

**COLLEGE OF SOUTHERN IDAHO  
JUNIOR COLLEGE DISTRICT**

**BOARD OF TRUSTEES MEETING  
FEBRUARY 24, 1992**

**CSI PRESIDENT'S BOARD ROOM  
5:30 p.m.**

**A G E M D A**

**MINUTES**

**TREASURER'S REPORT:**

Budget Schedule  
Auditor Selection  
Tax Anticipation Note Analysis

**OLD AND NEW BUSINESS**

Governor's Recommendation  
JFAC Recommendation--Fiscal Impact on CSI  
In-State/Out-of-State Tuition  
Review of State Board Meeting

COLLEGE OF SOUTHERN IDAHO  
JUNIOR COLLEGE DISTRICT  
BOARD OF TRUSTEES MEETING  
February 24, 1992

CALL TO ORDER: 5:41 p.m.      PRESIDING: LeRoy Craig

ATTENDING: Trustees: LeRoy Craig, Dr. Charles Lehrman,  
Bill Babcock, Dr. Thad Scholes and Donna  
Brizee

College Administration: Gerald Meyerhoeffer, President  
John M. Mason, Secretary/Treasurer  
Robert Alexander, College Attorney  
Dr. Michael Glenn, Assistant to the President  
Dr. Roy Strawser, Academic Dean  
Dr. Jerry Beck, Dean of Continuing Education  
Dick Sterling, Physical Plant Director  
Annette Jenkins, Public Information Officer

Visitors: Dr. Marv Strobe, Dept Chair Physical Sciences  
Dr. Don Puder, Dept Chair Life Sciences  
Times News: Kirk Mitchell

MINUTES OF JANUARY 27, 1992, were approved as written on MOTION  
by Bill Babcock. Affirmative vote was unanimous.

TREASURERS REPORT: Acceptance of the Treasurer's report was  
approved on MOTION by Bill Babcock. Affirmative vote  
was unanimous.

The Board heard the following presentations:

1. The Board discussed the proposed budget schedule. The schedule was approved on MOTION by Dr. Chuck Lehrman. Affirmative vote was unanimous.
2. The Board discussed the need for issuance of a Revenue Anticipation Note. College attorney Bob Alexander noted that the proposed bond attorney, Mike Moore of Davis Wright Tremain Law Offices had the expertise to serve as Bond Counsel. The directive to proceed with the issuance of the Revenue Anticipation Note was approved on MOTION by Dr. Thad Scholes. Affirmative vote was unanimous.
3. The Board discussed the selection of an audit firm to conduct the College audit for the years ending June 30, 1992, 1993 and 1994. The three year contract has a set price for the June 30, 1992 audit of \$23,500. The succeeding years will be negotiated.

CSI Trustees

February 24, 1992

Page 2

The contract was approved on MOTION by Dr. Thad Scholes. Affirmative vote was unanimous.

PRESIDENT'S REPORT: President Jerry Meyerhoeffer reported the following:

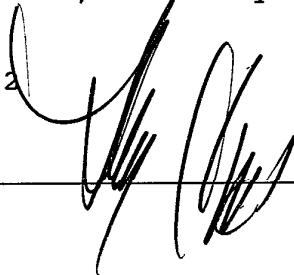
1. A letter from Dixie Community College was received commending our athletes for their sportsmanship.
2. The Rocky Mountain Theater Association made an award to Laine Steel for his contributions to the organization.
3. A letter was received from the CSI Music Department thanking the Board for the addition to the Fine Arts Building.
4. It was noted that only 1.8% of our vocational graduates are unemployed after completing their training programs.
5. President Meyerhoeffer will meet with the University of Idaho concerning the lease agreement for the new Ag-Science Building next week. It was noted that the full operational costs will be approximately \$4.20 per square foot. Dr. Chuck Lehrman made the following MOTION: Through the lease agreement with the College of Southern Idaho, the University of Idaho will pay full operational cost for the portion of the Ag-Science Building that they are occupying. Affirmative vote was unanimous.
6. The Governor released his 1.3% holdback and the Legislature implemented a 1.1% negative supplemental for CSI.
7. The President reported on the Idaho State Board of Education meeting held in Boise. The State Board's proposal to increase out of state tuition by 25% was discussed. There was also a discussion concerning a State Board proposal to disclose outside employment by College employees.
8. The President reported that the Joint Finance Appropriations Committee has recommended a 2.4% increase for CSI's general fund appropriation for FY 93. The JFAC recommendation for Vocational Education left some capital outlay in the budget base and was more favorable to CSI.  
Plans for holding costs down in Fy 93 were also discussed.
9. Dr. Rick Parker, Dr. Marv Strobe and Dr. Don Puder gave the Board a tour of the new Ag-Science Building.

CSI Trustees  
February 24, 1992  
Page 3

ADJOURNMENT was declared at 6:21 p.m.

  
\_\_\_\_\_  
John M. Mason, Secretary-Treasurer

APPROVED      March 23, 1992

  
\_\_\_\_\_  
Chairman

February 24, 1992

To: College of Southern Idaho Board of Trustees and  
President Meyerhoeffer

From: Mike Mason 

Re: Budget Hearing and Adoption Schedule

In order to meet the various requirements of legislation involving property taxes and budgeting we need to set up a schedule. The following schedule is proposed:

- February 28 - Friday - Notification of the Board of County Commissioners of the date, time and place of the public budget hearing. Must be done by March 1 (I.C. 63-2225 Section 4)
- April 5 & April 12 - Sundays - Publication of "Notice of Tax Increase" as per I.C. 63.2225 Section 1a and 1b.  
- Advertise in all four newspapers - Twin Falls, Buhl, Jerome and Kimberly - concerning budget hearing
- April 20 - Monday - Budget hearing at regularly scheduled Board Meeting - If adopted that night no further requirements. If adopted within two weeks have to announce next hearing date but do not have to re-advertise
- August 17 - Monday - Board Chairman certifies tax certification which is sent to Jerome and Twin Falls County

Business office budget schedule:

March 2 - General Fund revenue estimates firmed up including tuition and fees and state appropriation. State and Vocational appropriation could be delayed if Legislature extends into March.

March 9 - Personnel costs computed for all existing staff at current salary rates - Temporary and overload personnel costs estimated.

March 16 - Expenditures estimated at MCO for all General Fund departments - Review summary of last 3 years actual expenditures and current year to date with President and deans

March 23 - Run projected budget figures with assumptions as directed by President

April 6 - Finish smooth budget and give to President for distribution

April 20 - Present budget to Board

COLLEGE OF SOUTHERN IDAHO  
 ESTIMATED FY 92 CASH FLOWS  
 FEBRUARY 22, 1992

MONTH	GEN FUND REVENUES	GEN FUND EXPENDITURES	CASH BALANCE
JULY 1, 1991 - ACTUAL			225,605
JULY - ACTUAL	2,874,203	1,058,508	2,041,300
AUGUST - ACTUAL	894,946	1,119,536	1,816,710
SEPTEMBER - ACTUAL	2,492,845	1,168,786	3,140,769
OCTOBER - ACTUAL	496,906	1,190,448	2,447,227
NOVEMBER - ACTUAL	385,282	1,099,735	1,732,774
DECEMBER - ACTUAL	529,422	989,715	1,272,481
JANUARY 92 - ACTUAL	3,025,030	1,115,417	3,182,094
FEBRUARY - ESTIMATE	429,000	1,101,367	2,509,727
MARCH - ESTIMATE	412,000	1,100,000	1,821,727
APRIL - ESTIMATE	298,000	1,060,000	1,059,727
MAY - ESTIMATE	386,000	1,050,000	395,727
JUNE - ESTIMATE	350,000	1,200,000	(454,273)
	-----	-----	-----
	12,573,634	13,253,512	(679,878)

ESTIMATED EXPENDITURES

FY 92 YEAR END RECEIVABLES EST.

FY 92 REVENUE BUDGETED	12,007,512	COUNTY PROPERTY TAXES	650,000
ADD: ONE TIME MONEY	380,000	COUNTY TUITION	200,000
REVENUE NETTED OUT	666,000	INVENTORY PHASE OUT TAX	80,000
AG SCIENCE EQUIPMENT	200,000	VOCATIONAL EDUCATION	231,400
		PUBLIC WORKS	200,000
	-----		-----
GENERAL FUND BUDGET	13,253,512		1,361,400
			(454,273)
			-----
		ESTIMATED YEAR END FUND BALANCE	907,127
			=====



**McMullen McPhee**  
& Company  
CERTIFIED PUBLIC ACCOUNTANTS

February 3, 1992

College of Southern Idaho  
Twin Falls, ID 83301

Gentlemen:

We appreciate the opportunity to submit this engagement letter to the College of Southern Idaho, the following paragraphs outline the nature and scope of our services for this engagement.

We will make an audit of the combined balance sheet of the College of Southern Idaho as of June 30, 1992, 1993, and 1994 and the related statements for the year then ended.

Our audit will be made in accordance with generally accepted auditing standards and will include our examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Our objective will be the completion of the foregoing audit and, upon its completion and subject to its findings, the rendering of our report.

As you know, the financial statements are the responsibility of the management and the board of trustees who are primarily responsible for the data and information set forth therein, as well as for the evaluation of the capability and integrity of the company's personnel and the maintenance of an appropriate internal control structure, which includes adequate accounting records and procedures to safeguard the city's assets. Accordingly, our completion of the audit will require the management's cooperation. In addition, as required by generally accepted auditing standards, our procedures will include obtaining written representation from management concerning such matters which we will rely upon - and the College will indemnify and hold us harmless from any liability, damages and legal or other costs we might sustain in the event such representations are false.

Generally accepted auditing standards, also require the auditor to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement, and provide for the audit to be performed on a test basis, as described in the second paragraph of this letter. Accordingly, an audit is not a special examination designed to detect fraud, nor a guarantee of the accuracy of the financial statements and is subject to the inherent risk that errors, irregularities, or illegal acts, if they exist, might not be detected.

Our findings will be included in a formal report of the financial statements. In addition, the following supplemental information, presented for the purpose of additional analysis and not a required part of the basic financial statements, will be subjected to the audit procedures applied in the examination of the general purpose financial statements:

1. Supplemental financial statements and information related to the details of items in the financial statements.
2. Comments as required by the various state statutes and federal regulations.
3. Separate financial statements for Trans IV, and the Office on Aging.

In addition, our examination will include a study and evaluation of the College's system of accounting and administrative control established to insure compliance with Federal grant requirements to the extent we consider necessary to evaluate the system as required by generally accepted auditing standards, and those standards contained in the following Federal publications:

1. OMB Circular A-133.
2. GAO Standards for Audit of Governmental Organizations, Programs, Activities and Functions (as related to financial compliance auditing)
3. GAO Guidelines for Financial and Compliance Audits of Federally Assisted Programs.



College of Southern Idaho  
Page three

Our fee for the audit of your financial statements will be based on the amount of time actually expended on this engagement at our standard billing rates, not to exceed \$23,500 for the June 30, 1992 year, the billing for the following two years will be determined prior to commencement of the audits on those years.

This engagement includes only those services specifically described in this letter.

As you know, circumstances may arise that will require us to do more work. Some of the more common such circumstances include: changing requirements, incorrect accounting applications or errors in your records, failure of your staff to prepare information on a timely basis, and unforeseen events. An explanation of some of the more common circumstances is attached. If it appears that the estimated fee will be exceeded, we will bring this to your attention for your approval.

If you are in agreement with the terms of this letter, please sign one copy and return it to our files. We appreciate the opportunity of working with you.

Very truly yours,

McMULLEN, McPHEE & COMPANY

*Paul A. Nielson*

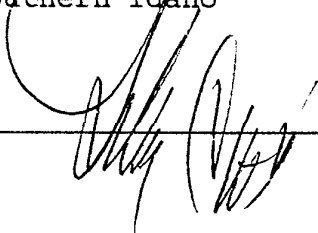
Paul R. Nielson, Partner

The foregoing letter fully describes the services required and is accepted by us.

College of Southern Idaho

Date

2-24-92

  
\_\_\_\_\_

DRAFT

State Board of Education  
GOVERNING POLICIES AND PROCEDURES  
SECTION: II PERSONNEL POLICIES AND PROCEDURES  
SUBSECTION E Conditions of Employment

---

4. Outside Employment

The maintenance of a high standard of honesty, impartiality, and conduct by Board employees is essential to ensure the proper performance of its business and to strengthen the faith and confidence the people of the State of Idaho in the integrity of state employees. The Board recognizes that employees may engage in outside employment of a professional or personal nature directly related to professional or other competencies of the employee. However, no employee may undertake outside employment that interferes with the employee's assigned duties to the Board or the agency, school, department, or office, or which violates State or Board conflict of interest or other applicable laws, rules and policies. In all outside employment, the outside employer must be informed that the employee is acting in a private capacity and that the institution, agency, school, department, or office is in no way a party to the outside employment, and is not liable or responsible for the performance thereof.

Every employee performing consulting services or other outside employment directly related to the professional competencies of the employee must submit an annual report listing the persons or entities for whom the employment is performed, and describing the subject, scope, compensation and time spent on such outside employment activities, to his or her departmental administrator and dean no later than February 1 for the preceding calendar year. The institution, agency, school, department, or office shall compile and submit to the Board a report of the outside employment activities of their employees no later than March 1 for the preceding calendar year.

## Out-Of-State Tuition Charges

State	School	Per-Credit Charge	Full-Time Charge	FT Cr Chg
Arizona	Yavapi CC	54.00	2,390.00	12
Colorado	Colorado Northwestern CC	108.00	1,405.00	12
Idaho	CSI	93.50	925.00	10
	NIC	96.00	1,005.00	12
ID Average		94.75	965.00	
Montana	Dawson CC	72.25	720.00	12
	Miles CC	66.00	798.00	12
MT Average		69.13	759.00	
Nevada	Northern Nevada CC	26.00	1,500.00	7 +
	Truckee Meadows CC	26.00	1,500.00	7 +
	Western Nevada CC	26.00	1,500.00	7 +
NV Average		26.00	1,500.00	
New Mexico	San Juan CC	25.00	300.00	12
Oregon	Blue Mountain CC	62.00	744.00	15
	Treasure Valley CC	48.00	576.00	12
OR Average		55.00	660.00	
Washington	Walla Walla CC	124.90	1,249.00	12
Utah	College of Eastern Utah	111.00 *	859.00	12
	Dixie College	84.00 *	993.75	12
	Salt Lake CC	141.00	1,100.00	8
	Snow College	165.00 *	925.00	10
	Utah Valley CC		1,713.00	12
UT Average		125.25	1,118.15	
Wyoming	Casper College	53.00	616.00	12
	Central Wyoming CC	55.00	660.00	12
	Eastern Wyoming College		556.00	16 +
	Laramie County CC	43.00 *	640.00	12
	Northwest CC	54.00	1,386.00	12
	Western Wyoming CC	52.00	616.00	12
WY Average		51.40	745.67	
Overall Average		72.08	1,028.20	

\* This is an average of a graduated charge per credit.

+This means the school has an additional charge above This point.