

COLLEGE OF SOUTHERN IDAHO
JUNIOR COLLEGE DISTRICT
BOARD OF TRUSTEES MEETING

BOARD ROOM
MONDAY, JUNE 18, 1984
5:30 p.m.

AGENDA

MINUTES..... 5 Minutes
TREASURER'S REPORT..... 5 Minutes
OLD BUSINESS..... 5 Minutes
NEW BUSINESS..... 5 Minutes
PRESIDENT'S REPORT.....10 Minutes

COLLEGE OF SOUTHERN IDAHO
JUNIOR COLLEGE DISTRICT
BOARD OF TRUSTEES MEETING
JUNE 18, 1984

CALL TO ORDER: 5:43

PRESIDING: LeRoy Craig

ATTENDING: Trustees: LeRoy Craig, Robert Blastock, and Dr. Thad Scholes.
Absent: Bill Babcock and Dr. Charles Lehrman

College Administration: Gerald R. Meyerhoeffer, President
Karl L. Black, Secretary-Treasurer
Robert Alexander, College Attorney
Annette Jenkins, Public Information Officer
Orval L. Bradley, Vocational Dean
Roy S. Strawser, Academic Dean
Joan E. Edwards, Resource Development Officer

Visitors: Times-News: Annette Cary and Skye Saveson
KLIX: Jim Schull
KMVT: Christopher Green
Senator Laird Noh, Representative Donna Scott,
Representative T. W. Stivers, Waldo Martens, Marge Slotten,
Gene Sullivan, Joe Cilek, Opal Billings, Darrell McRoberts,
and Mr. and Mrs. Bondurant.

MINUTES OF MAY 21, 1984, were approved as written on MOTION by Mr. Blastock.
Affirmative vote unanimous.

TREASURER'S REPORT for MAY 1984 was accepted on MOTION by Dr. Scholes. Affirmative
vote unanimous.

DISBURSEMENTS included vouchers #1 through #232 and #501 through #605 and #701
through #708 totaling \$231,731.47.

MAY payrolls were:	Regular	\$475,138.37
	Work Study	11,624.97

A MOTION by Mr. Blastock approved the disbursements and transfer of
funds and acknowledged the May payrolls. Affirmative vote unanimous.

LOANS AND SCHOLARSHIPS: One loan to Betty Davis for \$100 was approved on MOTION
by Dr. Scholes. Affirmative vote unanimous.

TUITION AND FEES: An increase of \$25 per semester tuition and \$25 per semester
in fees was approved on MOTION by Mr. Blastock. Affirmative vote
unanimous.

BUDGET: The 1985 FY budget was discussed at length with input invited from the
public as well as the Board of Trustees and the news media. The
budget was approved in segments and then approved as a whole by
unanimous vote.

Board of Trustees Meeting
June 18, 1984
Page 2

FY 84 AUDIT: Mr. Blastock moved that the board engage the audit firm of Schabot, Shriver & Company to continue with the college audit for the 1984 fiscal year.

COMMENDATIONS: Joe Cilek thanked the board of trustees and the administration for the fine institution indicating that he had two children attend the college and was very pleased with the college and its service to the Magic Valley community.

Representative Donna Scott also paid tribute to President Meyerhoeffer and complimented him on his work with the college and his activities with the legislature.

PRESIDENT'S REPORT: President Meyerhoeffer reported the following:


1. A request has been sent to the State Board of Education for the construction of an agriculture science building in cooperation with the University of Idaho. If this building is prioritized by the State Board and the Permanent Building Fund Council, it would be a first for community colleges.
2. Attended a meeting with the Northwest Association of Schools and Colleges in Spokane. The commission heard a report and reviewed the accreditation for the college. They were very complimentary of the things that are happening at CSI. They did also list two or three minor concerns that the college will address, but the college looks forward to accreditation.
3. The summer term has started, and it appears that we will have a larger head count for summer than we had a year ago.
4. A meeting will be held with the Sportsman Club on the extension of the lease on the fish hatchery.
5. Thirty thousand people visited the campus during the month of May. This would include attendance at musical events, basketball workshops, and many other activities that take place on campus.
6. A commendation was extended to Jim Walker for his NJCAA national baseball championship.

A telegram has also been sent to Shawn Davis wishing him the best in the rodeo finals.

Board of Trustees Meeting
June 18, 1984
Page 3

7. The Kollege for Kids is very successful. We have many students on campus, especially the computer classes.

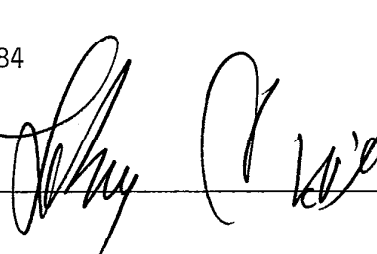
ADJOURNMENT: was declared at 6:57 p.m.



Karl L. Black, Secretary-Treasurer

APPROVED: JULY 16, 1984

Chairman



COLLEGE OF SOUTHERN IDAHO
 JUNIOR COLLEGE DISTRICT
 PUBLIC FUNDS REPORT FOR MAY 1984

GENERAL FUND - Idaho First National Bank

Beginning Balance, May 1, 1984 \$176,172.00

Funds Provided By:

Investments	\$500,000.00	
Receivables	33,572.00	
Payables	19,256.00	
State Appropriations	81,745.00	
Taxes	29,043.00	
Interest	12,388.00	
Tuition & Fees	41,405.00	
Sales and Fees of Instructional Departments	7,141.00	
State Grants	105,031.00	
Federal Grants	36,226.00	
Miscellaneous Revenue	2,570.00	

\$868,377.00

Funds Applied To:

Private Grants	\$ 2,316.00	
Payroll	475,288.00	
Disbursements	226,412.00	

\$704,016.00

Funds Applied \$340,533.00

Balance in Account, May 31, 1984

\$340,533.00

PUBLIC FUND REPORT
 MAY 31, 1984
 Page 2

IMPREST FUND - Twin Falls Bank & Trust

Beginning Balance		\$ 2,150.84
Deposits	+\$ 1,327.79	
Checks Issued	- 5,254.53	
Bank Balance at May 31, 1984		<u>\$ 1,224.10</u>

CSI ENDOWMENT & EDUCATION TRUST - Twin Falls Bank & Trust

Beginning Balance		\$ 23,973.61
Deposits	+\$ 23,077.25	
Checks Issued	- 457.50	
Bank Balance at May 31, 1984		<u>\$ 46,593.36</u>

BOND & INTEREST SINKING FUND - First Security Bank

Beginning Balance		\$ 10,839.52
Deposits	+\$111,257.89	
Checks Issued	- 120,000.00	
Balance, exclusive of Invested Funds at May 31, 1984		<u>\$ 2,097.41</u>

PLANT FACILITIES RESERVE FUND - First Security Bank

Beginning Balance		\$ 46,334.60
Deposits	+\$181,904.31	
Checks Issued	- -0-	
Balance, exclusive of Invested Funds at May 31, 1984		<u>\$228,238.91</u>

AREA IV-100A - Idaho First National Bank

Beginning Balance		\$104,104.49
Deposits	+\$112,584.85	
Checks Issued	- 100,979.69	
Bank Balance at May 31, 1984		<u>\$115,709.65</u>

EDPMTS FUND - Twin Falls Bank & Trust

Beginning Balance		\$ 4,103.52
Deposits: U.S. Treasury	+\$ 20,000.00	
Pell Grant Repayment	+ 415.00	
Institutional Contribution	+ 3,319.69	
Checks Issued: Pell Grants	- 1,770.00	
NDSL	- 105.00	
EOG	- 4,040.29	
CWSP	- 17,113.37	
Fund Balance at May 31, 1984		<u>\$ 4,809.55</u>

PUBLIC FUNDS REPORT
MAY 31, 1984
page 3

INVESTED FUNDS

<u>FUND</u>	<u>KIND</u>	<u>MATURITY</u>	<u>COST</u>
General Fund	TCD	06-27-84	\$ 200,000.00
General Fund	TCD	06-27-84	100,000.00
DHC	TCD	06-02-84	100,000.00
Plant Facilities Reserve Fund	TCD	06-16-84	250,000.00
Endowment Trust	TCD	08-14-84	180,000.00
Bond & Interest Sinking Fund	TCD	07-31-84	100,000.00
Bond & Interest Sinking Fund	TCD	09-26-84	120,000.00
Bond & Interest Sinking Fund	TCD	09-26-84	131,567.95
Educational Trust	TCD	04-05-85	3,825.84
Educational Trust	TCD	04-05-85	2,000.00
<u>TOTAL INVESTED FUNDS AT MAY 31, 1984</u>			<u>\$1,187,393.59</u>

COLLEGE OF SOUTHERN IDAHO
 JUNIOR COLLEGE DISTRICT
 NON-PUBLIC FUNDS REPORT FOR MAY 1984

CSI BOOKSTORE - Twin Falls Bank & Trust

Beginning Balance		\$ 47,460.28
Receipts from Sales	+\$ 20,685.37	
Checks Issued	- 15,960.71	
Bank Balance at May 31, 1984		\$ 52,184.94
Cash on Hand (Used Book A.C., Reg., & Annex)		475.00
Total in Account at May 31, 1984		\$ 52,659.94

STUDENT ASSOCIATION FUND - Twin Falls Bank & Trust

<u>Regular Account</u>		
Beginning Balance		\$ 23,702.76
Deposits	+\$ 3,621.99	
Checks Issued	- 11,502.91	
Account Balance at May 31, 1984		\$ 15,821.84
<u>Special Events-Honors Program</u>		
Beginning Balance		\$ 6,586.29
Deposits	+\$ 288.90	
Checks Issued	- 279.30	
Account Balance at May 31, 1984		\$ 6,595.89
Bank Balance (Student Assn.) at May 31, 1984		\$ 22,417.73

UNIVERSITY ATHLETICS - Idaho First National Bank

Beginning Balance		\$ 4,909.18
Deposits	+\$ 21,457.45	
Checks Issued	- 16,949.00	
Bank Balance at May 31, 1984		\$ 9,417.63
Cash on Hand (Bus. Off.)		500.00
Total in Account at May 31, 1984		\$ 9,917.63

DORMITORY HOUSING COMMISSION - First Interstate Bank

Beginning Balance		\$103,512.80
Deposits	+\$123,326.32	
Checks Issued	- 47,648.49	
Bank Balance at May 31, 1984		\$179,190.63
Cash on Hand		825.00
Total in Account at May 31, 1984		\$180,015.63

CSI AGGIES - Idaho Bank & Trust

Beginning Balance		\$ 21,758.35
Deposits	+\$ 1,088.35	
Checks Issued	- 15,220.98	
Bank Balance at May 31, 1984		\$ 7,625.72

M E M O

TO: BOARD OF TRUSTEES
FROM: KARL L. BLACK
DATE: JUNE 18, 1984
SUBJECT: TUITION AND FEE INCREASE

Following is a recommended increase in tuition and fees effective Fall semester 1984.

	<u>PRESENT</u>	<u>INCREASE</u>	<u>PROPOSED</u>	<u>TUITION & FEES</u>
Tuition Per Semester				
In District	\$150.00	\$25.00	\$175.00	\$375.00
Out of District				
Student	150.00	25.00	175.00	375.00
County	375.00		375.00	375.00
Out of State	475.00	75.00	550.00	750.00
Foreign	550.00	50.00	600.00	800.00
Fees Per Semester	175.00	25.00	200.00	

NOTE: The \$25.00 increase in fees would be an additional \$10.00 on the registration fee and \$15.00 on the lab and library fee.

Tuition and fees are based on 10 credits as full time; less than full time would be prorated on that basis.

KLB/emc

BOARD OF TRUSTEES
COLLEGE OF SOUTHERN IDAHO
JUNIOR COLLEGE DISTRICT
TWIN FALLS, IDAHO

GENERAL FUND BUDGET FOR
FISCAL YEAR ENDING JUNE 30, 1985

COLLEGE OF SOUTHERN IDAHO
GENERAL FUND
ESTIMATE OF REVENUE AND EXPENDITURES

<u>REVENUE</u>	<u>1984 FY</u>	<u>1985 FY</u>
Tuition and Fees	\$ 807,400	\$ 992,400
Tuition from Counties	198,000	280,000
Academic Appropriation	1,950,000	2,108,700
Vocational Appropriation	1,547,711	1,671,424
Taxes	1,700,000	1,850,000
Liquor Fund	150,000	150,000
Miscellaneous	250,000	220,000
Vocational Physical Plant Reimbursement	<u>200,000</u>	<u>210,000</u>
Total FY 84 Budget	\$6,803,111	
Anticipated State Holdback		(132,400)
FICA Paid By State	<u>360,000</u>	<u>381,500</u>
Total FY 85 Budget	\$7,163,111	\$7,731,624

EXPENDITURES

Institutional Support	\$ 558,700	\$ 628,100
Academic Support	355,700	399,200
Student Services	278,800	358,000
Academic Instruction	2,180,200	2,457,200
Vocational Instruction	1,547,711	1,759,424
Physical Plant	1,329,900	1,443,000
General Expenses	674,200	686,700
Deficit	<u>(122,100)</u>	
Total FY 84 Budget	\$6,803,111	
FICA	<u>360,000</u>	
Total FY 85 Budget	\$7,163,111	\$7,731,624

BONDED DEBT RETIREMENT

Mill Levy for Debt Retirement	\$ 150,000	\$ 50,000
Debt Retirement - Bond Redemption and Interest	217,765	210,752

INSTITUTIONAL SUPPORT

	1984	1985
Administration		
Personnel	\$ 281,800	\$ 300,000
Fringe Benefits	39,400	54,900
Services	71,000	71,000
Supplies	18,000	18,000
Capital Outlay	<u>10,700</u>	<u>10,700</u>
Total	\$ 420,900	\$ 454,600
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Computer Center		
Personnel	\$ 46,000	\$ 55,000
Fringe Benefits	11,100	12,100
Services	10,000	25,000
Supplies	15,100	5,100
Capital Outlay	<u>20,000</u>	<u>15,000</u>
Total	\$ 102,200	\$ 112,200
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Resource Development		
Personnel	\$ 19,500	\$ 42,000
Fringe Benefits	3,600	8,800
Services	7,500	6,500
Supplies	5,000	3,000
Capital Outlay	<u> </u>	<u>1,000</u>
Total	\$ 35,600	\$ 61,300
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TOTAL INSTITUTIONAL SUPPORT	\$ 558,700	\$ 628,100

It is requested that institutional support be considered as a single budget. This would allow some transfer between departments as in the instructional departments.

ACADEMIC SUPPORT

	1984	1985
Library		
Personnel	\$ 161,800	\$ 180,000
Fringe Benefits	34,800	38,200
Services	15,600	17,000
Supplies	6,400	5,000
Capital Outlay	<u>28,200</u>	<u>33,200</u>
Total	\$ 246,800	\$ 273,400
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Museum		
Personnel	\$ 72,200	\$ 83,000
Fringe Benefits	15,000	21,000
Services	13,900	5,000
Supplies	4,800	11,800
Capital Outlay	<u>3,000</u>	<u>5,000</u>
Total	\$ 108,900	\$ 125,800
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TOTAL ACADEMIC SUPPORT	\$ 355,700	\$ 399,200
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Student Services		
Personnel	\$ 220,000	\$ 272,000
Fringe Benefits	36,900	57,000
Services	13,900	20,000
Supplies	7,000	7,000
Capital Outlay	<u>1,000</u>	<u>2,000</u>
Total	\$ 278,800	\$ 358,000

It is requested that academic support be considered as a single budget. This would allow some transfer between departments as in the instructional departments.

	1984	1985
Academic Instruction		
Personnel	\$1,737,000	\$1,927,700
Fringe Benefits	289,100	375,400
Services	74,800	65,000
Supplies	49,300	59,100
Capital Outlay	<u>30,000</u>	<u>30,000</u>
Total	\$2,180,200	\$2,457,200

Vocational Instruction		
Personnel	\$1,100,400	\$1,217,236
Fringe Benefits	179,600	211,276
Services	43,200	45,400
Supplies	124,211	130,697
Capital Outlay	<u>100,000</u>	<u>66,815</u>
Total	\$1,547,411	\$1,671,424
FICA	<u> </u>	<u>88,000</u>
Total		\$1,759,424

	1984 FY	1985 FY
Physical Plant		
Personnel	\$ 860,000	\$ 940,000
Fringe Benefits	191,900	225,000
Services	18,150	8,200
Supplies	133,500	110,300
Capital Outlay	25,850	49,000
Maintenance and Repair	<u>100,500</u>	<u>110,500</u>
Total	\$1,329,900	\$1,443,000

General Expenses

Payroll Taxes	\$	\$ 20,000
Telephone	86,000	86,000
Legal and Audit	50,000	52,000
Utilities	260,000	260,000
Insurance	65,000	50,000
Trustee Scholarships	19,500	25,000
CSI Work Study Contribution	40,000	40,000
Depreciation	<u>153,700</u>	<u>153,700</u>
Total	\$ 674,200	\$ 686,700

COLLEGE OF SOUTHERN IDAHO
JUNIOR COLLEGE DISTRICT

DATE May 1984

REGULAR PAYROLL SUMMARY

GROSS	\$ <u>475,138.37</u>
FEDERAL W/H	<u>48,070.79</u>
STATE W/H	<u>17,016.58</u>
FICA	<u>31,072.77</u>
FIXED DEDUCTIONS	<u>59,107.80</u>
NET PAYROLL	<u>319,870.43</u>

WORKSTUDY PAYROLL SUMMARY

GROSS	\$ <u>11,624.97</u>
FEDERAL W/H	<u>69.69</u>
STATE W/H	<u>19.13</u>
FIXED DEDUCTIONS	<u> </u>
NET PAYROLL	<u>11,536.15</u>

COLLEGE of SOUTHERN IDAHO

Junior College District

P. O. Box 1238
TWIN FALLS, IDAHO 83301

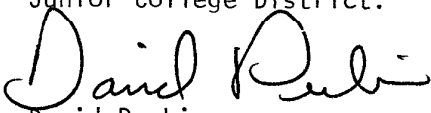
College of Southern Idaho
Board of Trustees
Subject: Loan

The Scholarship Committee would like to submit the following named student for loans from the College of Southern Idaho Trust Fund for the Spring semester of 1984.

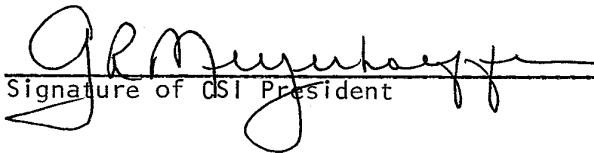
<u>EDUCATIONAL TRUST LOAN</u>	<u>AMOUNT</u>
Betty L. Davis	\$100

The purpose of this trust is to provide scholarships, financial grants and/or loans to worthy College of Southern Idaho students. In the opinion of the Scholarship Committee, the above named student is worthy of this scholarship.

In reference to paragraph (11) of the Trust Agreement, it is understood that the power to name recipient beneficiaries under said trust shall be reserved to the Board of Trustees of the College of Southern Idaho Junior College District.



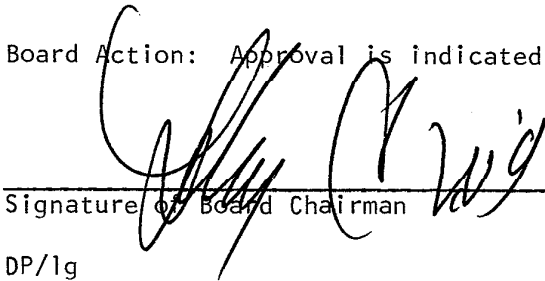
David Perkins
Director of Student Financial Aid



Signature of CSI President

6-5-84
Date

Board Action: Approval is indicated by the signature of the Board Chairman.



Signature of Board Chairman

Date

DP/lg

Enclosure

M E M O

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FROM: KARL L. BLACK
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SUBJECT: TUITION AND FEE INCREASE

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	<u>PRESENT</u>	<u>INCREASE</u>	<u>PROPOSED</u>	<u>TUITION & FEES</u>
Tuition Per Semester				
In District	\$150.00	\$25.00	\$175.00	\$375.00
Out of District				
Student	150.00	25.00	175.00	375.00
County	375.00		375.00	375.00
Out of State	475.00	75.00	550.00	750.00
Foreign	550.00	50.00	600.00	800.00
Fees Per Semester	175.00	25.00	200.00	

NOTE: The \$25.00 increase in fees would be an additional \$10.00 on the registration fee and \$15.00 on the lab and library fee.

Tuition and fees are based on 10 credits as full time; less than full time would be prorated on that basis.

KLB/emc

BREAKDOWN OF FEES AFTER JUNE 18 BOARD MEETING

	<u>PRESENT</u>	<u>INCREASE</u>	<u>PROPOSED</u>
Student Association fee	\$ 20.00	\$	\$ 20.00
Student Union fee	25.00		25.00
Athletics	25.00		25.00
Contingency	6.00		6.00
Registration	50.00	10.00	60.00
Lab & Library	43.00	15.00	58.00
Graduation	2.00		2.00
Honors Program	4.00		4.00
 TOTAL	 \$175.00	 \$25.00	 \$200.00

BOARD OF TRUSTEES
COLLEGE OF SOUTHERN IDAHO
JUNIOR COLLEGE DISTRICT
TWIN FALLS, IDAHO

GENERAL FUND BUDGET FOR
FISCAL YEAR ENDING JUNE 30, 1985

COLLEGE OF SOUTHERN IDAHO
GENERAL FUND
ESTIMATE OF REVENUE AND EXPENDITURES

<u>REVENUE</u>	<u>1984 FY</u>	<u>1985 FY</u>
Tuition and Fees	\$ 807,400	\$ 992,400
Tuition from Counties	198,000	280,000
Academic Appropriation	1,950,000	2,108,700
Vocational Appropriation	1,547,711	1,671,424
Taxes	1,700,000	1,850,000
Liquor Fund	150,000	150,000
Miscellaneous	250,000	220,000
Vocational Physical Plant Reimbursement	<u>200,000</u>	<u>210,000</u>
Total FY 84 Budget	\$6,803,111	
Anticipated State Holdback		(132,400)
FICA Paid By State	<u>360,000</u>	<u>381,500</u>
Total FY 85 Budget	\$7,163,111	\$7,731,624

EXPENDITURES

Institutional Support	\$ 558,700	\$ 628,100
Academic Support	355,700	399,200
Student Services	278,800	358,000
Academic Instruction	2,180,200	2,457,200
Vocational Instruction	1,547,711	1,759,424
Physical Plant	1,329,900	1,443,000
General Expenses	674,200	686,700
Deficit	<u>(122,100)</u>	
Total FY 84 Budget	\$6,803,111	
FICA	<u>360,000</u>	
Total FY 85 Budget	\$7,163,111	\$7,731,624

BONDED DEBT RETIREMENT

Mill Levy for Debt Retirement	\$ 150,000	\$ 50,000
Debt Retirement - Bond Redemption and Interest	217,765	210,752

INSTITUTIONAL SUPPORT

	1984	1985
Administration		
Personnel	\$ 281,800	\$ 300,000
Fringe Benefits	39,400	54,900
Services	71,000	71,000
Supplies	18,000	18,000
Capital Outlay	10,700	10,700
Total	\$ 420,900	\$ 454,600
Computer Center		
Personnel	\$ 46,000	\$ 55,000
Fringe Benefits	11,100	12,100
Services	10,000	25,000
Supplies	15,100	5,100
Capital Outlay	20,000	15,000
Total	\$ 102,200	\$ 112,200
Resource Development		
Personnel	\$ 19,500	\$ 42,000
Fringe Benefits	3,600	8,800
Services	7,500	6,500
Supplies	5,000	3,000
Capital Outlay		1,000
Total	\$ 35,600	\$ 61,300
TOTAL INSTITUTIONAL SUPPORT	\$ 558,700	\$ 628,100

It is requested that institutional support be considered as a single budget. This would allow some transfer between departments as in the instructional departments.

ACADEMIC SUPPORT

	1984	1985
Library		
Personnel	\$ 161,800	\$ 180,000
Fringe Benefits	34,800	38,200
Services	15,600	17,000
Supplies	6,400	5,000
Capital Outlay	28,200	33,200
Total	\$ 246,800	\$ 273,400
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Museum		
Personnel	\$ 72,200	\$ 83,000
Fringe Benefits	15,000	21,000
Services	13,900	5,000
Supplies	4,800	11,800
Capital Outlay	3,000	5,000
Total	\$ 108,900	\$ 125,800
	<hr/>	<hr/>
TOTAL ACADEMIC SUPPORT	\$ 355,700	\$ 399,200
	<hr/>	<hr/>
Student Services		
Personnel	\$ 220,000	\$ 272,000
Fringe Benefits	36,900	57,000
Services	13,900	20,000
Supplies	7,000	7,000
Capital Outlay	1,000	2,000
Total	\$ 278,800	\$ 358,000

It is requested that academic support be considered as a single budget. This would allow some transfer between departments as in the instructional departments.

	1984	1985
Academic Instruction		
Personnel	\$1,737,000	\$1,927,700
Fringe Benefits	289,100	375,400
Services	74,800	65,000
Supplies	49,300	59,100
Capital Outlay	<u>30,000</u>	<u>30,000</u>
Total	\$2,180,200	\$2,457,200

Vocational Instruction

Personnel	\$1,100,400	\$1,217,236
Fringe Benefits	179,600	211,276
Services	43,200	45,400
Supplies	124,211	130,697
Capital Outlay	<u>100,000</u>	<u>66,815</u>
Total	\$1,547,411	\$1,671,424
FICA	<u> </u>	<u>88,000</u>
Total		\$1,759,424

	1984 FY	1985 FY
Physical Plant		
Personnel	\$ 860,000	\$ 940,000
Fringe Benefits	191,900	225,000
Services	18,150	8,200
Supplies	133,500	110,300
Capital Outlay	25,850	49,000
Maintenance and Repair	<u>100,500</u>	<u>110,500</u>
Total	\$1,329,900	\$1,443,000

General Expenses

Payroll Taxes	\$	\$ 20,000
Telephone	86,000	86,000
Legal and Audit	50,000	52,000
Utilities	260,000	260,000
Insurance	65,000	50,000
Trustee Scholarships	19,500	25,000
CSI Work Study Contribution	40,000	40,000
Depreciation	<u>153,700</u>	<u>153,700</u>
Total	\$ 674,200	\$ 686,700

Professional Center
1020 Main St.
Buhl, Idaho 83316
Phone: 543-6491

Schabot, Shriver & Co.
Certified Public Accountants
1286 Addison Avenue, East
P. O. Box 544
Phone: 734-8932 Twin Falls, Idaho 83303

Members
American Institute of
Certified Public Accountants
Idaho Society of
Certified Public Accountants

June 6, 1984

Board of Directors
College of Southern Idaho
P.O. Box 1238
Twin Falls, Idaho 83301

Gentlemen:

This will confirm our understanding of our engagement for the examination of the financial statements of the College of Southern Idaho, including the General fund and all related and associated funds administered by the Board for the year ending June 30, 1984.

We will examine the College's balance sheet at June 30, 1984, and the related statements of changes in fund balance, and all associated statements required to be prepared under normal fund accounting procedures for the year then ended, for the purpose of expressing an opinion on them. Our examination will be in accordance with generally accepted auditing standards and will include such auditing procedures as we consider necessary to accomplish this purpose.

These procedures will include tests of the documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables, outstanding student loan balances, and certain other assets and liabilities by correspondence with selected students, customers, creditors, legal counsel and banks.

Our testing and audit procedures will also include tests and review of documentary evidence to insure compliance with the various federal guidelines associated with grants or contracts administered by the College.

Although defalcations and similar irregularities may occasionally be disclosed by this type of examination, it is not designed for this purpose and should not be relied upon to disclose fraud, should any exist. We will, of course, report to you anything that appears to us during our examination to be unusual or abnormal.

We will review the College's report to the federal and state governments on all grant projects for the fiscal year ending June 30, 1984. These reports, we understand, will be prepared by you. Further, we will be available during the year to consult with you on accounting requirements associated with any federal or state grant or contract which you have been awarded during the year or to discuss contemplated changes in the College's accounting policies.

Board of Directors
College of Southern Idaho

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June 6, 1984

Our fee for this examination will be at our regular hourly rates. Invoices will be rendered monthly and are payable upon presentation. We are pleased to have this opportunity to continue to serve you.

If this letter correctly expresses your understanding, please sign the enclosed copy and return it to us.

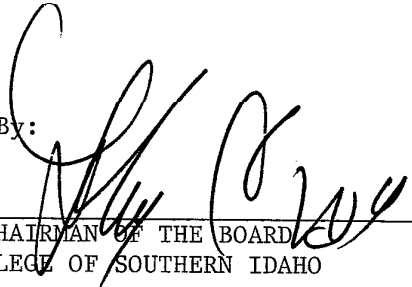
Very truly yours,

Schabot, Shriver & Co.

Schabot, Shriver & Co.
Certified Public Accountants

SS&C/egf

Approved By:



CHAIRMAN OF THE BOARD
COLLEGE OF SOUTHERN IDAHO