

## AGENDA

**Board of Trustees**  
Laird Stone, Chair  
Jan Mittleider  
Jack Nelsen  
Anna Scholes  
Scott McClure

**CSI Mission Statement:**  
To provide quality educational, social, cultural, economic, and workforce development opportunities that meet the diverse needs of the communities we serve.

**Board Mission Statement:**  
The mission of the Board of Trustees of the College of Southern Idaho is to lead in the constant definition, interpretation, articulation, implementation and evaluation of the College mission.

- |              |   |   |
|--------------|---|---|
| <b>I.</b>    | <b>CALL TO ORDER</b>  | <b>Chairman Stone</b><br>Virtual          |
| <b>II.</b>   | <b>RECESS TO EXECUTIVE SESSION</b><br><i>Motion to convene in Executive Session</i> | <b>Chairman Stone</b>                     |
| <b>III.</b>  | <b>RECONVENE REGULAR MEETING</b>  | <b>Chairman Stone</b><br>Virtual          |
| <b>IV.</b>   | <b>APPROVAL OF MEETING AGENDA</b>   | <b>Chairman Stone</b>                     |
| <b>V.</b>    | <b>STUDENT/FACULTY/STAFF ACHIEVEMENTS</b>   | <b>President Fisher</b>                   |
| <b>VI.</b>   | <b>MINUTES &amp; BUSINESS REPORTS</b>   |   |
|              | Approval of Minutes   | <b>Jeff Harmon</b>                        |
|              | January 25, 2021  |   |
|              | Approval of Treasurer’s Report  | <b>Jeff Harmon</b>                        |
| <b>VII.</b>  | <b>OPEN FORUM</b>   | <b>Chairman Stone</b>                     |
| <b>VIII.</b> | <b>UNFINISHED BUSINESS</b>  |   |
| <b>IX.</b>   | <b>NEW BUSINESS</b>   |   |
|              | <b>Action Items</b>   |   |
|              | 1. Head Start/Early Head Start Report   | <b>Ruby Allen</b>                         |
|              | 2. Strategic Plan, Student Commitment Statement and Peers                           | <b>Chris Bragg</b>                        |
|              | 3. Eide Bailey Single Audit Acceptance Report                                       | <b>Jeff Harmon</b>                        |
|              | <b>Information Items</b>  |   |
|              | 1. Project Polaris Update   | <b>Kevin Mark / Jeff Harmon</b>           |
|              | 2. Financial Aid Services Update  | <b>Jennifer Zimmers / Michelle Schutt</b> |
|              | 3. Early College and Enrollment / Recruitment Initiatives Update                    | <b>Jonathan Lord</b>                      |
| <b>X.</b>    | <b>PRESIDENT’S REPORT</b>   | <b>President Fisher</b>                   |
| <b>XI.</b>   | <b>CSI STUDENT BODY PRESIDENT REPORT</b>  | <b>Angel Montes De Oca</b>                |
| <b>XII.</b>  | <b>REMARKS FOR THE GOOD OF THE ORDER</b>  | <b>Chairman Stone</b>                     |
| <b>XIII.</b> | <b>ADJOURNMENT</b>  | <b>Chairman Stone</b>                     |

**AGENDA****Board of Trustees**

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**I. CALL TO ORDER****Chairman Stone**  
3:00p.m./ZOOM**A. Pursuant to Idaho Code 74-206, the Board will convene to:**

- ◆ Consider personnel matters  
[Idaho Code §74-206(1)(a) & (b)]
  
- ◆ Deliberate regarding an acquisition of interest in real property  
[Idaho Code § 74-206(1)(c)]

**II. ADJOURNMENT****Chairman Stone**

**CALL TO ORDER:** 3:00p.m.

**EXECUTIVE SESSION:** 3:03p.m.

**EXECUTIVE SESSION ATTENDEES:**

Trustees:

Laird Stone, Chairman  
Jack Nelsen, Vice-Chairman  
Anna Scholes, Clerk  
Jan Mittleider, Trustee  
Scott McClure, Trustee

College Administration:

Dr. Dean Fisher, President  
Jeff Harmon, Vice President of Finance and Administration  
Eric Nielson, Director of Human Resources

Pursuant to Idaho Code § 77-206 the Board agreed to convene in Executive Session to Consider:

- ◆ Consider personnel matters  
[Idaho Code §74-206(1)(a) & (b)]
- ◆ Deliberate regarding an acquisition of interest in real property  
[Idaho Code § 74-206(1)(c)]

Jan Mittleider moved to go into Executive Session.

The vote to do so by roll call:

- |                  |           |
|------------------|-----------|
| • Laird Stone    | Abstained |
| • Jack Nelsen    | Aye       |
| • Anna Scholes   | Aye       |
| • Jan Mittleider | Aye       |
| • Scott McClure  | Aye       |

The Board returned to public session at 3:39p.m.

**BOARD MEETING ATTENDEES:**

Trustees:

- Laird Stone, Chairman
- Jack Nelsen, Vice-Chairman
- Anna Scholes, Clerk
- Jan Mittleider, Trustee
- Scott McClure, Trustee

College Administration:

- Dr. Dean Fisher, President
- Dr. Todd Schwarz, Provost
- Jeff Harmon, Vice President of Finance and Administration
- Dr. Michelle Schutt, Vice President of Student Services

Employees, visitors and media:

<u>Attendees (Viewing Only)</u>	<u>Participants</u>
1971****985	Ginger Nukaya
Amy Christopherson	Webinar Host
Brandi Turnipseed	Angel Montes De Oca
Bill Ebener	Eric Nielson
Bruce Nukaya	Jonathan Lord
Cesar Perez	Jennifer Zimmers
Cindy	Mollie Weighall
Crystal Ayers	Ruby Allen
Ed Ditlefsen	Carolyn Brock
Jason Ostrowski	Chris Bragg
Jayson Lloyd	Jake Brasil
Jennifer Hall	Kevin Mark
Kara McCurdy	Kimberlee LaPray
Kristy Carpenter	Kristin Diggs
Mark Holte	Lindsey Anderson
Polly Hulsey	
Rae Jean Larsen	
Shonna Parsons	
Spencer Cutler	
Steve	
Suzanne McCampbell	
Tri Fattig	
Terry Woodland	
Tiffany Seeley-Case	

**APPROVAL OF AGENDA:** The agenda was approved on MOTION by Chairman Stone. Affirmative vote was unanimous.

**STUDENT/FACULTY/STAFF ACHIEVEMENTS:** President Fisher recognized CSI Cross Country athlete Keita Mohamad for his mentoring of local refugee students. Also recognized was CSI's Public Information Officer Kim LaPray and Jake Brasil with KMVT for their efforts coordinating and spotlighting CSI. Two PACE employees were named "Employees of the Year." The Board congratulated CSI Professional Employee Carolyn Brock and Classified Employee Mollie Weighall.

**BOARD MINUTES:** The following Board of Trustee meeting minutes were accepted as written on MOTION by Chairman Stone.

January 25,2021

**TREASURER'S REPORT:** Jeff Harmon provided the Treasurer's report and it was accepted on MOTION by Chairman Stone. Affirmative vote was unanimous.

**OPEN FORUM:** None

**UNFINISHED BUSINESS:** None

**NEW BUSINESS:**

**Action Items**

1. Ruby Allen Director of Head Start/Early Head Start, presented the monthly and operation financial reports to the Board. The Board approved the Head Start/Early Head Start monthly and operational financial reports on MOTION by Chairman Stone. Affirmative vote was unanimous.
2. Chris Bragg, Dean of Institutional Effectiveness/ALO presented an update on the Strategic Plan, a Student Commitment statement, and a proposed set of comparison institutions. There are four proposed strategic goals: Optimize Student Access, Drive Student Success, Ensure Stability, and Cultivate Community. CSI is implementing a Student Commitment Statement, designed for employees to help students be successful through their college experience. A proposed set of comparison institutions list was compiled and documented to help CSI compare and measure success. The Board approved the Strategic Plan, Student Commitment Statement, and Comparison Institution document as presented on MOTION by Chairman Stone. Affirmative vote was unanimous.
3. Kristin Diggs from Eide Bailly CPA's gave the Independent Auditor's report on "Internal Control over Financial Reporting and Compliance". Uniform guidance had not yet been published to conduct the necessary audit requirements prior to the Financial Audit report being presented. This report is generally included in the annual financial audit report. In the auditor's report on compliance three items were disclosed as "Federal Award Findings and Questioned Costs". The college has responded with corrective action plans for each of the

three findings. The Board accepted the report on MOTION by Chairman Stone. Affirmative vote was unanimous.

**Information Items**

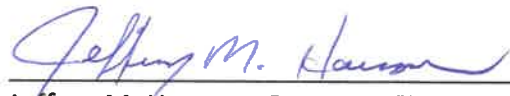
1. Kevin Mark, Chief Information Officer updated the Board on Project Polaris. A statement of work is being finalized with Anthology. The proposal and statement of work will be presented at the March Board of Trustee meeting for approval.
2. Dr. Michelle Schutt, Vice President of Student Services introduced Jennifer Zimmers, CSI Financial Aid Director. Jennifer reported on CampusLogic, a new student financial aid software that has been implemented. The program allows students to e-sign and upload necessary documents when necessary. Also included in her report was the purchase of Clear Cost, another software tool that allows students “real-time” information regarding cost of college.
3. Dr. Johnathan Lord, Dean of Early College updated the Board on Early College and Enrollment/Recruitment Initiatives and updates. Lord noted dual credit enrollment is down in headcount, but up in credits.

**PRESIDENT’S REPORT:** President Fisher gave his monthly report.

**STUDENT BODY PRESIDENT REPORT:** Student Body Vice President, Aaron Lauritzen gave a monthly report in Student Body President Angel Montes De Oca’s absence.

**REMARKS FOR THE GOOD OF THE ORDER**

**ADJOURNMENT DECLARED:** 5:18 p.m.



Jeffrey M. Harmon, Secretary Treasurer

Approved: March 15, 2021



Laird Stone, Chairman

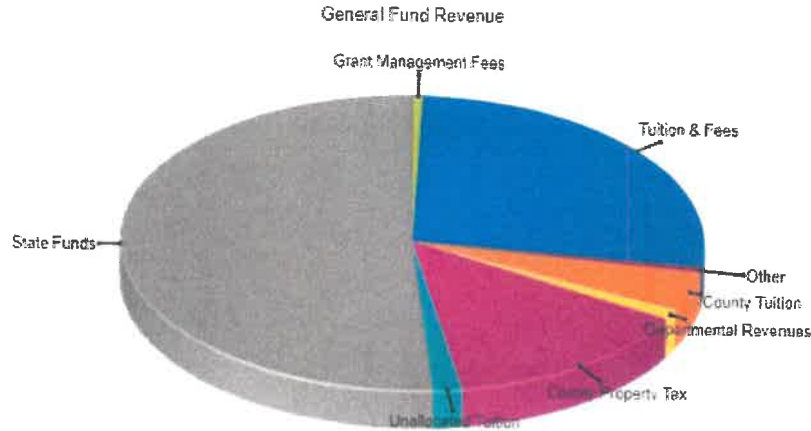
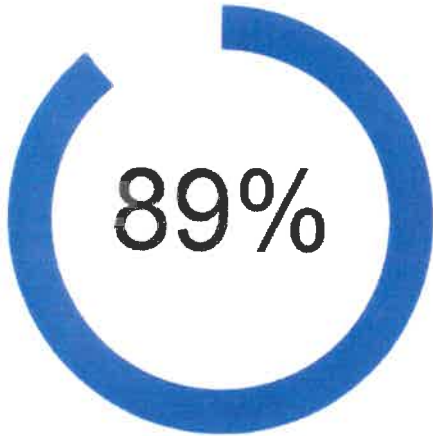


## General Fund Board Report

As of January 31, 2021

	Prior Year	Current Year	Budget	Remaining	Remaining %
<b>Revenue</b>					
Tuition & Fees	(\$11,088,410)	(\$10,716,453)	(\$11,280,000)	(\$563,547)	5.00%
County Tuition	(\$1,757,800)	(\$1,696,475)	(\$1,883,000)	(\$186,525)	9.91%
State Funds	(\$21,390,267)	(\$20,418,100)	(\$20,859,200)	(\$441,100)	2.11%
County Property Tax	(\$4,628,890)	(\$5,561,747)	(\$9,383,300)	(\$3,821,553)	40.73%
Grant Management Fees	(\$285,610)	(\$205,257)	(\$520,000)	(\$314,743)	60.53%
Other	(\$424,908)	(\$215,862)	(\$350,000)	(\$134,138)	38.33%
Unallocated Tuition	(\$839,148)	(\$636,472)	\$0	\$636,472	-
Departmental Revenues	(\$644,718)	(\$450,241)	(\$630,000)	(\$179,759)	28.53%
<b>Total Revenue</b>	<b>(\$41,059,752)</b>	<b>(\$39,900,607)</b>	<b>(\$44,905,500)</b>	<b>(\$5,004,893)</b>	<b>11.15%</b>
<b>Expenses</b>					
Personnel Expense					
Salaries	\$12,979,217	\$12,350,179	\$22,568,800	\$10,218,621	45.28%
Variable Fringe	\$2,723,465	\$2,641,747	\$4,899,100	\$2,257,354	46.08%
Health Insurance	\$2,686,488	\$2,567,051	\$4,716,200	\$2,149,149	45.57%
<b>Total Personnel Expense</b>	<b>\$18,389,169</b>	<b>\$17,558,977</b>	<b>\$32,184,100</b>	<b>\$14,625,123</b>	<b>45.44%</b>
Operating Expense					
Services & Supplies	\$3,393,597	\$3,179,644	\$6,559,200	\$3,379,556	51.52%
Other	\$3,874	\$9,672	\$0	(\$9,672)	-
Capital	\$491,539	\$505,329	\$358,000	(\$147,329)	(41.15)%
Institutional Support	\$4,680,295	\$4,785,517	\$5,774,200	\$988,683	17.12%
Transfers	\$30,500	\$30,000	\$30,000	\$0	0.00%
<b>Total Operating Expense</b>	<b>\$8,599,805</b>	<b>\$8,510,162</b>	<b>\$12,721,400</b>	<b>\$4,211,238</b>	<b>33.10%</b>
<b>Total Expense</b>	<b>\$26,988,974</b>	<b>\$26,069,139</b>	<b>\$44,905,500</b>	<b>\$18,836,361</b>	<b>41.95%</b>
<b>Rev/Expense Total</b>	<b>(\$14,070,777)</b>	<b>(\$13,831,468)</b>	<b>\$0</b>	<b>\$13,831,468</b>	<b>-</b>

% Revenue Received



**GENERAL FUND REVENUE SUMMARY**

TOTAL ANNUAL BUDGET

**\$44,905,500**

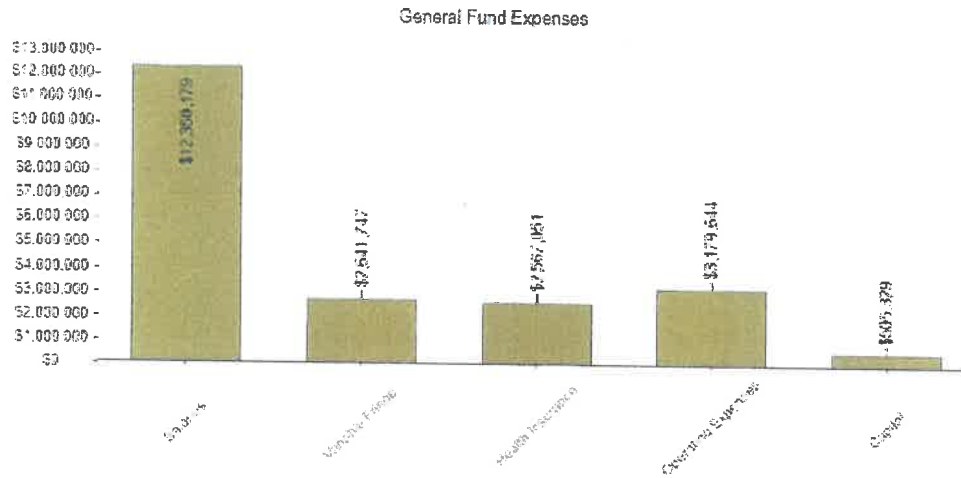
TOTAL ANNUAL REVENUE

**\$39,900,607**

TOTAL REMAINING

**\$5,004,893**

% Budget Spent



**GENERAL FUND EXPENSE SUMMARY**

TOTAL YEARLY BUDGET

**\$44,905,500**

TOTAL YTD EXPENSES

**\$26,069,139**

TOTAL AVAILABLE

**\$18,836,361**





**College of Southern Idaho  
Head Start/Early Head Start**



**Program Summary for January 2021**  
Reported at February Board Meeting

<b>Enrollment</b>		<b>Modified Enrollment Number</b>
Head Start ACF Federal Funded	457	298
Head Start TANF	12	6
Early Head Start ACF Federal Funded	92	92
<b>Total</b>	<b>561</b>	<b>396 71%</b>
<b>Program Options</b>		
Center Based (PD/PY; FD/PY), Early Head Start -Home Based, Early Head Start Toddler Combo.		
<b>Head Start Attendance (Based on Modified Enrollment)</b>		
January Head Start Overall Attendance		82%
January EHS Toddler Combo Attendance		85%
January 100-130% Poverty Level		18%
January IEP/IFSP Enrollment		7%
January Over Income Enrollment		3%
<b>Meals and Snacks</b>		
Total meals served for January		2030
Total snacks served for January		255

**News from Office of Head Start**

Consolidated Appropriations Act of 2021 included \$123 million Cost of Living Increase (COLA) for Head Start which equates to a 1.2% increase \$78,500 for the program. Also, included in the Act was \$250 million for Coronavirus Response. Each program will receive \$290 per HS/EHS slot we have 561 slots, \$162,690.

**Program Notes**

The program continues in a positive direction with closures due to COVID. In January we only had one class closed due to a teacher testing positive. The pro-active measures give me confidence that we will continue in this direction. With the new facility in Twin Falls and Buhl we will start increasing our enrollment adding 40 more children within Twin Falls County.

Trustee Scholes question at the January Board Meeting was not answered fully (How will the program fund the increase of the Salary Administration Plan when fully staffed). The program has been underspent for 3 years due to closure of Buhl and the addition of Duration funds before space was available to serve those slots. These overages will not be seen in 2021 since all services outlined in the Duration Grant are now being provided. The following is how we are approaching the increase to the Salary Administration Plan which will provide a minimum wage of \$12 to entry level staff. (1) Using actual insurance cost in budget projection of benefits. (2) Eliminating transportation to children in duration classrooms. (3) Facility maintenance and repair, with carryover funds directed into facilities in the previous two years this line item will decrease significantly. Human Resource Specialist, Financial Coordinator and Director are working together to build a solid budget before presenting to the Board.

**Documents for Board Review and Approval:** Board Report and Financial Reports

CATEGORY	TOTAL APPROVED	TOTAL THIS MONTH	CASH OUTLAY TO DATE	BALANCE OF BUDGET	REMAINING BUDGET %
SALARIES	\$ 796,481.00	\$ 52,819.44	\$ 52,819.44	\$ 743,661.56	93.4%
BENEFITS	\$ 463,707.00	\$ 27,493.92	\$ 27,493.92	\$ 436,213.08	94.1%
EQUIPMENT	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	
CONTRACTUAL	\$ 65,110.00	\$ 18.00	\$ 18.00	\$ 65,092.00	100.0%
SUPPLIES	\$ 37,200.00	\$ 5,891.26	\$ 5,891.26	\$ 31,308.74	84.2%
FACILITIES/CONST.	\$ -		\$ -	\$ -	#DIV/0!
OTHER	\$ 161,431.00	\$ 2,761.23	\$ 2,761.23	\$ 158,669.77	98.3%
<b>TOTAL DIRECT COSTS</b>	<b>\$ 1,598,929.00</b>	<b>\$ 88,983.85</b>	<b>\$ 88,983.85</b>	<b>\$ 1,509,945.15</b>	<b>94.4%</b>
ADMIN COSTS (9.0%)	\$ 113,417.00	\$ 6,042.71	\$ 6,042.71	\$ 107,374.29	94.7%
<b>GRAND TOTAL</b>	<b>\$ 1,712,346.00</b>	<b>\$ 95,026.56</b>	<b>\$ 95,026.56</b>	<b>\$ 1,617,319.44</b>	<b>94.5%</b>
IN KIND NEEDED	\$ 435,319.00				
IN KIND GENERATED	\$ -				
IN KIND (SHORT)/LONG	\$ (435,319.00)				

CACFP	Repair/Maint	Food	Non-Food	Total for Month	YTD Expense
Total All Centers	\$ -	\$ 447.20	\$ 66.93	\$ 520.88	\$ 520.88

**EARLY HEAD START T/TA**

CATEGORY	TOTAL APPROVED	TOTAL THIS MONTH	CASH OUTLAY TO DATE	BALANCE	REMAINING BUDGET %
OUT OF AREA TRAVEL	\$ 19,976.00	\$ -	\$ -	\$ 19,976.00	100.0%
SUPPLIES	\$ 1,428.00	\$ 166.50	\$ 166.50	\$ 1,261.50	88.3%
OTHER	\$ 7,523.00	\$ 37.50	\$ 37.50	\$ 7,485.50	99.5%
<b>GRAND TOTAL</b>	<b>\$ 28,927.00</b>	<b>\$ 204.00</b>	<b>\$ 204.00</b>	<b>\$ 28,723.00</b>	<b>99.3%</b>

CATEGORY	TOTAL APPROVED	TOTAL THIS MONTH	CASH OUTLAY TO DATE	BALANCE OF BUDGET	REMAINING BUDGET %
SALARIES	\$ 3,236,933.00	\$ 136,720.97	\$ 136,720.97	\$ 3,100,212.03	95.8%
BENEFITS	\$ 2,033,397.00	\$ 68,510.07	\$ 68,510.07	\$ 1,964,886.93	96.6%
EQUIPMENT	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	
CONTRACTUAL	\$ 60,000.00	\$ 99.39	\$ 99.39	\$ 59,900.61	99.8%
SUPPLIES	\$ 226,359.00	\$ 9,763.11	\$ 9,763.11	\$ 216,595.89	95.7%
FACILITIES/CONST.	\$ -	\$ -	\$ -	\$ -	0.0%
OTHER	\$ 783,037.00	\$ 15,336.75	\$ 15,336.75	\$ 767,700.25	98.0%
<b>TOTAL DIRECT COSTS</b>	<b>\$ 6,414,726.00</b>	<b>\$ 230,430.29</b>	<b>\$ 230,430.29</b>	<b>\$ 6,184,295.71</b>	<b>96.4%</b>
ADMIN COSTS (9.0%)	\$ 474,330.00	\$ 1,847.74	\$ 18,470.74	\$ 455,859.26	96.1%
<b>GRAND TOTAL</b>	<b>\$ 6,889,056.00</b>	<b>\$ 232,278.03</b>	<b>\$ 248,901.03</b>	<b>\$ 6,640,154.97</b>	<b>96.4%</b>
IN KIND NEEDED	\$ 1,738,907.00				
IN KIND GENERATED	\$ -				
IN KIND (SHORT)/LONG	\$ (1,738,907.00)				
PROCUREMENT CARD EXPENSE	\$ 10,664.03	2% of Total Expense. Detailed report available upon request.			

CACFP	Repair/Maint	Food	Non-Food	Total for Month	YTD Expense
Total All Centers	66.50	6,028.87	2,174.56	8,269.93	8,269.93

HEAD START T/TA

CATEGORY	TOTAL APPROVED	TOTAL THIS MONTH	CASH OUTLAY TO DATE	BALANCE	REMAINING BUDGET %
OUT OF AREA TRAVEL	\$ 46,824.00	\$ -	\$ -	\$ 33,249.01	100.0%
SUPPLIES	\$ 3,303.00	\$ 959.05	\$ 959.05	\$ 2,343.95	71.0%
OTHER	\$ 16,447.00	\$ 556.88	\$ 556.88	\$ 15,890.12	96.6%
<b>GRAND TOTAL</b>	<b>\$ 66,574.00</b>	<b>\$ 1,515.93</b>	<b>\$ 1,515.93</b>	<b>\$ 51,483.08</b>	<b>97.7%</b>

Guided by the values of **equity, quality, and innovation**, the College of Southern Idaho pursues the following Strategic Goals, as established by the College of Southern Idaho Board of Trustees, and the President of the College of Southern Idaho:

## OUR STRATEGIC PLAN—THE CSI **C-O-D-E**

**CODE** (noun): a system of principles

### STRATEGIC GOAL: **CULTIVATE** COMMUNITY ENGAGEMENT

Strategy #1: Enhance and expand community involvement and engagement.

Objective 1.1: Foster a climate of inclusivity so students, employees, and communities are welcomed, supported, and valued for their contributions.

Objective 1.2: Promote awareness of and participation in the innovative and high-quality educational, enrichment, and cultural opportunities the college provides.

Objective 1.3: Collaborate with K-12 and employer partners to provide adaptive responses to community needs.

### STRATEGIC GOAL: **OPTIMIZE** STUDENT ACCESS

Strategy #2: Enhance and expand quality and innovative educational opportunities grounded in equity and inclusion.

Objective 2.1: Establish robust support systems and processes that enhance and expand opportunities for entry, reentry, and retention.

Objective 2.2: Engage in a college-wide, systemic approach to developing and implementing training, certificate, and degree programs that support existing and emerging industries and expand equitable enrollment opportunities.

### STRATEGIC GOAL: **DRIVE** STUDENT SUCCESS

Strategy #3: Align quality and innovative educational programs with student needs, workforce demands, and employment opportunities.

Objective 3.1: Adapt learning environments, regardless of modality, to engage our diverse student population and to enhance student attainment of educational goals while using innovative technologies and pedagogies.

Objective 3.2: Increase the rate of college completion by removing barriers, providing targeted support measures, creating multiple pathways to completion, and increasing flexible schedule options.

Objective 3.3: Develop student support services to ensure a supportive and equitable environment for all.

### STRATEGIC GOAL: **ENSURE** INSTITUTIONAL STABILITY

Strategy #4: Create a sustainable model for long-term growth that enhances equity, quality, and innovation.

Objective 4.1: Promote an environment that recognizes and supports engagement, innovation, collaboration, accountability, and growth.

Objective 4.2: Develop, enhance, and align resources and processes that support strategic goals and result in institutional optimization and sustainability.

# **THE CSI STUDENT EXPERIENCE COMMITMENT**

**The College of Southern Idaho commits to delivering an equitable, quality, and innovative student experience that includes:**

- A high-quality, relevant, and affordable education provided by exceptional and committed faculty resulting in learning opportunities that enable students to thrive.
- An engaging approach to educating the whole person that meets students where they are.
- A vibrant, connected college community that enriches the learning experience, delivers constant encouragement, and embraces lifelong learning.

**The staff and faculty of the College of Southern Idaho support this commitment through:**

- A respect for student viewpoints and an understanding that each student learning experience is unique.
- Accessible, guided, and intuitive services that encourage and support students and their families.
- Efficient and effective processes supported by contemporary technologies.
- The use of data and predictive analytics in a manner that enables the delivery of personalized, equitable, and responsive programs and services.
- A culture dedicated to continuous improvement.

## **College of Southern Idaho Proposed Peer Comparison Institutions**

### **National Peers**

Butler Community College (El Dorado, KS)

Iowa Central Community College (Fort Dodge, IA)

Meridian Community College (Meridian, MS)

Hutchinson Community College (Hutchinson, KS)

Trinity Valley Community College (Athens, TX)

Amarillo College (Amarillo, TX)

Northern Wyoming Community College District (Sheridan, WY)

### **Regional Peers**

Wenatchee Valley College (Wenatchee, WA)

Columbia Basin College (Pasco, WA)

Yakima Valley College (Yakima, WA)

Central Oregon Community College (Bend, OR)

Umpqua Community College (Roseburg, OR)

Walla Walla Community College (Walla Walla, WA)



February 10, 2021

To the Board of Trustees  
College of Southern Idaho  
Twin Falls, Idaho

We have audited the financial statements of College of Southern Idaho (the College) and the discretely presented component unit as of and for the year ended June 30, 2020, and have issued our report thereon dated October 23, 2020. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance**

As communicated in our letter dated July 19, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the college complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the College solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of College's major federal program compliance, is to express an opinion on the compliance for each of College major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the College's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 23, 2020. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated February 10, 2021.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the College is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of the collectability of receivables and student accounts are based on history of the same type of receivables. We evaluated the key factors and assumptions used to develop the collectability of receivables and student accounts in determining that it is reasonable in relation to the financial statements taken as a whole.



- Management's estimate of the other post-employment benefit (OPEB) liability and the deferred inflows/outflows of resources related to the liability is based on actuarial estimates provided by Milliman to the College. We evaluated the key factors and assumptions used to develop the OPEB liability and determined it is reasonable in relation to the basic financial statements taken as a whole.
- Management's estimate of the other post-employment benefit (OPEB) asset for sick leave insurance and the deferred inflows/outflows of resources related to the asset is based on actuarial estimates provided by Milliman to PERSI. We evaluated the key factors and assumptions used to develop the OPEB liability and determined it is reasonable in relation to the basic financial statements taken as a whole.
- Management's estimate of the employer pension assumption is based on actuarial estimates provided by PERSI. We evaluated the key factors and assumptions used to develop the employer pension assumption in determining that it is reasonable in relation to the financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the College's financial statements relate to:

- The disclosure of the other post-employment benefit obligations in Note 7 and 8 to the financial statements is sensitive as these footnotes support the assumptions made and inputs used to determine the other post-employment liability. The disclosure of the employer pension assumption in Note 6 to the financial statements is sensitive as this footnote supports the assumptions made and inputs used to determine the employer pension assumption.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit other than noted below.

During our testing over student financial aid, there were difficulties in completing the testing due to staff not being made available during both interim and year end testing. During the scheduled time for testing over financial aid, staff in the financial aid department allocated minimal availability to complete the testing and much of the testing had to be completed outside of the scheduled fieldwork. With the delay in the compliance supplement until August 2020, there was additional testing that was needed to be performed. The staff in the financial aid department was made aware of this testing and did not make time for the testing until the very end of year end fieldwork, which created a two week delay. This resulted in a substantial amount of the testing being performed after the scheduled time. There were also delays in our testing due to the Registrar's Office limiting access to information, such as student transcripts, to complete our testing over student financial aid. This created issues when the Registrar allocated minimal staff resources during our scheduled time to complete the required testing.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. They are as follows:

- To reclassify credit balances in student accounts receivable to a payable in the amount of \$169,022. This resulted in assets being understated by \$169,022 and payables being understated by \$169,022.
- To adjust the fair market value of the investments balances as of June 30, 2020 by \$168,328. This resulted in assets being understated by \$168,328 and income being understated by \$168,328.
- To correct the advanced revenue associated with property taxes as of June 30, 2020. This resulted in advanced revenue being overstated by \$281,087, revenue being understated by \$24,993, and net position being understated by \$256,094.

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2020, is an overstatement of net income of approximately \$193,321 and an understatement of net position of approximately \$424,422.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated October 23, 2020 and February 10, 2021.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the College, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the College, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the College's auditors.

The financial statements include the financial statements of College of Southern Idaho Foundation (the Foundation), which we considered to be a significant component of the financial statements of the College. Consistent with the audit of the College's financial statements as a whole, our audit included obtaining an understanding of the Foundation and their environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements of the College and completion of further audit procedures.

**Other Information in Documents Containing Audited Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing College of Southern Idaho's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

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

Very truly yours,

A handwritten signature in cursive script that reads "Eric Bailly LLP".

Boise, Idaho