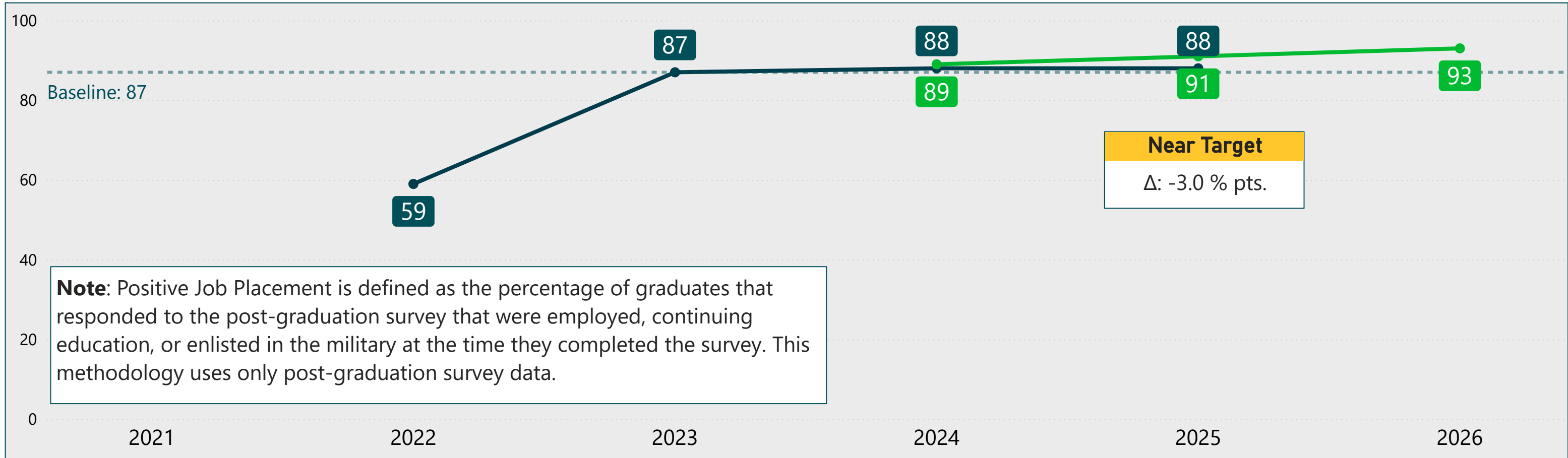
Indicator of Achievement:

Measure:

● Measure Trend ● Measure Target

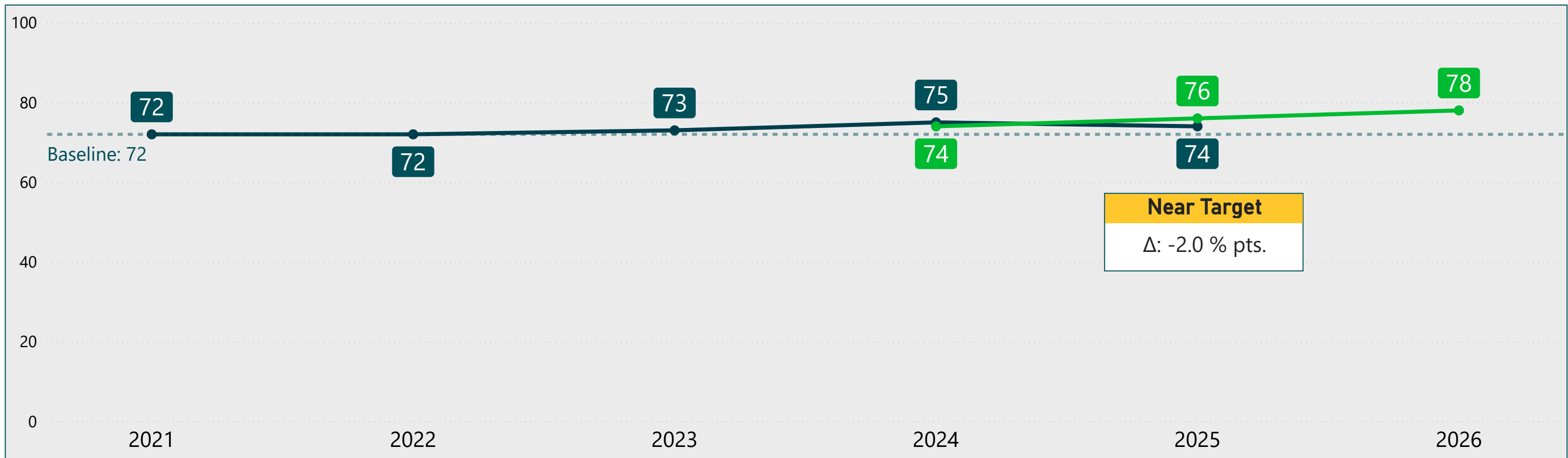
Work-Based Learning Center Job Placement

Workbased Learning Center Positive Job Placement



Increase the number of students completing programs associated with high wage/demand jobs

% of graduates that completed programs associated with high wage/demand jobs



Goal: Advance the Local & Global Workforce
Objective: Meet Evolving Workforce Needs

At or Above Target: Indicator has met or exceeded the target
Near Target: Indicator has achieved 90-99% of the target
Below Target: Indicator has achieved less than 90% of the target
Not Available: Indicator is not yet available for the current Fiscal Year

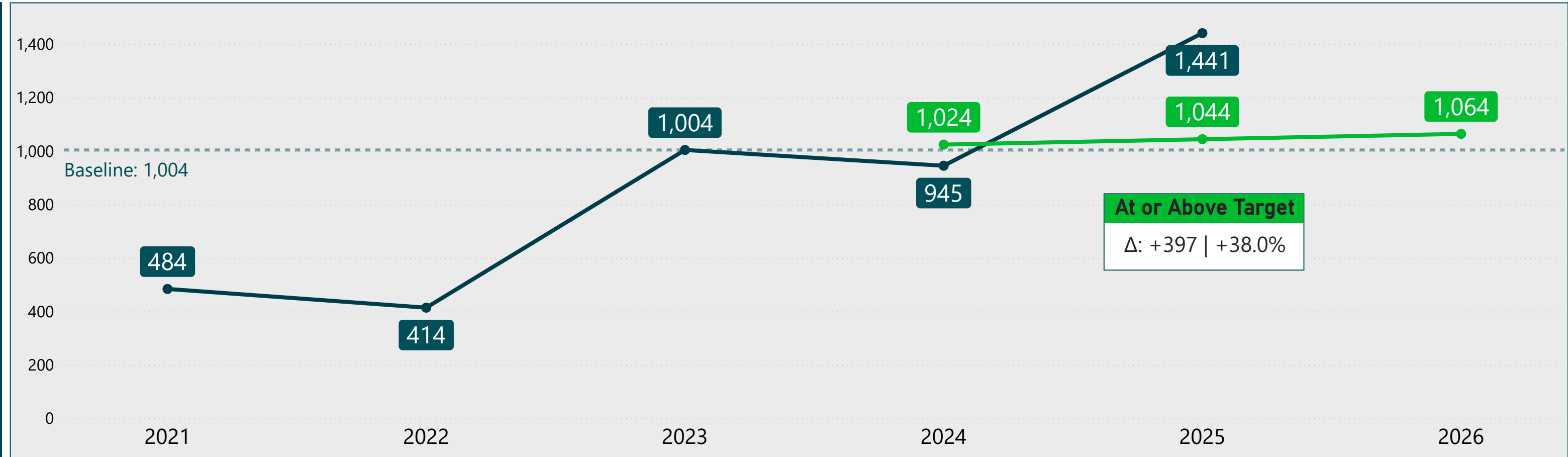
Indicator of Achievement:

Measure:

● Measure Trend ● Measure Target

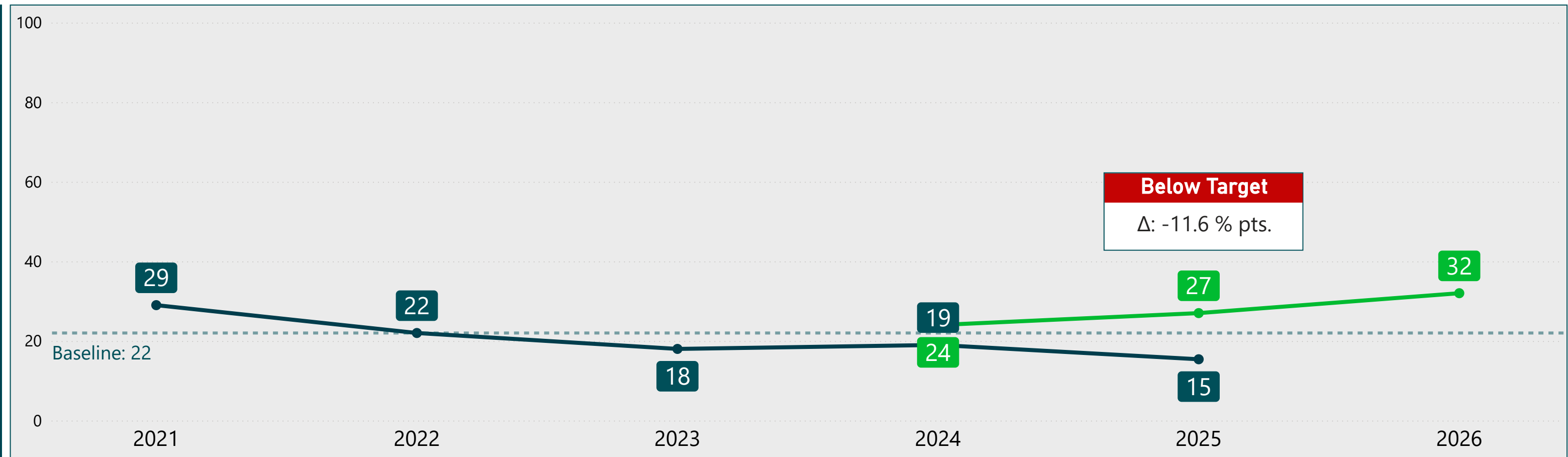
Deliver workforce development programs of transcribed credits designed to meet business needs

Workforce Development transcribed credits designed to meet business needs



Attained a secondary school diploma / recognized equivalent & enrolled in postsecondary education or training, or became employed within 1 year of exit

% of AE students who attained a secondary school diploma or recognized equivalent and either enrolled in postsecondary education or training, or became employed within 1 year of exit



Goal: Inclusive Culture

Objective: Foster a High Performing Organization Driven by a Culture of Engagement, Respect, & Accountability (Employees)

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

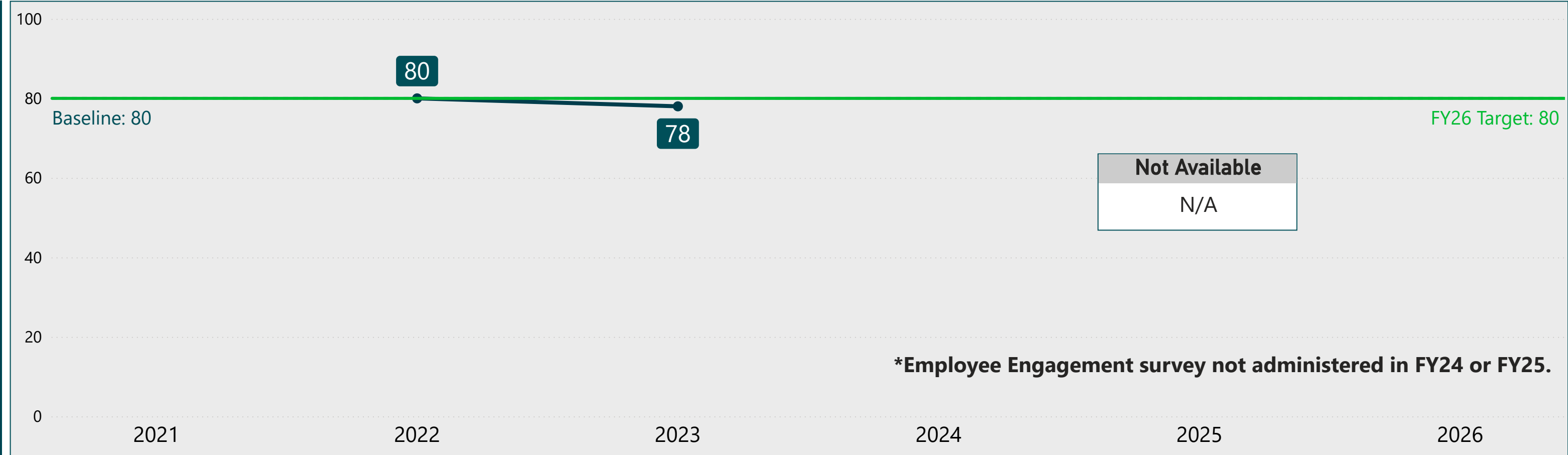
Indicator of Achievement:

Measure:

Maintain the Employee Engagement Score

CWI Employee Engagement Score

● Measure Trend ● Measure Target



Goal: Inclusive Culture

Objective: Foster a High Performing Organization Driven by a Culture of Engagement, Respect, & Accountability (Employees)

At or Above Target: Indicator has met or exceeded the target

Near Target: Indicator has achieved 90-99% of the target

Below Target: Indicator has achieved less than 90% of the target

Not Available: Indicator is not yet available for the current Fiscal Year

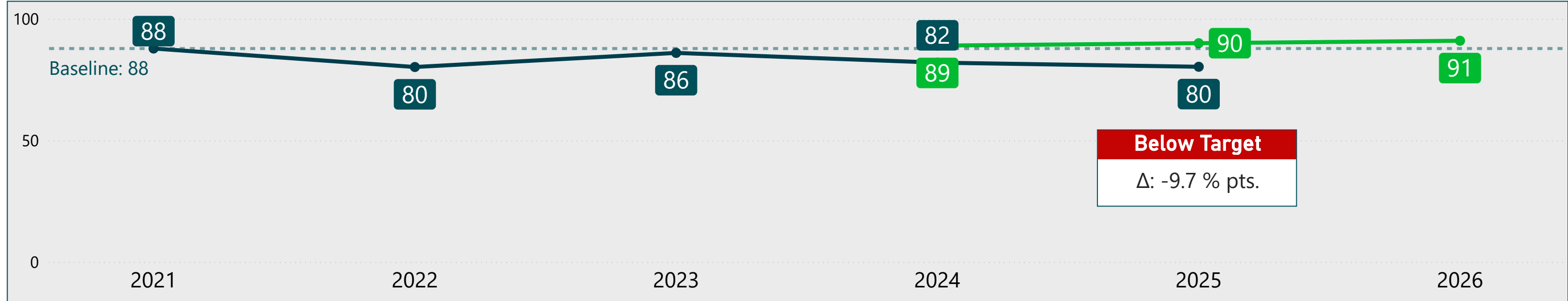
Indicator of Achievement:

Measure:

● Measure Trend ● Measure Target

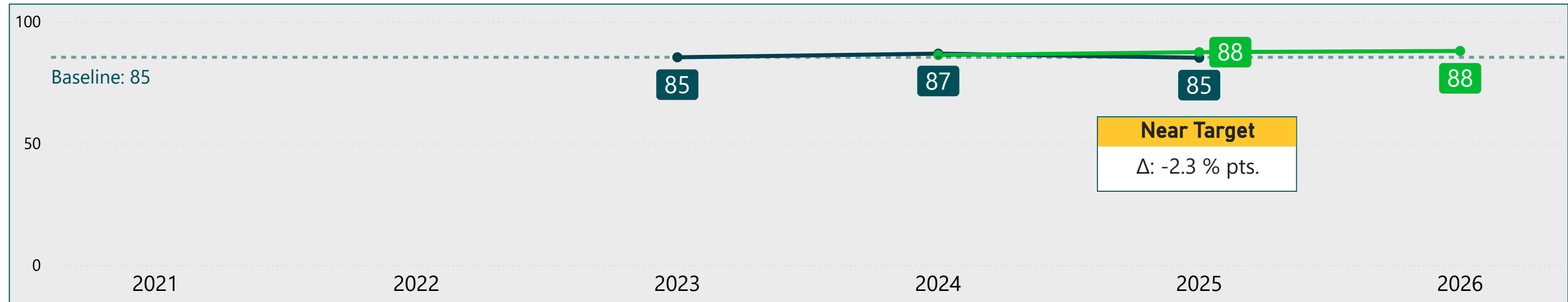
Increase the % students that agree with: "Policies, practices, and procedures promote an inclusive and welcoming environment for all students."

% of students that agree with: "Policies, practices, and procedures promote an inclusive and welcoming environment for all students."



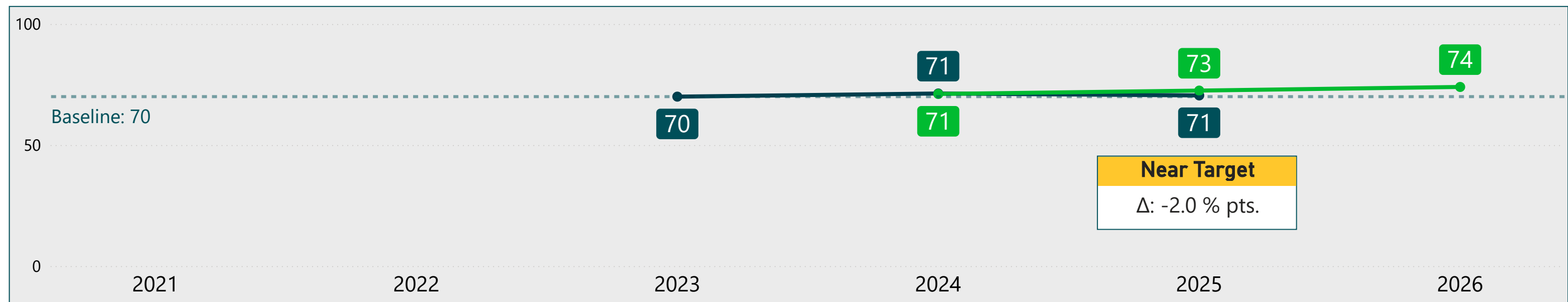
Increase the Respect Score on the Student Satisfaction Inventory Engagement Survey

Respect Score on the Student Satisfaction Inventory Engagement Survey



Increase the Engagement Score on the Student Satisfaction Inventory Engagement Survey

Engagement Score on the Student Satisfaction Inventory Engagement Survey



Peer Comparison Groups

Peer Comparison Group	Community College Name	State	Accrediting Agency
Regional	Salt Lake Community College	Utah	NWCCU
	Everett Community College*	Washington	NWCCU
	Clackamas Community College	Oregon	NWCCU
National	Des Moines Area Community College*	Iowa	HLC
	Dutchess Community College*	New York	MSCHE
	Barton County Community College	Kansas	HLC

* = Aspirational Peer



Appendix

Strategic Plan Goal Description

Strategic Plan Objective Description

Strategic Plan Indicator of Achievement Description

Strategic Plan Goal Description	Strategic Plan Objective Description	Strategic Plan Indicator of Achievement Description	Strategic Plan Indicator of Achievement Measure Description	Measure Baseline		2021	2022	2023	2024	2025	2026	
□ Student Success	□ Advance Student Success by Optimizing the Student Lifecycle (Improve Leading Indicators)	□ Increase Enrollment	□ Workforce Development (WD) Duplicated	11,543	Measure Trend	6,131	5,884	11,543	13,919	15,515		
						Measure Target				11,774	12,005	12,236
			□ Workforce Development (WD) Net Revenue	794,161	Measure Trend	1,039,269	770,167	794,161	795,176	1,065,635		
						Measure Target				810,044	825,927	841,811
			□ Workforce Development (WD) Unduplicated	6,046	Measure Trend	5,878	6,015	6,046	6,239	6,967		
						Measure Target				6,167	6,288	6,409



Appendix

Strategic Plan Goal Description

Strategic Plan Objective Description	Indicator of Achievement	Strategic Plan Indicator of Achievement Measure Description	Measure Baseline		2021	2022	2023	2024	2025	2026		
<input type="checkbox"/> Advance Student Success by Optimizing the Student Lifecycle (Improve Leading Indicators)	<input type="checkbox"/> 1a1. Increase Enrollment	<input type="checkbox"/> Academic Transfer (AT)	6,748	Measure Trend	8,551	7,865	6,748	6,665	6,953			
					Measure Target				6,883	7,018	7,220	
		<input type="checkbox"/> Adult Education (AE)	3,408	Measure Trend	1,965	3,197	3,408	3,718	4,333			
					Measure Target				3,425	3,442	3,476	
		<input type="checkbox"/> Career & Technical Education (CTE)	1,558	Measure Trend	1,022	1,012	1,558	1,759	2,246			
					Measure Target				1,636	1,714	1,792	
		<input type="checkbox"/> Dual Credit (DC)	13,053	Measure Trend	11,312	12,255	13,053	13,521	14,329			
					Measure Target				13,445	13,836	14,228	
		<input type="checkbox"/> Workforce Development (WD) Duplicated	11,543	Measure Trend	6,131	5,884	11,543	13,919	15,515			
					Measure Target				11,774	12,005	12,236	
		<input type="checkbox"/> Workforce Development (WD) Net Revenue	794,161	Measure Trend	1,039,269	770,167	794,161	795,176	1,065,635			
					Measure Target				810,044	825,927	841,811	
		<input type="checkbox"/> Workforce Development (WD) Unduplicated	6,046	Measure Trend	5,878	6,015	6,046	6,239	6,967			
					Measure Target				6,167	6,288	6,409	
			<input type="checkbox"/> 1a2. Improve the First-Time Full-Time IPEDS Retention Rate	<input type="checkbox"/> First-Time Full-Time IPEDS Retention Rate	57	Measure Trend	58	57	57	63	66	
				Measure Target						63		
	<input type="checkbox"/> 1a3. Improve the First-Time Part-Time IPEDS Retention Rate	<input type="checkbox"/> First-Time Part-Time IPEDS Retention Rate	44	Measure Trend	43	44	43	48	46			
				Measure Target						50		
	<input type="checkbox"/> 1a4. Improve the First-Time Full-Time IPEDS 150% Graduation Rate	<input type="checkbox"/> First-Time Full-Time IPEDS 150% Graduation Rate	25	Measure Trend	23	25	27	27	31			
				Measure Target						29		
	<input type="checkbox"/> 1a5. National Student Clearinghouse Transfer: % of students who enroll at a 4-year institution within one year of attaining a CWI credential	<input type="checkbox"/> % of Students who enroll at a 4-year institution within one year of attaining a CWI credential	52	Measure Trend	56	52	54	53	55			
				Measure Target						61		
<input type="checkbox"/> Undifferentiated Outcomes for All	<input type="checkbox"/> 1b1. Reduce the first-time full-time IPEDS 150% Graduation Rate equity gaps between a specific student population and a comparison student population	<input type="checkbox"/> Equity Gap Between Male and Female IPEDS 150% Graduation Rate	-14	Measure Trend	-9	-14	-9	-6	-9			
					Measure Target						-3	
		<input type="checkbox"/> Equity Gap Between NonPell and Pell IPEDS 150% Graduation Rate	-8	Measure Trend	-6	-8	-1	-3	-6			
					Measure Target							-3
		<input type="checkbox"/> Equity Gap Between White and Hispanic/Latino IPEDS 150% Graduation Rate	-7	Measure Trend	-2	-7	-4	-8	-9			
					Measure Target							-3



Appendix

Strategic Plan Goal Description

Affordable & Accessible Education

Strategic Plan Objective Description	Indicator of Achievement	Strategic Plan Indicator of Achievement Measure Description	Measure Baseline	2020	2021	2022	2023	2024	2025	2026	
<input type="checkbox"/> Deliver Quality, Affordable Education	<input type="checkbox"/> 2a1. Be at least 50% less than Idaho public 4-year institutions average in CWI's service for tuition and fees (includes BSU, ISU, and U of I)	<input type="checkbox"/> CWI Tuition & Fees vs. Idaho Public 4-Year Institutions in Service Area	59	Measure Trend	56	59	59	60	61	61	
		Measure Target								50	
	<input type="checkbox"/> 2a2. Have IPEDS Average Net Price Below Regional & National Peer Group's Average and ID Public 4-Year Institutions' Average	<input type="checkbox"/> CWI IPEDS Average Net Price vs. Idaho Public 4-Year Institutions in Service Area	57	Measure Trend	57	49	48	48	53	52	
		Measure Target									50
	<input type="checkbox"/> 2a3. National Student Clearinghouse Transfer: % of students who enroll at a 4-year institution within one year of attaining a CWI degree	<input type="checkbox"/> CWI IPEDS Average Net Price vs. Regional & National Peer Group	26	Measure Trend	26	6	9	3	23	16	
		Measure Target									20
	<input type="checkbox"/> 2a4. Work-Based Learning Center Job Placement	<input type="checkbox"/> % of Students who enroll at a 4-year institution within one year of attaining a CWI degree	52	Measure Trend		56	52	53	53	55	
		Measure Target									61
<input type="checkbox"/> Ensure Accessible Education	<input type="checkbox"/> 2b1. Open Access Admission Policy	<input type="checkbox"/> Workbased Learning Center Positive Job Placement	87	Measure Trend			59	87	88	88	
		Measure Target					89	91	93		
	<input type="checkbox"/> 2b2. Provide Flexible Delivery Options: Implement competency-based, programs to improve student application of knowledge and understanding	<input type="checkbox"/> CWI has an Open Access Admission Policy	1	Measure Trend		1	1	1	1	1	
		Measure Target									1
		<input type="checkbox"/> % of CTE programs that are competency based	0	Measure Trend		0	0	0	0		
		Measure Target						5	15	25	



Appendix

Strategic Plan Goal Description

Advance the Local & Global Workforce

Strategic Plan Objective Description	Indicator of Achievement	Strategic Plan Indicator of Achievement Measure Description	Measure Baseline		2021	2022	2023	2024	2025	2026
☐ Meet Evolving Workforce Needs	☐ 3a1. Work-Based Learning Center Job Placement	☐ Workbased Learning Center Positive Job Placement	87	Measure Trend		59	87	88	88	
				Measure Target				89	91	93
	☐ 3a2. Increase the number of students completing programs associated with high wage/demand jobs	☐ % of graduates that completed programs associated with high wage/demand jobs	72	Measure Trend	72	72	73	75	74	
				Measure Target				74	76	78
	☐ 3a3. Deliver workforce development programs of transcribed credits designed to meet business needs	☐ Workforce Development transcribed credits designed to meet business needs	1,004	Measure Trend	484	414	1,004	945	1,441	
				Measure Target				1,024	1,044	1,064
	☐ 3a5. Attained a secondary school diploma / recognized equivalent & enrolled in postsecondary education or training, or became employed within 1 year of exit	☐ % of AE students who attained a secondary school diploma or recognized equivalent and either enrolled in postsecondary education or training, or became employed within 1 year of exit	22	Measure Trend	29	22	18	19	15	
				Measure Target				24	27	32



Appendix

Strategic Plan Goal Description

Inclusive Culture

Strategic Plan Objective Description	Indicator of Achievement	Strategic Plan Indicator of Achievement Measure Description	Measure Baseline		2021	2022	2023	2024	2025	2026		
<input type="checkbox"/> Foster a High Performing Organization Driven by a Culture of Engagement, Respect, & Accountability	<input type="checkbox"/> 4a1. Maintain the Employee Engagement Score	<input type="checkbox"/> CWI Employee Engagement Score	80	Measure Trend		80	78					
				Measure Target					80			
	<input type="checkbox"/> 4a2. Increase the % students that agree with: "Policies, practices, and procedures promote an inclusive and welcoming environment for all students."	<input type="checkbox"/> % of students that agree with: "Policies, practices, and procedures promote an inclusive and welcoming environment for all students."	88		Measure Trend	88	80	86	82	80		
					Measure Target				89	90	91	
					Measure Trend					85	87	85
					Measure Target					86	88	88
	<input type="checkbox"/> 4a3. Increase the Respect Score on the Student Satisfaction Inventory Engagement Survey	<input type="checkbox"/> Respect Score on the Student Satisfaction Inventory Engagement Survey	85		Measure Trend							
					Measure Target							
	<input type="checkbox"/> 4a4. Increase the Engagement Score on the Student Satisfaction Inventory Engagement Survey	<input type="checkbox"/> Engagement Score on the Student Satisfaction Inventory Engagement Survey	70		Measure Trend			70	71	71		
					Measure Target					71	73	74

COOPERATIVE PURCHASING

- Under Idaho Code § 67-2807, CWI may participate in cooperative purchasing agreements:
 1. With the State, other political subdivision, other government entities; and
 2. Established by any association that offers its goods or services as a result of competitive solicitation.

WITH APPROVAL OF THE GOVERNING BOARD

MOTION:

- I move to approve cooperative purchasing with all Idaho governmental entities.
- I move to approve CWI's participation in cooperative purchasing programs approved by the Procurement Group.

CHAIR'S REPORT

The Board Chair will provide comments and, at times, items for special consideration by the Board.



THANK YOU
