

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
OCTOBER 16, 2013**

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<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>1</b>	<b>FY 2015 SOURCES AND USES OF FUNDS</b>	Motion to approve
<b>2</b>	<b>AMENDMENT TO BOARD POLICY</b> Section V.R. – Establishment of Fees – First Reading	Motion to approve
<b>3</b>	<b>AMENDMENT TO BOARD POLICY</b> Section V.E. – Gifts & Affiliated Foundations – Second Reading	Motion to approve
<b>4</b>	<b>UNIVERSITY of IDAHO</b> Executive Residence Project – Budget and Construction Phase Authorization	Motion to approve

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**OCTOBER 16, 2014**

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**SUBJECT**

FY 2015 College and Universities "Summary of Sources and Uses of Funds"

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections V.B.4.b.(1), V.B.5.c. and V.B.6.b.

**BACKGROUND/DISCUSSION**

The College and Universities receive funding from a variety of sources. A summary of the revenue sources is as follows:

**Revenue types include:**

Approp: General Funds – State appropriation of state funds

Approp: Endowment Funds – Idaho State University (ISU), University of Idaho (UI) and Lewis-Clark State College (LCSC) are the beneficiaries of income from state endowment lands

Approp: Student Fees – Tuition and Fees approved by the Board; Legislature appropriates spending authority

Institutional Student Fees – Fees approved by the institution presidents

Federal Grants & Contracts – Extramural grants and contracts awarded by the Federal government

Federal Student Financial Aid – Funds passed through to students

State Grants & Contracts – Grants and contracts awarded by the State: may include state scholarships and work study funds

Private Gifts, Grants & Contracts – Other non-governmental gifts, grants and contracts

Sales & Services of Educational Activities – Includes: (i) revenues that are related incidentally to the conduct of instruction, research, and public service and (ii) revenues of activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services that may be sold to students, faculty, staff, and the general public. Examples would include sales of scientific and literary publications, testing services, etc.

Sales & Services of Auxiliary Enterprises – An institutional entity that exists predominantly to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to the cost of the goods or services. Examples include residence halls, food services, student unions, bookstores, copy centers, health centers, etc.

Indirect Costs/Other – Also known as Facilities and Administrative (F&A) Cost recovery, on many grants an institution may charge a grantor for indirect costs. The expense to the grant is not a specifically identifiable cash outlay but a "recovery" of general overhead costs.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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The institutions' expenditures fall into the following standard functional categories:

**Expenditure Categories:**

Instruction – expenses for all activities that are part of an institution's instruction program (credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; etc.)

Research – all expenses for individual and/or project research as well as that of institutes and research centers

Public Service -- expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution (e.g. conferences, institutes, radio and television, consulting, museums, etc.)

Library – expenses for retention, preservation, and display of educational materials and organized activities that directly support the operation of a catalogued or otherwise classified collection

Student Services – expenses incurred for offices of admissions, registrar and financial aid, student activities, cultural events, student newspapers, intramural athletics, student organizations, etc.

Physical Plant – all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant.

Institutional Support – expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as planning and programming operations and legal services; fiscal operations; activities concerned with community and alumni relations, including development and fund raising; etc.

Academic Support – expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service (includes academic administration, galleries, A-V services, etc.)

Athletics – expenses for intercollegiate sports programs are a separately budgeted auxiliary enterprise

Auxiliary Enterprises – an enterprise which exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed to operate as a self-supporting activity. Examples include residence halls, food services, student unions, bookstores, copy centers, health centers, etc.

Scholarships/Fellowships – includes expenses for scholarships and fellowships (from restricted or unrestricted funds) in the form of grants to students.

Federal Student Financial Aid – funds passed through to students

Other – institution specific unique budgeted expenditures

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**IMPACT**

The attached worksheets provide a high level overview of the institutions' sources of funding and expenditures based on the standard categories listed above. The trend analysis shows how the allocation of budgeted revenues and expenditures has changed since fiscal year 2008 excluding any mid-year adjustments (e.g. holdbacks).

**ATTACHMENTS**

Attachment 1 – Aggregate Trend Report	Page 5
Attachment 2 – Aggregate Annual Report	Page 6
Attachment 3 – Boise State University Trend Report	Page 7
Attachment 4 – Boise State Annual Report	Page 8
Attachment 5 – Idaho State University Trend Report	Page 9
Attachment 6 – Idaho State University Annual Report	Page 10
Attachment 7 – University of Idaho Trend Report	Page 11
Attachment 8 – University of Idaho Annual Report	Page 12
Attachment 9 – Lewis-Clark State College Trend Report	Page 13
Attachment 10 – Lewis-Clark State College Annual Report	Page 14

**STAFF COMMENTS AND RECOMMENDATIONS**

Starting in FY 2013, Board and institution staff decided to disaggregate federal student aid from Federal Grants & Contracts on the revenue side and from Scholarships/Fellowships on the expense side since federal aid only passes through the institution to the eligible students.

Institution staff will be available to answer questions from the Board.

**BOARD ACTION**

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

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		College and Universities Sources and Uses of Funds								
a		b 2008	d 2009	d 2010	e 2011	f 2012	g 2013	h 2014	i 2015	i vs b
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$314,488,045	\$334,513,827	\$299,109,226	\$259,619,803	\$251,916,503	\$269,919,595	\$279,452,595	\$298,525,915	-5%
2	Approp: Federal Stimulus	\$0	\$0	\$15,140,600	\$4,305,900	\$0	\$0	\$0	\$0	0%
3	Approp: Endowment Funds	7,851,500	8,595,000	9,616,400	9,616,600	9,616,600	9,927,400	10,729,200	12,528,000	60%
4	Approp: Student Fees	127,138,432	133,817,937	147,923,452	177,342,376	202,215,526	216,238,128	227,240,000	241,252,060	90%
5	Institutional Student Fees	53,727,411	68,778,167	70,354,988	66,974,551	71,649,406	79,135,463	86,355,074	84,993,859	58%
6	Federal Grants & Contracts	265,635,778	306,549,636	345,950,919	389,010,370	415,693,822	112,497,648	115,546,707	112,713,666	
7	Federal Student Financial Aid	0	0	0	0	0	312,522,291	307,937,134	288,465,659	
8	State Grants & Contracts (1)	29,078,797	22,579,764	19,547,568	19,791,273	21,583,007	22,152,755	21,682,868	22,847,714	-21%
9	Private Gifts, Grants & Contr	45,297,552	52,934,827	61,212,799	52,374,136	53,920,532	64,120,559	67,276,644	63,564,826	40%
10	Sales & Serv of Educ Act	53,122,434	37,016,556	36,919,925	36,783,785	30,744,992	24,044,782	24,780,015	26,730,054	-50%
11	Sales & Serv of Aux Ent	101,256,483	115,841,076	107,248,607	110,074,583	113,931,176	116,207,575	114,684,647	108,802,298	7%
12	Indirect Cost Recovery	17,022,432	16,219,905	16,240,498	20,580,602	22,647,183	21,792,012	19,517,154	17,810,995	5%
13	Other	17,695,052	31,639,351	30,307,244	24,151,223	26,774,339	31,897,012	38,387,194	35,284,442	99%
14	<b>Total Revenues</b>	<b>\$1,032,313,916</b>	<b>\$1,128,486,046</b>	<b>\$1,159,572,226</b>	<b>\$1,170,625,202</b>	<b>\$1,220,693,086</b>	<b>\$1,280,455,220</b>	<b>\$1,313,589,232</b>	<b>\$1,313,519,488</b>	<b>27%</b>
15										
<b>16 Expenditures by Function</b>										
17	Instruction	\$296,335,596	\$308,044,914	\$291,533,121	\$294,191,076	\$301,572,754	\$318,647,448	\$333,078,432	\$346,136,944	17%
18	Research	129,378,452	127,785,344	125,105,050	128,674,626	127,060,429	138,537,678	138,668,790	133,858,279	3%
19	Public Service	47,171,968	47,864,534	49,677,930	49,068,029	47,316,195	48,191,701	50,471,780	52,407,594	11%
23	Academic Support	45,414,776	52,002,954	51,936,010	45,280,025	49,906,432	52,845,452	57,204,583	59,818,983	32%
20	Library	21,461,373	22,100,450	21,383,390	20,814,300	20,878,394	22,471,260	22,866,050	24,139,803	12%
21	Student Services	29,349,085	31,557,967	32,820,763	33,483,114	35,749,087	40,597,148	41,517,946	44,381,614	51%
22	Institutional Support	82,407,226	89,758,914	93,931,121	90,467,652	88,930,254	91,353,187	94,527,863	99,533,947	21%
23	Physical Plant	65,171,683	64,607,677	66,661,815	62,713,180	63,567,095	69,663,266	73,626,803	73,943,495	13%
24	Scholarships/Fellowships	186,089,315	232,823,600	266,065,077	294,625,270	330,513,313	29,479,224	32,740,699	32,630,710	
25	Federal Student Financial Aid	0	0	0	0	0	312,522,291	307,937,134	288,465,659	
26	Auxiliary Enterprises (2)	112,383,363	122,813,491	95,677,135	91,616,578	92,340,574	92,031,875	95,364,479	88,373,548	-21%
27	Athletics	42,079,331	49,026,816	49,707,574	57,338,387	58,102,906	64,064,804	62,856,999	62,584,986	49%
28	Other-Incl One-Time	237,100	1,020,367	14,171,537	3,045,065	2,641,078	1,659,729	1,843,465	9,583,149	3942%
29										
30	<b>Total Bdgt by Function</b>	<b>\$1,057,479,268</b>	<b>\$1,149,407,028</b>	<b>\$1,158,670,523</b>	<b>\$1,171,317,303</b>	<b>\$1,218,578,511</b>	<b>\$1,282,065,063</b>	<b>\$1,312,705,023</b>	<b>\$1,315,858,712</b>	<b>24%</b>

(1) Includes state grants, scholarships, and work study

(2) Auxiliary Enterprises includes University of Idaho's Student Recreation Center

**College & Universities Summary**  
**Summary of Sources and Uses of Ongoing Funds**  
**Fiscal Year 2015**

	A	B	C	D	E	F	G	H
	Operating Budgets							
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General Education	Professional- Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$245,275,800	\$14,343,105	\$36,960,900	\$0	\$0	\$0	\$296,579,805	22.5%
2 General Acct - One time funds	5,947,400	179,710	457,800	0	0	0	6,584,910	0.5%
3 Endowment Funds	12,528,000	0	0	0	0	0	12,528,000	1.0%
4 Student Fees	241,051,900	0	200,160	0	0	0	241,252,060	18.3%
5 One-time Replacement Cap.	0	0	0	0	0	0	0	0.0%
6 Federal Stimulus Funds	0	0	0	0	0	0	0	0.0%
7								
8 Total Appropriations	\$504,803,100	\$14,522,815	\$37,618,860	\$0	\$0	\$0	\$556,944,775	42.3%
9								
10 Other Student Fees	\$0	\$0	\$890,900	\$27,946,382	\$56,156,577	\$0	\$84,993,859	6.4%
11 Federal Approp/Grants/Contrac	\$0	\$0	\$0	\$0	\$0	\$112,713,666	112,713,666	8.6%
12 Federal Student Financial Aid	\$0	\$0	\$0	\$0	\$0	\$288,465,659	288,465,659	21.9%
13 State Grants & Contracts	\$0	\$0	\$0	\$0	\$650,148	\$22,197,566 (3)	22,847,714	1.7%
14 Private Gifts, Grts & Contr	\$0	\$0	\$0	\$12,751,653	\$33,380,779	\$17,432,394	63,564,826	4.8%
15 Sales & Serv of Educ Act	\$0	\$0	\$0	\$47,000	\$26,683,054	\$0	26,730,054	2.0%
16 Sales & Serv of Aux Ent	\$0	\$0	\$0	\$95,361,543	\$13,440,755	\$0	108,802,298	8.3%
17 Indirect Costs	\$0	\$0	\$0	\$0	\$17,810,995	\$0	17,810,995	1.4%
18 Other	\$168,700	\$0	\$125,700	\$7,246,851	\$27,335,427	\$407,764	35,284,442	2.7%
19								
20 Total Revenue	\$504,971,800	\$14,522,815	\$38,635,460	\$143,353,429	\$175,457,734	\$441,217,050	\$1,318,158,288	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	\$230,046,619	\$13,760,780	\$9,320,160	\$0	\$70,369,584	\$22,639,801	\$346,136,944	26.2%
23 Research	\$19,313,485	\$0	\$16,849,121	\$0	\$10,807,514	\$91,526,959	138,497,079	10.5%
24 Public Service	\$1,839,633	\$0	\$12,049,279	\$0	\$5,728,585	\$32,790,097	52,407,594	4.0%
25 Academic Support	\$42,395,325	\$460,579	\$0	\$0	\$16,963,079	\$0	59,818,983	4.5%
26 Libraries	\$23,313,977	\$0	\$0	\$0	\$825,826	\$0	24,139,803	1.8%
27 Student Services	\$27,491,801	\$98,660	\$0	\$0	\$14,969,434	\$1,821,719	44,381,614	3.4%
28 Institutional Support	\$64,233,880	\$23,086	\$0	\$0	\$35,276,981	\$0	99,533,947	7.5%
29 Physical Plant	\$66,484,375	\$0	\$0	\$0	\$6,574,199	\$884,921	73,943,495	5.6%
30 Scholarships & Fellowships	\$9,944,798	\$0	\$0	\$5,231,955	\$14,366,064	\$3,087,893	32,630,710	2.5%
31 Federal Student Financial Aid	\$0	\$0	\$0	\$0	\$0	\$288,465,659	288,465,659	21.8%
32 Auxiliary Enterprises (2)	\$11,400	\$0	\$0	\$87,586,762	\$775,386	\$0	88,373,548	6.7%
33 Athletics (1)	\$10,909,968	\$0	\$0	\$49,694,853	\$1,980,165	\$0	62,584,986	4.7%
34 Other (Incl One-Time Funds)	\$8,986,539	\$179,710	\$416,900	\$0	\$0	\$0	9,583,149	0.7%
35								
36 Total Uses	\$504,971,800	\$14,522,815	\$38,635,460	\$142,513,570	\$178,636,817	\$441,217,050	\$1,320,497,512	100.0%
37								
38								
39 Incr/(Decr) to Balance	\$0	\$0	\$0	\$839,859	(\$3,179,083)	\$0	(\$2,339,224)	
40								
41								
42 Employee FTE	4,226.02	180.90	299.84	618.22	1,030.97	384.52	6,740.47	
43								
44 (1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education								
45 column not the auxiliary enterprise column.								
46 (2) Auxiliary Enterprises includes University of Idaho's Kibbie Dome operations								
47 (3) Includes state grants, scholarships, and work study								



**Boise State University  
Sources and Uses of Funds**

		a	b	c	d	e	f	g	h	i	
			2008	2009	2010	2011	2012	2013	2014	2015	i vs b
			Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
Revenues by Source:											
1	Approp: General Funds		\$87,917,018	\$95,700,847	\$78,835,980	\$70,506,500	\$68,005,800	\$74,496,000	\$77,703,500	\$83,460,500	-5%
2	Approp: Federal Stimulus		-	-	4,856,400	1,381,100	-	-	-	-	0%
3	Approp: Endowment Funds		0	0	0	0	0	0	0	0	0%
4	Approp: Student Fees		46,870,800	50,322,017	55,165,000	61,818,400	70,126,300	76,318,400	82,819,800	90,629,600	93%
5	Institutional Student Fees		18,728,250	30,380,097	29,373,721	24,094,812	27,302,419	31,241,972	37,736,289	37,827,575	102%
6	Federal Grants & Contracts		59,296,679	84,068,486	89,641,739	91,434,574	114,526,277	32,100,129	32,742,131	26,946,770	
7	Federal Student Financial Aid							93,000,000	93,000,000	85,000,000	
8	State Grants & Contracts (1)		7,799,964	3,246,324	2,840,328	2,897,135	3,379,468	2,502,674	2,597,409	2,742,190	-65%
9	Private Gifts, Grants & Contr		10,021,346	13,309,333	22,489,477	17,621,575	17,222,042	24,613,704	30,515,015	28,501,024	184%
10	Sales & Serv of Educ Act		1,108,983	0	0	0	0	0	0	0	-100%
11	Sales & Serv of Aux Ent		42,643,084	56,966,521	49,268,011	47,671,784	54,170,604	53,138,693	54,301,532	54,579,692	28%
12	Indirect Cost Recovery		2,575,000	3,022,557	3,083,009	4,491,646	5,395,226	5,430,885	5,539,503	4,349,889	69%
13	Other		11,891,121	15,656,592	15,273,559	8,310,233	15,075,691	20,444,074	26,188,400	23,030,296	94%
14	Total Revenues		\$288,852,245	\$352,672,774	\$350,827,224	\$330,227,759	\$375,203,827	\$413,286,531	\$443,143,579	\$437,067,536	51%
15											
16	Expenditures by Function										
17	Instruction		\$89,639,975	\$95,003,418	\$86,989,423	\$90,631,721	\$92,024,606	\$102,215,854	\$112,366,933	\$116,927,364	30%
18	Research		13,413,787	17,891,374	18,088,831	15,026,939	19,967,082	30,867,286	32,111,329	24,547,890	83%
19	Public Service		10,884,802	13,130,655	12,534,632	12,786,895	12,177,939	13,479,370	13,788,180	15,300,187	41%
23	Academic Support		14,708,294	18,854,391	22,050,035	15,686,466	18,826,838	19,966,959	22,892,201	25,052,930	70%
20	Library		7,135,544	7,407,503	7,160,147	6,997,873	6,902,947	7,291,196	7,287,094	7,556,320	6%
21	Student Services		9,166,797	10,269,955	13,195,914	11,941,830	12,117,207	16,026,556	16,541,328	18,390,266	101%
22	Institutional Support		22,961,137	30,496,067	33,745,968	26,710,970	28,989,836	29,764,591	33,325,817	37,054,222	61%
23	Physical Plant		14,597,502	17,037,209	18,189,410	15,081,111	15,398,849	20,339,348	21,262,303	19,701,035	35%
24	Scholarships/Fellowships		50,787,808	68,285,664	72,646,006	71,650,735	96,328,558	10,846,409	13,164,621	11,728,102	
25	Federal Student Financial Aid							93,000,000	93,000,000	85,000,000	
26	Auxiliary Enterprises		58,090,714	67,963,096	38,904,476	33,068,047	38,755,931	36,169,293	41,568,212	39,687,332	-32%
27	Athletics		19,719,525	25,584,503	26,312,240	32,806,108	33,540,533	37,883,119	36,051,747	35,842,187	82%
28	Other-Incl One-Time		0	0	800,000	1,381,100	530,400	0	0	3,114,400	100%
29											
30	Total Bdgt by Function		\$311,105,885	\$371,923,835	\$350,617,082	\$333,769,795	\$375,560,726	\$417,849,981	\$443,359,765	\$439,902,235	41%

(1) Includes state grants, scholarships, and work study

**Boise State University**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2015**

	A	B	C	D	E	F	G	H
	Operating Budgets							
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General Education	Professional-Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$80,770,800		\$410,900				\$81,181,700	18.6%
2 General Acct - One time funds	\$2,278,800						2,278,800	0.5%
3 Endowment Funds							0	0.0%
4 Student Fees	90,629,600						90,629,600	20.7%
5 One-time Replacement Cap.							0	0.0%
6 Federal Stimulus Funds							0	0.0%
7								
8 Total Appropriations	\$173,679,200	\$0	\$410,900	\$0	\$0	\$0	\$174,090,100	39.8%
9								
10 Other Student Fees				\$9,782,894	\$28,044,681		\$37,827,575	8.7%
11 Federal Approp/Grants/Contracts						26,946,770	26,946,770	6.2%
12 Federal Student Financial Aid						85,000,000	85,000,000	19.4%
13 State Grants & Contracts						2,742,190 (2)	2,742,190	0.6%
14 Private Gifts, Grts & Contr				9,216,102	15,462,876	3,822,046	28,501,024	6.5%
15 Sales & Serv of Educ Act							0	0.0%
16 Sales & Serv of Aux Ent				53,507,037	1,072,655		54,579,692	12.5%
17 Indirect Costs					4,349,889		4,349,889	1.0%
18 Other				6,221,239	16,809,057		23,030,296	5.3%
19								
20 Total Revenue	\$173,679,200	\$0	\$410,900	\$78,727,272	\$65,739,158	\$118,511,006	\$437,067,536	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	\$84,487,607				\$25,769,679	\$6,670,078	\$116,927,364	26.6%
23 Research	4,209,380				3,531,872	16,806,638	24,547,890	5.6%
24 Public Service	1,518,438		410,900		3,336,559	10,034,290	15,300,187	3.5%
25 Academic Support	17,761,080				7,291,850		25,052,930	5.7%
26 Libraries	7,266,866				289,454		7,556,320	1.7%
27 Student Services	10,127,548				8,262,718		18,390,266	4.2%
28 Institutional Support	25,019,211				12,035,011		37,054,222	8.4%
29 Physical Plant	17,502,770				2,198,265		19,701,035	4.5%
30 Scholarships & Fellowships				5,231,955	6,496,147		11,728,102	2.7%
31 Federal Student Financial Aid						85,000,000	85,000,000	19.3%
32 Auxiliary Enterprises				39,687,332			39,687,332	9.0%
33 Athletics (1)	2,671,900			33,170,287			35,842,187	8.1%
34 Other (Incl One-Time Funds)	3,114,400						3,114,400	0.7%
35								
36 Total Uses	\$173,679,200	\$0	\$410,900	\$78,089,574	\$69,211,555	\$118,511,006	\$439,902,235	100.0%
37								
38								
39 Incr/(Decr) to Balance	\$0	\$0	\$0	\$637,698	(\$3,472,397)	\$0	(\$2,834,699)	
40								
41								
42 Employee FTE	1,474.62		2.19	350.62	374.21	163.00	2,364.64	
43								
44 (1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education								
45 column not the auxiliary enterprise column.								
46 (2) Includes state grants, scholarships, and work study								

**Idaho State University  
Sources and Uses of Funds**

a		b	c	d	e	f	g	h	i	i vs b
		2008	2009	2010	2011	2012	2013	2014	2015	
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
Revenues by Source:										
1	Approp: General Funds	\$82,812,633	\$87,622,446	\$78,598,679	\$70,977,925	\$68,913,825	\$74,049,598	\$76,984,198	\$80,576,998	-3%
2	Approp: Federal Stimulus	-	-	4,126,300	1,173,500	-	-	-		0%
3	Approp: Endowment Funds	1,843,500	2,020,700	2,121,300	2,121,500	2,121,500	2,125,600	2,227,800	2,599,200	41%
4	Approp: Student Fees	32,365,532	34,013,220	37,588,552	46,318,776	53,342,096	56,204,528	58,471,100	62,791,260	94%
5	Institutional Student Fees	17,184,861	18,281,770	19,699,467	21,224,439	22,400,287	24,954,791	25,705,455	26,349,054	53%
6	Federal Grants & Contracts	85,056,199	89,146,950	103,935,280	120,640,296	121,810,845	18,717,019	18,104,976	19,199,454	
7	Federal Student Financial Aid						99,897,691	105,763,134	99,790,102	
8	State Grants & Contracts (1)	7,229,833	7,560,240	8,034,740	8,638,938	10,321,739	11,786,781	11,804,673	13,261,587	83%
9	Private Gifts, Grants & Contr	10,911,881	12,012,194	13,366,222	13,038,361	16,558,590	18,948,455	14,777,870	12,872,988	18%
10	Sales & Serv of Educ Act	4,462,051	4,930,056	5,146,525	5,124,285	5,427,392	5,478,282	5,872,971	6,110,464	37%
11	Sales & Serv of Aux Ent	21,976,328	22,222,614	20,371,796	20,904,227	21,275,772	23,003,482	23,489,102	23,656,934	8%
12	Indirect Cost Recovery	5,297,432	6,612,348	5,907,489	5,648,956	5,811,957	4,921,127	3,854,651	3,378,106	-36%
13	Other	3,108,241	2,947,959	2,821,385	4,546,790	4,772,178	4,460,138	4,523,306	4,592,684	48%
14	Total Revenues	\$272,248,491	\$287,370,497	\$301,717,735	\$320,357,993	\$332,756,181	\$344,547,492	\$351,579,236	\$355,178,831	30%
15										
16	Expenditures by Function									
17	Instruction	\$88,505,670	\$92,765,539	\$89,304,998	\$89,060,654	\$92,732,030	\$99,085,733	\$100,888,469	\$105,478,597	19%
18	Research	26,517,682	29,973,932	30,392,481	34,018,929	36,568,011	36,293,273	31,882,624	31,660,093	19%
19	Public Service	4,512,895	4,826,166	3,851,861	3,180,603	5,166,057	4,931,209	6,012,450	6,461,619	43%
23	Academic Support	11,792,910	13,319,827	12,668,776	12,764,214	13,196,267	14,610,603	14,877,138	14,712,979	25%
20	Library	5,372,714	5,390,026	4,939,251	4,924,218	4,923,422	5,310,128	5,317,235	5,712,097	6%
21	Student Services	8,144,786	8,455,009	7,804,741	7,563,755	7,592,089	8,273,681	8,296,818	8,996,565	10%
22	Institutional Support	16,998,353	18,575,992	18,432,015	22,035,515	22,336,175	23,672,120	25,099,214	25,579,656	50%
23	Physical Plant	15,045,944	15,576,677	18,031,943	16,804,498	17,545,953	19,067,230	20,038,512	20,818,034	38%
24	Scholarships/Fellowships	71,621,259	74,518,868	89,821,109	103,552,073	105,199,169	4,422,581	4,524,535	5,814,688	
25	Federal Student Financial Aid						99,897,691	105,763,134	99,790,102	
26	Auxiliary Enterprises	18,208,958	17,470,121	16,583,859	16,971,281	17,382,243	18,438,882	19,075,067	18,860,333	4%
27	Athletics	7,935,703	8,019,039	7,949,803	8,045,694	8,182,213	8,743,625	8,766,400	8,832,502	11%
28	Other-Incl One-Time	0	0	2,534,237	1,425,765	2,110,678	1,594,729	1,832,465	2,766,239	100%
29										
30	Total Bdgt by Function	\$274,656,874	\$288,891,196	\$302,315,074	\$320,347,200	\$332,934,307	\$344,341,485	\$352,374,061	\$355,483,504	29%

(1) Includes state grants, scholarships, and work study

**Idaho State University**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2015**

	A	B	C	D	E	F	G	H
	Operating Budgets							
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General	Professional-Technical	Special	Auxiliary	Instit	Grants &	Operating	of
	Education	Education	Programs	Enterprise	Accounts	Contracts	Budgets	Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$66,683,800	\$10,397,898	\$2,891,700				\$79,973,398	22.5%
2 General Acct - One time funds	562,700		40,900				603,600	0.2%
3 Endowment Funds	2,599,200						2,599,200	0.7%
4 Student Fees	62,591,100		200,160				62,791,260	17.7%
5 One-time Replacement Cap.							0	0.0%
6 Federal Stimulus Funds							0	0.0%
7								
8 Total Appropriations	\$132,436,800	\$10,397,898	\$3,132,760	\$0	\$0	\$0	\$145,967,458	41.1%
9								
10 Other Student Fees				\$9,380,892	\$16,968,162		\$26,349,054	7.4%
11 Federal Approp/Grants/Contracts				0		19,199,454	19,199,454	5.4%
12 Federal Student Financial Aid				0		99,790,102	99,790,102	28.1%
13 State Grants & Contracts					192,319	13,069,268 (2)	13,261,587	3.7%
14 Private Gifts, Grts & Contr				570,777	2,370,625	9,931,586	12,872,988	3.6%
15 Sales & Serv of Educ Act				47,000	6,063,464		6,110,464	1.7%
16 Sales & Serv of Aux Ent				13,197,662	10,459,272		23,656,934	6.7%
17 Indirect Costs					3,378,106		3,378,106	1.0%
18 Other				714,431	3,470,489	407,764	4,592,684	1.3%
19								
20 Total Revenue	\$132,436,800	\$10,397,898	\$3,132,760	\$23,910,762	\$42,902,437	\$142,398,174	\$355,178,831	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	\$62,660,918	\$10,397,898	\$2,628,860		\$19,733,372	\$10,057,549	\$105,478,597	29.7%
23 Research	4,846,201				2,195,190	24,618,702	31,660,093	8.9%
24 Public Service	0		503,900		219,968	5,737,751	6,461,619	1.8%
25 Academic Support	10,651,112				4,061,867		14,712,979	4.1%
26 Libraries	5,490,128				221,969		5,712,097	1.6%
27 Student Services	6,417,983				1,590,482	988,100	8,996,565	2.5%
28 Institutional Support	14,131,519				11,448,137		25,579,656	7.2%
29 Physical Plant	18,805,245				2,012,789		20,818,034	5.9%
30 Scholarships & Fellowships	3,215,555				1,393,163	1,205,970	5,814,688	1.6%
31 Federal Student Financial Aid						99,790,102	99,790,102	28.1%
32 Auxiliary Enterprises				18,860,333			18,860,333	5.3%
33 Athletics (1)	3,451,900			5,380,602			8,832,502	2.5%
34 Other (Incl One-Time Funds)	2,766,239						2,766,239	0.8%
35								
36 Total Uses	\$132,436,800	\$10,397,898	\$3,132,760	\$24,240,935	\$42,876,937	\$142,398,174	\$355,483,504	100.0%
37								
38								
39 Incr/(Decr) to Balance	\$0	\$0	\$0	(\$330,173)	\$25,500	\$0	(\$304,673)	
40								
41								
42 Employee FTE	1,144.21	126.32	14.75	121.05	220.95	159.93	1,787.21	
43								
44 (1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education								
45 column not the auxiliary enterprise column.								
46 (2) Includes state grants, scholarships, and work study								

**University of Idaho**  
**Sources and Uses of Ongoing Funds**

a		b	c	d	e	f	g	h	i	i vs b
		2008	2009	2010	2011	2012	2013	2014	2015	
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$126,053,100	\$130,916,100	\$124,207,900	\$102,473,100	\$99,891,100	\$104,793,100	\$107,524,800	\$116,199,600	-8%
2	Approp: Federal Stimulus	-	-	5,320,600	1,513,100	-	-	-	-	0%
3	Approp: Endowment Funds	4,853,000	5,307,300	6,164,400	6,164,400	6,164,400	6,466,800	7,166,400	8,356,800	72%
4	Approp: Student Fees	39,755,400	40,948,900	45,653,000	58,422,800	67,004,730	71,428,200	72,756,100	73,465,100	85%
5	Institutional Student Fees	12,851,500	15,100,300	16,279,600	16,514,700	16,569,000	17,926,600	18,098,760	16,661,630	30%
6	Federal Grants & Contracts	106,582,900	117,534,200	131,373,900	152,535,500	155,156,700	61,180,500	64,299,600	66,067,442	
7	Federal Student Financial Aid						93,624,600	85,174,000	80,675,557	
8	State Grants & Contracts (1)	11,649,000	9,373,200	5,672,500	5,255,200	4,881,800	5,163,300	5,280,786	5,443,937	-53%
9	Private Gifts, Grants & Contr	22,364,325	25,713,300	23,757,100	19,914,200	18,139,900	18,558,400	20,183,759	20,490,814	-8%
10	Sales & Serv of Educ Act	46,151,400	30,586,500	30,473,400	30,459,500	24,017,600	17,266,500	17,907,044	19,619,590	-57%
11	Sales & Serv of Aux Ent	34,080,385	34,199,300	34,999,600	39,162,600	36,091,700	37,530,400	33,781,163	27,843,422	-18%
12	Indirect Cost Recovery	9,000,000	6,435,000	7,150,000	10,340,000	11,340,000	11,340,000	10,023,000	10,023,000	11%
13	Other	1,695,690	12,134,800	11,612,300	10,594,200	6,298,070	6,392,800	7,175,488	7,361,462	334%
14	<b>Total Revenues</b>	<b>\$415,036,700</b>	<b>\$428,248,900</b>	<b>\$442,664,300</b>	<b>\$453,349,300</b>	<b>\$445,555,000</b>	<b>\$451,671,200</b>	<b>\$449,370,900</b>	<b>\$452,208,354</b>	<b>9%</b>
15										
16	<b>Expenditures by Function</b>									
17	Instruction	\$99,357,680	\$99,274,538	\$94,752,796	\$94,092,371	\$96,773,742	\$96,847,048	\$99,242,944	\$102,807,496	3%
18	Research	89,093,982	79,583,577	76,425,138	79,459,661	70,333,066	71,178,677	74,496,556	77,436,409	-13%
19	Public Service	29,259,100	27,589,351	31,426,724	31,565,877	28,069,242	27,683,100	28,848,035	29,603,447	1%
23	Academic Support	15,972,232	16,833,129	14,393,349	14,363,064	15,326,781	15,547,604	16,791,965	16,897,039	6%
20	Library	7,940,553	8,267,702	8,220,580	7,840,734	8,001,488	8,795,223	9,092,324	9,633,254	21%
21	Student Services	8,783,265	9,371,106	8,647,739	10,384,949	12,332,858	12,525,006	12,334,623	12,749,338	45%
22	Institutional Support	37,728,185	35,397,800	36,563,262	36,998,463	32,786,254	33,010,401	31,168,096	32,037,276	-15%
23	Physical Plant	31,917,175	28,670,636	27,406,419	27,845,934	27,737,523	27,195,047	29,267,914	30,185,307	-5%
24	Scholarships/Fellowships	50,939,548	76,068,868	83,854,362	95,965,062	105,082,386	13,965,734	14,748,643	14,668,320	
25	Federal Student Financial Aid						93,624,600	85,174,000	80,675,557	
26	Auxiliary Enterprises (2)	33,099,076	34,460,919	37,284,100	38,768,100	33,383,000	34,436,000	31,423,000	26,421,283	-20%
27	Athletics	12,144,504	13,086,274	13,213,731	14,181,585	14,077,060	15,057,460	15,472,700	15,202,829	25%
28	Other-Incl One-Time	0	0	10,000,000	0	0	0	0	3,420,800	100%
29										
30	<b>Total Bdgt by Function</b>	<b>\$416,235,300</b>	<b>\$428,603,900</b>	<b>\$442,188,200</b>	<b>\$451,465,800</b>	<b>\$443,903,400</b>	<b>\$449,865,900</b>	<b>\$448,060,800</b>	<b>\$451,738,356</b>	<b>9%</b>

(1) Includes state grants, scholarships, and work study

(2) Auxiliary Enterprises includes University of Idaho's Student Recreation Center

**University of Idaho**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2015**

	A	B	C	D	E	F	G	H
	Operating Budgets							
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General	Professional- Technical	Special	Auxiliary	Instit	Grants &	Operating	%
	Education	Education	Programs	Enterprise	Accounts	Contracts	Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$79,120,500		\$33,658,300				112,778,800	24.9%
2 General Acct - One time funds	3,003,900		416,900				3,420,800	0.8%
3 Endowment Funds	8,356,800						8,356,800	1.8%
4 Student Fees	73,465,100						73,465,100	16.2%
5 One-time Replacement Cap.							0	0.0%
6 Federal Stimulus Funds							0	0.0%
7								
8 Total Appropriations	163,946,300		34,075,200	0	0	0	198,021,500	43.8%
9								
10 Other Student Fees			890,900	6,726,996	9,043,734		16,661,630	3.7%
11 Federal Approp/Grants/Contracts						66,067,442	66,067,442	14.6%
12 Federal Student Financial Aid						80,675,557	80,675,557	17.8%
13 State Grants & Contracts					457,829	4,986,108 (2)	5,443,937	1.2%
14 Private Gifts, Grts & Contr				2,964,774	14,147,278	3,378,762	20,490,814	4.5%
15 Sales & Serv of Educ Act					19,619,590		19,619,590	4.3%
16 Sales & Serv of Aux Ent				26,520,594	1,322,828		27,843,422	6.2%
17 Indirect Costs					10,023,000		10,023,000	2.2%
18 Other	168,700		125,700	311,181	6,755,881		7,361,462	1.6%
19								
20 Total Revenue	164,115,000		35,091,800	36,523,545	61,370,139	155,107,870	452,208,354	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	68,519,489		6,691,300		22,913,333	4,683,374	102,807,496	22.8%
23 Research	5,480,817		16,849,121		5,080,452	50,026,019	77,436,409	17.1%
24 Public Service	654		11,134,479		1,815,258	16,653,056	29,603,447	6.6%
25 Academic Support	11,467,577				5,429,462		16,897,039	3.7%
26 Libraries	9,326,451				306,803		9,633,254	2.1%
27 Student Services	7,869,285				4,577,034	303,019	12,749,338	2.8%
28 Institutional Support	20,831,443				11,205,833		32,037,276	7.1%
29 Physical Plant	27,192,941				2,107,445	884,921	30,185,307	6.7%
30 Scholarships & Fellowships	6,729,243				6,057,154	1,881,923	14,668,320	3.2%
31 Federal Student Financial Aid	0					80,675,557	80,675,557	17.9%
32 Auxiliary Enterprises (3)	0			25,645,897	775,386		26,421,283	5.8%
33 Athletics (1)	3,693,200			10,539,064	970,565		15,202,829	3.4%
34 Other-Incl One-Time	3,003,900		416,900				3,420,800	0.8%
35								
36 Total Uses	164,115,000		35,091,800	36,184,961	61,238,725	155,107,870	451,738,356	100.0%
37								
38								
39 Incr/(Decr) to Balance	0		0	338,584	131,414	0	469,998	
40								
41								
42 Employee FTE	1,268.62	0.00	282.90	130.72	414.27	38.66	2,135.17	
43								
44 (1) The General Education program supports intercollegiate athletics, which is an auxiliary enterprise. General Education support for athletics								
45 is reported in the General Education column, not the auxiliary enterprise column.								
46 (2) Includes state grants, scholarships, and work study								
47 (3) Auxiliary Enterprises includes the Student Recreation Center.								

**Lewis-Clark State College  
Sources and Uses of Funds**

a		b	c	d	e	f	g	h	i	i vs b
		2008	2009	2010	2011	2012	2013	2014	2015	
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
Revenues by Source:										
1	Approp: General Funds	\$17,705,294	\$20,274,434	\$17,466,667	\$15,662,278	\$15,105,778	\$16,580,897	\$17,240,097	\$18,288,817	3%
2	Approp: Federal Stimulus	-	-	837,300	238,200	-	-	-	-	0%
3	Approp: Endowment Funds	1,155,000	1,267,000	1,330,700	1,330,700	1,330,700	1,335,000	1,335,000	1,572,000	36%
4	Approp: Student Fees	8,146,700	8,533,800	9,516,900	10,782,400	11,742,400	12,287,000	13,193,000	14,366,100	76%
5	Institutional Student Fees	4,962,800	5,016,000	5,002,200	5,140,600	5,377,700	5,012,100	4,814,570	4,155,600	-16%
6	Federal Grants & Contracts	14,700,000	15,800,000	21,000,000	24,400,000	24,200,000	500,000	400,000	500,000	
7	Federal Student Financial Aid						26,000,000	24,000,000	23,000,000	
8	State Grants & Contracts (1)	2,400,000	2,400,000	3,000,000	3,000,000	3,000,000	2,700,000	2,000,000	1,400,000	-42%
9	Private Gifts, Grants & Contr	2,000,000	1,900,000	1,600,000	1,800,000	2,000,000	2,000,000	1,800,000	1,700,000	-15%
10	Sales & Serv of Educ Act	1,400,000	1,500,000	1,300,000	1,200,000	1,300,000	1,300,000	1,000,000	1,000,000	-29%
11	Sales & Serv of Aux Ent	2,556,686	2,452,641	2,609,200	2,335,972	2,393,100	2,535,000	3,112,850	2,722,250	6%
12	Indirect Cost Recovery	150,000	150,000	100,000	100,000	100,000	100,000	100,000	60,000	-60%
13	Other	1,000,000	900,000	600,000	700,000	628,400	600,000	500,000	300,000	-70%
14	Total Revenues	\$56,176,480	\$60,193,875	\$64,362,967	\$66,690,150	\$67,178,078	\$70,949,997	\$69,495,517	\$69,064,767	23%
15										
16	Expenditures by Function									
17	Instruction	\$18,832,271	\$21,001,419	\$20,485,904	\$20,406,330	\$20,042,376	\$20,498,813	\$20,580,086	\$20,923,487	11%
18	Research	353,001	336,461	198,600	169,097	192,270	198,442	178,281	213,887	-39%
19	Public Service	2,515,171	2,318,362	1,864,713	1,534,654	1,902,957	2,098,022	1,823,115	1,042,341	-59%
23	Academic Support	2,941,340	2,995,607	2,823,850	2,466,281	2,556,546	2,720,286	2,643,279	3,156,035	7%
20	Library	1,012,562	1,035,219	1,063,412	1,051,475	1,050,537	1,074,713	1,169,397	1,238,132	22%
21	Student Services	3,254,237	3,461,897	3,172,369	3,592,580	3,706,933	3,771,905	4,345,177	4,245,445	30%
22	Institutional Support	4,719,551	5,289,055	5,189,876	4,722,704	4,817,989	4,906,075	4,934,736	4,862,793	3%
23	Physical Plant	3,611,062	3,323,155	3,034,043	2,981,637	2,884,770	3,061,641	3,058,074	3,239,119	-10%
24	Scholarships/Fellowships	12,740,700	13,950,200	19,743,600	23,457,400	23,903,200	244,500	302,900	419,600	
25	Federal Student Financial Aid						26,000,000	24,000,000	23,000,000	
26	Auxiliary Enterprises	2,984,615	2,919,355	2,904,700	2,809,150	2,819,400	2,987,700	3,298,200	3,404,600	14%
27	Athletics	2,279,599	2,337,000	2,231,800	2,305,000	2,303,100	2,380,600	2,566,152	2,707,468	19%
28	Other-Incl One-Time	237,100	1,020,367	837,300	238,200	0	65,000	11,000	281,710	19%
29							0	0	0	
30	Total Bdgt by Function	\$55,481,209	\$59,988,097	\$63,550,167	\$65,734,508	\$66,180,078	\$70,007,697	\$68,910,397	\$68,734,617	24%

(1) Includes state grants, scholarships, and work study



**Lewis-Clark State College**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2015**

	A	B	C	D	E	F	G	H
	Board Approved Budgets			Operating Budgets		Estimated Budgets		
	Professional-			CEO Approved			Total	%
	General	Technical	Special	Auxiliary	Instit	Grants &	Operating	of
	Education	Education	Programs	Enterprise	Accounts	Contracts	Budgets	Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$14,061,900	\$3,945,207					\$18,007,107	26.1%
2 General Acct - One time funds	102,000	179,710					281,710	0.4%
3 Endowment Funds	1,572,000						1,572,000	2.3%
4 Student Fees	14,366,100						14,366,100	20.8%
5 One-time Replacement Cap.							0	0.0%
6 Federal Stimulus Funds							0	0.0%
7								
8 Total Appropriations	\$30,102,000	\$4,124,917	\$0	\$0	\$0	\$0	\$34,226,917	49.6%
9								
10 Other Student Fees				\$2,055,600	\$2,100,000		4,155,600	6.0%
11 Federal Approp/Grants/Contracts						\$500,000	500,000	0.7%
12 Federal Student Financial Aid						23,000,000 (3)	23,000,000	33.3%
13 State Grants & Contracts						1,400,000 (2)	1,400,000	2.0%
14 Private Gifts, Grts & Contr					1,400,000	300,000	1,700,000	2.5%
15 Sales & Serv of Educ Act					1,000,000		1,000,000	1.4%
16 Sales & Serv of Aux Ent				2,136,250	586,000		2,722,250	3.9%
17 Indirect Costs					60,000		60,000	0.1%
18 Other					300,000		300,000	0.4%
19								
20 Total Revenue	\$30,102,000	\$4,124,917	\$0	\$4,191,850	\$5,446,000	\$25,200,000	\$69,064,767	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	\$14,378,605	\$3,362,882			\$1,953,200	\$1,228,800	\$20,923,487	30.4%
23 Research	138,287					75,600	213,887	0.3%
24 Public Service	320,541				356,800	365,000	1,042,341	1.5%
25 Academic Support	2,515,556	460,579			179,900		3,156,035	4.6%
26 Libraries	1,230,532				7,600		1,238,132	1.8%
27 Student Services	3,076,985	98,660			539,200	530,600	4,245,445	6.2%
28 Institutional Support	4,251,707	23,086			588,000		4,862,793	7.1%
29 Physical Plant	2,983,419				255,700		3,239,119	4.7%
30 Scholarships & Fellowships					419,600		419,600	0.6%
31 Federal Student Financial Aid						23,000,000 (3)	23,000,000	33.5%
32 Auxiliary Enterprises	11,400			3,393,200			3,404,600	5.0%
33 Athletics (1)	1,092,968			604,900	1,009,600		2,707,468	3.9%
34 Other-Incl One-Time	102,000	179,710				(1)	281,710	0.4%
35								
36 Total Uses	\$30,102,000	\$4,124,917	\$0	\$3,998,100	\$5,309,600	\$25,200,000	\$68,734,617	100.0%
37								
38								
39 Incr/(Decr) to Balance	\$0	\$0	\$0	\$193,750	\$136,400	\$0	\$330,150	
40								
41								
42 Employee FTE	338.57	54.58		15.83	21.54	22.93	453.45	
43								
44 (1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education								
45 column not the auxiliary enterprise column.								
46 (2) Includes state grants, scholarships, and work study								
47 (3) Includes Pell Grants and Direct Student Loan Funds								



**BUSINESS AFFAIRS & HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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**SUBJECT**

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

**REFERENCE**

June 2014

Idaho State Board of Education (Board) approved first reading of Policy V.R.

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

Beginning in 2012, the Audit Committee (and the institutions' internal auditors at the behest of the committee) started reviewing how the institutions use special course fees. For each institution, the Committee reviewed a list of all course fees and charges, reviewed the policies and procedures used to approve course fees, and examined approval documentation for a sample of specific course fees. At the end of the process, the Audit Committee and internal auditors made the following observations regarding course fees:

- Course fees should not be charged to offset the loss of a department's appropriated state General Funds or other funding sources.
- Course fees should be directly related to the academic activities. Professional-Technical Education courses may also be eligible.
- Course fees are not always segregated in order to maintain balances for the specific courses. This makes it impossible to determine whether revenue from one special course is subsidizing other special courses or programs. This also makes it difficult to determine if excess balances are being maintained.
- Approval of course fees are not always made by the president or provost of the institution as required in Board policy. Documentation is not always maintained on all approved course fees, and many course fees are not reviewed periodically to ensure their efficacy.

Highlights of the proposed clarifications and revisions to the special course fee policy are as follows:

- Special course fees are additive on top of the standard per credit hour fee.
- Special course fees must be directly related to academic programming or, in the case of professional-technical courses, the skill or trade being taught.
- Special course fees may only be charged to cover the direct costs of the additional and necessary expenses unique to the course.
- Special course fees may not be used to subsidize other courses,

**BUSINESS AFFAIRS & HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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programs or institution operations.

- Special course fees shall be separately accounted for, and institutions shall ensure appropriate use and reserve balances.
- Special course fees shall be formally reviewed by the institution as part of a rolling 3-year cycle.

Processing fees, permits and fines were moved out of the special course fee policy into a separate paragraph. The scope and intent of these charges is clarified.

The Business Affairs and Human Resources (BAHR) Committee and institutions have expressed interest in the ability to offer market-priced fully online programs. Current Board policy does not contemplate this type of fee structure. As such, a new “online program fee” is added to the policy. Defining characteristics of this fee are as follows:

- The online program fee may be charged for any fully online undergraduate, graduate or certificate program programs.
- The fee is in lieu of resident or non-resident tuition and all other Board-approved or local fees.
- The fee may be priced at a market competitive rate.

At the request of Idaho State University (ISU) a new Summer Bridge Program fee was added. ISU has piloted a bridge program for several years with demonstrable success. The proposed policy would set a discounted per credit hour fee for high school graduates who are admitted to participate into a summer bridge program of pre-define courses immediately following graduation and who will matriculate at the same institution in the fall semester. The intent of the program is to assist incoming students with knowledge and skills to be successful in college. It is anticipated that other institutions may also be interested in offering this type of program.

Finally, a number of housekeeping changes and updates are also proposed:

- transcription fee for Workforce Training course and technical competency credits;
- scope of technology fee is clarified; and
- dual credit fee is defined.

**IMPACT**

The raw number of special course fees being charged by institutions is significant. For example, one institution now has over 1,400 special course fees. The Audit Committee reviewed the justification of special course fees charged at the institutions and found it was difficult to determine whether specific course fees were following Board policy and being used for the purpose for which they were originally intended. This also made it difficult for the institutions’ internal auditors to audit the course fees. As such, the committee determined the best approach was to clarify and revise Board policy so management can review their

**BUSINESS AFFAIRS & HUMAN RESOURCES  
OCTOBER 16, 2014**

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course fees against the policy. The proposed policy should also help provide more transparency to students of the all-in cost of their education.

The proposed Online Program fee will enable the institutions to begin offering competitively priced programs in the online market.

**ATTACHMENTS**

Attachment 1 – Section V.R. – First Reading

Page 5

**STAFF COMMENTS AND RECOMMENDATIONS**

The revisions clearly define the scope and use of special course fees. In addition, the revisions help clarify that all fees charged by the institutions shall be approved by the Board except those expressly delegated to the institution including: 1) Continuing Education, 2) Course Overload Fee, 3) Special Course Fees, and 4) Processing Fees, Permits and Fines.

The creation of a policy authorizing a new Online Program fee is the fulfillment of a request by a former Business Affairs and Human Resources committee member and responds to increasing interest by the institutions to enter this market.

There are a number of material changes since the first reading in June, so staff brings this back as a new first reading.

Staff recommends approval.

**BOARD ACTION**

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

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

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

**SECTION: V. FINANCIAL AFFAIRS**

**Subsection: R. Establishment of Fees**

[March 2013](#)[December 2014](#)

**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.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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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 under the governance of the Board, except where limited to a particular institution or institutions (the community colleges are included only as specified).

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 in the 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~~ is the amount charged for any and all educational costs at University of Idaho, Boise State University, Idaho State University, and Lewis Clark State College. Tuition ~~fees~~ includes, but ~~are~~ is 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~~, facility fee, technology fee and activity fee.

vi. Employee/Spouse/Dependent Fee

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

---

The fee for eligible participants shall be 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 eligible participants shall be set by each institution, subject to Board approval. Eligibility shall be determined by each institution.

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 Transcription Fee

A fee may be charged for processing and transcribing credits. The fee shall be \$10.00 per credit for academic year 2014-15 only, and set annually by the Board thereafter. This fee is defined as a fee may be charged to 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 courses are retained by the technical colleges. The Workforce Training fee shall be \$10.00 per credit. This fee may also be charged for transcribing demonstrable technical competencies.

x. Online Program Fee

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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a) An online program fee is defined as a fee charged for any fully online undergraduate, graduate, and certificate programs. An online program fee shall be an all-inclusive fee in lieu of resident or non-resident tuition (as defined in Idaho Code §33-3717B) and all other Board-approved or local fees.

b) Nothing in this policy shall preclude pricing online programs at a market competitive rate which may be less or more than the current resident or non-resident per credit hour rates.

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 directly related to services for student use and benefit (e.g., internet and web access, general computer facilities, electronic or online testing, and online media).

iv. Professional Fees

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



**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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- a) Credential or Licensure Requirement:
- 1) A professional fee may be ~~assessed~~charged 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.
- 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

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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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-review](#) 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.

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.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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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.

viii. New Student Orientation Fee

This fee is defined as a mandatory fee charged to all first-time, full-time students who are registered and enrolled at an institution. The fee may only be used for costs of on-campus orientation programs such as materials, housing, food and student leader stipends, not otherwise covered in Board-approved tuition and fees.

ix. Dual Credit Fee

High school students who enroll in one or more dual credit courses delivered by high schools (including Idaho Digital Learning Academy), either face-to-face or online, are eligible to pay a reduced cost per credit which is approved at the Board's annual tuition and fee setting meeting. The term "dual credit" as used in this section is defined in Board Policy III.Y.

x. Summer Bridge Program Fee

This fee is defined as a fee charged to students recently graduated from high school, who are admitted into a summer bridge program at an institution the summer immediately following graduation, and who will be enrolling in pre-determined college-level courses at the same institution the fall semester of the same year for the express purpose of helping incoming students acquire knowledge and skills necessary to be successful in college. The bridge program fee shall be \$65 per credit for academic year 2014-15 only, and set annually by the Board thereafter.

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

~~These~~The following local fees and charges are ~~assessed~~ charged 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 the unrestricted ~~current~~ fund ~~0650~~ and shall only be expended for the purposes for which they were collected. All local fees or changes to such local fees 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 local fees to the Board upon request.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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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 the 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: student orientation fees (when assessed to only those who register to participate), 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 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.~~

A special course fee is an additive fee on top of the standard per credit hour fee which may be charged to students enrolled in a specific course for materials and/or activities required for that course. Special course fees, or changes to such fees, are established and become effective in the amount and at the time specified by the chief executive officer or provost, and must be prominently posted so as to be readily accessible and transparent to students, along with other required course cost information. These fees shall be reported to the Board upon request.

a) Special course fees shall be directly related to academic programming. Likewise, special course fees for professional-technical courses shall be directly related to the skill or trade being taught.

b) Special course fees may only be charged to cover the direct costs of the additional and necessary expenses that are unique to the course. This includes the costs for lab materials and supplies, specialized software, cost for distance and/or online delivery, and personnel costs for a lab manager. A special course fee shall not subsidize other courses, programs or institution operations.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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- c) A special course fee shall not be used to pay a cost for which the institution would ordinarily budget including faculty, administrative support and supplies.
- d) Special course fees shall be separately accounted for and shall not be commingled with other funds; provided however, multiple course fees supporting a common special cost (e.g. language lab, science lab equipment, computer equipment/software, etc.) may be combined. The institution is responsible for managing these fees to ensure appropriate use (i.e. directly attributable to the associated courses) and that reserve balances are justified to ensure that fees charged are not excessive.
- e) The institution shall maintain a system of procedures and controls providing reasonable assurance that special course fees are properly approved and used in accordance with this policy, including an annual rolling review of one-third of the fees over a 3-year cycle.

iv. Processing Fees, Permits and Fines

- a) Processing fees may be charged for the provision of academic products or services to students (e.g. undergraduate application fee, graduate application fee, program application fee, graduation/diploma fee, and transcripts). Fees for permits (e.g. parking permit) may also be charged.
- b) Fines may be charged for the infraction of an institution policy (e.g., late fee, late drop, library fine, parking fine, lost card, returned check, or stop payment).

All processing fees, permit fees and fines are established and become effective in the amount and at the time specified by the chief executive officer. The chief executive officer is responsible for reporting these fines to the Board upon request.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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**SUBJECT**

Board policy V.E. – Gifts & Affiliated Foundations – second reading

**REFERENCE**

August 2014

Idaho State Board of Education (Board) approved first reading of Policy V.E.

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections V.E.

**BACKGROUND / DISCUSSION**

Several universities are developing proposals for technology transfer and research foundations. “Technology transfer organizations” are specifically excluded from Board policy V.E. on governance and formation of affiliated foundations. As such, there is no extant Board policy governing research and/or technology transfer affiliated entities. Board staff, in consultation with institution counsel, has determined that Board policy V.E. can simply be amended to facilitate the inclusion of research foundations and technology transfer organizations under the existing policy on foundations.

**IMPACT**

The requirement for a Board-approved foundation operating agreement under current policy would apply to research and technology transfer foundations, including review and re-approval of said agreements every three years.

**ATTACHMENTS**

Attachment 1 – Board policy V.E. – second reading

Page 3

**STAFF COMMENTS AND RECOMMENDATIONS**

This policy amendment will provide the Board with the appropriate level of oversight while providing the institutions flexibility to develop research or technology transfer foundations to meet their own unique needs and facilitate the transfer of university research to the marketplace.

There were no changes between first and second reading. Staff recommends approval.

**BOARD ACTION**

I move to approve the second reading of proposed amendments to Board Policy V.E. Gifts & Affiliated Foundations, as presented in Attachment 1.

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

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

**SECTION: V. FINANCIAL AFFAIRS**

**Subsection: E. Gifts and Affiliated Foundations**

**October 2014<sup>41</sup>**

**1. Purpose of the Policy**

- a. The Board recognizes the importance of voluntary private support and encourages grants and contributions for the benefit of the institutions and agencies under its governance. Private support for public education is an accepted and firmly established practice throughout the United States. Tax-exempt foundations are one means of providing this valuable support to help the institutions and agencies under the Board's governance raise money through private contributions. Foundations are separate, legal entities, tax-exempt under Section 501(c) of the United States Internal Revenue Code of 1986, as amended, associated with the institutions and agencies under the Board's governance. Foundations are established for the purpose of raising, receiving, holding, and/or using funds from the private sector for charitable, scientific, cultural, educational, athletic, or related endeavors that support, enrich, and improve the institutions or agencies. The Board wishes to encourage a broad base of support from many sources, particularly increased levels of voluntary support. To achieve this goal, the Board will cooperate in every way possible with the work and mission of recognized affiliated foundations.
- b. The Board recognizes that foundations:
  - i. Provide an opportunity for private individuals and organizations to contribute to the institutions and agencies under the Board's governance with the assurance that the benefits of their gifts supplement, not supplant, state appropriations to the institutions and agencies;
  - ii. Provide assurance to donors that their contributions will be received, distributed, and utilized as requested for specified purposes, to the extent legally permissible, and that donor records will be kept confidential to the extent requested by the donor and as allowed by law;
  - iii. Provide an instrument through which alumni and community leaders can help strengthen the institutions and agencies through participation in the solicitation, management, and distribution of private gifts; and
  - iv. Aid and assist the Board in attaining its approved educational, research, public service, student loan and financial assistance, alumni relations, and financial development program objectives.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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- c. The Board, aware of the value of tax-exempt foundations to the well being of the institutions and agencies under the Board's governance, adopts this policy with the following objectives:
  - i. To preserve and encourage the operation of recognized foundations associated with the institutions and agencies under the Board's governance; and
  - ii. To ensure that the institutions and agencies under the Board's governance work with their respective affiliated foundations to make certain that business is conducted responsibly and according to applicable laws, rules, regulations, and policies, and that such foundations fulfill their obligations to contributors, to those who benefit from their programs, and to the general public.

**2. Institutional Foundations**

The foregoing provisions are designed to promote and strengthen the operations of foundations that have been, and may be, established for the benefit of the public colleges and universities in Idaho. The intent of this policy is to describe general principles that will govern institutional relationships with their affiliated foundations. It is intended that a more detailed and specific description of the particular relationship between an institution and its affiliated foundation will be developed and committed to a written operating agreement, which must be approved by the Board. ~~Technology transfer organizations, including the Idaho Research Foundation, are not subject to this policy.~~ For application of this policy to affiliated research foundations and technology transfer organizations, including the Idaho Research Foundation, see paragraph 6 below.

**a. Board Recognition of Affiliated Foundations**

- i. The Board may recognize an entity as an affiliated foundation if it meets and maintains the requirements of this policy. The chief executive officer of each institution must ensure that any affiliated foundation recognized by the Board ascribes to these policies. The Board acknowledges that it cannot and should not have direct control over affiliated foundations. These foundations must be governed separately to protect their private, independent status. However, because the Board is responsible for ensuring the integrity and reputation of the institutions and their campuses and programs, the Board must be assured that any affiliated foundation adheres to sound business practices and ethical standards appropriate to such organizations in order to assure the public that the foundation is conducting its mission with honesty and integrity.
- ii. ~~Upon the effective date of this policy, the institution chief executive officer shall provide a list of current affiliated foundations and an implementation plan to bring each foundation before the Board to be formally recognized as a nonprofit corporation or affiliated foundation to benefit a public college or~~

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
OCTOBER 16, 2014**

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~~university in Idaho, for one or more of the purposes previously described in this policy. Each foundation shall be brought into substantial conformance with these policies and, upon so doing; the institution shall provide prompt notice to the Board in order that the Board may recognize the affiliated foundation. Upon recognition by the Board, the organization of the nonprofit corporation or foundation is ratified, validated, and confirmed, and it shall be deemed to have been organized as if its organization had taken place under authority of this policy. Likewise, any new foundations established subsequent to implementation of this policy must be brought to the Board for formal recognition before such foundation begins operations.~~

b. General Provisions Applicable to all Affiliated Foundations recognized by the Board

- i. All private support of an institution not provided directly to such institution shall be through a recognized affiliated foundation. While an institution may accept gifts made directly to the institution or directly to the Board, absent unique circumstances making a direct gift to the institution more appropriate, donors shall be requested to make gifts to affiliated foundations.
- ii. Each affiliated foundation shall operate as an Idaho nonprofit corporation that is legally separate from the institution and is recognized as a 501(c)(3) public charity by the Internal Revenue Service. The management and control of a foundation shall rest with its governing board. All correspondence, solicitations, activities, and advertisements concerning a particular foundation shall be clearly discernible as from that foundation, and not the institution.
- iii. The institutions and foundations are independent entities and neither will 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 staff.
- iv. It is the responsibility of the foundation to support the institution at all times in a cooperative, ethical, and collaborative manner; to engage in activities in support of the institution; and, where appropriate, to assist in securing resources, to administer assets and property in accordance with donor intent, and to manage its assets and resources.
- v. Foundation funds shall be kept separate from institution funds. No institutional funds, assets, or liabilities may be transferred directly or indirectly to a foundation without the prior approval of the Board except as provided herein. Funds may be transferred from an institution to a foundation without prior Board approval when:
  - 1) A donor inadvertently directs a contribution to an institution that is intended for the foundation. If an affiliated foundation is the intended

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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recipient of funds made payable to the Board or to an institution, then such funds may be deposited with or transferred to the affiliated foundation, provided that accompanying documents demonstrate that the foundation is the intended recipient. Otherwise, the funds shall be deposited in an institutional account, and Board approval will be required prior to transfer to an affiliated foundation; or

- 2) The institution has gift funds that were transferred from and originated in an affiliated foundation, and the institution wishes to return a portion of funds to the foundation for reinvestment consistent with the original intent of the gift.
- vi. Transactions between an institution and an affiliated foundation shall meet the normal tests for ordinary business transactions, including proper documentation and approvals. Special attention shall be given to avoiding direct or indirect conflicts of interest between the institution and the affiliated foundation and those with whom the foundation does business. Under no circumstances shall an institution employee represent both the institution and foundation in any negotiation, sign for both the institution and foundation in a particular transaction, or direct any other institution employee under their immediate supervision to sign for the related party in a transaction between the institution and the foundation.
- vii. Prior to the start of each fiscal year, an affiliated foundation must provide the institution chief executive officer with the foundation's proposed annual budget, as approved by the foundation's governing board.
- viii. Each foundation shall conduct its fiscal operations to conform to the institution's fiscal year. Each foundation shall prepare its annual financial statements in accordance with Government Accounting Standards Board (GASB) or Financial Accounting Standards Board (FASB) principles, as appropriate.
- ix. Institution chief executive officers shall be invited to attend all meetings of an affiliated foundation's governing board in an advisory role. On a case by case basis, other institution employees may also serve as advisors to an affiliated foundation's governing board, as described in the written foundation operating agreement approved by the Board.
- x. The foundation, while protecting personal and private information related to private individuals, is encouraged, to the extent possible or reasonable, to be open to public inquiries related to revenue, expenditure policies, investment performance and/or other information that would normally be open in the conduct of institution affairs.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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- xi. A foundation's enabling documents (e.g., articles of incorporation and bylaws) and any amendments are to be provided to the institution. These documents must include a clause requiring that in the event of the dissolution of a foundation, its assets and records will be distributed to its affiliated institution, provided the affiliated institution is a qualified charitable organization under relevant state and federal income tax laws. To the extent practicable, the foundation shall provide the institution with an advance copy of any proposed amendments, additions, or deletions to its articles of incorporation or bylaws. The institution shall be responsible for providing all of the foregoing documents to the Board.
- xii. Foundations may not engage in activities that conflict with federal or state laws, rules and regulations; the policies of the Board; or the role and mission of the institutions. Foundations shall comply with applicable Internal Revenue Code provisions and regulations and all other applicable policies and guidelines.
- xiii. Fund-raising campaigns and solicitations of major gifts for the benefit of an institution by its affiliated foundation shall be developed cooperatively between the institution and its affiliated foundation. Before accepting contributions or grants for restricted or designated purposes that may require administration or direct expenditure by an institution, a foundation will obtain the prior approval of the institution chief executive officer or a designee.
- xiv. Foundations shall obtain prior approval in writing from the institution chief executive officer or a designee if gifts, grants, or contracts include a financial or contractual obligation binding upon the institution.
- xv. Foundations 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 institution; and
  - 2) Responsibility for the governance of the foundation, including investment of gifts and endowments, resides in the foundation's governing board.
- xvi. Institutions shall ensure that foundation-controlled resources are not used to acquire or develop real estate or to build facilities for the institution's use without prior Board approval. The institution shall notify the Board, at the earliest possible date, of any proposed purchase of real estate for such purposes, and in such event should ensure that the foundation coordinates its efforts with those of the institution. Such notification to the Board may be through the institution's chief executive officer in executive session pursuant to Idaho Code 67-2345 (1) (c).

c. Foundation Operating Agreements

Each institution shall enter into a written operating agreement with each recognized foundation that is affiliated with the institution. Operating agreements must be signed by the chairman or president of the foundation's governing board, and by the institution chief executive officer. The operating agreement must be approved by the Board prior to execution and must be re-submitted to the Board every three (3) years, or as otherwise requested by the Board, for review and re-approval. Foundation operating agreements shall establish the operating relationship between the parties, and shall, at a minimum, address the following topics:

i. Institution Resources and Services.

- 1) Whether, and how, an institution intends to provide contract administrative and/or support staff services to an affiliated foundation. When it is determined that best practices call for an institution employee to serve in a capacity that serves both the institution and an affiliated foundation, then the operating agreement must clearly define the authority and responsibilities of this position within the foundation. Notwithstanding, no employee of an institution who functions in a key administrative or policy making capacity (including, but not limited to, any institution 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. The responsibility of this position within the foundation that is performed by an institution employee in a key administrative or policy making capacity shall be limited to the coordination of institution and affiliated foundation fundraising efforts, and the provision of administrative support to foundation fundraising activities.
- 2) Whether, and how, an institution intends to provide other resources and services to an affiliated foundation, which are permitted to include:
  - a) Access to the institution's financial systems to receive, disburse, and account for funds held (with respect to transactions processed through the institution's financial system, the foundation shall comply with the institution's financial and administrative policies and procedures manuals);
  - b) Accounting services, to include cash disbursements and receipts, accounts receivable and payable, bank reconciliation, reporting and analysis, auditing, payroll, and budgeting;
  - c) Investment, management, insurance, benefits administration, and similar services; and

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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- d) Development services, encompassing research, information systems, donor records, communications, and special events.
  - 3) Whether the foundation will be permitted to use any of the institution's facilities and/or equipment, and if so, the details of such arrangements.
  - 4) Whether the institution intends to recover its costs incurred for personnel, use of facilities or equipment, or other services provided to the foundation. If so, then payments for such costs shall be made directly to the institution. No payments shall be made directly from a foundation to institution employees in connection with resources or services provided to a foundation pursuant to this policy.
- ii. Management and Operation of Foundations.
- 1) Guidelines for receiving, depositing, disbursing and accounting for all funds, assets, or liabilities of a foundation, including any disbursements/transfers of funds to an institution from an affiliated foundation. Institution officials into whose department or program foundation funds are transferred shall be informed by the foundation of the restrictions, if any, on such funds and shall be responsible both to account for them in accordance with institution policies and procedures, and to notify the foundation on a timely basis regarding the use of such funds.
  - 2) Procedures with respect to foundation expenditures and financial transactions, which must ensure that no person with signature authority shall be an institution employee in a key administrative or policy making capacity (including, but not limited to, an institution vice-president or equivalent position).
  - 3) The liability insurance coverage the foundation will have in effect to cover its operations and the activities of its directors, officers, and employees.
  - 4) Description of the investment policies to be utilized by the foundation, which shall be conducted in accordance with prudent, sound practice to ensure that gift assets are protected and enhanced, and that a reasonable return is achieved, with due regard for the fiduciary responsibilities of the foundation's governing board. Moreover, such investments must be consistent with the terms of the gift instrument.
  - 5) Procedures that will be utilized to ensure that institution and foundation funds are kept separate.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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- 6) Detailed description of the organization structure of the foundation, which addresses conflict of interest in management of funds and any foundation data.

iii. Foundation Relationships with the Institutions

- 1) The institution's ability to access foundation books and records.
- 2) The process by which the institution chief executive officer, or designee, shall interact with the foundation's board regarding the proposed annual operating budget and capital expenditure plan prior to approval by the foundation's governing board.
- 3) Whether, and how, supplemental compensation from the foundation may be made to institutional employees. Any such payments must have prior Board approval, and shall be paid by the foundations to the institutions, which in turn will make payments to the employee in accordance with normal practice. Employees shall not receive any payments or other benefits directly from the foundations.

iv. Audits and Reporting Requirements.

- 1) The procedure foundations will utilize for ensuring that regular audits are conducted and reported to the Board. Unless provided for otherwise in the written operating agreement, such audits must be conducted by an independent certified public accountant, who is not a director or officer of the foundation. The independent audit shall be a full scope audit, performed in accordance with generally accepted auditing standards.
- 2) The procedure foundations will use for reporting to the institution chief executive officer the following items:
  - a) Regular financial audit report;
  - b) Annual report of transfers made to the institution, summarized by department;
  - c) Annual report of unrestricted funds received, and of unrestricted funds available for use in that fiscal year;
  - d) A list of foundation officers, directors, and employees;
  - e) A list of institution employees for whom the foundation made payments to the institution for supplemental compensation or any other approved purpose during the fiscal year, and the amount and nature of that payment;



|      v) A list of all state and federal contracts and grants managed by the foundation; and

g) An annual report of the foundation's major activities;

h) 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 institution; and

i) An annual report of any actual litigation involving the foundation during its fiscal year, as well as legal counsel used by the foundation for any purpose during such year. This report should also discuss any potential or threatened litigation involving the foundation.

v. Conflict of Interest and Code of Ethics and Conduct.

A description of the foundation's conflict of interest policy approved by the foundation's governing board and applicable to all foundation directors, officers, and staff members, and which shall also include a code of ethics and conduct. Such policy must assure that transactions involving the foundation and the personal or business affairs of a trustee, director, officer, or staff member should be approved in advance by the foundation's governing board. In addition, such policy must provide that directors, officers, and staff members of a foundation disqualify themselves from making, participating, or influencing a decision in which they have or would have a financial interest. Finally, such policy must assure that no director, trustee, officer, or staff member of a 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 should an offer of a prohibited gift or gratuity be extended by such an individual on a similar basis.

3. Foundations for Other Agencies

Other agencies under the Board's jurisdiction may establish foundations to accept gifts made for the benefit of the agencies' operating purposes. These agencies are subject to the same policies as the institutional foundations. However, agency foundations with annual revenues less than \$100,000 are not required to obtain an independent audit. These agencies must instead submit an annual report to the Board of gifts received and the disposition of such gifts.

4. Idaho Educational Public Broadcasting System Foundations and Friends Groups

Foundations and Friends groups that exist for the benefit of the Idaho Educational Public Broadcasting System (IEPBS) are required by Federal Communications

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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Commission (FCC) regulations to have specific spending authority designated by the Board. Audits of the IEPBS Foundation and Friends groups will be conducted by the State Legislative Auditor.

- a. By action of the Board, the Idaho Educational Public Broadcasting System Foundation, Inc., has been designated to accept gifts made for the benefit of public television in the state of Idaho. The Foundation will conduct its activities in a manner consistent with the Federal Communications Commission (FCC) regulations and the FCC license held by the Board.
- b. By action of the Board, the Friends of Channel 4, Inc., has been designated to accept gifts made for the Benefit of KAID TV, Channel 4. The Friends of Channel 4, Inc., will conduct its activities in a manner consistent with the Federal Communications Commission (FCC) regulations and the FCC license held by the Board.
- c. By action of the Board, the Friends of Channel 10, Inc., has been designated to accept gifts made for the benefit of KISU TV, Channel 10. The Friends of Channel 10, Inc., will conduct its activities in a manner consistent with the Federal Communications Commission (FCC) regulations and the FCC license held by the Board.
- d. By action of the Board, the Friends of KUID, Inc., has been designated to accept gifts made for the benefit of KUID TV, Channel 12. The Friends of Channel 12, Inc., will conduct its activities in a manner consistent with the Federal Communications Commission (FCC) regulations and the FCC license held by the Board.

**5. Acceptance of Direct Gifts**

Notwithstanding the Board's desire to encourage the solicitation and acceptance of gifts through affiliated foundations, the Board may accept donations of gifts, legacies, and devises (hereinafter "gifts") of real and personal property on behalf of the state of Idaho that are made directly to the Board or to an institution or agency under its governance. Gifts worth more than \$250,000 must be reported to and approved by the executive director of the Board before such gift may be expended or otherwise used by the institution or agency. Gifts worth more than \$500,000 must be approved by the Board. The chief executive officer of any institution or agency is authorized to receive, on behalf of the Board, gifts that do not require prior approval by the executive director or the Board and that are of a routine nature. This provision does not apply to transfers of gifts to an institution or agency from an affiliated foundation (such transfers shall be in accordance with the written operating agreement between the institution or agency and an affiliated foundation, as described more fully herein).

6. Affiliated Research Foundations and Technology Transfer Organization for Institutions of Higher Education

The Board wishes to encourage research and technology transfer and the corresponding economic development potential for the state of Idaho. The Board acknowledges that independent, affiliated foundations operating to support an institution's research and technology transfer efforts can be useful tools to provide institutions with avenues for engagement with the private sector as well as with public and private entities interested in funding research, funding technology transfer and promoting spin-off enterprises arising from institutional intellectual property. Such affiliated foundations should operate substantially within the framework for philanthropic affiliated foundations set out in paragraph 1 and 2 of this policy, with such variances as are reasonable based on the nature of the anticipated function of the specific foundation.

- a. The public college and universities may affiliate with non-profit entities which generally meet the criteria set forth in paragraph 2.b. of this policy and which operate for the purpose of supporting the research and technology transfer efforts of one or more of the institutions.
- b. Research and Technology Transfer Foundation Operating Agreements. The requirement of a foundation operating agreement under paragraph 2.c. of this policy shall also apply to foundations supporting research and technology transfer. Institutions proposing to affiliate with a particular foundation may propose reasonable variances from specific requirements under paragraph 2.c. based upon the anticipated function of the foundation, provided that any such variances are specifically identified by the institution in materials presented to the Board when requesting approval of the foundation.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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**UNIVERSITY OF IDAHO**

**SUBJECT**

Project Budget and Construction Phase Authorization Request, Replace Executive Residence, University of Idaho (UI)

**REFERENCE**

June 20, 2013	Information Item: Discussion of executive residence
August 15, 2013	Approval by the Regents for design and planning expenditures up to \$75,000 for modernization, including potential replacement, of the executive residence. Approval of a resolution authorizing UI to reimburse planning and design expenditures from future bond proceeds. The University of Idaho Foundation plans to fund construction costs entirely with private funds. The University will bear the soft costs of planning, permitting, site preparation (including demolition of the old residence) and landscaping.
October 17, 2013	Information Item: University progress report.
February 27, 2014	Approval by the Regents for additional design and planning expenditures of up to \$137,000 for total design and planning expenditures of up to \$212,000.

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/ DISCUSSION**

***Request Summary***

This is a request for approval of the project budget and Regents' Authorization to implement the construction phase for the replacement of the existing Executive Residence located on the main campus of the University of Idaho, Moscow, Idaho. The capital project budget is estimated at \$1.95 million.

***General Background***

The existing structure was built in 1967 and received a number of minor remodels over the years, most notably a small expansion of the dining room and exterior patio, and the addition of an ADA compliant bathroom in the late 1990's. It is a 6200 square foot split level home, with seven bedrooms, five bathrooms, a kitchen, family room, and a large living and dining room. The facility serves as both the private residence for the executive as well as public venue for a variety

of university hosted events, ranging from intimate dinners to receptions for hundreds of faculty, staff, and students utilizing event tents set up on the lawn. This “hosting” is an integral and important part of the president’s role as chief executive officer and chief fundraiser.

The current configuration of the residence makes it difficult to effectively separate the public and private functions of the home. The residential kitchen is unsuited to accommodating the larger public events. Accordingly, a small ‘warming kitchen’ was established in the basement, but this entails moving a variety of goods and materials up and down the stairs and through the ‘private’ portions of the home before, during, and after events. The current driveway and configuration of the house poorly serves delivery access and parking needs for events hosted at the home.

Beyond the awkward and inefficient layout, the structure is in need of significant repairs and modernization. Much of the original utility infrastructure of the residence is still in use, as are the original bathroom fixtures. A complete replacement of the boiler and heating infrastructure is required, as well as the water and waste infrastructure. The windows must be replaced throughout to improve energy efficiency and as replacement parts for the casement windows are no longer available. Finishes throughout the home require modernization. Overall, improvements and repairs are estimated at up to \$500K. Even if these improvements were to be implemented, they would not overcome the inefficiencies and inadequacies of the layout, nor the public/private conflicts inherent in the home.

UI seeks to replace the aging and outdated structure with a modern residence of approximately 6,740 total, gross square feet efficiently designed to functionally support both the residential and public event aspects of the residence. As currently conceived, the project will feature 4,980 square feet of living and event space, and 1,760 square feet of garage, basement, and storage space.

The project will include the demolition of the existing structure, site prep and improvements, construction of the new residence, and an expansion and upgrade of the public event space. Also included are the furnishings and equipment for the public event venue portion of the facility. This public portion of the residence will be served by a small catering kitchen, appropriately sized hosting and dining spaces, ADA compliant entry sequence and restrooms, and will be configured to efficiently serve the intended public event function while maintaining the privacy of the residential quarters.

## **IMPACT**

The university has engaged the services of an architectural design team, a general contractor/construction manager, and an independent, third party estimator, each of whom has developed an independent estimate.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 16, 2014**

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The total fiscal impact of this project, if approved for construction, is estimated at \$1,950,000. The project funding is expected through a combination of private donors for the residence and central university reserves for the remainder. The current level of private giving specifically for this project effort is \$1,300,000.

Early budget estimates reflect the breakdown between the major components of the capital project. Bid day construction costs are estimated as follows:

Demolition	\$ 45,000
Residence & Integrated Public Venue	\$1,060,000
Site Development and Restoration	\$ 240,000

Adding in project soft costs such as architectural fees, standard owner costs such as a detailed site survey and geotechnical report, and reasonable, prudent construction change order and project contingencies to manage risk, yields the overall capital project estimate of \$1.95M.

**ATTACHMENTS**

Attachment 1 – Capital Project Tracking Sheet	Page 5
Attachment 2 – Floor Plans	Page 7
Attachment 3 – Artist Rendering	Page 11

**STAFF COMMENTS AND RECOMMENDATIONS**

In February 2014, UI indicated to the Board that the university would bear the “soft” costs of planning, permitting, site preparation (including demolition of the old residence) and landscaping (anticipated to be \$500,000 to \$600,000). This university commitment would be roughly equal to what the initial review committee estimated for the cost of renovating the existing structure.

Since February, project planning has undergone significant value engineering. In addition, pledged gifts for the project total \$1.3M, leaving \$450k to be paid from institutional funds. Cost of construction for the residence proper would be ~\$157 per square foot.

Staff recommends approval.

**BOARD ACTION**

I move to approve the request by the University of Idaho to implement the construction phase for the replacement of the executive residence pursuant to the budget set forth in the materials submitted to the Board. Authorization includes the authority to execute all requisite consulting, design, and vendor contracts necessary to fully implement construction phase 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 October 2014

**History Narrative**

- 1 **Institution/Agency:** University of Idaho      **Project:** Project Budget and Construction Phase Authorization, Replace Executive Residence, University of Idaho, Moscow, Idaho.
- 2 **Project Description:** Planning, design and construction for a project to replace the executive residence on the main campus of the University of Idaho, Moscow, Idaho. The project will include the demolition of the existing structure, site prep and improvements, construction of the new residence, which integrates and supports the public event aspect of the University Executive Residence.
- 3 **Project Use:** The proposed project will serve as the private residence for the President, as well as an event venue for a limited array of activities hosted on the property.
- 4 **Project Size:** 6,740 GSF total. 4,980 square feet of living and event space, and 1,760 square feet of garage, basement, and storage space.

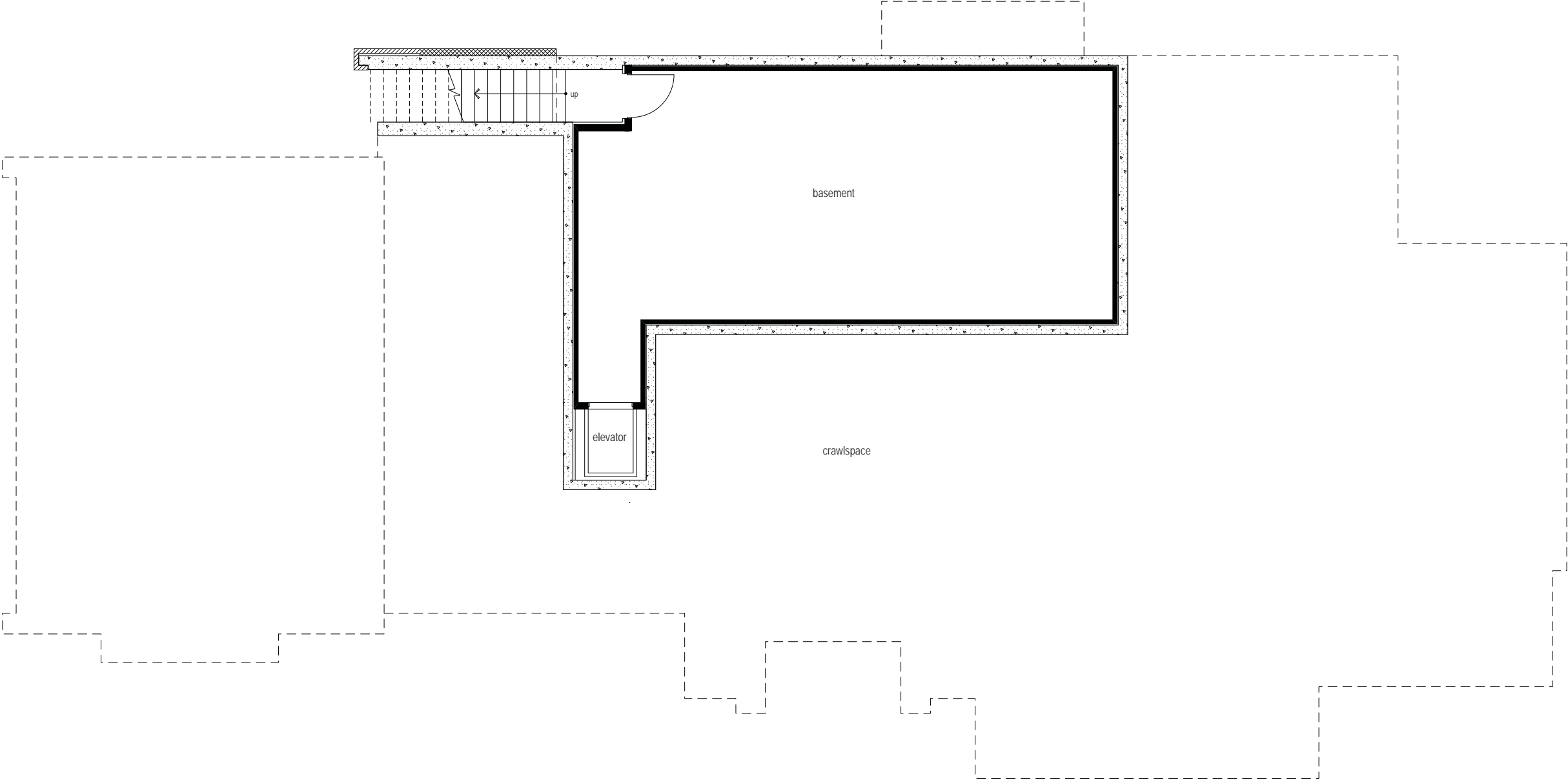
	Sources of Funds				Use of Funds			
	PBF	ISBA	Other	Total Sources	Planning	Use of Funds Const	Other**	Total Uses
Initial Cost of Project. Planning and Design Phase Only	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 68,200	\$ -	\$ 6,800	\$ 75,000
History of Revisions: Increase Design and Planning Phase Expenditures, February 2014	\$ -	\$ -	\$ 137,000	\$ 137,000	\$ 137,000	\$ -	\$ -	\$ 137,000
Revised Cost Estimate. Capital Project Budget and Construction Phase Authorization, October 2014	\$ -	\$ -	\$ 1,738,000	\$ 1,738,000	\$ 152,800	\$ 1,300,000	\$ 285,200	\$ 1,738,000
<b>Total Project Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>	<b>\$ 358,000</b>	<b>\$ 1,300,000</b>	<b>\$ 292,000</b>	<b>\$ 1,950,000</b>

History of Funding:	* Other Sources of Funds						
	PBF	ISBA	Institutional Funds (Gifts/Grants)	Student Revenue	Other*	Total Other	Total Funding
Initial Authorization Request, Planning and Design Phase Only, Aug 2013	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Additional Authorization to Increase Planning and Design Phase Expenditures, February 2014	\$ -	\$ -	\$ -	\$ -	\$ 137,000	\$ 137,000	\$ 137,000
Capital Project Budget and Finance Plan and Construction Phase Authorization, October 14	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 438,000	\$ 1,738,000	\$ 1,738,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>

\* Central University Reserve Funds

\*\* Advertisement Costs, Plan Check Fees, Surveys, Demolition, Commissioning, Material Testing During Construction, and Construction & Project Contingency

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Basement Floor Plan

Scale: 1/4" = 1'-0"

north



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DATE 04/28/2014  
REVISIONS



MR. 2795 N. BOGUS  
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WWW: HUMMELARCH.COM

DATE: 04/28/2014  
REVISED:

**Net Square Footage****Living Area**

Main Level - 3,024 SF  
Upper Level - 1,956 SF  
Total - 4,980 SF

**Non-Living Area**

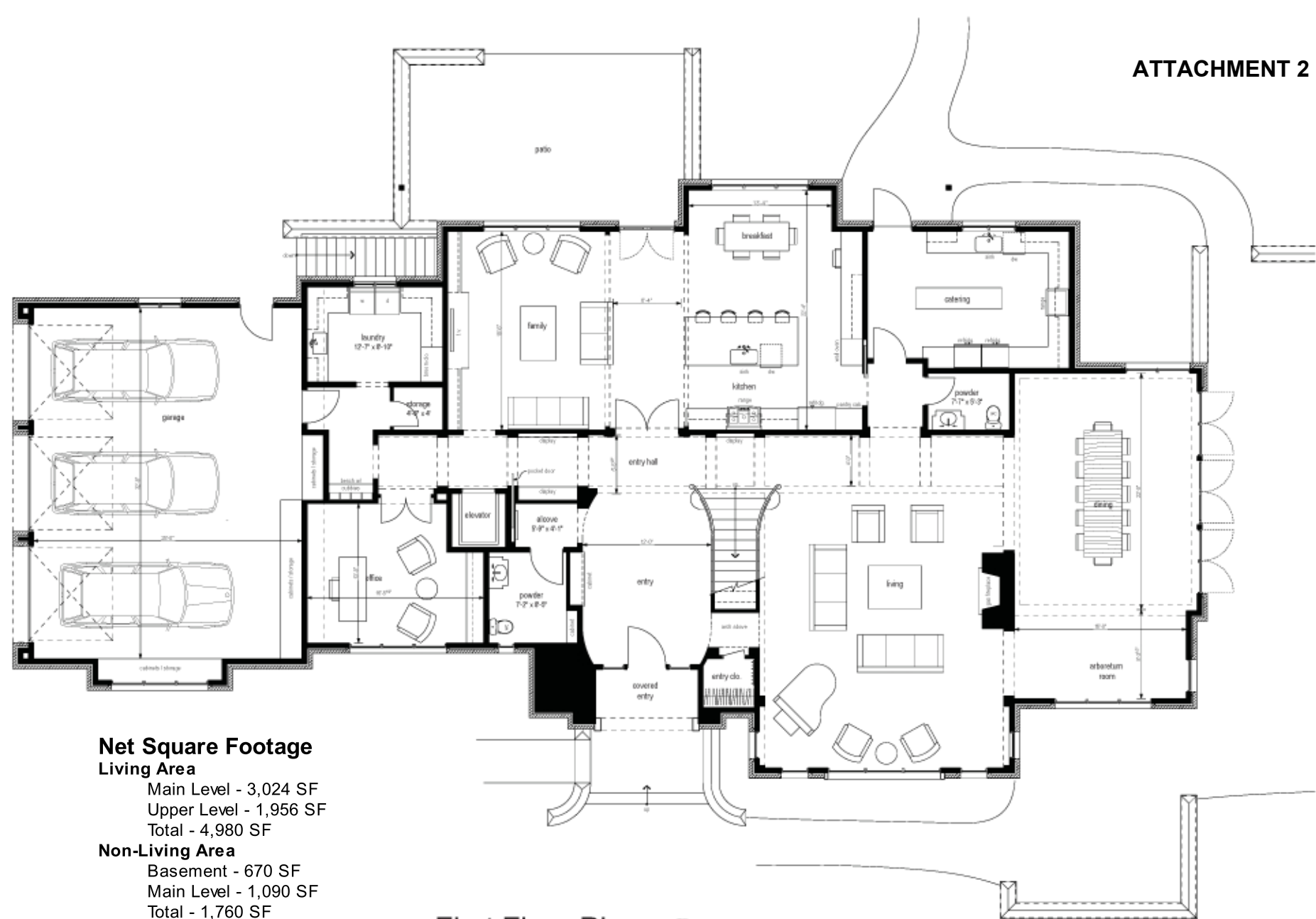
Basement - 670 SF  
Main Level - 1,090 SF  
Total - 1,760 SF

**Total - 6,740 SF**

**BAHR - SECTION II**

**First Floor Plan**

Scale: 1/4" = 1'-0"





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DATE 04/28/2014  
REVISIONS



Second Floor Plan

Scale: 1/4" = 1'-0"



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