

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
FEBRUARY 21, 2013**

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<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>AMENDMENTS TO BOARD POLICY</b>		
<b>1</b>	Sections V.A., V.C. & V.Q. – Misc. Receipts – Second Reading	Motion to approve
<b>AMENDMENT TO BOARD POLICY</b>		
<b>2</b>	Section V.R. - Establishment of Fees - Second Reading	Motion to approve
<b>INTERCOLLEGIATE ATHLETICS</b>		
<b>3</b>	Financial Reports	Motion to accept
<b>INTERCOLLEGIATE ATHLETICS</b>		
<b>4</b>	Employee Compensation Reports	Information item
<b>BOISE STATE UNIVERSITY</b>		
<b>5</b>	Foundation Land Exchange Agreement – Addition of Parcels	Motion to approve
<b>IDAHO STATE UNIVERSITY</b>		
<b>6</b>	Establishment of the Bengal Pharmacy LLC	Information item
<b>UNIVERSITY OF IDAHO</b>		
<b>7</b>	Niccolls Family and Consumer Sciences Building Renovations	Motion to approve
<b>UNIVERSITY OF IDAHO</b>		
<b>8</b>	Student Union Building Renovations	Motion to approve
<b>UNIVERSITY OF IDAHO</b>		
<b>9</b>	Reimbursement Resolution – Integrated Research and Innovation Center	Motion to approve

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**SUBJECT**

Board Policy V.A., V.C and V.Q. – Miscellaneous Receipts – second reading

**REFERENCE**

February 2011	Board removed matriculation fees for University of Idaho
December 2012	Board approved first reading for V.A., V.C. and V.Q. Policies regarding Miscellaneous Receipts

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.A.3.h , V.C.1.a., V.Q.

**BACKGROUND/DISCUSSION**

In February 2011, the Board approved policy changes removing references to “matriculation fee” from section V.R.a.3.vii. and from section V.Q.1.a. since the distinction between tuition and matriculation was no longer relevant.

At the December 2012 Board meeting, the Board approved the first reading for changes to polices V.A., V.C. and V.Q. The proposed change to policy section V.Q. was to eliminate it entirely because all miscellaneous receipts subject to appropriation are now deposited into one fund. The institutions suggested, however, there is still value in a listing of the revenues in Board policy as contained in V.Q.

**IMPACT**

The proposed revision to policy V.A. removes “Miscellaneous Receipts” as a defined term because the definition is out of date and unnecessary. The revision to V.C. adds the word “appropriated” to V.C.1.a.ii. to distinguish funds the Legislature has not appropriated. Finally, V.Q. is repealed because V.R.3.a. can be amended to accomplish the same purpose.

**ATTACHMENTS**

Attachment 1 – Section V.A. – Second Reading	Page 3
Attachment 2 – Section V.C. – Second Reading	Page 7
Attachment 3 – Section V.Q. – Second Reading	Page 9

**STAFF COMMENTS AND RECOMMENDATIONS**

The fees listed under V.R.3.a. are the same fees listed in V.Q. including the general education, nonresident, and summer school fees which are part of the tuition and fees approved by the Board. The only fees listed in V.Q. which are not also in V.R.3.a. are the following:

- vii. Federal Morrill Act funds

*According to University of Idaho, the reference to Federal Morrill Act funds is no longer applicable.*

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- ix. WICHE fee

*The WICHE fee is actually a waiver and is reported in the annual waivers report. This reference is unnecessary.*

- x. Revenue derived from rental of state-constructed and/or state-maintained facilities to non-institutional users

*The reference to this revenue is unnecessary as this type of revenue does not fall under the category of tuition and fees.*

- xii. Course overload fee

*Course overload fees are not included in V.R.3.a. but are included in V.R.3.c. Staff recommends revising V.R.3.c. as set forth in the subsequent agenda item which is a second reading for Board policy V.R.*

These changes will eliminate duplication and the risk of inconsistency in policy. There were no changes between first and second reading. Staff recommends approval of all policy sections as presented.

**BOARD ACTION**

I move to approve the second reading of proposed revisions to Board Policy Section V.A., General Authority, Responsibilities, and Definitions, as presented in Attachment 1.

Moved by\_\_\_\_\_ Seconded by\_\_\_\_\_ Carried Yes\_\_\_\_ No\_\_\_\_

I move to approve the second reading of proposed revisions to Board Policy Section V.C., Spending Authority, as presented in Attachment 2.

Moved by\_\_\_\_\_ Seconded by\_\_\_\_\_ Carried Yes\_\_\_\_ No\_\_\_\_

I move to approve the second reading of proposed deletion of Board Policy Section V.Q., Deposits and Miscellaneous Receipts Accounts, as presented in Attachment 3.

Moved by\_\_\_\_\_ Seconded by\_\_\_\_\_ Carried Yes\_\_\_\_ No\_\_\_\_

**GOVERNING POLICIES AND PROCEDURES****SECTION: V. FINANCIAL AFFAIRS****Subsection: A. General Authority, Responsibilities, and Definitions**~~August 2009~~[February 2013](#)**1. Scope of Section**

With the exception of the State Department of Education, and unless otherwise noted, each institution and agency under the governance of the State Board of Education and Board of Regents of the University of Idaho (hereinafter the "Board") must conduct all of its financial and related affairs as provided in this section. The community colleges (NIC, CSI and CWI) are included only as specified. The policies and procedures outlined here are to complement and not to supplant the Office of the State Controller's user manual.

**2. General Policy**

It is the policy of the State Board of Education and Board of Regents of the University of Idaho to cooperate fully in fiscal matters with the Idaho Legislature, the Office of the Governor, Office of the State Controller, the State Board of Examiners, and the Division of Financial Management.

The Board also has specific constitutional status and powers as the Board of Regents of the University of Idaho, which it has a legal duty to maintain in its governance of the University of Idaho. (See Article IX, Section 10, Idaho Constitution; Standard Appropriations Act of 1945, Section 67-3601 *et seq.*, Idaho Code; Sections 67-3516 and 67-3523, Idaho Code, Sections 67-3511 and 67-3512, Idaho Code, and Chapters 10 and 11, Title 67, Idaho Code.)

**3. Definitions**

For the purposes of this section, the following definitions apply:

**a. Account**

An account is a financial record into which are posted all transactions relating to the specific asset, liability, fund balance, revenue, expenditure, or budgetary item identified in the account title.

**b. Allotment**

An allotment is a plan for expenditure of appropriated funds during a fiscal year which is required by and subject to the approval by the Division of Financial Management and the State Board of Examiners.

**c. Appropriation**

An appropriation is an authorization to expend funds granted by a legislative body. Funds may be appropriated in a lump sum, by program, by fund, or by standard class. An appropriation is limited in amount and lapses after a specified time period (usually a fiscal year).

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## d. Encumbrances

Encumbrances are obligations in the form of purchase orders or requisitions, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligation is paid, and thus expensed or otherwise removed.

## e. Expenses

Expenses are obligations incurred and paid for operation, maintenance, interest, and other charges against current fiscal year appropriations.

## f. Fiscal Year

A fiscal year is an accounting period, usually of twelve (12) months' duration, which may begin and end other than with the calendar year. The state of Idaho fiscal year begins July 1 of each calendar year and ends June 30 of the following year.

## g. Fund

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

~~h. Miscellaneous Receipts~~

~~Miscellaneous receipts are revenues accruing to the institutions or agencies that are:~~

~~(1) In addition to State General Account appropriations, and~~

~~(2) Designated by the Board to be included as part of the total spending authority for each institution or agency. All such receipts are to be reported either in the Unrestricted Current Fund (0650-00) or in the Restricted Current Fund 0660-00 (college and universities only).~~

~~(a) Included in the Unrestricted Current Fund are revenues from such sources as nonresident tuition, graduate student fees, and general education fees.~~

~~(b) Included in the Restricted Current Fund are revenues from the matriculation and Professional Technical Education fees. Expenditures from this account may be made only for non-instructional activities of the institution which include maintenance and operation of the physical plant, student services and institutional support.~~

**GOVERNING POLICIES AND PROCEDURES****SECTION: V. FINANCIAL AFFAIRS****Subsection: A. General Authority, Responsibilities, and Definitions**~~August 2009~~February 2013

~~(c) Typically not included as miscellaneous receipts are such revenues as fees and charges made by auxiliary services and local services, gifts, grants, contracts, agency funds, and miscellaneous fees and income dedicated by the Board for specific purposes.~~

**4. Fiscal Identification Codes**

For fiscal purposes, each institution and agency is identified by a numerical agency code issued by the Office of the State Controller. There is also maintained a more detailed set of codes for each institution and agency which must be used on all financial transactions. The code numbers and the detailed code identifiers may be changed only with prior approval by the Executive Director of the State Board of Education (hereinafter the "Executive Director") or his or her official designee. (Any such change for the State Department of Education is approved instead by the State Superintendent of Public Instruction or his or her official designee.)

**5. General Financial Responsibilities of the Office of the State Board of Education - Statutory Authority**

In accordance with Section 33-102A, Idaho Code, the Board vests its fiscal responsibilities in the Office of the State Board of Education (hereinafter the "office") for purposes of coordinating fiscal activities and implementing this section and other fiscal policies and procedures approved by the Board.

**a. Coordination and Data Collection**

The office functions in a coordinating and data-collecting capacity. It has primary responsibility for developing budgetary and fiscal information the Board may use to set policies as well as providing recommendations for Board consideration. The office will, whenever possible, consult with and solicit comments and recommendations from the institutions and agencies affected.

**b. Provision of Budgetary Information to the Division of Financial Management and the Legislative Services Office – Budget and Policy Analysis.**

(1) The office is generally responsible for providing budgetary information at the request of the Board, the Division of Financial Management, or the Legislative Services Office – Budget and Policy Analysis.

(2) The office, when relying upon institution and agency personnel for such data, designates the appropriate format for reporting such information.

iii. When the Division of Financial Management, the Legislative Services Office – Budget and Policy Analysis, or an individual legislator or legislative committee makes a request for information from an institution or agency, a copy of the institution or agency's response must be provided to the office.

**c. Institution and Agency Management Prerogatives**

**GOVERNING POLICIES AND PROCEDURES**

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**Subsection: A. General Authority, Responsibilities, and Definitions** ~~August 2009~~ [February 2013](#)

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A responsibility of the office is to assure the Board that its policies and procedures are being properly implemented by the institutions and agencies. However, in performing this responsibility, the office should not intervene directly in the internal institution or agency management responsibilities.

d. Assistance and Counsel

The office provides assistance and counsel on fiscal matters to institutions and agencies as necessary or when such assistance and counsel is requested.

6. Responsibility for Implementation of Board Financial Decisions

The chief executive officer of each institution and agency (hereinafter the "chief executive officer") is responsible for establishing and administering detailed procedures for implementation of Board financial decisions, allocations, policies, and procedures.



1. Monies Subject to Appropriation

a. Legal Spending Authority Required

- i. No institution or agency may expend, encumber, or otherwise use monies subject to appropriation without a specific appropriation or other spending authority under Idaho law (hereinafter "spending authority").
- ii. No institution or agency may expend, encumber, or otherwise use appropriated monies other than for the purposes and in the amounts authorized pursuant to the spending authority.
- iii. Any expenditure, encumbrance, or other use of monies without spending authority, in excess of the spending authority, or contrary to the purposes authorized by the spending authority, is void.
- iv. Each institution and agency is responsible for determining that spending authority exists to expend, encumber, or otherwise use monies under its control.
- v. Any person expending, encumbering, or otherwise using such monies other than pursuant to spending authority is subject to statutory penalties and disciplinary action. (See, for example, Sections 18-5701, 18-5702, and 59-1013, Idaho Code.)

b. General Fund and Special Accounts

- i. All General Fund monies are subject to annual or continuing appropriations by the Idaho Legislature.
- ii. Certain special account monies, such as direct federal appropriations, state endowment income and trust accounts, and miscellaneous receipts, are the subject of continuing or perpetual spending authority. (See, for example, Sections 67-3608 and 67-3611, Idaho Code (miscellaneous receipts); Section 67-3607 and Section 33-3301 et seq., Sections 33-2909 and 33-2910, Sections 33-2913 and 33-2914, Sections 33-2911 and 33-2912, Sections 66-1106 and 66-1107, Idaho Code (state endowment income and trust accounts).)

c. University of Idaho

The University of Idaho and the Board of Regents of the University of Idaho, by virtue of their constitutional status and unique standing under federal or state law, may expend certain monies which are not General Fund monies without the overall supervision and control of any other branch, department, office, or board of Idaho state government. (*See, for example, State ex rel. Black v. State Board*

*of Education, 33 Idaho 415 (1921).)*

d. Non-cognizable Funds

Non-cognizable funds may not be expended without prior approval by the Division of Financial Management pursuant to Section 67-3516(2), Idaho Code.

2. Monies Not Subject to Appropriation

a. Monies under the direct control of the institutions and agencies by virtue of auxiliary enterprises, local service operations, federal, state, and private gifts, and grants and contracts, may be expended in such amounts and for such purposes as authorized by the Board without express legislative spending authority.

b. Institutional agency funds may be expended in accordance with the provision and controls of the depositor and are not subject to Board authorization.

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**ATTACHMENT 3**

SECTION: V. FINANCIAL AFFAIRS

Subsection: Q. Deposits and Miscellaneous Receipts Accounts ~~February 2011~~ February 2013

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~~1. Revenue Deposited into Account~~

~~To provide for greatest equity in distribution of state appropriated funds, all or a portion of the following fees or charges, as determined by the Board, are deposited into the following accounts:~~

~~— a. Restricted Current Fund (0660-01)~~

~~—— i. Professional Technical Education fee~~

~~— b. Unrestricted Current Fund (0650-01)~~

~~i. General education fee.~~

~~ii. Nonresident tuition.~~

~~iii. Western Undergraduate Exchange (WUE) fee.~~

~~iv. Graduate fee.~~

~~v. In-service teacher education fee.~~

~~vi. Employee/spouse fee.~~

~~vii. Federal Morrill Act funds, if appropriated.~~

~~viii. Senior citizen fee.~~

~~ix. WICHE fee.~~

~~x. Revenue derived from rental of state-constructed and/or state-maintained facilities to non-institutional users~~

~~—— xi. Summer school fee~~

~~—— xii. Course overload fee~~

~~—— xiii. Workforce Training Credit Fee~~

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**SUBJECT**

Board Policy V.R. – Establishment of Fees – second reading

**REFERENCE**

September 1994	Board approved separate technology fee
February 2011	Board removed matriculation fees for University of Idaho
October 2012	Board directed staff to add a dependent fee waiver to Board policy
December 2012	Board approved first reading for V.R. Policies regarding student fees

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.R.

**BACKGROUND/DISCUSSION**

At the December 2012 Board meeting, the Board approved the first reading of changes to policy V.R. which adds the technology fee and removes the term “matriculation” fee from the definition of the Western Undergraduate Exchange (WUE) fee. It also adds an option for a dependent fee waiver and clarifies delegation of approval of special course fees and assessments.

**IMPACT**

The proposed revisions will update terminology with respect to the WUE fee; allow institutions to determine employee/spouse and dependent fees (subject to Board approval); clarify the approval process for special course fees; and require prior Board approval for new student orientation fees.

**ATTACHMENTS**

Attachment 1 – Section V.R. – Second Reading

Page 3

**STAFF COMMENTS AND RECOMMENDATIONS**

As referenced in the previous agenda item (Tab 2), policy V.Q. is being replaced by V.R.3.a. Two changes were identified between first and second reading as necessary:

1. On Tab 3, page 4 the cross reference to section V.Q. is struck out.
2. On Tab 3, page 9, clarifying that local fees are charges deposited into local institutional accounts or “unrestricted current fund 0650”, and that revenue from course overload fees is deposited in “unrestricted current fund 0650.”

Staff recommends approval.

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**BOARD ACTION**

I move to approve the second reading of proposed amendments to Board policy Section V.R., Establishment of Fees, with all revisions as presented.

Moved by\_\_\_\_\_ Seconded by\_\_\_\_\_ Carried Yes\_\_\_\_\_ No\_\_\_\_\_

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**GOVERNING POLICIES AND PROCEDURES**

**SECTION: V. FINANCIAL AFFAIRS**

**Subsection: R. Establishment of Fees**

June 2012 February 20123

**1. Board Policy on Student Tuition and Fees**

Consistent with the Statewide Plan for Higher Education in Idaho, the institutions shall maintain tuition and fees that provide for quality education and maintain access to educational programs for Idaho citizens. In setting fees, the Board will consider recommended fees as compared to fees at peer institutions, percent fee increases compared to inflationary factors, fees as a percent of per capita income and/or household income, and the share students pay of their education costs. Other criteria may be considered as is deemed appropriate at the time of a fee change. An institution cannot request more than a ten percent (10%) increase in the total full-time student fee unless otherwise authorized by the Board.

**2. Tuition and Fee Setting Process – Board Approved Tuition and Fees**

**a. Initial Notice**

A proposal to alter student tuition and fees covered by Subsection V.R.3. shall be formalized by initial notice of the chief executive officer of the institution at least six (6) weeks prior to the Board meeting at which a final decision is to be made.

Notice will consist of transmittal, in writing, to the student body president and to the recognized student newspaper during the months of publication of the proposal contained in the initial notice. The proposal will describe the amount of change, statement of purpose, and the amount of revenues to be collected.

The initial notice must include an invitation to the students to present oral or written testimony at the public hearing held by the institution to discuss the fee proposal. A record of the public hearing as well as a copy of the initial notice shall be made available to the Board.

**b. Board Approval**

Board approval for fees will be considered when appropriate or necessary. This approval will be timed to provide the institutions with sufficient time to prepare the subsequent fiscal year operating budget.

**c. Effective Date**

Any change in the rate of tuition and fees becomes effective on the date approved by the Board unless otherwise specified.

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**3. Definitions and Types of Tuition and Fees**

The following definitions are applicable to tuition and fees charged to students at all of the state colleges and universities, except where limited to a particular institution or institutions.

**a. General and Professional-Technical Education Tuition and Fees**

Tuition and fees approved by the State Board of Education. Revenues from these fees are deposited ~~as required by Section V, Subsection Q in unrestricted current fund 0650.~~

**i. Tuition fees – University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College**

Tuition fees are the fees charged for any and all educational costs at University of Idaho, Boise State University, Idaho State University, and Lewis Clark State College. Tuition fees include, but are not limited to, costs associated with academic services; instruction; the construction, maintenance, and operation of buildings and facilities; student services; or institutional support.

**ii. Professional-Technical Education Fee**

Professional-Technical Education fee is defined as the fee charged for educational costs for students enrolled in Professional-Technical Education pre-employment, preparatory programs.

**iii. Part-time Credit Hour Fee**

Part-time credit hour fee is defined as the fee per credit hour charged for educational costs for part-time students enrolled in any degree program.

**iv. Graduate Fee**

Graduate fee is defined as the additional fee charged for educational costs for full-time and part-time students enrolled in any post- baccalaureate degree-granting program.

**v. Western Undergraduate Exchange (WUE) Fee**

Western Undergraduate Exchange fee is defined as the additional fee for full-time students participating in this program and shall be equal to fifty percent (50%) of the total of the tuition fee, ~~matriculation fee,~~ facility fee, ~~technology fee~~ and activity fee.



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vi. Employee/Spouse/Dependent Fee

The fee for eligible participants shall be ~~a registration fee of twenty dollars (\$20.00) plus five dollars (\$5.00) per credit hour set by each institution, subject to Board approval.~~ Eligibility shall be determined by each institution. Employees, spouses and dependents at institutions and agencies under the jurisdiction of the Board may be eligible for this fee. Employees of the Office of the State Board of Education and the Division of Professional-Technical Education shall be treated as institution employees for purposes of eligibility. Special course fees may also be charged.

vii. Senior Citizen Fee

The fee for Idaho residents who are 60 years of age or older shall be a registration fee of twenty dollars (\$20.00) plus five dollars (\$5.00) per credit hour. This fee is for courses on a space available basis only. Special course fees may also be charged.

viii. In-Service Teacher Education Fee

The fee shall not exceed one-third of the average part-time undergraduate credit hour fee or one-third of the average graduate credit hour fee. This special fee shall be applicable only to approved teacher education courses. The following guidelines will determine if a course or individual qualifies for this special fee.

- a) The student must be an Idaho certified teacher or other professional employed at an Idaho elementary or secondary school.
- b) The costs of instruction are paid by an entity other than an institution.
- c) The course must be approved by the appropriate academic unit(s) at the institution.
- d) The credit awarded is for professional development and cannot be applied towards a degree program.

ix. Workforce Training Credit Fee

This fee is defined as a fee charged students enrolled in a qualified Workforce Training course where the student elects to receive credit. The fee is charged for processing and transcribing the credit. The cost of delivering Workforce Training courses, which typically are for noncredit, is an additional fee since Workforce Training courses are self-supporting. The fees for delivering the

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courses are retained by the technical colleges. The Workforce Training fee shall be \$10.00 per credit.

x. New Student Orientation Fee

This fee is defined as a fee charged to new students who are enrolled with an institution for the first time. The fee is to cover the actual costs of on-campus orientation programs such as materials, student leader stipends, housing, and food.

b. Institutional Local Fees – Approved by the Board

Institutional local fees are both full-time and part-time student fees that are approved by the State Board of Education and deposited into local institutional accounts. Local fees shall be expended for the purposes for which they were collected.

The facilities, activity and technology fees shall be displayed with the institution's tuition and fees when the Board approves tuition and fees.

i. Facilities Fee

Facilities fee is defined as the fee charged for capital improvement and building projects and for debt service required by these projects. Revenues collected from this fee may not be expended on the operating costs of the general education facilities.

ii. Activity Fee

Activity fee is defined as the fee charged for such activities as intercollegiate athletics, student health center, student union operations, the associated student body, financial aid, intramural and recreation, and other activities which directly benefit and involve students. The activity fee shall not be charged for educational costs or major capital improvement or building projects. Each institution shall develop a detailed definition and allocation proposal for each activity for internal management purposes.

iii. Technology Fee

Technology fee is defined as the fee charged for campus technology enhancements and operations.

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iv. Professional Fees

To designate a professional fee for a Board approved academic program, *all* of the following criteria must be met:

a) Credential or Licensure Requirement:

- 1) A professional fee may be assessed for an academic professional program if graduates of the program obtain a specialized higher education degree that qualifies them to practice a professional service involving expert and specialized knowledge for which credentialing or licensing is required. For purposes of this fee, “academic” means a systematic, usually sequential, grouping of courses that provide the student with the knowledge and competencies required for a baccalaureate, master’s, specialist or doctoral degree as defined in policy III.E.1.
- 2) The program leads to a degree where the degree is at least the minimum required for entry to the practice of a profession.

b) Accreditation Requirement: The program:

- 1) Is accredited,
- 2) is actively seeking accreditation if a new program, or
- 3) will be actively seeking accreditation after the first full year of existence if a new program by a regional or specialized accrediting agency.

c) Extraordinary Program Costs: Institutions will propose professional fees for Board approval based on the costs to deliver the program. An institution must provide clear and convincing documentation that the cost of the professional program significantly exceeds the cost to deliver non-professional programs at the institution. A reduction in appropriated funding in support of an existing program is not a sufficient basis alone upon which to make a claim of extraordinary program costs.

d) The program may include support from appropriated funds.

e) The program is consistent with traditional academic offerings of the institution serving a population that accesses the same activities, services, and features as regular full-time, tuition-paying students.

f) Upon the approval and establishment of a professional fee, course fees associated with the same program shall be prohibited.

g) Once a professional fee is initially approved by the Board, any subsequent increase in a professional fee shall require prior approval by the Board at the same meeting institutions submit proposals for tuition and fees.

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v. Self-Support Academic Program Fees

- a) Self-support programs are academic degrees or certificates for which students are charged program fees, in lieu of tuition. For purposes of this fee, “academic” means a systematic, usually sequential, grouping of courses that provide the student with the knowledge and competencies required for an academic certificate, baccalaureate, master’s, specialist or doctoral degree. To bring a Self-support program fee to the Board for approval, the following criteria must be met:
  - 1) An institution shall follow the program approval guidelines set forth in policy III.G.
  - 2) The Self-support program shall be a defined set of specific courses that once successfully completed result in the awarding of an academic certificate or degree.
  - 3) The Self-support program shall be distinct from the traditional offerings of the institution by serving a population that does not access the same activities, services and features as full-time, tuition paying students, such as programs designed specifically for working professionals, programs offered off-campus, or programs delivered completely online.
  - 4) No appropriated funds may be used in support of Self-support programs. Self-support program fee revenue shall cover all direct costs of the program. In addition, Self-support program fee revenue shall cover all indirect costs of the program within two years of program start-up.
  - 5) Self-support program fees shall be segregated, tracked and accounted for separately from all other programs of the institution.
- b) If a Self-support program fee is requested for a new program, an institution may fund program start-up costs with appropriated or local funds, but all such funding shall be repaid to the institution from program revenue within a period not to exceed three years from program start-up.
- c) Once a Self-support program fee is initially approved by the Board, any subsequent increase in a Self-support program fee shall require prior approval by the Board.
- d) Institutions shall audit Self-support academic programs every three (3) years to ensure that program revenue is paying for all program costs, direct and indirect, and that no appropriated funds are supporting the program.
- e) Students enrolled in self-support programs may take courses outside of the program so long as they pay the required tuition and fees for those courses.

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vi. Contracts and Grants

Special fee arrangements are authorized by the Board for instructional programs provided by an institution pursuant to a grant or contract approved by the Board.

vii. Student Health Insurance Premiums or Room and Board Rates

Fees for student health insurance premiums paid either as part of the uniform student fee or separately by individual students, or charges for room and board at the dormitories or family housing units of the institutions. Changes in insurance premiums or room and board rates or family housing charges shall be approved by the Board no later than three (3) months prior to the semester the change is to become effective. The Board may delegate the approval of these premiums and rates to the chief executive officer.

c. Institutional Local Fees and Charges Approved by Chief Executive Officer

These local fees and charges are assessed to support specific activities and are only charged to students that engage in these particular activities. Local fees and charges are deposited into local institutional accounts [or unrestricted current fund 0650](#) and shall only be expended for the purposes for which they were collected.

i. Continuing Education

Continuing education fee is defined as the additional fee to part-time students which is charged on a per credit hour basis to support the costs of continuing education.

ii. Course Overload Fee

This fee may be charged to full-time students with excessive course loads as determined by each institution. [Revenue from this fee is deposited in unrestricted current fund 0650.](#)

iii. Special Course Fees or Assessments

A special course fee is a fee required for a specific course or special activity and, therefore, not required of all students enrolled at the institution. Fees such as penalty assessments, library fines, continuing education fees, parking fines, laboratory fees, breakage fees, fees for video outreach courses, late registration fees, and fees for special courses offered for such purposes as remedial education credit that do not count toward meeting degree requirements are considered special course fees. All special course fees or

Idaho State Board of Education  
**GOVERNING POLICIES AND PROCEDURES**

**SECTION: V. FINANCIAL AFFAIRS**

Subsection: R. Establishment of Fees

~~June 2012~~February 2012~~23~~

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penalty assessments, or changes to such fees or assessments, are established and become effective in the amount and at the time specified by the chief executive officer or provost of the institution. The chief executive officer is responsible for reporting these fees to the Board upon request.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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**SUBJECT**

Intercollegiate Athletics Reports of revenues, expenditures, participation

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.X.5.b.

**BACKGROUND/DISCUSSION**

Responsibility, management, control and reporting requirements for athletics are detailed in Board policy section V.X. The college and universities are required to submit regular financial reports as specified by the Board office. The revenue and expenditures reported must reconcile to the NCAA Agreed Upon Procedures Reports that are prepared annually and reviewed by the external auditors.

**IMPACT**

The Athletics Reports present the financial status of the intercollegiate athletic programs and the participation of students in the various sport programs. The report on page 7 shows all the institutions have positive fund balances.

**ATTACHMENTS**

Attachment 1	Charts identifying the revenue by major source by Institution and as a percent of total athletics revenue	Page 3
Attachment 2	Charts identifying athletic departments' fiscal year end fund balance by institution	Page 7
Attachment 3	Charts displaying total students participating in athletic Programs and number of full-ride scholarships	Page 8

**Institution Tabs (BSU, ISU, UI, LCSC)**

**STAFF COMMENTS AND RECOMMENDATIONS**

The Athletics Reports show actual results for fiscal years 2008 through 2012 and the forecast for fiscal year 2013. The amount of general and institutional funds allocated to athletics compared to the Board-approved limits is shown below:

All institutions were within their state general funds, gender equity and institutional funds limits.

Staff highlights the following revenue and expenditure data for the Board's consideration:

**BSU FY 2013 Estimates**

- Total program revenue down -15.7%
- Total revenue down -10.1%

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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- Direct Facilities/Maint/Rentals down -66.3%
- Debt service on facilities up 48.2%
- Capital improvements down -80.0%
- Total expenses down -7.1%
  
- Fiscal Year Net Loss -\$970,151
- Ending fund balance \$17,362

ISU FY 2013 Estimates

- Ticket sales down -32.9%
- Game guarantees up 24.4%
- Total program revenue down -6.1%
  
- Academic Support down -12.0%
- Other miscellaneous down -33.1%
- Non-resident Tuition Waivers up 17.3%
  
- Fiscal Year Net Income is zero
- Ending fund balance \$1,422,301

UI FY 2013 Estimates

- Ticket sales up 70.3%
- Contributions down -13.9%
- NCAA/Conference/Tournaments up 89.9%
- Royalty/Advertisement/Sponsorship down -69.1%
- Total Program Revenue up 12.1%
  
- Athletic Director office up 52.8%
- Athletic training room down -58.4%
- Other miscellaneous up 113.9%
  
- Fiscal Year Net Income \$20,910
- Ending fund balance \$344,034

LCSC FY 2013 Estimates

- Total Program Revenue down -17.1%
- Fiscal Year Net Income \$19,900
- Ending fund balance \$237,930

**BOARD ACTION**

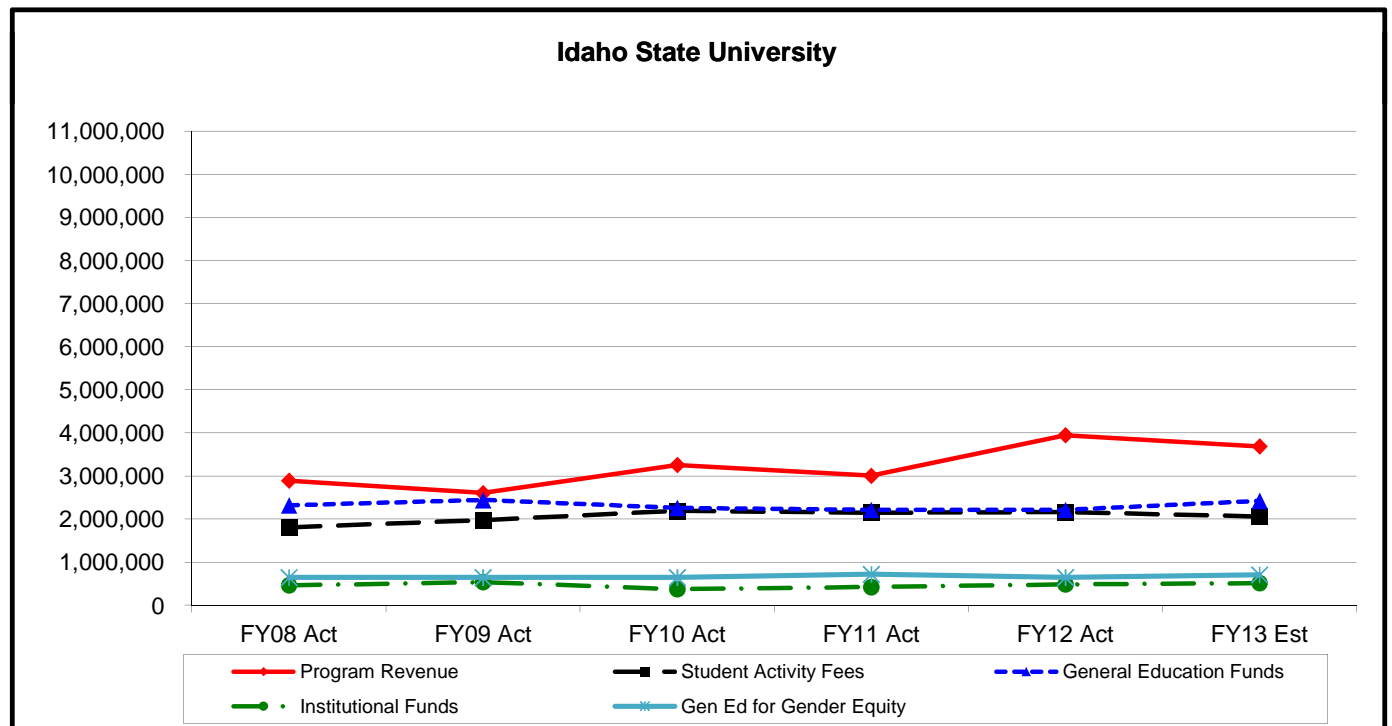
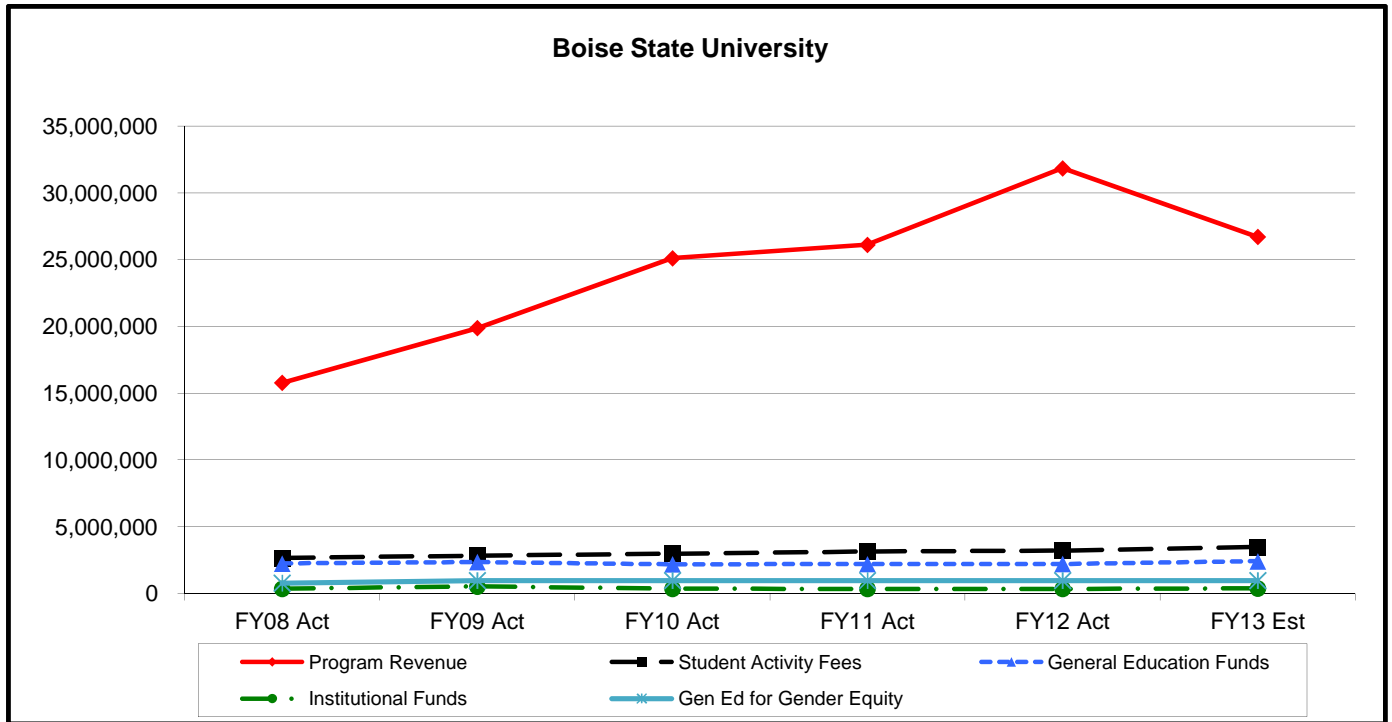
I move to accept the Intercollegiate Athletic Reports for Boise State University, Idaho State University, University of Idaho and Lewis-Clark State College, as presented.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_



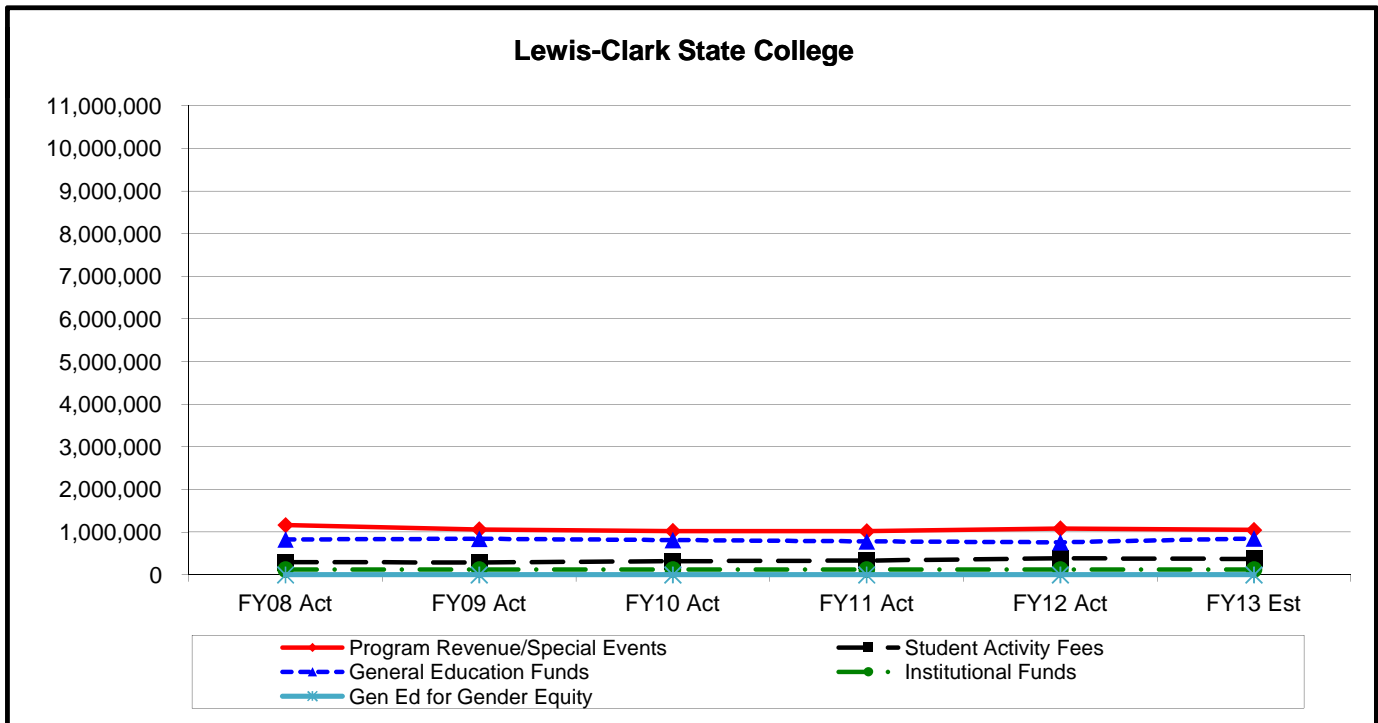
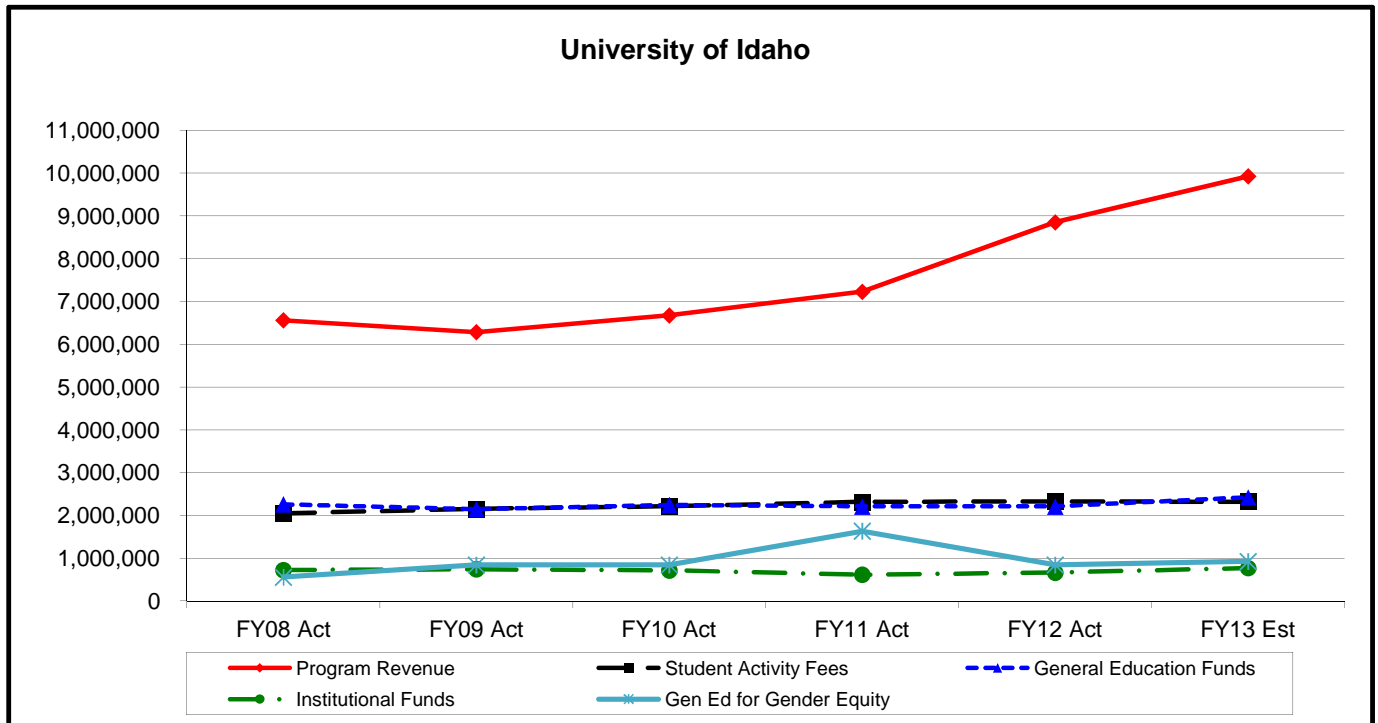
# Intercollegiate Athletics Report

## Revenue by Major Source



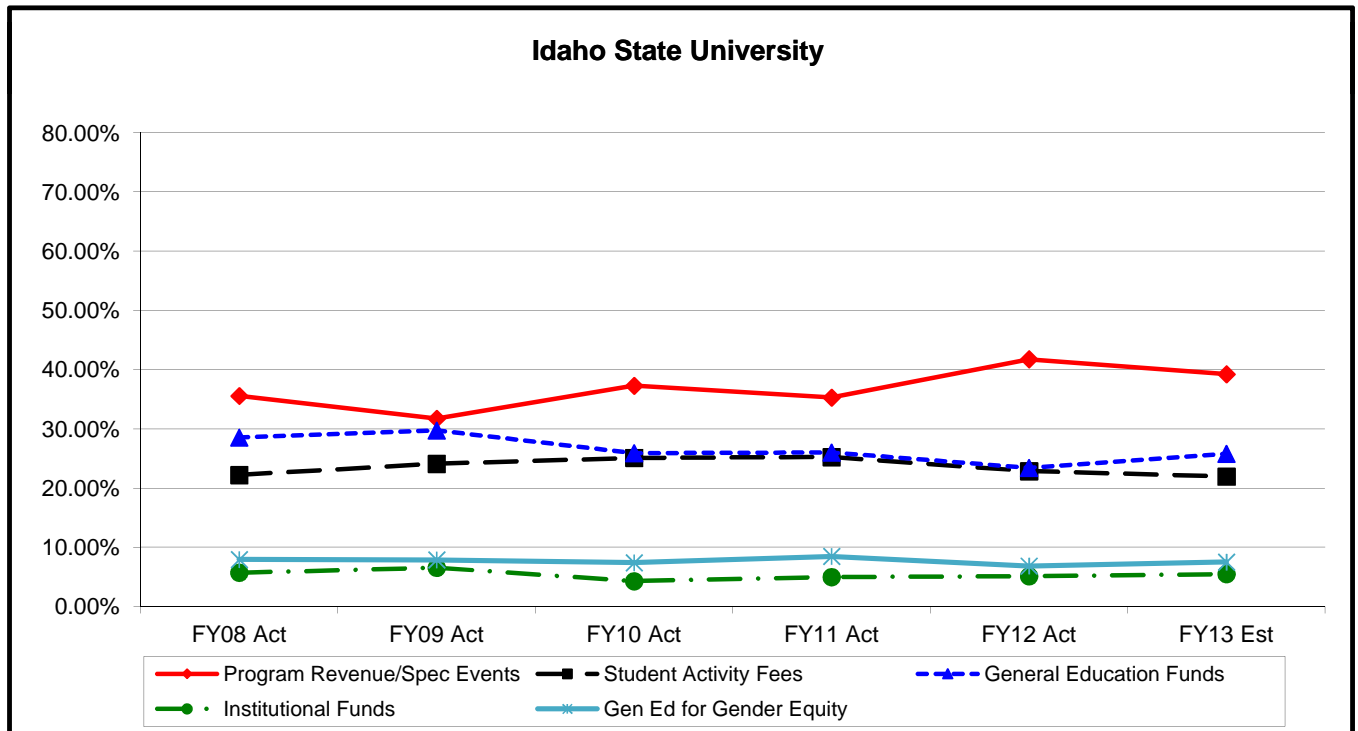
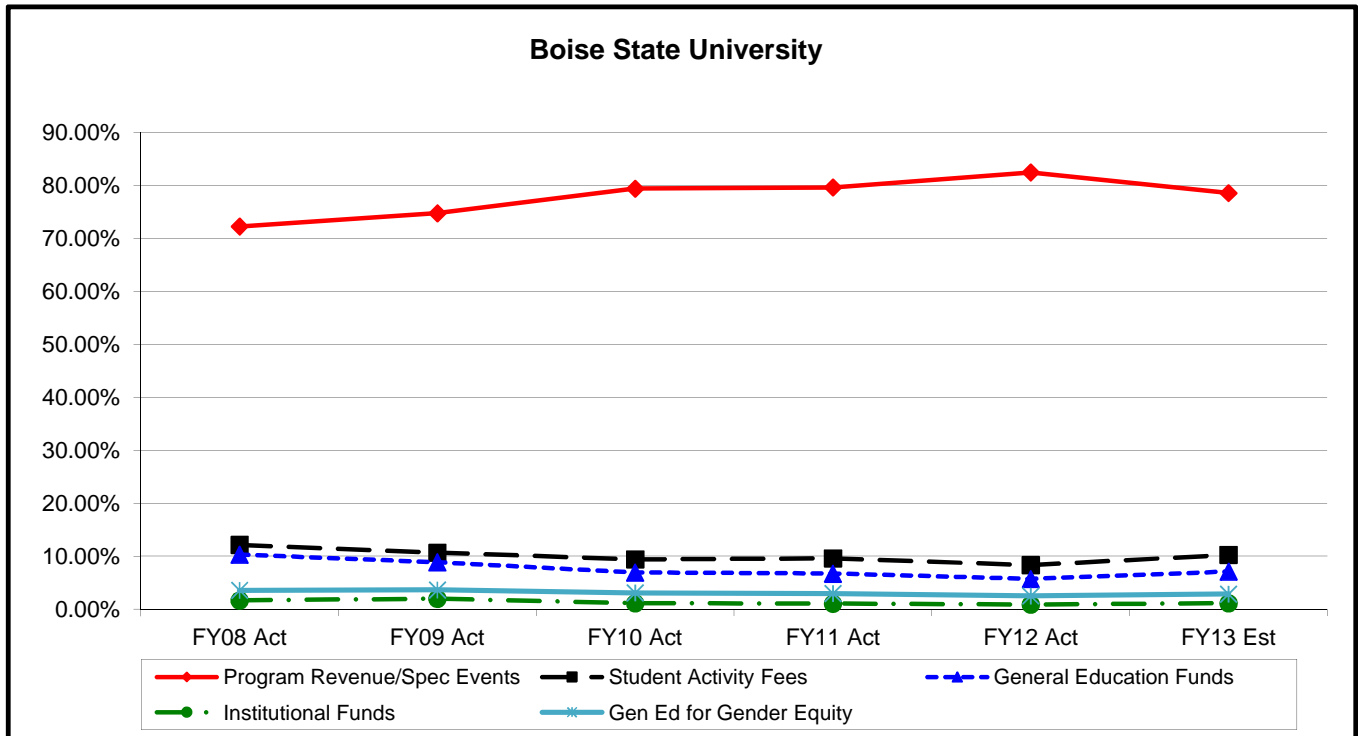
# Intercollegiate Athletics Report

## Revenue by Major Source



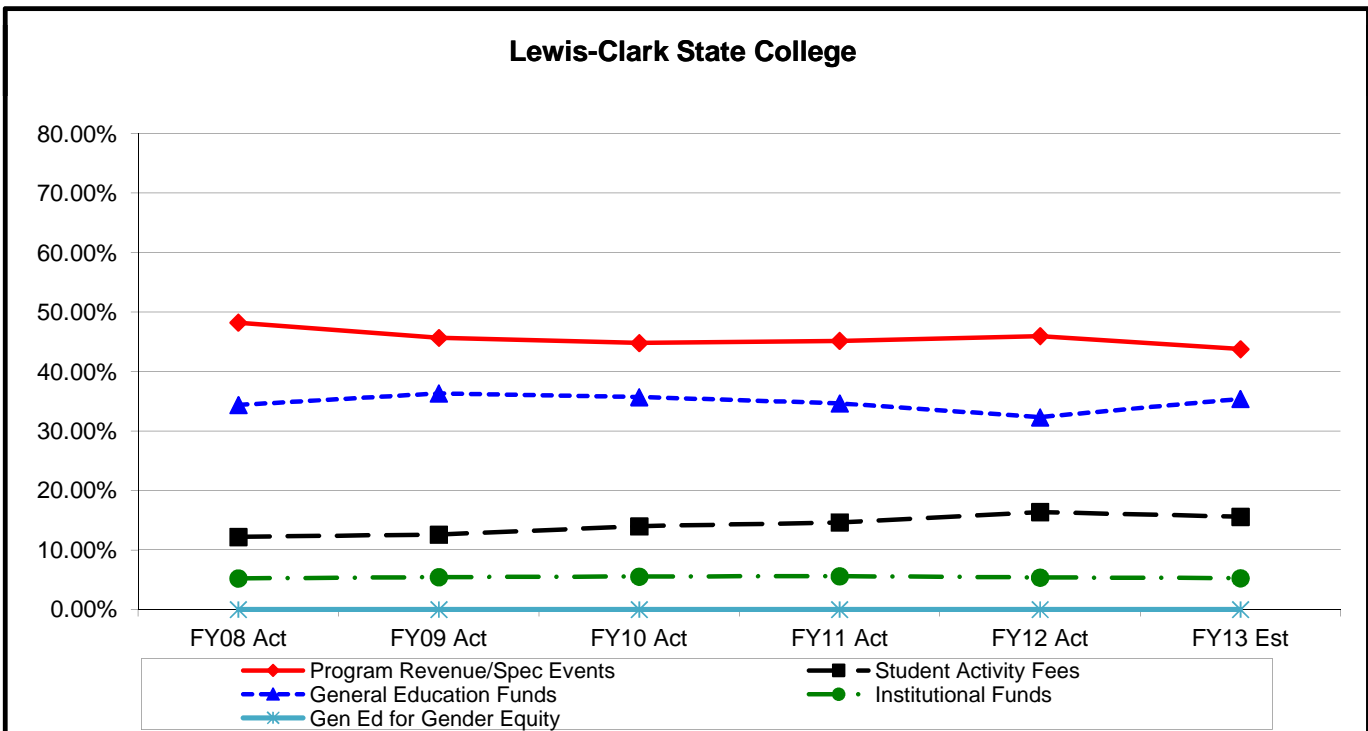
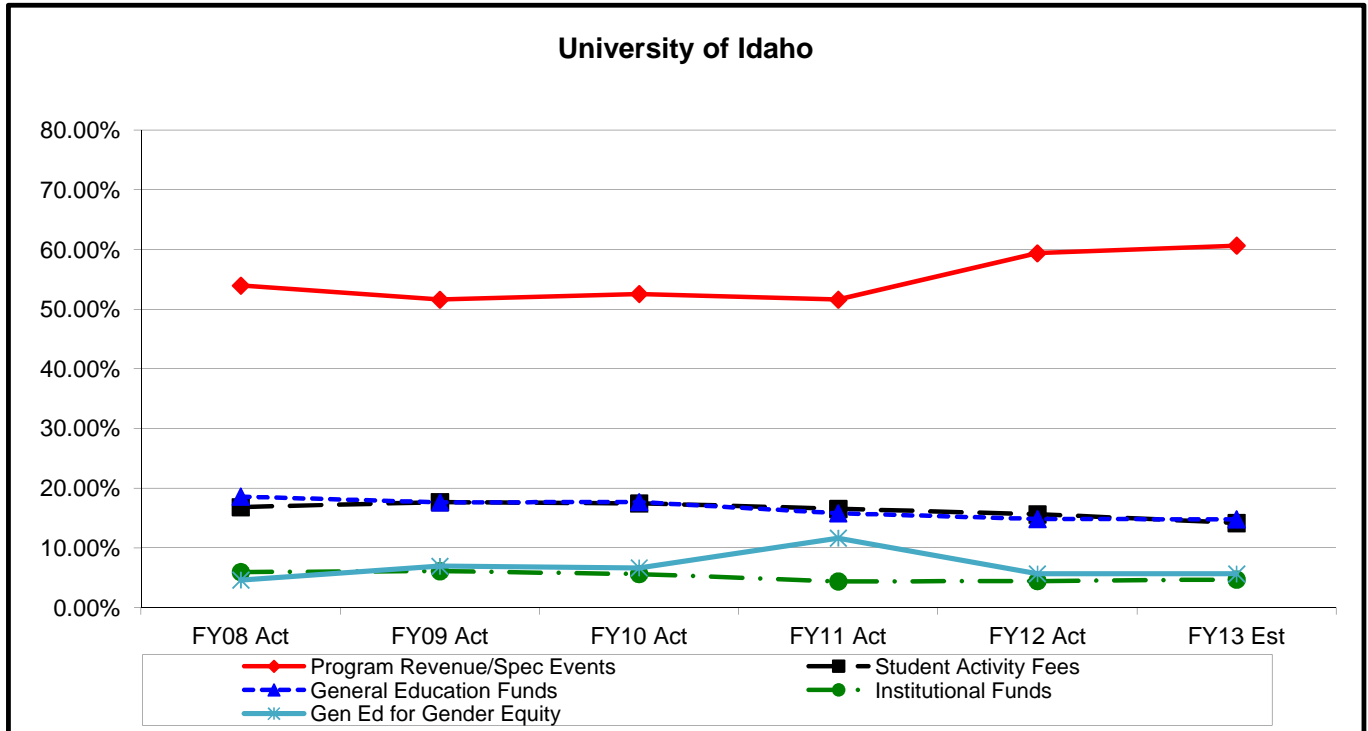
# Intercollegiate Athletics Report

## Revenue as a Percent of Total Revenue by Major Source



# Intercollegiate Athletics Report

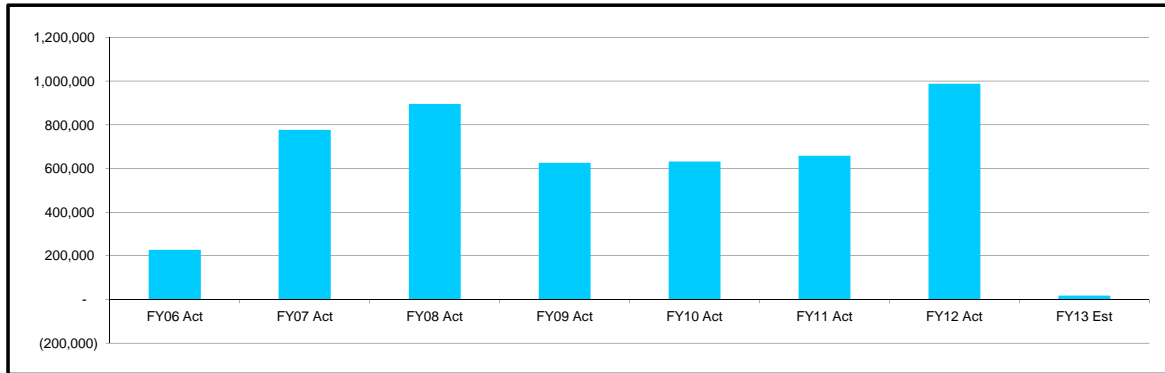
## Revenue as a Percent of Total Revenue by Major Source



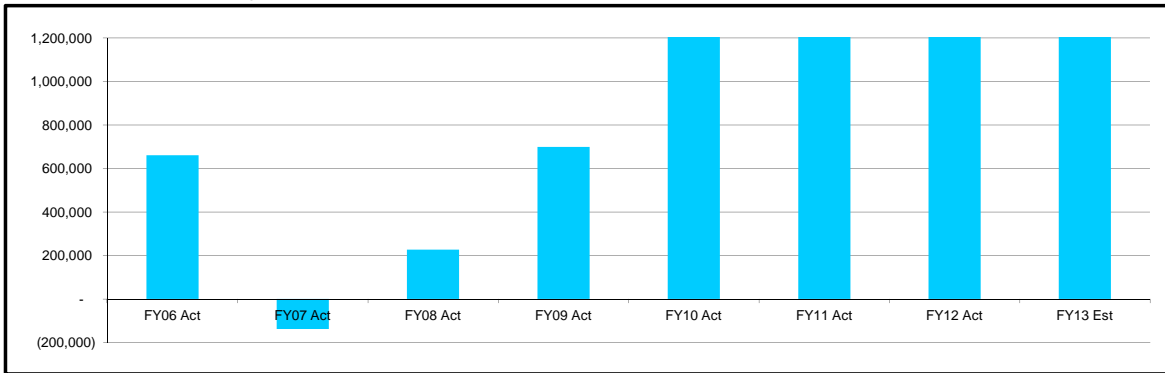
# Intercollegiate Athletic Report

## Fiscal Year Ending Fund Balance for Athletic Program by Institution

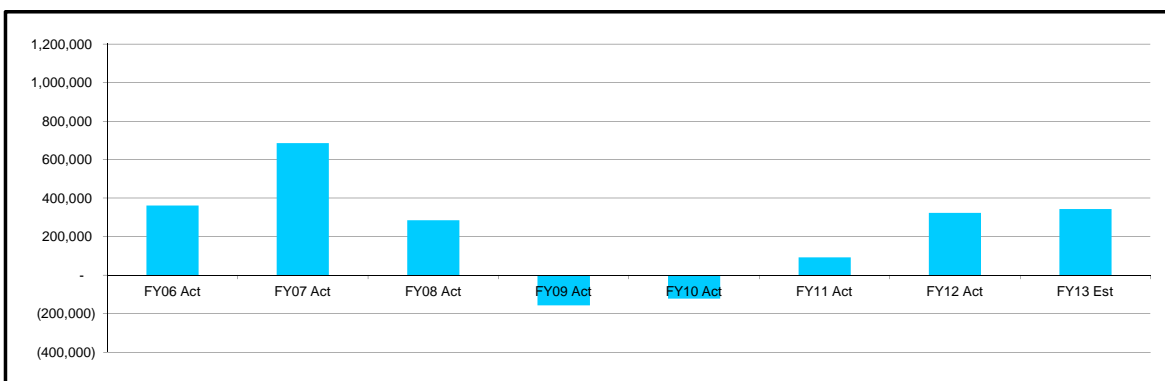
### Boise State University



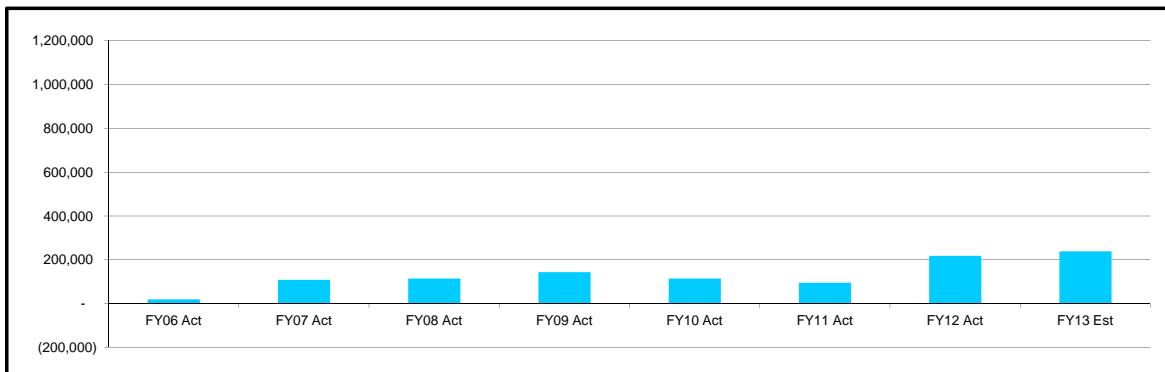
### Idaho State University



### University of Idaho



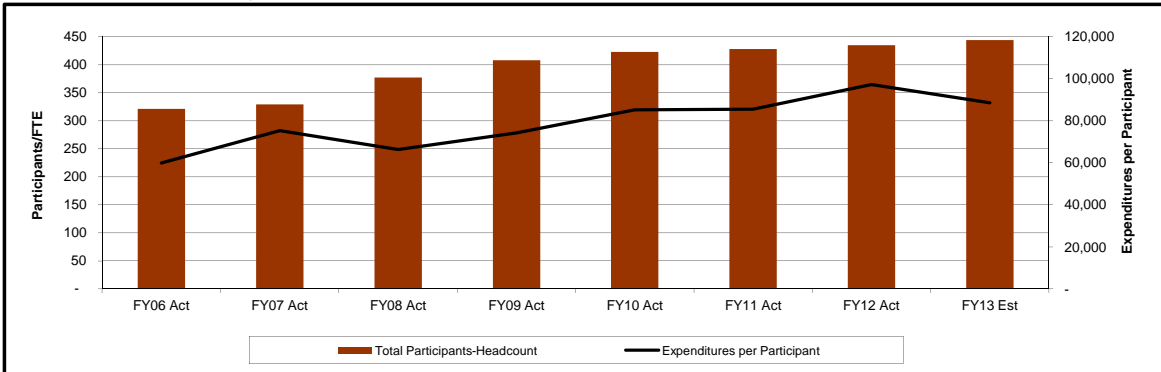
### Lewis-Clark State College



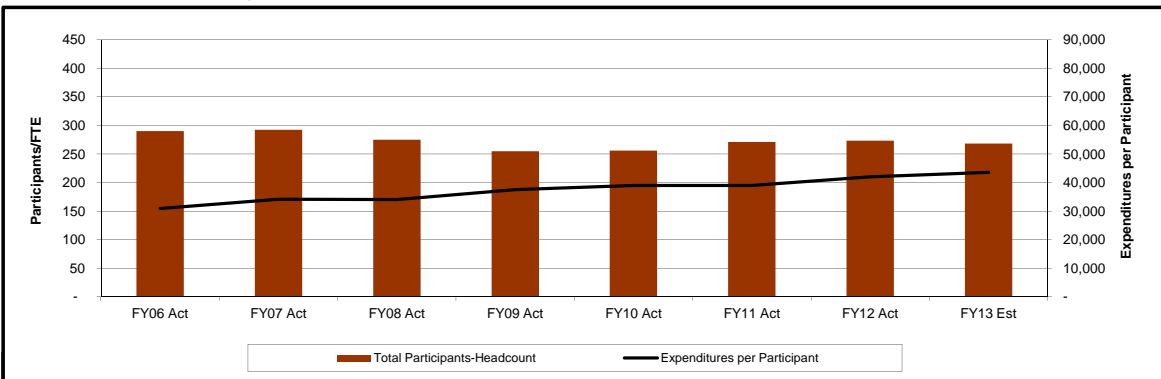
# Intercollegiate Athletic Report

## Athletic Expenditures by Participant Headcount

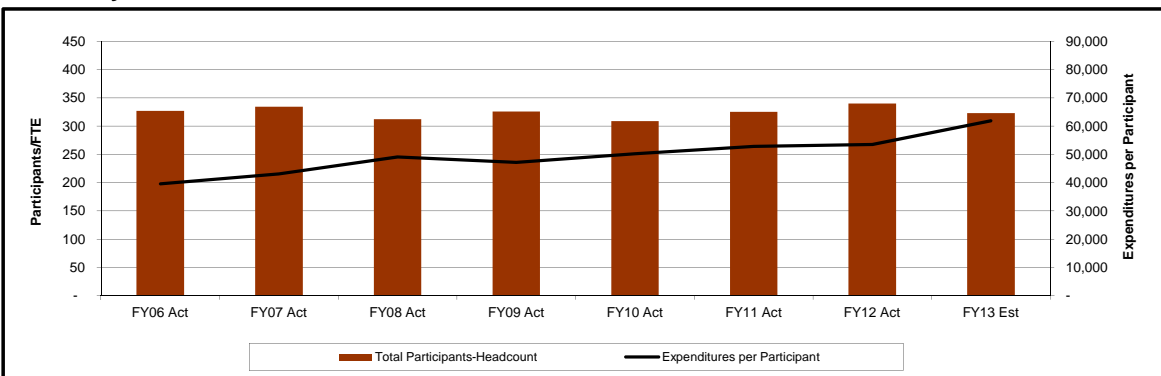
### Boise State University



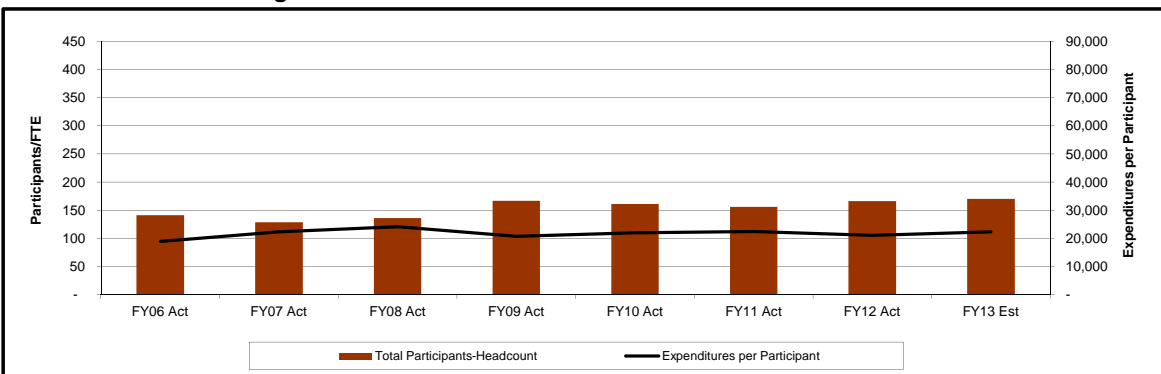
### Idaho State University



### University of Idaho



### Lewis-Clark State College



**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Boise State University**

Revenues/Expend/Fund Balance	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>1 Revenue (Detail):</b>								
<b>2 Program Revenue:</b>								
3 Ticket Sales	6,237,477	5,669,473	7,102,661	7,615,697	8,306,921	7,514,099	-9.5%	3.8%
4 Game Guarantees	626,500	600,000	580,000	1,500,000	2,287,500	1,575,000	-31.1%	20.2%
5 Contributions	2,884,410	6,406,382	6,553,812	9,594,181	9,261,601	10,444,198	12.8%	29.3%
6 NCAA/Conference/Tournaments	2,062,996	1,684,765	1,835,720	1,298,910	3,782,335	1,150,715	-69.6%	-11.0%
7 TV/Radio/Internet Rights	142,046	188,096	126,678	140,598	64,249	50,000	-22.2%	-18.8%
8 Program/Novelty Sales,								
9 Concessions, Parking	650,896	958,955	932,558	945,438	1,030,353	894,760	-13.2%	6.6%
10 Royalty, Advertisement, Sponsorship	2,253,195	2,338,780	2,773,179	3,612,480	3,668,995	3,309,107	-9.8%	8.0%
11 Endowment/Investment Income	475,000	196,690	0	-	-	-	-	-100.0%
12 Other	427,736	1,185,366	803,891	880,479	3,057,533	1,595,227	-47.8%	30.1%
13 Total Program Revenue	15,760,256	19,228,507	20,708,499	25,587,783	31,459,487	26,533,106	-15.7%	11.0%
<b>14 Non-Program Revenue:</b>								
15 NCAA/Bowl/World Series	24,085	652,958	4,407,144	524,641	385,201	174,750	-54.6%	48.6%
16 Student Activity Fees	2,657,499	2,839,814	2,980,056	3,151,147	3,227,977	3,493,676	8.2%	5.6%
17 General Education Funds	2,256,873	2,365,023	2,193,089	2,211,077	2,214,700	2,424,400	9.5%	1.4%
18 GenEd Funds for Gender Eq.	783,872	976,872	976,872	976,872	976,872	976,872	0.0%	4.5%
19 Institutional Funds	363,300	529,735	358,700	346,600	346,600	386,100	11.4%	1.2%
20 Subtotal State/Inst. Support	3,404,045	3,871,630	3,528,661	3,534,549	3,538,172	3,787,372	7.0%	2.2%
21 Total Non-Program Revenue	6,085,629	7,364,402	10,915,861	7,210,337	7,151,350	7,455,798	4.3%	4.1%
22 <b>Subtotal Operating Revenue:</b>	21,845,885	26,592,909	31,624,360	32,798,120	38,610,837	33,988,904	-12.0%	9.2%
<b>23 Non-Cash Revenue</b>								
24 Third Party Support	198,150	205,475	293,750	-	-	-	-	-100.0%
25 Indirect Institutional Support	1,377,827	1,583,739	2,209,387	1,822,713	1,828,871	2,044,215	11.8%	8.2%
26 Non-Cash Revenue			0	-	-	-	-	-
27 Non-Resident Tuition Waivers	1,710,390	1,651,556	1,913,158	1,983,889	2,210,648	2,317,482	4.8%	6.3%
28 Subtotal Non-Cash Revenue	3,286,367	3,440,770	4,416,295	3,806,602	4,039,519	4,361,697	8.0%	5.8%
29 <b>Total Revenue:</b>	25,132,252	30,033,679	36,040,655	36,604,722	42,650,356	38,350,601	-10.1%	8.8%
<b>30 Expenditures:</b>								
<b>32 Operating Expenditures:</b>								
33 Athletics Student Aid	3,075,365	3,300,409	3,739,015	3,865,115	4,126,419	4,644,701	12.6%	8.6%
34 Guarantees	640,449	495,000	789,500	597,500	633,314	637,000	0.6%	-0.1%
35 Coaching Salary/Benefits	5,114,878	5,695,266	7,219,755	7,910,123	8,169,987	9,180,494	12.4%	12.4%
36 Admin Staff Salary/Benefits	3,800,656	4,387,078	4,309,086	4,786,700	5,021,919	5,231,355	4.2%	6.6%
37 Fringe Benefits/Severance Payments								
38 Recruiting	359,735	330,559	281,642	383,327	411,603	432,722	5.1%	3.8%
39 Team Travel	1,571,519	1,861,684	1,966,291	2,061,440	2,163,971	2,660,016	22.9%	11.1%
40 Equipment, Uniforms and Supplies	1,815,709	1,471,877	1,483,833	1,188,767	1,430,251	1,259,932	-11.9%	-7.0%
41 Game Expenses	577,832	960,989	791,191	1,642,127	1,790,666	895,378	-50.0%	9.2%
42 Fund Raising, Marketing, Promotion	389,334	450,369	550,524	389,355	337,076	259,892	-22.9%	-7.8%
43 Direct Facilities/Maint/Rentals	1,410,028	2,860,764	1,091,002	4,430,381	8,520,267	2,868,243	-66.3%	15.3%
44 Debt Service on Facilities	1,260,904	3,417,400	3,629,955	3,360,608	3,383,251	5,012,328	48.2%	31.8%
45 Spirit Groups	80,843	29,452	88,599	118,297	185,101	115,205	-37.8%	7.3%
46 Medical Expenses & Insurance	123,475	121,543	104,918	125,596	134,805	91,500	-32.1%	-5.8%
47 Memberships & Dues	487,382	489,003	482,578	479,800	488,816	520,461	6.5%	1.3%
48 NCAA/Special Event/Bowls	54,693	365,110	3,954,459	497,587	375,967	212,904	-43.4%	31.2%
49 Other Operating Expenses	963,267	626,842	1,135,668	935,819	1,107,465	936,924	-15.4%	-0.6%
50 Subtotal Operating Expenditures	21,726,069	26,863,345	31,618,016	32,772,542	38,280,878	34,959,055	-8.7%	10.0%
<b>51 Non-Cash Expenditures</b>								
52 3rd Party Coaches Compensation	198,150	205,475	293,750	0	0	0	-	-100.0%
53 3rd Party Admin Staff Compensation								
54 Indirect Facilities & Admin Support	1,377,827	1,583,739	2,209,387	1,822,713	1,828,871	2,044,215	11.8%	8.2%
55 Non-Cash Expense								
56 Non-Resident Tuition Waivers	1,710,390	1,651,556	1,913,158	1,983,889	2,210,648	2,317,482	4.8%	6.3%
57 Subtotal Non-Cash Expenditures	3,286,367	3,440,770	4,416,295	3,806,602	4,039,519	4,361,697	8.0%	5.8%
58 <b>Total Expenditures:</b>	25,012,436	30,304,115	36,034,311	36,579,144	42,320,397	39,320,752	-7.1%	9.5%
<b>59 Net Income/(deficit)</b>	119,816	(270,436)	6,344	25,578	329,959	(970,151)	-394.0%	
<b>62 Ending Fund Balance 6/30</b>	896,068	625,632	631,976	657,554	987,513	17,362	-98.2%	
<b>64 Sport Camps &amp; Clinics</b>								
65 Revenue	445,799	580,399	865,924	886,724	755,194	400,000	-47.0%	-2.1%
66 Coach Compensation from Camp	254,355	193,229	222,413	196,637	342,655	150,000	-56.2%	-10.0%
67 Camp Expenses	341,076	296,980	398,975	517,499	509,173	250,000	-50.9%	-6.0%
68 Total Expenses	595,431	490,209	621,388	714,136	851,828	400,000	-53.0%	-7.6%
69 Net Income from Camps	(149,632)	90,190	244,536	172,588	(96,634)	0	-100.0%	-100.0%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Boise State University**

	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>1 General Revenue:</b>								
2 Student Fees	2,657,499	2,839,814	2,980,056	3,151,147	3,227,977	3,493,676	8.2%	5.6%
3 Contributions	2,884,410	6,406,382	6,553,812	9,594,182	9,261,601	11,192,001	20.8%	31.2%
4 State Support	2,256,873	2,365,023	2,193,089	2,211,077	2,214,700	2,424,400	9.5%	1.4%
5 Institutional Gender Equity	783,872	976,872	976,872	976,872	976,872	976,872	0.0%	4.5%
6 Institutional Support	363,300	529,735	358,700	346,600	346,600	386,100	11.4%	1.2%
7 NCAA/Conference	2,062,996	1,684,765	1,835,720	1,298,910	3,782,335	1,150,715	-69.6%	-11.0%
8 TV/Radio/Internet	142,046	188,096	126,678	140,598	64,249	50,000	-22.2%	-18.8%
9 Concessions/program/etc.	650,896	958,955	932,558	945,438	1,030,353	894,760	-13.2%	6.6%
10 Advertising/sponsorship/Royalty	2,253,195	2,338,780	2,773,179	3,612,480	3,668,995	3,309,107	-9.8%	8.0%
11 Endowments	475,000	196,690	-	-	-	-		-100.0%
12 NCAA/Special Event/Bowls	24,085	652,958	4,407,144	524,641	385,201	174,750	-54.6%	48.6%
13 Other	427,736	1,185,366	803,891	880,479	3,057,533	847,424	-72.3%	14.7%
14 Total General Revenue	14,981,908	20,323,436	23,941,699	23,682,424	28,016,416	24,899,805	-11.1%	10.7%
<b>15 Revenue By Sport:</b>								
<b>16 Men's Programs:</b>								
17 Football								
18 Ticket Sales	5,408,108	4,993,955	6,657,518	7,009,544	7,550,296	7,053,723	-6.6%	5.5%
19 Game Guarantees	625,000	600,000	450,000	1,450,000	2,201,000	1,575,000	-28.4%	20.3%
20 Other (Tourn/Bowl/Conf)								
21 Basketball								
22 Ticket Sales	742,607	617,467	373,570	526,157	620,293	414,528	-33.2%	-11.0%
23 Game Guarantees			130,000	50,000	85,000		-100.0%	
24 Other (Tourn/Bowl/Conf)								
25 Track & Field/Cross Country	7,110	2,716	3,658	3,274	5,038	3,226	-36.0%	-14.6%
26 Tennis	1,500							
27 Baseball								
28 Ticket Sales								
29 Contributions (Fundraising)								
30 Wrestling	11,646	9,848	23,431	28,706	41,361	5,378	-87.0%	-14.3%
31 Golf								
32 Total Men's Sport Revenue	6,795,971	6,223,986	7,638,177	9,067,681	10,502,988	9,051,855	-13.8%	5.9%
<b>33 Women's Programs</b>								
34 Volleyball								
35 Ticket Sales	11,384	3,924	5,284	4,729	6,280	4,660	-25.8%	-16.4%
36 Game Guarantees								
37 Other (Tourn/Bowl/Conf)								
38 Basketball								
39 Ticket Sales	21,622	22,550	13,596	20,367	53,907	10,000	-81.4%	-14.3%
40 Game Guarantees								
41 Other (Tourn/Bowl/Conf)								
42 Track & Field/Cross Country	7,110	2,716	3,658	3,274	5,158	3,226	-37.5%	-14.6%
43 Tennis								
44 Gymnastics	14,392	6,036	8,128	7,276	9,662	7,170	-25.8%	-13.0%
45 Golf								
46 Soccer	13,498	6,036	8,128	7,276	9,662	7,170	-25.8%	-11.9%
47 Softball		4,225	5,690	5,093	6,764	5,018	-25.8%	
48 Swimming								
49 Total Women's Sport Rev	68,006	45,487	44,484	48,015	91,433	37,244	-59.3%	-11.3%
<b>50 Total Revenue</b>	<b>21,845,885</b>	<b>26,592,909</b>	<b>31,624,360</b>	<b>32,798,120</b>	<b>38,610,837</b>	<b>33,988,904</b>	<b>-12.0%</b>	<b>9.2%</b>



**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Boise State University**

<b>Expenditures by Admin/Sport</b>		<b>FY08 Act</b>	<b>FY09 Act</b>	<b>FY10 Act</b>	<b>FY11 Act</b>	<b>FY12 Act</b>	<b>FY13 Est</b>	<b>1 YR % Chg</b>	<b>Ave Ann % Chg</b>
51	<b>Administrative and General</b>								
52	Athletic Director Office	1,137,606	1,297,780	1,316,953	1,486,160	2,151,763	1,950,512	-9.4%	11.4%
53	Fund Raising Office	681,382	645,159	1,161,260	1,175,263	626,932	748,451	19.4%	1.9%
54	Academic Support	782,313	854,136	1,008,813	963,391	1,052,068	1,014,201	-3.6%	5.3%
55	Media Relations	351,019	345,471	323,729	261,561	265,624	362,051	36.3%	0.6%
56	Marketing and Promotions	492,294	628,671	758,910	809,449	445,782	433,025	-2.9%	-2.5%
57	Ticket Office	265,279	314,033	300,717	291,231	353,820	381,901	7.9%	7.6%
58	Athletic Training Room	593,739	560,859	549,045	590,457	646,873	644,162	-0.4%	1.6%
59	Memberships and Dues	487,382	489,003	482,578	479,800	488,816	520,461	6.5%	1.3%
60	Facilities Mtn & Debt Service	2,606,173	5,597,504	4,892,422	5,051,465	5,427,987	7,420,747	36.7%	23.3%
61	Capital Improvements	1,027,905	1,623,119	685,863	3,832,545	7,187,002	1,439,433	-80.0%	7.0%
62	NCAA/Special Event/Bowls	37,591	365,110	3,954,459	497,587	375,967	212,904	-43.4%	41.5%
63	Other Miscellaneous	1,686,734	1,810,171	1,874,379	1,444,657	2,582,069	2,710,988	5.0%	10.0%
64	<b>Total Admin &amp; General</b>	<b>10,149,417</b>	<b>14,531,016</b>	<b>17,309,128</b>	<b>16,883,566</b>	<b>21,604,703</b>	<b>17,838,836</b>	<b>-17.4%</b>	<b>11.9%</b>
65									
66	<b>Men's Programs:</b>								
67	Football	5,772,723	5,673,268	6,850,396	7,834,316	8,537,612	8,969,952	5.1%	9.2%
68	Basketball	1,097,407	1,274,187	1,529,236	1,926,002	1,729,154	1,643,356	-5.0%	8.4%
69	Track & Field/Cross Country	358,198	358,798	484,006	486,153	503,319	505,140	0.4%	7.1%
70	Tennis	310,932	332,123	381,888	345,771	355,193	325,154	-8.5%	0.9%
71	Baseball			-	-	-			
72	Wrestling	376,418	393,717	497,694	433,774	486,327	452,414	-7.0%	3.7%
73	Golf	171,692	175,395	162,284	180,976	186,419	182,850	-1.9%	1.3%
74	<b>Total Men's Programs</b>	<b>8,087,370</b>	<b>8,207,488</b>	<b>9,905,504</b>	<b>11,206,992</b>	<b>11,798,024</b>	<b>12,078,866</b>	<b>2.4%</b>	<b>8.4%</b>
75									
76	<b>Women's Programs</b>								
77	Volleyball	509,694	493,647	456,679	528,957	584,346	590,215	1.0%	3.0%
78	Basketball	833,326	949,825	933,985	1,028,579	1,063,506	1,120,709	5.4%	6.1%
79	Track & Field/Cross Country	416,838	417,691	558,720	554,851	591,738	593,831	0.4%	7.3%
80	Tennis	271,551	321,629	353,075	245,434	167,725	275,479	64.2%	0.3%
81	Gymnastics	438,173	523,170	561,430	481,154	512,089	517,368	1.0%	3.4%
82	Golf	193,903	169,098	202,557	192,740	205,041	206,827	0.9%	1.3%
83	Soccer	419,012	438,758	473,646	557,972	573,723	522,665	-8.9%	4.5%
84	Softball	5,253	374,241	433,678	526,695	560,874	615,319	9.7%	159.3%
85	Swimming	401,532	436,782	429,614	565,602	619,109	598,940	-3.3%	8.3%
86	<b>Total Women's Programs</b>	<b>3,489,282</b>	<b>4,124,841</b>	<b>4,403,384</b>	<b>4,681,984</b>	<b>4,878,151</b>	<b>5,041,353</b>	<b>3.3%</b>	<b>7.6%</b>
87									
88	<b>Total Expenditures</b>	<b>21,726,069</b>	<b>26,863,345</b>	<b>31,618,016</b>	<b>32,772,542</b>	<b>38,280,878</b>	<b>34,959,055</b>	<b>-8.7%</b>	<b>10.0%</b>

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Boise State University**

<b>Participants by Sport</b>		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
89	<b>Men's Programs:</b>								
90	Football	102	105	109	112	108	108	0.0%	1.1%
91	Basketball	16	14	15	16	16	16	0.0%	0.0%
92	Track & Field/Cross Country	37	38	46	45	54	54	0.0%	7.9%
93	Tennis	13	12	13	11	10	10	0.0%	-5.1%
94	Baseball								
95	Wrestling	30	33	29	32	28	32	14.3%	1.3%
96	Golf	9	10	9	8	9	8	-11.1%	-2.3%
97	Total Male Participation	207	212	221	224	225	228	1.3%	2.0%
98	<b>Women's Programs</b>								
99	Volleyball	19	15	17	17	18	17	-5.6%	-2.2%
100	Basketball	17	16	15	14	14	15	7.1%	-2.5%
101	Track & Field/Cross Country	38	47	59	62	68	68	0.0%	12.3%
102	Tennis	9	9	8	7	8	11	37.5%	4.1%
103	Gymnastics	25	22	18	18	16	16	0.0%	-8.5%
104	Golf	8	10	9	9	8	9	12.5%	2.4%
105	Soccer	28	27	29	28	31	33	6.5%	3.3%
106	Softball	0	19	20	21	20	20	0.0%	
107	Swimming	26	31	27	28	27	27	0.0%	0.8%
108	Rodeo	0	0	0	0	0	0		
109	Total Female Participation	170	196	202	204	210	216	2.9%	4.9%
110	<b>Total Participants</b>	377	408	423	428	435	444	2.1%	3.3%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Boise State University**

		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>Full Ride Scholarships (Hdct)</b>									
111 <b>Men's Programs:</b>									
112 Football		74.0	69.0	84.0	67.0	63.0	82.0	30.2%	2.1%
113 Basketball		11.0	12.0	12.0	13.0	13.0	13.0	0.0%	3.4%
114 Track & Field/Cross Country		3.0	5.0	5.0	2.0	1.0	2.0	100.0%	-7.8%
115 Tennis		3.0	2.0	2.0	2.0	2.0	2.0	0.0%	-7.8%
116 Baseball									
117 Wrestling		1.0	0.0	1.0	0.0	2.0	2.0		14.9%
118 Golf		0.0	1.0	0.0	1.0	0.0	0.0		
119 Subtotal		92.0	89.0	104.0	85.0	81.0	101.0	24.7%	1.9%
120 <b>Women's Programs</b>									
121 Volleyball		12.0	12.0	11.0	11.0	12.0	12.0	0.0%	0.0%
122 Basketball		14.0	15.0	13.0	13.0	13.0	15.0	15.4%	1.4%
123 Track & Field/Cross Country		4.0	5.0	7.0	3.0	3.0	2.0	-33.3%	-12.9%
124 Tennis		7.0	8.0	8.0	5.0	5.0	8.0	60.0%	2.7%
125 Gymnastics		9.0	12.0	12.0	11.0	12.0	12.0	0.0%	5.9%
126 Golf		3.0	1.0	0.0	1.0	1.0	1.0	0.0%	-19.7%
127 Soccer		0.0	1.0	1.0	2.0	2.0	2.0	0.0%	
128 Softball		0.0	1.0	1.0	1.0	1.0	1.0	0.0%	
129 Swimming		1.0	1.0	2.0	2.0	2.0	2.0	0.0%	14.9%
130 Subtotal		50.0	56.0	55.0	49.0	51.0	55.0	7.8%	1.9%
131 <b>Total Scholarships</b>		142.0	145.0	159.0	134.0	132.0	156.0	18.2%	1.9%
132 <b>Partial Scholarships by Sport (FTE)</b>									
133 <b>Men's Programs:</b>									
134 Football		4.55	16.20	1.00	12.64	15.20	0.00	-100.0%	-100.0%
135 Basketball		0.46	0.50	0.40	0.00	0.00	0.00		-100.0%
136 Track & Field/Cross Country		8.76	5.36	6.30	10.39	10.38	12.00	15.6%	6.5%
137 Tennis		1.47	1.87	2.49	2.64	2.50	2.50	0.0%	11.2%
138 Baseball									
139 Wrestling		6.97	9.55	8.07	8.30	7.30	7.30	0.0%	0.9%
140 Golf		3.50	2.41	3.79	4.09	3.42	4.50	31.6%	5.2%
141 Subtotal		25.71	35.89	22.05	38.06	38.80	26.30	-32.2%	0.5%
142 <b>Women's Programs</b>									
143 Volleyball		0.94	0.00	0.00	0.92	0.00	0.00		-100.0%
144 Basketball		1.01	0.50	0.78	0.78	0.78	0.00	-100.0%	-100.0%
145 Track & Field/Cross Country		10.47	9.26	8.12	12.17	12.26	13.00	6.0%	4.4%
146 Tennis		0.00	0.35	0.00	1.21	0.00	0.00		
147 Gymnastics		0.70	0.00	0.78	0.87	0.00	0.00		-100.0%
148 Golf		3.08	4.62	5.53	3.94	4.38	5.00	14.2%	10.2%
149 Soccer		12.01	9.87	9.39	8.72	10.53	11.00	4.5%	-1.7%
150 Softball		0.00	5.34	7.75	9.72	10.35	10.50	1.4%	
151 Swimming		5.98	9.33	10.02	11.79	11.91	11.90	-0.1%	14.8%
152 Rodeo									
153 Subtotal		34.19	39.27	42.37	50.12	50.21	51.40	2.4%	8.5%
154 <b>Total Scholarships</b>		59.90	75.16	64.42	88.18	89.01	77.70	-12.7%	5.3%

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**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Idaho State University**

Revenues/Expend/Fund Balance	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>1 Revenue:</b>								
<b>2 Program Revenue:</b>								
3 Ticket Sales	369,954	357,869	253,108	222,452	326,481	218,932	-32.9%	-10.0%
4 Game Guarantees	644,000	754,600	1,330,402	1,179,000	1,099,500	1,367,500	24.4%	16.3%
5 Contributions	569,504	343,160	382,833	379,301	359,422	388,600	8.1%	-7.4%
6 NCAA/Conference/Tournaments	532,650	518,290	642,292	606,968	664,303	507,939	-23.5%	-0.9%
7 TV/Radio/Internet Rights	6,180	3,148	8,559	4,782	9,199	4,000	-56.5%	-8.3%
8 Program/Novelty Sales,								
9 Concessions, Parking	21,438	17,000	17,000	17,000	17,000	17,000	0.0%	-4.5%
10 Royalty, Advertisement, Sponsorship	622,694	496,620	498,620	499,071	767,784	464,000	-39.6%	-5.7%
11 Endowment/Investment Income	28,660	30,840	23,710	30,650	23,140	17,851	-22.9%	-9.0%
12 Other	95,440	83,900	98,973	63,821	643,142	686,160	6.7%	48.4%
13 Total Program Revenue	2,890,521	2,605,427	3,255,497	3,003,045	3,909,971	3,671,982	-6.1%	4.9%
<b>14 Non-Program Revenue:</b>								
15 NCAA/Bowl/World Series	750	2,361	720	3,240	36,458	13,720	-62.4%	78.8%
16 Student Activity Fees	1,805,222	1,980,502	2,191,453	2,149,637	2,160,685	2,062,691	-4.5%	2.7%
17 General Education Funds	2,319,642	2,442,600	2,262,900	2,214,700	2,214,700	2,424,400	9.5%	0.9%
18 GenEd Funds for Gender Eq.	646,500	646,500	646,500	721,500	646,500	707,700	9.5%	1.8%
19 Institutional Funds	465,603	539,600	374,000	424,628	485,100	516,700	6.5%	2.1%
20 Subtotal State/Inst. Support	3,431,745	3,628,700	3,283,400	3,360,828	3,346,300	3,648,800	9.0%	1.2%
21 Total Non-Program Revenue	5,237,717	5,611,563	5,475,573	5,513,705	5,543,443	5,725,211	3.3%	1.8%
22 Subtotal Operating Revenue	8,128,238	8,216,990	8,731,070	8,516,750	9,453,414	9,397,193	-0.6%	2.9%
<b>23 Non-Cash Revenue</b>								
24 Third Party Support	39,946	42,512	42,013	41,271	37,389	35,000	-6.4%	-2.6%
25 Indirect Institutional Support	0	0	0	0	0	0		
26 Non-Cash Revenue	585,593	653,306	629,269	605,374	573,359	600,000	4.6%	0.5%
27 Non-Resident Tuition Waivers	977,670	1,122,888	1,251,295	1,444,723	1,393,045	1,633,890	17.3%	10.8%
28 Subtotal Non-Cash Revenue	1,603,209	1,818,706	1,922,577	2,091,368	2,003,793	2,268,890	13.2%	7.2%
<b>29 Total Revenue:</b>	9,731,447	10,035,696	10,653,647	10,608,118	11,457,207	11,666,083	1.8%	3.7%
<b>30</b>								
<b>31 Expenditures</b>								
<b>32 Operating Expenditures:</b>								
33 Athletics Student Aid	1,710,189	1,712,419	1,821,964	1,902,615	2,130,563	2,239,035	5.1%	5.5%
34 Guarantees	93,500	125,500	230,667	59,406	61,257	54,000	-11.8%	-10.4%
35 Coaching Salary/Benefits	1,736,433	1,865,526	1,822,432	1,939,811	1,738,519	1,921,139	10.5%	2.0%
36 Admin Staff Salary/Benefits	1,462,110	1,316,801	1,398,814	1,462,165	1,392,011	1,393,744	0.1%	-1.0%
37 Severance Payments	0	0	0	0	0	0		
38 Recruiting	254,262	238,792	308,441	194,743	204,478	209,010	2.2%	-3.8%
39 Team Travel	841,437	836,283	830,424	872,386	941,467	1,108,713	17.8%	5.7%
40 Equipment, Uniforms and Supplies	216,320	206,111	249,711	311,693	326,594	344,850	5.6%	9.8%
41 Game Expenses	310,724	283,017	268,359	243,692	262,426	253,395	-3.4%	-4.0%
42 Fund Raising, Marketing, Promotion	154,186	140,248	122,220	168,456	130,733	155,499	18.9%	0.2%
43 Direct Facilities/Maint/Rentals	149,771	165,704	204,111	256,817	1,196,670	703,976	-41.2%	36.3%
44 Debt Service on Facilities	0	0	0	0	0	0		
45 Spirit Groups	54,322	49,947	54,421	57,628	0	0		-100.0%
46 Medical Expenses & Insurance	266,042	307,924	325,110	307,664	268,988	254,510	-5.4%	-0.9%
47 Memberships & Dues	44,793	48,242	39,062	44,648	47,926	48,000	0.2%	1.4%
48 NCAA/Special Event/Bowls	2,983	1,810	762	3,240	30,314	15,748	-48.1%	39.5%
49 Other Operating Expenses	466,619	446,338	385,075	635,043	724,547	695,574	-4.0%	8.3%
50 Subtotal Operating Expenditures	7,763,692	7,744,661	8,061,573	8,460,007	9,456,493	9,397,193	-0.6%	3.9%
<b>51 Non-Cash Expenditures</b>								
52 3rd Party Coaches Compensation	35,526	37,977	37,484	37,282	33,520	30,000	-10.5%	-3.3%
53 3rd Party Admin Staff Compensation	4,420	4,535	4,529	3,989	3,869	5,000	29.2%	2.5%
54 Indirect Facilities & Admin Support	0	0	0	0	0	0		
55 Non-Cash Expense	585,593	653,306	629,269	605,374	573,359	600,000	4.6%	0.5%
56 Non-Resident Tuition Waivers	977,670	1,122,888	1,251,295	1,444,723	1,393,045	1,633,890	17.3%	10.8%
57 Subtotal Non-Cash Expenditures	1,603,209	1,818,706	1,922,577	2,091,368	2,003,793	2,268,890	13.2%	7.2%
<b>58 Total Expenditures:</b>	9,366,901	9,563,367	9,984,150	10,551,375	11,460,286	11,666,083	1.8%	4.5%
<b>59</b>								
<b>60 Net Income/(deficit)</b>	364,546	472,329	669,497	56,743	(3,079)	0	-100.0%	
<b>61</b>								
<b>62 Ending Fund Balance 6/30</b>	226,811	699,140	1,368,637	1,425,380	1,422,301	1,422,301	0.0%	
<b>63</b>								
<b>64 Sport Camps &amp; Clinics</b>								
65 Revenue	227,303	192,822	197,065	127,179	79,570	120,000	50.8%	-12.0%
66 Coach Compensation from Camp	49,190	20,074	104,025	65,387	37,109	70,000	88.6%	7.3%
67 Camp Expenses	193,807	135,595	137,041	76,190	54,692	50,000	-8.6%	-23.7%
68 Total Expenses	242,997	155,669	241,066	141,577	91,801	120,000	30.7%	-13.2%
69 Net Income from Camps	-15,695	37,153	-44,001	-14,398	-12,231	0	-100.0%	-100.0%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Idaho State University**

	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>1 General Revenue:</b>								
2 Student Fees	1,805,222	1,980,502	2,191,453	2,149,637	2,160,685	2,062,691	-4.5%	2.7%
3 Contributions	569,504	343,160	382,833	379,301	359,422	388,600	8.1%	-7.4%
4 State Support	2,319,642	2,442,600	2,262,900	2,214,700	2,214,700	2,424,400	9.5%	0.9%
5 Institutional Gender Equity	646,500	646,500	646,500	721,500	646,500	707,700	9.5%	1.8%
6 Institutional Support	465,603	539,600	374,000	424,628	485,100	516,700	6.5%	2.1%
7 NCAA / Conference	532,650	518,290	642,292	606,968	664,303	507,939	-23.5%	-0.9%
8 TV / Radio / Internet	6,180	3,148	8,559	4,782	9,199	4,000	-56.5%	-8.3%
9 Concessions / program / etc.	21,438	17,000	17,000	17,000	17,000	17,000	0.0%	-4.5%
10 Advertising / sponsorship / Royalty	622,694	496,620	498,620	499,071	767,784	464,000	-39.6%	-5.7%
11 Endowments	28,660	30,840	23,710	30,650	23,140	17,851	-22.9%	-9.0%
12 NCAA / Bowl / World Series	750	2,361	720	3,240	36,458	13,720	-62.4%	78.8%
13 Other	98,842	88,329	98,973	63,821	643,142	686,160	6.7%	47.3%
14 Total General Revenue	7,117,686	7,108,950	7,147,560	7,115,298	8,027,433	7,810,761	-2.7%	1.9%
<b>15 Revenue By Sport:</b>								
<b>16 Men's Programs:</b>								
17 Football								
18 Ticket Sales	196,636	135,956	124,521	106,830	152,189	119,480	-21.5%	-9.5%
19 Game Guarantees	300,000	405,000	899,902	725,000	720,000	970,000	34.7%	26.5%
20 Other (Tourn/Bowl/Conf)	0	0	0	0	0	0		
21 Basketball								
22 Ticket Sales	131,526	195,510	100,082	77,955	86,292	60,000	-30.5%	-14.5%
23 Game Guarantees	315,000	326,500	360,000	368,000	328,000	320,000	-2.4%	0.3%
24 Other (Tourn/Bowl/Conf)	0	0	0	0	0	0		
25 Track & Field/Cross Country	4,136	1,822	2,710	3,348	3,041	2,250	-26.0%	-11.5%
26 Tennis	0	0	0	0	0	0		
27 Baseball	0	0	0	0	0	0		
28 Ticket Sales								
29 Contributions (Fundraising)								
30 Wrestling	0	0	0	0	0	0		
31 Golf	0	0	0	0	0	0		
32 Volleyball	0	0	0	0	0	0		
33 Total Men's Sport Revenue	947,298	1,064,788	1,487,215	1,281,133	1,289,522	1,471,730	14.1%	9.2%
<b>34 Women's Programs</b>								
35 Volleyball								
36 Ticket Sales	3,063	2,688	3,449	4,307	3,781	7,331	93.9%	19.1%
37 Game Guarantees	0	3,600	2,000	2,000	6,000	6,000	0.0%	
38 Other (Tourn/Bowl/Conf)	0	0	0	0	0	0		
39 Basketball								
40 Ticket Sales	23,600	12,836	18,184	22,812	76,425	25,900	-66.1%	1.9%
41 Game Guarantees	23,000	19,500	65,000	76,000	44,000	69,000	56.8%	24.6%
42 Other (Tourn/Bowl/Conf)	750	0	0	0	0	0		-100.0%
43 Track & Field/Cross Country	4,136	1,822	2,710	3,347	3,042	2,250	-26.0%	-11.5%
44 Tennis	0	0	0	0	0	0		
45 Gymnastics	0	0	0	0	0	0		
46 Golf	0	0	0	0	0	0		
47 Soccer	3,705	2,806	4,952	8,853	3,211	4,221	31.5%	2.6%
48 Softball	5,000	0	0	3,000	0	0		-100.0%
49 Skiing	0	0	0	0	0	0		
50 Swimming	0	0	0	0	0	0		
51 Total Women's Sport Rev	63,254	43,252	96,295	120,319	136,459	114,702	-15.9%	12.6%
<b>50 Total Revenue</b>	<b>8,128,238</b>	<b>8,216,990</b>	<b>8,731,070</b>	<b>8,516,750</b>	<b>9,453,414</b>	<b>9,397,193</b>	<b>-0.6%</b>	<b>2.9%</b>

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Idaho State University**

<b>Expenditures by Admin/Sport</b>		<b>FY08 Act</b>	<b>FY09 Act</b>	<b>FY10 Act</b>	<b>FY11 Act</b>	<b>FY12 Act</b>	<b>FY13 Est</b>	<b>1 YR % Chg</b>	<b>Ave Ann % Chg</b>
51	<b>Administrative and General</b>								
52	Athletic Director Office	839,554	680,826	725,477	755,459	656,672	640,162	-2.5%	-5.3%
53	Fund Raising Office	188,197	180,814	171,829	190,175	199,881	210,597	5.4%	2.3%
54	Academics Support	202,937	234,387	253,551	251,903	241,055	212,027	-12.0%	0.9%
55	Media Relations	170,117	203,753	187,813	191,580	181,473	180,469	-0.6%	1.2%
56	Marketing and Promotions	153,193	172,010	235,799	203,317	180,034	180,858	0.5%	3.4%
57	Ticket Office	0	0	0	0	0	0		
58	Athletic Training Room	250,145	265,648	276,778	276,060	267,815	285,219	6.5%	2.7%
59	Memberships and Dues	44,793	48,242	39,062	44,648	47,926	45,000	-6.1%	0.1%
60	Facilities Mtn & Debt Service	85,000	85,000	85,000	85,000	85,000	85,000	0.0%	0.0%
61	Capital Improvements	0	0	0	0	0	0		
62	NCAA/Special Event/Bowls	750	0	0	0	30,314	13,720	-54.7%	78.8%
63	Other Miscellaneous	616,395	592,958	502,292	756,101	1,497,684	1,001,582	-33.1%	10.2%
64	<b>Total Admin &amp; General</b>	<b>2,551,081</b>	<b>2,463,638</b>	<b>2,477,601</b>	<b>2,754,243</b>	<b>3,387,854</b>	<b>2,854,634</b>	<b>-15.7%</b>	<b>2.3%</b>
65									
66	<b>Men's Programs:</b>								
67	Football	1,817,596	1,935,488	2,107,695	2,050,701	2,267,725	2,639,433	16.4%	7.7%
68	Basketball	764,289	863,838	860,818	907,169	867,162	820,923	-5.3%	1.4%
69	Track & Field/Cross Country	293,231	295,114	288,551	276,797	308,489	312,277	1.2%	1.3%
70	Tennis	96,929	81,891	97,807	109,243	107,912	106,978	-0.9%	2.0%
71	Baseball	0	0	0	0	0	0		
72	Wrestling	0	0	0	0	0	0		
73	Golf	82,823	15,058	4,817	0	0	0		-100.0%
74	Volleyball	0	0	0	0	0	0		
75	Rodeo	0	0	0	0	0	0		
76	<b>Total Men's Programs</b>	<b>3,054,868</b>	<b>3,191,389</b>	<b>3,359,688</b>	<b>3,343,910</b>	<b>3,551,288</b>	<b>3,879,611</b>	<b>9.2%</b>	<b>4.9%</b>
77									
78	<b>Women's Programs</b>								
79	Volleyball	332,383	358,118	362,629	373,993	382,796	419,833	9.7%	4.8%
80	Basketball	594,512	566,118	602,524	631,067	703,770	747,702	6.2%	4.7%
81	Track & Field/Cross Country	338,039	317,268	344,213	376,260	414,199	420,914	1.6%	4.5%
82	Tennis	112,339	99,310	113,820	132,909	138,800	152,895	10.2%	6.4%
83	Gymnastics	0	0	0	0	0	0		
84	Golf	104,199	93,770	110,715	108,037	120,128	123,342	2.7%	3.4%
85	Soccer	370,437	386,330	394,806	407,010	413,482	419,113	1.4%	2.5%
86	Softball	305,834	268,720	295,577	332,578	344,176	379,149	10.2%	4.4%
87	Skiing	0	0	0	0	0	0		
88	Swimming	0	0	0	0	0	0		
89	<b>Total Women's Programs</b>	<b>2,157,743</b>	<b>2,089,634</b>	<b>2,224,284</b>	<b>2,361,854</b>	<b>2,517,351</b>	<b>2,662,948</b>	<b>5.8%</b>	<b>4.3%</b>
90									
91	<b>Total Expenditures</b>	<b>7,763,692</b>	<b>7,744,661</b>	<b>8,061,573</b>	<b>8,460,007</b>	<b>9,456,493</b>	<b>9,397,193</b>	<b>-0.6%</b>	<b>3.9%</b>

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Idaho State University**

<b>Participants by Sport</b>		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
92	<b>Men's Programs:</b>								
93	Football	87	80	84	84	81	85	4.9%	-0.5%
94	Basketball	14	16	15	15	14	15	7.1%	1.4%
95	Track & Field/Cross Country	37	38	36	39	36	32	-11.1%	-2.9%
96	Tennis	8	7	6	8	9	9	0.0%	2.4%
97	Baseball								
98	Wrestling								
99	Golf	7	0	0	0	0	0		-100.0%
100	Volleyball								
101	Rodeo								
102	Total Male Participation	153	141	141	146	140	141	0.7%	-1.6%
103	<b>Women's Programs</b>								
104	Volleyball	13	13	17	13	13	13	0.0%	0.0%
105	Basketball	15	14	15	13	16	15	-6.3%	0.0%
106	Track & Field/Cross Country	37	32	28	38	42	37	-11.9%	0.0%
107	Tennis	7	9	9	10	11	11	0.0%	9.5%
108	Gymnastics								
109	Golf	8	6	8	7	8	8	0.0%	0.0%
110	Soccer	22	23	24	28	26	26	0.0%	3.4%
111	Softball	20	17	14	16	17	17	0.0%	-3.2%
112	Skiing	-							
113	Swimming	-							
114	Rodeo								
115	Total Female Participation	122	114	115	125	133	127	-4.5%	0.8%
116	<b>Total Participants</b>	275	255	256	271	273	268	-1.8%	-0.5%



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Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
Idaho State University**

		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>Full Ride Scholarships (Hdct)</b>									
117	<b>Men's Programs:</b>								
118	Football	50.0	48.0	51.0	50.5	54.4	61.1	12.3%	4.1%
119	Basketball	11.0	13.0	11.0	13.0	10.5	11.0	4.8%	0.0%
120	Track & Field/Cross Country	2.0	3.0	3.0	2.0	1.0	0.0	-100.0%	-100.0%
121	Tennis	0.0	0.0	0.0	0.5	0.5	0.5	0.0%	
122	Baseball								
123	Wrestling								
124	Golf	0.0	0.0	0.0	0.0	0.0	0.0		
125	Volleyball								
126	Subtotal	63.0	64.0	65.0	66.0	66.4	72.6	9.3%	2.9%
127	<b>Women's Programs</b>								
128	Volleyball	9.0	10.0	11.0	12.0	12.0	12.0	0.0%	5.9%
129	Basketball	14.0	10.0	11.0	8.5	15.0	14.0	-6.7%	0.0%
130	Track & Field/Cross Country	3.0	5.0	5.0	5.0	2.0	4.0	100.0%	
131	Tennis	4.0	1.0	1.0	4.0	3.0	5.0	66.7%	4.6%
132	Gymnastics								
133	Golf	0.0	0.0	0.0	0.0	0.0	0.0		
134	Soccer	3.0	4.0	4.0	2.0	1.0	3.0	200.0%	0.0%
135	Skiing	0.0	1.0	0.0	0.0	0.0	0.0		
136	Softball	0.0	0.0	0.0	0.0	1.0	3.0		
137	Swimming	0.0	0.0	0.0	0.0	0.0	0.0		
138	Subtotal	33.0	31.0	32.0	31.5	34.0	41.0	20.6%	4.4%
139	<b>Total Scholarships</b>	96.0	95.0	97.0	97.5	100.4	113.6	13.2%	3.4%
140	<b>Partial Scholarships by Sport (FTE)</b>								
141	<b>Men's Programs:</b>								
142	Football	11.67	11.51	11.09	3.44	4.66	5.54	18.9%	-13.8%
143	Basketball	0.50	0.00	0.49	0.00	0.00	0.00		-100.0%
144	Track & Field/Cross Country	10.38	9.56	8.00	8.54	11.14	12.49	12.1%	3.8%
145	Tennis	4.20	2.81	4.02	3.53	3.31	3.89	17.5%	-1.5%
146	Baseball								
147	Wrestling								
148	Golf	2.62	0.00	0.00	0.00	0.00	0.00		-100.0%
149	Volleyball								
150	Rodeo								
151	Subtotal	29.37	23.88	23.60	15.51	19.11	21.92	14.7%	-5.7%
152	<b>Women's Programs</b>								
153	Volleyball	1.47	0.95	0.00	0.00	0.00	0.00		-100.0%
154	Basketball	0.49	1.01	0.50	2.04	0.00	0.68		7.0%
155	Track & Field/Cross Country	12.60	8.89	9.78	12.92	13.82	13.25	-4.1%	1.0%
156	Tennis	1.15	3.86	3.69	1.87	3.53	1.66	-53.0%	7.6%
157	Gymnastics								
158	Golf	3.33	2.87	4.28	3.31	4.08	3.73	-8.6%	2.3%
159	Soccer	9.16	7.33	8.75	9.16	10.54	10.89	3.3%	3.5%
160	Softball	7.54	7.90	7.70	8.31	8.69	9.37	7.8%	4.4%
161	Skiing								
162	Swimming								
163	Rodeo								
164	Subtotal	35.74	32.81	34.70	37.61	40.66	39.58	-2.7%	2.1%
165	<b>Total Scholarships</b>	65.11	56.69	58.30	53.12	59.77	61.50	2.9%	-1.1%

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**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
University of Idaho**

Revenues/Expend/Fund Balance	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>1 Revenue (Detail):</b>								
<b>2 Program Revenue:</b>								
3 Ticket Sales	480,817	969,361	700,856	1,077,791	582,445	991,868	70.3%	15.6%
4 Game Guarantees	1,165,000	1,005,000	804,000	1,063,980	2,223,592	2,480,000	11.5%	16.3%
5 Contributions	2,631,059	2,368,227	2,354,627	2,084,036	3,122,067	2,688,540	-13.9%	0.4%
6 NCAA/Conference/Tournaments	1,446,488	1,381,112	1,578,852	2,004,216	1,531,635	2,909,190	89.9%	15.0%
7 TV/Radio/Internet Rights	150,000	50,000	50,000	50,000	50,000	50,000	0.0%	-19.7%
8 Program/Novelty Sales,								
9 Concessions, Parking	40,579	36,903	48,925	36,037	35,531	32,850	-7.5%	-4.1%
10 Royalty, Advertisement, Sponsorship	273,569	114,678	396,999	385,041	716,948	221,500	-69.1%	-4.1%
11 Endowment/Investment Income	245,278	285,056	265,469	231,743	221,350	220,000	-0.6%	-2.2%
12 Other	129,704	73,749	77,003	297,993	367,527	330,000	-10.2%	20.5%
13 Total Program Revenue	6,562,493	6,284,086	6,276,731	7,230,837	8,851,095	9,923,948	12.1%	8.6%
<b>14 Non-Program Revenue:</b>								
15 NCAA/Bowl/World Series			400,000	0	0	0		
16 Student Activity Fees	2,048,266	2,154,873	2,218,219	2,317,147	2,330,453	2,320,309	-0.4%	2.5%
17 General Education Funds	2,263,906	2,150,549	2,246,527	2,214,700	2,214,700	2,424,400	9.5%	1.4%
18 GenEd Funds for Gender Eq.	561,560	846,560	846,560	1,632,885	846,560	926,660	9.5%	10.5%
19 Institutional Funds	726,500	743,900	717,400	617,506	666,530	772,100	15.8%	1.2%
20 Subtotal State/Inst. Support	3,551,966	3,741,009	3,810,487	4,465,091	3,727,790	4,123,160	10.6%	3.0%
21 Total Non-Program Revenue	5,600,232	5,895,882	6,428,706	6,782,238	6,058,243	6,443,469	6.4%	2.8%
22 Subtotal Operating Revenue:	12,162,726	12,179,968	12,705,437	14,013,075	14,909,338	16,367,417	9.8%	6.1%
<b>23 Non-Cash Revenue</b>								
24 Third Party Support	260,750	262,900	270,100	381,000	402,300	438,717	9.1%	11.0%
25 Indirect Institutional Support	280,304	233,521	305,244	354,418	394,510	336,736	-14.6%	3.7%
26 Non-Cash Revenue	474,493	539,460	421,655	457,572	462,539	536,710	16.0%	2.5%
27 Non-Resident Tuition Waivers	1,743,952	1,716,831	1,843,208	2,160,805	2,267,708	2,338,347	3.1%	6.0%
28 Subtotal Non-Cash Revenue	2,759,499	2,752,712	2,840,207	3,353,795	3,527,057	3,650,510	3.5%	5.8%
29 Total Revenue:	14,922,225	14,932,680	15,545,644	17,366,870	18,436,395	20,017,927	8.6%	6.1%
<b>30</b>								
<b>31 Expenditures:</b>								
<b>32 Operating Expenditures:</b>								
33 Athletics Student Aid	2,480,796	2,535,486	2,850,642	2,956,509	3,138,547	3,489,933	11.2%	7.1%
34 Guarantees	288,486	298,916	138,132	313,905	275,132	322,740	17.3%	2.3%
35 Coaching Salary/Benefits	2,391,727	2,526,388	2,539,352	2,716,981	2,773,965	2,947,911	6.3%	4.3%
36 Admin Staff Salary/Benefits	1,898,039	1,952,361	1,904,159	1,887,726	1,842,975	1,962,797	6.5%	0.7%
37 Severance Payments	94,118	148,901	1,934	0	78,655	375,000		31.8%
38 Recruiting	491,207	408,036	469,594	367,071	494,417	353,680	-28.5%	-6.4%
39 Team Travel	1,470,544	1,798,219	1,518,534	1,913,014	1,958,530	2,137,216	9.1%	7.8%
40 Equipment, Uniforms and Supplies	371,074	394,646	373,182	446,713	528,876	558,561	5.6%	8.5%
41 Game Expenses	390,412	535,908	559,545	590,233	602,474	638,596	6.0%	10.3%
42 Fund Raising, Marketing, Promotion	223,699	168,362	207,435	231,482	300,925	282,441	-6.1%	4.8%
43 Direct Facilities/Maint/Rentals	27,089	52,576	69,497	64,870	283,229	50,000	-82.3%	13.0%
44 Debt Service on Facilities	0	0	0	0	0	0		
45 Spirit Groups	0	0	0	0	0	0		
46 Medical Expenses & Insurance	336,028	240,419	332,460	338,615	368,250	329,005	-10.7%	-0.4%
47 Memberships & Dues	415,144	412,144	414,380	414,258	419,515	534,100	27.3%	5.2%
48 NCAA/Special Event/Bowls	0	0	381,917	0	0	0		
49 Other Operating Expenses	1,684,310	1,148,759	910,891	1,556,252	1,614,008	2,364,527	46.5%	7.0%
50 Subtotal Operating Expenditures	12,562,673	12,621,121	12,671,654	13,797,629	14,679,498	16,346,507	11.4%	5.4%
<b>51 Non-Cash Expenditures</b>								
52 3rd Party Coaches Compensation	243,250	245,400	252,600	363,500	384,800	421,217	9.5%	11.6%
53 3rd Party Admin Staff Compensation	17,500	17,500	17,500	17,500	17,500	17,500	0.0%	0.0%
54 Indirect Facilities & Admin Support	280,304	233,521	305,244	354,418	394,510	336,736	-14.6%	3.7%
55 Non-Cash Expense	474,493	539,460	421,655	457,572	462,539	536,710	16.0%	2.5%
56 Non-Resident Tuition Waivers	1,743,952	1,716,831	1,843,208	2,160,805	2,267,708	2,338,347	3.1%	6.0%
57 Subtotal Non-Cash Expenditures	2,759,499	2,752,712	2,840,207	3,353,795	3,527,057	3,650,510	3.5%	5.8%
58 Total Expenditures:	15,322,172	15,373,833	15,511,861	17,151,424	18,206,555	19,997,017	9.8%	5.5%
<b>59</b>								
60 Net Income/(deficit)	(399,947)	(441,153)	33,783	215,446	229,840	20,910	-90.9%	
<b>61</b>								
62 Ending Fund Balance 6/30	285,628	(155,945)	(122,162)	93,284	323,124	344,034	6.5%	
<b>63</b>								
<b>64 Sport Camps &amp; Clinics</b>								
65 Revenue	285,983	194,220	137,542	178,433	147,818	236,300	59.9%	-3.7%
66 Coach Compensation from Camp	69,711	73,901	38,812	31,275	50,165	61,828	23.2%	-2.4%
67 Camp Expenses	218,561	170,550	107,856	131,411	114,815	174,472	52.0%	-4.4%
68 Total Expenses	288,272	244,451	146,668	162,686	164,980	236,300	43.2%	-3.9%
69 Net Income from Camps	(2,289)	(50,231)	(9,126)	15,747	(17,162)	0	-100.0%	-100.0%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
University of Idaho**

	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>1 General Revenue:</b>								
2 Student Fees	2,048,266	2,154,873	2,218,219	2,317,147	2,330,453	2,320,309	-0.4%	2.5%
3 Contributions	2,631,059	2,368,227	2,354,627	2,084,036	3,122,067	2,688,540	-13.9%	0.4%
4 State Support	2,263,906	2,150,549	2,246,527	2,214,700	2,214,700	2,424,400	9.5%	1.4%
5 Institutional Gender Equity	561,560	846,560	846,560	1,632,885	846,560	926,660	9.5%	10.5%
6 Institutional Support	726,500	743,900	717,400	617,506	666,530	772,100	15.8%	1.2%
7 NCAA/Conference	1,446,488	1,381,112	1,578,852	2,004,216	1,531,635	2,909,190	89.9%	15.0%
8 TV/Radio/Internet	150,000	50,000	50,000	50,000	50,000	50,000	0.0%	-19.7%
9 Concessions/program/etc.	40,579	36,903	48,925	36,037	35,531	32,850	-7.5%	-4.1%
10 Advertising/sponsorship/Royalty	273,569	114,678	396,999	385,041	716,948	221,500	-69.1%	-4.1%
11 Endowments	245,278	285,056	265,469	231,743	221,350	220,000	-0.6%	-2.2%
12 Special Events	0		0		0	0		
13 Other	129,704	73,749	77,003	297,993	367,527	330,000	-10.2%	20.5%
14 Total General Revenue	10,516,909	10,205,607	10,800,581	11,871,304	12,103,301	12,895,549	6.5%	4.2%
<b>15 Revenue By Sport:</b>								
<b>16 Men's Programs:</b>								
17 Football								
18 Ticket Sales	425,052	858,490	610,058	998,844	489,788	927,618	89.4%	16.9%
19 Game Guarantees	1,060,000	850,000	725,000	950,000	2,075,000	2,350,000	13.3%	17.3%
20 Other (Tourn/Bowl/Conf)	0	0	400,000	0	0	0		
21 Basketball								
22 Ticket Sales	31,804	75,771	72,357	68,274	77,530	55,000	-29.1%	11.6%
23 Game Guarantees	100,000	140,000	65,000	89,980	87,000	80,000	-8.0%	-4.4%
24 Other (Tourn/Bowl/Conf)	0	0	0	0	0	0		
25 Track & Field/Cross Country	0	3,873	3,104	0	1,064	0		
26 Tennis	0							
27 Baseball								
28 Ticket Sales								
29 Contributions (Fundraising)								
30 Wrestling								
31 Golf	0		0	0	0	0		
32 Volleyball								
33 Total Men's Sport Revenue	1,616,856	1,928,134	1,875,519	2,107,098	2,730,382	3,412,618	25.0%	16.1%
<b>34 Women's Programs</b>								
35 Volleyball								
36 Ticket Sales	12,315	14,392	3,869	4,789	6,233	6,000	-3.7%	-13.4%
37 Game Guarantees	0	0	0	4,000	13,592	5,000		
38 Other (Tourn/Bowl/Conf)	0	0	0	0	0	0		
39 Basketball								
40 Ticket Sales	11,645	13,460	8,310	5,884	6,740	3,250	-51.8%	-22.5%
41 Game Guarantees	5,000	15,000	14,000	20,000	44,000	40,000	-9.1%	51.6%
42 Other (Tourn/Bowl/Conf)	0	0	0	0	0	0		
43 Track & Field/Cross Country	0	3,375	3,158	0	1,090	0		
44 Tennis	0	0	0	0	0	0		
45 Gymnastics								
46 Golf	0	0	0	0				
47 Soccer	0	0	0	0	4,000	5,000		
48 Softball								
49 Skiing								
50 Swimming	0	0	0	0	0			
51 Total Women's Sport Rev	28,961	46,227	29,337	34,673	75,655	59,250	-21.7%	15.4%
<b>52 Total Revenue</b>	<b>12,162,726</b>	<b>12,179,968</b>	<b>12,705,437</b>	<b>14,013,075</b>	<b>14,909,338</b>	<b>16,367,417</b>	<b>9.8%</b>	<b>6.1%</b>

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Summary of Revenue and Expenditures  
University of Idaho**

<b>Expenditures by Admin/Sport</b>		<b>FY08 Act</b>	<b>FY09 Act</b>	<b>FY10 Act</b>	<b>FY11 Act</b>	<b>FY12 Act</b>	<b>FY13 Est</b>	<b>1 YR % Chg</b>	<b>Ave Ann % Chg</b>
<b>53 Administrative and General</b>									
54	Athletic Director Office	710,283	813,976	990,936	969,157	912,330	1,394,460	52.8%	14.4%
55	Fund Raising Office	376,990	269,717	309,804	316,086	313,800	332,637	6.0%	-2.5%
56	Academics Support	265,112	256,306	189,314	139,842	125,552	172,956	37.8%	-8.2%
57	Media Relations	218,419	224,066	195,018	187,655	192,102	198,369	3.3%	-1.9%
58	Marketing and Promotions	148,638	113,371	160,798	157,666	206,379	234,031	13.4%	9.5%
59	Ticket Office	30,369	61,302	75,780	228,959	234,982	189,733	-19.3%	44.3%
60	Athletic Training Room	625,537	523,376	568,597	585,811	646,048	269,000	-58.4%	-15.5%
61	Memberships and Dues	415,144	412,144	406,768	414,258	415,780	534,100	28.5%	5.2%
62	Facilities Mtn & Debt Service	0	40,265	63,922	0	274,568	50,000		
63	Capital Improvements	537,515	57,276	13,203	37,321	20,789	18,500	-11.0%	-49.0%
64	NCAA/Special Event/Bowls	0	0	381,917	0	0	0		
65	Other Miscellaneous	734,177	658,233	627,543	661,496	604,904	1,294,165	113.9%	12.0%
<b>66 Total Admin &amp; General</b>		<b>4,062,184</b>	<b>3,430,032</b>	<b>3,983,600</b>	<b>3,698,251</b>	<b>3,947,234</b>	<b>4,687,951</b>	<b>18.8%</b>	<b>2.9%</b>
<b>67</b>									
<b>68 Men's Programs:</b>									
69	Football	3,626,395	4,158,655	3,555,514	4,587,974	4,818,488	5,527,331	14.7%	8.8%
70	Basketball	1,107,745	1,229,641	1,184,482	1,377,144	1,432,234	1,341,428	-6.3%	3.9%
71	Track & Field/Cross Country	384,230	395,861	415,926	396,216	445,082	434,028	-2.5%	2.5%
72	Tennis	110,977	134,539	166,566	156,923	175,975	201,107	14.3%	12.6%
73	Baseball	0	0	0	0	0	0		
74	Wrestling	0	0	0	0	0	0		
75	Golf	179,376	169,331	179,069	198,443	179,966	214,094	19.0%	3.6%
76	Volleyball	0	0	0	0	0	0		
77	Rodeo	0	0	0	0	0	0		
<b>78 Total Men's Programs</b>		<b>5,408,723</b>	<b>6,088,027</b>	<b>5,501,557</b>	<b>6,716,700</b>	<b>7,051,745</b>	<b>7,717,988</b>	<b>9.4%</b>	<b>7.4%</b>
<b>79</b>									
<b>80 Women's Programs</b>									
81	Volleyball	565,890	582,484	574,067	607,615	660,292	733,774	11.1%	5.3%
82	Basketball	803,362	871,047	819,638	865,568	968,353	1,034,408	6.8%	5.2%
83	Track & Field/Cross Country	529,622	469,861	492,382	443,724	507,956	535,531	5.4%	0.2%
84	Tennis	138,986	211,775	170,545	216,623	196,635	243,193	23.7%	11.8%
85	Gymnastics	0	0	0	0	0	0		
86	Golf	207,810	197,558	209,922	225,705	227,095	247,217	8.9%	3.5%
87	Soccer	403,600	433,102	411,111	520,781	570,891	617,815	8.2%	8.9%
88	Softball	0	0	0	0	0	0		
89	Skiing	0	0	0	0	0	0		
90	Swimming	442,496	337,235	508,832	502,662	549,297	528,630	-3.8%	3.6%
<b>91 Total Women's Programs</b>		<b>3,091,766</b>	<b>3,103,062</b>	<b>3,186,497</b>	<b>3,382,678</b>	<b>3,680,519</b>	<b>3,940,568</b>	<b>7.1%</b>	<b>5.0%</b>
<b>92</b>									
<b>93 Total Expenditures</b>		<b>12,562,673</b>	<b>12,621,121</b>	<b>12,671,654</b>	<b>13,797,629</b>	<b>14,679,498</b>	<b>16,346,507</b>	<b>11.4%</b>	<b>5.4%</b>

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenue and Expenditures  
University of Idaho**

<b>Participants by Sport</b>		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
94	<b>Men's Programs:</b>								
95	Football	107	108	102	112	112	107	-4.5%	0.0%
96	Basketball	16	17	15	14	14	17	21.4%	1.2%
97	Track & Field/Cross Country	43	45	38	43	43	41	-4.7%	-0.9%
98	Tennis	10	7	11	13	12	10	-16.7%	0.0%
99	Baseball								
100	Wrestling								
101	Golf	10	8	8	8	11	10	-9.1%	0.0%
102	Volleyball								
103	Rodeo								
104	Total Male Participation	186	185	174	190	192	185	-3.6%	-0.1%
105	<b>Women's Programs</b>								
106	Volleyball	12	15	17	15	17	14	-17.6%	3.1%
107	Basketball	14	14	13	15	16	15	-6.3%	1.4%
108	Track & Field/Cross Country	34	44	40	40	45	42	-6.7%	4.3%
109	Tennis	11	12	10	12	10	7	-30.0%	-8.6%
110	Gymnastics								
111	Golf	6	7	8	8	9	9	0.0%	8.4%
112	Soccer	24	25	22	20	26	25	-3.8%	0.8%
113	Softball								
114	Skiing								
115	Swimming	25	24	25	25	25	26	4.0%	0.8%
116	Rodeo								
117	Total Female Participation	126	141	135	135	148	138	-6.8%	1.8%
118	<b>Total Participants</b>	312	326	309	325	340	323	-5.0%	0.7%

**College & Universities  
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Summary of Revenue and Expenditures  
University of Idaho**

		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>Full Ride Scholarships (Hdct)</b>									
119 <b>Men's Programs:</b>									
120 Football		69.5	65.0	67.0	66.0	62.0	74.0	19.4%	1.3%
121 Basketball		10.0	12.0	11.0	11.0	11.0	13.0	18.2%	5.4%
122 Track & Field/Cross Country		4.0	5.0	6.0	6.0	4.0	7.0	75.0%	11.8%
123 Tennis			1.0	0.0	0.0	0.0	0.0		
124 Baseball									
125 Wrestling									
126 Golf			2.0	1.0	1.0	0.0	0.0		
127 Volleyball									
128 Subtotal		83.5	85.0	85.0	84.0	77.0	94.0	22.1%	2.4%
129 <b>Women's Programs</b>									
130 Volleyball		11.0	12.0	9.0	12.0	11.0	11.0	0.0%	0.0%
131 Basketball		14.0	11.0	14.0	13.0	13.0	13.0	0.0%	-1.5%
132 Track & Field/Cross Country		9.0	7.0	7.0	8.0	9.0	10.0	11.1%	2.1%
133 Tennis		6.0	7.0	8.0	8.0	5.0	7.0	40.0%	3.1%
134 Gymnastics									
135 Golf		4.0	6.0	5.0	4.0	5.0	3.0	-40.0%	-5.6%
136 Soccer		2.0	3.0	3.0	2.0	2.0	1.0	-50.0%	-12.9%
137 Skiing									
138 Softball									
139 Swimming		7.0	6.0	7.0	7.0	8.0	6.0	-25.0%	-3.0%
140 Subtotal		53.0	52.0	53.0	54.0	53.0	51.0	-3.8%	-0.8%
141 <b>Total Scholarships</b>		136.5	137.0	138.0	138.0	130.0	145.0	11.5%	1.2%
142 <b>Partial Scholarships by Sport (FTE)</b>									
143 <b>Men's Programs:</b>									
144 Football		0.60	6.14	5.89	8.48	10.34	3.70	-64.2%	43.9%
145 Basketball		1.99	0.00	1.61	0.74	0.00	0.00		-100.0%
146 Track & Field/Cross Country		8.21	6.67	6.40	5.19	7.98	3.83	-52.0%	-14.1%
147 Tennis		4.20	3.47	4.49	4.50	4.44	3.55	-20.0%	-3.3%
148 Baseball									
149 Wrestling									
150 Golf		4.10	2.33	3.12	3.51	3.70	3.11	-15.9%	-5.4%
151 Volleyball									
152 Rodeo									
153 Subtotal		19.10	18.61	21.51	22.42	26.46	14.19	-46.4%	-5.8%
154 <b>Women's Programs</b>									
155 Volleyball		0.00	0.00	1.40	0.00	1.00	1.00		
156 Basketball		0.00	1.08	0.46	1.01	0.62	0.00	-100.0%	
157 Track & Field/Cross Country		7.71	9.63	9.27	8.12	7.34	7.01	-4.5%	-1.9%
158 Tennis		0.00	0.50	0.00	0.00	3.00	0.00		
159 Gymnastics									
160 Golf		1.66	0.00	0.69	1.96	0.97	2.94	203.1%	12.1%
161 Soccer		11.36	8.82	9.48	10.38	10.77	12.56	16.6%	2.0%
162 Softball									
163 Skiing									
164 Swimming		5.94	5.03	6.35	6.47	4.04	6.46	59.9%	1.7%
165 Rodeo									
166 Subtotal		26.67	25.06	27.65	27.94	27.74	29.97	8.0%	2.4%
167 <b>Total Scholarships</b>		45.77	43.67	49.16	50.36	54.20	44.16	-18.5%	-0.7%

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**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenues and Expenditures  
Lewis-Clark State College**

Revenues/Expend/Fund Balance							1 YR	Ave Ann
	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	% Chg	% Chg
<b>1 Revenue (Detail):</b>								
<b>2 Program Revenue:</b>								
3 Ticket Sales	40,859	34,339	37,188	37,100	37,159	35,000	-5.8%	-3.0%
4 Game Guarantees								
5 Contributions	514,218	517,505	515,511	550,514	624,717	513,500	-17.8%	0.0%
6 NCAA/Conference/Tournaments								
7 TV/Radio/Internet Rights	6,300	5,900	8,800	6,350	5,700	5,000	-12.3%	-4.5%
8 Program/Novelty Sales,								
9 Concessions, Parking								
10 Royalty, Advertisement, Sponsorship								
11 Endowment/Investment Income								
12 Other								
13 Total Program Revenue	561,377	557,744	561,499	593,964	667,576	553,500	-17.1%	-0.3%
<b>14 Non-Program Revenue:</b>								
15 NCAA/Bowl/World Series	605,197	504,117	463,657	427,581	416,796	500,000	20.0%	-3.7%
16 Student Activity Fees	294,890	292,440	319,920	331,329	386,450	375,000	-3.0%	4.9%
17 General Education Funds	831,880	844,675	817,036	783,656	762,186	852,100	11.8%	0.5%
18 GenEd Funds for Gender Eq.	* See Note	* See Note	* See Note	* See Note	* See Note	* See Note		
19 Institutional Funds	126,500	126,500	126,500	126,500	126,500	126,500	0.0%	0.0%
20 Subtotal State/Inst. Support	958,380	971,175	943,536	910,156	888,686	978,600	10.1%	0.4%
21 Total Non-Program Revenue	1,858,467	1,767,732	1,727,113	1,669,066	1,691,932	1,853,600	9.6%	-0.1%
22 <b>Subtotal Operating Revenue:</b>	2,419,844	2,325,476	2,288,612	2,263,030	2,359,508	2,407,100	2.0%	-0.1%
<b>23 Non-Cash Revenue</b>								
24 Third Party Support	29,400	29,500	36,989	25,550	29,250	35,400	21.0%	3.8%
25 Indirect Institutional Support	151,604	162,004	184,702	159,528	160,123	170,700	6.6%	2.4%
26 Non-Cash Revenue								
27 Non-Resident Tuition Waivers	688,692	979,004	1,001,002	1,030,456	1,077,904	1,199,600	11.3%	11.7%
28 Subtotal Non-Cash Revenue	869,696	1,170,508	1,222,693	1,215,534	1,267,277	1,405,700	10.9%	10.1%
29 <b>Total Revenue:</b>	3,289,540	3,495,984	3,511,305	3,478,564	3,626,785	3,812,800	5.1%	3.0%
* Institutional gender equity for FY2008 thru FY2013 is reflected in line 27 Non-Resident Tuition Waivers as a result								
of the increased Athletic Fee Waivers approved by Board action on August 10, 2006								
<b>31 Expenditures:</b>								
<b>32 Operating Expenditures:</b>								
33 Athletics Student Aid	406,892	450,610	455,825	478,700	460,623	445,000	-3.4%	1.8%
34 Guarantees	18,131	31,247	56,567	36,963	37,555	48,500	29.1%	21.7%
35 Coaching Salary/Benefits	461,205	470,251	495,978	410,023	409,133	511,500	25.0%	2.1%
36 Admin Staff Salary/Benefits	275,516	257,402	212,584	235,815	266,289	245,000	-8.0%	-2.3%
37 Severance Payments								
38 Recruiting	38,229	25,905	33,810	41,703	32,122	40,000	24.5%	0.9%
39 Team Travel	251,739	231,311	232,572	286,549	299,834	304,000	1.4%	3.8%
40 Equipment, Uniforms and Supplies	159,211	133,200	139,711	178,779	154,149	156,650	1.6%	-0.3%
41 Game Expenses	72,188	75,964	83,699	62,707	66,101	71,850	8.7%	-0.1%
42 Fund Raising, Marketing, Promotion						1,500		
43 Direct Facilities/Maint/Rentals								
44 Debt Service on Facilities								
45 Spirit Groups								
46 Medical Expenses & Insurance	20,000	20,000	16,800	17,930	15,600	17,000	9.0%	-3.2%
47 Memberships & Dues								
48 NCAA/Bowls/World Series	605,644	497,730	495,660	458,361	429,826	480,000	11.7%	-4.5%
49 Other Operating Expenses	105,450	102,401	94,268	74,843	65,672	66,200	0.8%	-8.9%
50 Subtotal Operating Expenditures	2,414,205	2,296,021	2,317,474	2,282,373	2,236,903	2,387,200	6.7%	-0.2%
<b>51 Non-Cash Expenditures</b>								
52 3rd Party Coaches Compensation								
53 3rd Party Admin Staff Compensation								
54 Indirect Facilities & Admin Support	151,604	162,004	184,702	159,528	160,123	170,700	6.6%	2.4%
55 Non-Cash Expense	29,400	29,500	36,989	25,550	29,250	35,400	21.0%	3.8%
56 Non-Resident Tuition Waivers	688,692	979,004	1,001,002	1,030,456	1,077,904	1,199,600	11.3%	11.7%
57 Subtotal Non-Cash Expenditures	869,696	1,170,508	1,222,693	1,215,534	1,267,277	1,405,700	10.9%	10.1%
58 <b>Total Expenditures:</b>	3,283,901	3,466,529	3,540,167	3,497,907	3,504,180	3,792,900	8.2%	2.9%
59								
60 <b>Net Income/(deficit)</b>	5,639	29,455	(28,862)	(19,343)	122,605	19,900	-83.8%	28.7%
61								
62 <b>Ending Fund Balance 6/30</b>	114,175	143,630	114,768	95,425	218,030	237,930	9.1%	15.8%
63								
<b>64 Sport Camps &amp; Clinics</b>								
65 Camp Revenue	69,609	83,582	55,901	56,367	84,417	70,000	-17.1%	0.1%
66 Coach Compensation from Camp	19,500	17,450	18,675	15,500	24,296	20,000	-17.7%	0.5%
67 Camp Expenditures	39,814	45,027	33,252	29,922	27,096	40,000	47.6%	0.1%
68 Total Expenses	59,314	62,477	51,927	45,422	51,392	60,000	16.7%	0.2%
69 Net Income from Camps	10,295	21,105	3,974	10,945	33,025	10,000	-69.7%	-0.6%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenues and Expenditures  
Lewis-Clark State College**

		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
1	<b>General Revenue:</b>								
2	Student Fees	294,890	292,440	319,920	331,329	386,450	375,000	-3.0%	4.9%
3	Contributions	138,686	181,674	79,846	85,450	180,824	215,000	18.9%	9.2%
4	State Support	831,880	844,675	817,036	783,656	762,186	852,100	11.8%	0.5%
5	Institutional Gender Equity	* See Note	* See Note	* See Note	* See Note	* See Note	* See Note		
6	Institutional Support	126,500	126,500	126,500	126,500	126,500	126,500	0.0%	0.0%
7	NCAA/Conference /World Series	605,197	504,117	463,657	427,581	416,796	500,000	20.0%	-3.7%
8	TV/Radio/Internet	6,300	5,900	8,800	6,350	5,700	5,000	-12.3%	-4.5%
9	Concessions/program/etc.								
10	Advertising/sponsorship/Royalty								
11	Endowments								
12	Special Events								
13	Other								
14	Total General Revenue	2,003,453	1,955,306	1,815,759	1,760,866	1,878,456	2,073,600	10.4%	0.7%
15	<b>Revenue By Sport:</b>								
16	<b>Men's Programs:</b>								
17	Football								
18	Ticket Sales								
19	Game Guarantees								
20	Other (Tourn/Bowl/Conf)								
21	Basketball								
22	Ticket Sales	8,989	7,555	8,181	8,162	8,175	7,700	-5.8%	-3.0%
23	Game Guarantees								
24	Contributions (Fundraising)	30,261	29,394	60,508	76,569	57,921	35,000	-39.6%	3.0%
25	Track & Field/Cross Country	17,333	18,729	28,118	24,997	27,536	25,000	-9.2%	7.6%
26	Tennis	17,180	24,183	28,315	20,326	5,360	11,000	105.2%	-8.5%
27	Baseball								
28	Ticket Sales	20,430	17,169	18,594	18,550	18,579	17,500	-5.8%	-3.0%
29	Contributions (Fundraising)	76,494	51,037	69,558	68,921	74,067	67,500	-8.9%	-2.5%
30	Wrestling								
31	Golf (Contributions & Fundraising)	15,018	16,038	12,594	15,840	16,385	10,000	-39.0%	-7.8%
32	Volleyball								
33	Total Men's Sport Revenue	185,705	164,105	225,868	233,365	208,023	173,700	-16.5%	-1.3%
34	<b>Women's Programs</b>								
35	Volleyball								
36	Ticket Sales	2,451	2,060	2,231	2,226	2,230	2,100	-5.8%	-3.0%
37	Game Guarantees								
38	Contributions (Fundraising)	39,033	40,769	35,556	43,445	45,317	35,000	-22.8%	-2.2%
39	Basketball								
40	Ticket Sales	8,989	7,555	8,181	8,162	8,175	7,700	-5.8%	-3.0%
41	Game Guarantees								
42	Contributions (Fundraising)	87,947	57,416	77,301	91,420	111,542	62,000	-44.4%	-6.8%
43	Track & Field/Cross Country	42,004	47,284	58,317	60,457	65,118	31,000	-52.4%	-5.9%
44	Tennis	26,330	35,264	37,473	30,337	10,491	12,000	14.4%	-14.5%
45	Gymnastics								
46	Golf (Contributions & Fundraising)	23,932	15,717	27,926	32,752	30,156	10,000	-66.8%	-16.0%
47	Soccer								
48	Softball								
49	Skiing								
50	Swimming								
51	Total Women's Sport Rev	230,686	206,065	246,985	268,799	273,029	159,800	-41.5%	-7.1%
52	<b>Total Revenue</b>	2,419,844	2,325,476	2,288,612	2,263,030	2,359,508	2,407,100	2.0%	-0.1%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenues and Expenditures  
Lewis-Clark State College**

<b>Expenditures by Admin/Sport</b>		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
53	<b>Administrative and General</b>								
54	Athletic Director Office	395,358	350,040	318,686	318,775	353,690	403,032	14.0%	0.4%
55	Fund Raising Office	2,114	6,381	595	174	188	500	166.0%	-25.0%
56	Academic Support								
57	Media Relations								
58	Marketing and Promotions								
59	Ticket Office								
60	Athletic Training Room	53,614	52,083	46,440	29,232	33,677	42,100	25.0%	-4.7%
61	Memberships and Dues								
62	Facilities Mtn & Debt Service								
63	Capital Improvements								
64	NCAA/Special Event/Bowls								
65	Other Miscellaneous/World Series	605,644	497,730	495,660	458,361	429,826	480,000	11.7%	-4.5%
66	<b>Total Admin &amp; General</b>	1,056,730	906,234	861,381	806,542	817,380	925,632	13.2%	-2.6%
67									
68	<b>Men's Programs:</b>								
69	Football								
70	Basketball	198,221	213,147	227,163	268,385	226,151	221,793	-1.9%	2.3%
71	Track & Field/Cross Country	56,957	45,480	59,148	59,036	57,959	54,605	-5.8%	-0.8%
72	Tennis	22,094	32,749	40,353	52,783	50,405	45,179	-10.4%	15.4%
73	Baseball	442,355	441,992	459,335	391,130	385,383	439,746	14.1%	-0.1%
74	Wrestling								
75	Golf	48,426	47,926	47,042	46,833	38,348	46,455	21.1%	-0.8%
76	Volleyball								
77	Rodeo								
78	<b>Total Men's Programs</b>	768,053	781,294	833,041	818,167	758,245	807,778	6.5%	1.0%
79									
80	<b>Women's Programs</b>								
81	Volleyball	186,354	199,757	209,998	227,731	203,421	201,525	-0.9%	1.6%
82	Basketball	249,124	229,567	234,090	229,988	256,048	253,835	-0.9%	0.4%
83	Track & Field/Cross Country	69,331	82,642	92,151	86,496	101,571	90,468	-10.9%	5.5%
84	Tennis	30,958	38,828	49,462	60,271	50,657	47,779	-5.7%	9.1%
85	Gymnastics								
86	Golf	53,655	57,699	37,351	53,178	49,580	60,183	21.4%	2.3%
87	Soccer								
88	Softball								
89	Skiing								
90	Swimming								
91	<b>Total Women's Programs</b>	589,422	608,493	623,052	657,664	661,277	653,790	-1.1%	2.1%
92									
93	<b>Total Expenditures</b>	2,414,205	2,296,021	2,317,474	2,282,373	2,236,903	2,387,200	6.7%	-0.2%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenues and Expenditures  
Lewis-Clark State College**

<b>Participants by Sport</b>		FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
94	<b>Men's Programs:</b>								
95	Football								
96	Basketball	10	13	10	14	16	14	-12.5%	7.0%
97	Track & Field/Cross Country	16	17	18	14	24	26	8.3%	10.2%
98	Tennis	8	13	15	12	11	9	-18.2%	2.4%
99	Baseball	37	42	37	35	34	35	2.9%	-1.1%
100	Wrestling								
101	Golf	8	8	7	10	7	7	0.0%	-2.6%
102	Volleyball								
103	Rodeo								
104	Total Male Participation	79	93	87	85	92	91	-1.1%	2.9%
105	<b>Women's Programs</b>								
106	Volleyball	13	17	16	17	17	16	-5.9%	4.2%
107	Basketball	11	11	11	12	12	13	8.3%	3.4%
108	Track & Field/Cross Country	15	23	23	20	27	32	18.5%	16.4%
109	Tennis	9	13	14	12	10	11	10.0%	4.1%
110	Gymnastics								
111	Golf	9	10	10	10	8	7	-12.5%	-4.9%
112	Soccer								
113	Softball								
114	Skiing								
115	Swimming								
116	Rodeo								
117	Total Female Participation	57	74	74	71	74	79	6.8%	6.7%
118	<b>Total Participants</b>	136	167	161	156	166	170	2.4%	4.6%

**College & Universities  
Intercollegiate Athletics Report  
Summary of Revenues and Expenditures  
Lewis-Clark State College**

	FY08 Act	FY09 Act	FY10 Act	FY11 Act	FY12 Act	FY13 Est	1 YR % Chg	Ave Ann % Chg
<b>Full Ride Scholarships (Hdct)</b>								
119 <b>Men's Programs:</b>								
120     Football								
121     Basketball								
122     Track & Field/Cross Country								
123     Tennis								
124     Baseball								
125     Wrestling								
126     Golf								
127     Volleyball								
128         Subtotal	0.0	0.0	0.0	0.0	0.0	0.0		
129 <b>Women's Programs</b>								
130     Volleyball								
131     Basketball								
132     Track & Field/Cross Country								
133     Tennis								
134     Gymnastics								
135     Golf								
136     Soccer								
137     Skiing								
138     Softball								
139     Swimming								
140         Subtotal	0.0	0.0	0.0	0.0	0.0	0.0		
141 <b>Total Scholarships</b>	0.0	0.0	0.0	0.0	0.0	0.0		
142 <b>Partial Scholarships by Sport (FTE)</b>								
143 <b>Men's Programs:</b>								
144     Football								
145     Basketball	6.39	7.98	5.64	8.20	6.09	6.86	12.6%	1.4%
146     Track & Field/Cross Country	4.87	2.84	2.74	2.84	7.26	4.11	-43.4%	-3.3%
147     Tennis	1.98	2.22	1.87	0.70	1.59	1.67	5.0%	-3.3%
148     Baseball	11.54	10.95	9.83	9.05	8.76	10.03	14.5%	-2.8%
149     Wrestling								
150     Golf	2.53	1.69	1.55	2.80	2.28	2.17	-4.8%	-3.0%
151     Volleyball								
152     Rodeo								
153         Subtotal	27.31	25.68	21.63	23.59	25.98	24.84	-4.4%	-1.9%
154 <b>Women's Programs</b>								
155     Volleyball	6.06	5.43	2.96	2.70	2.65	3.96	49.4%	-8.2%
156     Basketball	6.70	4.41	4.77	3.61	4.57	4.81	5.3%	-6.4%
157     Track & Field/Cross Country	3.12	2.64	2.98	4.92	9.23	4.58	-50.4%	8.0%
158     Tennis	1.67	2.18	1.36	1.65	1.66	1.70	2.4%	0.4%
159     Gymnastics								
160     Golf	1.43	1.84	1.00	1.81	2.36	1.69	-28.4%	3.4%
161     Soccer								
162     Softball								
163     Skiing								
164     Swimming								
165     Rodeo								
166         Subtotal	18.98	16.50	13.07	14.69	20.47	16.74	-18.2%	-2.5%
167 <b>Total Scholarships</b>	46.29	42.18	34.70	38.28	46.45	41.58	-10.5%	-2.1%

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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**SUBJECT**

Intercollegiate Athletics Department, Employee Compensation Report

**BACKGROUND/ DISCUSSION**

In FY97, the Board adopted an annual report on the compensation of the employees of the Intercollegiate Athletic Departments. The report details the contracted salary received by administrators and coaches, bonuses, additional compensation, and perquisites, if applicable. The reports, by institution, report FY03 actual compensation and FY04 estimated compensation (Reference pages 73-88).

The Athletics Compensation report details the contracted salary received by administrators and coaches, bonuses, additional compensation, and perquisites, if applicable. The reports, by institution, include FY 2012 actual compensation and FY 2013 estimated compensation.

**IMPACT**

Reports athletic employee compensation for FY12 (actual) and FY13 (estimated).

**ATTACHMENTS**

Attachment 1 - Boise State University	FY12 Actual	Pages 3-5
	FY13 Estimate	Pages 6-8
Attachment 2 - Idaho State University	FY12 Actual	Pages 9-10
	FY13 Estimate	Pages 11-12
Attachment 3 - University of Idaho	FY12 Actual	Pages 13-14
	FY13 Estimate	Pages 15-16
Attachment 4 - Lewis-Clark State College	FY12 Actual	Pages 17-18
	FY13 Estimate	Pages 19-20

**STAFF COMMENTS AND RECOMMENDATIONS**

The Board has delegated to the Chief Executive Officer of each institution the appointing authority for all athletic department positions, except multi-year contracts for head coaches and athletic directors.

**BOARD ACTION**

This item is for informational purposes only. Any action will be at the Board's discretion.

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# Intercollegiate Athletics Compensation Report

## Boise State University

### FY2012 Actual Compensation

Depart/Name/Title	Athletic FTE	Compensation					Contract Bonus			Perks			Multi-Yr Contract	State Approp.	Funding	
		Base Salary	Camps/ Clinics	*** Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other**	Club Mbership	Car	Other	Program Revenue			All Other	
Athletic Administration																
Andy Atkinson	Director, Ath Info & Digital Tech	1.000	65,500	0	0	0	0	0	0	No	No	No	No		65,500	-
* Anita Guerricabeitia	Asst AD - Tkt Operations	0.835	55,161	0	0	0	0	0	0	No	No	No	No		55,161	-
Ashlee Anderson-Ching	Dir,Student-Ath Enhancement Prog	1.000	46,384	0	0	0	0	0	0	No	No	No	No	46,384	-	-
Robert Carney	Interim Exec Dir, Press Box & Sky Suite	1.000	58,906	0	0	0	0	0	0	No	No	No	No		58,906	-
Bob Madden	Assoc AD, Development	1.000	104,500	0	0	0	0	0	0	No	Yes	No	No		104,500	-
Brandon Voigt	Asst Athletic Trainer	1.000	37,544	0	0	0	0	0	0	No	No	No	No	37,544	-	-
Brent Moore	Director, Special Events	1.000	40,020	0	0	0	0	0	0	No	No	No	No		40,020	-
Christina Van Tol	Sr. Assoc AD - SWA	1.000	95,015	0	0	2,500	0	0	0	No	Yes	No	No		95,015	2,500
Curt Apsey	Sr. Assoc AD, Advancement	1.000	150,010	0	0	2,500	0	0	0	Yes	Yes	No	No		150,010	2,500
Cynthia Rice	Senior Business Manager	1.000	56,202	0	0	0	0	0	0	No	No	No	No	46,072	10,130	-
Dale Holste	Dir, Athletic Equipment Operations	1.000	57,013	6,372	0	2,000	0	0	0	No	No	No	No		57,013	8,372
Doug Link	Asst Sports Info Director	1.000	41,143	0	0	0	0	0	0	No	No	No	No		41,143	-
Elizabeth Johnson	Asst Ticket Manager	1.000	35,631	0	0	0	0	0	0	No	No	No	No		35,631	-
Eric Kile	Academic Advisor	1.000	39,375	0	0	0	0	0	0	No	No	No	No	39,375	-	-
Eric Thorpe	Dir, Game Operations/Events	1.000	42,620	0	0	0	0	0	0	No	No	No	No		42,620	-
Gabe Rosenvall	Asst AD, Student Services	1.000	55,516	0	0	2,000	4,000	0	0	No	No	No	No	55,516	4,000	2,000
+ Gene Bleymaier			266,116	0	0	0	20,000	86,446	0	No	No	No	Yes		372,562	-
Mark Coyle	Executive Director, Athletics	1.000	325,000	0	0	0	0	0	0	Yes	Yes	No	Yes		325,000	-
Gregory Vaughn	Coordinator, Video Services	1.000	45,012	0	0	0	0	0	0	No	No	No	No		45,012	-
Heather Little	Student Ins/HR Coord, Athletics	1.000	38,501	0	0	0	0	0	0	No	No	No	No		38,501	-
Ikechi Ukaegbu	Director, NCAA Compliance Education	1.000	58,012	0	0	0	0	0	0	No	No	No	No		58,012	-
James Spooner	Asst Athletic Trainer	1.000	40,020	0	0	0	0	0	0	No	No	No	No	40,020	-	-
Jeff Jones	Asst Coach, Strength	1.000	33,301	0	0	0	0	0	0	No	No	No	No	33,301	-	-
Jennifer Bellomy	Director, NCAA Compliance Monitoring	1.000	53,040	0	0	0	0	0	0	No	No	No	No		53,040	-
Jentry Walsh	Event Coordinator	1.000	35,631	0	0	0	0	0	0	No	No	No	No		35,631	-
Jessica Perretta	Academic Advisor	1.000	36,005	0	0	0	0	0	0	No	No	No	No	36,005	-	-
Joe Nickell	Sports Information Director	1.000	43,098	0	0	0	0	0	0	No	No	No	No		43,098	-
Jolenne Dimeo	Facility Operations Supervisor	1.000	52,271	0	0	0	0	0	0	No	No	No	No		52,271	-
Jonathan Broders	Development Specialist	1.000	35,631	0	0	0	0	0	0	No	No	No	No		35,631	-
* Julie Stevens	Head Cheerleader/Dance Team Coach	0.384	15,351	0	0	0	0	0	0	No	No	No	No		15,351	-
Kathryn Ham	Asst Athletic Trainer	1.000	35,631	0	0	0	0	0	0	No	No	No	No	-	35,631	-
Keila Mintz	Accountant	1.000	39,188	0	0	0	0	0	0	No	No	No	No	39,188	-	-
Keita Shimada	Asst Athletic Trainer	1.000	35,631	0	0	0	0	0	0	No	No	No	No		35,631	-
Lauren Rodgers	Asst Athletic Trainer	1.000	34,820	0	0	0	0	0	0	No	No	No	No		34,820	-
+ Lori Hays	Asst AD/Oper & Event Mgt	1.000	51,272	0	0	0	0	0	0	No	No	No	No		51,272	-
Marc Paul	Asst AD/Athletic Trainer	1.000	72,010	0	0	2,000	0	0	0	No	No	No	No		72,010	2,000
Matthew Beckman	Asst AD, Mktng & Promotions	1.000	63,004	0	0	0	0	0	0	No	No	No	No		63,004	-
Matthieu Gaudry	Director, Fan Development & Strategies	1.000	40,020	0	0	0	0	0	0	No	No	No	No		40,020	-
Max Corbet	Asst AD, Media Relations	1.000	55,661	0	0	0	0	0	0	No	No	No	No		55,661	-
Michelle Smith	Asst Sports Info Director	1.000	37,336	0	0	0	0	0	0	No	No	No	No	37,336	-	-
Michael McDonald	Asst Coach, Strength	1.000	27,020	0	0	0	0	0	0	No	No	No	No		27,020	-
Mike Sumpter	Assoc AD/Operations	1.000	81,661	0	0	2,500	0	0	0	No	Yes	No	No		81,661	2,500
Mike Waller	Assoc AD/Administration	1.000	93,351	0	0	2,500	0	0	0	No	Yes	No	No		93,351	2,500
Natalie Keffer	Exec Asst to Athletic Director	1.000	43,098	0	0	0	0	0	0	No	No	No	No		43,098	-
Nicole Gamez	Assoc AD - Finance	1.000	85,010	0	0	2,500	0	0	0	No	Yes	No	No		85,010	2,500
* Rachel Bickerton	Dir, Trademark Lic/Enforcement	0.437	35,007	0	0	0	0	0	0	No	No	No	No		35,007	-
Raul Ibarra	Director, Team Operations	1.000	41,205	0	0	0	0	0	0	No	No	No	No		41,205	-
Rhonda McFarland	Senior Business Manager	1.000	64,064	0	0	0	0	0	0	No	No	No	No		64,064	-
Ron Dibelius	Asst to the AD, Major Gifts	1.000	56,660	0	0	0	0	0	0	No	Yes	No	No		56,660	-
Ryan Becker	Marketing/Promotions Coord	1.000	35,631	0	0	0	0	0	0	No	No	No	No		35,631	-
Scott Duncan	Facility Maintenance Supervisor	1.000	39,416	0	0	0	0	0	0	No	No	No	No		39,416	-
Shaela Priaulx-Soho	Ticket Manager	1.000	46,010	0	0	0	0	0	0	No	No	No	No		46,010	-

# Intercollegiate Athletics Compensation Report

## Boise State University

### FY2012 Actual Compensation

Depart/Name/Title		Athletic FTE	Compensation				Contract Bonus			Perks			Multi-Yr Contract	State Approp.	Funding		
			Base Salary	Camps/ Clinics	*** Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other**	Club Mbership	Car	Other			Program Revenue	All Other	
	Steve Schulz	Assoc Coach, Strength & Cond	1.000	43,618	0	0	0	0	0	0	No	No	No	No		43,618	-
	Taylor Little	Video Services Coordinator	1.000	35,631	0	0	0	0	0	0	No	No	No	No		35,631	-
	TBD	Academic Advisor	1.000	39,375	0	0	0	0	0	0	No	No	No	No	39,375	-	-
*	TBD	Assoc Director, BAA	0.610	51,856	0	0	0	0	0	0	No	No	No	No		51,856	-
	TBD	Exec Dir, Press Box/Sky Suite	1.000	62,005	0	0	0	0	0	0	No	No	No	No		62,005	-
	Thomas Dutcher	Coordinator, Game Ops & Championships	1.000	34,508	0	0	0	0	0	0	No	No	No	No		34,508	-
	Tim Socha	Head Coach, Strength	1.000	103,751	15,659	0	2,000	0	3,000	0	No	Yes	No	No		106,751	17,659
	Tyler Smith	Assoc Athletic Trainer	1.000	41,829	0	0	0	0	0	0	No	No	No	No	41,829	-	-
Men's Sports																	
Football																	
#	Chris Petersen	Head Coach	1.000	1,149,466		0	4,000	20,000	35,000	0	No	Yes	No	Yes		1,204,466	4,000
	Jonathan Smith	Assistant Coach	1.000	210,330	0	0	2,000	0	0	0	No	Yes	No	No		210,330	2,000
	Pete Kwiatkowski	Assistant Coach	1.000	285,480	13,690	0	2,000	5,000	3,000	0	No	Yes	No	No		293,480	15,690
	Chris Strausser	Assistant Coach	1.000	257,026	14,878	0	2,000	5,000	3,000	0	No	Yes	No	No		265,026	16,878
	Bob Gregory	Assistant Coach	1.000	242,050	14,856	0	2,000	5,000	3,000	0	No	Yes	No	No		250,050	16,856
	Robert Prince	Assistant Coach	1.000	285,480	15,021	0	2,000	0	3,000	0	No	Yes	No	No		288,480	17,021
	Andrew Avalos	Assistant Coach	1.000	133,308	0	0	2,000	0	0	0	No	Yes	No	No		133,308	2,000
	Scott Huff	Assistant Coach	1.000	174,367	15,248	0	2,000	5,000	3,000	0	No	Yes	No	No		182,367	17,248
	James Lake	Assistant Coach	1.000	207,085	0	0	2,000	0	0	0	No	Yes	No	No		207,085	2,000
	Keith Bhonapha	Assistant Coach	1.000	133,308	15,215	0	2,000	5,727	0	0	No	Yes	No	No		139,035	17,215
	Louis Major	Director, Football Operations	1.000	52,520	6,011	0	2,000	0	3,000	0	No	No	No	No		55,520	8,011
	Richard Rasmussen	Director, Player Personnel	1.000	60,008	0	0	0	0	0	0	No	No	No	No		60,008	-
	Marshall Malchow	Asst Director, Player Personnel	1.000	36,317	0	0	0	0	0	0	No	No	No	No		36,317	-
	Brad Larrondo	Asst Athletic Director, Football	1.000	62,504	15,656	0	2,000	0	3,000	0	No	No	No	No		65,504	17,656
Basketball																	
	Leon Rice	Head Coach	1.000	430,020	0	0	10,000	0	0	0	Yes	Yes	No	Yes		430,020	10,000
	David Wojcik	Associate Head Coach	1.000	125,009	0	0	4,000	0	0	0	No	Yes	No	No		125,009	4,000
	Jeff Linder	Assistant Coach	1.000	90,014	0	0	2,000	0	3,000	0	No	Yes	No	No		93,014	2,000
	John Rillie	Assistant Coach	1.000	60,511	9,448	0	2,000	0	0	0	No	Yes	No	No		60,511	11,448
	Philip Cobbina	Director, Men's BB Operations	1.000	35,726	0	0	2,000	0	0	0	No	No	No	No	35,726	-	2,000
Wrestling																	
	Greg Randall	Head Coach	1.000	69,576	3,022	0	1,500	0	11,000	0	No	Yes	No	No	53,269	16,307	4,522
	Chris Owens	Assistant Coach	1.000	42,495	10,821	0	0	0	1,000	0	No	No	No	No	42,495	1,000	10,821
	Kirk White	Assistant Coach	1.000	30,888	10,821	0	0	0	1,000	0	No	No	No	No	30,888	1,000	10,821
Golf																	
	Kevin Burton	Head Coach	1.000	40,893	0	0	1,500	0	0	0	Yes	Yes	No	No	40,893	-	1,500
Tennis																	
	Greg Patton	Head Coach	1.000	98,072	0	0	1,500	0	8,000	0	No	Yes	No	No		106,072	1,500
	Clancy Shields	Assistant Coach	1.000	28,018	25,193	0	0	0	0	0	No	No	No	No	28,018	-	25,193
Men/Women's Track & Field																	
	JW Hardy	Head Coach	1.000	85,010	0	0	4,000	3,600	7,000	0	No	Yes	No	Yes		95,610	4,000
	Jeff Petersmeyer	Assistant Coach	1.000	53,020	1,023	0	0	2,200	1,000	0	No	No	No	No	53,020	3,200	1,023
	Kelly Watson	Assistant Coach	1.000	32,012	1,021	0	0	2,200	1,000	0	No	No	No	No	32,012	3,200	1,021
	Keith Vance	Assistant Coach	1.000	31,013	1,023	0	0	2,200	1,000	0	No	No	No	No		34,213	1,023
	Brad Wick	Assistant Coach	1.000	28,018	1,689	0	0	2,200	2,000	0	No	No	No	No	28,018	4,200	1,689

# Intercollegiate Athletics Compensation Report

## Boise State University

### FY2012 Actual Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonus			Perks			Multi-Yr Contract	State Approp.	Funding		
		Base Salary	Camps/ Clinics	*** Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other**	Club Mbership	Car	Other			Program Revenue	All Other	
Women's Sports																
Basketball																
Gordon Presnell	Head Coach	1.000	180,004	0	0	7,500	0	0	0	No	Yes	No	Yes		180,004	7,500
Benjamin Finkbeiner	Assistant Coach	1.000	60,010	0	0	0	0	0	0	No	Yes	No	No	60,010	-	-
Calamity McEntire	Assistant Coach	1.000	60,010	0	0	0	0	0	0	No	Yes	No	No	55,019	4,991	-
Heather Sower	Assistant Coach	1.000	60,010	0	0	0	0	0	0	No	Yes	No	No	54,872	5,138	-
Cariann Ramirez	Dir, Women's BB Operations	1.000	39,505	0	0	0	0	0	0	No	No	No	No	39,505	-	-
Soccer																
Steve Lucas	Head Coach	1.000	52,442	0	0	2,000	0	0	0	No	Yes	No	No	52,442	-	2,000
Mark Hiemenz	Assistant Coach	1.000	36,911	0	0	0	0	0	0	No	No	No	No	36,911	-	-
Madison Collins	Assistant Coach	1.000	23,685	0	0	0	0	0	0	No	No	No	No		23,685	-
Volleyball																
Shawn Garus	Head Coach	1.000	82,520	13,989	0	3,500	0	1,500	0	Yes	Yes	No	Yes		84,020	17,489
Skydra Orzen	Assistant Coach	1.000	30,005	0	0	0	0	0	0	No	No	No	No		30,005	-
Candy Murphy	Assistant Coach	1.000	45,018	8,410	0	0	0	0	0	No	No	No	No	36,014	9,004	8,410
Gymnastics																
Neil Resnick	Co-Head Coach	1.000	60,008	16,068	0	2,000	0	4,000	0	Yes	Yes	No	No	60,008	4,000	18,068
Tina Bird	Co-Head Coach	1.000	60,008	6,911	0	2,000	0	4,000	0	No	Yes	No	No		64,008	8,911
Patti Murphy	Assistant Coach	1.000	32,636	3,762	0	0	0	1,000	0	No	No	No	No	28,621	5,015	3,762
Tennis																
@ Sherman Roghaar	Head Coach	1.000	37,004	12,870	0	1,500	0	2,000	0	No	Yes	No	No	37,004	2,000	14,370
Catrina Thompson	Assistant Coach	1.000	28,018	8,074	0	0	0	0	0	No	No	No	No	28,018	-	8,074
Golf																
Nicole Bird	Head Coach	1.000	38,293	0	0	1,500	0	0	0	Yes	Yes	No	No	38,293	-	1,500
Softball																
Erin Thorpe	Head Coach	1.000	52,458	3,490	0	2,000	0	0	0	No	Yes	No	No	52,458	-	5,490
TBD	Assistant Coach	1.000	35,215	0	0	0	0	0	0	No	No	No	No	35,215	-	-
Shelly Prochaska	Assistant Coach	1.000	23,671	6,016	0	0	0	0	0	No	No	No	No		23,671	6,016
Swimming																
Kristin Hill	Head Coach	1.000	60,008	2,509	0	2,000	0	7,000	0	Yes	Yes	No	No	60,008	7,000	4,509
Justin Brosseau	Assistant Coach	1.000	37,503	2495	0	0	0	1,000	0	No	No	No	No	37,503	1,000	2,495
David Legler	Assistant Coach	1.000	32,012	0	0	0	0	1,000	0	No	No	No	No		33,012	-

**Notes:**

\* Employee works 1 FTE at the University. The FTE and Base Salary on this report reflect the amount of the employee's salary which is funded by Athletics.

+ Employee is on paid administrative leave.

++ BSU considers coaches 'total salary' equal to the base salary plus the media salary. Annualized change percentage on this spreadsheet reflects the change in 'total salary'.

# Coach Petersen's base salary reflects actual paid in fiscal year 2012. His contract dates are 2/1/2011-1/31/2012.

@ Sherman Roghaar earned the winning performance bonus while an assistant coach for men's tennis. He was hired as our women's tennis head coach mid-year

# Intercollegiate Athletics Compensation Report

## Boise State University

### FY2013 Estimated Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonus			Perks			Multi-Yr Contract	State Approp.	Funding		All Other	Base Salary Annualized Change	Comments
		Base Salary	Camps/ Clinics	Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other	Club Mbership	Car	Other			Program Revenue				
Athletic Administration																		
Andy Atkinson	Director, Ath Info & Digital Tech	1.000	66,831	0	0	0	0	0	No	No	No	No			66,831	-		2%
* Anita Guerricabettia	Asst AD - Tkt Operations	0.835	56,273	0	0	0	0	0	No	No	No	No			56,273	-		2%
Ashlee Anderson-Ching	Dir,Student Ath Enhancement Prog	1.000	47,320	0	0	250	0	0	No	No	No	No		47,320	-	250		2%
Robert Carney	Asst AD, Operations	1.000	60,092	0	0	0	0	0	No	No	No	No			60,092	-		2%
* Bob Madden	Assoc AD, Development	0.690	73,554	0	0	0	0	0	No	Yes	No	No			73,554	-		2%
Brandon Voigt	Asst Athletic Trainer	1.000	38,314	0	0	0	0	0	No	No	No	No		38,314	-	-		2%
Brent Moore	Director, Donor Relations and Events	1.000	45,844	0	0	0	0	0	No	No	No	No			45,844	-		15% Add'l duties
Christina Van Tol	Sr. Assoc AD - SWA	1.000	96,928	0	0	2,500	0	0	No	Yes	No	No			96,928	2,500		2%
Christopher Mackay	Asst Coach, Strength & Conditioning	1.000	27,560	0	0	750	0	0	No	No	No	No			27,560	750		New
Christopher Mitchell	Coordinator, Video Services	1.000	39,208	0	0	0	0	0	No	No	No	No			39,208	-		New
Curt Apsey	Sr. Assoc AD, Advancement	1.000	153,026	0	0	2,500	0	0	Yes	Yes	No	No			153,026	2,500		2%
Cynthia Rice	Senior Business Manager	1.000	57,346	0	0	200	0	0	No	No	No	No		57,346	-	200		2%
Dale Holste	Dir, Athletic Equipment Operations	1.000	58,157	6,000	0	2,000	0	0	No	No	No	No			58,157	8,000		2%
David Kinard	Assoc Director, Development	1.000	80,018	0	0	1,000	0	0	No	Yes	No	No			80,018	1,000		New
Doug Link	Asst Sports Info Director	1.000	41,975	0	0	500	0	0	No	No	No	No			41,975	500		2%
Elizabeth Johnson	Asst Ticket Manager	1.000	36,359	0	0	0	0	0	No	No	No	No			36,359	-		2%
Eric Kile	Academic Advisor	1.000	40,165	0	0	250	0	0	No	No	No	No		40,165	-	250		2%
Resumed original																		
Eric Thorpe	Dir, Game Operations/Events	1.000	36,317	0	0	0	0	0	No	No	No	No			36,317	-		-15% duties
Gabe Rosenvall	Asst AD, Student Services	1.000	68,516	0	0	2,000	4,000	0	No	No	No	No		68,516	4,000	2,000		23% Program success
Heather Little	Student Ins/HR Coord, Athletics	1.000	45,012	0	0	400	0	0	No	No	No	No			45,012	400		17% Add'l duties
Ikechi Ukaegbu	Director, NCAA Compliance Education	1.000	59,176	0	0	200	0	0	No	No	No	No		59,176	-	200		2%
James Spooner	Asst Athletic Trainer	1.000	40,831	0	0	0	0	0	No	No	No	No		40,831	-	-		2%
Jeffrey Bourque	Asst Coach, Strength & Conditioning	1.000	34,508	0	0	750	0	0	No	No	No	No			34,508	750		New
Jennifer Bellomy	Asst Director, NCAA Compliance	1.000	54,101	0	0	200	0	0	No	No	No	No			54,101	200		2%
Jentry Walsh	Event Coordinator	1.000	36,359	0	0	0	0	0	No	No	No	No			36,359	-		2%
Jessica Perretta	Academic Advisor	1.000	36,733	0	0	250	0	0	No	No	No	No		36,733	-	250		2%
Joe Nickell	Sports Information Director	1.000	43,972	0	0	500	0	0	No	No	No	No			43,972	500		2%
Jolenne Dimeo	Facility Operations Supervisor	1.000	53,332	0	0	0	0	0	No	No	No	No			53,332	-		2%
* Julie Stevens	Head Dance Coach	0.384	15,662	0	0	0	0	0	No	No	No	No			15,662	-		2%
Kathy Harris	Auction coordinator	1.000	40,020	0	0	0	0	0	No	No	No	No			40,020	-		New
Kathryn Ham	Asst Athletic Trainer	1.000	36,359	0	0	0	0	0	No	No	No	No		-	36,359	-		2%
Keila Mintz	Accountant	1.000	39,978	0	0	200	0	0	No	No	No	No		39,978	-	200		2%
Keita Shimada	Asst Athletic Trainer	1.000	36,359	0	0	0	0	0	No	No	No	No			36,359	-		2%
Lauren Rodgers	Asst Athletic Trainer	1.000	35,610	0	0	0	0	0	No	No	No	No			35,610	-		2%
Marc Paul	Asst AD/Athletic Trainer	1.000	73,466	0	0	2,000	0	0	No	No	No	No			73,466	2,000		2%
Mark Coyle	Executive Director, Athletics	1.000	331,500	0	0	1,000	10,000	0	20,000	Yes	Yes	No	Yes		361,500	1,000		2%
Matthew Beckman	Asst AD, Mktng & Promotions	1.000	64,272	0	0	0	0	0	No	No	No	No			64,272	-		2%
Matthieu Gaudry	Director, Fan Development & Strategies	1.000	40,831	0	0	0	0	0	No	No	No	No			40,831	-		2%
Max Corbet	Asst AD, Media Relations	1.000	56,784	0	0	1,000	0	0	No	No	No	No			56,784	1,000		2%
Michael McDonald	Asst Coach, Strength & Cond	1.000	40,810	0	0	750	0	0	No	No	No	No		40,810	-	750		51% Elevated to new posn
Michael Walsh	Asst Sports Info Director	1.000	35,610	0	0	500	0	0	No	No	No	No			35,610	500		New
Michelle Smith	Asst Sports Info Dir/Website Coord	1.000	38,085	0	0	500	0	0	No	No	No	No		38,085	-	500		2%
Mike Sumpter	Assoc AD, Operations	1.000	83,304	0	0	2,500	0	0	No	Yes	No	No			83,304	2,500		2%
Mike Waller	Asst AD, Administration	1.000	67,018	0	0	1,000	0	0	No	Yes	No	No			67,018	1,000		-28% Duties re-assigned
Natalie Keffer	Director, Athletic Relations	1.000	50,004	0	0	200	0	0	No	No	No	No			50,004	200		16% Promotion
Nicole Gamez	Assoc AD, Finance	1.000	86,716	0	0	1,000	0	0	No	Yes	No	No			86,716	1,000		2%
* Rachel Bickerton	Dir, Trademark Lic/Enforcement	0.437	35,007	0	0	0	0	0	No	No	No	No			35,007	-		0%
Raul Ibarra	Director, Team Operations	1.000	42,037	0	0	0	0	0	No	No	No	No			42,037	-		2%
Rhonda McFarland	Senior Business Manager	1.000	65,354	0	0	200	0	0	No	No	No	No			65,354	200		2%
Scott Duncan	Facility Maintenance Supervisor	1.000	40,207	0	0	0	0	0	No	No	No	No			40,207	-		2%
Shaela Priaulx-Soho	Ticket Manager	1.000	46,946	0	0	0	0	0	No	No	No	No			46,946	-		2%
Steve Schulz	Assoc Coach, Strength & Cond	1.000	44,492	0	0	750	0	0	No	No	No	No			44,492	750		2%
Taylor Little	Video Services Coordinator	1.000	40,914	0	0	0	0	0	No	No	No	No			40,914	-		15% Add'l Duties
Sara Swanson	Academic Advisor	1.000	36,733	0	0	250	0	0	No	No	No	No		36,733	-	250		New
TBD	Development Specialist	1.000	36,359	0	0	0	0	0	No	No	No	No			36,359	-		2%
TBD	Asst AD/Oper & Event Mgt	1.000	52,312	0	0	0	0	0	No	No	No	No			52,312	-		2%
TBD	Exec Dir, Press Box/Sky Suite	1.000	63,253	0	0	0	0	0	No	No	No	No			63,253	-		2%
TBD	Marketing/Promotions Coord	1.000	36,359	0	0	0	0	0	No	No	No	No			36,359	-		2%
Tim Socha	Head Coach, Strength	1.000	136,552	7,800	0	2,000	0	13,655	3,000	No	Yes	No	No		153,207	9,800		32% Contract
Tyler Smith	Assoc Athletic Trainer	1.000	42,682	0	0	0	0	0	No	No	No	No		42,682	-	-		2%

**Intercollegiate Athletics Compensation Report**  
**Boise State University**  
**FY2013 Estimated Compensation**

Depart/Name/Title		Athletic FTE	Compensation				Contract Bonus			Perks			Multi-Yr Contract	State Approp.	Funding		Base Salary Annualized Change	Comments
			Base Salary	Camps/ Clinics	Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other	Club Mbership	Car	Other			Program Revenue	All Other		
Men's Sports																		
Football																		
#	Chris Petersen	Head Coach	1.000	1,369,528	0	250,000	3,500	20,000	75,000	35,000	No	Yes	No	Yes		1,749,528	3,500	19% Contract
	Jonathan Smith	Assistant Coach	1.000	226,096	7,800	0	2,000	2,000	22,610	3,000	No	Yes	No	No		253,706	9,800	7% Contract
	Pete Kwiatkowski	Assistant Coach	1.000	306,904	7,800	0	2,000	2,000	30,690	3,000	No	Yes	No	No		342,594	9,800	8% Contract
	Chris Strausser	Assistant Coach	1.000	288,600	7,800	0	2,000	2,000	28,860	3,000	No	Yes	No	No		322,460	9,800	12% Contract
	Bob Gregory	Assistant Coach	1.000	288,600	7,800	0	2,000	2,000	28,860	3,000	No	Yes	No	No		322,460	9,800	19% Contract
	Robert Prince	Assistant Coach	1.000	306,904	7,800	0	2,000	2,000	30,690	3,000	No	Yes	No	No		342,594	9,800	8% Contract
	Andy Avalos	Assistant Coach	1.000	135,991	7,800	0	2,000	2,000	13,599	3,000	No	Yes	No	No		154,590	9,800	New Contract
	Scott Huff	Assistant Coach	1.000	235,456	7,800	0	2,000	2,000	23,546	3,000	No	Yes	No	No		264,002	9,800	35% Contract
	James Lake	Assistant Coach	1.000	240,178	7,800	0	2,000	2,000	24,018	3,000	No	Yes	No	No		269,196	9,800	16% Contract
	Keith Bhonapha	Assistant Coach	1.000	143,312	7,800	0	2,000	2,000	14,331	3,000	No	Yes	No	No		162,643	9,800	8% Contract
	Louis Major	Director, Football Operations	1.000	63,004	7,800	0	2,000	2,000	6,300	3,000	No	No	No	No		74,304	9,800	20% Contract
	Richard Rasmussen	Director, Player Personnel	1.000	60,008	0	0	2,000	2,000	6,001	3,000	No	No	No	No		71,009	2,000	0% Contract
	Marshall Malchow	Director, Player Personnel	1.000	36,317	0	0	500	2,000	3,632	3,000	No	No	No	No		44,949	500	0% Contract
	Brad Larrondo	Asst Athletic Director, Football	1.000	65,000	7,800	0	2,000	0	6,500	3,000	No	No	No	No		74,500	9,800	4% Contract
Basketball																		
	Leon Rice	Head Coach	1.000	438,610	0	0	10,000	4,000	5,000	0	Yes	Yes	No	Yes		447,610	10,000	2%
	David Wojcik	Associate Head Coach	1.000	127,515	0	0	2,500	1,000	1,000	0	No	Yes	No	No		129,515	2,500	2%
	Jeff Linder	Assistant Coach	1.000	91,831	0	0	2,500	1,000	1,000	0	No	Yes	No	No		93,831	2,500	2%
	John Rillie	Assistant Coach	1.000	61,722	2,100	0	2,500	1,000	1,000	0	No	Yes	No	No		63,722	4,600	2%
	Philip Cobbina	Director, Men's BB Operations	1.000	36,457	2,100	0	2,500	500	500	0	No	No	No	No	36,457	1,000	4,600	2%
Wrestling																		
	Greg Randall	Head Coach	1.000	70,970	575	0	1,500	1,400	0	0	No	Yes	No	No	70,970	1,400	2,075	2%
	Chris Owens	Assistant Coach	1.000	43,348	2,100	0	0	900	0	0	No	No	No	No	43,348	900	2,100	2%
	Kirk White	Assistant Coach	1.000	31,512	2,100	0	0	900	0	0	No	No	No	No	31,512	900	2,100	2%
Golf																		
	Kevin Burton	Head Coach	1.000	44,242	0	0	1,500	1,400	0	0	Yes	Yes	No	No	41,725	3,917	1,500	8% Market
Tennis																		
	Greg Patton	Head Coach	1.000	100,048	0	0	1,500	1,400	5,000	2,000	No	Yes	No	No		108,448	1,500	2%
	Clancy Shields	Assistant Coach	1.000	28,580	19,000	0	0	900	1,750	0	No	No	No	No	28,580	2,650	19,000	2%
Men/Women's Track & Field																		
	JW Hardy	Head Coach	1.000	86,710	0	0	4,000	1,400	5,000	2,000	No	Yes	No	Yes		95,110	4,000	2%
	Jeff Petersmeyer	Assistant Coach	1.000	54,101	0	0	0	900	0	0	No	No	No	No	54,101	900	-	2%
	Kelly Watson	Assistant Coach	1.000	32,656	0	0	0	0	900	0	No	No	No	No	32,656	900	-	2%
	Keith Vance	Assistant Coach	1.000	31,637	0	0	0	0	900	0	No	No	No	No		32,537	-	2%
	Brad Wick	Assistant Coach	1.000	28,580	0	0	0	0	900	0	No	No	No	No	28,580	900	-	2%

# Intercollegiate Athletics Compensation Report

## Boise State University

### FY2013 Estimated Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonus			Perks			Multi-Yr Contract	State Approp.	Funding		Base Salary Annualized Change	Comments	
		Base Salary	Camps/ Clinics	Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other	Club Mbership	Car	Other			Program Revenue	All Other			
Women's Sports																		
Basketball																		
Gordon Presnell	Head Coach	1.000	183,602	0	0	7,500	5,000	3,000	0	No	Yes	No	Yes		191,602	7,500	2%	
Benjamin Finkbeiner	Assistant Coach	1.000	70,011	0	0	0	1,000	1,000	0	No	Yes	No	No	70,011	2,000	-	17% Market	
Cody Butler	Assistant Coach	1.000	60,010	0	0	0	1,000	1,000	0	No	Yes	No	No	60,010	2,000	-	New	
Heather Sower	Assistant Coach	1.000	61,221	0	0	0	1,000	1,000	0	No	Yes	No	No	61,221	2,000	-	2%	
Cariann Ramirez	Dir, Women's BB Operations	1.000	40,299	0	0	0	500	500	0	No	No	No	No	40,299	1,000	-	2%	
Soccer																		
Steve Lucas	Head Coach	1.000	53,511	0	0	2,000	1,400	0	0	No	Yes	No	No	53,511	1,400	2,000	2%	
TBD	Assistant Coach	1.000	37,666	0	0	0	0	0	0	No	No	No	No	37,666	-	-	-4% Coach vacated posn	
Madison Collins	Assistant Coach	1.000	24,167	0	0	0	900	0	0	No	No	No	No		25,067	-	2%	
Volleyball																		
Shawn Garus	Head Coach	1.000	86,712	19,000	0	3,500	1,500	1,500	0	Yes	Yes	No	Yes		89,712	22,500	5% Market	
Allisha Young	Assistant Coach	1.000	24,012	0	0	0	900	750	0	No	No	No	No		25,662	-	New	
Candy Murphy	Assistant Coach	1.000	45,936	11,500	0	0	900	750	0	No	No	No	No	45,936	1,650	11,500	2%	
Gymnastics																		
Neil Resnick	Co-Head Coach	1.000	66,228	4,700	0	2,000	1,400	3,500	0	Yes	Yes	No	No	66,228	4,900	6,700	10% Program success	
Tina Bird	Co-Head Coach	1.000	61,215	4,700	0	2,000	1,400	3,500	0	No	Yes	No	No		66,115	6,700	2%	
Patti Murphy	Assistant Coach	1.000	36,005	4,700	0	0	900	1,750	0	No	No	No	No	36,005	2,650	4,700	10% Contract	
Tennis																		
Sherman Roghaar	Head Coach	1.000	37,752	10,275	0	1,500	1,400	0	0	No	Yes	No	No	37,752	1,400	11,775	2%	
Catrina Thompson	Assistant Coach	1.000	28,580	9,675	0	0	0	0	0	No	No	No	No	28,580	-	9,675	2%	
Golf																		
Nicole Bird	Head Coach	1.000	41,580	0	0	1,500	1,400	0	0	Yes	Yes	No	No	41,580	1,400	1,500	9% Market	
Softball																		
Erin Thorpe	Head Coach	1.000	56,015	9,800	0	2,000	1,400	2,500	0	No	Yes	No	No	56,015	3,900	11,800	7% Program success	
Samantha Marder	Assistant Coach	1.000	25,876	3,000	0	2,000	0	0	0	No	No	No	No	25,876	-	5,000	New	
Shelly Prochaska	Assistant Coach	1.000	33,010	9,800	0	2,000	900	0	0	No	No	No	No		33,910	11,800	39% Elevated to new posn	
Swimming																		
Kristin Hill	Head Coach	1.000	70,013	3,000	0	2,000	1,400	3,000	2,000	Yes	Yes	No	No	70,013	6,400	5,000	17% Program success	
Justin Brosseau	Assistant Coach	1.000	45,012	3,000	0	2,000	900	1,000	0	No	No	No	No	45,012	1,900	5,000	20% Program success	
Allison Brennan	Assistant Coach	1.000	37,004	0	0	0	900	1,000	0	No	No	No	No		38,904	-	New	

#### Notes:

\* Employee works 1 FTE at the University. The FTE and Base Salary on this report reflect the amount of the employee's salary which is funded by Athletics.

+ Employee is on paid administrative leave.

# Chris Petersen's base salary reflects the projected salary paid in fiscal year 2013. His contract dates are 2/1/13 - 1/31/14.

# Intercollegiate Athletics Compensation Report

## Idaho State University

### FY 2012 Actual Compensation

Depart/Name/Title		Athletic FTE	Compensation				Contract Bonuses			Perks			Multi-Yr Contract	Funding		
			Base Salary	Camps/ Clinics	Media	Equip Co & Other	Academic Perform.	Winning Perform..	Other	Club Mbership	Car	Other		State Approp.	Program Revenue	All Other
Athletic Administration:																
Jeff Tingey	Athletic Director	1.00	95,014			2,500					Yes		Yes	95,014		2,500
Jim Kramer	Asst Athl Dir/ UBO	1.00	65,000										No	65,000		
Nancy Graziano	Assoc Athl Dir	1.00	66,206										No	66,206		
Matthew Steuart	Asst AD - Academics	1.00	39,603										No		39,603	
Steve Schaack	Asst AD - Media Rel	1.00	47,902										No	47,902		
Katherine Ware	(A) Asst Dir Media Rel	0.37	15,704										No	15,704		
Jaime Schroeder	(B) Asst Dir Media Rel	0.63	21,766										No	21,766		
Jodi Wotowey	Hd Athl Trainer	1.00	43,701	275									No	43,701		275
Sara Vargas	(A) Assist Trainer	0.29	10,898	210									No	10,898		210
Brandon Payne	(B) Assist Trainer	0.59	20,455	120									No	20,455		120
Greg Obray	(A) Assist Trainer	0.15	8,789	350									No	8,789		350
Daryl Finch	(B) Assist Trainer	0.72	24,819	50									No	24,819		50
Thomas Brock	Assist Trainer	1.00	34,507										No	34,507		
Mark Campbell	Stngth Coach	1.00	41,413										No	41,413		
Kalee Kopp	Director of Marketing & Promo	1.00	34,507										No		34,507	
Jay McMillin	Asst AD/ Major Gifts	1.00	43,264										No		43,264	
Quinton Freeman	Academic Advisor - Football	1.00	35,602										No	34,274	1,327	
Tyson Munns	Athletic Equipment Manager	0.64	22,032										No	22,032		
Andrea Wilson	Special Asst to Director	1.00	46,010										No	46,010		
Joe O'Brien	Special Asst to Director	0.33	27,175										No	27,175		
Bengal Foundation																
Donna Hayes	Exec Dir Bengal Foun	1.00	44,782										No		44,782	
Men's Sports																
Football																
Mike Kramer	Hd Coach	0.91	122,862					11,200		Yes		Yes	122,862		11,200	
Derrick Roche	Asst Coach	1.00	40,019	825						Yes		No	40,019		825	
Ruditsky Griffin	Asst Coach	1.00	40,019	690								No	40,019		690	
Donald Bailey	Offensive Coordinator	1.00	70,013	2,360						Yes		No	70,013		2,360	
Ryan Smaha	Asst Coach	0.98	32,900	440								No	32,900		440	
Michael Rigell	Asst Coach	0.73	22,058	220								No	22,058		220	
Daniel Drayton	Asst Coach	1.00	40,019	825								No	40,019		825	
Matthew Troxel	Asst Coach	1.00	30,014	975								No	30,014		975	
Craig Stutzmann	(A) Asst Coach	0.04	3,346									No	3,346			
Anthony Tucker	(B) Asst Coach	0.88	35,248	605								No	35,248		605	
Todd Bates	Asst Coach	1.00	40,019	825								No	40,019		825	
Basketball																
Joe O'Brien	(A) Hd Coach	0.51	52,838			2,500				Yes		Yes	52,838		2,500	
William Evans	(B) Hd Coach	0.25	25,287									Yes	25,287			
Deane Martin	(A) Interim Hd Coach	0.37	30,783									No	23,339		7,444	
Deane Martin	(A) Asst Coach	0.52	26,254	1,000								No	26,254			1,000
Andrew Ward	(B) Asst Coach	0.15	9,001							Yes		No	9,001			
Jay Collins	(B) Asst Coach	0.17	5,924									No	5,924			
Tim Walsh	(A) Asst Coach	0.88	49,546	1,000		500						No	49,546			1,500
Tennis																
Robert Goeltz	Hd Coach	0.43	19,020									No	19,020			
Mark Rodel	Asst Coach	0.35	8,194									No	8,194			

(A) = indicates previous coach / employee

(B) = indicates current coach / employee

# Intercollegiate Athletics Compensation Report

## Idaho State University

### FY 2012 Actual Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonuses			Perks			Multi-Yr Contract	Funding		
		Base Salary	Camps/ Clinics	Media	Equip Co & Other	Academic Perform.	Winning Perform..	Other	Club Mbership	Car	Other		State Approp.	Program Revenue	All Other
Track & Field															
David Nielsen	0.46	27,597										No	27,597		
Jackie Poulson	0.50	13,239										No	13,239		
Cross Country															
Brian Janssen	0.50	23,629	35									No	23,629		35
Women's Sports															
Basketball															
Seton Sebolewski	0.96	82,613		5,000	500		8,353		Yes			Yes	82,613	13,353	500
Anthony Giannotti	1.00	39,270	3,084				1,098		Yes			No	39,270	1,098	3,084
Ashley Elliott	0.83	26,645	1,084				1,098					No	24,336	3,407	1,084
Volleyball															
Chad Teichert	0.91	50,065	2,375	2,000					Yes			Yes	50,065	2,000	2,375
David HYTE	1.00	35,589	3,050									No	35,589		3,050
Tennis															
Robert Goeltz	0.43	19,029										No	19,029		
Mark Rodel	0.35	8,194										No	8,194		
Track & Field															
David Neilsen	0.46	27,597										No	27,597		
Jackie Poulson	0.50	13,239										No	13,239		
Golf															
Kelly Hooper	0.46	16,068										No	15,156	912	
Cross Country															
Brian Janssen	0.50	23,629	35									No	23,629		35
Soccer															
Allison Gibson	1.00	58,495	3,600						Yes			Yes	58,495		3,600
Stephanie Beall	0.97	23,670	1,800									No	21,850	1,821	1,800
Rebecca Hogan	0.04	1,261										No	1,261		
Softball															
Julia Wright	1.00	47,008	1,575						Yes			Yes	47,008		1,575
Jessica Rogers	1.00	23,670	3,230									No	23,670		3,230

(A) = indicates previous coach / employee

(B) = indicates current coach / employee

(\*) These coaches receive pay for their participation in off-campus clinics or events.  
These earnings are not reflected in the Regular Salary payroll costs for Idaho State University.

If a coach has an agreement with an apparel company, cash payments (payroll) should be reported as compensation. Report the value of clothes and equipment that you know coaches receive in the Perks--Other column. Payments from the foundation should be reported in the other column. Indicate "Yes" or "No" if department employees have an assigned car. If there has been turnover in a position, the FTE should reflect the percent of time employed.



# Intercollegiate Athletics Compensation Report

## Idaho State University

### FY 2013 Estimated Compensation

Depart/Name/Title	Athletic FTE	Compensation			Contract Bonus			Perks			Multi-Yr Contract	Funding			Base Salary Annualized Change		
		Base Salary	Camps/ Clinics	**** Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other	Club Mbership	Car		Other	State Approp.	Program Revenue		All Other	
Athletic Administration:																	
Jeff Tingey			Athletic Director	1.00	102,606					3,654		Yes	Yes	102,606		3,654	8%
Nancy Graziano			Assoc Athl Dir / Compliance	1.00	68,869							No	No	68,869			4%
Jim Kramer			Asst Athl Dir/ UBO	1.00	67,621							No	No	67,621			4%
Matthew Steuart			Dir Academic Services	1.00	42,370							No			42,370		7%
Steve Schaack			Asst AD - Media Rel	1.00	49,816							No		49,816			4%
Jamie Schroeder			Asst Dir Media Relations	1.00	35,547							No		35,547			New
Jodi Wotowey			Head Athl Trainer	1.00	45,011							No		45,011			3%
Daryl Finch			Assist Trainer	1.00	35,194							No		35,194			2%
Brandon Payne			Assist Trainer	1.00	35,194	120						No		35,194		120	2%
Thomas Brock			Assist Trainer	1.00	35,547							No		35,547			3%
Mark Campbell			Strength Coach	1.00	42,661							No		42,661			3%
Kalee Kopp			Director of Marketing & Promo	1.00	35,880							No			35,880		4%
Jay McMillin			Asst AD/ Major Gifts	1.00	46,301							No			46,301		7%
Tyson Munns			Athletic Equipment Manager	1.00	35,194							No		35,194			2%
Quinton Freeman			Academic Advisor - Football	1.00	38,251							No		38,251			7%
Bengal Foundation																	
Donna Hayes			Exec Dir Bengal Foun	1.00	46,134							No			46,134		3%
Men's Sports																	
Football																	
Mike Kramer			Hd Coach	0.91	126,553					9,700		Yes	Yes	126,553		9,700	3%
Derrick Roche	(A)		Asst Coach	0.58	23,544	605						No	No	23,544		605	2%
Michael Ferriter	(B)		Asst Coach	0.52	16,498							No	No	16,498			New
Ruditsky Griffin	(A)		Asst Coach	0.58	23,544	605						No	No	23,544		605	2%
Spencer Toone	(B)		Asst Coach	0.52	19,585							No	No	19,585			New
Donald Bailey			Offensive Coordinator	1.00	74,901	2,140					Yes	No	No	74,901		2,140	7%
Roger Cooper			Asst Coach	1.00	34,930							No	No	34,930			New
Tommy Steiner			Director of Operations	1.00	34,507							No	No	34,507			New
Daniel Drayton	(A)		Asst Coach	0.58	23,544	605						No	No	23,544		605	2%
Vacant	(B)		Asst Coach	0.44	16,808							No	No	16,808			New
Matthew Troxel			Asst Coach	1.00	30,909	755					Yes	No	No	30,909		755	3%
Anthony Tucker	(A)		Asst Coach	0.54	21,974	605						No	No	21,974		605	2%
Vacant	(B)		Asst Coach	0.44	18,050							No	No	18,050			New
Todd Bates	(A)		Asst Coach	0.58	23,544	605						No	No	23,544		605	2%
Vacant	(B)		Asst Coach	0.40	12,919							No	No	12,919			New
Basketball																	
William Evans			Hd Coach	0.96	98,128						Yes	Yes	Yes	98,128	27,500		0%
Andrew Ward			Asst Coach	1.00	60,008						Yes	No	No	60,008			0%
Jay Collins			Asst Coach	1.00	35,006							No	No	35,006			0%
Tim Walsh			Asst Coach	1.00	40,019							No	No	40,019			New
Tennis																	
Robert Goeltz			Hd Coach	0.43	19,789							No	No	19,789			4%
Mark Rodel			Asst Coach	0.35	8,525							No	No	8,525			4%

(A) = indicates previous coach / employee

(B) = indicates current coach / employee

# Intercollegiate Athletics Compensation Report

## Idaho State University

### FY 2013 Estimated Compensation

Depart/Name/Title		Athletic FTE	Compensation				Contract Bonus			Perks			Multi-Yr Contract	Funding			Base Salary Annualized Change
			Base Salary	Camps/ Clinics	**** Media	Equip Co & Other	Academic Perform.	Winning Perform.	Other	Club Mbership	Car	Other		State Approp.	Program Revenue	All Other	
Track & Field																	
David Nielsen	Hd Coach	0.46	28,695										No	28,695			4%
Jackie Poulson	Asst Track & Field Coach	0.09	2,439										No	2,439			0%
Cross Country																	
Brian Janssen	Asst Track & Field Coach	0.50	24,336										No	24,336			3%
Women's Sports																	
Basketball																	
Seton Sebolewski	Hd Coach	0.96	88,395		5,000				2,100	Yes			Yes	88,395	5,000	2,100	7%
Anthony Giannotti	Assoc Head Coach	1.00	40,456							Yes			No	40,456			3%
Laura Dinkins	Asst Coach	1.00	30,014										No	30,014			New
Nkem Nkele	Asst Coach	1.00	23,670										No	23,670			New
Volleyball																	
Chad Teichert	Hd Coach	0.91	51,560	5,000	2,000					Yes			Yes	51,560	2,000	5,000	3%
David HYTE	(A) Asst Coach	0.15	5,322										No	5,322			2%
Alison Gorny	(B) Asst Coach	0.92	33,504										No	33,504			New
Tennis																	
Robert Goeltz	Hd Coach	0.43	19,789										No	19,789			4%
Mark Rodel	Asst Coach	0.35	8,525										No	8,525			4%
Track & Field																	
David Nielsen	Hd Coach	0.46	28,695										No	28,695			4%
Jackie Poulson	Asst Track & Field Coach	0.09	2,439										No	2,439			0%
Golf																	
Kelly Hooper	Hd Coach	0.50	18,500										No	18,500			5%
Cross Country																	
Brian Janssen	Asst Track & Field Coach	0.50	24,336										No	24,336			3%
Soccer																	
Allison Gibson	Hd Coach	1.00	60,278	3,800						Yes			Yes	60,278		3,800	3%
Stephanie Beall	Asst Coach	1.00	24,378	3,800									No	24,378		3,800	0%
Softball																	
Julia Wright	Hd Coach	1.00	48,422	530						Yes			Yes	48,422		530	3%
Jessica Rogers	Asst Coach	1.00	24,627	1,060									No	24,627		1,060	4%

(A) = indicates previous coach / employee

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If a coach has an agreement with an apparel company, cash payments (payroll) should be reported as compensation. Report the value of clothes and equipment that you know coaches receive in the Perks--Other column. Payments from the foundation should be reported in the other column. Indicate "Yes" or "No" if department employees have an assigned car. If there has been turnover in a position, the FTE should reflect the percent of time employed.

# Intercollegiate Athletics Compensation Report

## University of Idaho

### FY2012 Actual Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonus			Other			Multi-Yr Contract	Funding		
		Base Salary	Camps/ Clinics	Media	Equip Co & Other^A	Academic Perform	Winning Perform.	Other	Club Memb.	Car	Other		State Approp.	Program Revenue	All Other
Athletic Administration:															
Rob Spear	Athletic Director	1.00	169,998		15,000	1,185						yes	169,998	16,185	
John Wallace	Dir. of Compl.	1.00	74,048			897								74,945	
Becky Paull	Dir. Med. Rel	1.00	49,982			435								50,417	
Spencer Farrin	Asst. Med Rel	1.00	32,260			387								32,647	
Nick Heidelberger	Asst. Med Rel	1.00	26,706			387								27,093	
Megan Shiflett	Asst Trainer	0.94	38,160			437								38,597	
Max Bertman	Asst Trainer	1.00	40,331			452								40,783	
Barrie Steele	Hd Trainer	1.00	71,156			500								71,656	
Jeremy Wang	Exec Dir VSF	0.21	11,110	^<		406								11,516	
Tim Mooney	Assoc AD	0.50	52,512	^		1,185				yes				53,697	
Ana Tuiaaea-Ruud	Ass Dir Acad	0.88	39,818	<		402								40,220	
Tom Sanford	Acad. Coor	1.00	32,843			452								33,295	
Jake Scharnhorst	Strength Coach	1.00	50,003			298								50,301	
Joe Herold	Asst Stren	1.00	35,358			0								35,358	
Matt Kleffner	Sr. Assoc AD	1.00	85,945		2,500	1,185								89,630	
Matt Childers	Video Coor.	0.88	35,400			343								35,743	
Nick Popplewell	Asst. Dir/Pro	1.00	45,011			387								45,398	
Damian Garnett	Dir. Equip Rm	1.00	45,011			500								45,511	
Megan Freshour	Asst. Equip	0.15	5,311	<		74								5,385	
Anthony Castro	Asst. Equip	0.12	3,231			0								3,231	
Shelly Robson	Devl. Coor.	0.50	19,770	^		935				yes				20,705	
Nat Reynolds	Devl. Coor.	0.29	13,782	^<		624				yes				14,406	
Scott Wallace	Ticket Mgr	1.00	45,011			370								45,381	
Kera Bardsley	Ticket Coor	1.00	33,509			0								33,509	
Men's Sports															
Football															
Robb Akey	Hd Coach	1.00	165,797		200,000	1,240	5,000			yes		yes	165,797	201,240	0
Steve Axman	Assistant	1.00	130,083	+	500	720				yes			130,083	720	500
Al Pupunu	Assistant	1.00	62,733		650	1,240				yes			62,733	1,240	650
Eti Ena	Assistant	1.00	62,733		650	1,240				yes			62,733	1,240	650
Mark Criner	Assistant	1.00	126,771		500	1,240				yes			126,771	1,240	500
Torey Hunter	Assistant	0.85	46,077			1,018				yes			46,077	1,018	0
Luther Carr	Assistant	1.00	67,995	+	650	720				yes			67,995	720	650
Patrick Libey	Assistant	1.00	72,448		650	1,240				yes			72,448	1,240	650
Rob Christoff	Assistant	0.13	8,686	<		222				yes			8,686	222	0
Jason Gesser	Assistant	0.94	68,808			1,074				yes			68,808	1,074	0
John McDonell	Assistant	0.54	40,387	<	650	1,240				yes			40,387	1,240	650
Mike Levenseller	Assistant	0.23	16,235			160							16,235	160	0
Gordy Shaw	Assistant	0.25	20,598			240							20,598	240	0
Mark Vaught	Dir. of FB Ops	1.00	45,323		2,000	1,440							45,323	1,440	2,000
Basketball															
Don Verlin	Hd Coach	1.00	142,664		60,000	1,120	5,000	5,000	3,219	yes		yes	142,664	61,120	0
Tim Murphy	Assistant	1.00	62,504		15,000	1,120				yes			62,504	16,120	0
Ray Lopes	Assistant	0.92	73,862	<	5,000	1,060				yes			73,862	6,060	0
Mike Freeman	Assistant	1.00	25,001		15,000	1,120				yes			25,001	16,120	0

# Intercollegiate Athletics Compensation Report

## University of Idaho

### FY2012 Actual Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonus			Other			Multi-Yr Contract	Funding		
		Base Salary	Camps/ Clinics	Media	Equip Co & Other^	Academic Perform	Winning Perform.	Other	Club Memb.	Car	Other		State Approp.	Program Revenue	All Other
Men's Track & XC															
Wayne Phipps - M	0.50	31,302		4,000	500		400							35,802	0
Julie Taylor - M	0.50	25,002			416									25,418	0
Jason Graham - M	0.50	16,558			0									16,558	0
Golf															
John Means	1.00	36,005			1,000		250							37,005	0
Tennis															
Jeff Beaman - M	0.50	18,138		3,000	500	200						yes		21,638	0
Women's Sports															
Basketball															
Jon Newlee	1.00	90,001		15,000	1,072		4,000			yes		yes	90,001	16,072	0
Jordan Green	1.00	50,003	370		1,072					yes			50,003	1,072	370
Christa Sanford	1.00	35,006	600	5,000	1,072		300			yes			35,006	6,072	600
Kristi Zeller	0.92	23,098			987					yes			23,098	987	0
Women's Track & XC															
Wayne Phipps - W	0.50	31,302		4,000	500		400							35,802	0
Julie Taylor - W	0.50	25,002			416									25,418	0
Jason Graham - W	0.50	16,558			0									16,558	0
Volleyball															
Debbie Buchanan	1.00	83,033	15,500	15,000	1,048					yes		yes	83,033	16,048	15,500
Steve Whitaker	1.00	38,854	5,000	5,000	1,048								38,854	6,048	5,000
Brian Lamppa	1.00	34,008	5,000	5,000	1,048								34,008	6,048	
Women's Soccer															
Peter Showler	1.00	37,689		12,300	1,000		1,000	3,000		yes		yes	37,689	13,300	0
Katie Schoene	0.08	1,912	<		72								1,912	72	0
Grant Williams	0.85	21,032			736								21,032	736	0
Women's Golf															
1 Lisa Johnson	1.00	42,016			1,000		250							43,016	0
Tennis															
Jeff Beaman - W	0.50	18,138		3,000	500							yes		21,638	0
Women's Swimming															
Mark Sowa	0.92	46,157		10,000	926					yes		yes	46,157	10,926	0
Ashley Jahn	0.85	21,173		5,000	443								21,173	5,443	0

^,50 paid by Advancement

^^includes cell phone stipend

Salaries do not reflect any annual leave payouts.

>Includes overtime pay

< does not include any annual leave payoff

+ put on terminal leave during the year; paid our full contract

# Intercollegiate Athletics Compensation Report

## University of Idaho

### FY2013 Estimated Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonus			Other			Multi-Yr Contract	Funding			Base Salary Annualized Change	Comments
		Base Salary	Camps/ Clinics	Media	Equip Co & Other^	Academic Perform.	Winning Perform.	Other	Club Memb.	Car	Other		State Approp.	Program Revenue	All Other		
Athletic Administration:																	
Rob Spear		1.00	172,285		15,000	1,170				yes		yes		172,285	16,170		1%
John Wallace		1.00	75,468			1,170								76,638			2%
Becky Paull		1.00	50,942			390								51,332			2%
Spencer Farrin		1.00	32,880			390								33,270			2%
Nick Heidelberger		1.00	27,040			390								27,430			1%
Megan Shiflett		1.00	41,786			520								42,306	0		3%
Max Bertman		0.08	3,134			0								3,134			1%
Toby van Amerongen		0.85	34,813			520								35,333			New
Barrie Steele		1.00	72,517			520								73,037			2%
Mark Urich		0.21	12,694	^		910								13,604			New
Tim Mooney		0.50	53,520	^		1,040				yes+				54,560			2%
Tom Sanford		1.00	33,483			520								34,003			2%
Jake Sarnhorst		1.00	50,963			260								51,223			2%
Joe Herold		1.00	37,794			0								37,794			7%
Matt Klefner		1.00	87,606		2,500	1,170								91,276			2%
Matt Childers		1.00	39,760			390								40,150	0		-1%
Nick Popplewell		0.12	5,194	<		0								5,194			0%
Ryan Gilmore		0.71	32,101			390								32,491	0		New
Kelly Sharp		0.60	19,183			390								19,573	0		New
Damian Garnett		1.00	45,871			520								46,391			2%
Anthony Castro		1.00	28,152			520								28,672			1%
Shelly Robson		0.50	20,175	^		910				yes				21,085			2%
Joe Church		0.42	16,078	^		910				yes				16,988			New
Chris Apenbrink		0.81	29,081			480								29,561			New
Nick Jutila		0.81	29,081			480								29,561			New
Kera Bardsley		0.12	3,943			0								3,943			2%
Men's Sports																	
Football																	
Robb Akey	Hd Coach	1.00	165,798	#<	105,000								165,798	105,000	0		0%
Paul Petrino	Hd Coach	0.50	87,506		125,417	1,040				yes+		yes	87,506	126,457	0		New
Al Pupunu	Assistant	1.00	63,933		500	1,040				yes			63,933	1,040	500		2%
Eti Ena	Assistant	1.00	63,933	#<									63,933	0	0		2%
Mark Criner	Assistant	1.00	130,083	#<									130,083	0	0		3%
Jason Gesser	Assistant	1.00	105,789	#<									105,789	0			45%
Wayne Moses	Assistant	0.85	53,082	#<									53,082				New
Patrick Libey	Assistant	1.00	74,658		500	1,040				yes			74,658	1,040	500		3%
Mike Levenseller	Assistant	1.00	72,779	#<									72,779	0	0		3%
Torey Hunter	Assistant	1.00	67,995	#<									67,995				25%
Gordy Shaw	Assistant	1.00	85,010	#<									85,010	0	0		3%
Mike Anderson	Assistant	0.50	31,502		500	1,040				yes			31,502				New
Jon Carvin	Assistant	0.50	35,006		500	1,040				yes			35,006				New
Kris Cinkovich	Assistant	0.42	57,121		500	1,040				yes			57,121				New
Bryce Erickson	Assistant	0.50	35,006		500	1,040				yes			35,006				New
Ron Lee	Assistant	0.50	62,504		500	1,040				yes			62,504				New
Mike Mickens	Assistant	0.46	19,392		500	1,040				yes			19,392				New
Jason Shumaker	Assistant	0.50	37,502		500	1,040				yes			37,502				New
Mark Vaught	Dir. of FB Ops	1.00	46,203	2,000		1,040							46,203	1,040	2,000		2%
Basketball																	
Don Verlin	Hd Coach	1.00	148,824		60,000	1,040		10,000	5,815	yes		yes	148,824	61,040	0		4%
Tim Murphy	Assistant	1.00	63,704		15,000	1,040				yes+			63,704	16,040	0		2%
Chris Helbling	Assistant	0.96	28,860		4,500	1,040							28,860	5,540	0		New
Mike Freeman	Assistant	1.00	30,302		15,000	1,040				yes+			30,302	16,040	0		21%
Kirk Earlywine	Dir Player Development	0.92	36,941		5,000										0		New
Men's Track & XC																	
Wayne Phipps - M	Dir. Of T&F	0.50	31,603		4,000	520		1,000	1,000			yes		36,123	0		1%
Julie Taylor - M	Assistant	0.50	25,482			520								26,002	0		2%
Jason Graham - M	Assistant	0.13	4,535			520								5,055	0		2%

# Intercollegiate Athletics Compensation Report

## University of Idaho

### FY2013 Estimated Compensation

Depart/Name/Title	Athletic FTE	Compensation				Contract Bonus			Other			Multi-Yr Contract	State Approp.	Funding		All Other	Base Salary Annualized Change	Comments
		Base Salary	Camps/ Clinics	Media	Equip Co & Other^^	Academic Perform.	Winning Perform.	Other	Club Memb.	Car	Other			Program Revenue				
Golf																		
John Means Hd Coach	1.00	36,705			1,040		500							37,745		0	2%	
Tennis																		
Jeff Beaman - M Hd Coach	0.50	18,488		3,000	520							yes		22,008		0	2%	
Women's Sports																		
Basketball																		
Jon Newlee Hd Coach	1.00	91,742		15,000	1,040				yes		yes		91,742	16,040		0	2%	
Jordan Green Assistant	1.00	50,963	400		1,040				yes+				50,963	1,040	400		2%	
Christa Sanford Assistant	1.00	35,686	600	5,000	1,040				yes+				35,686	6,040	600		2%	
Kristi Zeller Assistant	1.00	25,502			1,040				yes+				25,502	1,040		0	2%	
Women's Track & XC																		
Wayne Phipps - W Dir. Of T&F	0.50	31,603		4,000	520	450	1,000	1,000				yes		36,123		0	1%	
Julie Taylor - W Head	0.50	25,482			520									26,002		0	2%	
Jason Graham - W Assistant	0.13	4,535			520									5,055		0	2%	
Volleyball																		
Debbie Buchanan Hd Coach	1.00	84,634		15,000	1,040	5,000		4,000	yes		yes		84,634	16,040		0	2%	
Steve Whitaker Assistant	1.00	39,594		5,000	1,040								39,594	6,040		0	2%	
Brian Lamppa Assistant	1.00	34,668		5,000	1,040								34,668	6,040		0	2%	
Women's Soccer																		
Peter Showler Hd Coach	1.00	38,410		12,300	1,040		2,000		yes+		yes		38,410	13,340		0	2%	
Grant Williams Assistant	1.00	25,336			873								25,336	873			2%	
Women's Golf																		
Lisa Johnson Hd Coach	1.00	42,566			1,040	250	1,000							43,606		0	1%	
Tennis																		
Jeff Beaman - W Hd Coach	0.50	18,488		3,000	520							yes		22,008		0	2%	
Women's Swimming																		
Mark Sowa Hd Coach	1.00	50,963		10,000	1,040				yes		yes		50,963	11,040		0	2%	
Scott Cameron Assistant	0.85	21,155		5,000	1,040								21,155	6,040		0	New	

^.50 paid by Advancement

^includes cell phone stipend

> Includes overtime pay

# as of December, no longer FT employee, but will be paid through their contract: replacements not hired or listed

yes+ = receive a car stipend between \$200-\$300/month rather than a car; this amount not included in base salary

< does not include any annual leave payoff

# Intercollegiate Athletics Compensation Report

## Lewis-Clark State College

### FY2012 Actual Compensation

Depart/Name/Title	FTE	Compensation				Contract Bonus			Other		Multi-Yr Contract	All Compensation		
		Base Salary	Camps/ Clinics	Media	Equip Co & Other	Grad Rate	Winning Perform.	Other	Club Memb.	Car		State Approp.	Program Revenue	All Other
Athletic Administration														
Gary Picone	Director, Athletics	1.00	69,944						No	Yes	No	40,567		29,377
Brooke Cushman	Asst. Director	1.00	55,760						No	Yes	No	34,130		21,630
Tracy Collins	Trainer	1.00	37,598						No	No	No	37,598		
Paul Thompson	Athl. Advancement	0.31	9,903						No	No	No	9,903		
Katie Savage	Athletic Operations Manager	1.00	33,138						No	No	No	33,138		
Paula Hasfurther	Admin. Asst. 1	1.00	31,167						No	No	No	10,597		20,570
Men's Sports														
Basketball														
Brandon Rinta	Head Coach	1.00	45,669	7,000					No	Yes	No	45,669	7,000	
Austin Johnson	Asst. Coach	0.16	5,000	1,000					No	No	No		6,000	
Baseball														
Vacant	Head Coach	1.00	0						No	No	No	0		
Gary Picone	Interim Head Coach		21,000						No	Yes	No	21,000		
Gus Knickrehm	Asst. Coach	1.00	37,814						No	No	No	37,814		
Allen Balmer	Asst. Coach	0.70	21,200	2,106					No	No	No	21,200	2,106	
Justin Fuller	Asst. Coach	0.43	15,000	1,016					No	No	No		16,016	
Cross-Country														
Mike Collins	Head Coach	0.09	8,026						No	No	No	6,841	1,185	
Tennis														
Kai Fong	Head Coach	0.14	6,467						No	No	No	6,467		
Golf														
Paul Thompson	Head Coach	0.12	8,102						No	No	No	8,102		
Clifford Carrick	Asst. Coach	0.08	2,500						No	No	No		2,500	

# Intercollegiate Athletics Compensation Report

## Lewis-Clark State College

### FY2012 Actual Compensation

Page 2

Depart/Name/Title	FTE	Compensation			Contract Bonus			Perks		Multi-Yr Contract	All Compensation			
		Base Salary	Camps/ Clinics	Media	Equip Co & Other	Grad Rate	Winning Perform.	Other	Club Mbership		Car	State Approp.	Program Revenue	All Other
Women's Sports														
Basketball														
Brian Orr		Head Coach	1.00	47,451	7,200				No	Yes	No	47,451	7,200	
Kyle Palmer		Asst. Coach	0.22	7,500	400				No	No	No		7,900	
Cross-Country														
Mike Collins		Head Coach	0.09	8,026					No	No	No	6,841	1,185	
Track														
Mike Collins		Head Coach	0.13	11,311					No	No	No	10,124	1,187	
Volleyball														
Latoya Harris		Head Coach	1.00	43,672					No	Yes	No	43,672		
Marie Balmer		Asst. Coach	0.16	5,000					No	No	No		5,000	
Tennis														
Kai Fong		Head Coach	0.14	6,467					No	No	No	6,467		
Golf														
Paul Thompson		Head Coach	0.18	12,003					No	No	No	12,003		
Clifford Carrick		Asst. Coach	0.08	2,500					No	No	No		2,500	



**Intercollegiate Athletics Compensation Report  
Lewis-Clark State College  
FY2013 Estimated Compensation**

Depart/Name/Title	FTE	Compensation				Contract Bonus			Other		Multi-Yr Contract	All Compensation			Base Salary Annualized Change	Comments
		Base Salary	Camps/ Clinics	Media	Equip Co & Other	Grad Rate	Winning Perform.	Other	Club Memb.	Car		State Approp.	Program Revenue	All Other		
Athletic Administration																
Gary Picone	Director, Athletics	1.00	71,343						No	Yes	No	63,495		7,848	2%	
Brooke Cushman	Assoc. Director	1.00	56,625						No	Yes	No	22,084		34,541	2%	
Tracy Collins	Trainer	1.00	38,350						No	No	No	38,350			2%	
Paul Thompson	Athl. Advancement	0.31	10,101						No	No	No	10,101			2%	
Brian Adamowsky (New)	Athletic Operations Manager	1.00	27,075						No	No	No	27,075			New	
Katie Savage (Old)	Athletic Operations Manager	1.00	3,890						No	No	No	3,890			Resigned	
Paula Hasfurthur	Admin. Asst. 1	1.00	31,782						No	No	No	10,806		20,976	2%	
Men's Sports																
Basketball																
Brandon Rinta	Head Coach	1.00	46,582	12,000					No	Yes	No	46,582	12,000		2%	
Austin Johnson	Asst. Coach	0.16	5,000	1,000					No	No	No		6,000		0%	
Baseball																
Jeremiah Robbins	Head Coach	1.00	60,000						No	Yes	No	60,000			New	
Gus Knickrehm	Asst. Coach	1.00	38,570						No	No	No	38,570			2%	
Allen Balmer	Asst. Coach	0.75	25,880	2,052					No	No	No	25,880	2,052		14%	Increase in hours and FTE
Justin Fuller	Asst. Coach	0.43	15,000	4,055					No	No	No		19,055		0%	
Cross-Country																
Mike Collins	Head Coach	0.09	8,186						No	No	No	6,978	1,208		2%	
Tennis																
Kai Fong	Head Coach	0.14	7,000						No	No	No	7,000			8% CEC + Equity Adjustment	
Golf																
Paul Thompson	Head Coach	0.12	8,264						No	No	No	8,264			2%	
Clifford Carrick	Asst. Coach	0.09	3,000						No	No	No		3,000		13%	Increase in hours and FTE

**Intercollegiate Athletics Compensation Report**  
**Lewis-Clark State College**  
**FY2013 Estimated Compensation**  
Page 2

Depart/Name/Title	FTE	Compensation			Contract Bonus			Perks		Multi-Yr Contract	All Compensation			Base Salary Annualized Change	Comments
		Base Salary	Camps/ Clinics	Equip Co & Other	Grad Rate	Winning Perform.	Other	Club Mbership	Car		State Approp.	Program Revenue	All Other		
Women's Sports Basketball															
Brian Orr Head Coach	1.00	50,000	8,600					No	Yes	No	50,000	8,600		5%	CEC + Equity Adjustment
Kyle Palmer Asst. Coach	0.29	10,000	500					No	No	No		10,500		1%	
Cross-Country															
Mike Collins Head Coach	0.09	8,186						No	No	No	6,978	1,208		2%	
Track															
Mike Collins Head Coach	0.13	11,538						No	No	No	10,327	1,211		2%	
Volleyball															
LaToya Harris Head Coach	1.00	44,545	800					No	Yes	No	44,545	800		2%	
Theoddeus Millan Asst. Coach	0.14	5,000	800					No	No	No		5,800		New	
Tennis															
Kai Fong Head Coach	0.14	7,000						No	No	No	7,000			8%	CEC + Equity Adjustment
Golf															
Paul Thompson Head Coach	0.18	12,243						No	No	No	12,243			2%	
Clifford Carrick Asst. Coach	0.09	3,000						No	No	No		3,000		13%	Increase in hours and FTE

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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**BOISE STATE UNIVERSITY**

**SUBJECT**

Addition of parcels to the Foundation Land Exchange Agreement

**REFERENCE**

February 2008                      Board approved land exchange with Boise State University Foundation

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.I.2

**BACKGROUND/DISCUSSION**

In February 2008, the State Board of Education approved the exchange of land between the University and the Boise State University Foundation for the construction of a new Alumni Relations Center. The original land exchanges are shown in Attachment 1.

After completing preliminary facility design, the University and the Foundation jointly agree that the additional parcels that comprise the remainder of the block are necessary for the development. Therefore, the University is returning to request Board approval to include additional parcels as outlined in Attachment 2.

In exchange, the Foundation will grant the University the land also shown on Attachment 2, the remaining property adjacent to the tennis bubbles in addition to the land approved in the original exchange. All parcels in the proposed transaction are currently devoted to University use and will continue to be after the transaction.

This exchange would allow the Foundation to partner with the Alumni Association to construct a new Alumni Center. This facility would house the Office of the V.P. of University Advancement, Alumni Association staff, University Foundation staff, and possibly have additional office space. Aside from day-to-day office functions, the building will be an important tool to connect alumni, donors, and the community to Boise State University. It is anticipated that the building will have additional space for phone-a-thon activity, meetings, and other outreach events.

The resulting property ownership after the exchanges, if completed, is reflected in Attachment 3. The University will maintain a permanent easement or right of way to the switchgear box located on the southeast corner of Belmont and Grant.

The total value of the land exchanged by the University (the land off Belmont and Grant including the 2008 parcels plus the additional parcels from this request) is \$1,641,929. The total value of the land exchanged by the Foundation (the land

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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off Oakland Ave and Protest Road including the 2008 parcels plus the additional parcels from this request) is valued at \$1,661,357, a difference of \$19,428.

The University and Foundation had several parcels appraised in the last few years. Using those appraisals and additional property data, the University and Foundation have reasonably estimated the value of the parcels shown in Attachment 2, as listed above.

The methodologies used to evaluate the properties were based upon appraisals conducted on select parcels in Attachment 1. The per square foot value, as determined by a professional appraiser, was applied to the additional parcels being exchanged. The University then used appreciated averaged tax assessed values, on a per square foot basis, of similar residential facilities in the expansion zone. Finally, the improvement values were added to the land values in order to arrive at the total value listed above for the University owned parcels.

**IMPACT**

The construction of a new Alumni Center is consistent with the University's master plan. The proposed site is an ideal location for the new Alumni Center as it is in close proximity to Bronco Stadium. The University benefits by owning land that it currently occupies and has future plans to develop. Additionally, once construction of the new Alumni Center is complete, the University will be able to utilize office space in the Capitol Village complex currently occupied by University Advancement.

**ATTACHMENTS**

Attachment 1 – Original Parcels Allocated in February 2008	Page 4
Attachment 2 – Additional Parcels Requested in February 2013	Page 5
Attachment 3 – Land Ownership After Exchange	Page 6

**STAFF COMMENTS AND RECOMMENDATIONS**

BSU requests approval to add five parcels to a land exchange originally approved by the Board in February 2008. In turn BSU will gain title to additional real property and improvements thereon which is already being used for University athletics and is within close proximity to the main campus.

Staff notes that the University parcels in question were slated for motor pool surface parking in the 2008 update to the Campus Master Plan.

Staff recommends approval.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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**BOARD ACTION**

I move to approve the land exchange between Boise State University and the Boise State University Foundation as set forth in Attachments 1 - 3 in the Board materials and to authorize the Vice President for Finance and Administration to execute all necessary documents relating to the exchange.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

## Attachment 1: Original Parcels Allocated in February 2008

**University Owned Parcels**

Boise State University

S BRONCO LN

W UNIVERSITY DR

S GRANT AVE

S EUCLID AVE

S DEWAR AVE

Parcel addresses and IDs visible on the map include:

- 1215 R8048012070
- 1010 R8048012060
- 1012 R8048012050
- R8048012040 1014
- 1024 R8048012030
- R8048012022 1226 R8048012025
- 1249 R8048011960
- R8048011972
- R8048011976
- R8048011980
- 1015 R8048011990
- R8048012001 1021
- R8048012005 1023
- 1202 R8048012010
- 1173 R8048012740
- R8048012730
- 1020 R8048012720
- R8048012710 1022
- R8048012630
- 1007 R8048012640
- R8048012650 1011
- R8048012660
- R8048012670
- R8048012680 1025
- R8048012690 1027
- 1100 R8048012700
- R8048012850 1076 R8048012825
- 1005 R8048012760
- 1021-1079 R8048012775

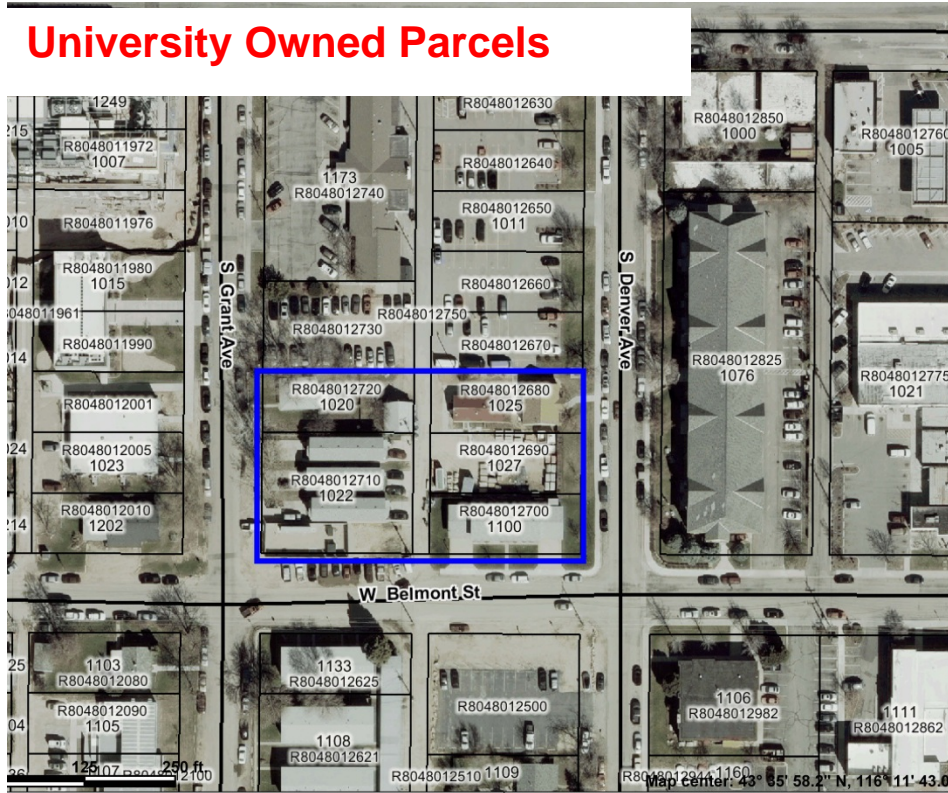
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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

**Attachment 2: Additional Parcels Requested in 2013**

**University Owned Parcels**



**Foundation Owned Parcels**









**IDAHO STATE UNIVERSITY FOUNDATION**

**SUBJECT**

Formation of Bengal Pharmacy LLC

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections V.E.2. and I.J.1.a

**BACKGROUND/DISCUSSION**

Idaho State University Foundation is informing the Board of its plan to establish and operate a limited liability company in which the ISU Foundation will be the sole member. The entity is to be named Bengal Pharmacy LLC. Its purpose is to expand on the financial, educational, and experiential learning benefits to the faculty and staff of the College of Pharmacy (COP); offer more comprehensive pharmacy services to University students, employees and the community; act as a filling agent for prescriptions written at clinics in Southeast Idaho operated by Health West Inc.; and provide a financial return to the Foundation and the University. Initial capital in the amount of \$300,000 will come from a spendable account maintained by the ISU Foundation for the benefit of the College of Pharmacy. The company is expected to begin to turn a modest profit in the second year of its operation. The business case is included as Attachment 1.

***Bengal Pharmacy Operating Agreement:*** As stated, Bengal Pharmacy LLC is a limited liability company established under Idaho law with the ISU Foundation being the sole member. The Foundation's operating agreement with the University was approved by the Board in 2009 and remains unchanged. The operating agreement for the Bengal Pharmacy is attached as Attachment 2. Under Article 7.1 of that operating agreement, the Foundation makes the tax elections for the Bengal Pharmacy. The Foundation will elect to treat the Bengal Pharmacy as a pass-through entity for tax purposes such that any income or losses will be included in the Foundation's tax returns.

***Bengal Pharmacy Relationship with Idaho State University:*** The University's relationship with the Bengal Pharmacy will be defined by written agreement and will comply with Board policies, including Board policy V.E.2. and I.J.1.a. We anticipate that from time to time employees of the University will provide services for the Bengal Pharmacy on a "loaned employee" basis. The Loaned Employee Agreement attached as Attachment 3 will be used. This is the same form of agreement previously approved by the Board for employees loaned by the University to the ISU Foundation.

**IMPACT**

Creation and operation of Bengal Pharmacy LLC is expected to provide a modest financial return to the University's College of Pharmacy and the ISU Foundation.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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More importantly it will provide benefits to ISU, the College of Pharmacy, its faculty and students, the public, and the ISU Foundation as described in Attachment 4.

**ATTACHMENTS**

Attachment 1 – Bengal Pharmacy Estimated Financial Statements	Page 3
Attachment 2 – Form of Operating Agreement for Bengal Pharmacy	Page 7
Attachment 3 – Form of Loaned Employee Agreement	Page 19
Attachment 4 – Bengal Pharmacy Benefits Discussion	Page 25
Attachment 5 – Foundation Operating Agreement (Board approved)	Page 29

**STAFF COMMENTS AND RECOMMENDATIONS**

The ISU Foundation proposes to establish a pharmacy operating as an on-campus for-profit business enterprise. While the Board does not have direct control over institutional affiliated foundations, a written operating agreement between an institution and its affiliated foundation is required by Board policy. ISU has indicated that no revision to the operating agreement would be necessary

Policy I.J.1.a. provides that institutions “...have and will continue to provide facilities and services for educational purposes ... related to the mission of the institution and not directly competitive with services and facilities reasonably available from the private sector.” This policy is applicable to foundations by way of policy V.E.2.b.xii. which provides that “Foundations may not engage in activities that conflict with ... the policies of the Board ....”

The rationales for establishing the pharmacy are twofold. First, the pharmacy would likely be a profit center which would augment funding the Foundation can provide in support of ISU and its students. Second, it is becoming increasingly difficult to find sites for clerkship opportunities for the College of Pharmacy’s Pharm.D. students at area pharmacies because pharmacy operators are demanding that ISU (or the State of Idaho) indemnify them for any mistakes the students might make while working in their facility.

**BOARD ACTION**

This item is for informational purposes only. Any action will be at the Board’s discretion.

Estimated Financial Statements for Bengal Pharmacy LLC

## Estimated Financial Statements for Bengal Pharmacy LLC

## Revenue Portion Of Income Statement

<b>Bengal Pharmacy Pro-Forma Projected Income Statement</b>	Year - 1	Year - 2	Year - 3	Year - 4
Daily Prescriptions (Growth 5 Per Day/Per Month)	21060	37,440	39,000	40,560
Monthly Rx Generic (76% of Total Rx)	16,006	26,957	28,080	29,203
Monthly Rx Name Brand (24% of Total Rx)	4,231	6,290	6,552	6,814
Monthly Rx Name Brand FQHC (40% of Name Brand)	824	4,193	4,368	4,543
Monthly Prescriptions	21,060	38,750	41,850	45,198
Avg Charge/Rx Generic (NCPA Estimation)	28.62	29.34	30.07	30.82
Avg Charge/Rx Name Brand (NCPA estimation)	143.00	146.58	150.24	154.00
Avg Charge/Rx Name Brand FQHC (50% of Name)	143.00	146.58	150.24	154.00
Avg. Cost Per Prescription (NCPA average)	56.09			
Avg COGS/Rx Generic (growth at 4% per year)	11.20	11.65	12.11	12.60
Avg COGS/Rx Name Brand (6.5% Margin)	132.50	137.80	143.31	149.04
Avg COGS/Rx Name Brand FQHC (50% Name Brand)	66.25	68.90	71.66	74.52
<b>Rx Sales Generic</b>	458,080	790,791	844,334	900,060
<b>Rx Sales Name Brand</b>	604,993	921,945	984,368	1,049,337
<b>Rx Sales Name Brand FQHC</b>	117,832	614,630	656,246	699,558
<b>Rx Sales (96% of total sales)</b>	1,180,859	2,327,366	2,484,948	2,648,955
OTC/Other Sales (4% of total sales)	49,202	96,974	103,540	110,373
Total Gross Sales	1,230,061	2,424,340	2,588,488	2,759,328
<b>Current A/R (40% of Monthly Rx)</b>	55,398	80,811	86,283	91,978
Gross Operating Revenues	1,174,663	2,343,529	2,502,205	2,667,350
Beginning Inventory	0	200,000	210,000	220,000
Purchases	1,023,945	1,537,845	1,664,256	1,798,274
ending Inventory	200,000	210,000	220,000	230,000
COGS (Generic)	179,263	313,993	340,159	367,916
COGS (Name Brand)	560,570	866,751	938,980	1,015,601
COGS (FQHC)	54,590	288,917	312,993	338,534
COGS OTC/Other (.60)	29,521	58,184	62,124	66,224
<b>Total COGS Inventory Payable</b>	93,937	195,294	208,517	222,279
<b>Other Operating Revenue:</b>	0	0	0	
<b>Payable to Health West Minus \$11. Rx fee</b>	54,157	279,587	295,204	311,054
Net Operating Revenues	190,499	721,391	751,262	780,301

## Expense Portion Of Income Statement

<b>Expenses:</b>				
Pharmacist Salary	132,000	165,000	173,250	181,913
Employee's wages	48,000	60,000	63,000	66,150
Operations Manager	18,000	22,500	23,625	24,806
PR/Taxes/Benefits	63,840	79,800	83,790	87,980
Total P/R Expenses.....	261,840	304,800	320,040	336,042
Rent/Utilities	0	0	0	0
Prescription containers (.5% of gross rev.)	6,150	12,122	12,942	13,797
Delivery Costs (.6% of gross rev.)	8,681	21,819	23,296	24,834
Computer (5 year lease/maintenance per month)	12,600	13,608	14,152	14,718
Advertising(.4% of gross rev.)	4,920	9,697	10,354	11,037
Insurance(.5% of gross rev.)	6,150	12,122	12,942	13,797
Postage (.5% of gross rev.)	6,150	12,122	12,942	13,797
Interest Expense (Phone Lease)	1,469	1,173	863	536
Prepaid Startup Costs	0	5,000	5,000	0
Board of Directors	0	30,000	35,000	40,000
Good Neighbor Fee	2,394	4,788	4,788	4,788
All other expenses (2.7% of gross revenues)	33,212	65,457	69,889	74,502
Total Other Operating Expenses	81,727	187,908	202,170	211,805
Total Expenses.....	343,567	492,708	522,210	547,847
<b>Net Income from Operations before Taxes</b>	-153,068	228,683	229,052	232,454
<b>Taxes Paid</b>	0	0	0	0
Net Income from Operations After Taxes	-153,068	228,683	229,052	232,454

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Form of Operating Agreement for Bengal Pharmacy LLC

**OPERATING AGREEMENT  
OF  
BENGAL PHARMACY, LLC**

The undersigned, pursuant to the Idaho Uniform Limited Liability Company Act, Title 30, Chapter 6, Idaho Code ("Act"), hereby enters into this Operating Agreement ("Agreement") to govern the conduct and affairs of Bengal Pharmacy, LLC, an Idaho limited liability company (the "Company").

**ARTICLE 1 - FORMATION**

**1.1. Organization.** On \_\_\_\_\_, 2013, the member organized the Company by causing a Certificate of Organization to be filed with the Idaho Secretary of State pursuant to the Act.

**1.2. Company Name.** The name of the Company is Bengal Pharmacy, LLC. The Company may do business under that name or any other name the member determines. If the Company does business under a different name, the Company shall file an assumed name certificate as required by law.

**1.3. Registered Agent.** The Company's initial registered agent is John Gregory, ISU Foundation, 921 South 8<sup>th</sup> Avenue, Pocatello, Idaho 83209. The registered agent may be changed from time to time pursuant to the Idaho Registered Agents Act.

**1.4. Designated Office.** The Company's designated office is 921 South 8<sup>th</sup> Avenue, Stop 8050, Pocatello, Idaho 83209. The Company may locate its designated office at any other place the member deems advisable.

**1.5. Duration.** The Company shall exist until it is dissolved in accordance with the provisions of this Agreement or the Act.

**1.6. Nature of Business.** The Company is organized to operate a pharmacy and related services and to engage in all lawful practices and activities necessary, desirable, or incidental to the accomplishment of the foregoing for the benefit of the member.

**ARTICLE 2 - MEMBER**

**2.1. Single member.** The Company is presently a single-member limited liability company. The member of the Company is set forth in Appendix A attached hereto.



**2.2. Limitation of Liability of member.** The debts, obligations and liabilities of the Company, whether arising in contract, tort or otherwise, are solely the debts, obligations or liabilities of the Company and do not become the debts, obligations or liabilities of the member simply by reason of its being a member of the Company. Except as otherwise provided in nonwaivable provisions of law, the member shall not have any liability to the Company for any loss suffered by the Company that arises out of action or inaction of the member.

### **ARTICLE 3 - MANAGEMENT**

**3.1 Management.** The business and affairs of the Company shall be managed by a board of at least four (4) nonmember managers (hereinafter referred to singly or plurally as “manager”) appointed by the member. Management decisions shall be made by the affirmative vote of a majority of the managers.

**3.2 Number, Tenure and Initial Managers.** The Company shall initially have four (4) managers. Managers shall hold office until their successors are elected and qualified. In the event of a tie vote amongst the Board of Managers on any matter, the matter will be submitted to the Vice President for Advancement at Idaho State University for a final decision.

**3.3 Powers of Manager.** Except where approval of the member is required in Section 3.4, any other provision of this Agreement, any financing agreement, or by non-waivable provisions of applicable law, the managers shall have full and complete authority, power, and discretion to manage and control the business, affairs, and properties of the Company, to make all decisions regarding those matters and to perform any and all other acts or activities customary or incident to the management of the Company’s business. Without limiting the generality of this Section 3.3, the managers shall have power and authority, on behalf of the Company:

a) To acquire real property and personal property. The fact that a manager is directly or indirectly affiliated or connected with a seller of property shall not prohibit the manager from dealing with such seller, provided that, in such event, the transaction is approved by the member after full disclosure of all material facts and interests related to the manager’s affiliation or connection with such seller.

b) To borrow money not exceeding one hundred thousand DOLLARS (\$100,000) for the Company from banks, other lending institutions, the manager, member, or affiliates of the manager or member, on such terms as the manager deems appropriate, and, in connection therewith, to hypothecate, encumber, and grant security interests in the assets of the Company to secure repayment of the borrowed sums.

c) To purchase liability and other insurance in amounts necessary to reasonably protect the Company’s property and business.

d) To invest Company funds temporarily (by way of example but not limitation) in time deposits, short-term governmental obligations, commercial paper, or other investments.

e) Following any consent of the member required by this Agreement or the Act, to execute on behalf of the Company all instruments and documents, including, without limitation, checks; drafts; notes and other negotiable instruments; mortgages or deeds of trust; security agreements; financing statements; documents providing for the acquisition, mortgage, or disposition of the Company's property; assignments; bills of sale; leases; partnership agreements; operating agreements of other limited liability companies; and any other instruments or documents necessary, in the opinion of the manager, to the business of the Company.

f) To employ accountants, legal counsel, managing agents, or other experts to perform services for the Company and to compensate them from Company funds.

g) To enter into any and all other agreements on behalf of the Company, with any other person for any purpose, in such forms as the manager may approve.

h) To do and perform all other acts as may be necessary or appropriate to the conduct of the Company's business.

i) Unless expressly authorized by this Agreement or a manager of the Company, no attorney-in-fact, employee or other agent of the Company shall have power or authority to bind the Company in any way, to pledge its credit, or to render it liable for any purpose. No member shall have any power or authority to bind the Company unless the member has been authorized by the manager to act as an agent of the Company in accordance with the previous sentence.

**3.4 Limitations on Powers of Manager.** Notwithstanding the powers enumerated in section 3.3, the following decisions or actions shall require the approval of the member:

a) The borrowing of money in excess of one hundred thousand DOLLARS (\$100,000) for the Company from banks, other lending institutions, the manager, member, or affiliates of the manager or member, and, in connection therewith, to hypothecate, encumber, and grant security interests in the assets of the Company to secure repayment of the borrowed sums.

b) The filing of any petition under federal or state bankruptcy or insolvency laws with respect to the Company, or the making of any general assignment or transfer for the benefit of creditors.

c) The execution of any instrument, the effect of which, or the filing of any judicial proceeding, the object of which, shall be the voluntary or involuntary dissolution of the Company, or the appointment of any receiver on its behalf.

d) The execution of any promissory note, guaranty, or other instrument which obligates the Company or its member for the payment of the debts or obligations of the member or any other person, or which encumbers the property or assets of the Company as collateral or security therefor.

e) The sale, exchange, or other disposition of all, or substantially all, of the Company's assets. All or substantially all of the Company's assets may not be sold without the member's approval.

**3.5 Member's Standard of Conduct.** The member shall discharge its duties and exercise its rights under this Agreement consistently with the contractual obligation of good faith and fair dealing.

**3.6 Manager's Standards of Conduct.** The managers owe to the Company and to the member the following fiduciary duties of loyalty and care:

a) To account to the Company and hold as trustee for it any property, profit or benefit derived by the manager a) in the conduct or winding up of the Company business, b) from the use of Company property, or c) from the appropriation of a Company opportunity.

b) To refrain from dealing with the Company, or acting on behalf of a person having an interest adverse to the Company, in the conduct or winding up of the Company business.

c) To refrain from competing with the Company in the conduct of the Company business prior to the dissolution of the Company.

d) Subject to the business judgment rule, to act with the care in the conduct and winding up of the Company business that a person in a like position would reasonably exercise under similar circumstances and in a manner the manager reasonably believes to be in the best interest of the Company. In discharging this duty, the managers may rely in good faith upon opinions, reports, statements or other information provided by another person that the managers reasonably believe is a competent and reliable source for the information.

e) To discharge his or her duties and exercise his or her rights under this Agreement consistently with the contractual obligation of good faith and fair dealing.

f) The member may authorize or ratify, after full disclosure of all material facts, a specific act or transaction that otherwise would violate the foregoing standards of conduct.

**3.7 Indemnity of Member and Managers.** To the fullest extent permitted by law, the Company shall indemnify the member from and against any and all personal liability for any debt, obligation or other liability incurred by a member in the course of their activities on behalf of the Company and from and against any loss, claim (including without limitation tort and environmental claims), expense (including without limitation attorney fees) or damages that relate to the member's status, activities, or inactions as a member of the Company or relate to the Company's property, business, or affairs. The Company shall indemnify a manager from and against any debt, obligation, or other liability incurred by the manager in the course of the manager's activities on behalf of the Company, if, in making the payment or incurring the debt, obligation, or other liability, the manager complied with the duties stated in this Article 3.

**3.8 Resignation.** Any manager of the Company may resign at any time by giving written notice to the member. The resignation of a manager who is also a member shall not affect the manager's rights as a member and shall not constitute a withdrawal of a member.

**3.9 Removal.** Any manager may be immediately removed, with or without cause, at any time by the member.

**3.10 Vacancies.** Any manager vacancy shall be filled by a person appointed by the member.

**3.11 Salaries, Sick Leave, and Vacation.** The salary and other compensation of the managers, if any, shall be fixed from time to time by the member.

**3.12 Manager Reporting.** The manager shall provide a quarterly report to the member, which report shall provide all information requested by the member for such quarter. If the member does not request specific information from the manager for a quarter, the manager's report shall provide a quarterly profit and loss statement, balance sheet, and summary of activities for the quarter. Such report is due to the member no later than two full business weeks after the end of the subject quarter.

## ARTICLE 4 - OFFICERS

**4.1. Officers.** The managers may appoint officers of the Company which may consist of any combination of a president, one or more vice presidents, a treasurer, and a secretary. The same person may hold any number of such offices.

**4.2. Term of Office, Duties, and Compensation.** The term of office, duties, and compensation of officers shall be determined by the manager and may be altered from time to time at the will of the manager, subject to the rights, if any, of said officers under any written employment agreement with the Company.

**4.3. Officer Removal and Vacancies.** Subject to the terms under any written employment agreement with the Company, any officer may be removed, with or without

cause, by the manager, and any officer may resign at any time upon written notice to the Company unless provided otherwise in the officer's written employment agreement with the Company, if any.

**4.4. Limitation of Officer Authority.** The following actions shall not be effective unless they are previously approved in writing by a majority of the managers and member:

- (a) Any Company transaction not in the ordinary course of business, or that would be inconsistent with the nature of the Company's business.
- (b) Sale of all or substantially all of the Company's assets.
- (c) Amendment of the Company's Certificate of Organization.
- (d) Any activity that will cause the Company to make any investment in a corporation, partnership or limited liability company.
- (e) Borrowing money in excess of one hundred thousand DOLLARS (\$100,000) for the Company from any person or institution.
- (f) Filing bankruptcy, making a general assignment or transfer of Company assets for the benefit of creditors, or executing an instrument or filing a judicial document the object of which is the voluntary or involuntary dissolution of the Company or the appointment of a receiver on its behalf.
- (g) Executing a promissory note, guaranty, or other instrument that obligates the Company or the member to pay debts or obligations, or that encumbers the assets of the Company as collateral or security therefor.

**4.5. Indemnity of Officers, Employees, and Other Agents.** The Company may indemnify its officers, employees and other agents to the fullest extent permitted by law, provided that such indemnification in any given situation is approved by the member in its sole discretion.

## **ARTICLE 5 - RELATIONSHIP WITH IDAHO STATE UNIVERSITY**

**5.1 Loaned Employees.** From time to time employees of Idaho State University ("University") may provide services pursuant to the Company. Such employees shall serve pursuant to a Loaned Employee Agreement signed by the University and the Company, which shall set forth their particular responsibilities and duties.

**5.2 Limited Authority of University Employees.** Notwithstanding the foregoing provisions, no University employee who functions in a key administrative or policy making capacity for the University (including, but not limited to, any University

Vice-President or equivalent position) shall be permitted to have responsibility or authority for Company policy making, financial oversight, spending authority, investment decisions, or the supervision of Company employees.

**5.3 Support Staff Services.** The University may provide administrative, financial, accounting, and development services to the Company, as set forth in a written service agreement signed by the University and the Company. All University employees who provide support services to the Company shall remain University employees under the direction and control of the University, unless it is agreed that the direction and control of any such employee will be vested with the Company in a written Loaned Employee Agreement. The Company will pay directly to the University the portion of the overhead costs associated with the services provided to the Company pursuant to the service agreement. The portion of such costs shall be determined by the agreement of the Parties.

**5.4. University Facilities and Equipment.** The University may provide the use of the University's office space, equipment and associated services to the Company's employees upon the terms agreed to by the University and the Company. The terms of use (including amount of rent) of the University's office space, equipment and associated services shall be as set forth in a written service agreement to be signed by the University and the Company.

**5.5. No Company Payments to University Employees.** Notwithstanding any provision of this Agreement to the contrary, the Company shall not make any payments directly to a University employee in connection with any resources or services provided to the Company pursuant to this Article of this Operating Agreement.

## **ARTICLE 6 - CAPITAL CONTRIBUTIONS**

**6.1. Initial Contribution.** Upon agreement between the member and Idaho State University, acting through its College of Pharmacy ("CoP"), CoP has made or shall make the initial capital contribution of \$300,000 through its Wallace Spendable Account, which is maintained by the member for the benefit of the CoP.

**6.2. Additional Contributions.** The member or the CoP may make additional capital contributions to further the interests of the Company as the member or the CoP each desires. Neither the member nor the CoP shall have any obligation to make additional contributions.

**6.3. Bank Accounts.** All Company funds shall be deposited in a bank account or accounts opened in the Company's name. The manager shall determine the financial institution(s) at which such accounts will be maintained, the types of accounts, and the persons who will have deposit and withdrawal authority thereon. However, notwithstanding any provision herein, the manager must receive the written approval of

the member if the manager wishes to maintain account(s) at a financial institution other than Key Bank or Wells Fargo.

**6.4. Interest on and Return of Capital Contributions.** Neither the member nor the CoP is entitled to earn interest on any capital contribution, and each may only receive a return of its capital contribution if all debts, liabilities and obligations of the Company have been paid or satisfied or the property or assets of the Company are sufficient to pay them.

## **ARTICLE 7 - ALLOCATIONS AND DISTRIBUTIONS**

**7.1. Allocation of Profits and Losses.** All items of income, gain, loss, deduction and credit of the Company (including items not subject to federal and state income tax) shall be treated for federal and state income tax purposes in a manner consistent with the Company's choice of entity type for tax purposes under the Internal Revenue Code and accompanying regulations.

**7.2. Cash Distributions.** Distributions shall be made at such times and in such amounts as determined by the member and shall be in accordance with any written agreement relating thereto by and between the University and the member relating to the Company.

**7.3. Overall Limitation on Distributions.** Notwithstanding any other provision herein, no distribution shall be declared and paid if, after such distribution is made, the Company would not be able to pay its debts as they become due in the ordinary course of the Company's activities or the fair market value of the assets of the Company are not in excess of all liabilities, except that the Company shall make such distributions to the member necessary for the member to pay its tax obligations on Company income for federal and state tax purposes.

## **ARTICLE 8 - TAXES**

**8.1. Tax Returns.** The member shall cause to be timely prepared and filed all necessary federal and state income, employment, and excise tax returns for the Company. The member shall make such elections permitted under the Internal Revenue Code which it deems to be in the best interest of the member and the Company.

**8.2. Fiscal Year/Accounting Method.** The Company's fiscal year shall be the calendar year. The Company's accounting records shall be kept on a method to be determined by the member upon the advice of the Company's accountant and subject to the limitation and requirements of the Internal Revenue Code.

## **ARTICLE 9 - TRANSFER RESTRICTIONS**

This Agreement is being entered into for the purposes of creating a single member limited liability company under the Act. If the member desires to transfer any part of its membership interest or add new member to the Company, then prior to taking such action (a) the member shall consult with counsel regarding the consequences of such transfer, including, without limitation, the tax consequences of such transfer, and (b) this Agreement shall be amended accordingly.

## **ARTICLE 10 - DISSOLUTION**

**10.1. Dissolution.** Unless the member elects to continue the Company, the Company shall be dissolved upon the happening of any of the events specified in Idaho Code section 30-6-701.

**10.2. Winding Up.** Upon dissolution, the member shall take all actions reasonably necessary to wind up the Company pursuant to the Act. An accounting shall be made of the Company's assets, liabilities and operations, the assets of the Company shall be liquidated as promptly as practicable, and the liabilities of the Company shall be discharged. The remaining assets of the Company shall be distributed to the member, either in cash or in kind and/or the CoP if provided in a written agreement by and between the member and the CoP. As provided by the Act, in winding up the Company the member may file a Statement of Dissolution with the Idaho Secretary of State. Upon completion of the winding up, the Company shall be deemed terminated.

## **ARTICLE 11 - MISCELLANEOUS PROVISIONS**

**11.1. Books of Accounts and Records.** Proper and complete records and books of account shall be kept or shall be caused to be kept by the member in which shall be entered fully and accurately all transactions and other matters relating to the Company's business in such detail and completeness as is customary and usual for businesses of the type engaged in by the Company. Such books and records shall at all times be maintained at the principal office of the Company.

**11.2. Application of Idaho Law.** This Agreement shall be governed by the laws of the State of Idaho.

**11.3. Amendments.** The member may amend this Agreement and the Company's Certificate of Organization at any time in writing.

**11.4. Headings.** The headings in this Agreement are inserted for convenience only and are in no way intended to describe, interpret, define, or limit the scope, extent or intent of this Agreement or any provision hereof.

**11.5. Severability.** If any provision of this Agreement, or the application thereof to any person or circumstance shall be invalid, illegal, or unenforceable to any extent,



the remainder of this Agreement and the application thereof shall not be affected and shall be enforceable to the fullest extent permitted by law.

**11.6. Heirs, Successors, and Assigns.** Each and all of the covenants, terms, provisions, and agreements herein contained shall be binding upon and inure to the benefit of the member and, to the extent permitted by this Agreement, his heirs, legal representatives, successors and assigns.

**11.7. Entire Agreement.** This Agreement constitutes the complete operating agreement of the Company. It supersedes all prior written and oral statements, including any prior representation, statement, condition or warranty.

**CERTIFICATE**

The undersigned hereby agrees, acknowledges, and certifies that the foregoing Operating Agreement and attached Appendices constitutes the Operating Agreement of Bengal Pharmacy, LLC, adopted as of \_\_\_\_\_, 2013.

**IDAHO STATE UNIVERSITY FOUNDATION,  
INC.**

By \_\_\_\_\_

ARLO LUKE

As its President

**APPENDIX A**

**Member**

**Address**

Idaho State University  
Foundation, Inc.

921 South 8<sup>th</sup> Avenue, Stop 8050  
Pocatello, Idaho 83209

**FORM OF LOANED EMPLOYEE AGREEMENT**

## AGREEMENT FOR LOANED EMPLOYEE

### IDAHO STATE UNIVERSITY/BENGAL PHARMACY LLC

This Agreement is entered into by and between Idaho State University, a state educational institution, and a body politic and corporate organized and existing under the laws of the state of Idaho (“University”), and Bengal Pharmacy LLC, (“Pharmacy”) a limited liability company whose sole member is the Idaho State University Foundation (“ISUF”).

#### BACKGROUND

- A. The ISUF, incorporated as a 501(c)(3) organization in 1967, raises and manages private funds for the benefit of the University,
- B. The Pharmacy operated a pharmacy primarily for the purpose of providing pharmacy services to students and employees of the University and for providing educational and research opportunities for faculty and students in the University’s College of Pharmacy, and
- C. University has agreed to loan its employee, **NAME** (“Loaned Employee”), to Pharmacy to act in the capacity of \_\_\_\_\_ for Pharmacy.

#### AGREEMENT

The parties agree as follows:

##### 1. Relationship between Loaned Employee and University.

- a. Loaned Employee may be an exempt, fiscal year employee of the University subject to all applicable policies and procedures of the Board and the University, or a classified employee subject to the applicable State of Idaho, State Board and/or University rules and procedures.
- b. Loaned Employee will be paid at a fiscal year salary rate of **\$AMOUNT**, payable on the regular bi-weekly paydays of the University. Loaned Employee will be entitled to University benefits to the same extent and on the same terms as other full-time University employees of her/his classification.
- c. University shall be responsible for the payment of all salary and benefits to Loaned Employee. University shall be responsible for all payroll-related taxes, benefits costs, and other related payroll costs arising out of the Loaned Employee’s employment with University.

##### 2. Relationship between Pharmacy and Loaned Employee.

- a. Loaned Employee will work full time and shall be under the exclusive supervision, direction and control of the Pharmacy during the performance of her/his duties under this Agreement. Such duties shall include, **INSERT SPECIFIC DUTIES OF LOANED EMPLOYEE** Loaned Employee will report directly to Pharmacy Operations Manager or her/his designee, who shall determine her/his duties. Loaned Employee will be

considered a loaned employee under the workers' compensation law of the State of Idaho.

- b.** Pharmacy is solely responsible for payment of income, social security, and other employment taxes, if any, due to the proper taxing authorities arising from its payment of reimbursements to Loaned Employee. Pharmacy agrees to indemnify, defend, and hold the University harmless from any and all liabilities, losses, claims or judgments relating to the payment of these taxes.
- c.** No later than ninety (90) days prior to the end of the term of this Agreement, and each subsequent term, if any, Pharmacy will evaluate the performance of Loaned Employee. In the case where the Loaned Employee is a classified employee, such evaluation shall occur in accordance with rules and procedures applicable to such employees. Pharmacy will provide a copy of the evaluation document to the University no later than fourteen (14) days after the evaluation is completed.
- d.** Pharmacy may terminate or non-renew Loaned Employee's employment contract, or discipline Loaned Employee in accordance with Pharmacy's procedures and applicable law, any such termination or non-renewal shall constitute grounds for termination, non-renewal or discipline of Loaned Employee by the University, provided however, particularly when the Loaned Employee is a classified employee, any contemplated termination shall be subject to applicable legal and procedural requirements of the State of Idaho and the University.

### **3. Relationship between Pharmacy and University.**

- a.** Pharmacy will reimburse University for one hundred percent (100%) of the University's total cost of Loaned Employee's salary and benefits including payroll-related taxes, benefits, and other related payroll costs and the costs associated with travel approved by Pharmacy. Such costs will be billed quarterly and paid to the University.
- b.** University shall maintain accurate books and account records reflecting the actual cost of all items of direct cost for which payment is sought under this Agreement. At all reasonable times, Pharmacy shall have the right to inspect and copy said books and records, which the University agrees to retain for a minimum period of one year following the completion of this Agreement.
- c.** The furnishing of Loaned Employee shall not be considered a professional service of the University. At no time during the performance of this Agreement shall the Loaned Employee receive or act under instructions from the University regarding the work performed on behalf of Pharmacy.
- d.** University shall have no liability to Pharmacy for loss or damage growing out of or resulting from the activities of the Loaned Employee. Pharmacy therefore agrees to release, defend, indemnify and hold harmless the state of Idaho, University, its governing board, officers, employees, and agents, and the Loaned Employee from and against any and all claims, demands, losses, damages, costs, expenses, and liabilities, including but

not limited to injuries (including death) to persons and for damages to property (including damage to property of Pharmacy or others) arising out of or in connection with the activities of the Loaned Employee under this Agreement. The limitation on liability and any agreement to defend, indemnify, or hold harmless expressed in the Agreement shall apply even in the event of the fault or negligence of the Loaned Employee.

#### 4. General Terms

- a. **Term, Termination.** This Agreement will terminate on the same day as Loaned Employee's contract as an exempt employee of the University terminates, or in the case of classified employees, after applicable rules and procedures have been followed, or upon Employee's resignation or other separation from employment, whichever is earlier. By mutual written consent, in conjunction with any renewal of the Loaned Employee's contract as an exempt employee of the University, the parties may extend the term of this Agreement for a term equal to the term of the exempt Loaned Employee's renewed contract with the University, or in the case of a classified employee, continued into the next ensuing fiscal year, such that the term of this Agreement shall always be equal to the term of Loaned Employee's status as an exempt or classified employee of the University. The Loaned Employee remains subject to all applicable Board and University policies, including but not limited to policies regarding nonrenewal of fixed term appointments and termination or discipline for adequate cause, and where applicable, rules and procedures pertaining to classified employees.
- b. **Governing Law.** This Agreement will be governed by the laws of the State of Idaho as an agreement to be performed within the State of Idaho. The venue for any legal action under this Agreement shall be in Bannock County.
- c. **Notice.** Any notice under this Agreement shall be in writing and be delivered in person or by public or private courier service (including U.S. Postal Service Express Mail) or certified mail with return receipt requested or by facsimile. All notices shall be addressed to the parties at the following addresses or at such other addresses as the parties may from time to time direct in writing:

**To Pharmacy:**

Bengal Pharmacy  
 c/o President, Idaho State University Foundation  
 921 South 8th Ave. Stop 8050  
 Pocatello, ID 83209-8050  
 Phone: (208) 282-3470  
 Fax: (208) 282-4994

**To the University:**

Idaho State University  
 Vice President for Advancement  
 821 South 8th Ave, Stop 8024

Pocatello, ID 83209-8024  
Phone: (208) 282-3198  
Fax: (208) 282-4487

**To the Loaned Employee:**  
**EMPLOYEE NAME**

Last address on file with University's Human Resources

Notice shall be deemed given on its date of mailing, faxing, or upon written acknowledgment of its receipt by personal delivery, whichever shall be earlier.

- d. Waiver.** Waiver by either party of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition, or any subsequent breach of the same or any other term, covenant or condition herein contained.
- e. Attorney's Fees.** In the event an action is brought to enforce any of the terms, covenants or conditions of this Agreement, or in the event this Agreement is placed with an attorney for collection or enforcement, the successful party to such an action or collection shall be entitled to recover from the losing party a reasonable attorney's fee, together with such other costs as may be authorized by law.

IDAHO STATE UNIVERSITY

BENGAL PHARMACY LLC

\_\_\_\_\_  
James A. Fletcher, Vice President  
Finance and Administration  
Date: \_\_\_\_\_

\_\_\_\_\_  
  
Date: \_\_\_\_\_

LOANED EMPLOYEE concurrence and commitment:

\_\_\_\_\_  
Date: \_\_\_\_\_

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Bengal Pharmacy Benefits Discussion

### Benefits of Bengal Pharmacy LLC

Bengal Pharmacy would afford a variety of benefits to the ISU, the College of Pharmacy, its faculty and students, the public, and the ISU Foundation.

*Benefits to the College of Pharmacy and its Faculty and Staff:* The Bengal Pharmacy would provide financial, educational, and experiential learning benefits to the faculty and staff of the College of Pharmacy (COP). A number of faculty will members will be reimbursed for their time in managing and guiding the pharmacy. This effort will be in addition to their regular teaching and research obligations and the amounts they are paid will be an initial step in bringing their salaries to a competitive level while not increasing state appropriation needs. This effort will also provide an educational service as faculty members seek effective mechanisms by which the pharmacy can provide remote services to rural communities that are both permissible under applicable licensing restrictions and efficient and effective from a business and customer service perspective. Indeed this work could establish a model for other public or private entities to provide innovative pharmaceutical services and care to patients in rural areas. Professors from ISU's College of Pharmacy would also be assigned to the pharmacy to satisfy their clinical affiliation obligations. In addition, the College of Pharmacy will benefit from the income that is derived from the operation of the Bengal Pharmacy, enhancing its abilities to fund research, scholarships, salaries, and other valuable programs.

*Benefits to College of Pharmacy Students:* In addition, the pharmacy will provide educational, research, and employment opportunities for students at the College of Pharmacy. It will offer "hands-on" educational opportunities that allow pharmacy students and residents to actively engage in a unique pharmacy practice incorporating tele-pharmacy, traditional pharmacy, a heavy emphasis on special population pharmacy services, and greater exposure to research opportunities. The proposed pharmacy would employ at least one pharmacist and as many student interns and residents from ISU's pharmacy and residency programs as possible. Indeed, pharmacy and other health care students are required to serve internships as part of their academic requirements. It is getting increasingly harder to find hospitals and pharmacies to place our students in because the providers are demanding that ISU (or the State of Idaho) indemnify them for any mistakes the students might make while working in their facility, even though the students are supervised by the facilities' own staffs. This entity, like the various other clinics currently operated by ISU, would provide an additional vehicle for these internships. By working at the pharmacy, students will develop skills and abilities that are becoming increasingly more important in the current healthcare environment. Partnering with Health West will allow both faculty and students to make valuable and important contacts in the health care industry and to learn to work collaboratively with an industry partner in enhancing patient care. We believe that this collaboration will also be beneficial in building additional industry partnerships and creating additional research opportunities. Indeed, we see a potential for students from other ISU colleges to participate in research and/or consulting opportunities by advising the pharmacy on strategic initiatives and issues.

*Benefits to the ISU Community:* Other ISU students and ISU's faculty and staff will also benefit from the establishment of the Bengal Pharmacy through more comprehensive pharmacy services, expanded hours, and delivery services.

*Benefits to the Community:* The Bengal Pharmacy will operate as a "filling agent" to Health West under the federal 340-B program, a program that allows qualified health care clinics like Health West to purchase drugs at a discount to help them serve underinsured populations. In this capacity, the Bengal Pharmacy will look for ways to provide the pharmacy services in Health West's clinics, including in Pocatello, McCammon, Lava, and Downey. The latter three communities do not currently have pharmacies. The existing pharmacies closest to these communities are in Pocatello. Pocatello is 23 miles from McCammon, 21 miles from Lava, and 39 miles from Downey. If we cannot put remote pharmacies in these sites, we will use tele-pharmacy to the extent possible. Thus, the pharmacy will benefit the citizens of Southeast Idaho and potentially the entire State as remote pharmacy services are offered to communities who currently have little or no local pharmacy service available to them. It will also enhance the access and affordability of medications for those patients who need them.

*Benefits to the ISU Foundation:* In addition, the ISU Foundation will benefit from the income that is derived from the operation of the Bengal Pharmacy, enhancing its abilities to fund scholarships and other valuable programs.

#### Competition:

Currently, ISU operates a number of other healthcare-related clinics, each of which utilizes ISU students in providing services to the public and each of which competes with local providers of these services. These include:

1. ISU Family Medicine, which is offered in partnership with Health West, Inc., and which provides fee-based medical services to the public using professionals from Health West and interns from ISU's residency program;
2. ISU Speech, Language and Hearing Clinic, which provides fee-based speech and language evaluation services, individual and group speech and language therapy sessions, and other communication services, hearing assessment and rehabilitation, including hearing aid evaluation, auditory processing evaluation, audiologic rehabilitation and cochlear implants;
3. ISU Meridian – Speech & Language Clinic (no hearing related services), which provides fee-based speech and language evaluation services, individual and group speech and language therapy sessions, and other communication services;
4. ISU Family Dentistry Clinic and the ISU Dental Hygiene Clinic, which provide fee-based dental services to the public;

5. ISU Psychology Clinic, which provides sliding scale, fee-based adult and child counseling services, learning disability testing, as well as memory and cognitive assessments to the public;
6. ISU Physical and Occupational Therapy Associates, which provides physical and occupational therapy services fee-based to the public;
7. VA Audiology Clinic, which provides hearing evaluation, hearing aid evaluation, auditory processing evaluation, audiologic rehabilitation, cochlear implant and other hearing-related services for those eligible for Veterans Services; and
8. ISU-College of Technology Massage Therapy Clinic, which provides fee-based therapeutic massage services to the public.

The only real difference between the Bengal Pharmacy proposal and the existing clinics is that we are proposing that the pharmacy operate as an LLC under the ISU Foundation. This should not make a difference in terms of the competition policy. The only reason we are proposing to put this under the Foundation is because ISU has difficulty in dealing with profit-making ventures and we would like to operate this pharmacy in a way to maximize education benefits but at the same time return a profit (likely a small one) to the Foundation.

Given that the primary reason for operating the pharmacy is educational and that the competition issues are no greater than those posed by the operation of other healthcare clinics, we believe that this venture does not violate the State Board of Education's policy on competition. Also, given the way insurance contracts work in this area, the Bengal Pharmacy will not be undercutting local pharmacies on price.

**OPERATING AGREEMENT  
BETWEEN  
IDAHO STATE UNIVERSITY FOUNDATION, INC.  
AND  
IDAHO STATE UNIVERSITY**

THIS AGREEMENT, entered into as of this \_\_\_\_ day of , \_\_\_\_\_ 2011, is between Idaho State University, herein known as “University” and the Idaho State University Foundation, Inc., herein known as “Foundation”.

WHEREAS, the Foundation was organized and incorporated in 1967 for the purpose of stimulating voluntary private support from alumni, parents, friends, corporations, foundations, and others for the benefit of the University.

WHEREAS, the Foundation exists to raise and manage private resources supporting the mission and priorities of the University, and provide opportunities for students and a degree of institutional excellence unavailable with state funding levels.

WHEREAS, the Foundation is dedicated to assisting the University in the building of the endowment to address, through financial support, the long-term academic and other priorities of the University.

WHEREAS, as stated in its articles of incorporation, the Foundation is a separately incorporated 501(c)(3) organization and is responsible for identifying and nurturing relationships with potential donors and other friends of the University; soliciting cash, securities, real and intellectual property, and other private resources for the support of the University; and acknowledging and stewarding such gifts in accordance with donor intent and its fiduciary responsibilities.

WHEREAS, furthermore, in connection with its fund-raising and asset-management activities, the Foundation utilizes, in accordance with this Agreement, personnel experienced in planning for and managing private contributions and works with the University to assist and advise in such activities.

WHEREAS, the parties hereby acknowledge that they will at all times conform to and abide by, the Idaho State Board of Education's Governing Policies and Procedures, Gifts and Affiliated Foundations policy, § V.E., and that they will submit this Agreement for initial prior State Board of Education ("State Board") approval, and thereafter every three (3) years, or as otherwise requested by the State Board, for review and re-approval.

NOW THEREFORE, in consideration of the mutual commitments herein contained, and other good and valuable consideration, receipt of which is hereby acknowledged, the parties agree as follows:

## **ARTICLE I**

### **Foundation's Purposes**

The Foundation is the primary affiliated foundation responsible for securing, managing and distributing private support for the University. Accordingly, to the extent consistent with the Foundation's Articles of Incorporation and Bylaws, and the State Board's Policies and Procedures, the Foundation shall: (1) solicit, receive and accept gifts, devises, bequests and other direct or indirect contributions of money and other property made for the benefit of the University from the general public (including individuals, corporations, other entities and other sources); (2) manage and invest the money and property it receives for the benefit of the University; and (3) support and assist the University in fundraising and donor relations.

In carrying out its purposes the Foundation shall not engage in activities that conflict with (1) federal or state laws, rules and regulations (including, but not limited to all applicable provisions of the Internal Revenue Code and corresponding Federal Treasury Regulations); (2) applicable policies of the State Board; or (3) the role and mission of the University.

## ARTICLE II

### Foundation's Organizational Documents

The Foundation shall provide copies of its current Articles of Incorporation and Bylaws to the University and the State Board. All amendments of such documents shall also be provided to the University and the State Board. Furthermore, the Foundation shall, to the extent practicable, provide the University with an advance copy of any proposed amendments to the Foundation's Articles of Incorporation and Bylaws.

## ARTICLE III

### University Resources and Services

#### 1. University Employees.

a. *University/Foundation Liaison:* The University's Vice President for University Advancement shall serve as the University's Liaison to the Foundation.

- i. The University's Vice President for University Advancement shall be responsible for coordinating the University's and the Foundation's fundraising efforts and for supervising and coordinating the administrative support provided by the University to the Foundation.
- ii. The Vice President for University Advancement or her/his designee shall attend each meeting of the Foundation's Board of Directors and shall report on behalf of the University to the the Foundation's Board of Directors regarding the University's coordination with the Foundation's fundraising efforts.

b. *Finance Director:* The *Finance Director* of the Foundation is an employee of the University loaned to the Foundation. All of the *Finance Director's* services shall be provided directly to the Foundation as follows:

- i. The *Finance Director* shall be responsible for the supervision and control of the day-to-day operations of the Foundation. More specific duties of the *Finance Director* may be set forth in a written job description prepared by the Foundation and attached to the Loaned Employee Agreement described in iii below. The *Finance Director* shall be subject to the control and direction of the Foundation.
- ii. The *Finance Director* shall be an employee of the University and entitled to University benefits to the same extent and on the same

terms as other full-time University employees of the same classification as the *Finance Director*. The Foundation shall reimburse the University for all costs incurred by the University in connection with the University's employment of the *Finance Director* including such expenses as salary, payroll taxes, and benefits.

- iii. The Foundation and the University shall enter into a written agreement, in the form of Exhibit "A" hereto, establishing that the *Finance Director* is an employee of the University but subject to the direction and control of the Foundation (generally a "Loaned Employee Agreement"). The Loaned Employee Agreement shall also set forth the relative rights and responsibilities of the Foundation and the University with respect to the *Finance Director*, including the following:

1. The Foundation shall have the right to choose to terminate the Loaned Employee Agreement in accordance with Foundation Procedures and applicable law, such termination may include election by the Foundation for non-renewal of the Loaned Employee Agreement.
2. Termination of the Loaned Employee Agreement in accordance with the Foundation procedures and applicable law shall also result in termination of any obligation of the University to employ the Loaned Employee, subject to applicable legal and procedural requirements of the State of Idaho and the University.
3. Loaned Employee shall be subject to the supervision, direction and control of the Foundation Board of Directors and shall report directly to the Foundation president or her/his designee. Further, the Foundation shall have the primary role in hiring a Loaned Employee, subject to applicable State or University requirements.

c. *Other Loaned Employees.* Other loaned employees providing services pursuant to this Agreement shall also serve pursuant to a Loaned Employee Agreement, Exhibit "A", which shall set forth their particular responsibilities and duties.

d. *Limited Authority of University Employees.* Notwithstanding the foregoing provisions, no University employee who functions in a key administrative or policy making capacity for the University (including, but not limited to, any University Vice-President



or equivalent position) shall be permitted to have responsibility or authority for Foundation policy making, financial oversight, spending authority, investment decisions, or the supervision of Foundation employees.

2. Support Staff Services. The University shall provide administrative, financial, accounting, and development services to the Foundation, as set forth in the Service Agreement attached hereto as Exhibit "B" ("Service Agreement"). All University employees who provide support services to the Foundation shall remain University employees under the direction and control of the University, unless it is agreed that the direction and control of any such employee will be vested with the Foundation in a written Loaned Employee Agreement. The Foundation will pay directly to the University the portion of the overhead costs associated with the services provided to the Foundation pursuant to the Service Agreement. The portion of such costs shall be determined by the agreement of the Parties.

3. University Facilities and Equipment. The University shall provide the use of the University's office space, equipment and associated services to the Foundation's employees upon the terms agreed to by the University and the Foundation. The terms of use (including amount of rent) of the University's office space, equipment and associated services shall be as set forth in the Service Agreement, Exhibit "B" hereto.

4. No Foundation Payments to University Employees. Notwithstanding any provision of this Agreement to the contrary, the Foundation shall not make any payments directly to a University employee in connection with any resources or services provided to the Foundation pursuant to this Article of this Operating Agreement.

#### **ARTICLE IV**

##### **Management and Operation of Foundation**

#### 1. Gift Solicitation.

a. *Authority of Vice President for University Advancement.* All Foundation gift solicitations shall be subject to the direction and control of the Vice President for University Advancement.

b. *Form of Solicitation.* Any and all Foundation gift solicitations shall make clear to prospective donors that (1) the Foundation is a separate legal and tax entity organized for the purpose of encouraging voluntary, private gifts, trusts, and bequests for the benefit of the University; and (2) responsibility for the governance of the Foundation, including the investment of gifts and endowments, resides in the Foundation's Board of Directors.

c. *Foundation is Primary Donee.* Absent unique circumstances, prospective donors shall be requested to make gifts directly to the Foundation rather than to the University.

## 2. Acceptance of Gifts.

a. *Approval Required Before Acceptance of Certain Gifts.* Before accepting contributions or grants for restricted or designated purposes that may require administration or direct expenditure by the University, the Foundation shall obtain the prior written approval of the University, and where required by State Board policy, approval of the State Board. Similarly, the Foundation shall also obtain the prior written approval of the University of the acceptance of any gift or grant that would impose a binding financial or contractual obligation on the University.

b. *Acceptance of Gifts of Real Property.* The Foundation shall conduct adequate due diligence on all gifts of real property that it receives. All gifts of real property intended to be held and used by the University shall be approved by the State Board before acceptance by the University and the Foundation. In cases where the real property is intended to be used by the University in connection with carrying out its proper functions, the real property may be conveyed directly to the University, in which case the University and not the Foundation shall be responsible for the due diligence obligations for such property.

c. *Processing of Accepted Gifts.* All gifts received by the University or the Foundation shall be delivered (if cash) or reported (if any other type of property) to the Foundation's designated gift administration office (a unit of the Foundation) in accordance with the Service Agreement.

3. Fund Transfers. The Foundation agrees to transfer funds, both current gifts and income from endowments, to the University on a regular basis as agreed to by the Parties. The Foundation's Treasurer or other individual to whom such authority has been delegated by the Foundation's Board of Directors shall be responsible for transferring funds as authorized by the Foundation's Board of Directors.

a. *Restricted and Unrestricted Gift Transfers.* The Foundation may make restricted donations to the University. Such donated funds will only be expended by the University pursuant to the terms of such restrictions. The Foundation may also make unrestricted donations to the University. Such donated funds will be expended under the oversight of the University President in compliance with state law and University policies. All expenditures notes in this section must comply with the I.R.S. 501(c)(3) code and be consistent with the Foundation's sole mission to support the University.

## 4. Foundation Expenditures and Financial Transactions.

a. *Signature Authority.* The Foundation designates the Foundation Treasurer as the individual with signature authority for the Foundation in all financial transactions with the University. The Foundation may supplement or change this designation with written notice to the University; provided, however, in no event may the person with Foundation signature

authority for financial transactions be a University employee nor a “Loaned Employee” as that term is used in this Agreement.

b. *Expenditures.* All expenditures of the Foundation shall be (1) consistent with the charitable purposes of the Foundation, and (2) not violate restrictions imposed by the donor or the Foundation as to the use or purpose of the specific funds.

5. University Report on Distributed Funds. On a regular basis, which shall not be less than annually, the University shall report to the Foundation on the use of restricted and unrestricted funds transferred to the University. This report shall specify the restrictions on any restricted funds and the uses of such funds.

6. Transfer of University Assets to the Foundation. No University funds, assets, or liabilities may be transferred directly or indirectly to the Foundation without the prior approval of the State Board except when:

- a. A donor inadvertently directs a contribution to the University that is intended for the Foundation in which case such funds may be transferred to the Foundation so long as the documents associated with the gift indicate the Foundation was the intended recipient of the gift. In the absence of any such indication of donor intent, such funds shall be deposited in an institutional account, and State Board approval will be required prior to the University's transfer of such funds to the Foundation.
- b. The University has gift funds that were originally transferred to the University from the Foundation and the University wishes to return a portion of those funds to the Foundation for reinvestment consistent with the original intent of the gift.
- c. The institution has raised scholarship funds through an institution activity and the institution wishes to deposit the funds with the foundation for investment and distribution consistent with the scholarship nature of the funds.
- d. Transfers of a *de minimis* amount not to exceed \$10,000 from the institution to the Foundation provided such funds are for investment by the Foundation for scholarship or other general university support purposes. This exception shall not apply to payments by the institution to the Foundation for obligations of the institution to the Foundation, operating expenses of the Foundation or other costs of the Foundation.

7. Separation of Funds. All Foundation assets (including bank and investment accounts) shall be held in separate, password protected accounts in the name of the Foundation using Foundation's Federal Employer Identification Number. The financial records of the Foundation shall be kept using a separate chart of accounts. For convenience purposes, some

Foundation expenses may be paid through the University such as payroll and campus charges. These expenses will be paid through accounts clearly titled as belonging to the Foundation and shall be reimbursed by the Foundation on a regular basis. Further, the Foundation shall make data available to external auditors as necessary to complete audit responsibilities.

8. Insurance. To the extent that the Foundation is not covered by the State of Idaho Retained Risk program, the Foundation shall maintain insurance to cover the operations and activities of its directors, officers and employees. The Foundation shall also maintain general liability coverage.

9. Investment Policies. All funds held by the Foundation, except those intended for short term expenditures, shall be invested in accordance with the Uniform Prudent Management of Institutional Funds Act, Idaho Code Sections 33-5001 to 33-5010, and the Foundation's investment policy which is attached hereto as Exhibit "C"; provided, however, the Foundation shall not invest any funds in a manner that would violate the applicable terms of any restricted gifts. The Foundation shall provide to the University any updates to such investment policy which updates shall also be attached hereto as Exhibit "C".

10. Organization Structure of the Foundation. The organizational structure of the Foundation is set forth in the Foundation's Articles of Incorporation which are attached hereto as Exhibit "D" and the Foundation's Amended and Restated Bylaws which are attached as Exhibit "E." The Foundation agrees to provide copies of such Articles and Bylaws as well as any subsequent amendments to such documents to both the University and the State Board.

11. Conflicts of Interest and Ethical Conduct. The Foundation has adopted a written policy addressing the manner the Foundation will address conflict of interest situations. The Foundation's Conflict of Interest Policy is set forth as Exhibit "F", and the Foundations Code of Ethical Conduct is set forth as Exhibit "G".

## **ARTICLE V**

### **Foundation Relationships with the University**

1. Access to Records. The Foundation shall establish and enforce policies to protect donor confidentiality and rights. The donor database, as well as other data, materials and information of the Foundation pertaining to past, current or prospective donors, are proprietary to the Foundation and constitute its confidential information and trade secrets. The University shall not access such information except in compliance with the Foundation's donor confidentiality policies. The Foundation and University shall take the steps necessary to monitor and control access to the donor database and to protect the security of the server and software relevant to the database.

The Foundation will provide access to data and records to the University on a need-to-know basis in accordance with applicable laws, Foundation policies, and guidelines. The University shall, at any time, have access to the financial records of the Foundation. The scope of this right of the University shall be construed as broadly as needed to conduct a complete audit of the Foundation as such an audit would be conducted under generally accepted accounting procedures if the University should so require. Provided, however, that the University need not conduct an audit to be provided such access, but shall be provided such access at any time.

The University's access shall not include donor specific data such that would provide individually identifiable information about donors or their donations made to the Foundation.

2. Record Management.

a. The Parties recognize that the records of the Foundation relating to actual or potential donors contain confidential information. Such records shall be kept by the Foundation in such a manner as to protect donor confidentiality to the fullest extent allowed by law. Notwithstanding the access to records permitted above, access to such confidential information by the University shall be limited to the University's President and any designee of the University's President.

b. The Foundation shall be responsible for maintaining all permanent records of the Foundation including but not limited to the Foundation's Articles, Bylaws and other governing documents, all necessary documents for compliance with IRS regulations, all gift instruments, and all other Foundation records as required by applicable laws.

c. Except to the extent that records are confidential (including confidential donor information), the Foundation agrees to be open to public inquiries for information that would normally be open in the conduct of University affairs and to provide such information in a manner consistent with the Idaho Public Records Law, set forth in Idaho Code Sections 9-337 – 9-350, except where otherwise required by state and federal law.

3. Name and Marks. Each Party hereby is granted a general, non-exclusive, royalty-free license to use the corporate name of the other, specifically: "Idaho State University" and "The Idaho State University Foundation" in all activities conducted in association with or for the benefit of the other. Use of the other Party's name must be in manner that clearly identifies the Parties as separate entities, and neither Party may use the other Party's name to imply approval or action of the other Party. Neither Party may delegate, assign, or sublicense the rights granted hereunder without express written consent from the other Party. This license does not extend to any identifying marks of either Party other than the specified corporate name. Use of other marks must receive prior written approval.

4. Identification of Source. The Foundation shall be clearly identified as the source of any correspondence, activities and advertisements emanating from the Foundation.

5. Establishing the Foundation's Annual Budget. The Foundation shall provide the University with the Foundation's proposed annual operating budget and capital expenditure plan (if any) prior to the date the Foundation's Board of Directors meeting at which the Foundation's Board of Directors will vote to accept such operating budget. Any of the University's funding requests to the Foundation shall be communicated in writing to the Foundation's Treasurer and Assistant Treasurer. If the request is for reimbursement, the University shall provide appropriate documentation to the Foundation to ensure that the funds to be reimbursed were used in compliance with donor intent.

6. Attendance of University's President at Foundation's Board of Director Meetings. The University's President shall be invited to attend all meetings of the Foundation's Board of Directors and may act in an advisory capacity in such meetings.

7. Supplemental Compensation of University Employees. No supplemental compensation of University employees may be made by the Foundation. Provided the Foundation may reimburse the University for those benefits which are necessary for its normal course of operations, including, but not limited to, travel and continuing professional education. This is not intended to proscribe reimbursement by the Foundation of the University's expenses associated with "Loaned Employees" as set forth elsewhere in this Agreement, nor the payment of funds by the Foundation to the University in support of endowed chairs or similar faculty positions.

## ARTICLE VI

### Audits and Reporting Requirements

1. Fiscal Year. The Foundation and the University shall have the same fiscal year.
2. Annual Audit. On an annual basis, the Foundation shall have an audit conducted by a qualified, independent certified public accountant who is not a director or officer of the Foundation. The annual audit will be provided on a timely basis to the University's President and the Board, in accordance with the Board's schedule for receipt of said annual audit. The Foundation's Annual Statements may be presented in accordance with standards promulgated by the Financial Accounting Standards Board (FASB). The Foundation is a component unit of the University as defined by the Government Accounting Board Standards Board (GASB). Accordingly, the University, which follows a GASB format, is required to include the Foundation in its Financial Statements. Therefore, if the Foundation presents its audited Financial Statement under FASB, Schedules reconciling the FASB Statements to GASB standards must be provided to the State of Idaho in the detail required by GASB standards. The annual audited Financial Statements and Schedules shall be submitted to the University's Office of Finance and Administration in sufficient time to incorporate the same into the State of Idaho's Comprehensive Annual Financial Review statements.

3. Separate Audit Rights. The University agrees that the Foundation, at its own expense, may at any time during normal business hours conduct or request additional audits or reviews of the University's books and records pertinent to the expenditure of donated funds. The Foundation agrees that the University and the State Board, at its own expense, may, at reasonable times, inspect and audit the Foundation's books and accounting records.

4. Annual Reports to University President. On a regular basis, which shall not be less than annually, the Foundation shall provide a written report to the University President and the State Board setting forth the following items:

- a. the annual financial audit report;
- b. an annual report of Foundation transfers made to the University;
- c. an annual report of unrestricted funds received by the Foundation;
- d. an annual report of unrestricted funds available for use during the current fiscal year;
- e. a list of all of the Foundation's officers, directors, and employees;
- f. a list of University employees for whom the Foundation made payments to the University for supplemental compensation or any other approved purpose during the fiscal year, and the amount and nature of that payment;
- g. a list of all state and federal contracts and grants managed by the Foundation;
- h. an annual report of the Foundation's major activities;
- i. an annual report of each real estate purchase or material capital lease, investment, or financing arrangement entered into during the preceding Foundation fiscal year for the benefit of the University; and
- j. an annual report of (1) any actual litigation involving the Foundation during its fiscal year; (2) identification of legal counsel used by the Foundation for any purpose during such year; and (3) identification of any potential or threatened litigation involving the Foundation.

## ARTICLE VII Conflict of Interest and Code of Ethics and Conduct

1. Conflicts of Interest and Code of Ethics and Conduct Policy Statement. The Foundation has adopted a written policy addressing the manner the Foundation will address conflict of interest situations. The Foundation's Conflict of Interest Policy is set as Exhibit "F", and its Code of Ethics and Conduct is set forth as Exhibit "G".

2. Dual Representation. Under no circumstances may a University employee represent both the University and the Foundation in any negotiation, sign for both entities in transactions, or direct any other institution employee under their immediate supervision to sign for the related party in a transaction between the University and the Foundation. This shall not prohibit University employees from drafting transactional documents that are subsequently provided to the Foundation for its independent review, approval and use.

3. Contractual Obligation of University. The Foundation shall not enter into any contract that would impose a financial or contractual obligation on the University without first obtaining the prior written approval of the University and, if applicable under law or policy, the State Board of Education. University approval of any such contract shall comply with policies of the State Board of Education with respect to approval of University contracts.

4. Acquisition or Development of Real Estate. The Foundation shall not acquire or develop real estate or otherwise build facilities for the University's use without first obtaining approval of the State Board. In the event of a proposed purchase of real estate for such purposes by the Foundation, the University shall notify the State Board and where appropriate, the Idaho Legislature, at the earliest possible date, of such proposed purchase for such purposes. Furthermore, any such proposed purchase of real estate for the University's use shall be a coordinated effort of the University and the Foundation. Any notification to the State Board required pursuant to this paragraph may be made through the State Board's chief executive officer in executive session pursuant to Idaho Code Section 67-2345(1)(c).

## ARTICLE VIII General Terms

1. Effective Date. This Agreement shall be effective on the date set forth above.
2. Right to Terminate. This Operating Agreement shall terminate upon the mutual written agreement of both parties. In addition, either party may, upon 90 days prior written notice to the other, terminate this Operating Agreement, and either party may terminate this Operating Agreement in the event the other party defaults in the performance of its obligations and fails to cure the default within 30 days after receiving written notice from the non-defaulting party specifying the nature of the default. Should the University choose to terminate this Operating Agreement by providing 90 days written notice or in the event of a default by the



Foundation that is not cured within the time frame set forth above, the Foundation may require the University to pay, within 180 days of written notice, all debt incurred by the Foundation on the University's behalf including, but not limited to, lease payments, advanced funds, and funds borrowed for specific initiatives. Should the Foundation choose to terminate this Operating Agreement by providing 90 days written notice or in the event of a default by the University that is not cured within the time frame set forth above, the University may require the Foundation to pay any debt it holds on behalf of the Foundation in like manner. The parties agree that in the event this Operating Agreement shall terminate, they shall cooperate with one another in good faith to negotiate a new agreement within six (6) months. In the event the parties are unable to negotiate a new agreement within the time period specified herein, they will refer the matter to the State Board for resolution. Termination of this Operating Agreement shall not constitute or cause dissolution of the Foundation.

3. Board Approval of Operating Agreement. Prior to the Parties' execution of this Operating Agreement, an unexecuted copy of this Operating Agreement must be approved to the State Board. Furthermore, this Operating Agreement, including any subsequent modifications and restatements of this Operating Agreement, shall be submitted to the State Board for review and approval no less frequently than once every two (2) years or more frequently if otherwise requested by the State Board.

4. Modification. Any modification to the Agreement or Exhibits hereto shall be in writing and signed by both Parties.

5. Providing Document to and Obtaining Approval from the University. Unless otherwise indicated herein, any time documents are to be provided to the University or any time the University's approval of any action is required, such documents shall be provided to, or such approval shall be obtained from, the University's President or an individual to whom such authority has been properly delegated by the University's President.

6. Providing Documents to and Obtaining Approval from the Foundation. Unless otherwise indicated herein, any time documents are to be provided to the Foundation or any time the Foundation's approval of any action is required, such document shall be provided to, or such approval shall be obtained from, the Foundation's Board of Directors or an individual to whom such authority has been properly delegated by the Foundation's Board of Directors.

7. Notices. Any notices required under this agreement may be mailed or delivered as follows:

To the University:

President  
Idaho State University  
921 South 8<sup>th</sup> Ave. Stop 8310  
Pocatello, ID 83209-8410

To the Foundation:

Vice President for Advancement  
Idaho State University  
921 South 8<sup>th</sup> Ave. Stop 8024  
Pocatello, ID 83209-8024

Finance Director  
Idaho State University Foundation  
921 South 8<sup>th</sup> Ave. Stop 8050  
Pocatello, ID 83209-8050

8. No Joint Venture. At all times and for all purposes of this Memorandum of Understanding, the University and the Foundation shall act in an independent capacity and not as an agent or representative of the other party.

9. Liability. The University and Foundation are independent entities and neither shall be liable for any of the other's contracts, torts, or other acts or omissions, or those of the other's trustees, directors, officers, members or employees.

10. Indemnification. The University and the Foundation each agree to indemnify, defend and hold the other party, their officers, directors, agents and employees harmless from and against any and all losses, liabilities, and claims, including reasonable attorney's fees arising out of or resulting from the willful act, fault, omission, or negligence of the party, its employees, contractors, or agents in performing its obligations under this Operating Agreement. This indemnification shall include, but not be limited to, any and all claims arising from an employee of one party who is working for the benefit of the other party. Nothing in this Operating Agreement shall be construed to extend to the University's liability beyond the limits of the Idaho Tort Claims Act, Idaho Code §6-901 et seq.

11. Dispute Resolution. The parties agree that in the event of any dispute arising from this Agreement, they shall first attempt to resolve the dispute by working together with the appropriate staff members of each of the parties. If the staff cannot resolve the dispute, the dispute will be referred to the Chair of the Foundation and the University President. If the Foundation and University President cannot resolve the dispute, then the dispute will be referred to the Foundation Chair and the State Board of Education for resolution. If they are unable to resolve the dispute, the parties shall submit the dispute to mediation by an impartial third party or professional mediator mutually acceptable to the parties. If and only if all the above mandatory steps are followed in sequence and the dispute remains unsolved, then, in such case, either party shall have the right to initiate litigation arising from this Agreement. In the event of litigation, the prevailing party shall be entitled, in addition to any other rights and remedies it may have, to

reimbursement for its expenses, including court costs, attorney fees, and other professional expenses.

12. Dissolution of Foundation. Consistent with provisions appearing in the Foundation's Bylaws and/or Articles of Incorporation, should the Foundation cease to exist or cease to qualify as an Internal Revenue Code §501(c)(3) organization, the Foundation will transfer its assets and property to the University, to a reincorporated successor Foundation organized to benefit the University, or to the State of Idaho for public purposes, in accordance with Idaho law.

13. Assignment. This Agreement is not assignable by either party, in whole or in part.

14. Governing Law. This Agreement shall be governed by the laws of the State of Idaho.

15. Severability. If any provision of this Agreement is held invalid or unenforceable to any extent, the remainder of this Agreement is not affected thereby and that provision shall be enforced to the greatest extent permitted by law.

16. Entire Agreement. This Agreement constitutes the entire agreement among the Parties pertaining to the subject matter hereof, and supersedes all prior agreements and understandings pertaining thereto.

IN WITNESS WHEREOF, the University and the Foundation have executed this agreement on the above specified date.

Idaho State University

By: \_\_\_\_\_  
Its: President

Idaho State University Foundation, Inc.

By: \_\_\_\_\_  
Its: President

**EXHIBIT "A"**

**Loaned Employee Agreement**

## EXHIBIT "A"

**AGREEMENT FOR LOANED EMPLOYEE  
IDAHO STATE UNIVERSITY/IDAHO STATE UNIVERSITY FOUNDATION**

THIS AGREEMENT is entered into by and between IDAHO STATE UNIVERSITY, a state educational institution, and a body politic and corporate organized and existing under the laws of the state of Idaho ("University"), and IDAHO STATE UNIVERSITY FOUNDATION, a private nonprofit corporation ("ISUF") effective for the period **APPROPRIATE ACADEMIC YEAR**.

**BACKGROUND**

A. The ISUF, incorporated as a 501(c)(3) organization in 1967, raises and manages private funds for the benefit of the University, and

B. University has agreed to loan its employee, **NAME** ("Loaned Employee"), to ISUF to act in the capacity of **INSERT POSITION** for ISUF.

**AGREEMENT**

The parties agree as follows:

**1. Relationship between Loaned Employee and University.**

a. Loaned Employee may be an exempt, fiscal year employee of the University subject to all applicable policies and procedures of the Board and the University, or a classified employee subject to the applicable State of Idaho, State Board and/or University rules and procedures.

b. Loaned Employee will be paid at a fiscal year salary rate of **\$AMOUNT**, payable on the regular bi-weekly paydays of the University. Loaned Employee will be entitled to University benefits to the same extent and on the same terms as other full-time University employees of her/his classification.

c. University shall be responsible for the payment of all salary and benefits to Loaned Employee. University shall be responsible for all payroll-related taxes, benefits costs, and other related payroll costs arising out of the Loaned Employee's employment with University.

**2. Relationship between ISUF and Loaned Employee.**

a. Loaned Employee will work full time and shall be under the exclusive supervision, direction and control of the ISUF Board of Directors during the performance of her/his duties under this Agreement. Such duties shall include, **INSERT SPECIFIC DUTIES**

**OF LOANED EMPLOYEE** Loaned Employee will report directly to ISUF President or her/his designee, who shall determine her/his duties. Loaned Employee will be considered a loaned employee under the workers' compensation law of the State of Idaho.

**b.** ISUF is solely responsible for payment of income, social security, and other employment taxes, if any, due to the proper taxing authorities arising from its payment of reimbursements to Loaned Employee. ISUF agrees to indemnify, defend, and hold the University harmless from any and all liabilities, losses, claims or judgments relating to the payment of these taxes.

**c.** No later than ninety (90) days prior to the end of the term of this Agreement, and each subsequent term, if any, ISUF will evaluate the performance of Loaned Employee. In the case where the Loaned Employee is a classified employee, such evaluation shall occur in accordance with rules and procedures applicable to such employees. ISUF will provide a copy of the evaluation document to the University no later than fourteen (14) days after the evaluation is completed.

**d.** ISUF may terminate or non-renew Loaned Employee's employment contract, or discipline Loaned Employee in accordance with ISUF's procedures and applicable law, any such termination or non-renewal shall constitute grounds for termination, non-renewal or discipline of Loaned Employee by the University. Provided however, particularly when the Loaned Employee is a classified employee, any contemplated termination shall be subject to applicable legal and procedural requirements of the State of Idaho and the University.

### **3. Relationship between ISUF and University.**

**a.** ISUF will reimburse University for one hundred percent (100%) of the University's total cost of Loaned Employee's salary and benefits including payroll-related taxes, benefits, and other related payroll costs and the costs associated with travel approved by ISUF. Such costs will be billed quarterly and paid to the University.

**b.** University shall maintain accurate books and account records reflecting the actual cost of all items of direct cost for which payment is sought under this Agreement. At all reasonable times, ISUF shall have the right to inspect and copy said books and records, which the University agrees to retain for a minimum period of one year following the completion of this Agreement.

**c.** The furnishing of Loaned Employee shall not be considered a professional service of the University. At no time during the performance of this Agreement shall the Loaned Employee receive or act under instructions from the University regarding the work performed on behalf of ISUF.

**d.** University shall have no liability to ISUF for loss or damage growing out of or resulting from the activities of the Loaned Employee. ISUF therefore agrees to release, defend, indemnify and hold harmless the state of Idaho, University, its governing board, officers, employees, and agents, and the Loaned Employee from and against any and all claims, demands,

losses, damages, costs, expenses, and liabilities, including but not limited to injuries (including death) to persons and for damages to property (including damage to property of ISUF or others) arising out of or in connection with the activities of the Loaned Employee under this Agreement.

The limitation on liability and any agreement to defend, indemnify, or hold harmless expressed in the Agreement shall apply even in the event of the fault or negligence of the Loaned Employee.

#### **4. General Terms**

**a. Term, Termination.** This Agreement will terminate on the same day as Loaned Employee's contract as an exempt employee of the University terminates, or in the case of classified employees, after applicable rules and procedures have been followed, or upon Employee's resignation or other separation from employment, whichever is earlier. By mutual written consent, in conjunction with any renewal of the Loaned Employee's contract as an exempt employee of the University, the parties may extend the term of this Agreement for a term equal to the term of the exempt Loaned Employee's renewed contract with the University, or in the case of a classified employee, continued into the next ensuing fiscal year, such that the term of this Agreement shall always be equal to the term of Loaned Employee's status as an exempt or classified employee of the University. The Loaned Employee remains subject to all applicable Board and University policies, including but not limited to policies regarding nonrenewal of fixed term appointments and termination or discipline for adequate cause, and where applicable, rules and procedures pertaining to classified employees.

**b. Governing Law.** This Agreement will be governed by the laws of the State of Idaho as an agreement to be performed within the State of Idaho. The venue for any legal action under this Agreement shall be in Bannock County.

**c. Notice.** Any notice under this Agreement shall be in writing and be delivered in person or by public or private courier service (including U.S. Postal Service Express Mail) or certified mail with return receipt requested or by facsimile. All notices shall be addressed to the parties at the following addresses or at such other addresses as the parties may from time to time direct in writing:

**To ISUF:**

Idaho State University Foundation  
President  
921 South 8<sup>th</sup> Ave. Stop 8050  
Pocatello, ID 83209-8050

Phone: (208) 282-3470  
Fax: (208) 282-4994

**To the University:**

Idaho State University  
Vice President for Advancement  
821 South 8<sup>th</sup> Ave, Stop 8024

Phone: (208) 282-3198  
Fax: (208) 282-4487

Pocatello, ID 83209-8024  
**To the Loaned Employee:**

**EMPLOYEE NAME**  
Last address on file with University's Human Resources

Notice shall be deemed given on its date of mailing, faxing, or upon written acknowledgment of its receipt by personal delivery, whichever shall be earlier.

**d. Waiver.** Waiver by either party of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition, or any subsequent breach of the same or any other term, covenant or condition herein contained.

**e. Attorney's Fees.** In the event an action is brought to enforce any of the terms, covenants or conditions of this Agreement, or in the event this Agreement is placed with an attorney for collection or enforcement, the successful party to such an action or collection shall be entitled to recover from the losing party a reasonable attorney's fee, together with such other costs as may be authorized by law.

IDAHO STATE UNIVERSITY

IDAHO STATE UNIVERSITY  
FOUNDATION

\_\_\_\_\_  
James A. Fletcher, Vice President  
Finance and Administration

\_\_\_\_\_  
William M. Eames, President

Date: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
Kent Tingey, Vice President  
University Advancement

Date: \_\_\_\_\_

LOANED EMPLOYEE concurrence and commitment:

\_\_\_\_\_  
Date: \_\_\_\_\_



**EXHIBIT "B"**

Service Agreement

**EXHIBIT “B”**

**SERVICES AGREEMENT**

**IDAHO STATE UNIVERSITY– IDAHO STATE UNIVERSITY FOUNDATION**

THIS SERVICES AGREEMENT is entered into by and between Idaho State University , a state educational institution, and a body politic and corporate organized and existing under the Constitution and laws of the state of Idaho (“University”), and IDAHO STATE UNIVERSITY FOUNDATION, a private nonprofit corporation (“ISUF”).

- A. The University agrees to provide to the ISUF the following administrative, financial, accounting, and investment support services.
  - 1. Administrative support for reconciliation between appropriate ISUF and ISU accounts such as scholarship and spendable accounts and appropriate revenue reports between ISUF and ISU, assist with transfer of gift funds to ISU, assist with monitoring gift fund use to ensure compliance with wishes of donor, ISUF policies and applicable laws..
  - 2. Administrative support for ISUF gift acceptance committee including analysis for evaluation of proposed gifts of real estate and analysis of gifts with unusual restrictions and/or financial/legal consequences, assist with transfers of gifted marketable securities and approved real estate to ISUF, assist with receipt of distributions from estates and trusts to ISUF.
- B. All University employees who provide support services to the ISUF shall remain University employees under the direction and control of the University.
- C. The University will supply the facilities, equipment, software and operating supplies necessary for the University employees supplying the above support services to the ISUF, the nature and location of which shall be in the University’s discretion. In addition, the University shall furnish office space and office equipment for use by the “loaned employees”, the nature and location of which shall be subject to agreement of the parties.
- D. The ISUF will pay directly to the University a reasonable consideration for the services, facilities, equipment, software and operating supplies provided to the ISUF pursuant to the Service Agreement based upon agreed upon budgets for the services and operations described herein. In conjunction with the University’s annual budget process, the University will prepare and present to the ISUF for consideration and acceptance an operating budget for the services and operations to be provided under this Agreement upon which the consideration shall be based.

This Services Agreement shall be effective as of the date of the last signature thereto and shall continue in annual terms matched to the University’s fiscal year until terminated by either party. This Services Agreement may be terminated by either party upon written notice of termination, such termination to be effective 30 days after notice thereof. This Services Agreement shall also terminate at the same time as any termination of the Operating Agreement between the

University and the ISUF dated February 5, 2009. In the event of termination, all obligations of the parties hereto shall cease as of the date of termination except for obligations for payment or reimbursement which accrued prior to the date of termination.

IDAHO STATE UNIVERSITY

IDAHO STATE UNIVERSITY FOUNDATION

\_\_\_\_\_  
James A. Fletcher, Vice President  
Finance and Administration

\_\_\_\_\_  
William M. Eames, President

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT "C"**

**Investment Policy**

**EXHIBIT “C”****Idaho State University Foundation****Policy V D Investments****INVESTMENT POLICIES OF THE IDAHO STATE UNIVERSITY FOUNDATION****Preamble**

It is the policy of the Board to treat all assets of the Idaho State University Foundation, including funds that are legally unrestricted, as if held by the Idaho State University Foundation in a fiduciary capacity for the sake of accomplishing its mission and purposes. The following investment objectives and directions are to be judged and understood in light of that overall sense of stewardship. In that regard, the basic investment standards shall be those of a prudent investor as articulated in applicable state laws.

**Investment Assets**

For purposes of these policies, investment assets are those assets of the Idaho State University Foundation that are available for investment in the public securities markets as stocks, bonds, cash, or cash equivalents, either directly or through intermediate structures. Illiquid assets are described in the Idaho State University Foundation’s gift acceptance policies, and are governed by those rules and not by these investment policies.

**Supervision and Delegation**

The Board of the Idaho State University Foundation has adopted these policies and has formed an Investment Committee, described below, to whom it has delegated authority to supervise the Idaho State University Foundation investments. The committee and its counselors will act in accord with this investment policy (hereinafter “policy”), and all applicable laws and state and federal regulations that apply to nonprofit agencies including, but not limited to, the Uniform Prudent Investors Act and the Uniform Management of Institutional Funds Act. The Board reserves to itself the exclusive right to amend or revise these policies.

**Investment Committee**

It shall be the responsibility of the Investment Committee to:

1. Supervise the overall implementation of the Idaho State University Foundation’s investment policies by the Idaho State University Foundation’s executive staff and outside advisors;
2. Monitor and evaluate the investment performance of the Idaho State University Foundation’s funds;
3. Report at each regularly scheduled meeting of the Board on Foundation investment matters including financial performance;
4. Develop and annually update an investment policy, asset allocation strategies, risk-based fund objectives, and appropriate investment management structures and provide the same to the Board;
5. Execute such other duties as may be delegated by the Board.

Whenever these policies assign specific tasks to the committee, the policies assume that the actual work will (or may) be performed by the Idaho State University Foundation's Finance Director or other designated staff members, subject only to the committee's overall supervision.

### **Investment Consultant, Advisors, and Agents**

The committee is specifically authorized to retain one or more investment advisors (advisors) as well as any administrators, custodians, or other investment service providers required for the proper management of the Idaho State University Foundation's funds. The committee may utilize an advisor as an investment consultant (consultant) to advise and assist the committee in the discharge of its duties and responsibilities. In that regard, a consultant may help the committee to

1. Develop and maintain investment policy, asset allocation strategies, risk-based fund objectives, and appropriate investment management structures;
2. Select, monitor, and evaluate investment advisors and/or investment entities;
3. Provide and/or review quarterly performance measurement reports and assist the committee in interpreting the results;
4. Review portfolios and recommend actions, as needed, to maintain proper asset allocations and investment strategies for the objectives of each fund; and,
5. Execute such other duties as may be mutually agreed.

In discharging this authority, the committee can act in the place and stead of the board and may receive reports from, pay compensation to, enter into agreements with, and delegate discretionary investment authority to such advisors. When delegating discretionary investment authority to one or more advisors, the committee will establish and follow appropriate procedures for selecting such advisors and for conveying to each the scope of their authority, the organization's expectations, and the requirement of full compliance with these policies.

### **Objectives**

The Idaho State University Foundation's primary investment objective is to preserve and protect its assets by earning a total return for each category of assets (a "fund"), which is appropriate for each fund's time horizon, distribution requirements, and risk tolerance.

### ***Tax-Based Restrictions***

The Idaho State University Foundation is a charitable organization under § 501(c)(3) of the Internal Revenue Code. Consequently, its income is generally exempt from federal and state income tax with the exception of income that constitutes unrelated business taxable income (UBTI). The committee is to determine if a particular strategy or investment will generate UBTI, for which it may rely on advice of counsel. Since UBTI can be generated by leveraged investments (resulting in "debt-financed income"), the Idaho State University Foundation will not utilize margin, short selling, or other leveraged investment strategies unless the Investment Committee grants a specific exception. When granting exceptions, the committee must determine that the potential rewards outweigh the incremental risks and costs of UBTI. All such exceptions shall be made in writing and shall be communicated to the Board as part of the next regular Investment Committee report.

### Reporting Requirements

1. *Monthly* — The committee will obtain written monthly custodial statements. Such statements should contain all pertinent transaction details for each account that holds all or a portion of any the Idaho State University Foundation investment funds. Each monthly statement should include
  - The name and quantity of each security purchased or sold, with the price and transaction date; and,
  - A description of each security holding as of month-end, including its percentage of the total portfolio, purchase date, quantity, average cost basis, current market value, unrealized gain or loss, and indicated annual income (yield) at market.

In addition, if not included in the custodial reports, the consultant and/or the investment advisor(s) should provide a report for each fund or portfolio showing the month-end allocation of assets between equities, fixed-income securities, and cash. The monthly review of custodial statements may be delegated to the Idaho State University Foundation accounting staff.

2. *Quarterly* — The committee should obtain from its investment consultant and/or investment advisors, a detailed review of the Idaho State University Foundation's investment performance for the preceding quarter and for longer trailing periods as appropriate. Such reports should be provided as to each fund and as to the Idaho State University Foundation investment assets in the aggregate. As to each fund, the committee should establish with its investment consultant and/or investment advisors the specific criteria for monitoring each fund's performance including the index or blend of indices that are appropriate for the objectives of each fund and for the investment style or asset class of each portfolio within a fund. The committee shall meet with the consultant to conduct such reviews to the extent it deems necessary.
3. *Periodically* — The committee should meet with its investment consultant at least annually to review all aspects of the Idaho State University Foundation's investment assets. Such a review should include 1) strategic asset allocation, 2) manager and investment entity performance, 3) anticipated additions to or withdrawals from funds, 4) future investment strategies, and 5) any other matters of interest to the committee.

Date of Board Approval:

Person responsible for the periodic review of policy and if necessary submits proposed revisions to Board for approval: Chair Investment Committee Chair

Date of Last Review

**EXHIBIT "D"**

Articles of Incorporation



## EXHIBIT D

## ARTICLES OF INCORPORATION

OF

IDAHO STATE UNIVERSITY FOUNDATION, INC.

BE IT KNOWN That We, the undersigned, being natural persons of full age and citizens of the United States, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general corporation laws of the State of Idaho, and in particular Chapter 11 of Title 30, and the Acts amendatory thereof and supplemental thereto, do hereby associate ourselves, together with such other persons as may associate themselves and their successors, for the purpose in incorporation and do hereby certify as follows:

## ARTICLE I.

## NAME

The name of this corporation is "Idaho State University Foundation, Inc.

## ARTICLE II.

## PERIOD OF DURATION

This corporation shall have perpetual existence.

## ARTICLE III.

## PURPOSES

The purposes for which this corporation was formed and now exists are:

1. To solicit and receive contributions, gifts, grants, devises or bequests of real or personal property or both from individuals, foundations, partnerships, associations, governmental bodies or public or private corporations and to maintain, use and apply the whole or any part of the income therefrom and the principal thereof exclusively for charitable, scientific, literary or educational purposes either directly or by contribution to the Idaho State University or other organizations duly authorized to carry on charitable, scientific, literary or educational activities in order to aid and benefit the Idaho State University, provided, however, that no part of such income or principal shall be contributed to any organization whose net earnings or any part thereof enure to the benefit of any private shareholder or individual or any substantial part of the activities of which involve carrying on propaganda or otherwise attempting to influence legislation, or

participating in or intervening in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

2. No part of the net earnings of the corporation shall enure to the benefit of any member, trustee, officer of the corporation or any private individual (except that reasonable compensation may be paid for services rendered to or for the corporation in connection with one or more of its purposes) and no member, trustee, officer of the corporation or any private individual shall be entitled to share in the distribution of any of the corporation's assets on dissolution of the corporation.
3. No part of the activities of the corporation shall involve carrying on propaganda or otherwise attempting to influence legislation or participating in or intervening (including the publishing or distributing of statements) in any political campaign on behalf of any candidate for public office.
4. Upon dissolution of the corporation or the winding up of its affairs except by merger with corporation of similar purposes, the assets of the corporation shall be distributed exclusively to the Idaho State University.

#### ARTICLE IV.

##### POWERS

Subject to the express limitation that the corporation shall not have or possess any power at any time, the effect of which prevents the corporation from qualifying as an exempt organization under paragraph 501 of the Internal Revenue Code of 1954 as it now exists or as it may be amended hereafter or which prevents any gifts, grant, devise or bequest from qualifying as a charitable contribution for Federal Estate Tax purposes or for Federal Income Tax purposes, the corporation shall have and possess the following powers, any or all of which must be exercised exclusively in the furtherance of the purposes for which the corporation exists:

- (a) To have perpetual succession by its corporate name.
- (b) To sue and be sued, complain and defend, in its corporate name.
- (c) To have a corporate seal which may be altered at pleasure, and to use the same by causing it, or a facsimile thereof, to be impressed or affixed or in any other manner reproduced.
- (d) To purchase, take, receive, lease, take by gifts, devise, or bequest, or otherwise acquire, own, hold, improve, use and otherwise deal in and with real or personal property or any interest therein wherever situated.

- (e) To sell, convey, mortgage, pledge, lease, exchange, transfer and otherwise dispose of all or any part of its property and assets.
- (f) To purchase, take, receive, subscribe for or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge or otherwise dispose of and otherwise use and deal in and with shares or other interests in or obligations of other domestic or foreign corporations, whether for profit or not for profit, associations, partnerships or individuals or direct or indirect obligations of the United States or of any other government, state, territory, governmental district or municipality, or of any instrumentality thereof.
- (g) To make contracts and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds, and other obligations, and secure any of its obligations by mortgage or pledge of all or any of its property, franchises and income.
- (h) To lend money for its corporate purposes, invest and reinvest its funds and take and hold real and personal property as security for the payment of funds so loaned or invested.
- (i) To conduct its affairs, carry on its operations and have offices and exercise the powers granted by the provisions of Chapter 11, Title 30, Idaho Corporation Code, as that act presently exists or as it may be amended in the future, in any state, territory, district or possession of the United States or in any foreign country.
- (j) To elect or appoint any committees and any officers or agents of the corporation as the Board of Directors may determine and to define their duties and fix the compensation to be paid to any officer or agent.
- (k) To make and alter By-Laws not inconsistent with these Articles of Incorporation or with the Laws of the State of Idaho for the administration and regulation of the affairs of the corporation.
- (l) To make donations for the general welfare of the Idaho State University and for charitable, scientific, literary, and educational purposes incident to the operation of the Idaho State University.
- (m) To indemnify any director or officer or former director or officer of the corporation or any person who may have served at its request as a director or officer of another corporation whether for profit or not for profit against expenses actually and necessarily incurred by him in connection with the defense of any action, suit or proceeding in which he is made a party by reason of being or having been such director or officer, except in relation to matters as to which he shall be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of duty; but such indemnification shall not be deemed exclusive of any other rights to which such director or officer may be otherwise entitled.
- (n) To cease its corporate activities and surrender its corporate franchise, or to merge with similar non-profit corporations.

- (o) To have and exercise all powers necessary or convenient to effect any and all of the purposes for which the corporation is organized and exists.
- (p) To execute trust agreements and accept and administer trust funds relating to the purposes for which the corporation has been organized and exists and not in conflict with the exempt status of the corporation under the Internal Revenue Code.
- (q) To pay the reasonable and necessary expenses for the operation of the corporation out of the principal or income from gifts, grants, devises or bequests made expressly for that purpose or unrestricted as to their use by the donors or unless expressly provided to the contrary by the agreement controlling the use of such funds, from income received from other gifts, grants, devises or bequests during the period said funds are held by the foundation and are not required for the purposes specified by the donor, grantor or testator.
- (r) Unless otherwise specifically restricted by the donor, grantor, or testator, the corporation shall have and possess the following powers with reference to its investments:
  - (1) To receive and accept in kind and to hold and administer as an investment as long as it shall seem to it best, any and all property which may come to it without liability for depreciation or loss through errors of judgment or otherwise.
  - (2) To mingle funds of different gifts for the purpose of investment and reinvestment.
  - (3) To acquire, invest, reinvest, exchange, retain, sell or otherwise dispose of stocks, bonds, or other securities in the exercise of the judgment and care under the circumstances then prevailing which men of prudence, discretion and intelligence generally exercise in the management of their own affairs, not in regard to speculation but in making investments of their own funds with a view to probable increase of principal as well as safety of their capital and current income. Within the limitations of this standard, the corporation is authorized to acquire and retain every kind of property, real, personal or mixed, and every kind of investment including specifically, but without limiting the generality of the foregoing, bonds, debentures and other corporate obligations, stocks, preferred or common, and real estate mortgages and to retain any property properly acquired without limitation as to time and without regard to its suitability for original purchase. The corporation shall not be limited or restricted to authorized investments for trustees under the laws of Idaho or any other law as now existing or as hereafter enacted.
  - (4) To determine whether money or other property received is principal or income, or partly one and partly the other; and to charge and apportion expenses and losses to principal and income as it may deem just and equitable; to make good any "wasting investment," losses of principal or premiums paid for securities, out of income over such periods of time as it may deem advisable.

- (5) To invest and reinvest expendable principal received by the Foundation for specific purposes but not presently required for the purposes specified by the donor, grantor or testator in such investments as the Board of Directors shall determine after taking into account the time when said principal funds will be required and the necessity to preserve said funds without loss of principal and to use or accumulate the net income received therefrom for reasonable expenses or operations of the Foundation, as the Board of Directors shall determine; provided, such expendable principal funds shall be available when required for use for the purposes specified by the donor, grantor or testator.

## V.

## REGISTERED OFFICE AND AGENT

The official registered office of the corporation shall be in the Administration Building on the Idaho State University Campus, Pocatello, Idaho. The Resident agent of the corporation until otherwise designated by the Board of Directors is Herman J. McDevitt, address: First Security Bank Building, Pocatello, Idaho. The Board of Directors from time to time by appropriate resolution shall have the power and authority to change the location of the registered office of the corporation and to change the designation of the resident agent of the corporation.

## VI.

## THE BOARD OF DIRECTORS

(1) The affairs of the corporation shall be conducted by a Board of Directors of at least three members. The exact number of Directors shall be fixed from time to time by the By-Laws of the corporation. Until otherwise provided by the By-Laws, and until their successors are elected and qualified the Board of Directors shall consist of the following members: Dee Bogert, Member, State Board of Education; Dr. William E. Davis, President Idaho State University; Dr. Donald F. Kline; Frank D. Seelye; William J. Ryan, Jr., Executive Secretary of Alumni Association; Herman J. McDevitt, Attorney; and Charles H. Kegel. In addition, the President of the Foundation and the Treasurer are ex-officio members of the Board.

(2) The qualifications of members of the Board, their manner of selection and the voting rights of ex-officio members shall be determined by the By-Laws.

(3) The real estate and personal property of the corporation shall be under the complete control of the Board of Directors which is charged with the responsibility of administering and expending said property in accordance with the purposes for which the corporation has been organized and exists and in accordance with the terms and conditions of the gift, grant, devise or bequest under which the corporation has received the property in question. The Board of Directors may appoint an Investment Committee and may also appoint a fiscal agent or agents to handle its investments and financial affairs in such manner as may be determined advisable by the Board.

## VII.

## ORIGINAL INCORPORATORS

The names and Post Office addresses of the incorporators, who shall serve as Trustees until their successors are elected and qualified are:

Name

Address

Frank W. Hyslop  
Frank D. Seelye

161 16<sup>th</sup> Place  
Pocatello, Idaho  
724 So 19<sup>th</sup>  
Pocatello Idaho

William Ryan

300 myer st.

E. A. Rozer

Pocatello, Idaho

James M. McInnis

28 Willowood

Pocatello Idaho

William E. Davis

42 Calgate

Pocatello, Idaho

Thomas J. McDevitt

341 S. 7<sup>th</sup>

Pocatello, Idaho

## VIII.

## BOARD OF TRUSTEES

The corporation shall have a Board of Trustees which shall be unlimited in number. Members of the Board shall serve without compensation of any kind. The qualifications and method of selection of trustees shall be determined by the By-Laws. The Board of Trustees shall have the power to adopt amendments to these Articles of Incorporation and shall elect the Directors of the corporation in such manner as shall be provided by the By-Laws.

In addition the holders of the following offices are trustees by virtue of their office: President of the Idaho State University, the Secretary of the Idaho State University Alumni Association, a member of the Board of Trustees of the Idaho State University to be designated by the Board of Trustees and the President of the Idaho State University Alumni Association.

## ARTICLE IX.

## AMENDMENTS

These Articles of Incorporation may be amended at any time in the manner and form provided by the Idaho Code as existing at the time of the adoption of these Articles of Incorporation or as provided by any other applicable law but no amendment may be adopted which changes or affects in any way the exempt status of the corporation as an organization existing exclusively for charitable, educational, literary or scientific purposes.

## CERTIFICATE

IN WITNESS WHEREOF, the undersigned President and Secretary of the corporation hereby certify and state that these Articles of Incorporation were adopted by the incorporators of the Idaho State University Foundation, Inc. at a special meeting of said incorporators held at the Conference Room; Administration Building, on February 9, 1967, that a quorum was present at such meeting and that these Articles received unanimous approval of the incorporators, and members present at said meeting.

That due notice of said meeting and purposes thereof was given by publication in the Idaho State Journal, a legal newspaper as provided by law. That the Directors & Trustees herein named were elected at such meeting pursuant to such notice.

William E Davis  
President

Donald F. Kline  
Secretary

STATE OF IDAHO       )  
                              : ss  
County of Bannock    )

On this 13<sup>th</sup> day of March, 1967, before me the undersigned, a Notary Public in and for Bannock County, Idaho, personally appeared Wm. E. Davis and Donald F. Kline, to me known to be the President and Secretary, respectively, of the Idaho State University Foundation, Inc., and upon being first duly sworn upon oath, deposed and stated that the facts set forth in the foregoing instrument and certificate were in all respects true and correct.

Herman J. McDevitt  
Notary Public for Idaho  
Residing at Pocatello, Idaho



## IDAHO STATE UNIVERSITY

Office of the Director  
Development and Institutional Research  
POCATELLO, IDAHO  
83201

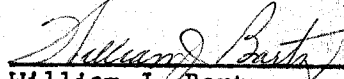
March 13, 1967

UNIVERSITY FOUNDATION

It was moved by Mr. Smith, seconded by Mr. Hampton, and carried, that the State Board of Education, acting as Trustees for Idaho State University, approve the use of the name "Idaho State University" for the proposed corporation to be known as the Idaho State University Foundation, Inc. In accordance with Section 2, A, of the By-Laws of the Idaho State University Foundation, Inc., the State Board of Education names ~~Edmund A. Bogert, Jr.~~ to serve on the Board of Directors of the Foundation.

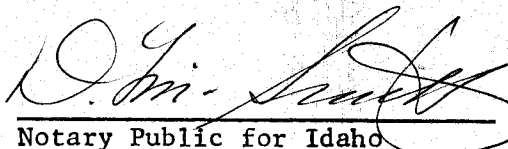
Copies of the Articles of Incorporation and the By-Laws are attached for the information of the Board. (Appendix B)

This is to certify that the foregoing is an exact and true excerpt taken from the minutes of the State Board of Education acting as trustees for Idaho State University in a duly called meeting in Moscow, Idaho, March 2-3, 1967.

  
William J. Bartz  
Financial Vice President

STATE OF IDAHO     )  
                              :     ss  
County of Bannock    )

On this 13th day of March, 1967, before me the undersigned, a Notary Public in and for Bannock County, Idaho, personally appeared Mr. William J. Bartz to me known to be the Financial Vice President of Idaho State University and upon being first duly sworn upon oath, deposed and stated that the facts set forth in the foregoing instrument were in all respects true and correct.

  
Notary Public for Idaho  
Residing at Pocatello, Idaho.

No. 38255**Articles of Incorporation  
of****IDAHO STATE UNIVERSITY FOUNDATION, INC.****Place of business** Pocatello**Existence** Perpetual**Capital Stock** NONE**STATE OF IDAHO****Department of State****Boise, Idaho****Approved, filed and admitted to the  
records of Articles of Incorporation  
of the State of Idaho and certificate  
issued this** 17th**day of** March 1967**at** 10:00 **o'clock** A. M.**FEES PAID****Filing** \$ 15.00**Recording** 5.20**--Cert.-Copy****Certificate****--License Tax--****TOTAL \$** 20.20**EDSON H. DEAL****SECRETARY OF STATE****BY** Rayola Black  
**Ass't. CORPORATION CLERK**

# State of Idaho

## Department of State.

### CERTIFICATE OF AMENDMENT OF

IDAHO STATE UNIVERSITY FOUNDATION, INC.

IDAHO STATE UNIVERSITY FOUNDATION, INC.

May 13

83

MAY 13 8 35 AM '83  
SECRETARY OF STATE

MAY 5 8 52 AM '83  
SECRETARY OF STATE

AMENDMENT OF ARTICLES OF INCORPORATION OF  
IDAHO STATE UNIVERSITY FOUNDATION, INC.

Harry F. Magnuson, President, and Dennis Holter,  
Executive Vice President/<sup>Secretary</sup> of the above-named corporation,  
respectfully show that:

The above-named corporation was organized under the laws of the State of Idaho and was issued a charter by the Secretary of State dated February 9, 1967, with its principal place of business in Pocatello, Bannock County, Idaho.

The undersigned, the duly elected and qualified President and Executive Vice President/<sup>Secretary</sup> of the said corporation, hereby certify that statutory notice was given to each Director of the said corporation of a special meeting of Directors to be held on April 22, 1983, and notice stated the time and place of meeting and the purposes thereof.

And, further, that the meeting was duly held pursuant to notice, and a resolution was offered and unanimously adopted by vote of said Directors/<sup>members</sup> to amend Articles V and VIII of the Articles of Incorporation of said corporation to read as follows:

"V.

REGISTERED OFFICE AND AGENT

The official registered office of the corporation shall be in the Administration Building on the Idaho State University Campus, Pocatello, Idaho. The resident agent of the corporation until otherwise designated by the Board of Directors is *Dennis A. Holter*, address: Campus Box 8050, Idaho State University, Pocatello, Idaho. The Board of Directors from time to time by appropriate resolution shall have the power and authority to change the location of the registered office of the corporation and to change the designation of the resident agent of the corporation."

## "VIII.

## BOARD OF TRUSTEES

The corporation may have a Board of Trustees which shall be unlimited in number. Members of the Board of Trustees shall serve without compensation and without requirements for duties or responsibilities. The qualifications and method of selection of Trustees shall be determined by the By-Laws."

And, further, your petitioners certify that they have complied in all respects with the laws of the State of Idaho and amendments thereto to amend the Articles of Incorporation of the Idaho State University Foundation, Inc.

WHEREFORE, we pray that the said Articles of Incorporation of the Idaho State University Foundation, Inc. be so amended.

DATED and signed this 22<sup>nd</sup> day of April, 1983.

IDAHO STATE UNIVERSITY  
FOUNDATION, INC.

By: *Harry F. Magnuson*  
President

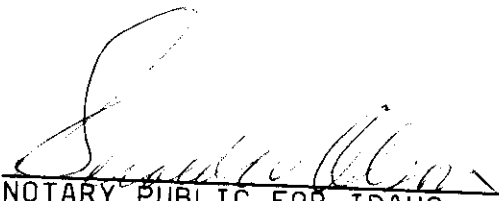
ATTEST:

*Rennus A. Holter*  
Executive Vice President & Secretary

STATE OF IDAHO       )  
                              : ss  
County of Bannock    )

I, Gerald W. Olson, a Notary Public, do hereby certify that on this 22<sup>nd</sup> day of April, 1983, personally appeared before Harry F. Magnuson, who, being by me first duly sworn, declared that he is the President of the Idaho State University Foundation, Inc., that he signed the foregoing document as

President of the corporation, and that the statements therein contained are true.

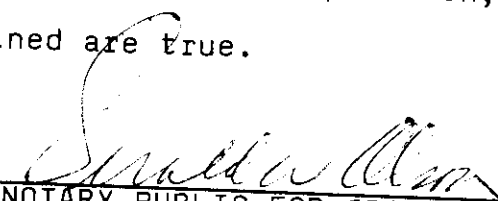
  
 NOTARY PUBLIC FOR IDAHO  
 Residing at Pocatello, Idaho

(SEAL)

My Commission Expires: Lifetime

STATE OF IDAHO       )  
                               :    ss  
 County of Bannock    )

I, Gerald W. Olson, a Notary Public, do hereby certify that on this 22<sup>nd</sup> day of April, 1983, personally appeared Dennis Holter, who, being by me first duly sworn, declared that he is the Executive Vice President of the Idaho State University Foundation, Inc., that he signed the foregoing document as Executive Vice President of the corporation, and that the statements therein contained are true.

  
 NOTARY PUBLIC FOR IDAHO  
 Residing at Pocatello, Idaho

(SEAL)

My Commission Expires: Lifetime



## ARTICLES OF AMENDMENT (Non-profit)

To the Secretary of State of the State of Idaho  
Pursuant to Title 30, Chapter 3, Idaho Code, the undersigned  
non-profit corporation amends its articles of incorporation as  
follows:

2006 JUN 19 AM 10:04

FILED EFFECTIVE

SECRETARY OF STATE  
STATE OF IDAHO

1. The name of the corporation is:  
Idaho State University Foundation, Inc.

If the corporation has been administratively dissolved and the corporate name is no longer available for use, the amendment(s) below must include a change of corporate name.

2. The text of each amendment is as follows:

See attached for Amended and Restated Article III.

3. The date of adoption of the amendment(s) was: June 7, 2006

4. Manner of adoption (check one):

- ☒ Each amendment consists exclusively of matters which do not require member approval pursuant to section 30-3-90, Idaho Code, and was, therefore, adopted by the board of directors. (Please fill spaces below)
- a. The number of directors entitled to vote was: 22
  - b. The number of directors that voted for each amendment was: 18
  - c. The number of directors that voted against each amendment was: 0

- ☐ The amendment consists of matters other than those described in section 30-3-90, Idaho Code, and was, therefore adopted by the members. (Please fill spaces below)

a. The number of members entitled to vote was: \_\_\_\_\_

b. The number of members that voted for each amendment was: \_\_\_\_\_

c. The number of members that voted against each amendment was: \_\_\_\_\_

Dated: June 8, 2006

Signature: \_\_\_\_\_

Typed Name: Kent M. Tingey

Capacity: Executive Vice President

Customer Acct #:

(if using pre-paid account)

Secretary of State use only

g:\corp\forms\articles of amendment\_np.pmd  
Revised 10/2003

Web Form

IDAHO SECRETARY OF STATE  
06/19/2006 05:00  
CK: 4817 CT: 2982 BH: 968836  
1 @ 30.00 = 30.00 NON PROF A # 2

## AMENDED AND RESTATED

## ARTICLE III

## PURPOSES

- A. Said organization is organized exclusively for charitable, religious, educational and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.
- B. No part of the net earnings of the organization shall inure to the benefit of, or be distributed to, its members, trustees, officers or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof.
- C. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of this document, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.
- D. Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the District Court of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.



**EXHIBIT "E"**

Amended and Restated Bylaws

EXHIBIT E

Amended and Restated Bylaws  
of  
Idaho State University Foundation, Inc.

Adopted February 25, 2011

**Idaho State University Foundation****Policy I D Bylaws**

Bylaws  
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## **Article I Purpose and Duration of the Foundation**

The Idaho State University Foundation, Inc., an Idaho nonprofit corporation (the “Foundation”) exists for the purpose of soliciting, securing and managing various sources of funding to promote the growth and operations of Idaho State University in the furtherance of the University’s goals to provide a meaningful and valued educational experience for its students. The Foundation shall have no termination date and shall exist in perpetuity.

## **Article II Offices**

Section 2.01 Principal Office. The principal office of the Foundation shall be located at the administrative building on the Idaho State University Campus. The Foundation may have such other offices as the Board of Directors (the “Board”) may designate or as the business of the Foundation may require from time to time.

Section 2.02 Registered Office. The registered office of the Foundation to be maintained in the state of Idaho shall be located at the principal office of the Foundation, and may be changed from time to time by the Board.

## **Article III Board of Directors**

Section 3.01 General Powers and Standard of Care. All corporate powers shall be exercised by or under authority of, and the business and affairs of the Foundation shall be managed under the direction of, the Board except as may be otherwise provided in the Idaho Nonprofit Corporation Act (the “Act”) or the Articles of Incorporation (the “Articles”). If any such provision is made in the Articles, the powers and duties conferred or imposed upon the Board by the Act shall be exercised or performed to such extent and by such person or persons as shall be provided in the Articles.

A Director shall perform such Director's duties as a Director, including such Director's duties as a member of any committee of the Board upon which such Director may serve, in good faith, in a manner such Director reasonably believes to be in the best interests of the Foundation, and with such care as an ordinarily prudent person in a like position would use under similar circumstances. In performing such Director's duties, a Director shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by:

- (a) One (1) or more officers or employees of the Foundation whom the director reasonably believes to be reliable and competent in the matters presented;
- (b) Counsel, public accountants, or other persons as to matters which the director reasonably believes to be within such person's professional or expert competence; or
- (c) A committee of the Board upon which such director does not serve, duly designated in accordance with a provision of these Bylaws, as to matters within its designated

authority, which committee the director reasonably believes to merit confidence, but such director shall not be considered to be acting in good faith if such director has knowledge concerning the matter in question that would cause such reliance to be unwarranted. A person who so performs such duties shall have no liability by reason of being or having been a director of the Foundation.

*Section 3.02 Composition and Term. There shall be a Board of Directors of the Foundation consisting of no more than twenty-five (25) voting directors. Directors shall be elected by the Board for a term of three (3) years and shall not serve more than three (3) consecutive terms, unless elected Board Chair (“CoB) President or Vice President (“VP”) of the Foundation. The term of the director elected VP shall be extended an additional one year after the completion of service as CoB and President, unless the maximum of three terms has not been reached, in which case he or she will serve the remainder of his or her three terms. After the maximum of three (3) terms on the Board, an outgoing director shall automatically move into Associate status and may be re-elected to the Board after a term of absence from the Board of at least one (1) year.*

*Section 3.03 Method of Selection. Nomination to the Board may be made by any member of the Board, any ex officio members of the Board or any Board Associate. Nominations should be submitted in writing to a member of the Nominating Committee of the Board. The Nominating Committee will review the nominees and present a slate of potential nominees to the Board for election when vacancies occur on the Board.*

Section 3.04 Qualifications. Any person of good moral character having a genuine interest in the objectives of the Foundation may be qualified as a member of the Board without regard to his or her place of residence, whether he or she has attended Idaho State University or any other similar factor.

*Section 3.05 Ex Officio Membership. The following shall be ex officio members of the Board of this Foundation:*

- a. The President of Idaho State University;
- b. The Vice President for University Advancement at Idaho State University (“EVP”);
- c. The Secretary of the Foundation;
- d. The Treasurer of the Foundation;
- e. The President of the Idaho State University Alumni Association;
- f. Legal Counsel for the Foundation;

- g. An ISU Faculty Member periodically appointed or elected by the ISU Faculty Senate to perform an active role in fund-raising for the University; and
- h. The President of the Idaho State University Bengal Foundation.

Unless they are also current voting directors, ex officio members of the Board shall not vote on matters being considered by the Board.

### Section 3.06 Meetings of the Board of Directors.

The Board shall meet semi-annually and at such other times as meetings may be called. The CoB, President, VP, or the EVP shall have the right to call any meeting of the Board at any time and place by giving no less than five (5) days notice to the Board of the time and place of such meeting.

(b) Any Board action to remove a director shall require no less than seven (7) days written notice to each director that the matter will be voted on at a Board meeting. Such notice shall also include the time and place of such meeting.

(c) A director may, at any time before, during or after a Board meeting, waive any notice required by law, the Articles, or these Bylaws. The waiver must be in writing, signed by the director entitled to the notice, and filed with the minutes or Foundation records.

A director's attendance at or participation in a meeting waives any required notice of the meeting unless the director, upon arriving at the meeting or prior to the vote on a matter not noticed in conformity with law, the Articles, or these Bylaws objects to lack of notice and does not thereafter vote for or assent to the objected action.

(d) A majority of the voting membership of the Board shall constitute a quorum at any meeting and, unless otherwise provided by law or by the Articles, action of the Board shall be controlled by majority action of the voting directors present at any meeting at which a quorum is present.

(e) The Board shall keep a record of its proceedings and shall make a detailed report available to the directors, the officers, including ex officio officers of the Foundation, and Board Associates.

### Section 3.07 Committees of the Board of Directors.

The Foundation Board will have the following standing committees: Executive, Governance, Audit, Finance, Investment, Development and Nominating. The responsibilities of the standing committees are described in Section IX of the Policy Manual.

The Board shall have the right to create any other committee from time to time to assist in accomplishing the duties and the responsibilities of the Foundation. Membership on any

committee need not be limited to members of the Board or Board Associates. Such ad hoc committees are discussed in Section IX. H. of the Policy Manual.

Section 3.08 Vacancies. Any vacancy occurring on the Board and any directorship to be filled by reason of any increase in the number of directors shall be filled by the Board based on nominations received from the Nominating Committee. The term of any directorship arising due to vacancy or increase in the number of directors shall be three (3) years and shall be subject to the term limits described in Section 3.02 above.

Section 3.09 Removal of Directors.

(a) Removal for Cause. Any director may be removed from office for cause by a two-thirds (2/3) majority vote of the total directors then in office.

(b) Removal for Unexcused Absences. A director may be removed from office after two (2) unexcused absences of any Board meeting within any twelve-month period, provided that a majority of the total directors then in office vote for such removal.

Section 3.10 Informal Action. Any action required to be taken at a meeting of the Board of directors may be taken without a meeting if a majority of the directors agree to such action either via electronic mail or in writing.

Section 3.11 Open Meetings. It is the intent of the Foundation to conduct its business in open sessions whenever possible. However, the meeting shall be closed in those circumstances where the Board is discussing or acting upon strategy with respect to litigation; discussing the purchase of real property not owned by a public agency; interviewing prospective Foundation employees; or considering the evaluation, dismissal or disciplining of, or hearing complaints or charges brought against, a Foundation employee or staff member.

On any other matter which the Board feels must be dealt with in a confidential manner, the Board may close its meeting to the non-Board members of the Foundation and the general public. An affirmative two-thirds (2/3) vote of the Board members present is necessary to close the meeting. The Board shall take no final action or make any final decision in closed meeting.

Section 3.12 Director Conflicts of Interest. All members of the Board shall comply with all provisions of the Conflict of Interest Policy as set forth in Section II. D. of the Policy Manual.

Section 3.13 Loans to Directors. The Foundation shall not lend money to or guarantee the obligation of a director.

**Article IV Board Associates**

The Foundation shall have honorary Associates to provide advisory services to the Foundation. The Associates are individuals who have previously served on the Board for the Foundation. Directors who have completed three (3) terms on the Board will automatically be eligible to

serve as an Associate, unless they decline to do so. Associates shall be unlimited in number and shall serve until resignation or until removal by a majority vote of the Board. Associates shall be invited to all regular meetings of the Board, though they shall not be required to attend. Associates may not vote on matters being considered by the Board.

## **Article V      Officers**

*Section 5.01 Designation and Method of Selection.* *Officers of the Foundation shall consist of the Board Chair (“CoB”), President, Vice President (“VP”), Executive Vice President (“EVP”), Secretary and Treasurer. Except as otherwise provided herein, the officers shall be elected by the Board and, other than the CoB, President and VP, shall serve at the pleasure of the Board or until their respective successors are duly elected and qualified. The term of the CoB and of the President shall be two years each. The term of the VP shall be one year and shall begin one year before the end of the President’s term. The VP will automatically assume the role of President at the end of the term of the previous President. The President will automatically assume the role of CoB at the end of the term of the previous CoB. Persons elected as Secretary or Treasurer shall be then current members of either the Board or Board Associates. Any vacancies in any office shall be filled by the Board at any regular or special meeting of the Board from nominees provided by the nominating committee. The terms of officers as described herein may be increased or decreased by majority vote of the Board members present at the meeting at which such increase or decrease is voted on, provided a quorum is present.*

### Section 5.02    Duties of the Officers.

The duties and responsibilities of the various officers are described in Section III of the Board’s policies.

It is not expected that any officer, other than the EVP, shall devote his or her full time to the affairs of the Foundation or the University unless otherwise directed by the Board at the time of his or her election and with his or her consent.

Section 5.03    Removal. Any officer elected or appointed by the Board may be removed by an affirmative vote of two-thirds (2/3) of the total Board whenever, in its judgment, the best interest of the Foundation would be served thereby.

Section 5.04    Officer Conflict of Interest. All officers shall comply with all provisions of the Conflict of Interest Policy as set forth in Section II. D. of the Board’s policies.

Section 5.05    Loans to Officers. The Foundation shall not lend money to or guarantee the obligation of an officer.

## **Article VI      Miscellaneous**

Section 6.01    Indemnification. The Foundation shall indemnify any director, officer or former



director or officer of the Foundation against expenses actually and reasonably incurred by him or her in connection with the defense of any action, suit or proceeding, civil or criminal, in which he or she is made a party by reason of being or having been a director or officer, except in relation to matters as to which he or she is adjudged in such action, suit or proceeding to be liable for gross negligence or misconduct in the performance of duty to the Foundation.

Section 6.02 Investment. Any funds of the Foundation which are not needed currently for the activities of the Foundation may, at the discretion of the Board, be invested in such investments as are permitted by law.

Section 6.03 Depositories. All funds of the Foundation not otherwise employed shall be deposited from time to time to the credit of the Foundation in such banks, savings and loan associations, trust companies, or other depositories as the Board may elect.

Section 6.04 Contracts. The Board may authorize any officer(s) or agent(s) of the Foundation, in addition to the officers authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Foundation, and such authority may be general or confined to specific instances.

Section 6.05 Checks, Drafts, Etc. All checks, drafts, or orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Foundation shall be signed by such persons and in such manner as shall from time to time be determined by resolution of the Board. In the absence of such determination by the Board, such instrument shall be signed by the Treasurer

Section 6.06 Fiscal Year. The fiscal year of the Foundation shall end on the last day of June of each year.

Section 6.07 Books and Records. The Foundation shall keep correct and complete books and records of accounts and shall also keep minutes of the proceedings of its members, Board, and committees having any of the authority of the Board, and shall keep a record giving the name and address of the members entitled to vote. All books and records of the Foundation may be inspected by any member or his agent or attorney or the general public for any proper purpose at any reasonable time.

Section 6.08 Nondiscrimination. This Foundation is an equal opportunity employer and shall make available its services without regard to race, creed, age, sex, color, ancestry, or national origin.

Section 6.09 Political Activity. The Foundation shall not, in any way, use corporate funds in the furtherance of, nor engage in, any political activity for or against any candidate for public office. However, this Bylaw shall not be construed to limit the right of any official or member of this Foundation to appear before any legislative committee, to testify as to matters involving the Foundation.

Section 6.10 Gifts. The Board may accept, on behalf of the Foundation, any contribution, gift,

bequest, or devise for the general purposes or for any special purposes of the Foundation.

Section 6.11 Parliamentary Procedure. All meetings of the Board and membership shall be governed by *Roberts' Rules of Order* (Current Edition), unless contrary procedure is established by the Articles or these Bylaws, or by resolution of the Board.

Section 6.12 Staff Conflict of Interest. All staff members shall comply with all provisions of the Conflict of Interest Policy as set forth in Section II.D. of the Policy Manual.

## **Article VII Amendments**

These Bylaws may be amended by an affirmative vote of a majority of the voting directors present at any regular meeting of the Board or at a special meeting called for the specific purpose of amending such Bylaws. Notice of any proposed amendment shall be mailed by United States mail or by electronic mail to each director and to each person entitled to notice of Board meetings at his or her last known address not less than ten (10) days preceding the meeting at which such amendment will be submitted to a vote. This meeting may be conducted in person, by telephone, or by electronic mail. A quorum of the Board must participate.

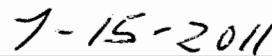
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### SECRETARY'S CERTIFICATION

This is to certify that the foregoing Bylaws of the Idaho State University Foundation have been duly adopted by the Board of Directors at a meeting held on February 25, 2011.

A handwritten signature in cursive script, appearing to read "Douglas B. Atkinson", is written over a horizontal line.

Secretary

A handwritten date "7-15-2011" is written over a horizontal line.

Date

**EXHIBIT "F"**

**Conflict of Interest Policy**

## EXHIBIT F

**Idaho State University Foundation****Policy II D Conflict of Interest Policy****1. Purpose**

The purpose of the conflict of interest policy is to protect the Foundation's interest when it is contemplating entering into a contract, transaction, or arrangement that might benefit the private interest of an officer or director of the Foundation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

**2. Definitions**

- a. Interested Person. Any director, officer, member of a committee with Board delegated powers, or staff member who has a direct or indirect financial interest, as defined below, is an interested person.
- b. Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business or investment, or a member of the person's family has:
  - i. A position as an officer, director, trustee, partner, employee, or agent of any entity with which the Foundation has or is considering a contract, transaction, or arrangement;
  - ii. An ownership or investment interest in any entity with which the Foundation has or is considering a contract, transaction, or arrangement;
  - iii. A compensation arrangement with the Foundation or with any entity or individual with which the Foundation has or is considering a contract, transaction, or arrangement;
  - iv. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Foundation is considering or negotiating a contract, transaction, or arrangement; or
  - v. Any other direct or indirect dealings with any entity from which he or she knowingly benefitted (e.g., through receipt directly or indirectly of cash or other property in excess of \$500 a year exclusive of dividends or interest) and with which the Foundation has, is considering, or is negotiating a contract, transaction, or arrangement.
- c. The term "a member of the person's family" means the person's spouse, parent, step-parent, guardian, brother, sister, step-brother, step-sister, mother-in-law,

father-in-law, child, stepchild, grandmother, grandfather, aunt, uncle, niece, nephew, brother-in-law, sister-in-law, first cousin, or grandchild.

- d. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.
- e. A financial interest is not necessarily a conflict of interest. Under Section 6.03 Paragraph (b) below, a person who has a financial interest may have a conflict of interest only if the appropriate Board or Committee decides that a conflict of interest exists.

### 3. Procedures

- a. Duty to Disclose. At the first knowledge of the possibility, creation, or existence of a financial interest as described above, the interested person must disclose to the Board the existence of the financial interest and any and all relevant and material facts known to the interested person about the proposed or existing contract, transaction, or arrangement that might reasonably be construed to be adverse to the Foundation's interest. The interested person must be given the opportunity to disclose all other material facts to the directors and members of committees with Board delegated powers considering the proposed contract, transaction, or arrangement.
- b. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board or Committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or Committee members shall decide if a conflict of interest exists.
- c. Procedures for Addressing the Conflict of Interest.
  - i. An interested person may make a presentation at the Board or Committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the contract, transaction, or arrangement involving the possible conflict of interest.
  - ii. The Chairperson of the Board or Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed contract, transaction, or arrangement.
  - iii. After exercising due diligence, the Board or Committee shall determine whether the Foundation can obtain with reasonable efforts a more advantageous contract, transaction, or arrangement from a person or entity that would not give rise to a conflict of interest.
  - iv. If a more advantageous contract, transaction, or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or Committee shall determine by a majority vote of the

disinterested directors whether the contract, transaction, or arrangement is in the Foundation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the contract, transaction, or arrangement.

- v. Such contract, transaction, or arrangement shall only be authorized, approved, or ratified upon the affirmative vote of a majority of the directors of the Board then in office, or a majority of the Committee members, who are not interested persons as described above.

#### **4. Violations of the Conflicts of Interest Policy**

- a. If the Board or Committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board or Committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

#### **5. Records of Proceedings**

The minutes of the Board and all Committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the contract, transaction, or arrangement, the content of the discussion, including any alternatives to the proposed contract, transaction, or arrangement, and a record of any votes taken in connection with the proceedings.

#### **6. Compensation**

- a. A voting member of the Board who receives compensation, directly or indirectly, from the Foundation for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Foundation for services is precluded from voting on matters pertaining to that member's compensation.

- c. No voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Foundation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

## **7. Annual Statements**

Each director, principal officer and member of a committee with board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Foundation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

## **8. Periodic Reviews**

To ensure the Foundation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Foundation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

## **9. Use of Outside Experts**

When conducting the periodic reviews as provided for in Section 6.08, the Foundation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

## **10. Foundation Conflicts**

The Foundation acting through its officers and directors will make a good faith attempt to avoid conflicts of interest between the Foundation and Idaho State University and its Board, and will not, without approval of the Board of the Foundation, borrow funds from, or otherwise obligate Idaho State University.



**11. Material Gifts**

No director, trustee, officer, or staff member of the Foundation shall accept from any source any material gift or gratuity in excess of fifty dollars (\$50.00) that is offered, or reasonably appears to be offered, because of the position held with the Foundation; nor shall an offer of a prohibited gift or gratuity be extended by such an individual on a similar basis.

Date of Board Approval:      October 17, 2008

Person responsible for the periodic review of policy and submitting proposed revisions to the Board for approval: Board Chair

Date of Last Review

**EXHIBIT "G"**

Code of Ethics and Conduct

## EXHIBIT G

**Idaho State University Foundation****Policy II C Code of Ethical Conduct****1. Personal and Professional Integrity**

All staff (when used in this code, employees or staff members include staff either employed directly by the Foundation or on behalf of the Foundation by the University), board members, and volunteers of the Idaho State University Foundation act with honesty, integrity, and openness in all their dealings as representatives of the organization. The organization promotes a working environment that values respect, fairness, and integrity.

**2. Mission**

The Idaho State University Foundation has a clearly stated mission and purpose, approved by the board, in pursuit of the public good. All of its programs support that mission and all who work for or on behalf of the organization understand and are loyal to that mission and purpose.

**3. Governance**

The Idaho State University Foundation has an active governing body, the Board, which is responsible for setting the mission and strategic direction of the organization and oversight of the finances, operations, and policies of the Idaho State University Foundation. The Board

- a. Ensures that its members have the requisite skills and experience to carry out their duties and that all members understand and fulfill their governance duties acting for the benefit of the Idaho State University Foundation and its public purpose
- b. Has a conflict-of-interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal, or other means
- c. Has a statement of personal commitment that provides attestation to the commitment to the Idaho State University Foundation's goals and values
- d. Ensures that the chief executive and appropriate staff provide the Board with timely and comprehensive information so that the Board can effectively carry out its duties
- e. Ensures that the Idaho State University Foundation conducts all transactions and dealings with integrity and honesty

- f. Ensures that the Idaho State University Foundation promotes working relationships with Board Members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness, and openness
- g. Ensures that the organization is fair and inclusive in its hiring and promotion policies and practices for all board, staff, and volunteer positions
- h. Ensures that policies of the Idaho State University Foundation are in writing, clearly articulated, and officially adopted
- i. Has an Audit Committee that is responsible for engaging independent auditors to perform an annual audit of the Idaho State University Foundation's financial statements. The audit committee also is responsible for overseeing the reliability of financial reporting, including the effectiveness of internal control over financial reporting, reviewing, and discussing the annual audited financial statements to determine whether they are complete and consistent with operational and other information known to the committee members, understanding significant risks and exposures and management's response to minimize the risks, and understanding the audit scope and approving audit and non-audit services
- j. Ensures that the resources of the Idaho State University Foundation are responsibly and prudently managed
- k. Ensures that the Idaho State University Foundation has the capacity to carry out its programs effectively

#### **4. Responsible Stewardship**

The Idaho State University Foundation manages its funds responsibly and prudently. This should include the following considerations:

- a. Spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management
- b. Intends that all who are entitled to receive compensation for the organization are, reasonably, fairly and appropriately compensated
- c. Knows that solicitation of funds has reasonable fundraising costs, recognizing the variety of factors that affect fundraising costs
- d. Does not accumulate operating funds excessively
- e. Draws prudently from endowment funds consistent with donor intent and to support the public purpose of the Idaho State University Foundation
- f. Ensures that all spending practices and policies are fair, reasonable, and appropriate to fulfill the mission of the Idaho State University Foundation

- g. Ensures that all financial reports are factually accurate and complete in all material respects
- h. Ensures compliance with laws and regulations

## **5. Openness and Disclosure**

The Idaho State University Foundation provides comprehensive and timely information to all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about the Idaho State University Foundation will fully and honestly reflect the policies and practices of the organization. Basic informational data about the Idaho State University Foundation, such as the Form 990, will be posted online or otherwise made available to the public. All solicitation materials accurately represent the Idaho State University Foundation's policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

## **6. Legal Compliance**

The Idaho State University Foundation will employ knowledgeable legal counsel that will help ensure that the organization is knowledgeable of, and complies with, laws and regulations.

## **7. Organizational Effectiveness**

The Idaho State University Foundation is committed to improving its organizational effectiveness and develops mechanisms to promote learning from its activities. The Idaho State University Foundation is responsive to changes in its field of soliciting funds from private sources and managing endowments and is responsive to the needs of its constituencies.

## **8. Inclusiveness and Diversity**

The Idaho State University Foundation has a policy of promoting inclusiveness. Its staff, board, and volunteers should reflect diversity in order to enrich its programmatic effectiveness. The Idaho State University Foundation takes meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment, and constituencies served.

## **9. Fundraising**

When the Idaho State University Foundation solicits funds it uses material that is truthful about the organization. The Idaho State University Foundation respects the privacy concerns of individual donors and expends funds consistent with donor intent. The Idaho State University Foundation discloses important and relevant information to potential donors.

In raising funds from public and private sources, the Idaho State University Foundation will respect the rights of donors, as follows:

- a. Donors will be informed of the mission of the Idaho State University Foundation, the way the resources will be used, and the University's capacity to use donations effectively for their intended purpose. Further, they will
  - i. Be informed of the identity of those serving on the Idaho State University Foundation's governing board and to expect the board to exercise prudent judgment in its stewardship responsibilities
  - ii. Have access to the Idaho State University Foundation's most recent financial reports
  - iii. Be assured their gifts will be used for purposes for which they are given to the extent that such gifts are in compliance with University and Foundation policy.
  - iv. Receive appropriate acknowledgment and recognition
  - v. Be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law
  - vi. Be approached in a professional manner
  - vii. Be informed whether those seeking donations are volunteers, employees of Idaho State University or of the Foundation, or hired solicitors
  - viii. Have the opportunity for their names to be deleted from mailing lists that the Idaho State University Foundation may intend to share
  - ix. Be encouraged to ask questions when making a donation and to receive prompt, truthful, and forthright answers.

## **10. Reporting Responsibility**

It is the responsibility of all directors, officers, and employees to comply with the code of ethical conduct and to report violations or suspected violations to the Chair of the Audit Committee or the general counsel of the organization. The person receiving the report will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days, unless the submission of the violation is anonymous. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Date of Board Approval:      October 17, 2008

Person responsible for the periodic review of policy and submitting proposed revisions to the Board for approval: Board Chair

Date of Last Review

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**FEBRUARY 21, 2013**

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**UNIVERSITY OF IDAHO**

**SUBJECT**

Capital Project Authorization Request, Budget Authorization and Bid, Award and Construction Phases Authorization, Niccolls Family and Consumer Sciences Building Renovations

**REFERENCE**

- |               |  |
|---------------|--|
| October, 2011 | Initial Capital Project Authorization Request, Niccolls Family and Consumer Sciences Building Renovations, Planning and Design Phases. Regular Board Meeting, October 19 & 20, 2011, Business Affairs and Human Resources Agenda, Section II, Item No. 9, page 22 of the approved minutes.   |
| August, 2012  | Additional Capital Project Authorization Request, Niccolls Family and Consumer Sciences Building Renovations, Planning and Design Phases. Regular Board Meeting, August 15 & 16, 2012, Business Affairs and Human Resources Agenda, Section II, Item No. 5, page 25 of the approved minutes. |

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.K.1, Section V.K.2, and Section V.K.3.

**BACKGROUND/ DISCUSSION**

*Request Summary*

The Board previously approved a request from UI to begin planning and design on this project. This is a request for Regent's Authorization of the project budget and to proceed with the bid, award and construction phases to implement a series of architectural, mechanical, and electrical renovations and improvements to the Food Laboratory, the Child Development Laboratory and the general building systems infrastructure of the Niccolls Family and Consumer Sciences Building located on the main campus of the University of Idaho (UI), Moscow, Idaho. This request is based upon the current, to date results of the design phase effort, commissioned by the Division of Public Works and University and currently in progress. Authorization is requested at this time to allow for the bid and award phases to occur in March and April of 2013, with an anticipated construction phase Notice to Proceed (NTP) date of mid-May 2013, immediately following the conclusion of the spring 2013 academic semester.

*Overall Project Description*

The existing Food Development Laboratory is outdated and based on an outmoded model of education. It is equipped with residential equipment and was

initially conceived and designed to support a residential-based educational model. The current need is to educate students in the ability to study the dietetic nutritional needs and preparation of food for large groups – be that in support of the hospitality industry, schools, institutions and other large group settings. The stations are small and cramped, the space does not have adequate air conditioning or make up air, and large southern windows add to the heat load generated by the equipment, creating an overly warm environment even on cool days. Ventilation is insufficient, and finishes are outdated and in need of repair by replacement. Circulation of occupants within and through the space is poorly planned, and there is no ability to provide for a convenient or flexible dining arrangement within the Laboratory.

The Child Development Laboratory (CDL) has several spatial issues which should be addressed. These issues limit lab activities and make visual observation of children difficult. Architectural finishes are outdated and in need of repair by replacement. There are issues with the flow of drop-off activities for the parents. A washer and dryer are not located within the space, and storage options are limited. An immediate need is to add a food preparation area specific to the needs of the Child Development Laboratory. Currently teachers must use the Foods Laboratory, one floor above, and not secure against food allergies. This addition sustains the accreditation of the CDL by the National Association for the Education of Young Children.

Once the general needs of the building were identified, the consultants and the facility stakeholder committee focused on priorities for the programmatic improvements. That discussion led to recognizing the Foods Laboratory and Child Development Laboratory as the top tier programmatic priorities.

It is the intent of this project to address these and other related issues. First priority and heavy emphasis will be placed upon the Food Development Laboratory as that is the first priority identified by the stakeholder committee and the area most needing architectural revision. Improvements that will be considered for the Child Development Laboratory as a second priority can be achieved within available funds.

*Existing Authorization and Status Update*

In October of 2011, the University sought and received authorization from the Board of Regents to begin planning and design in the amount of \$150,000, based upon a then estimated total project scope of \$1,300,000.

The University then began work in collaboration with staff at the Idaho Division of Public Works (DPW), to combine the desired programmatic scope of work with an HVAC infrastructure improvements project funded via the State of Idaho Permanent Building Fund (PBF). Combining the University of Idaho Architectural and Programmatic Renovations effort with the DPW/PBF infrastructure effort will result in a more seamless integration of the two project efforts and should also

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result in cost savings. The intent of the University to work with DPW and to combine these two project efforts together was noted and highlighted as an additional information item in the initial Authorization Request submitted and approved in October of 2011.

Subsequently, DPW issued a Request for Qualifications (RFQ) for planning and design phase architectural services for the combined project scope and a joint team of University of Idaho and DPW personnel selected Castellaw Kom Architects (CKA) of Lewiston, Idaho for the planning and design phases.

Preliminary planning and programmatic discussions involving representatives from the University of Idaho, DPW and Castellaw Kom led to a total scope definition which resulted in a total project estimate of approximately \$2,600,000. This increase in scope, from \$1,300,000 to \$2,600,000, was reported in the referenced August, 2012 planning and design phase authorization request.

The increase was reported as being the result of two actions:

- The addition of the State of Idaho PBF financed infrastructure project – authorized via the Permanent Building Fund Alteration and Repair Category process.
- Further definition of the of the second priority need, improvements to the Child Development Laboratory, and inclusion of those elements into the scope of the project.

*Design Phase Status Update*

Upon receipt of the planning and design phase authorization the DPW, University of Idaho, and CKA team began work on the design phase of the project. That work has continued through the fall and winter. In the course of this work, additional issues with the existing electrical service and the abatement of asbestos containing materials (ACM) have been uncovered. Resolution and mitigation of these issues have caused the project scope to grow slightly (2.7%) to \$2,671,300 estimate total project cost. The project scope is now:

<b>Item:</b>	<b>Estimate:</b>
Original Anticipated Scope per the Oct 2011 Authorization Request	\$ 1,300,000
Infrastructure Scope funded by the State of Idaho PBF per the Aug 2012 Authorization Request	\$ 776,300
Additional Scope, Child Development Laboratory Improvements per the Aug 2012 Authorization Request	\$ 523,700
Additional Scope, Electrical Service and ACM Abatement Issues surfaced during the Design Phase of the Project.	\$ 71,300
<b>Total Project Scope/Estimate:</b>	<b>\$ 2,671,300</b>

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At this time the University is ready to proceed with the bid, award and construction phases only of these renovations and improvements.

*Authorization Request*

This request is for Regents' Authorization of the project budget and Capital Project Authorization to bid, award and construct renovations and improvements to the Food Preparation Laboratory and Child Development Laboratory at the Niccolls Building.

As stated, the anticipated eventual total project effort – to include the State of Idaho PBF funded infrastructure scope - is valued at \$2,671,300 to include design phase and construction costs and appropriate and precautionary contingency allowances and bid alternates.

Funding for this project will include State of Idaho PBF funds, Gift funds donated to the University and intended specifically for this project, and College funds from the College of Agricultural and Life Sciences (CALs).

*Additional Information*

Coordination with the University's Strategic Plan: This project directly supports the University's strategic plan and its education and outreach goals. The project is in alignment with the strategic goals and objectives of the College of Agricultural and Life Sciences. Further, it is fully consistent with the stated goals and intents of the Technical Assessment & Feasibility Study for the Niccolls Building, the University's Long Range Campus Development Plan (LRCDP), and the Campus Infrastructure Master Plan.

**IMPACT**

The immediate fiscal impact of this effort is \$2,671,300. The project fund source is a combination of funds received from the Alteration and Repair Category of the State of Idaho Permanent Building Fund, the University of Idaho Strategic Investment Fund (VSIF), College of Agricultural and Life Sciences Reserves set aside for this specific and intended purpose and Gift Funds received for this specific and intended purpose.

<b><u>Funding</u></b>		<b><u>Estimate Budget</u></b>	
State	\$ 776,300	Construction	\$ 2,172,800
Federal (Grant):	\$ 0	A/E & Consultant Fees	\$ 260,000
Other (UI VSIF, CALs Reserve)	\$ 1,100,000	Contingency	<u>\$ 238,500</u>
Private	<u>\$ 795,000</u>		
Total	\$ 2,671,300	Total	\$ 2,671,300

**ATTACHMENTS**

Attachment 1 – Capital Project Tracking Sheet

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**STAFF COMMENTS AND RECOMMENDATIONS**

This project is to be funded with a mix of state and college funds and private gifts. No debt financing will be used. Staff recommends approval.

**BOARD ACTION**

I move to approve the project budget and authorize the University of Idaho to implement the bid, award and construction phases of the Niccolls Family and Consumer Sciences Building Renovations, Moscow, Idaho in the amount of \$2,671,300. Authorization includes the authority to execute all requisite consulting, design, construction, and vendor contracts necessary to fully implement the planning, design, bid, award and construction phases of the project.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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**Office of the Idaho State Board of Education**  
**Capital Project Tracking Sheet**  
As of February, 2013

**History Narrative**

- 1 Institution/Agency:** University of Idaho      **Project:** Capital Project Authorization Request, Budget and Bid, Award and Construction Phases, Niccolls Family and Consumer Sciences Building Renovations, Planning and Design Phases, University of Idaho, Moscow, Idaho
- 2 Project Description:** Renovations and improvements to the Niccolls Family and Consumer Sciences Building located on the main campus of the University of Idaho, Moscow, Idaho.
- 3 Project Use:** Project will renovate and improve spaces within the Niccolls Family and Consumer Sciences Building, University of Idaho, Moscow, Idaho. In general, the spaces to be improved are the Foods Lab and Child Development Lab. The total project includes the scope of work of DPW 12-253, Niccolls Building HVAC System Improvements. Combining the two efforts into a single project will result in synergies, cost savings, and a more seamless coordination and integration of the two scopes of work. The total project cost to include the DPW infrastructure scope is estimated to be \$2,671,300
- 4 Project Size:** N/A

	Sources of Funds				Use of Funds			
	PBF	ISBA	Other	Total Sources	Planning	Use of Funds Const	Other**	Total Uses
<b>Initial Cost of Project</b>	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 135,000	\$ -	\$ 15,000	\$ 150,000
<b>History of Revisions:</b>								
Revised Additional Authorization Request, Planning and Design Phase Only, Including scope of DPW 12-253, Aug 12	\$ 77,000		\$ 33,000	\$ 110,000	\$ 105,000		\$ 5,000	\$ 110,000
Authorization Request, Bid, Award and Construction Phases, February 2013	\$ 699,300		\$ 1,712,000	\$ 2,411,300		\$ 2,191,300	\$ 220,000	\$ 2,411,300
<b>Total Project Costs</b>	<b>\$ 776,300</b>	<b>\$ -</b>	<b>\$ 1,895,000</b>	<b>\$ 2,671,300</b>	<b>\$ 240,000</b>	<b>\$ 2,191,300</b>	<b>\$ 240,000</b>	<b>\$ 2,671,300</b>

History of Funding:	-----Other Sources of Funds-----						
	PBF	ISBA	Institutional Funds (Gifts/Grants)	Student Revenue	Other (CALS Reserve)	Total Other	Total Funding
Initial Authorization Request, Planning and Design Phase Only, Oct 11			\$ 150,000			\$ 150,000	\$ 150,000
Revised Additional Authorization Request, Planning and Design Phase Only, Including scope of DPW 12-253, Aug 12	\$ 77,000				\$ 33,000	\$ 33,000	\$ 110,000
Authorization Request, Bid, Award and Construction Phases, February 2013	\$ 699,300		\$ 1,692,000		\$ 20,000	\$ 1,712,000	\$ 2,411,300
						\$ -	\$ -
<b>Total</b>	<b>\$ 776,300</b>	<b>\$ -</b>	<b>\$ 1,842,000</b>	<b>\$ -</b>	<b>\$ 53,000</b>	<b>\$ 1,895,000</b>	<b>\$ 2,671,300</b>

26 \*\* Project Contingency

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**FEBRUARY 21, 2013**

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**UNIVERSITY OF IDAHO**

**SUBJECT**

Capital Project Authorization Request, Budget Authorization and Bid, Award and Construction Phases Authorization, Student Union Building Second Floor Renovations and Improvements, University of Idaho, Moscow, Idaho

**REFERENCE**

August, 2012	Initial Capital Project Authorization Request, Planning and Design Phases. Regular Board Meeting, August 15-16, 2012, Business Affairs and Human Resources Agenda, Section II, Item No. 16, pages 25 & 26 of the approved minutes.
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**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedure, Section V.K.1 and Section V.K.3

**BACKGROUND/DISCUSSION**

This is a budget and bid, award and construction phases request for Board of Regent's Authorization to implement a series of Architectural, Mechanical, and Electrical renovations and improvements to the conferencing and meeting center of the University of Idaho on the second floor of the Student Union Building (SUB) floor, located on the main campus of the University of Idaho (UI), Moscow, Idaho. This request is based upon the current, to date results of the design phase effort, commissioned by UI and currently in progress. Authorization is requested at this time to allow for the bid and award phases to occur in March and April of 2013, with an anticipated construction phase Notice to Proceed (NTP) date of mid-May 2013, immediately following the conclusion of the spring 2013 academic semester.

This project effort is the second in a series of planned renovations and improvements envisioned by an initial, 2005 Feasibility Study, the University having previously completed renovations and improvements to the Student Union Building Ballroom.

*Project Description*

The University's Student Union Building (SUB) grew over time in a series of additions and renovations beginning with the university's 1936 acquisition of the Blue Bucket Inn – a facility dating to 1924. The current second floor conferencing and meeting center is housed in an addition constructed in the 1950s. It is now 55 plus years old and there has been little in the way of substantive renovations or improvements since the original construction. Finishes and systems have degraded overtime and are in need of update and/or replacement.

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In 2005, the University commissioned Ellis-Feeney Architects, Lewiston, Idaho to conduct an initial Feasibility Study for desired Architectural, Mechanical, and Electrical renovations and improvements to the Student Union Building. The study provided a menu of renovation and improvement options to be accomplished in phases and iterations as funding comes available. Since the receipt of the Ellis-Feeney Feasibility Study in late 2006, the University has worked to identify and set aside sufficient building reserve funds to allow the proposed improvements to proceed.

In 2008, the Board of Regents authorized the University to pursue the first set of improvements generated by the Feasibility Study. A project effort of \$1,300,000 to renovate and improve the SUB Ballroom was completed in December of 2009.

In August, 2012, the University sought Regents' Authorization for the planning and design phase of a second set of improvements described by the Feasibility Study. Regents' Authorization was granted as a part of the August, 2012 regular meeting of the Board of Regents. The University contracted with Castellaw Kom Architects (CKA) of Lewiston, Idaho and the design phase for these anticipated improvements has proceeded over the course of the fall and winter.

At this time the University is ready to proceed with the bid, award and construction phases of the second set of renovations and improvements. As with the previous Ballroom Improvements, this anticipated project is similarly sized at \$1,300,000. The scope of work includes renovations and improvements to the second floor conferencing and meeting center. The scope will affect the Silver and Gold Room, Chiefs' Room, additional meeting rooms, the common space and ancillary spaces such as the restrooms, storage and back of house spaces (e.g. service or maintenance areas). The work includes renovations and improvements to, flooring, walls and ceiling systems, operable walls and partitions, mechanical systems, and electrical systems. The original intent was to include the Borah Theater in the renovations if the funding allowed, however, the design process confirms that current funding will not allow the inclusion of the Borah Theater. CKA is currently in the development of the construction documents to be used to solicit bids via a traditional design-bid-build process. Working with CKA, the University has developed a base bid scope of work and three additive bid alternates to insure the bid scope of work best matches available funding.

*Authorization Request*

This request is for Capital Project Authorization to bid, award and construct renovations and improvements to the second floor conferencing and meeting center of the University of Idaho Student Union Building.

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As stated, the total project effort is valued at \$1,300,000 to include design and construction costs and appropriate and precautionary contingency allowances and bid alternates.

Funding for this project will include University strategic investment funds and reserve funds dedicated to the specific use and intent of providing for the improvements and renovations of the Student Union Building.

The project is consistent with the university's strategic plan, specifically, Goal One, Teaching and Learning Activity, Goal 3, Outreach and Engagement and Goal Four, Community and Culture, and the University's Long Range Capital Development Plan (LRCDP). This project is in alignment with the series of improvements envisioned in the 2006 Feasibility Study and Master Plan for the Student Union Building.

**IMPACT**

Immediate fiscal impact of this effort is \$1,300,000. The project fund source is University of Idaho Strategic Investment Funds and Student Union Building (SUB) Reserves and Endowment Funds set aside for this specific and intended purpose.

<u>Funding</u>		<u>Estimate Budget</u>	
State	\$ 0	Construction	\$ 1,064,000
Federal (Grant):	0	A/E & Consultant Fees	130,000
Other (UI)	<u>1,300,000</u>	Contingency	<u>106,000</u>
Total	\$ 1,300,000	Total	\$ 1,300,000

**ATTACHMENTS**

Attachment 1 – Capital Project Tracking Sheet

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**STAFF COMMENTS AND RECOMMENDATIONS**

This project is to be funded exclusively with institutional funds. No debt financing will be used. Staff recommends approval.

**BOARD ACTION**

I move to approve the request by the University of Idaho to implement the bid, award and construction phases of a Capital Project for second floor renovations and improvements of the Student Union Building, in the amount of \$1,300,000. Authorization includes the authority to execute all necessary and requisite consulting, construction and vendor contracts to fully implement the planning, design, bid, award and construction phases of the project.

Moved by\_\_\_\_\_ Seconded by\_\_\_\_\_ Carried Yes\_\_\_\_\_ No\_\_\_\_\_

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**Office of the Idaho State Board of Education**  
**Capital Project Tracking Sheet**  
As of February, 2013

**History Narrative**

**1 Institution/Agency:** University of Idaho      **Project:** Capital Project Authorization Request, Bid, Award and Construction Phases, Student Union Building Second Floor Renovations and Improvements, University of Idaho, Moscow, Idaho

**2 Project Description:** A series of Architectural, Mechanical, and Electrical renovations and improvements to the Student Union Building (SUB) second floor conference and meeting center, located on the main campus of the University of Idaho, Moscow, Idaho.

**3 Project Use:** Replaces, upgrades and improves existing Architectural, HVAC and Electrical systems that are at the end of their life cycle. SUB second floor conference and meeting center dates to the mid-1950's and has not seen substantive improvements and renovations.

**4 Project Size:** N/A

	Sources of Funds				Use of Funds			
	PBF	ISBA	Other	Total Sources	Planning	Use of Funds Const	Other**	Total Uses
<b>Initial Cost of Project</b>	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 130,000		\$ 20,000	\$ 150,000
<b>History of Revisions:</b> Authorization Request, Bid, Award and Construction Phases, February 2013			\$ 1,150,000	\$ 1,150,000		\$ 1,064,000	\$ 86,000	\$ 1,150,000
<b>Total Project Costs</b>	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000	\$ 130,000	\$ 1,064,000	\$ 106,000	\$ 1,300,000

History of Funding:	PBF	ISBA	* Other Sources of Funds				Total Other	Total Funding
			Institutional Funds (Gifts/Grants)	Student Revenue	Other			
Initial Authorization Request, Planning and Design Phase Only, August 2012			\$ 150,000				\$ 150,000	\$ 150,000
Authorization Request, Bid, Award and Construction Phases, February 2013			\$ 1,150,000				\$ 1,150,000	\$ 1,150,000
							-	-
<b>Total</b>	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -		\$ 1,300,000	\$ 1,300,000

\* University of Idaho Strategic Investment Funds and Student Union Building (SUB) Reserve Funds set aside for the Renovations and Improvements.

\*\* Project Contingency

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**UNIVERSITY OF IDAHO**

**SUBJECT**

Reimbursement Resolution, Integrated Research and Innovation Center

**REFERENCE**

June 2005	Initial pre-planning work authorized; official board meeting minutes, tab 15, page 69.
April 2012	Capital project update; official board meeting minutes, item 10, page 38.
December 2012	Planning and Design authorization approved by the Board

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections V.K.1 and V.K.3.a. and d.

**BACKGROUND/ DISCUSSION**

The University of Idaho (UI) desires to construct an Integrated Research and Innovation Center (previously Science and New Technologies Laboratory) on the Moscow campus. This proposed new building will be sited at a central location in the heart of the campus. The facility will establish modern and capable science spaces supporting interdisciplinary research and provide core visualization and computing labs. The project has been cited as a key priority in the University's multi-year capital plans and state funding requests since 1999.

The University received a federal grant supporting conceptual planning of the facility in 2005, and subsequently hired NBBJ as the design agent through a competitive qualifications-based selection process. Initial work included a review of current campus research capabilities, and an evaluation of options to build new versus remodel existing science spaces. Site analysis and selection and initial architectural programming work followed. This initial program work and subsequent program iterations have yielded a refined and tested vision of a \$49M project providing 53,000 square foot of new space.

The project is expected to be funded through a combination of state, federal, private, and agency funding, as outlined below. The project is one of the principal fundraising priorities in the ongoing Capital Campaign entitled "Inspiring Futures."

Upon the recommendation of bond counsel, the University seeks a resolution of the Regents as set forth in the form of Attachment 1 authorizing the University to reimburse its cash reserves for up to \$3.6M in planning and design expenditures approved by the Regents in December 2012. The University will return to the Board at a later date for authorization of subsequent phases of the project.

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**IMPACT**

The University will use \$3.6M from cash reserves to conduct the planning and design phase of the project as per the Regents' approval in December 2012. The proposed resolution (Attachment 1) will authorize the University to reimburse its cash reserves from future bond proceeds should the full project be approved with the anticipated bond funding.

**Prior Authorized Expenditures (Pre-Planning)**

<b>Funding</b>	\$938,600	<b>Expenditures</b>	\$936,427
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**Anticipated Project**

<b>Funding</b>		<b>Estimate Budget</b>	
State	\$ 5,000,000	Construction	\$39,500,000
Federal (Grant):	\$ 0	A/E & Consultant Fees	\$ 4,000,000
Other (UI/Bond)	\$ 30,000,000	Contingency	<u>\$ 4,500,000</u>
Private	<u>\$ 13,000,000</u>		
<b>Total</b>	<b>\$ 48,000,000</b>	<b>Total</b>	<b>\$48,000,000</b>

The overall projected eventual impact, including pre-planning expenditures, and assuming the Construction Phase is eventually authorized, is \$48,938,600.

**ATTACHMENTS**

Attachment 1 – Proposed Resolution

Page 3

**STAFF COMMENTS AND RECOMMENDATIONS**

UI requests approval of a resolution to use future bond proceeds to reimburse institutional reserves used for planning and design expenses relating to the Integrated Research & Innovations Center (IRIC). This resolution would be necessary in order for the University to reimburse itself for any expenditure made directly related to this project within 60 days prior to the approval of the resolution.

UI's Net Asset Balances ending June 30, 2012, show \$3.4M designated for IRIC facility planning. Total unrestricted net assets were \$9.3M (exclusive of "obligated" and "designated" assets), for a reserve to operating expense ratio of 2.6%. The Board set a minimum target reserve of 5% as a benchmark in its Strategic Plan (Goal 3. Objective A).

The Board informally considers a debt burden ratio (debt service as a percent of operating budget) of 8% as a debt service ceiling. As of FY 2012 year-end, UI's debt burden ratio was 3.84%.



**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**BOARD ACTION**

I move to approve the request by the University of Idaho for authority to use future bond proceeds to reimburse for the planning and design expenditures of the Integrated Research & Innovations Center, and further to approve the Resolution of the Board of Regents regarding the same, as set forth in Attachment 1 to the materials submitted to the Board.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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**RESOLUTION FOR EXPENDITURE OF PROJECT FUNDS  
AND REIMBURSEMENT FROM FUTURE BOND**

A RESOLUTION of the Regents of the University of Idaho authorizing reimbursement of internal University funds expended for planning and design of the Integrated Research and Innovation Center on the Moscow campus in Latah County, Idaho.

WHEREAS, the Regents have approved the expenditure of \$3.6 million from University reserves for planning and design of the Integrated Research and Innovation Center on the Moscow campus located in Latah County, Idaho (the "Project"); and

WHEREAS the University wishes to reimburse its reserves for the monies expended in acquisition of the Project from the proceeds of future bond issuance;

NOW, THEREFORE, BE IT RESOLVED BY THE REGENTS OF THE UNIVERSITY OF IDAHO AS FOLLOWS:

The University may expend monies from its own internal funds for costs of the Project as indicated above and in such event, intends to be reimbursed from the proceeds of its future tax-exempt bonds (the "Bonds") for any expenditure ("Expenditure") made on or after a date not more than 60 days prior to the date hereof. Further, that each Expenditure was and will be either (a) of a type properly chargeable to a capital account under general federal income tax principles (determined in each case as of the date of the Expenditure), (b) a cost of issuance with respect to the Bonds or (c) a nonrecurring item that is not customarily payable from current revenues. Further, that the maximum principal amount of the Bonds to be issued for the Project described above is \$30,000,000 and the Bonds may finance other University projects. The University reasonably expects on the date hereof that it will reimburse the Expenditures with all or a portion of the proceeds of the Bonds. Further, that the University will keep books and records of all expenditures and will make a reimbursement allocation, which is a written allocation that evidences the University's use of proceeds of the Bonds to be a reimbursement of Expenditures no later than 18 months after the later of the date on which the Expenditure is paid or the Project is placed in service or abandoned, but in no event more than three years after the date on which the Expenditure is paid. Finally, that this resolution evidences the Agency's intent and reasonable expectation under Treas. Reg. Section 1.150-2 (d)(1) to use the proceeds of the Bonds to pay the costs of the Project and to reimburse the Agency for expenditures for the costs of the Project paid prior to the issuance of the Bonds to the extent permitted by federal tax regulations.

ADOPTED AND APPROVED the \_\_\_<sup>th</sup> day of February, 2013.

THE REGENTS OF THE UNIVERSITY OF IDAHO

By: \_\_\_\_\_  
President

By: \_\_\_\_\_  
Bursar

ATTEST:

By: \_\_\_\_\_  
Secretary