



**STATE BOARD OF EDUCATION MEETING**  
**December 17, 2025**  
**Office of the State Board of Education**  
**650 West State Street, Suite 307**  
**Boise, ID 83720**

**Public Streaming:** <https://www.youtube.com/channel/UC7j4VGGyNzPa6g6a-zVTHnA>

**Wednesday, December 17, 2025 – 9:00 a.m. (Mountain Time)**

**BOARDWORK**

1. Agenda Review and Approval – Action Item
2. Minutes Review and Approval – Action Item
3. Rolling Calendar – Action Item

**PUBLIC COMMENT**

**CONSENT**

**BAHR**

1. FY2025 College/Universities Audits – Reported by Idaho State Board of Education External Auditor Clifton Larsen Allen LLP – Action Item
2. Retirement Committee – Idaho State Board of Education Optional Retirement Program (ORP) 401(a), Supplemental 403(b), and Voluntary Deferred Compensation 457(b) Plan Restatements – Action Item
3. Boise State University – University Ticketing Service – Action Item
4. Boise State University – 6-Year Capital Plan Updates – Action Item
5. University of Idaho – 6-Year Capital Plan Updates – Action Item
6. University of Idaho – Employment Contract Head Women’s Basketball Coach, Arthur Moreira – Action Item

**PPGA**

7. Idaho State Rehabilitation Council Appointments – Action Item
8. Data Management Council Appointments – Action Item
9. College of Southern Idaho Educator Preparation Program Review – Action Item

**IDE**

10. Emergency Provisional Certificate Recommendations – Action Item

**IRSA**

11. General Education Committee Appointment – Action Item

**PLANNING, POLICY AND GOVERNMENTAL AFFAIRS**

1. Division of Career Technical Education – Educator Apprenticeship Program – Action Item
2. Board Policy I.Q. Accountability Oversight Committee – First Reading – Action Item

3. Idaho State Department of Education – Federal Flexibility Recommendations – Information Item

### **IDAHO DEPARTMENT OF EDUCATION**

1. Superintendent's (K-12) Update – Information Item
2. 2025 Curricular Materials – Action Item

### **INSTRUCTION, RESEARCH AND STUDENT AFFAIRS**

1. Board Policy III.E. Certificates and Degrees – Second Reading – Action Item
2. Board Policy III.Q. Admission Standards – Second Reading – Action Item
3. Board Policy III.U. Instructional Material Access and Affordability – First Reading – Action Item
4. Idaho State University – Bachelor of Applied Science in Applied Business and Professional Sales (3YR) – Action Item
5. Idaho State University – Bachelor of Applied Science in Intelligent and Trustworthy Digital Systems (3YR) – Action Item
6. Idaho State University – Bachelor of Applied Science in Law Enforcement Management and Leadership (3YR) – Action Item
7. Idaho State University – Family Nurse Practitioner Graduate Certificate – Professional Program Fee – Action Item
8. Nuclear and Critical Materials Postsecondary Programs and Partnerships – Information Item

### **BUSINESS AFFAIRS AND HUMAN RESOURCES**

1. Policy II.G. Policies Regarding Faculty (Institutional Faculty Only) – Second Reading – Action Item
2. Policy V.E. Gifts and Affiliated Foundations – Second Reading – Action Item
3. Policy V.H. Audits – Second Reading – Action Item
4. Policy V.K. Construction Projects – Second Reading – Action Item
5. Policy V.X. Intercollegiate Athletics – Second Reading – Action Item
6. Boise State University – LIMBR Center Planning and Design – Action Item
7. Boise State University – Morrison Center Bathrooms Remodel – Action Item
8. Boise State University – University Plaza Parking Garage Repairs – Action Item
9. Idaho State University – P3 Student Housing Development – Action Item
10. University of Idaho – 4<sup>th</sup> Street Renovations and Improvements Project, Prichard Gallery – Action Item
11. Undergraduate Medical Education Update – Information Item
12. University of Idaho – Regional Medical Education Campus Model Collaboration Agreement with the University of Utah School of Medicine – Action Item – *Board Acting as the Board of Regents*
13. Outcomes Based Funding Update – Information Item

### **WORK SESSION**

#### **IRSA**

1. Postsecondary Civics Education: Present and Future – Information Item

## **INSTRUCTION, RESEARCH AND STUDENT AFFAIRS**

9. America's Next 250: Enhancing Postsecondary Civic Knowledge and Engagement in Idaho – A Plan – Action Item
10. Update on Academic Program Exemptions (Idaho Code § 67-5909D) – Information Item

## **PLANNING, POLICY AND GOVERNMENTAL AFFAIRS**

4. State Board of Education Re-brand – Action Item

## **INFORMATIONAL**

### **BAHR**

1. Boise State University – Campus Master Plan Summary – Information Item
2. College/Universities – Financial Ratios Annual Report – Information Item
3. College/Universities – Net Position Balances Annual Report – Information Item

### **PPGA**

4. 2025 Annual Educator Evaluation Review – Information Item

### **IDE**

5. English Learners Proficiency Report – Information Item

If auxiliary aids or services are needed for individuals with disabilities, please contact the Board office at 208-332-1571. If you wish to speak at Public Forum, the deadline to sign up to speak is 9:00 a.m. (MT), December 15, 2025. While the Board attempts to address items in the listed order, some items may be addressed by the Board prior to, or after the order listed.

**BOARDWORK**  
**DECEMBER 17, 2025**

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1. Agenda Approval

Changes or additions to the agenda.

**BOARD ACTION**

I move to approve the agenda as posted.

2. Minutes Approval

**BOARD ACTION**

I move to approve the minutes for the October 15 and 16, 2025 Regular Board Meeting, and the November 20, 2025 Special Board Meeting.

3. Rolling Calendar

**BOARD ACTION**

I move to set December 16, 2026 as the date for the December 2026 Regular Board Meeting to occur via videoconference originating from the Office of the State Board of Education in Boise.



**STATE BOARD OF EDUCATION MEETING  
October 15-16, 2025  
Lewis-Clark State College  
Williams Conference Center  
500 8<sup>th</sup> Avenue, Lewiston, ID 83501**

A regular meeting of the Idaho State Board of Education was held at the Lewis-Clark State College on October 15 and 16, 2025. Board President, Kurt Liebich, called the meeting to order at 1:30 p.m.

**Present**

Kurt Liebich  
Cally Roach  
Cindy Siddoway  
Debbie Critchfield

William G. Gilbert, Jr.  
Shawn Keough  
David Turnbull  
Peter Koehler

President Liebich welcomed Peter Koehler to the Board, and thanked Dr. Linda Clark for her service on the Board and for the significant impact Dr. Clark has had on education in Idaho.

**BOARDWORK**

1. Agenda Review and Approval

**BOARD ACTION**

**M/S (Gilbert / Keough) I move to approve the agenda as posted. *Motion carried by voice vote.***

2. Minutes Review and Approval

**BOARD ACTION**

**M/S (Gilbert / Roach) I move to approve the minutes for the August 20, 2025, Regular Board Meeting. *Motion carried by voice vote.***

3. Rolling Calendar

**BOARD ACTION**

**M/S (Gilbert / Roach) I move to set October 14-15, 2026, as the date, and Lewis-Clark State College as the location, for the October 2026 Regular Board Meeting;**

**AND**

**I move to eliminate the February 2026 Regular Board Meeting;**

**AND**

**I move to change the location of the June 16-18, 2026, Regular Board Meeting from Idaho State University to Boise State University;**

**AND**

**I move to change the date and location of the August 19, 2026, Virtual Board Meeting to August 12-13, 2026, at Idaho State University. *Motion carried by voice vote.***

**CONSENT**

**PPGA**

1. Idaho Division of Career Technical Education - Limited Occupational Specialist Certificate Extension – Action Item
2. Idaho State Rehabilitation Council Membership – Action Item
3. Accountability Oversight Committee Appointment – Action Item

**IDE**

4. Emergency Provisional Certificate Recommendations – Action Item
5. Career Technical Education Appointment to the Professional Standards Commission – Action Item
6. Proposed Adoption of the World-Class Instructional Design Assessment (WIDA Consortium) – Alternate Assessment Achievement Level Standards – Action Item

**IRSA**

7. Graduate Medical Education Committee New Appointments – Action Item

**BOARD ACTION**

**M/S (Gilbert / Roach) I move to approve the Consent Agenda. *Motion carried by voice vote.***

**BOARD OF TRUSTEES – LEWIS-CLARK STATE COLLEGE**

1. Dr. Cynthia Pemberton, President, Lewis-Clark State College presented Lewis-Clark State College's Annual Report.
2. Lewis-Clark State College students Rayne Martinez, Katherine Schneider, Connor Alexander, Levi Johnson, Rosalia Tamayo-Navejar, Carol Carillo, Zander London, and Fabian Rebeterano addressed the Board.
3. Lewis-Clark State College employees Allison M. Silvestri, Charles D. Bell, Diana L. Higgins, Jack N. DeWenter, Brent L. Booth, Bryce G. Kammers, Heidi L. Greene, and Robert Clifford addressed the Board.

***President Liebich placed the Board at recess at 3:16 p.m.***

***President Liebich reconvened the Board at 3:27 p.m.***

## **BUSINESS AFFAIRS AND HUMAN RESOURCES**

1. Dr. Heidi Estrem, Chief Academic Officer, Office of the State Board of Education (OSBE), presented the first reading of Board Policy II.G., Policies Regarding Faculty (Institutional Faculty Only).

### **BOARD ACTION**

**M/S (Gilbert / Turnbull) I move to approve the first reading of amendments to Board Policy II.G. Policies Regarding Faculty (Institutional Faculty Only) as presented in Attachment 1. *Motion carried by voice vote.***

2. Patrick Coulson, Chief Financial Officer, OSBE, and Mark Eisenman, Chief Audit Executive, OSBE, presented the first reading of Board Policy V.H., Audit, Risk and Compliance Committee.

### **BOARD ACTION**

**M/S (Gilbert / Roach) I move to approve the first reading of the proposed amendments to Board Policy V.H. as presented in Attachment 1. *Motion carried by voice vote.***

3. Patrick Coulson and Stacy Pearson, Interim Chief Financial Officer, Boise State University presented the first reading of Board Policy V.X., Intercollegiate Athletics.

### **BOARD ACTION**

**M/S (Gilbert / Koehler) I move to approve the first reading of the proposed amendments to Board Policy Section V.X. as presented in Attachment 1. *Motion carried by voice vote.***

4. Patrick Coulson presented the second reading of Board Policy V.T., Fee Waivers.

### **BOARD ACTION**

**M/S (Gilbert / Roach) I move to approve the second reading of the proposed amendment to Board Policy V.T. Fee Waivers as presented in Attachment 1. *Motion carried by voice vote.***

5. Brian Foisy, Vice President for the Division of Finance and Administration, University of Idaho (UI) and Kim Salisbury, Senior Associate Vice President for Finance and Planning, UI, presented their request for Design Phase Authorization of the Tennis Center Restoration Project.

## **BOARD ACTION**

**M/S (Gilbert / Turnbull) I move to approve the request by the University of Idaho to implement the planning, programming, and design phases of a Capital Project for the University of Idaho Tennis Courts Improvements, in the amount of \$770,100. *Motion carried by voice vote.***

7. Jennifer White, Executive Director, Idaho State Board of Education, presented Peter Risse to be appointed as the Administrator of the Idaho Division of Career and Technical Education (IDCTE) and Adrian San Miguel and Tia Davis as Assistant Administrators at IDCTE.

## **BOARD ACTION**

**M/S (Gilbert / Koehler) I move to appoint Peter Risse as Administrator of the Idaho Division of Career Technical Education at the rate of \$78.99/hour with a start date of September 29, 2025.**

## **AND**

**I move to approve the designation of Adrian San Miguel and Tia Davis as Assistant Administrators at the Idaho Division of Career Technical Education. *Motion carried by voice vote.***

## **IDAHO DEPARTMENT OF EDUCATION**

1. Superintendent Critchfield, Idaho Department of Education (IDE), presented an update on K-12 education.
2. Greg Wilson, Chief of Staff, IDE, presented the Assessment Item Review Committee's recommendations.

## **BOARD ACTION**

**M/S (Critchfield / Koehler) I move to approve the removal of the one (1) flagged item from the 2025-26 Assessment Item Review Committee. *Motion carried by voice vote.***

***President Liebich placed the Board at recess at 5:35 p.m.***

**Thursday, October 16, 2025 – 9:00 a.m. (Pacific Time)**

***President Liebich reconvened the Board at 9:01 a.m.***

## **PLANNING, POLICY AND GOVERNMENTAL AFFAIRS (9:05-9:30 pm)**

1. Matthew Reiber, External Affairs and Strategy Officer, OSBE, and Peter Risse, Administrator, IDCTE, presented the second reading of Board Policy VII.C., Idaho Division of Career Technical Education Certification.

## **BOARD ACTION**

**M/S (Keough / Roach) I move to approve the second reading of Board Policy VII.C. Career Technical Educator Certification as provided in Attachment 1.**

***Motion carried by voice vote.***

2. Jeff Tucker, General Manager of Idaho Public Television, presented a budget update to the Board.
3. Board Member David Turnbull, provided the Board an update on the Boise State University President Search.

## **INSTRUCTION, RESEARCH AND STUDENT AFFAIRS**

1. Dr. Heidi Estrem and Dr. Adam Bradford, Provost and Vice President of Academic Affairs, Idaho State University (ISU), presented the first reading of Board Policy III.E., Certificates and Degrees.

## **BOARD ACTION**

**M/S (Roach / Turnbull) I move to approve the first reading of proposed amendments to Board Policy III.E. Certificates and Degrees as submitted in Attachment 1 and to establish a cap of no more than three new reduced-credit baccalaureate programs per postsecondary institution as part of a pilot phase that will allow Board staff and participating institutions to assess public interest and industry need. Board staff and participating institutions are directed to report back to the Board with findings and recommendations in accordance with a timeline established by the Board's Executive Director.**

2. Dr. Heidi Estrem presented the first reading of Board Policy III.Q., Admission Standards.

## **BOARD ACTION**

**M/S (Roach / Keough) I move to approve the first reading of proposed amendments to Board Policy III.Q, Admission Standards as presented in Attachment 1.**

3. Dr. Heidi Estrem presented the first reading of Board Policy III.U., Instructional Material Access and Affordability.

## **BOARD ACTION**

**M/S (Roach / Keough) I move to approve the first reading of Board Policy III.U. Instructional Material Access and Affordability, as submitted in Attachment 1.**

4. Dr. Heidi Estrem provided an update on Academic Program Exemptions – Community Colleges (Idaho Code § 67-5909D).

***President Liebich placed the Board at recess at 9:59 a.m.  
President Liebich reconvened the Board at 10:11 a.m.***

**WORK SESSION**

**IRSA**

1. Dr. Heidi Estrem led a discussion on Demonstrating the Value of Postsecondary Education.

**INFORMATIONAL**

**PPGA**

1. Lewis-Clark State College – Annual Progress Report – Information Item

**IDE**

2. Professional Standards Commission 2024-2025 Annual Report – Information Item

**BOARD ACTION**

***M/S (Gilbert / Turnbull) I move to adjourn the meeting. Motion carried by voice vote.***

***President Liebich adjourned the meeting at 12:02 p.m.***



**Special Board Meeting  
November 20, 2025  
Idaho State Board of Education  
OSBE Conference Room  
650 West State Street,  
Suite 307  
Boise, ID 83720**

A special meeting of the Idaho State Board of Education was held at the offices of the Idaho State Board of Education on November 20, 2025. Board President, Kurt Liebich, called the meeting to order at 2:00 p.m.

**Present**

Kurt Liebich  
Shawn Keough  
David Turnbull  
Peter Koehler

Cally Roach  
Cindy Siddoway  
Debbie Critchfield

**Absent**

William G. Gilbert, Jr.

**CONSENT**

**PPGA**

1. Pending Rule – Docket No. 08-0205-2501, Rules Governing Pay for Success Contracting – Action item
2. Pending Rule – Docket No. 55-0103-2501, Rules of Career Technical Centers – Action item

**BOARD ACTION**

**M/S (Turnbull/ Koehler) I move to approve the Consent Agenda. *Motion carried by voice vote.***

**PLANNING, POLICY AND GOVERNMENTAL AFFAIRS**

Alison Henken, Policy Director, Office of the State Board of Education (OSBE), and Matthew Reiber, External Affairs and Strategy Officer, reviewed the rule process.

1. Kristine Moriarty, Policy Director, Idaho Department of Education (IDE), presented Pending Rule – Docket No. 08-0202-2501, Rules Governing Uniformity.

## **BOARD ACTION**

**M/S (Keough / Critchfield) I move to approve pending rule – Docket 08-0202-2501, as submitted in Attachment 2. *Motion carried by voice vote.***

2. Greg Wilson, Chief of Staff, IDE, Jacque Hyatt, Director of Special Education, IDE, and Matthew Reiber presented Pending Rule – Docket No. 08-0203-2501, Rules Governing Thoroughness.

## **BOARD ACTION**

**M/S (Keough / Roach) I move to approve pending rule – Docket 08-0203-2501, as submitted in Attachment 2. *Motion carried by voice vote.***

3. Greg Wilson presented Pending Rule – Docket No. 08-0203-2502, Rules Governing Thoroughness.

## **BOARD ACTION**

**M/S (Keough / Critchfield) I move to approve pending rule – Docket 08-0203-2502, as submitted in Attachment 3. *Motion carried by voice vote.***

## **BUSINESS AFFAIRS AND HUMAN RESOURCES**

1. Patrick Coulson, Chief Financial Officer, OSBE, presented the first reading of Board Policy V.E., Gifts and Affiliated Foundations.

## **BOARD ACTION**

**M/S (Turnbull / Koehler) I move to approve the first reading of proposed amendment to Board Policy V.E. - Gifts and Affiliated Foundations, as presented in Attachment 1. *Motion carried by voice vote.***

2. Patrick Coulson presented the first reading of Board Policy V.K., Construction Projects.

## **BOARD ACTION**

**M/S (Turnbull / Roach) I move to approve the first reading of proposed amendments to Policy V.K.- Construction Projects, as presented in Attachment 1.**

3. Patrick Coulson presented an update to the operating agreement between Idaho Public Television and Friends of Idaho Public Television, Inc.

## **BOARD ACTION**

**M/S (Turnbull / Keough) I move to waive the requirement for Idaho Public Television's foundation, Friends of Idaho Public Television, Inc., to use the State Legislative Auditor for audits, as outlined in Board Policy V.E. subsection 4.a.. This waiver shall be in effect until the Board approves an appropriate policy revision. *Motion carried by voice vote.***

**BOARD ACTION**

**M/S (Turnbull / Keough) I move to approve the proposed revision of the Operating Agreement between Idaho Public Television and the Friends of Idaho Public Television, Inc., as provided in Attachment 1, and to authorize the General Manager of Idaho Public Television to execute the updated agreement on behalf of the Board. *Motion carried by voice vote.***

**BOARD ACTION**

**M/S (Critchfield /Koehler) I move to adjourn the meeting. *Motion carried by voice vote.***

***President Liebich adjourned the meeting at 2:42 p.m.***

**CONSENT  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
1	<b>BAHR – FY2025 COLLEGE / UNIVERSITIES AUDITS – REPORTED BY THE IDAHO STATE BOARD OF EDUCATION EXTERNAL AUDITOR CLIFTON LARSEN ALLEN LLP</b>	Action Item
2	<b>BAHR – RETIREMENT COMMITTEE – IDAHO STATE BOARD OF EDUCATION OPTIONAL RETIREMENT PROGRAM (ORP) 401(a), SUPPLEMENTAL 403(b), AND VOLUNTARY DEFERRED COMPENSATION 407(b) PLAN RESTATEMENTS</b>	Action Item
3	<b>BAHR – BOISE STATE UNIVERSITY – UNIVERSITY TICKETING SERVICE</b>	Action Item
4	<b>BAHR – BOISE STATE UNIVERSITY – 6-YEAR CAPITAL PLAN UPDATES</b>	Action Item
5	<b>BAHR – UNIVERSITY OF IDAHO – 6-YEAR CAPITAL PLAN UPDATES (FY2027-2032)</b>	Action Item
6	<b>BAHR – UNIVERSITY OF IDAHO – EMPLOYMENT CONTRACT HEAD WOMEN’S BASKETBALL COACH, ARTHUR MOREIRA</b>	Action Item
7	<b>PPGA – IDAHO STATE REHABILITATION COUNCIL APPOINTMENTS</b>	Action Item
8	<b>PPGA – DATA MANAGEMENT COUNCIL APPOINTMENTS</b>	Action Item
9	<b>PPGA – COLLEGE OF SOUTHERN IDAHO EDUCATOR PREPARATION PROGRAM REVIEW</b>	Action Item

**CONSENT  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
10	IDE – EMERGENCY PROVISIONAL CERTIFICATE RECOMMENDATIONS	Action Item
11	IRSA – GENERAL EDUCATION COMMITTEE APPOINTMENT	Action Item

**CONSENT  
DECEMBER 17, 2025**

**SUBJECT**

Request to accept the FY2025 College/University audit findings report as prepared by external auditor CliftonLarsenAllen, LLP

**REFERENCE**

December 2021	Board accepted the College/University FY2021 financial audit report submitted by CliftonLarsenAllen, LLP
December 2022	Board accepted the College/University FY2022 financial audit report submitted by CliftonLarsenAllen, LLP
December 2023	Board accepted the College/University FY2023 financial audit report submitted by CliftonLarsenAllen, LLP
December 2024	Board accepted the College/University FY2024 financial audit report submitted by CliftonLarsenAllen, LLP

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.H.4.f.

**BACKGROUND/DISCUSSION**

The Idaho State Board of Education (Board) is in contract with CliftonLarsonAllen LLP, an independent certified public accounting firm, to conduct the annual financial audits of Boise State University, Idaho State University, the University of Idaho, and Lewis-Clark State College.

The financial audits for FY2025 were conducted in accordance with Generally Accepted Government Auditing Standards and include an auditor's opinion on the basic financial statements prepared by each of the four institutions.

**IMPACT**

There were no material weaknesses or significant deficiencies for any of the four (4) institutions for the financial statements. All institutions received unmodified opinions from CLA that their respective financial statements present a true and fair reflection on their financial statements and compliance for major federal programs.

**ATTACHMENTS**

- Attachment 1 - CliftonLarsonAllen, LLP Audit Results Report
- Attachment 2 - Boise State University FY2025 Governance Letter
- Attachment 3 - Idaho State University FY2025 Governance Letter
- Attachment 4 - University of Idaho FY2025 Governance Letter
- Attachment 5 - Lewis-Clark State College FY2025 Governance Letter

**CONSENT - BAHR  
TAB 1**

**CONSENT  
DECEMBER 17, 2025**

**STAFF COMMENTS AND RECOMMENDATIONS**

On November 5, 2025, CliftonLarsonAllen (CLA) staff reviewed their FY2025 Audit Report for Boise State University, Idaho State University, University of Idaho, and Lewis-Clark State College with members of the Audit, Risk and Compliance Committee and Board staff. This was followed by presentations by senior fiscal managers from the college and universities on their end of year FY2025 financial statements.

CLA reported that the four (4) institutions had no significant findings or material deficiencies.

Board staff recommends approval.

**BOARD ACTION**

I move to accept the FY2025 College and University audit reports prepared by CliftonLarsenAllen, LLP as submitted in Attachment 1.

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



# FY25 Financial Statement Exit Meeting

Boise State University      University of Idaho  
Idaho State University      Lewis-Clark State College

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

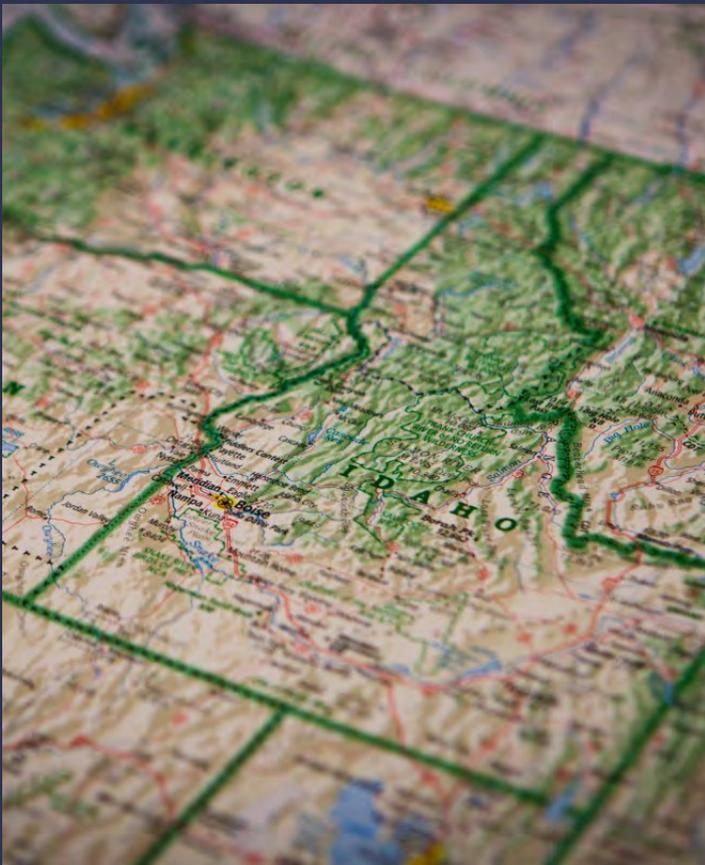
**CONSENT - BAHR**  
**TAB 1**

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

# *Agenda*

- Introductions
- Scope of Engagements
- Responsibilities under GAAS
- Unique Audit Items
- Results of the Financial Statement Audit
- Required Communications
- Conclusion





# Scope of Engagements

- Financial Statement Audit
  - All four institutions
- Single Audit
  - All four institutions
- NCAA Agreed Upon Procedures
  - BSU
  - ISU
  - UI
- Radio Station Audit and CPB Examination Procedures
  - BSU – canceled due to winddown of CPB

## Status of Each Engagement

### Financial Statement Audit

- Completed, of which results to be discussed today.

### Single Audit

- 2025 Compliance Supplement to be released by OMB
- Review process

### NCAA Agreed Upon Procedures

- Fieldwork has begun. Due prior to Jan 15.



# Financial Statement Audit Results



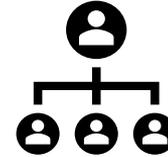
# Responsibilities under US Generally Accepted Auditing Standards (GAAS)



Opinion: Financial statements in conformity with U.S. GAAP in all material respects.



Risk-based audit: What is the risk of material error due to error, fraud, or noncompliance?



Our audit does not relieve management of its responsibilities.



Opinion is not over internal controls; opinion is over financial statements

*Customized. Risk-based. Performed by Industry Professionals.*

# GASB 101 Compensated Absences



## Updated framework

- Reevaluate leave policies
- Liability must include any accumulated leave that is unused or used but unpaid
- Footnote disclosures will be enhanced



## Examples include

- Sick leave not paid at termination
- Parental leave
- Military leave and jury duty that has commenced



**CLA can help by** evaluating the standard related to compensated absences and assisting with or evaluating in financial statement disclosures



# GASB 102 Certain Risk Disclosures

**ATTACHMENT 1**  
CLA can help by  
assisting with or  
evaluating financial  
statement  
disclosure updates



## Increased footnote disclosures surrounding risk:

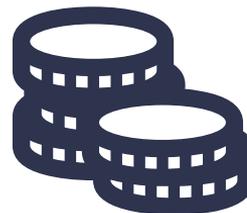
- Limitations on raising revenues
- Concentrations related to tax revenue or vendors
- Debt or mandated spending — especially unfunded mandates
- Impact of major employer leaving the community
- Collective bargaining agreements





## Boise State University:

Treatment of Mountain West Exit Fees.  
Not accrued; not probable and estimable.



## University of Idaho:

Treatment of the Strategic Initiatives Fund  
moved from blended with the University  
to discretely presented due to change in  
bylaws.





## AUDIT OPINIONS

### Financial statement

Financial statement audit opinion –**unmodified** for all 4 institutions.



## ATTACHMENT 1



## AUDIT RESULTS

### Financial statement

No material weaknesses noted.

No significant deficiencies noted.

Some management letter comments and verbal observations noted.

# Financial Statement Audit Results

Boise State University

Unmodified Opinion

Audit Adjustments -  
None

Deficiencies – None

Passed Audit  
Adjustments - None

Verbal IT  
Observation/Best  
Practice



# Financial Statement Audit Results

Idaho State University

Unmodified Opinion

Audit Adjustments -  
None

Material Weaknesses  
or Significant  
Deficiencies – None

Passed Audit  
Adjustments - None

Verbal Observation: IT  
Terminated User



# Financial Statement Audit

University of Idaho

Unmodified Opinion

Audit Adj – 1) Overstatement of  
CIT Distribution Receivable of  
\$13.9 million

Material Weaknesses or  
Significant Deficiencies –  
None

Passed Adjustments – 1) FY24  
summer salary expense in FY25  
\$1.6 million, 2) Lease re-  
evaluation that should have  
occurred in FY24; 3) GASB 101  
error of \$1.5 million

Management Letter Comment:  
Bank Reconciliation Process  
Other Verbal Recommendations



# Financial Statement Audit

Lewis-Clark State  
College

Unmodified Opinion

Audit Adjustments - None

Material Weaknesses or  
Significant Deficiencies –  
None. Verbal comment on  
sales tax/Pcards.

Passed Audit Adjustment - GASB 84  
impact - \$134k



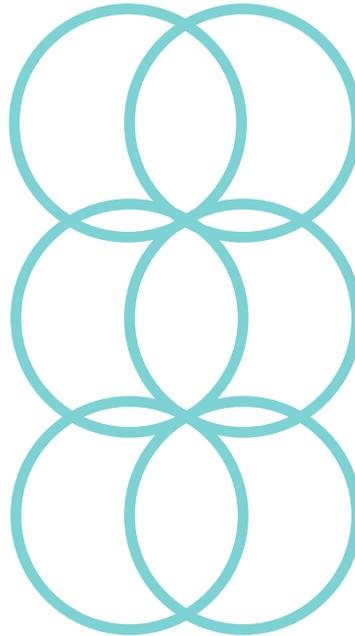
# Governance Communications

## Qualitative Aspects of Accounting Practices

- Adoption of GASB 101 and 102
- Significant estimates
- Financial Disclosures

## Difficulties During the Audit Process

- None



## Corrected and Uncorrected Audit Adjustments

- See previous slides

## Other

- Disagreements with Management – None
- Management Representations
- Consultations with Other Accountants - None
- Significant Issues Discussed with Management Prior to Engagement – None
- Other - none

# Other Engagements



# Next Steps

**01**

Completion of the Single Audits once 2025  
Compliance Supplement is released

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**02**

Completion of 2025 NCAA Agreed Upon Procedures

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THANK YOU!

Management and staff were very  
cooperative and helpful.



# *Insights*

Navigating Change in Higher Ed:  
Insights from CLA's 8th Virtual  
Conference : CLA  
(CliftonLarsonAllen).



# Questions?



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**Principal**  
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CliftonLarsonAllen LLP  
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Idaho Office of the State Board of Education  
Boise State University  
Boise, Idaho

We have audited the financial statements of the business-type activities and the discretely presented component unit of Boise State University, a component unit of the State of Idaho as of and for the year ended June 30, 2025 and 2024, and have issued our report thereon dated October 1, 2025. Our report includes a reference to other auditors who audited the financial statements of the Boise State University Foundation, a discretely presented component unit, as described in our report on the University's financial statements. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit during our audit committee entrance presentation. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### **Accounting policies**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Boise State University are described in Note 1 to the financial statements.

As described in Note 1, the University changed accounting policies relating to compensated absences by adopting Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, effective July 1, 2024, which updated the recognition and measurement guidance for compensated absences. The implementation had no material impact to the University's financial statements.

As described in Note 1, the University adopted Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*, effective July 1, 2024, which requires disclosure of vulnerabilities related to concentrations or constraints that could significantly impact financial position or results of operations. The implementation had no material impact on the University's financial statements.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. While the University has several estimates within the financial statements, there were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgements by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. As discussed in Footnote 6, in Fiscal Year 2025, the University informed the Mountain West Conference ("MWC") of its plans to exit the MWC and join the PAC 12 athletic conference in 2026. As a result, the MWC alleges the University owes the MWC an exit fee. In response, the University is one of three plaintiffs in Colorado State University et al. v. Mountain West Conference et al., Colorado District Court Case No. 2024CV33874. The lawsuit seeks a ruling that, among other things, the exit fee constitutes an unenforceable penalty in violation of public policy and an illegal restraint of trade under Colorado law. The University noted it was unable to predict the outcome of the lawsuit or estimate what, if any, exit fee may be owed. Therefore, the University did not record a liability related to the exit fee.

There were no other particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

**Significant unusual transactions**

We identified no significant unusual transactions.

**Difficulties encountered in performing the audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

**Corrected misstatements**

Management did not identify, and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Idaho Office of the State Board of Education  
Boise State University  
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***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the attached management representation letter dated October 1, 2025.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Audits of group financial statements***

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

***Quality of component auditor's work***

There were no instances in which our evaluation of the work of a component auditor gave rise to concern about the quality of that auditor's work.

***Limitations on the group audit***

There were no restrictions on our access to information of components or other limitations on the group audit.

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Boise State University  
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**Required supplementary information**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

**Supplementary information in relation to the financial statements as a whole**

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 1, 2025.

\* \* \*

This communication is intended solely for the information and use of the Idaho Office of the State Board of Education and management of Boise State University and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Denver, Colorado  
October 1, 2025



**BOISE STATE UNIVERSITY**

October 1, 2025

CliftonLarsonAllen LLP  
8930 E Crescent Pkwy #300  
Englewood, CO 80111

This representation letter is provided in connection with your audits of the financial statements of Boise State University, which comprise the respective financial position of the business-type activities and the discretely presented component unit as of June 30, 2025 and June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of October 1, 2025, the following representations made to you during your audits of the financial statements as of and for the years ended June 30, 2025 and June 30, 2024.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated January 18, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
8. We have not identified or been notified of any uncorrected financial statement misstatements.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. This includes the treatment of the Mountain West Conference exit fees. As of the report date, the exit fee contingency remains not estimable and not probable.
10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
11. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
12. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date, and the carrying amounts of those receivables and related allowances are determined in accordance with U.S. GAAP. This includes the athletic conference receivable currently being held by the Mountain West for which no allowance has been recorded.
13. Agreements to repurchase assets previously sold, if any, have been properly disclosed.
14. We have appropriately identified, recorded, and disclosed all leases, including any material embedded leases contained within other contracts, in accordance with GASB Statement No. 87, Leases.
15. We have appropriately identified, recorded, and disclosed all subscription-based information technology arrangements in accordance with GASB Statement No. 96, Subscription-Based Information Technology Arrangements.
16. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

17. Capital assets have been evaluated for impairment for any significant and unexpected decline in service utility. No such instances were identified and no impairment loss was recorded.
18. We believe that all material expenditures that have been deferred to future periods will be recoverable.
19. Participation in a public entity risk pool (State of Idaho Risk Management Program) has been properly reported and disclosed in the financial statements.
20. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
21. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.
22. We have properly identified the various types of leave and have recorded a liability for compensated absences in accordance with the requirements of GASB Statement No. 101, *Compensated Absences*.
23. We are not aware of any concentrations or constraints that would require disclosure in accordance with GASB Statement No. 102, *Certain Risk Disclosures*.

**Information Provided**

24. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.
  - f. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
  - g. Access to all audit or relevant monitoring reports, if any, received from funding sources.

25. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - h. Management;
  - i. Employees who have significant roles in internal control; or
  - j. Others when the fraud could have a material effect on the financial statements.
28. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
29. We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
30. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
31. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
32. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
33. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
34. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Boise State University, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
35. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

36. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
37. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
38. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
39. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations, as applicable.
40. The financial statements properly classify all funds and activities.
41. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
42. Investments, derivative instruments, land and other real estate held by endowments, if any, are properly valued.
43. Provisions for uncollectible receivables have been properly identified and recorded.
44. Expenses have been appropriately classified in the Statement of Revenues, Expenses, and Changes in Net Position. For Footnote reporting functional expenses, expenses have been properly allocated to functions and have been made on a reasonable basis.
45. Revenues are appropriately classified in the statement of revenues, expenses, and changes in net position.
46. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
47. Special and extraordinary items are appropriately classified and reported, if any.
48. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
49. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
50. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

51. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
52. The University has not been notified by the U.S. Department of Education of the loss of eligibility for one or all of the Title IV programs due to high default rates.
53. The University has reported to the U.S. Department of Education for investigations all known criminal misconduct, if any, involving Title IV funds by any student, employee, third-party servicer, or other agent of the institution involved in the administration of the University's Title IV programs.
54. The University or its employees have not received any direct or indirect benefits from lenders related to the University's Title IV loan programs.
55. The University, members of governance, or its President are not responsible for a crime involving federal student audit program funds, have not pled guilty to, or pled nolo contendere to, or been found guilty of, a crime involving Title IV funds or been judicially determined to have committed frauds involving Title IV funds.
56. The University's campuses have not filed for bankruptcy and are in compliance with the Department of Education financial responsibility requirements.
57. The University is not participating in the Zone Alternative.

Signature:  Title: Interim Chief Financial Officer  
Stacy Pearson

Date: 10/02/2025

Signature:  Title: Interim President  
Dr. Jeremiah Shinn

Date: 10/06/2025



CliftonLarsonAllen LLP  
CLAAconnect.com

Idaho Office of the State Board of Education  
Idaho State University  
Pocatello, Idaho

We have audited the financial statements of the business-type activities and the discretely presented component unit of Idaho State University (University) as of and for the year ended June 30, 2025, and have issued our report thereon dated October 24, 2025. Our report includes a reference to other auditors who audited the financial statements of the Idaho State University Foundation. This report does not include the results of the other auditors' testing or matters that are reported on separately by those auditors. The financial statements of the discretely presented component unit was not audited in accordance with *Government Auditing Standards*.

We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit during our audit committee entrance presentation. Professional standards also require that we communicate to you the following information related to our audit.

### Significant audit findings

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the University are described in Note 1 to the financial statements.

As described in Note 1, the University changed accounting policies relating to compensated absences by adopting Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, effective July 1, 2024, which updated the recognition and measurement guidance for compensated absences. The implementation had no material impact to the University's financial statements.

As described in Note 1, the University adopted Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*, effective July 1, 2024, which requires disclosure of vulnerabilities related to concentrations or constraints that could significantly impact financial position or results of operations. The implementation had no material impact on the University's financial statements.

We noted no transactions entered into by the University during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

CLAA (CliftonLarsonAllen LLP) is an independent network member of CLAGlobal. See: [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer)

Idaho Office of the State Board of Education  
Idaho State University  
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*Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

***Corrected misstatements***

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

***Disagreements with management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated October 24, 2025.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the University's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the University's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Other audit findings or issues***

We have provided a separate letter to you dated October 24, 2025, communicating internal control related matters identified during the audit.

Idaho Office of the State Board of Education  
Idaho State University  
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***Audits of group financial statements***

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

***Quality of component auditor's work***

There were no instances in which our evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor's work.

***Limitations on the group audit***

There were no restrictions on our access to information of components or other limitations on the group audit.

**Required supplementary information**

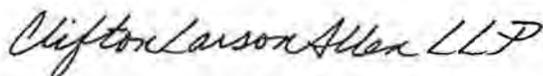
With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

**Supplementary information in relation to the financial statements as a whole**

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 24, 2025.

\* \* \*

This communication is intended solely for the information and use of the Idaho Office of the State Board of Education and management of Idaho State University, and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
October 24, 2025



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The most sensitive estimates affecting the financial statements were:

- Management's estimate of the other postretirement liability and related deferred outflows and inflows are determined using an actuarial based analysis of the benefits provided. We evaluated the key factors and assumptions used to develop the estimate of the other postretirement liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

**Significant unusual transactions**

We identified no significant unusual transactions.

**Difficulties encountered in performing the audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

**Corrected misstatements**

The following material misstatements detected as a result of audit procedures were corrected by management:

- The University incorrectly recorded an entry to CIT Distribution Receivable in September 2024 which caused the receivable to be overstated. The resulting correcting entry debited net position and credited CIT Distribution Receivable in the amount of \$13,992,664.

**Disagreements with management**

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Idaho Office of the State Board of Education  
University of Idaho  
Page 3

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated October 20, 2025.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Other audit findings or issues or changes***

We provided a separate letter to you dated October 20, 2025, communicating internal control related matters identified during the audit.

***Audits of group financial statements***

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

***Required supplementary information***

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

***Supplementary information in relation to the financial statements as a whole***

With respect to the statements of component units and statements of other employee benefits trust funds -- net position fiduciary fund financial statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements.

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University of Idaho  
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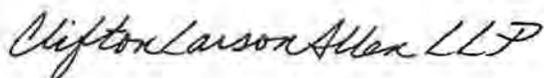
We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 20, 2025.

**Other information included in annual reports**

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the letter from the president and the schedule of financial assets and liquidity resources. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

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This communication is intended solely for the information and use of the Idaho Office of the State Board of Education and management of University of Idaho and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Bellevue, Washington  
October 20, 2025

Idaho Office of the State Board of Education  
University of Idaho  
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**SUMMARY OF UNCORRECTED MISSTATEMENTS  
University of Idaho  
Year Ended June 30, 2025**

<b>UNCORRECTED ADJUSTMENTS</b>	<b>Effect of misstatements on:</b>			
<b>Description</b>	<b>Assets</b>	<b>Liabilities</b>	<b>Net Position</b>	<b>Net Expense/Revenue and Change in Net Position</b>
To reverse the impact of reporting FY2024 summer salary expense in FY2025	\$ -	\$ -	\$ -	\$ (1,641,281)
To reverse the impact of revaluing the lease receivable in FY2025 that should have been revalued in FY2024.	-	-	-	2,191,260
To record the impact of implementing GASB 101-Compensated Absences	-	(1,570,106)	1,570,106	-
Net current year misstatements (Iron Curtain Method)	-	(1,570,106)	1,570,106	549,979
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	<u>\$ -</u>	<u>\$ (1,570,106)</u>	<u>\$ 1,570,106</u>	<u>\$ 549,979</u>
Financial statement totals	<u>\$ 951,074,625</u>	<u>\$ (590,476,757)</u>	<u>\$ (360,597,868)</u>	<u>\$ (52,733,339)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%	0%	0%	-1%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%	0%	0%	-1%



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Idaho Office of the State Board of Education  
Lewis-Clark State College  
Lewiston, Idaho

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit (Lewis-Clark State College Foundation, Inc.) of Lewis-Clark State College as of and for the year ended June 30, 2025, and have issued our report thereon dated September 29, 2025.

We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our planning communication with you on February 25, 2025. Professional standards also require that we communicate to you the following information related to our audit.

**Significant audit findings or issues**

***Qualitative aspects of accounting practices***

*Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lewis-Clark State College are described in Note 1 to the financial statements.

As described in Note 1, the College changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 101, *Compensated Absences*, in 2025. There is no impact to beginning net position for this change in accounting principle. The College also adopted GASB Statement No. 102, *Certain Risk Disclosures*. There is no impact to the financial statements as a result of implementing this standard.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

*Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

*Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

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Idaho Office of the State Board of Education  
Lewis Clark State College  
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***Significant unusual transactions***

We identified no significant unusual transactions.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

***Corrected misstatements***

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated September 29, 2025.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

**Audits of group financial statements**

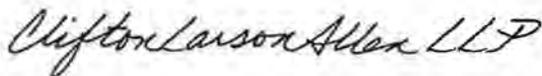
We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

**Required supplementary information**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

\* \* \*

This communication is intended solely for the information and use of the Idaho Office of the State Board and management of Lewis-Clark State College and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Bellevue, Washington  
September 29, 2025

Idaho Office of the State Board of Education  
Lewis Clark State College  
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**SUMMARY OF UNCORRECTED MISSTATEMENTS  
Lewis Clark State College  
Year Ended June 30, 2025**

<b>UNCORRECTED ADJUSTMENTS</b>	<b>Effect of misstatements on:</b>			
<b>Description</b>	<b>Assets &amp; Deferred Outflows</b>	<b>Liabilities &amp; Deferred Inflows</b>	<b>Net Position</b>	<b>Net Expense/Revenue and Change in Net Position</b>
To properly record the implementation of GASB 84.	\$ (84,331)	\$ 218,417	\$ (134,086)	\$ (18,448)
Net current year misstatements (Iron Curtain Method)	(84,331)	218,417	(134,086)	(18,448)
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	<u>\$ (84,331)</u>	<u>\$ 218,417</u>	<u>\$ (134,086)</u>	<u>\$ (18,448)</u>
Financial statement totals	<u>156,360,393</u>	<u>(26,874,428)</u>	<u>(129,485,965)</u>	<u>(4,282,346)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%	-1%	0%	0%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%	-1%	0%	0%

**CONSENT  
DECEMBER 17, 2025**

**SUBJECT**

Retirement Plan Committee – Idaho State Board of Education (Board) Optional Retirement Plan (ORP) 401(a), Supplemental Plan 403(b), and Voluntary Deferred Compensation Plan 457(b) Restatements

**REFERENCE**

June 2011	Idaho State Board of Education (Board) approved Supplemental Retirement 403(b) Plan document
August 2013	Board approved technical amendments to plan document
February 2014	Board approved amendments to the Supplemental Retirement Benefit Plan
April 2020	Board approved allowance of plan-optional COVID-19 distribution and loan relief related to the CARES Act.
October 2020	Board approved amendments to ORP and the Supplemental Retirement Benefit Programs
December 2020	Board approved second reading of amendment to Board policy II.R authorized the Executive Director to hire consultants as recommended by the Retirement Plan Committee.
October 2021	Board approved Retirement Plan Committee proposal to hire Optional Retirement Plan consultant – Multnomah Group, Inc.
December 2022	Board received information regarding recordkeeping services for Board 401(a) Optional Retirement Plan.
January 2023	Board Office received exemption for RFP process from Idaho Division of Purchasing.
December 2024	Board approved Fidelity as the 401(a) Optional Retirement Plan’s sole provider of Defined Contribution Recordkeeping Services for the State Board of Education, effective December 2, 2024.

**APPLICABLE STATUTES, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections II.K.2. and II.R.

Idaho Code §§ 33-107A, 33-107B, 33-107C

Idaho Code § 59-513

**BACKGROUND**

Board Policy II.R. creates the Retirement Plan Committee (RPC) which is charged with “stewardship of the retirement plans sponsored by the Board for the exclusive benefit of participants and their beneficiaries.” The Board- sponsored plans include the 401(a) Optional Retirement Plan (ORP), and the 403(b) Supplemental Plan

**CONSENT  
DECEMBER 17, 2025**

and 457(b) Voluntary Deferred Compensation Plan. The Board has authority to manage and control the Plans' operation and administration. The Board retains exclusive authority to amend the Plans and select trustees/custodians.

Board staff engaged in a comprehensive review of the systemwide 401(a), 403(b), and 457(b) retirement plans to clarify plan operations, align provisions with Idaho law, and prepare for upcoming regulatory changes. Key elements of the review and recommended updates include:

"Super" Catch-Up Contributions (457(b) & 403(b) Plans)

ISBOE discussed whether to adopt optional "super" catch-up contributions for participants ages 60–63. The Committee determined that implementing these provisions in 2025—during the same period that institutions must administer new Roth catch-up rules for high earners—would create administrative burden.

Because both the 403(b) and 457(b) Plans already include age-50 catch-up contributions *and* special catch-up provisions, campuses agreed to revisit the super catch-up option in the future if participant interest emerges.

Beneficiary Revocation at Divorce (All Plans)

Idaho law automatically revokes a beneficiary designation naming a former spouse unless otherwise stated in the plan document. The Plans were previously silent.

Based on consultation, all Plans have been updated to explicitly state that a former spouse is automatically removed as beneficiary upon divorce, consistent with Idaho statute.

CWI Employer Contributions (457(b) Plan)

CWI has been making employer contributions to the 457(b) Plan since approximately 2010—longer than initially believed.

A retroactive plan amendment may be used to correct this issue. While 457(b) plans fall outside the IRS's formal EPCRS correction program, IRS agents have stated that governmental 457(b) plans generally have greater flexibility to self-correct failures using EPCRS principles.

Vendor List (457(b) Plan)

The 457(b) Plan has been updated to include a new Exhibit A listing currently approved vendors eligible to receive contributions. This exhibit may be updated without a formal plan amendment.

403(b) Plan Updates & Clarifications

While the 403(b) Plan will be fully restated onto the Fidelity pre-approved document in 2026, the following clarifications were made to ensure smoother transition:

- Inclusion of CARES Act provisions

**CONSENT  
DECEMBER 17, 2025**

- Addition of default beneficiary provisions & divorce-related revocation rule
- Confirmation that super catch-ups will not be added
- Incorporation of Roth catch-up requirements for high earners
- Removal of small-amount cashouts due to administrative concerns
- Adoption of a restatement effective date of **January 1, 2025**, to avoid cross-year confusion with the Fidelity restatement in 2026

Amendment for Phased Retirement Distributions -Optional Retirement Plan 401(a)

The ORP has been administered inconsistently because some campuses allowed certain rehired employees to take in-service distributions when working less than 50% of their prior hours, even though the ORP document requires a full termination of employment before any distributions can occur. This mismatch between plan terms and operation constitutes an operational error.

Under IRS self-correction rules (Revenue Procedure 2021-30 and Notice 2023-43), the ORP can fix this issue through a retroactive plan amendment because the missing language was not identified by the IRS, was corrected promptly after discovery, was not egregious, and occurred despite existing procedures. The circumstance, including unclear guidance to campuses, Idaho law affecting distributions, and past recordkeeper practices, contributed to the oversight. A retroactive amendment allowing limited distributions as employees reduce hours is more favorable to participants and will prevent future issues now that administration is centralized and clarified.

**DISCUSSION**

Board Staff, Multnomah Group (Retirement Plan Consultant), Reinhart Law (Retirement Plan Legal Counsel), and Fidelity Investments have worked with Board staff in updating plan documents for the SBOE ORP 401(a), 403(b), and 457(b) retirement programs on these plan updates.

**IMPACT**

Board approval of the revisions contained in the attachments will bring the SBOE 401(a), 403(b), and 457(b) retirement plan documents up-to-date, align all retirement plans with Idaho statute concerning beneficiary designations, improve administrative consistency and compliance, address historical employer-contributions issues in the 457(b) Plan, establish clear vendor guidelines, prepare campuses for efficient transition to the upcoming 403(b) restatement.

All changes are administrative and compliance oriented.

**ATTACHMENTS**

- Attachment 1 - Optional Retirement Plan (ORP) 401(a) – redline
- Attachment 2 - Optional Retirement Plan (ORP) 410(a) – clean
- Attachment 3 - Supplemental Plan 403(b) – redline
- Attachment 4 - Supplemental Plan 403(b) – clean

**CONSENT  
DECEMBER 17, 2025**

Attachment 5 – Voluntary Deferred Compensation Plan 457(b) – redline  
Attachment 6 – Voluntary Deferred Compensation Plan 457(b) – clean  
Attachment 7 – Optional Retirement Plan (ORP) 401(a) – Amendment for Phased Retirement Distributions

**STAFF COMMENTS AND RECOMMENDATIONS**

Board staff reviewed the proposed updates and confirms that the revisions align with Idaho law, IRS administrative guidance, and the Board’s authority to administer employee retirement plans.

The changes improve clarity, operational consistency, and compliance.

Board staff recommends approval of the revised plan documents and associated updates.

**BOARD ACTION**

I move to approve amendments to the Idaho State Board of Education’s Optional Retirement Plan (ORP) 401(a), 403(b) Supplemental Plan, and 457(b) Voluntary Deferred Compensation Plan as presented in Attachments 2, 4, 6, and 7.

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

Idaho State Board of Education  
Optional Retirement Plan  
A Defined Contribution Retirement Plan  
Restated effective January 1, 2026

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**Article I: Definitions**

- 1.1 **Account** means the separate account(s) established for each Participant. The current value of a Participant's Account includes all Plan Contributions, less expense charges, and reflects credited investment experience.
- 1.2 **Annual Additions** means the sum of the following amounts credited to a Participant's Account during the Limitation Year: (a) Plan Contributions; (b) forfeitures, if any; and (c) individual medical account amounts described in section 415(1)(2) and 419A(d)(2) of the Code, if any.
- 1.3 **Beneficiary (ies)** means the individual, institution, trustee, or estate designated by the Participant to receive the Participant's benefits at his or her death. Each Participant may designate, in a manner approved by the Administrator, one or more Beneficiaries to receive payment of the Participant's Account and may, in addition, name a contingent Beneficiary. A Participant may change his Beneficiary designation at any time, but a designation must be on file with the Administrator or the Administrator's delegate prior to a Participant's death to be valid.
- 1.4 **Board** means the Idaho State Board of Education.
- 1.5 **Code** means the Internal Revenue Code of 1986, as amended.
- 1.6 **Compensation** means an employee's total annual salary (inclusive of bonuses, overtime pay and overload pay, as applicable) paid in the Plan Year not reduced by a compensation election deduction because of the application of Code section 125, 403(b) or 457(b). Compensation does not include the following items (even if includible in gross income):
- (a) Contributions by employers to employee held medical savings accounts, as those accounts are defined in section 63-3022K, Idaho Code.
  - (b) Lump-sum payments inconsistent with usual compensation patterns made by the employer to the employee only upon termination from service including, but not limited to, vacation payoffs and bonuses.
  - (c) Employer payments to employees for or related to travel, mileage, meals, lodging or subsistence expenses, without regard to the taxability of such payments for federal income tax purposes and without regard to the form of payment, including payment made as reimbursement of an itemized expense voucher and payment made of an unvouchered expense allowance.
  - (d) The value of a reduction in tuition provided by an educational institution to an employee which does not qualify for exclusion from the employee's wages because of the application of Code section 117.
  - (e) Fringe benefits (cash and noncash).

- (f) Moving expense reimbursements as defined in section 67-5337, Idaho Code.

Annual Compensation Limit. The annual Compensation of each Participant taken into account in determining allocations for any Plan Year shall not exceed \$350,000, as adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Code for periods after January 1, 2025. Annual Compensation means Compensation during the Plan Year or such other consecutive 12-month period over which Compensation is otherwise determined under the Plan (the determination period). The cost-of-living adjustment in effect for a calendar year applies to Annual Compensation for the determination period that begins with or within such calendar year. If a determination period consists of fewer than 12 months, the Annual Compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is 12.

If Compensation for any prior determination period is taken into account in determining an employee's benefits accruing in the current Plan Year, the compensation for that prior determination period is subject to the OBRA '93 annual compensation limit in effect for that prior determination period.

Notwithstanding the above, employees who became Participants in the Plan before the first day of the Plan Year beginning on or after January 1, 1996, will be subject to the annual compensation limit in effect under the Plan before that date, as determined by IRS regulations.

- 1.7 ***Date of Employment or Reemployment*** means the effective date of the appointment for a faculty member or professional staff. For all other employees, the Date of Employment or Reemployment is the first day upon which an employee completes an Hour of Service for performance of duties during the employee's most recent period of service with the Institution.
- 1.8 ***Eligible Employee*** means the Institutions' applicable staff members and officers as provided in Idaho Statute sections 33-107A and 33-107B. However, "Eligible Employee" shall exclude:
- (a) an Employee whose employment is expected to be less than five months;
  - (b) an Employee whose employment is incidental to his or her status as a student at the Institution; and
  - (c) in accordance with Idaho Statute section 33-107A, except as stated below in (d) and (e), an Employee who is vested in PERSI;
  - (d) an Employee who has credited service in PERSI, is hired as an Employee of the Board on or after July 1, 2024 and who makes a one-time irrevocable election to remain a member PERSI within 60 days of the date of initial hire or appointment; and

- (e) in accordance with Idaho Statute section 33-107B, an Employee of the College of Southern Idaho, North Idaho College, College of Western Idaho, or College of Eastern Idaho, who is vested in PERSI, and who makes a one-time irrevocable election to remain a member of PERSI within 60 days of the date of initial hire or appointment.

The term Eligible Employee shall not include a “leased employee” as defined in Code section 414(n), which defines a “leased employee” as any person (other than an employee of the recipient) who pursuant to an agreement between the recipient and any other person (“leasing organization”) has performed services for the recipient (or for the recipient and related persons determined in accordance with Code section 414(n)(6)) on a substantially full time basis for a period of at least one year, and such services are performed under primary direction or control by the recipient.

If an individual is classified as an independent contractor during any period of providing services to the Institution, such individual will be deemed to be in an ineligible class of employees for purposes of the Plan during such period, even if the individual is determined to be a common law employee during such period pursuant to a government audit or litigation. Notwithstanding the above, if the failure to cover such reclassified individual would prevent the Plan from satisfying the minimum coverage requirement under Code section 410(b) for a Plan year, the minimum number of such individuals necessary for the plan to fulfill such minimum coverage requirements will be included as eligible employees for the plan year, with preference given to those reclassified individuals with the smallest amount of compensation.

No individual who is deemed to be an independent contractor, as determined by the Plan Administrator in its sole discretion, or individual performing services for the Employer pursuant to an agreement that provides that such individual shall not be eligible to participate in the retirement or other benefit plans of the Employer, shall be an Eligible Employee for purposes of this plan.

1.9 **Fund Sponsor** means a bank, insurance company, regulated investment company, or other entity that provides Investment Funds available to Participants under this Plan. The Board, in its sole discretion, shall select the Fund Sponsor(s) and may add or remove Fund Sponsor(s) at any time.

1.10 **Hours of Service** means:

- (a) Each hour for which an employee is paid, or entitled to payment, for the performance of duties for the Institution. These hours will be credited to the employee for the computation period in which the duties are performed.
- (b) Each hour for which an employee is paid, or entitled to payment, on account of a period of time during which no duties are performed (regardless of whether employment has terminated) due to vacation, holiday, illness,

incapacity (including disability), layoff, jury duty, military duty, leave of absence, or maternity or paternity leave (whether paid or unpaid). However, any period for which a payment is made or due under a plan maintained solely for the purpose of complying with Workers' Compensation or unemployment compensation or disability insurance laws, or solely to reimburse the employee for medical or medically-related expenses is excluded. An employee is directly or indirectly paid, or entitled to payment by the Institution regardless of whether payment is made by or due from the Institution directly or made indirectly through a trust fund, insurer or other entity to which the Institution contributes or pays premium. No more than 501 Hours of Service will be credited under this paragraph for any single continuous period. Hours of Service under this paragraph will be calculated and credited pursuant to section 2530.200b-2 of the Department of Labor Regulations, incorporated herein by reference.

- (c) Each hour for which back pay, irrespective of mitigation of damages, is either awarded or agreed to by the Institution. The same hours of service will not be credited both under paragraph (a) or paragraph (b), as the case may be, and under this paragraph (c). These hours will be credited to the employee for the computation period or periods to which the award or agreement pertains rather than the computation period in which the award, agreement or payment is made. .
- (d) Hours of Service will be credited for employment with other members of an affiliated service group (under Code section 414(m)), a controlled group of corporations (under Code section 414(b)), or a group of trades or businesses under common control (under Code section 414(c)) of which the Institution is a member, and any other entity required to be aggregated with the employer pursuant to Code section 414(o) . Hours of Service also will be credited for any person considered an employee for this Plan under Code section 414(n).

Hours of Service will be determined on the basis of actual hours that an employee is paid or entitled to payment.

1.11 ***Institution*** means the Board and employment units under its jurisdiction, namely:

The Office of the Idaho State Board of Education  
Boise State University  
Idaho State University  
University of Idaho  
Lewis-Clark State College  
College of Eastern Idaho  
College of Southern Idaho  
North Idaho College  
College of Western Idaho

- 1.12 ***Institution Plan Contributions*** means contributions made by the Institution under this Plan.
- 1.13 ***Investment Fund*** means the mutual funds, annuity contracts, custodial accounts, or other investment vehicles specifically approved by the Board and made available to Participants for the investment of their Accounts. The Board, in its sole discretion, will select, retain or remove Investment Funds.
- 1.14 ***Limitation Year*** means a calendar year.
- 1.15 ***Normal Retirement Age*** means age 65.
- 1.16 ***Participant*** means any Eligible Employee of the Institution participating in this Plan.
- 1.17 ***Participant Plan Contributions*** means contributions made by a Participant under this Plan. Participant Plan Contributions are designated as being picked up by the Institution in lieu of contributions by the Participant, in accordance with Code section 414(h)(2). The pick-up amounts cannot be received directly by the Participant and are required to be made.
- 1.18 ***PERSI*** means the Public Employee Retirement System of Idaho.
- 1.19 ***Plan*** means the Idaho State Board of Education Optional Retirement Plan as set forth in this document, and pursuant to Idaho Code sections 33-107A and 33-107B.
- 1.20 ***Plan Contributions*** means the combination of Participant Plan Contributions and Institution Plan Contributions.
- 1.21 ***Plan Entry Date*** means the later of the Effective Date of the Plan or the Eligible Employee's Date of Employment or Reemployment.
- 1.22 ***Plan Year*** means January 1 through December 31.
- 1.23 ***Spouse*** means the legally married spouse of a Participant.
- 1.24 ***Valuation Date***. Each business day or such other dates as the Board determines for purposes of valuing the Plan.
- 1.25 ***Year of Service*** means a 12-consecutive month period (computation period) during which the Eligible Employee completes 1,000 or more Hours of Service.

**Article II: Establishment of Plan**

- 2.1 ***Establishment of Plan.*** The Idaho State Legislature authorized the Board to establish the Plan as of July 1, 1990.

This Plan document sets forth the provisions of this Code section 401(a) money purchase plan. The Plan was restated most recently as of January 1, 2026.

Plan Contributions are invested at the direction of each Participant, in one or more of the Investment Funds available to Participants under the Plan. Plan Contributions shall be held for the exclusive benefit of Participants. Participant Plan Contributions are designated as being picked up by the Institution in lieu of contributions by the Participant, in accordance with Code section 414(h)(2).

It is intended that this Plan is a governmental plan as defined in Code section 414(d) and will not be subject to the requirements of ERISA under Department of Labor Regulation section 2510.3-2(f).

### Article III: Eligibility for Participation

- 3.1 **Eligibility.** An Eligible Employee must, as a condition of employment, begin participation in this Plan on the Plan Entry Date following employment at the Institution.
- 3.2 **Notification.** The Institution will notify an Eligible Employee when he or she has completed the requirements necessary to become a Participant. An Eligible Employee who complies with the requirements and becomes a Participant is entitled to the benefits and is bound by all the terms, provisions, and conditions of this Plan, including any amendments that, from time to time, may be adopted, and including the terms, provisions and conditions of any Investment Funds to which Plan Contributions for the Participant have been applied.
- 3.3 **Enrollment in Plan.** To participate in this Plan, an Eligible Employee must complete the necessary enrollment form(s) and return them to the Institution.
- 3.4 **Reemployment.** A former employee who is reemployed by the Institution as an Eligible Employee will be eligible to participate upon meeting the requirements stated in the “Eligibility” section of this Article III. A former employee who satisfied these requirements before termination of employment will be eligible to begin participation immediately after reemployment provided the former employee is an Eligible Employee.
- 3.5 **Termination of Participation.** A Participant will continue to be eligible for the Plan until one of the following conditions occur:
- he or she ceases to be an Eligible Employee;
  - the Plan is terminated.

On the date a Participant is no longer an Eligible Employee, the Participant becomes an inactive Participant. Status as an inactive Participant will continue until the date the Plan has satisfied all liabilities with respect to the inactive Participant. An inactive Participant is not eligible for any Plan Contributions for any period in which the inactive Participant is not an Eligible Employee.

#### Article IV: Plan Contributions

4.1 **Plan Contributions.** For each Plan Year, Plan Contributions will be made for Eligible Employees who have satisfied the requirements of Article III as follows:

- (a) Institution Contributions. Each Institution shall contribute the percentage indicated below of the Compensation of that Institution's Participants, reduced by the amount necessary, if any, to provide contributions to a total disability program, but in no event less than 5% of each Participant's Compensation:
  - (i) Northern Idaho College, College of Southern Idaho, College of Western Idaho and College of Eastern Idaho: an amount equal to the PERSI contribution rate for General Members in that Plan Year; and
  - (ii) University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College and the Office of the State Board of Education: 9.35%.
- (b) Participant Plan Contributions. Each Participant shall contribute an amount equal to 6.97% of his or her Compensation. No Voluntary Contributions are allowed.

Plan Contribution rates are defined in Idaho Code sections 33-107A and 33-107B and are subject to change as those sections are amended.

4.2 **When Contributions Are Made.** Plan Contributions will begin when the Institution has determined that the Participant has met or will meet the requirements of Article III. Any part of a year's Plan Contributions not contributed before this determination will be included in contributions made for that year after the determination. Plan Contributions will be forwarded to the Fund Sponsor in accordance with the procedures established by the Institution.

Institution Plan Contributions made by the Institutions will be forwarded to the Fund Sponsor(s) at least annually.

Participant Plan Contributions will be forwarded by the Institution to the Fund Sponsor(s) as soon as it is administratively feasible for the Institution to segregate contributions, but in any event, within the time required by law.

4.3 **Leave of Absence.** During a paid leave of absence, Plan Contributions will continue to be made for a Participant on the basis of Compensation then being paid by the Institution. No Plan Contributions will be made during an unpaid leave of absence.

4.4 **Transfer of Funds from Another Plan.** The Plan shall accept contributions that are transferred directly from any other plan qualified under section 401(a) or 403(a) of the Code, whether such plans are funded through a trustee arrangement or

through an annuity contract, if such contributions are attributable only to employer and employee contributions and the earnings thereon and accompanied by instructions showing the respective amounts attributable to employer and employee contributions. Such funds and the accumulation generated from them shall always be fully vested and nonforfeitable.

- 4.5 ***Transfer of Funds to PERSI.*** Should an existing Plan Participant be hired into a PERSI-eligible position and no longer be eligible for Plan Contributions, the Participant may request to have all or a portion of his or her Account transferred to PERSI through a trustee-to-trustee transfer by completing the forms required by the Board. At its sole discretion, the Board may refuse to make a transfer of assets if the Board reasonably believes the transfer could jeopardize the tax-exempt status of the Plan or could create adverse tax consequences for the Plan.
- (a) PERSI Base Plan. If a prior PERSI participant transferred funds into the Plan upon taking a Plan-eligible position and then transfers back into a PERSI-eligible position, the Participant may request that funds be transferred to the PERSI Base Plan in order to buy back PERSI service. To be eligible to buy back PERSI service, a Participant must be employed in a PERSI-eligible position and have satisfied all other eligibility requirements. A Participant may only transfer funds to the PERSI Base Plan up to the exact amount of the determined buy back cost.
- (b) 401(k) Choice Plan. If a Participant has transferred funds to repurchase all available service credit in the PERSI Base Plan and has remaining amounts in his or her Account, the Participant may request that the remaining amounts be transferred to the PERSI 401(k) Choice plan. All rollovers must be submitted with all required forms and documentation and are subject to the approval of the PERSI Board. Such amounts shall retain their character (e.g., employer or employee contributions) once transferred to the 401(k) Choice Plan.

The transfer of a Participant's entire Plan balance to PERSI will result in termination of the Participant's participation in the Plan and the Participant shall not be eligible for any future benefits from the Plan unless the Participant returns to Plan-eligible employment and receives additional Plan Contributions.

4.6 ***Rollovers from other Plans.***

- (a) Direct Rollovers. The Plan will accept a direct rollover of an eligible rollover distribution from:
- (i) A qualified plan described in section 401(a) or 403(a) of the Code including after-tax employee contributions.
- (ii) An annuity contract described in section 403(b) of the Code, excluding after-tax employee contributions.

- (iii) An eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.
  - (b) Participant Rollover Contributions from Other Plans. The Plan will accept a Participant contribution of an eligible rollover distribution from:
    - (i) A qualified plan described in section 401(a) or 403(a) of the Code, including after-tax employee contributions.
    - (ii) An annuity contract described in section 403(b) of the Code, excluding after-tax employee contributions.
    - (iii) An eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.
  - (c) Participant Rollover Contributions from IRAs. The Plan will accept a Participant rollover contribution of the portion of a distribution from an individual retirement account or annuity described in section 408(a) or 408(b) of the Code that is eligible to be rolled over and would otherwise be includible in gross income.
- 4.7 **Military Service.** Notwithstanding any provision of this Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service will be provided to the extent required by Code section 414(u).
- (a) For purposes of applying the limitations of Code section 415 as described in section 4.8 of the Plan, compensation includes differential wage payments. A “differential wage payment” is a payment which (1) is made by the Institution with respect to a period during which an individual is on active military duty for a period of more than 30 days, and (2) represents all or a portion of the wages the individual would have received from the Institution if the individual were performing service for the Institution, all as defined by Code section 3401(h)(2).
  - (b) To the extent required by Code section 401(a)(37), if a Participant dies while performing qualified military service (within the meaning of Code section 414(u)(5)), the Participant shall be treated as having resumed employment on the day preceding the Participant’s death and terminated employment with the Institution due to his death for purposes of any additional benefits (other than contributions relating to the period of qualified military service) provided under the Plan.
  - (c) Effective December 12, 1994, a Participant who returns to employment with the Institution as an Eligible Employee during the period within which reemployment rights are guaranteed by law may elect to contribute to the Plan all or a part of the contributions the Participant would have made to the

Plan if the Participant had remained continuously employed by the Institution throughout the period of the Participant's qualified military service. The amount of contributions the Participant may make according to this subsection 4.7(c) shall be determined on the basis of the Participant's Compensation in effect immediately before the qualified military service and the terms of the Plan at that time. A Participant may make such contributions during a period beginning on the Participant's reemployment with the Institution and lasting for the shorter of five years or three times the Participant's period of qualified military service. To the extent the Participant makes contributions permitted by this subsection 4.7(c), the Participant's Account will receive Institution Contributions that would have been made during the same period.

- 4.8 **Maximum Plan Contributions.** Notwithstanding anything contained in this Plan to the contrary, the total Annual Additions made for any Participant for any year will not exceed the amount permitted under section 415 of the Code. The limitations of Code section 415 are hereby incorporated by reference.

If the limitations are exceeded because the Participant is also participating in another plan required to be aggregated with this Plan for Code section 415, then the extent to which annual contributions under this Plan will be reduced, as compared with the extent to which annual benefits or contributions under any other plans will be reduced, will be determined by the Institution in a manner as to maximize the aggregate benefits payable to the Participant from all plans. If the reduction is under this Plan, the Institution will advise affected Participants of any additional limitation on their annual contributions required by this paragraph.

Maximum Annual Addition. The annual addition that may be contributed or allocated to a Participant's Account under the Plan for any limitation year shall not exceed the lesser of:

- (a) \$40,000, as adjusted for increases in the cost-of-living under section 415(d) of the Code, or
- (b) 100% of the Participant's compensation, within the meaning of section 415(c)(3) of the Code, for the limitation year.

The compensation limit referred to in (b) shall not apply to any contribution for medical benefits after separation from service (within the meaning of section 401(h) or section 419(f)(2) of the Code), if any, otherwise treated as an annual addition.

Solely for purposes of applying Code section 415 limits, compensation is defined as wages within the meaning of Code section 3401(a), plus amounts that would be included in wages but for an election under Code section 125(a), 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k) or 457(b), all as described in Treas. Reg. section 1.415(c)-2.



**Article V: Investment of Accounts**

- 5.1 **Investment of Contributions.** In accordance with uniform and nondiscriminatory rules established by the Board, a Participant may direct his or her Plan Contributions to one or more Investment Funds available under the Plan in any whole number percentages that equal 100%. A Participant may change his or her allocation of future contributions according to the administrative procedures established by the Fund Sponsors and the Board.
- 5.2 **Allocation of Income.** Participant Accounts will be valued as of each Valuation Date in accordance with the income accounting principles applicable to each Investment Fund in which the assets of the Accounts are invested. Accounts will be adjusted to reflect applicable Plan Contributions, income and expenses and all other transactions since the preceding Valuation Date.
- 5.3 **Valuation of a Participant's Account.** The Administrator shall determine the value of a Participant's Account for purposes of distributions as of the Valuation Date coincident with or immediately preceding the date a distribution occurs or commences.
- 5.4 **Participant Directed Investment.** To the extent allowable under applicable law, the Board and the Institutions are not liable or responsible for any loss or for any breach resulting from a Participant's or Beneficiary's direction of the investment of any part of his or her Account or from the investment of a Participant's Account in an Investment Fund designated by the Board as a default in the event the Participant or Beneficiary fails to properly provide investment direction in accordance with this Article V.
- 5.5 **Fund Transfers.** Subject to an Investment Fund's rules for transfers and in accordance with the provisions of the Code for maintaining the tax deferral of the Account(s), a Participant may transfer funds accumulated under the Plan among the Plan's approved Investment Funds to the extent permitted by the Fund Sponsor. Effective December 2, 2024, transfers may only be made from TIAA-CREF and Corebridge to Fidelity. No transfers may be made from Fidelity to TIAA-CREF and Corebridge Investment Funds.

**Article VI: Vesting**

6.1 ***Plan Contributions.*** Plan Contributions shall be fully vested and nonforfeitable when such Plan Contributions are made.

## Article VII: Distributions

- 7.1 ***Distribution Upon Termination of Employment.*** A Participant's Account shall not be distributed prior to the Participant's severance of employment, unless specifically authorized in the Plan.
- 7.2 ***Timing of a Distribution.*** A Participant may elect to receive a distribution of his Account upon severance of employment. Except for minimum distributions and mandatory distributions of small amounts as provided below, a Participant's failure to elect an immediate distribution shall be deemed an election to postpone distribution. The Participant's right to elect a distribution shall continue until distribution is required, unless the Participant is reemployed as an Eligible Employee.
- 7.3 ***Forms of Benefit.*** Unless additional forms are offered by the Investment Funds available under this Plan, and subject to the forms offered by each Investment Fund, a Participant may elect from the following Forms of Benefit:
- (a) Lump-sum payments;
  - (b) Partial withdrawals; or
  - (c) Recurring payments.
- 7.4 ***Retirement Transition Benefit.*** As allowed by the Investment Fund, a Participant may elect to receive a one-time lump-sum payment of up to 10% of his or her Account(s) in TIAA and/or the CREF account(s) at the time annuity income begins, provided the one-sum payment from each TIAA contract and/or CREF account(s) does not exceed 10% of the respective Account(s) being converted to retirement income.
- 7.5 ***Application for Benefits.*** An individual entitled to benefits from the Plan must file an application for benefits with the Fund Sponsor in a manner approved by the Administrator. The Administrator and Fund Sponsor shall process a claim for benefits in accordance with the Plan's Claims Procedures in Article 12 below.
- 7.6 ***Minimum Distribution Requirements.*** No payment option may be selected by the Participant (or a Beneficiary) unless it satisfies the requirements of Code section 401(a)(9) (including the incidental death benefit requirements of Code section 401(a)(9)(G) and Treasury Regulations 1.409(a)(9)-1 through 1.401(a)(9)-8), all as applicable to governmental plans. The requirements of this section shall take precedence over any inconsistent provisions of the Plan. All distributions shall begin not later than the April 1 following the later of the calendar year in which the Participant either attains the applicable age provided by Code section 401(a)(9)(c)(v) or terminates employment with the Institution ("Required Beginning Date"). Subject to each Investment Fund's procedures, if a Participant has not taken a distribution as required by Code section 401(a)(9) by the Participant's Required Beginning Date, the Participant shall automatically receive

a distribution in the amount required to comply with the Code and applicable Regulations.

Notwithstanding any provision of this section 7.6, a Participant or Beneficiary who would have been required to receive required minimum distributions for 2020 but for the enactment of Code section 401(a)(9)(I) ("2020 RMDs"), and who would have satisfied that requirement by receiving distributions that are (a) equal to the 2020 RMDs or (b) one or more payments in a series of substantially equal distributions (that include the 2020 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated beneficiary, or for a period of at least 10 years ("Extended 2020 RMDs"), will receive those distributions for 2020 unless the Participant or Beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving distributions described in the preceding sentence.

There shall be no new annuity starting date upon recommencement of required minimum distributions if suspended in accordance with this provision.

7.7 **Survivor Benefits.** If a Participant dies before they receive their entire Account, the Account is payable to the Beneficiary(ies) under the options offered by the Investment Funds. Distribution of Survivor Benefits is subject to the required distribution rules set forth in Code section 401(a)(9) and section 7.6 above.

(a) **Automatic Revocation at Divorce.** Notwithstanding the provisions of this section 7.7, in the event a married Participant designates his or her Spouse as Beneficiary and that marriage is legally terminated by divorce, then any prior beneficiary designation naming the former Spouse as Beneficiary shall be null and void and it will be as if the former Spouse predeceased the Participant. If the Participant desires to again designate the former Spouse as Beneficiary, the Participant must complete and submit a new beneficiary designation form after the marriage is legally terminated by divorce, listing such former Spouse as Beneficiary.

(b) **No Beneficiary Designated.** Effective for deaths occurring on or after January 1, 2026, if, at the time of the Participant's death, no valid Beneficiary designation is on file with the Administrator or the Beneficiary predeceased the Participant, the Plan shall distribute the Participant's remaining Account to the Participant's surviving Spouse or, if none, to the Participant's estate.

7.8 **Direct Rollovers.** Notwithstanding any provision of the Plan to the contrary that would otherwise limit a distributee's election under this section, a distributee may elect, at the time and in the manner prescribed by the plan administrator, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover. A portion of a distribution shall

not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

For this section, the following definitions apply:

- (a) Eligible rollover distribution: An eligible rollover distribution is any distribution of all or any portion of the balance to the credit of the distributee, except that an eligible rollover distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the distributee or the joint lives (or joint life expectancies) of the distributee and the distributee's designated beneficiary, or for a specified period of ten years or more; any distribution to the extent such distribution is required under Code section 401(a)(9); and the portion of any distribution that is not includable in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities); and, for any distributions after 12/31/99, any hardship distribution described in Code section 401(k)(2)(b)(i)(iv).
- (b) Eligible retirement plan: An eligible retirement plan is an individual retirement account described in Code section 408(a), an individual retirement described in section 408(b) of the Code, or a qualified retirement plan described in Code section 401(a) or 403(a), that accepts the distributee's eligible rollover distribution, a tax sheltered annuity plan described in section 403(b) of the Code and an eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan. Effective January 1, 2008, an eligible retirement plan shall also mean a Roth IRA described in Code section 408A, subject to the adjusted gross income limits of Code section 408A(c)(3)(B), if applicable, and subject to the distribution rules of Code section 408A(d)(3). The definition of eligible retirement plan shall also apply in the case of a distribution to a surviving Spouse, or to a Spouse or former Spouse who is the alternate payee under a qualified domestic relation order, as defined in section 414(p) of the Code.
- (c) Distributee: A distributee includes an employee or former Employee. In addition, the Employee's or former Employee's surviving Spouse and the Employee's or former Employee's Spouse or former Spouse who is the alternate payee under a qualified domestic relations order, as defined in

section 414(p) of the Code, are distributees with regard to the interest of the Spouse or former Spouse.

- (d) Direct rollover: A direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

7.9 ***Distribution to IRA of Nonspouse Beneficiary.*** A Participant's nonspouse Beneficiary may elect payment of any portion of the deceased Participant's account in a direct trustee-to-trustee transfer to an individual retirement account or annuity described in section 402(c)(8)(B)(i) or (ii) of the Code that is established to receive the Plan distribution on behalf of the Beneficiary. For purposes of this section, a trust maintained for the benefit of one or more designated beneficiaries may be the Beneficiary to the extent provided in rules prescribed by the Secretary of Treasury. If the Participant dies after the Participant's Required Beginning Date as defined in section 7.6, the required minimum distribution in the year of death may not be transferred according to this section. The requirements of section 402(c)(11) of the Code apply to distributions under this section.

7.10 ***Mandatory Distribution of Small Amounts.*** Effective December 1, 2025, the Plan will not make any mandatory distributions of small amounts. "

7.11 ***Coronavirus Related Distributions.*** To the extent allowed by the Fund Sponsor, effective March 27, 2020 through December 31, 2020, an eligible Participant (as defined below) who is otherwise eligible for a distribution may elect to receive one or more distributions of any portion of the vested value of his Account not to exceed \$100,000.

- (a) Eligibility. A Participant is eligible for a Coronavirus Related Distribution under this section 7.9 if he certifies that he satisfies one of the following criteria:
- (i) the Participant, the Participant's Spouse or the Participant's dependent (as defined in Code section 152 without regard to Code section 152(d)(1)(B)) was diagnosed with the virus SARS-CoV 2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;
  - (ii) the Participant, the Participant's Spouse or a member of the Participant's household experienced adverse financial consequences as a result of:
    - (A) being quarantined, furloughed, laid off or having his or her work hours reduced due to such virus or disease;
    - (B) being unable to work due to lack of child care due to such virus or disease;

- (C) closing or reducing hours of a business owned or operated by the Participant, the Participant's Spouse, or a member of the Participant's household;
- (D) experiencing a reduction in pay, rescinded job offer or delayed start date for a job because of COVID-19; or
- (E) meeting such other factors as may be issued in Treasury guidance.

For purposes of this section 7.11(a), a member of a Participant's household is defined as an individual who shares the Participant's principal residence.

- (b) Repayment. A Participant is permitted, but is not required, to repay his Coronavirus Related Distribution(s) to the Plan in full or in part within three years of the date of the distribution in accordance with procedures established by the Plan Administrator. Any repayment made to the Plan shall not exceed the aggregate amount of the Participant's Coronavirus Related Distribution(s) and will be treated as an eligible rollover contribution.

7.12 **Qualified Domestic Relations Order**. Upon receipt of a domestic relations order issued by a court or administrative agency of competent jurisdiction relating to a Participant's Account in the Plan, the Administrator or its delegate shall determine whether such domestic relations order constitutes a qualified domestic relations order, as defined in Code section 414(p) (a "QDRO") and shall administer QDRO distributions in accordance with procedures adopted by the Board for this purpose.

**Article VIII: Administration**

- 8.1 **Plan Administrator.** The Idaho State Board of Education, located at 650 West State Street, Boise, Idaho 83720, is the administrator of this Plan and in accordance with section 8.2 has designated each Institution as responsible for enrolling Participants, sending Plan contributions for each Participant to the Fund Sponsor selected by a Participant, and for performing other duties required for the operation of the Plan as delegated by the Board.
- 8.2 **Authority of the Board.** The Board has the full and complete authority and control with respect to Plan operations and administration unless the Board allocates and delegates such authority or control. These powers include any that are necessary to manage and control Plan operations and administration . Further, the Board shall have discretionary and final authority to determine all questions concerning eligibility and contributions under the Plan, to interpret and construe all terms of the Plan, including any uncertain terms, and to determine any disputes arising under and all questions concerning administration of the Plan. Benefits under this Plan will be paid only if the Board decides in its discretion that the Participant is entitled to benefits. Any decisions of the Board or its delegate shall be final and binding upon all persons dealing with the Plan or claiming any benefit under the Plan. Any determination made by the Board shall be given deference, if it is subject to judicial review, and shall be overturned only if it is arbitrary or capricious. In exercising these powers and authority, the Board will always exercise good faith, apply standards of uniform application, and refrain from arbitrary action. The Board may employ attorneys, agents, and accountants, as it finds necessary or advisable to assist it in carrying out its duties. The Board may designate a person or persons other than the Board to carry out any of its powers, authority, or responsibilities. Any delegation will be set forth in writing.
- 8.3 **Action of the Board.** Any act authorized, permitted, or required to be taken by the Board under the Plan, which has not been delegated in accordance with section 8.2 “Authority of the Board,” may be taken by a majority of the members of the Board, by vote at a meeting. All notices, advice, directions, certifications, approvals, and instructions required or authorized to be given by the Board under the Plan will be in writing and signed by either (i) a majority of the members of the Board, or by any member or members as may be designated by the Board, as having authority to execute the documents on its behalf, or (ii) a person who becomes authorized to act for the Board in accordance with the provisions of section 8.2 “Authority of the Board.” Any action taken by the Board that is authorized, permitted, or required under the Plan and is in accordance with the Fund Sponsors’ contractual obligations are final and binding upon the Board, and all persons who have or who claim an interest under the Plan, and all third parties dealing with the Board.
- 8.4 **Indemnification.** Subject to the limits of the Idaho Tort Claims Act, Idaho Code section 6-901 et. seq., the Board will satisfy any liability actually and reasonably incurred by any members of the Board or any person to whom any power, authority

or responsibility of the Board is delegated pursuant to section 8.2 “Authority of the Board” (other than the Fund Sponsors or other entities paid to perform services related to the Plan) arising out of any action (or inaction) relating to this plan. These liabilities include expenses, attorney’s fees, judgments, fines, and amounts paid in connection with any threatened, pending or completed action, suit or proceeding related to the exercise (or failure to exercise) of this authority. This is in addition to whatever rights of indemnification exist under the articles of incorporation, regulations or by-laws of the Institution, under any provision of law, or under any other agreement.

- 8.5 **No Reversion.** Under no circumstances or conditions will any Plan Contributions of the Institution revert to, be paid to, or inure to the benefit of, directly or indirectly, the Institution. However, if Plan Contributions are made by the Institution by mistake of fact, these amounts may be returned to the Institution within one year of the date that they were made, at the option of the Institution and in accordance with applicable law.
- 8.6 **Statements.** The Institution will determine the total amount of Plan Contributions to be made for each Participant from time to time on the basis of its records and in accordance with the provisions of this Article. When each contribution payment is made by the Institution, the Institution will prepare a statement showing the name of each Participant and the portion of the payment that is made for him or her, and will deliver the statement to the appropriate Fund Sponsor with the contribution payment. Any determination by the Institution, evidenced by a statement delivered to the Fund Sponsor, is final and binding on all Participants, their Beneficiaries or contingent annuitants, or any other person or persons claiming an interest in or derived from the contribution’s payment.
- 8.7 **Reporting.** Records for each Participant under this Plan are maintained on the basis of the Plan Year. At least once a year the Administrator or its delegate will send each Participant a report summarizing the status of his or her Account(s) as of December 31 each year. Similar reports or illustrations may be obtained by a Participant upon termination of employment or at any other time by writing directly to the Administrator or its delegate.
- 8.8 **Administrative Expenses.** Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Board may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Board.

**Article IX: Amendment and Termination**

- 9.1 ***Amendment and Termination.*** While it is expected that this Plan will continue indefinitely, the Board reserves the right to amend, otherwise modify, or terminate the Plan, or to discontinue any further contributions or payments under the Plan, by resolution of the Board or its authorized delegate. In the event of a termination of the Plan or complete discontinuance of Plan Contributions, the Board or its authorized delegate will notify all Participants of the termination. As of the date of complete or partial termination, all Accounts will become nonforfeitable to the extent that benefits are accrued.
- 9.2 ***Limitation.*** Notwithstanding the provisions of the “Amendment and Termination” section of Article IX, the following conditions and limitations apply:
- (a) No amendment will be made which will operate to recapture for the Institution any contributions previously made under this Plan. However, Plan Contributions made based on a mistake of fact may be returned to the Institution within one year of the date on which the Plan Contribution was made. Also, Plan Contributions made in contemplation of approval by the Internal Revenue Service may be returned to the Institution if the Internal Revenue Service fails to approve the Plan.
  - (b) No amendment will deprive, take away, or alter any then accrued right of any Participant insofar as Plan Contributions are concerned.

**Article X: Miscellaneous**

- 10.1 **Plan Non-Contractual.** Nothing in this Plan will be construed as a commitment or agreement on the part of any person to continue his or her employment with the Institution, and nothing in this Plan will be construed as a commitment on the part of the Institution to continue the employment or the rate of compensation of any person for any period, and all employees of the Institution will remain subject to discharge to the same extent as if the Plan had never been put into effect.
- 10.2 **Claims of Other Persons.** The provisions of the Plan will not be construed as giving any Participant or any other person, firm, entity, or corporation, any legal or equitable right against the Institution, its officers, employees, or directors, except the rights as specifically provided for in this Plan or created in accordance with the terms and provisions of this Plan.
- 10.3 **Merger, Consolidation, or Transfers of Plan Assets.** In the event of a merger or consolidation with, or transfer of assets to, another plan, each Participant will receive immediately after such action a benefit under the plan that is equal to or greater than the benefit he or she would have received immediately before a merger, consolidation, or transfer of assets or liabilities.
- 10.4 **Finality of Determination.** All determinations with respect to the crediting of Years of Service under the Plan are made on the basis of the records of the Institution, and all determinations made are final and conclusive upon employees, former employees, and all other persons claiming a benefit interest under the Plan. Notwithstanding anything to the contrary contained in this Plan, there will be no duplication of Years of Service credited to an employee for any one period of his or her employment.
- 10.5 **Non-Alienation of Retirement Rights or Benefits.** No benefit under the Plan may, at any time, be subject in any manner to alienation, encumbrance, the claims of creditors or legal process to the fullest extent permitted by law. No person will have power in any manner to transfer, assign, alienate, or in any way encumber his or her benefits under the Plan, or any part thereof, and any attempt to do so will be void and of no effect. However, this Plan will comply with any judgment, decree or order which establishes the rights of another person to all or a portion of a Participant's benefit under this Plan to the extent that it is a "qualified domestic relations order" under section 414(p) of the Code.
- 10.6 **Governing Law.** Except as provided under federal law, the provisions of the Plan are governed by and construed in accordance with the laws of the State of Idaho.
- 10.7 **Forfeitures.** Any amounts forfeited under the Plan shall be used to pay expenses incurred by the Plan no later than the close of the Plan Year following the Plan Year in which the forfeiture occurred. In the event forfeitures exceed authorized Plan expenses, such forfeitures shall be allocated to Participant Accounts on a pro

rata basis. The Plan will comply with applicable Internal Revenue Service regulations relating to forfeitures.

- 10.8 **Facility of Payment.** If a Participant's guardian or legal representative makes a claim for any amount owed to the Participant, the Plan may pay the amount to which the Participant is entitled to such guardian, or legal representative. In the event a distribution is to be made to a minor, the Administrator may direct that such distribution be paid to the legal guardian, or if none, to a parent of such minor or an adult with whom the Beneficiary maintains his residence, or to the custodian for such Beneficiary under the Uniform Gift to Minors Act if permitted by the laws of the state in which the Beneficiary resides. Any payment made pursuant to this section in good faith shall be a payment for the Account of the Participant and shall be a complete discharge from any liability of the Plan. **Overpayment.** As allowed by applicable law, in the event any payment is made from the Plan to any individual who is not entitled to such payment, in whole or in part, the Administrator shall have the right to recover the erroneous payment through reasonable means from the individual who received it. Reasonable means may include suspending, withholding payments of, or reducing future payments due to, or on behalf of, such individual by the amount of any such erroneous payment. This right of recovery, however, shall not limit the rights of the Plan to recover such overpayments in any other manner, including, but not limited to, commencing a legal action under State law.

**Article XI: Trust Provisions**

- 11.1 ***Establishment of Trust.*** The Board shall enter into an agreement or agreements with one or more Trustees, pursuant to which the Trustee(s) shall receive and hold in trust all contributions and income paid into the Trust Fund (as defined below). The Trust Fund shall consist of mutual funds available under the Plan as investment options and all other Plan assets, except that TIAA-CREF annuity contracts or certificates (and any other annuity contracts that satisfy the requirements of section 401(f) of the Code) shall not be part of the Trust Fund. It shall be prohibited at any time for any part of the Trust Fund (other than such amounts as are required or permitted to be used to pay Plan expenses) to be used for, or diverted to, purposes other than the exclusive benefit of Plan Participants and Beneficiaries except as otherwise permitted under the Code.
- 11.2 ***Appointment of Successor and Additional Trustees.*** The Board may at any time and from time to time appoint successor Trustees and/or additional Trustees. The appointment of a successor and/or an additional Trustee shall become effective upon such Trustee's written acceptance of such appointment. Upon acceptance of the appointment, each successor and/or additional Trustee shall have all the powers and duties of a Trustee. Except to the extent otherwise provided under ERISA, no successor or additional Trustee shall be personally liable for any act or omission which occurred prior to the time he or she became a Trustee.

## Article XII: Claims Procedures

12.1 ***Appeal Procedures for Denial of Benefits.*** A Participant or Beneficiary may file with the Board a written claim for benefits if the Participant or Beneficiary receives an Adverse Benefit Determination. An Adverse Benefit Determination can be a denial, reduction, or termination of, or a failure to provide or make payment (in whole or in part) for a benefit, including a denial, reduction, termination, or failure to provide or make payment that is based on a determination of a Participant's or Beneficiary's eligibility to participate in the Plan.

1. Written Appeal. Within 60 days following the receipt of an Adverse Benefit Determination, a claimant must file a written appeal of the Adverse Benefit Determination with the Board. The claimant may submit written comments, documents, records, and other information relating to the claim for benefits with the appeal. Upon request, the claimant will be provided reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits free of charge.

A document, record or other information is considered "relevant" to a claimant's claim if such document, record, or other information:

- Is relied upon in making the benefit determination;
  - Is submitted, considered, or generated in making the benefit determination, without regard to whether such document, record, or other information is relied upon in making the benefit determination; or
  - Demonstrates compliance with the administrative processes and safeguards required in making the benefit determination.
2. Review of Denied Claim. The Board's review of the claim will consider all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The Board's determination on review is binding on all parties.
  3. Notification of Benefit Determination on Review. The Board will provide the claimant with written or electronic notification of the determination within a reasonable period of time, but not later than 60 days after receipt of the claimant's request for review by the Board. The Board may determine that an extension of time for processing the claim is required. If an extension is required, the Board will provide written notice of the extension to the claimant before the end of the initial 60-day period. The extension of the determination on review will not exceed a period of 60 days from the end of the initial period.

The notification of determination on review:

- States the specific reason or reasons for the benefit determination;
- Refers to the specific Plan provisions on which the benefit determination is based; and
- States that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits.

Legal action against the Plan may not be commenced more than 365 days after the Board notifies the claimant of the determination on review. Any claim or action by a Participant or Beneficiary relating to or arising under the Plan can only be brought in a state court in the State of Idaho.

12.2 **Deemed Exhaustion of Remedies.** If the Board fails to follow these procedures in accordance with applicable law, a claimant is deemed to have exhausted the administrative remedies available under the Plan.

12.3 **Authorized Representative of Claimant.** The Plan's claims procedures do not preclude an authorized representative of a claimant from acting on behalf of such claimant in pursuing a benefit claim or appeal of an adverse benefit determination. The Board may establish reasonable procedures for determining whether an individual has been authorized to act on behalf of the claimant. Absent direction from the claimant, the Board directs all information and notifications to the representative authorized to act on the claimant's behalf.

IN WITNESS WHEREOF, the Board has caused this instrument to be executed by its duly authorized representative effective on this \_\_\_\_ day of \_\_\_\_\_ 2025.

Name: \_\_\_\_\_

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

Title: \_\_\_\_\_

46474067v16

Idaho State Board of Education  
Optional Retirement Plan  
A Defined Contribution Retirement Plan  
Restated effective January 1, 2026

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**Article I: Definitions**

- 1.1 **Account** means the separate account(s) established for each Participant. The current value of a Participant's Account includes all Plan Contributions, less expense charges, and reflects credited investment experience.
- 1.2 **Annual Additions** means the sum of the following amounts credited to a Participant's Account during the Limitation Year: (a) Plan Contributions; (b) forfeitures, if any; and (c) individual medical account amounts described in section 415(1)(2) and 419A(d)(2) of the Code, if any.
- 1.3 **Beneficiary (ies)** means the individual, institution, trustee, or estate designated by the Participant to receive the Participant's benefits at his or her death. Each Participant may designate, in a manner approved by the Administrator, one or more Beneficiaries to receive payment of the Participant's Account and may, in addition, name a contingent Beneficiary. A Participant may change his Beneficiary designation at any time, but a designation must be on file with the Administrator or the Administrator's delegate prior to a Participant's death to be valid.
- 1.4 **Board** means the Idaho State Board of Education.
- 1.5 **Code** means the Internal Revenue Code of 1986, as amended.
- 1.6 **Compensation** means an employee's total annual salary (inclusive of bonuses, overtime pay and overload pay, as applicable) paid in the Plan Year not reduced by a compensation election deduction because of the application of Code section 125, 403(b) or 457(b). Compensation does not include the following items (even if includible in gross income):
- (a) Contributions by employers to employee held medical savings accounts, as those accounts are defined in section 63-3022K, Idaho Code.
  - (b) Lump-sum payments inconsistent with usual compensation patterns made by the employer to the employee only upon termination from service including, but not limited to, vacation payoffs and bonuses.
  - (c) Employer payments to employees for or related to travel, mileage, meals, lodging or subsistence expenses, without regard to the taxability of such payments for federal income tax purposes and without regard to the form of payment, including payment made as reimbursement of an itemized expense voucher and payment made of an unvouchered expense allowance.
  - (d) The value of a reduction in tuition provided by an educational institution to an employee which does not qualify for exclusion from the employee's wages because of the application of Code section 117.
  - (e) Fringe benefits (cash and noncash).

- (f) Moving expense reimbursements as defined in section 67-5337, Idaho Code.

Annual Compensation Limit. The annual Compensation of each Participant taken into account in determining allocations for any Plan Year shall not exceed \$350,000, as adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Code for periods after January 1, 2025. Annual Compensation means Compensation during the Plan Year or such other consecutive 12-month period over which Compensation is otherwise determined under the Plan (the determination period). The cost-of-living adjustment in effect for a calendar year applies to Annual Compensation for the determination period that begins with or within such calendar year. If a determination period consists of fewer than 12 months, the Annual Compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is 12.

If Compensation for any prior determination period is taken into account in determining an employee's benefits accruing in the current Plan Year, the compensation for that prior determination period is subject to the OBRA '93 annual compensation limit in effect for that prior determination period.

Notwithstanding the above, employees who became Participants in the Plan before the first day of the Plan Year beginning on or after January 1, 1996, will be subject to the annual compensation limit in effect under the Plan before that date, as determined by IRS regulations.

- 1.7 ***Date of Employment or Reemployment*** means the effective date of the appointment for a faculty member or professional staff. For all other employees, the Date of Employment or Reemployment is the first day upon which an employee completes an Hour of Service for performance of duties during the employee's most recent period of service with the Institution.
- 1.8 ***Eligible Employee*** means the Institutions' applicable staff members and officers as provided in Idaho Statute sections 33-107A and 33-107B. However, "Eligible Employee" shall exclude:
- (a) an Employee whose employment is expected to be less than five months;
  - (b) an Employee whose employment is incidental to his or her status as a student at the Institution; and
  - (c) in accordance with Idaho Statute section 33-107A, except as stated below in (d) and (e), an Employee who is vested in PERSI;
  - (d) an Employee who has credited service in PERSI, is hired as an Employee of the Board on or after July 1, 2024 and who makes a one-time irrevocable election to remain a member PERSI within 60 days of the date of initial hire or appointment; and

- (e) in accordance with Idaho Statute section 33-107B, an Employee of the College of Southern Idaho, North Idaho College, College of Western Idaho, or College of Eastern Idaho, who is vested in PERSI, and who makes a one-time irrevocable election to remain a member of PERSI within 60 days of the date of initial hire or appointment.

The term Eligible Employee shall not include a “leased employee” as defined in Code section 414(n), which defines a “leased employee” as any person (other than an employee of the recipient) who pursuant to an agreement between the recipient and any other person (“leasing organization”) has performed services for the recipient (or for the recipient and related persons determined in accordance with Code section 414(n)(6)) on a substantially full time basis for a period of at least one year, and such services are performed under primary direction or control by the recipient.

If an individual is classified as an independent contractor during any period of providing services to the Institution, such individual will be deemed to be in an ineligible class of employees for purposes of the Plan during such period, even if the individual is determined to be a common law employee during such period pursuant to a government audit or litigation. Notwithstanding the above, if the failure to cover such reclassified individual would prevent the Plan from satisfying the minimum coverage requirement under Code section 410(b) for a Plan year, the minimum number of such individuals necessary for the plan to fulfill such minimum coverage requirements will be included as eligible employees for the plan year, with preference given to those reclassified individuals with the smallest amount of compensation.

No individual who is deemed to be an independent contractor, as determined by the Plan Administrator in its sole discretion, or individual performing services for the Employer pursuant to an agreement that provides that such individual shall not be eligible to participate in the retirement or other benefit plans of the Employer, shall be an Eligible Employee for purposes of this plan.

1.9 **Fund Sponsor** means a bank, insurance company, regulated investment company, or other entity that provides Investment Funds available to Participants under this Plan. The Board, in its sole discretion, shall select the Fund Sponsor(s) and may add or remove Fund Sponsor(s) at any time.

1.10 **Hours of Service** means:

- (a) Each hour for which an employee is paid, or entitled to payment, for the performance of duties for the Institution. These hours will be credited to the employee for the computation period in which the duties are performed.
- (b) Each hour for which an employee is paid, or entitled to payment, on account of a period of time during which no duties are performed (regardless of whether employment has terminated) due to vacation, holiday, illness,

incapacity (including disability), layoff, jury duty, military duty, leave of absence, or maternity or paternity leave (whether paid or unpaid). However, any period for which a payment is made or due under a plan maintained solely for the purpose of complying with Workers' Compensation or unemployment compensation or disability insurance laws, or solely to reimburse the employee for medical or medically-related expenses is excluded. An employee is directly or indirectly paid, or entitled to payment by the Institution regardless of whether payment is made by or due from the Institution directly or made indirectly through a trust fund, insurer or other entity to which the Institution contributes or pays premium. No more than 501 Hours of Service will be credited under this paragraph for any single continuous period. Hours of Service under this paragraph will be calculated and credited pursuant to section 2530.200b-2 of the Department of Labor Regulations, incorporated herein by reference.

- (c) Each hour for which back pay, irrespective of mitigation of damages, is either awarded or agreed to by the Institution. The same hours of service will not be credited both under paragraph (a) or paragraph (b), as the case may be, and under this paragraph (c). These hours will be credited to the employee for the computation period or periods to which the award or agreement pertains rather than the computation period in which the award, agreement or payment is made.
- (d) Hours of Service will be credited for employment with other members of an affiliated service group (under Code section 414(m)), a controlled group of corporations (under Code section 414(b)), or a group of trades or businesses under common control (under Code section 414(c)) of which the Institution is a member, and any other entity required to be aggregated with the employer pursuant to Code section 414(o) . Hours of Service also will be credited for any person considered an employee for this Plan under Code section 414(n).

Hours of Service will be determined on the basis of actual hours that an employee is paid or entitled to payment.

1.11 ***Institution*** means the Board and employment units under its jurisdiction, namely:

The Office of the Idaho State Board of Education  
Boise State University  
Idaho State University  
University of Idaho  
Lewis-Clark State College  
College of Eastern Idaho  
College of Southern Idaho  
North Idaho College  
College of Western Idaho

- 1.12 **Institution Plan Contributions** means contributions made by the Institution under this Plan.
- 1.13 **Investment Fund** means the mutual funds, annuity contracts, custodial accounts, or other investment vehicles specifically approved by the Board and made available to Participants for the investment of their Accounts. The Board, in its sole discretion, will select, retain or remove Investment Funds.
- 1.14 **Limitation Year** means a calendar year.
- 1.15 **Normal Retirement Age** means age 65.
- 1.16 **Participant** means any Eligible Employee of the Institution participating in this Plan.
- 1.17 **Participant Plan Contributions** means contributions made by a Participant under this Plan. Participant Plan Contributions are designated as being picked up by the Institution in lieu of contributions by the Participant, in accordance with Code section 414(h)(2). The pick-up amounts cannot be received directly by the Participant and are required to be made.
- 1.18 **PERSI** means the Public Employee Retirement System of Idaho.
- 1.19 **Plan** means the Idaho State Board of Education Optional Retirement Plan as set forth in this document, and pursuant to Idaho Code sections 33-107A and 33-107B.
- 1.20 **Plan Contributions** means the combination of Participant Plan Contributions and Institution Plan Contributions.
- 1.21 **Plan Entry Date** means the later of the Effective Date of the Plan or the Eligible Employee's Date of Employment or Reemployment.
- 1.22 **Plan Year** means January 1 through December 31.
- 1.23 **Spouse** means the legally married spouse of a Participant.
- 1.24 **Valuation Date**. Each business day or such other dates as the Board determines for purposes of valuing the Plan.
- 1.25 **Year of Service** means a 12-consecutive month period (computation period) during which the Eligible Employee completes 1,000 or more Hours of Service.

## Article II: Establishment of Plan

- 2.1 ***Establishment of Plan.*** The Idaho State Legislature authorized the Board to establish the Plan as of July 1, 1990.

This Plan document sets forth the provisions of this Code section 401(a) money purchase plan. The Plan was restated most recently as of January 1, 2026.

Plan Contributions are invested at the direction of each Participant, in one or more of the Investment Funds available to Participants under the Plan. Plan Contributions shall be held for the exclusive benefit of Participants. Participant Plan Contributions are designated as being picked up by the Institution in lieu of contributions by the Participant, in accordance with Code section 414(h)(2).

It is intended that this Plan is a governmental plan as defined in Code section 414(d) and will not be subject to the requirements of ERISA under Department of Labor Regulation section 2510.3-2(f).

### Article III: Eligibility for Participation

- 3.1 **Eligibility.** An Eligible Employee must, as a condition of employment, begin participation in this Plan on the Plan Entry Date following employment at the Institution.
- 3.2 **Notification.** The Institution will notify an Eligible Employee when he or she has completed the requirements necessary to become a Participant. An Eligible Employee who complies with the requirements and becomes a Participant is entitled to the benefits and is bound by all the terms, provisions, and conditions of this Plan, including any amendments that, from time to time, may be adopted, and including the terms, provisions and conditions of any Investment Funds to which Plan Contributions for the Participant have been applied.
- 3.3 **Enrollment in Plan.** To participate in this Plan, an Eligible Employee must complete the necessary enrollment form(s) and return them to the Institution.
- 3.4 **Reemployment.** A former employee who is reemployed by the Institution as an Eligible Employee will be eligible to participate upon meeting the requirements stated in the “Eligibility” section of this Article III. A former employee who satisfied these requirements before termination of employment will be eligible to begin participation immediately after reemployment provided the former employee is an Eligible Employee.
- 3.5 **Termination of Participation.** A Participant will continue to be eligible for the Plan until one of the following conditions occur:
- he or she ceases to be an Eligible Employee;
  - the Plan is terminated.

On the date a Participant is no longer an Eligible Employee, the Participant becomes an inactive Participant. Status as an inactive Participant will continue until the date the Plan has satisfied all liabilities with respect to the inactive Participant. An inactive Participant is not eligible for any Plan Contributions for any period in which the inactive Participant is not an Eligible Employee.

#### Article IV: Plan Contributions

4.1 **Plan Contributions.** For each Plan Year, Plan Contributions will be made for Eligible Employees who have satisfied the requirements of Article III as follows:

- (a) Institution Contributions. Each Institution shall contribute the percentage indicated below of the Compensation of that Institution's Participants, reduced by the amount necessary, if any, to provide contributions to a total disability program, but in no event less than 5% of each Participant's Compensation:
  - (i) Northern Idaho College, College of Southern Idaho, College of Western Idaho and College of Eastern Idaho: an amount equal to the PERSI contribution rate for General Members in that Plan Year; and
  - (ii) University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College and the Office of the State Board of Education: 9.35%.
- (b) Participant Plan Contributions. Each Participant shall contribute an amount equal to 6.97% of his or her Compensation. No Voluntary Contributions are allowed.

Plan Contribution rates are defined in Idaho Code sections 33-107A and 33-107B and are subject to change as those sections are amended.

4.2 **When Contributions Are Made.** Plan Contributions will begin when the Institution has determined that the Participant has met or will meet the requirements of Article III. Any part of a year's Plan Contributions not contributed before this determination will be included in contributions made for that year after the determination. Plan Contributions will be forwarded to the Fund Sponsor in accordance with the procedures established by the Institution.

Institution Plan Contributions made by the Institutions will be forwarded to the Fund Sponsor(s) at least annually.

Participant Plan Contributions will be forwarded by the Institution to the Fund Sponsor(s) as soon as it is administratively feasible for the Institution to segregate contributions, but in any event, within the time required by law.

4.3 **Leave of Absence.** During a paid leave of absence, Plan Contributions will continue to be made for a Participant on the basis of Compensation then being paid by the Institution. No Plan Contributions will be made during an unpaid leave of absence.

4.4 **Transfer of Funds from Another Plan.** The Plan shall accept contributions that are transferred directly from any other plan qualified under section 401(a) or 403(a) of the Code, whether such plans are funded through a trustee arrangement or

through an annuity contract, if such contributions are attributable only to employer and employee contributions and the earnings thereon and accompanied by instructions showing the respective amounts attributable to employer and employee contributions. Such funds and the accumulation generated from them shall always be fully vested and nonforfeitable.

- 4.5 ***Transfer of Funds to PERSI.*** Should an existing Plan Participant be hired into a PERSI-eligible position and no longer be eligible for Plan Contributions, the Participant may request to have all or a portion of his or her Account transferred to PERSI through a trustee-to-trustee transfer by completing the forms required by the Board. At its sole discretion, the Board may refuse to make a transfer of assets if the Board reasonably believes the transfer could jeopardize the tax-exempt status of the Plan or could create adverse tax consequences for the Plan.
- (a) PERSI Base Plan. If a prior PERSI participant transferred funds into the Plan upon taking a Plan-eligible position and then transfers back into a PERSI-eligible position, the Participant may request that funds be transferred to the PERSI Base Plan in order to buy back PERSI service. To be eligible to buy back PERSI service, a Participant must be employed in a PERSI-eligible position and have satisfied all other eligibility requirements. A Participant may only transfer funds to the PERSI Base Plan up to the exact amount of the determined buy back cost.
- (b) 401(k) Choice Plan. If a Participant has transferred funds to repurchase all available service credit in the PERSI Base Plan and has remaining amounts in his or her Account, the Participant may request that the remaining amounts be transferred to the PERSI 401(k) Choice plan. All rollovers must be submitted with all required forms and documentation and are subject to the approval of the PERSI Board. Such amounts shall retain their character (e.g., employer or employee contributions) once transferred to the 401(k) Choice Plan.

The transfer of a Participant's entire Plan balance to PERSI will result in termination of the Participant's participation in the Plan and the Participant shall not be eligible for any future benefits from the Plan unless the Participant returns to Plan-eligible employment and receives additional Plan Contributions.

4.6 ***Rollovers from other Plans.***

- (a) Direct Rollovers. The Plan will accept a direct rollover of an eligible rollover distribution from:
- (i) A qualified plan described in section 401(a) or 403(a) of the Code including after-tax employee contributions.
- (ii) An annuity contract described in section 403(b) of the Code, excluding after-tax employee contributions.

- (iii) An eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.
  - (b) Participant Rollover Contributions from Other Plans. The Plan will accept a Participant contribution of an eligible rollover distribution from:
    - (i) A qualified plan described in section 401(a) or 403(a) of the Code, including after-tax employee contributions.
    - (ii) An annuity contract described in section 403(b) of the Code, excluding after-tax employee contributions.
    - (iii) An eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.
  - (c) Participant Rollover Contributions from IRAs. The Plan will accept a Participant rollover contribution of the portion of a distribution from an individual retirement account or annuity described in section 408(a) or 408(b) of the Code that is eligible to be rolled over and would otherwise be includible in gross income.
- 4.7 **Military Service.** Notwithstanding any provision of this Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service will be provided to the extent required by Code section 414(u).
- (a) For purposes of applying the limitations of Code section 415 as described in section 4.8 of the Plan, compensation includes differential wage payments. A “differential wage payment” is a payment which (1) is made by the Institution with respect to a period during which an individual is on active military duty for a period of more than 30 days, and (2) represents all or a portion of the wages the individual would have received from the Institution if the individual were performing service for the Institution, all as defined by Code section 3401(h)(2).
  - (b) To the extent required by Code section 401(a)(37), if a Participant dies while performing qualified military service (within the meaning of Code section 414(u)(5)), the Participant shall be treated as having resumed employment on the day preceding the Participant’s death and terminated employment with the Institution due to his death for purposes of any additional benefits (other than contributions relating to the period of qualified military service) provided under the Plan.
  - (c) Effective December 12, 1994, a Participant who returns to employment with the Institution as an Eligible Employee during the period within which reemployment rights are guaranteed by law may elect to contribute to the Plan all or a part of the contributions the Participant would have made to the

Plan if the Participant had remained continuously employed by the Institution throughout the period of the Participant's qualified military service. The amount of contributions the Participant may make according to this subsection 4.7(c) shall be determined on the basis of the Participant's Compensation in effect immediately before the qualified military service and the terms of the Plan at that time. A Participant may make such contributions during a period beginning on the Participant's reemployment with the Institution and lasting for the shorter of five years or three times the Participant's period of qualified military service. To the extent the Participant makes contributions permitted by this subsection 4.7(c), the Participant's Account will receive Institution Contributions that would have been made during the same period.

- 4.8 **Maximum Plan Contributions.** Notwithstanding anything contained in this Plan to the contrary, the total Annual Additions made for any Participant for any year will not exceed the amount permitted under section 415 of the Code. The limitations of Code section 415 are hereby incorporated by reference.

If the limitations are exceeded because the Participant is also participating in another plan required to be aggregated with this Plan for Code section 415, then the extent to which annual contributions under this Plan will be reduced, as compared with the extent to which annual benefits or contributions under any other plans will be reduced, will be determined by the Institution in a manner as to maximize the aggregate benefits payable to the Participant from all plans. If the reduction is under this Plan, the Institution will advise affected Participants of any additional limitation on their annual contributions required by this paragraph.

Maximum Annual Addition. The annual addition that may be contributed or allocated to a Participant's Account under the Plan for any limitation year shall not exceed the lesser of:

- (a) \$40,000, as adjusted for increases in the cost-of-living under section 415(d) of the Code, or
- (b) 100% of the Participant's compensation, within the meaning of section 415(c)(3) of the Code, for the limitation year.

The compensation limit referred to in (b) shall not apply to any contribution for medical benefits after separation from service (within the meaning of section 401(h) or section 419(f)(2) of the Code), if any, otherwise treated as an annual addition.

Solely for purposes of applying Code section 415 limits, compensation is defined as wages within the meaning of Code section 3401(a), plus amounts that would be included in wages but for an election under Code section 125(a), 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k) or 457(b), all as described in Treas. Reg. section 1.415(c)-2.



## Article V: Investment of Accounts

- 5.1 **Investment of Contributions.** In accordance with uniform and nondiscriminatory rules established by the Board, a Participant may direct his or her Plan Contributions to one or more Investment Funds available under the Plan in any whole number percentages that equal 100%. A Participant may change his or her allocation of future contributions according to the administrative procedures established by the Fund Sponsors and the Board.
- 5.2 **Allocation of Income.** Participant Accounts will be valued as of each Valuation Date in accordance with the income accounting principles applicable to each Investment Fund in which the assets of the Accounts are invested. Accounts will be adjusted to reflect applicable Plan Contributions, income and expenses and all other transactions since the preceding Valuation Date.
- 5.3 **Valuation of a Participant's Account.** The Administrator shall determine the value of a Participant's Account for purposes of distributions as of the Valuation Date coincident with or immediately preceding the date a distribution occurs or commences.
- 5.4 **Participant Directed Investment.** To the extent allowable under applicable law, the Board and the Institutions are not liable or responsible for any loss or for any breach resulting from a Participant's or Beneficiary's direction of the investment of any part of his or her Account or from the investment of a Participant's Account in an Investment Fund designated by the Board as a default in the event the Participant or Beneficiary fails to properly provide investment direction in accordance with this Article V.
- 5.5 **Fund Transfers.** Subject to an Investment Fund's rules for transfers and in accordance with the provisions of the Code for maintaining the tax deferral of the Account(s), a Participant may transfer funds accumulated under the Plan among the Plan's approved Investment Funds to the extent permitted by the Fund Sponsor. Effective December 2, 2024, transfers may only be made from TIAA-CREF and Corebridge to Fidelity. No transfers may be made from Fidelity to TIAA-CREF and Corebridge Investment Funds.

**Article VI: Vesting**

6.1 ***Plan Contributions.*** Plan Contributions shall be fully vested and nonforfeitable when such Plan Contributions are made.

## Article VII: Distributions

- 7.1 ***Distribution Upon Termination of Employment.*** A Participant's Account shall not be distributed prior to the Participant's severance of employment, unless specifically authorized in the Plan.
- 7.2 ***Timing of a Distribution.*** A Participant may elect to receive a distribution of his Account upon severance of employment. Except for minimum distributions and mandatory distributions of small amounts as provided below, a Participant's failure to elect an immediate distribution shall be deemed an election to postpone distribution. The Participant's right to elect a distribution shall continue until distribution is required, unless the Participant is reemployed as an Eligible Employee.
- 7.3 ***Forms of Benefit.*** Unless additional forms are offered by the Investment Funds available under this Plan, and subject to the forms offered by each Investment Fund, a Participant may elect from the following Forms of Benefit:
- (a) Lump-sum payments;
  - (b) Partial withdrawals; or
  - (c) Recurring payments.
- 7.4 ***Retirement Transition Benefit.*** As allowed by the Investment Fund, a Participant may elect to receive a one-time lump-sum payment of up to 10% of his or her Account(s) in TIAA and/or the CREF account(s) at the time annuity income begins, provided the one-sum payment from each TIAA contract and/or CREF account(s) does not exceed 10% of the respective Account(s) being converted to retirement income.
- 7.5 ***Application for Benefits.*** An individual entitled to benefits from the Plan must file an application for benefits with the Fund Sponsor in a manner approved by the Administrator. The Administrator and Fund Sponsor shall process a claim for benefits in accordance with the Plan's Claims Procedures in Article 12 below.
- 7.6 ***Minimum Distribution Requirements.*** No payment option may be selected by the Participant (or a Beneficiary) unless it satisfies the requirements of Code section 401(a)(9) (including the incidental death benefit requirements of Code section 401(a)(9)(G) and Treasury Regulations 1.409(a)(9)-1 through 1.401(a)(9)-8), all as applicable to governmental plans. The requirements of this section shall take precedence over any inconsistent provisions of the Plan. All distributions shall begin not later than the April 1 following the later of the calendar year in which the Participant either attains the applicable age provided by Code section 401(a)(9)(c)(v) or terminates employment with the Institution ("Required Beginning Date"). Subject to each Investment Fund's procedures, if a Participant has not taken a distribution as required by Code section 401(a)(9) by the Participant's Required Beginning Date, the Participant shall automatically receive

a distribution in the amount required to comply with the Code and applicable Regulations.

Notwithstanding any provision of this section 7.6, a Participant or Beneficiary who would have been required to receive required minimum distributions for 2020 but for the enactment of Code section 401(a)(9)(I) ("2020 RMDs"), and who would have satisfied that requirement by receiving distributions that are (a) equal to the 2020 RMDs or (b) one or more payments in a series of substantially equal distributions (that include the 2020 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated beneficiary, or for a period of at least 10 years ("Extended 2020 RMDs"), will receive those distributions for 2020 unless the Participant or Beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving distributions described in the preceding sentence.

There shall be no new annuity starting date upon recommencement of required minimum distributions if suspended in accordance with this provision.

7.7 **Survivor Benefits.** If a Participant dies before they receive their entire Account, the Account is payable to the Beneficiary(ies) under the options offered by the Investment Funds. Distribution of Survivor Benefits is subject to the required distribution rules set forth in Code section 401(a)(9) and section 7.6 above.

(a) **Automatic Revocation at Divorce.** Notwithstanding the provisions of this section 7.7, in the event a married Participant designates his or her Spouse as Beneficiary and that marriage is legally terminated by divorce, then any prior beneficiary designation naming the former Spouse as Beneficiary shall be null and void and it will be as if the former Spouse predeceased the Participant. If the Participant desires to again designate the former Spouse as Beneficiary, the Participant must complete and submit a new beneficiary designation form after the marriage is legally terminated by divorce, listing such former Spouse as Beneficiary.

(b) **No Beneficiary Designated.** Effective for deaths occurring on or after January 1, 2026, if, at the time of the Participant's death, no valid Beneficiary designation is on file with the Administrator or the Beneficiary predeceased the Participant, the Plan shall distribute the Participant's remaining Account to the Participant's surviving Spouse or, if none, to the Participant's estate.

7.8 **Direct Rollovers.** Notwithstanding any provision of the Plan to the contrary that would otherwise limit a distributee's election under this section, a distributee may elect, at the time and in the manner prescribed by the plan administrator, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover. A portion of a distribution shall

not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

For this section, the following definitions apply:

- (a) Eligible rollover distribution: An eligible rollover distribution is any distribution of all or any portion of the balance to the credit of the distributee, except that an eligible rollover distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the distributee or the joint lives (or joint life expectancies) of the distributee and the distributee's designated beneficiary, or for a specified period of ten years or more; any distribution to the extent such distribution is required under Code section 401(a)(9); and the portion of any distribution that is not includable in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities); and, for any distributions after 12/31/99, any hardship distribution described in Code section 401(k)(2)(b)(i)(iv).
- (b) Eligible retirement plan: An eligible retirement plan is an individual retirement account described in Code section 408(a), an individual retirement described in section 408(b) of the Code, or a qualified retirement plan described in Code section 401(a) or 403(a), that accepts the distributee's eligible rollover distribution, a tax sheltered annuity plan described in section 403(b) of the Code and an eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan. Effective January 1, 2008, an eligible retirement plan shall also mean a Roth IRA described in Code section 408A, subject to the adjusted gross income limits of Code section 408A(c)(3)(B), if applicable, and subject to the distribution rules of Code section 408A(d)(3). The definition of eligible retirement plan shall also apply in the case of a distribution to a surviving Spouse, or to a Spouse or former Spouse who is the alternate payee under a qualified domestic relation order, as defined in section 414(p) of the Code.
- (c) Distributee: A distributee includes an employee or former Employee. In addition, the Employee's or former Employee's surviving Spouse and the Employee's or former Employee's Spouse or former Spouse who is the alternate payee under a qualified domestic relations order, as defined in

section 414(p) of the Code, are distributees with regard to the interest of the Spouse or former Spouse.

- (d) Direct rollover: A direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

7.9 ***Distribution to IRA of Nonspouse Beneficiary.*** A Participant's nonspouse Beneficiary may elect payment of any portion of the deceased Participant's account in a direct trustee-to-trustee transfer to an individual retirement account or annuity described in section 402(c)(8)(B)(i) or (ii) of the Code that is established to receive the Plan distribution on behalf of the Beneficiary. For purposes of this section, a trust maintained for the benefit of one or more designated beneficiaries may be the Beneficiary to the extent provided in rules prescribed by the Secretary of Treasury. If the Participant dies after the Participant's Required Beginning Date as defined in section 7.6, the required minimum distribution in the year of death may not be transferred according to this section. The requirements of section 402(c)(11) of the Code apply to distributions under this section.

7.10 ***Mandatory Distribution of Small Amounts.*** Effective December 1, 2025, the Plan will not make any mandatory distributions of small amounts. "

7.11 ***Coronavirus Related Distributions.*** To the extent allowed by the Fund Sponsor, effective March 27, 2020 through December 31, 2020, an eligible Participant (as defined below) who is otherwise eligible for a distribution may elect to receive one or more distributions of any portion of the vested value of his Account not to exceed \$100,000.

- (a) Eligibility. A Participant is eligible for a Coronavirus Related Distribution under this section 7.9 if he certifies that he satisfies one of the following criteria:
- (i) the Participant, the Participant's Spouse or the Participant's dependent (as defined in Code section 152 without regard to Code section 152(d)(1)(B)) was diagnosed with the virus SARS-CoV 2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;
  - (ii) the Participant, the Participant's Spouse or a member of the Participant's household experienced adverse financial consequences as a result of:
    - (A) being quarantined, furloughed, laid off or having his or her work hours reduced due to such virus or disease;
    - (B) being unable to work due to lack of child care due to such virus or disease;

- (C) closing or reducing hours of a business owned or operated by the Participant, the Participant's Spouse, or a member of the Participant's household;
- (D) experiencing a reduction in pay, rescinded job offer or delayed start date for a job because of COVID-19; or
- (E) meeting such other factors as may be issued in Treasury guidance.

For purposes of this section 7.11(a), a member of a Participant's household is defined as an individual who shares the Participant's principal residence.

- (b) Repayment. A Participant is permitted, but is not required, to repay his Coronavirus Related Distribution(s) to the Plan in full or in part within three years of the date of the distribution in accordance with procedures established by the Plan Administrator. Any repayment made to the Plan shall not exceed the aggregate amount of the Participant's Coronavirus Related Distribution(s) and will be treated as an eligible rollover contribution.

7.12 **Qualified Domestic Relations Order**. Upon receipt of a domestic relations order issued by a court or administrative agency of competent jurisdiction relating to a Participant's Account in the Plan, the Administrator or its delegate shall determine whether such domestic relations order constitutes a qualified domestic relations order, as defined in Code section 414(p) (a "QDRO") and shall administer QDRO distributions in accordance with procedures adopted by the Board for this purpose.

**Article VIII: Administration**

- 8.1 **Plan Administrator.** The Idaho State Board of Education, located at 650 West State Street, Boise, Idaho 83720, is the administrator of this Plan and in accordance with section 8.2 has designated each Institution as responsible for enrolling Participants, sending Plan contributions for each Participant to the Fund Sponsor selected by a Participant, and for performing other duties required for the operation of the Plan as delegated by the Board.
- 8.2 **Authority of the Board.** The Board has the full and complete authority and control with respect to Plan operations and administration unless the Board allocates and delegates such authority or control. These powers include any that are necessary to manage and control Plan operations and administration . Further, the Board shall have discretionary and final authority to determine all questions concerning eligibility and contributions under the Plan, to interpret and construe all terms of the Plan, including any uncertain terms, and to determine any disputes arising under and all questions concerning administration of the Plan. Benefits under this Plan will be paid only if the Board decides in its discretion that the Participant is entitled to benefits. Any decisions of the Board or its delegate shall be final and binding upon all persons dealing with the Plan or claiming any benefit under the Plan. Any determination made by the Board shall be given deference, if it is subject to judicial review, and shall be overturned only if it is arbitrary or capricious. In exercising these powers and authority, the Board will always exercise good faith, apply standards of uniform application, and refrain from arbitrary action. The Board may employ attorneys, agents, and accountants, as it finds necessary or advisable to assist it in carrying out its duties. The Board may designate a person or persons other than the Board to carry out any of its powers, authority, or responsibilities. Any delegation will be set forth in writing.
- 8.3 **Action of the Board.** Any act authorized, permitted, or required to be taken by the Board under the Plan, which has not been delegated in accordance with section 8.2 “Authority of the Board,” may be taken by a majority of the members of the Board, by vote at a meeting. All notices, advice, directions, certifications, approvals, and instructions required or authorized to be given by the Board under the Plan will be in writing and signed by either (i) a majority of the members of the Board, or by any member or members as may be designated by the Board, as having authority to execute the documents on its behalf, or (ii) a person who becomes authorized to act for the Board in accordance with the provisions of section 8.2 “Authority of the Board.” Any action taken by the Board that is authorized, permitted, or required under the Plan and is in accordance with the Fund Sponsors’ contractual obligations are final and binding upon the Board, and all persons who have or who claim an interest under the Plan, and all third parties dealing with the Board.
- 8.4 **Indemnification.** Subject to the limits of the Idaho Tort Claims Act, Idaho Code section 6-901 et. seq., the Board will satisfy any liability actually and reasonably incurred by any members of the Board or any person to whom any power, authority

or responsibility of the Board is delegated pursuant to section 8.2 “Authority of the Board” (other than the Fund Sponsors or other entities paid to perform services related to the Plan) arising out of any action (or inaction) relating to this plan. These liabilities include expenses, attorney’s fees, judgments, fines, and amounts paid in connection with any threatened, pending or completed action, suit or proceeding related to the exercise (or failure to exercise) of this authority. This is in addition to whatever rights of indemnification exist under the articles of incorporation, regulations or by-laws of the Institution, under any provision of law, or under any other agreement.

- 8.5 **No Reversion.** Under no circumstances or conditions will any Plan Contributions of the Institution revert to, be paid to, or inure to the benefit of, directly or indirectly, the Institution. However, if Plan Contributions are made by the Institution by mistake of fact, these amounts may be returned to the Institution within one year of the date that they were made, at the option of the Institution and in accordance with applicable law.
- 8.6 **Statements.** The Institution will determine the total amount of Plan Contributions to be made for each Participant from time to time on the basis of its records and in accordance with the provisions of this Article. When each contribution payment is made by the Institution, the Institution will prepare a statement showing the name of each Participant and the portion of the payment that is made for him or her, and will deliver the statement to the appropriate Fund Sponsor with the contribution payment. Any determination by the Institution, evidenced by a statement delivered to the Fund Sponsor, is final and binding on all Participants, their Beneficiaries or contingent annuitants, or any other person or persons claiming an interest in or derived from the contribution’s payment.
- 8.7 **Reporting.** Records for each Participant under this Plan are maintained on the basis of the Plan Year. At least once a year the Administrator or its delegate will send each Participant a report summarizing the status of his or her Account(s) as of December 31 each year. Similar reports or illustrations may be obtained by a Participant upon termination of employment or at any other time by writing directly to the Administrator or its delegate.
- 8.8 **Administrative Expenses.** Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Board may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Board.

**Article IX: Amendment and Termination**

- 9.1 ***Amendment and Termination.*** While it is expected that this Plan will continue indefinitely, the Board reserves the right to amend, otherwise modify, or terminate the Plan, or to discontinue any further contributions or payments under the Plan, by resolution of the Board or its authorized delegate. In the event of a termination of the Plan or complete discontinuance of Plan Contributions, the Board or its authorized delegate will notify all Participants of the termination. As of the date of complete or partial termination, all Accounts will become nonforfeitable to the extent that benefits are accrued.
- 9.2 ***Limitation.*** Notwithstanding the provisions of the “Amendment and Termination” section of Article IX, the following conditions and limitations apply:
- (a) No amendment will be made which will operate to recapture for the Institution any contributions previously made under this Plan. However, Plan Contributions made based on a mistake of fact may be returned to the Institution within one year of the date on which the Plan Contribution was made. Also, Plan Contributions made in contemplation of approval by the Internal Revenue Service may be returned to the Institution if the Internal Revenue Service fails to approve the Plan.
  - (b) No amendment will deprive, take away, or alter any then accrued right of any Participant insofar as Plan Contributions are concerned.

**Article X: Miscellaneous**

- 10.1 **Plan Non-Contractual.** Nothing in this Plan will be construed as a commitment or agreement on the part of any person to continue his or her employment with the Institution, and nothing in this Plan will be construed as a commitment on the part of the Institution to continue the employment or the rate of compensation of any person for any period, and all employees of the Institution will remain subject to discharge to the same extent as if the Plan had never been put into effect.
- 10.2 **Claims of Other Persons.** The provisions of the Plan will not be construed as giving any Participant or any other person, firm, entity, or corporation, any legal or equitable right against the Institution, its officers, employees, or directors, except the rights as specifically provided for in this Plan or created in accordance with the terms and provisions of this Plan.
- 10.3 **Merger, Consolidation, or Transfers of Plan Assets.** In the event of a merger or consolidation with, or transfer of assets to, another plan, each Participant will receive immediately after such action a benefit under the plan that is equal to or greater than the benefit he or she would have received immediately before a merger, consolidation, or transfer of assets or liabilities.
- 10.4 **Finality of Determination.** All determinations with respect to the crediting of Years of Service under the Plan are made on the basis of the records of the Institution, and all determinations made are final and conclusive upon employees, former employees, and all other persons claiming a benefit interest under the Plan. Notwithstanding anything to the contrary contained in this Plan, there will be no duplication of Years of Service credited to an employee for any one period of his or her employment.
- 10.5 **Non-Alienation of Retirement Rights or Benefits.** No benefit under the Plan may, at any time, be subject in any manner to alienation, encumbrance, the claims of creditors or legal process to the fullest extent permitted by law. No person will have power in any manner to transfer, assign, alienate, or in any way encumber his or her benefits under the Plan, or any part thereof, and any attempt to do so will be void and of no effect. However, this Plan will comply with any judgment, decree or order which establishes the rights of another person to all or a portion of a Participant's benefit under this Plan to the extent that it is a "qualified domestic relations order" under section 414(p) of the Code.
- 10.6 **Governing Law.** Except as provided under federal law, the provisions of the Plan are governed by and construed in accordance with the laws of the State of Idaho.
- 10.7 **Forfeitures.** Any amounts forfeited under the Plan shall be used to pay expenses incurred by the Plan no later than the close of the Plan Year following the Plan Year in which the forfeiture occurred. In the event forfeitures exceed authorized Plan expenses, such forfeitures shall be allocated to Participant Accounts on a pro

rata basis. The Plan will comply with applicable Internal Revenue Service regulations relating to forfeitures.

- 10.8 **Facility of Payment.** If a Participant's guardian or legal representative makes a claim for any amount owed to the Participant, the Plan may pay the amount to which the Participant is entitled to such guardian, or legal representative. In the event a distribution is to be made to a minor, the Administrator may direct that such distribution be paid to the legal guardian, or if none, to a parent of such minor or an adult with whom the Beneficiary maintains his residence, or to the custodian for such Beneficiary under the Uniform Gift to Minors Act if permitted by the laws of the state in which the Beneficiary resides. Any payment made pursuant to this section in good faith shall be a payment for the Account of the Participant and shall be a complete discharge from any liability of the Plan. **Overpayment.** As allowed by applicable law, in the event any payment is made from the Plan to any individual who is not entitled to such payment, in whole or in part, the Administrator shall have the right to recover the erroneous payment through reasonable means from the individual who received it. Reasonable means may include suspending, withholding payments of, or reducing future payments due to, or on behalf of, such individual by the amount of any such erroneous payment. This right of recovery, however, shall not limit the rights of the Plan to recover such overpayments in any other manner, including, but not limited to, commencing a legal action under State law.

**Article XI: Trust Provisions**

- 11.1 ***Establishment of Trust.*** The Board shall enter into an agreement or agreements with one or more Trustees, pursuant to which the Trustee(s) shall receive and hold in trust all contributions and income paid into the Trust Fund (as defined below). The Trust Fund shall consist of mutual funds available under the Plan as investment options and all other Plan assets, except that TIAA-CREF annuity contracts or certificates (and any other annuity contracts that satisfy the requirements of section 401(f) of the Code) shall not be part of the Trust Fund. It shall be prohibited at any time for any part of the Trust Fund (other than such amounts as are required or permitted to be used to pay Plan expenses) to be used for, or diverted to, purposes other than the exclusive benefit of Plan Participants and Beneficiaries except as otherwise permitted under the Code.
- 11.2 ***Appointment of Successor and Additional Trustees.*** The Board may at any time and from time to time appoint successor Trustees and/or additional Trustees. The appointment of a successor and/or an additional Trustee shall become effective upon such Trustee's written acceptance of such appointment. Upon acceptance of the appointment, each successor and/or additional Trustee shall have all the powers and duties of a Trustee. Except to the extent otherwise provided under ERISA, no successor or additional Trustee shall be personally liable for any act or omission which occurred prior to the time he or she became a Trustee.

## Article XII: Claims Procedures

12.1 ***Appeal Procedures for Denial of Benefits.*** A Participant or Beneficiary may file with the Board a written claim for benefits if the Participant or Beneficiary receives an Adverse Benefit Determination. An Adverse Benefit Determination can be a denial, reduction, or termination of, or a failure to provide or make payment (in whole or in part) for a benefit, including a denial, reduction, termination, or failure to provide or make payment that is based on a determination of a Participant's or Beneficiary's eligibility to participate in the Plan.

1. Written Appeal. Within 60 days following the receipt of an Adverse Benefit Determination, a claimant must file a written appeal of the Adverse Benefit Determination with the Board. The claimant may submit written comments, documents, records, and other information relating to the claim for benefits with the appeal. Upon request, the claimant will be provided reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits free of charge.

A document, record or other information is considered "relevant" to a claimant's claim if such document, record, or other information:

- Is relied upon in making the benefit determination;
  - Is submitted, considered, or generated in making the benefit determination, without regard to whether such document, record, or other information is relied upon in making the benefit determination; or
  - Demonstrates compliance with the administrative processes and safeguards required in making the benefit determination.
2. Review of Denied Claim. The Board's review of the claim will consider all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The Board's determination on review is binding on all parties.
  3. Notification of Benefit Determination on Review. The Board will provide the claimant with written or electronic notification of the determination within a reasonable period of time, but not later than 60 days after receipt of the claimant's request for review by the Board. The Board may determine that an extension of time for processing the claim is required. If an extension is required, the Board will provide written notice of the extension to the claimant before the end of the initial 60-day period. The extension of the determination on review will not exceed a period of 60 days from the end of the initial period.

The notification of determination on review:

- States the specific reason or reasons for the benefit determination;
- Refers to the specific Plan provisions on which the benefit determination is based; and
- States that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits.

Legal action against the Plan may not be commenced more than 365 days after the Board notifies the claimant of the determination on review. Any claim or action by a Participant or Beneficiary relating to or arising under the Plan can only be brought in a state court in the State of Idaho.

12.2 **Deemed Exhaustion of Remedies.** If the Board fails to follow these procedures in accordance with applicable law, a claimant is deemed to have exhausted the administrative remedies available under the Plan.

12.3 **Authorized Representative of Claimant.** The Plan's claims procedures do not preclude an authorized representative of a claimant from acting on behalf of such claimant in pursuing a benefit claim or appeal of an adverse benefit determination. The Board may establish reasonable procedures for determining whether an individual has been authorized to act on behalf of the claimant. Absent direction from the claimant, the Board directs all information and notifications to the representative authorized to act on the claimant's behalf.

IN WITNESS WHEREOF, the Board has caused this instrument to be executed by its duly authorized representative effective on this \_\_\_\_ day of \_\_\_\_\_ 2025.

Name: \_\_\_\_\_

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

Title: \_\_\_\_\_

46474067v17

Idaho State Board of Education

**Tax Deferred 403(b) Plan**

**Section 1  
Definition of Terms Used**

The following words and terms, when used in the Plan, have the meaning set forth below.

1.1 **"Account"**: The account or accumulation maintained for the benefit of any Participant or Beneficiary under an Annuity Contract or a Custodial Account.

1.2 **"Account Balance"**: The bookkeeping account maintained for each Participant which reflects the aggregate amount credited to the Participant's Account under all Accounts, including the Participant's Elective Deferrals, the earnings or loss of each Annuity Contract or a Custodial Account (net of expenses) allocable to the Participant, any transfers for the Participant's benefit, and any distribution made to the Participant or the Participant's Beneficiary. If a Participant has more than one Beneficiary at the time of the Participant's death, then a separate Account Balance shall be maintained for each Beneficiary. The Account Balance includes any account established under Section 6 for rollover contributions and plan-to-plan transfers made for a Participant, the account established for a Beneficiary after a Participant's death, and any account or accounts established for an alternate payee (as defined in section 414(p)(8) of the Code).

1.3 **"Administrator"**: The Idaho State Board of Education, located at 650 W. State Street, Boise, Idaho 83720, is the administrator of this Plan and has designated each institution as responsible for enrolling Participants, sending Plan contributions for each Participant to the Fund Sponsor(s) selected by a Participant, and for performing other duties required for the operation of the Plan as delegated by the Board.

1.4 **"Annuity Contract"**: A nontransferable contract as defined in section 403(b)(1) of the Code, established for each Participant by the Employer, or by each Participant individually, that is issued by an insurance company qualified to issue annuities in Idaho and that includes payment in the form of an annuity.

1.5 **"Beneficiary"**: The designated person who is entitled to receive benefits under the Plan after the death of a Participant, subject to such additional rules as may be set forth in the Individual Agreements. If no Beneficiary is properly designated or if no designated Beneficiary survives the Participant, then the Beneficiary shall be the Participant's surviving Spouse, or if none, the Participant's estate. In addition to the above, in the event a married Participant designates his or her Spouse as Beneficiary, and that marriage is legally terminated by divorce, then any prior beneficiary designation naming the former Spouse as Beneficiary shall be null and void and it will be as if the former Spouse predeceased the Participant. If the Participant desires to again designate the former Spouse as Beneficiary, the Participant must complete and submit

a new beneficiary designation form after the marriage is legally terminated by divorce, listing such former Spouse as Beneficiary.

1.6 **"Custodial Account"**: The group or individual custodial account or accounts, as defined in section 403(b)(7) of the Code, established for each Participant by the Employer, or by each Participant individually, to hold assets of the Plan.

1.7 **"Code"**: The Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to sections of the Code are to such sections as they may from time to time be amended or renumbered.

1.8 **"Compensation"**: All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election under Section 2 made to reduce compensation in order to have Elective Deferrals under the Plan).

1.9 **"Disabled"**: The definition of disability provided in the applicable Individual Agreement.

1.10 **"Elective Deferral"**: The Employer contributions made to the Plan at the election of the Participant in lieu of receiving cash compensation. Elective Deferrals are limited to pre-tax salary reduction contributions.

1.11 **"Employee"**: Each individual, whether appointed or elected, who is a common law employee of the Employer performing services for a public school as an employee of the Employer. This definition is not applicable unless the employee's compensation for performing services for a public school is paid by the Employer. Further, a person occupying an elective or appointive public office is not an employee performing services for a public school unless such office is one to which an individual is elected or appointed only if the individual has received training, or is experienced, in the field of education. A public office includes any elective or appointive office of a State or local government.

1.12 **"Employer"**: Employer means the Board and employment units under its jurisdiction, namely:

The Office of the Idaho State Board of Education  
Boise State University  
Idaho State University  
University of Idaho  
Lewis-Clark State College  
College of Eastern Idaho  
College of Southern Idaho  
North Idaho College  
College of Western Idaho

1.13 **"Funding Vehicles"**: The Annuity Contracts or Custodial Accounts issued for funding amounts held under the Plan and specifically approved by Employer for use under the Plan.

1.14 **"Includible Compensation"**: An Employee's actual wages in box 1 of Form W-2 for a year for services to the Employer, but subject to a maximum of \$200,000 (or such higher maximum as may apply under section 401(a)(17) of the Code) and increased (up to the dollar maximum) by any compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including any Elective Deferral under the Plan). The amount of Includible Compensation is determined without regard to any community property laws.

1.15 **"Individual Agreement"**: The agreements between a Vendor and the Employer or a Participant that constitutes or governs a Custodial Account or an Annuity Contract. This term includes both individual and group accounts and contracts.

1.16 **"Participant"**: An individual for whom Elective Deferrals are currently being made, or for whom Elective Deferrals have previously been made, under the Plan and who has not received a distribution of his or her entire benefit under the Plan.

1.17 **"Plan"**: State Board of Education Tax Deferred 403(b) Plan.

1.18 **"Plan year"**: The calendar year.

1.19 **"Related Employer"**: The Employer and any other entity which is under common control with the Employer under section 414(b) or (c) of the Code. For this purpose, the Employer shall determine which entities are Related Employers based on a reasonable, good faith standard and taking into account the special rules applicable under Notice 89-23, 1989-1 C.B. 654.

1.20 **"Severance from Employment"**: For purpose of the Plan, Severance from Employment means Severance from Employment with the Employer and any Related Entity. However, a Severance from Employment also occurs on any date on which an Employee ceases to be an employee of a public school, even though the Employee may continue to be employed by a Related Employer that is another unit of

the State or local government that is not a public school or in a capacity that is not employment with a public school (e.g., ceasing to be an employee performing services for a public school but continuing to work for the same State or local government employer).

- 1.21 Spouse: The legally married spouse of a Participant.
- 1.22 "**Vendor**": The provider of an Annuity Contract or Custodial Account.
- 1.23 "**Valuation Date**": Each business day.

**Section 2**  
**Participation and Contributions**

2.1 **Eligibility.** Each Employee shall be eligible to participate in the Plan and elect to have Elective Deferrals made on his or her behalf hereunder immediately upon becoming employed by the Employer.

2.2 **Compensation Reduction Election, General Rule.** An Employee elects to become a Participant by executing an election to reduce his or her Compensation (and have that amount contributed as an Elective Deferral on his or her behalf) and filing it with the Administrator. This Compensation reduction election shall be made on the agreement provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. The Administrator may establish an annual minimum deferral amount no higher than \$200, and may change such minimum to a lower amount from time to time. The participation election shall also include designation of the Funding Vehicles and Accounts therein to which Elective Deferrals are to be made and a designation of Beneficiary. Any such election shall remain in effect until a new election is filed. Only an individual who performs services for the Employer as an Employee may reduce his or her Compensation under the Plan. Each Employee will become a Participant in accordance with the terms and conditions of the Individual Agreements. All Elective Deferrals shall be made on a pre-tax basis. An Employee shall become a Participant as soon as administratively practicable following the date applicable under the employee's election.

2.3 **Information Provided by the Employee.** Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the Plan, including any information required under the Individual Agreements.

2.4 **Change in Elective Deferrals Election.** Subject to the provisions of the applicable Individual Agreements, an Employee may at any time revise his or her participation election, including a change of the amount of his or her Elective Deferrals, his or her investment direction, and his or her designated Beneficiary. A change in the investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Vendor.

2.5 **Contributions Made Promptly.** Elective Deferrals under the Plan shall be transferred to the applicable Funding Vehicle within 15 business days following the end of the pay date in which the amount would otherwise have been paid to the Participant.

2.6 **Leave of Absence.** Unless an election is otherwise revised, if an Employee is absent from work by leave of absence, Elective Deferrals under the Plan shall continue to the extent that Compensation continues.

2.7 **Revenue Sharing Account.** The Plan shall record in an unallocated Plan account any amounts paid to the Plan by Vendors, and shall invest such unallocated account as directed by the Board or its delegate. As of the last day of each Plan Year, all assets remaining in the unallocated account shall be allocated among the Accounts of Participants who have Accounts on the last day of the Plan Year. The allocation shall be made in proportion to the value of each Participant's Account invested in Funding Vehicles that generate revenue sharing, determined according to the Vendors' records as of the last day of the Plan Year.

**Section 3**  
**Limitations on Amounts Deferred**

3.1 **Basic Annual Limitation.** Except as provided in Sections 3.2 and 3.3, the maximum amount of the Elective Deferral under the Plan for any calendar year shall not exceed the lesser of (a) the applicable dollar amount or (b) the Participant's Includible Compensation for the calendar year. The applicable dollar amount is the amount established under section 402(g)(1)(B) of the Code, which is \$15,500 for 2007, and is adjusted for cost-of-living after 2007 to the extent provided under section 415(d) of the Code.

3.2 **Special Section 403(b) Catch-up Limitation for Employees With 15 Years of Service.** Because the Employer is a qualified organization (within the meaning of § 1.403(b)-4(c)(3)(ii) of the Income Tax Regulations}, the applicable dollar amount under Section 3.1(a) for any "qualified employee" is increased (to the extent provided in the Individual Agreements) by the least of:

- (a) \$3,000;
- (b) The excess of:
  - (1) \$15,000, over
  - (2) The total special 403(b) catch-up elective deferrals made for the qualified employee by the qualified organization for prior years; or
- (c) The excess of:
  - (1) \$5,000 multiplied by the number of years of service of the employee with the qualified organization, over
  - (2) The total Elective Deferrals made for the employee by the qualified organization for prior years.

For purposes of this Section 3.2, a "qualified employee" means an employee who has completed at least 15 years of service taking into account only employment with the Employer.

3.3 **Age-Based Catch-up Elective Deferral Contributions.**

(a) **Age 50 Catch-Ups.** An Employee who is a Participant who will attain age 50 or more by the end of the calendar year is permitted to elect an additional amount of Elective Deferrals, up to the dollar limit on Catch-up Contributions under Code Section 414(v)(2)(B)(i), subject to cost of living increases under Code section 414(v)(2)(C)(but not the adjusted dollar amount for Participants who have attained age 60 but not yet attained age 64 as described under Code Section 414(v)(2)(E)) for the taxable year .

(b) Roth Treatment. Effective January 1, 2026, for any Participant whose wages (as defined in Code section 3121(a)) from the Employer for the preceding calendar year exceeds the amounts provided in Code section 414(v)(7)(A)(as adjusted), the additional amounts as stated in subparagraph (a) above must be Roth Contributions.

In no case may the deferred amount be more than the Participant's Compensation for the year.

3.4 Coordination. Amounts in excess of the limitation set forth in Section 3.1 shall be allocated first to the special 403(b) catch-up under Section 3.2 and next as an age 50 catch-up contribution under Section 3.3. However, in no event can the amount of the Elective Deferrals for a year be more than the Participant's Compensation for the year.

3.5 Special Rule for a Participant Covered by Another Section 403(b) Plan. For purposes of this Section 3, if the Participant is or has been a participant in one or more other plans under section 403(b) of the Code (and any other plan that permits elective deferrals under section 402(g) of the Code), then this Plan and all such other plans shall be considered as one plan for purposes of applying the foregoing limitations of this Section 3. For this purpose, the Administrator shall take into account any other such plan maintained by any Related Employer and shall also take into account any other such plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan. Notwithstanding the foregoing, another plan maintained by a Related Entity shall be taken into account for purposes of Section 3.2 only if the other plan is a § 403(b) plan.

3.6 Correction of Excess Elective Deferrals. If the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above, or the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above when combined with other amounts deferred by the Participant under another plan of the employer under section 403(b) of the Code (and any other plan that permits elective deferrals under section 402(g) of the Code for which the Participant provides information that is accepted by the Administrator), then the Elective Deferral, to the extent in excess of the applicable limitation (adjusted for any income or loss in value, if any, allocable thereto), shall be distributed to the Participant.

3.7 Protection of Persons Who Serve in a Uniformed Service. An Employee whose employment is interrupted by qualified military service under section 414(u) of the Code or who is on a leave of absence for qualified military service under section 414(u) of the Code may elect to make additional Elective Deferrals upon resumption of employment with the Employer equal to the maximum Elective Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Elective Deferrals, if any, actually made for the Employee during the period of the interruption or leave. Except to the extent provided under section 414(u) of the Code, this right applies for five years following the

resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

**Section 4**  
**Loans**

4.1 **Loans.** Loans shall be permitted under the Plan to the extent permitted by the Individual Agreements controlling the Account assets from which the loan is made and by which the loan will be secured.

4.2 **Information Coordination Concerning Loans.** Each Vendor is responsible for all information reporting and tax withholding required by applicable federal and state law in connection with distributions and loans. To minimize the instances in which Participants have taxable income as a result of loans from the Plan, the Administrator shall take such steps as may be appropriate to coordinate the limitations on loans set forth in Section 4.3, including the collection of information from Vendors, and transmission of information requested by any Vendor, concerning the outstanding balance of any loans made to a Participant under the Plan or any other plan of the Employer. The Administrator shall also take such steps as may be appropriate to collect information from Vendors, and transmission of information to any Vendor, concerning any failure by a Participant to repay timely any loans made to a Participant under the Plan or any other plan of the Employer.

4.3 **Maximum Loan Amount.** No loan to a Participant under the Plan may exceed the lesser of:

(a) \$50,000, reduced by the greater of (i) the outstanding balance on any loan from the Plan to the Participant on the date the loan is made or (ii) the highest outstanding balance on loans from the Plan to the Participant during the one-year period ending on the day before the date the loan is approved by the Administrator (not taking into account any payments made during such one-year period); or

(b) one half of the value of the Participant's vested Account Balance (as of the valuation date immediately preceding the date on which such loan is approved by the Administrator).

For purposes of this Section 4.3, any loan from any other plan maintained by the Employer and any Related Employer shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan; provided, however, that the provisions of this paragraph shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this paragraph.

**4.4 Coronavirus Loans.**

(a) During the 180-day period beginning on March 27, 2020, a Qualified Participant may request a loan from his Account of up to the lesser of \$100,000 or the vested portion of his or her Account balance which does not already consist of a loan under this Plan. Such loan shall not be limited to one-half of the Participant's vested Account.

(b) The loan provisions above shall continue to apply to loans under this section, provided that a Qualified Participant may request a one-year delay for any installment repayment due from March 27 through December 31, 2020 "Permissible Delay Period"), under any loan under this Plan. In such case, any subsequent repayments will be appropriately adjusted to reflect the delay and in determining the five-year period and term of the loan, the Permissible Delay Period shall be disregarded.

(c) For purposes of this Section, a "Qualified Participant" shall mean a Participant who would be eligible for a Covid Distribution in Section 5.7 below.

**Section 5**  
**Benefit Distributions**

5.1 **Benefit Distributions At Severance from Employment or Other Distribution Event.** Except as permitted under Section 3.6 (relating to excess Elective Deferrals), Section 5.4 (relating to withdrawals of amounts rolled over into the Plan), Section 5.5 (relating to hardship), or Section 8.3 (relating to termination of the Plan), distributions from a Participant's Account may not be made earlier than the earliest of the date on which the Participant has a Severance from Employment, dies, becomes Disabled, or attains age 59-1/2. Distributions shall otherwise be made in accordance with the terms of the Individual Agreements.

5.2 **Small Account Balances.** Effective December 1, 2025, the Plan will not make any mandatory distributions of small amounts.

5.3 **Minimum Distributions.** Each Individual Agreement shall comply with the minimum distribution requirements of section 401(a)(9) of the Code and the regulations thereunder. For purposes of applying the distribution rules of section 401(a)(9) of the Code, each Individual Agreement is treated as an individual retirement account (IRA) and distributions shall be made in accordance with the provisions of § 1.408-8 of the Income Tax Regulations, except as provided in § 1.403(b)-6(e) of the Income Tax Regulations.

5.4 **In-Service Distributions From Rollover Account.** If a Participant has a separate account attributable to rollover contributions to the plan, to the extent permitted by the applicable Individual Agreement, the Participant may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

5.5 **Hardship Withdrawals.**

(a) Hardship withdrawals shall be permitted under the Plan to the extent permitted by the Individual Agreements controlling the Account assets to be withdrawn to satisfy the hardship and to the extent allowable under the Code and corresponding regulations.

(b) The Individual Agreements shall provide for the exchange of information among the Employer and the Vendors to the extent necessary to implement the Individual Agreements. Additionally, the Vendor shall obtain information from the Employer or other Vendors to determine the amount of any funds or accounts that are available to the Participant under the Plan (and other plans maintained by the Employer if applicable) to satisfy the financial need.

5.6 **Rollover Distributions.**

(a) A Participant or the Beneficiary of a deceased Participant (or a Participant's Spouse or former Spouse who is an alternate payee under a domestic relations order, as defined in section 414(p) of the Code) who is entitled to an eligible rollover distribution may elect to have any portion of an eligible rollover distribution (as

defined in section 402(c)(4) of the Code) from the Plan paid directly to an eligible retirement plan (as defined in section 402(c)(8)(B) of the Code) specified by the Participant in a direct rollover. In the case of a distribution to a Beneficiary who at the time of the Participant's death was neither the Spouse of the Participant nor the Spouse or former Spouse of the participant who is an alternate payee under a domestic relations order, a direct rollover is payable only to an individual retirement account or individual retirement annuity (IRA) that has been established on behalf of the Beneficiary as an inherited IRA (within the meaning of section 408(d)(3)(C) of the Code).

(b) Each Vendor shall be separately responsible for providing, within a reasonable time period before making an initial eligible rollover distribution, an explanation to the Participant of his or her right to elect a direct rollover and the income tax withholding consequences of not electing a direct rollover.

**5.7 Coronavirus Related Distributions.** To the extent allowed by the Vendor, effective March 27, 2020 through December 31, 2020, an eligible Participant (as defined below) may elect to receive one or more distributions of any portion of the vested value of his or her Account not to exceed \$100,000.

- (a) Eligibility. A Participant is eligible for a Coronavirus Related Distribution under this section 5.7 if he or she certifies that he satisfies one of the following criteria:
- (1) the Participant, the Participant's Spouse or the Participant's dependent (as defined in Code section 152 without regard to Code section 152(d)(1)(B)) was diagnosed with the virus SARS-CoV 2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;
  - (2) the Participant, the Participant's Spouse or a member of the Participant's household experienced adverse financial consequences as a result of:
    - (i) being quarantined, furloughed, laid off or having his or her work hours reduced due to such virus or disease;
    - (ii) being unable to work due to lack of child care due to such virus or disease;
    - (iii) closing or reducing hours of a business owned or operated by the Participant, the Participant's Spouse, or a member of the Participant's household;
    - (iv) experiencing a reduction in pay, rescinded job offer or delayed start date for a job because of COVID-19; or
    - (v) meeting such other factors as may be issued in Treasury guidance.

For purposes of this section 5.7(a), a member of a Participant's household is defined as an individual who shares the Participant's principal residence.

- (b) Repayment. A Participant is permitted, but is not required, to repay his Coronavirus Related Distribution(s) to the Plan in full or in part within three years of the date of the distribution in accordance with procedures established by the Plan Administrator. Any repayment made to the Plan shall not exceed the aggregate amount of the Participant's Coronavirus Related Distribution(s) and will be treated as an eligible rollover contribution.

**Section 6**  
**Rollovers to the Plan and Transfers**

**6.1 Eligible Rollover Contributions to the Plan.**

(a) Eligible Rollover Contributions. To the extent provided in the Individual Agreements, an Employee who is a Participant who is entitled to receive an eligible rollover distribution from another eligible retirement plan may request to have all or a portion of the eligible rollover distribution paid to the Plan. Such rollover contributions shall be made in the form of cash only. The Vendor may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with section 402 of the Code and to confirm that such plan is an eligible retirement plan within the meaning of section 402(c)(8)(B) of the Code. However, in no event does the Plan accept a rollover contribution from a Roth IRA described in section 408A of the Code.

(b) Eligible Rollover Distribution. For purposes of Section 6.1(a), an eligible rollover distribution means any distribution of all or any portion of a Participant's benefit under another eligible retirement plan, except that an eligible rollover distribution does not include (1) any installment payment for a period of 10 years or more, (2) any distribution made as a result of an unforeseeable emergency or other distribution which is made upon hardship of the employee, or (3) for any other distribution, the portion, if any, of the distribution that is a required minimum distribution under section 401(a)(9) of the Code. In addition, an eligible retirement plan means an individual retirement account described in section 408(a) of the Code, an individual retirement annuity described in section 408(b) of the Code, a qualified trust described in section 401(a) of the Code, an annuity plan described in section 403(a) or 403(b) of the Code, or an eligible governmental plan described in section 457(b) of the Code, that accepts the eligible rollover distribution.

(c) Separate Accounts. The Vendor shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan.

**6.2 Plan-to-Plan Transfers to the Plan.**

(a) At the direction of the Employer, for a class of Employees who are participants or beneficiaries in another plan under section 403(b) of the Code, the Administrator may permit a transfer of assets to the Plan as provided in this Section 6.2. Such a transfer is permitted only if the other plan provides for the direct transfer of each person's entire interest therein to the Plan and the participant is an employee or former employee of the Employer. The Administrator and any Vendor accepting such transferred amounts may require that the transfer be in cash or other property acceptable to it. The Administrator or any Vendor accepting such transferred amounts may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with § 1.403(b)-10(b)(3) of the Income Tax Regulations and to confirm that the other plan is a plan that satisfies section 403(b) of the Code.

(b) The amount so transferred shall be credited to the Participant's Account Balance, so that the Participant or Beneficiary whose assets are being transferred has an accumulated benefit immediately after the transfer at least equal to the accumulated benefit with respect to that Participant or Beneficiary immediately before the transfer.

(c) To the extent provided in the Individual Agreements holding such transferred amounts, the amount transferred shall be held, accounted for, administered and otherwise treated in the same manner as an Elective Deferral by the Participant under the Plan, except that (1) the Individual Agreement which holds any amount transferred to the Plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under section 403(b) of the Code, the Individual Agreement must impose restrictions on distributions to the Participant or Beneficiary whose assets are being transferred that are not less stringent than those imposed on the transferor plan and (2) the transferred amount shall not be considered an Elective Deferral under the Plan in determining the maximum deferral under Section 3.

### 6.3 Plan-to-Plan Transfers from the Plan.

(a) At the direction of the Employer, the Administrator may permit a class of Participants and Beneficiaries to elect to have all or any portion of their Account Balance transferred to another plan that satisfies section 403(b) of the Code in accordance with § 1.403(b)-10(b)(3) of the Income Tax Regulations. A transfer is permitted under this Section 6.3(a) only if the Participants or Beneficiaries are employees or former employees of the employer (or the business of the employer) under the receiving plan and the other plan provides for the acceptance of plan-to-plan transfers with respect to the Participants and Beneficiaries and for each Participant and Beneficiary to have an amount deferred under the other plan immediately after the transfer at least equal to the amount transferred.

(b) The other plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under section 403(b) of the Code, the other plan shall impose restrictions on distributions to the Participant or Beneficiary whose assets are transferred that are not less stringent than those imposed under the Plan. In addition, if the transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the Plan, the other plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after-tax employee contributions).

(c) Upon the transfer of assets under this Section 6.3, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section 6.3 (for example, to confirm that the receiving plan satisfies section 403(b) of the Code and to assure that the transfer is

permitted under the receiving plan) or to effectuate the transfer pursuant to § 1.403(b)-10(b)(3) of the Income Tax Regulations.

6.4 **Contract and Custodial Account Exchanges.**

(a) A Participant or Beneficiary is permitted to change the investment of his or her Account Balance among the Vendors under the Plan, subject to the terms of the Individual Agreements. However, an investment change that includes an investment with a Vendor that is not eligible to receive contributions under Section 2 (referred to below as an exchange) is not permitted unless the conditions in paragraphs (b) through (d) of this Section 6.4 are satisfied.

(b) The Participant or Beneficiary must have an Account Balance immediately after the exchange that is at least equal to the Account Balance of that Participant or Beneficiary immediately before the exchange (taking into account the Account Balance of that Participant or Beneficiary under both section 403(b) contracts or custodial accounts immediately before the exchange).

(c) The Individual Agreement with the receiving Vendor has distribution restrictions with respect to the Participant that are not less stringent than those imposed on the investment being exchanged.

(d) The Employer enters into an agreement with the receiving Vendor for the other contract or custodial account under which the Employer and the Vendor will from time to time in the future provide each other with the following information:

(1) Information necessary for the resulting contract or custodial account, or any other contract or custodial accounts to which contributions have been made by the Employer, to satisfy section 403(b) of the Code, including the following:

(i) the Employer providing information as to whether the Participant's employment with the Employer is continuing, and notifying the Vendor when the Participant has had a Severance from Employment (for purposes of the distribution restrictions in Section 5.1); and

(ii) the Vendor providing information to the Employer or other Vendors concerning the Participant's or Beneficiary's section 403(b) contracts or custodial accounts or employer plan benefits (to enable a Vendor to determine the amount of any funds or accounts that are available to the Participant under the Plan in order to satisfy the financial need under the hardship withdrawal rules of Section 5.5); and

(2) Information necessary in order for the resulting contract or custodial account and any other contract or custodial account to

which contributions have been made for the Participant by the Employer to satisfy other tax requirements, including the following:

- (i) the amount of any plan loan that is outstanding to the Participant in order for a Vendor to determine whether an additional plan loan satisfies the loan limitations of Section 4.3, so that any such additional loan is not a deemed distribution under section 72(p)(1);
- (ii) information concerning the Participant's or Beneficiary's after-tax employee contributions in order for a Vendor to determine the extent to which a distribution is includible in gross income.

(e) If any Vendor ceases to be eligible to receive Elective Deferrals under the Plan, the Employer will enter into an information sharing agreement as described in Section 6.4(d) to the extent the Employer's contract with the Vendor does not provide for the exchange of information described in Section 6.4(d)(1) and (2).

#### 6.5 **Permissive Service Credit Transfers.**

(a) If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in section 414(d) of the Code) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section 6.5(a) may be made before the Participant has had a Severance from Employment.

(b) A transfer may be made under Section 6.5(a) only if the transfer is either for the purchase of permissive service credit (as defined in section 415(n)(3)(A) of the Code) under the receiving defined benefit governmental plan or a repayment to which section 415 of the Code does not apply by reason of section 415(k)(3) of the Code.

(c) In addition, if a plan-to-plan transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the transferor plan, the Plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after-tax employee contributions).

**Section 7**  
**Investment of Contributions**

7.1 **Manner of Investment.** All Elective Deferrals or other amounts contributed to the Plan, all property and rights purchased with such amounts under the Funding Vehicles, and all income attributable to such amounts, property, or rights shall be held and invested in one or more Annuity Contracts or Custodial Accounts. Each Custodial Account shall provide for it to be impossible, prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries, for any part of the assets and income of the Custodial Account to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

7.2 **Investment of Contributions.** Each Participant or Beneficiary shall direct the investment of his or her Account among the investment options available under the Annuity Contract or Custodial Account in accordance with the terms of the Individual Agreements. Transfers among Annuity Contracts and Custodial Accounts may be made to the extent provided in the Individual Agreements and permitted under applicable Income Tax Regulations.

7.3 **Current and Former Vendors.** The Administrator shall maintain a list of all Vendors under the Plan. Such list is hereby incorporated as part of the Plan. Each Vendor and the Administrator shall exchange such information as may be necessary to satisfy section 403(b) of the Code or other requirements of applicable law. In the case of a Vendor which is not eligible to receive Elective Deferrals under the Plan (including a Vendor which has ceased to be a Vendor eligible to receive Elective Deferrals under the Plan and a Vendor holding assets under the Plan in accordance with Section 6.2 or 6.4), the Employer shall keep the Vendor informed of the name and contact information of the Administrator in order to coordinate information necessary to satisfy section 403(b) of the Code or other requirements of applicable law.

**Section 8**  
**Amendment and Plan Termination**

8.1 **Termination of Contributions.** The Employer has adopted the Plan with the intention and expectation that contributions will be continued indefinitely. However, the Employer has no obligation or liability whatsoever to maintain the Plan for any length of time and may discontinue contributions under the Plan at any time without any liability hereunder for any such discontinuance.

8.2 **Amendment and Termination.** The Employer reserves the authority to amend or terminate this Plan at any time.

8.3 **Distribution upon Termination of the Plan.** The Employer may provide that, in connection with a termination of the Plan and subject to any restrictions contained in the Individual Agreements, all Accounts will be distributed, provided that the Employer and any Related Employer on the date of termination do not make contributions to an alternative section 403(b) contract that is not part of the Plan during the period beginning on the date of plan termination and ending 12 months after the distribution of all assets from the Plan, except as permitted by the Income Tax Regulations.

**Section 9**  
**Miscellaneous**

9.1 **Non-Assignability.** Except as provided in Section 9.2 and 9.3, the interests of each Participant or Beneficiary under the Plan are not subject to the claims of the Participant's or Beneficiary's creditors; and neither the Participant nor any Beneficiary shall have any right to sell, assign, transfer, or otherwise convey the right to receive any payments hereunder or any interest under the Plan, which payments and interest are expressly declared to be non-assignable and non-transferable.

9.2 **Administrative Expenses.** Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Administrator may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Administrator.

9.3 **Domestic Relation Orders.** Notwithstanding Section 9.1, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a Spouse or former Spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State ("domestic relations order"), then the amount of the Participant's Account Balance shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order.

9.4 **IRS Levy.** Notwithstanding Section 9.1, the Administrator may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

9.5 **Tax Withholding.** Contributions to the Plan are subject to applicable employment taxes (including, if applicable, Federal Insurance Contributions Act (FICA) taxes with respect to Elective Deferrals, which constitute wages under section 3121 of the Code). Any benefit payment made under the Plan is subject to applicable income tax withholding requirements (including section 3401 of the Code and the Employment Tax Regulations thereunder). A payee shall provide such information as the Administrator may need to satisfy income tax withholding obligations, and any other information that may be required by guidance issued under the Code.

9.6 **Payments to Minors and Incompetents.** If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the

Administrator, benefits will be paid to such person as the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.

9.7 **Mistaken Contributions.** If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then within one year after the payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Administrator, to the Employer.

9.8 **Procedure When Distributee Cannot Be Located.** The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or a Participant's Beneficiary entitled to benefits under the Plan. For this purpose, a reasonable attempt means (a) the mailing by certified mail of a notice to the last known address shown on Idaho State Board of Education's or the Administrator's records, (b) notification sent to the Social Security Administration or the Pension Benefit Guaranty Corporation (under their program to identify payees under retirement plans), and (c) the payee has not responded within 6 months. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the funding vehicle shall continue to hold the benefits due such person.

9.9 **Incorporation of Individual Agreements.** The Plan, together with the Individual Agreements, is intended to satisfy the requirements of section 403(b) of the Code and the Income Tax Regulations thereunder. Terms and conditions of the Individual Agreements are hereby incorporated by reference into the Plan, excluding those terms that are inconsistent with the Plan or section 403(b) of the Code.

9.10 **Governing Law.** The Plan will be construed, administered and enforced according to the Code and the laws of the State in which the Employer has its principal place of business.

9.11 **Headings.** Headings of the Plan have been inserted for convenience of reference only and are to be ignored in any construction of the provisions hereof.

9.12 **Gender.** Pronouns used in the Plan in the masculine or feminine gender include both genders unless the context clearly indicates otherwise.

**Section 10**  
**Roth Deferrals**

10.1 **Roth Elective Deferrals Are Permitted.** The Plan accepts Roth Elective Deferrals as described in this Section 10. Roth Elective Deferrals shall be treated in the same manner as Elective Deferrals for all Plan purposes except as provided in this Section 10. Effective December 2, 2024, Participants who are Employees of the Office of the Idaho State Board of Education and Lewis-Clark State College are also eligible to make Roth Elective Deferrals under the Plan.

10.2 **Elective Deferrals.** The term "Elective Deferrals" includes Pre-Tax Elective Deferrals and Roth Elective Deferrals.

10.3 **Pre-Tax Elective Deferrals.** The term "Pre-Tax Elective Deferrals" means a Participant's Elective Deferrals that are not includible in the Participant's gross income at the time deferred and have been irrevocably designated as Pre-Tax Elective Deferrals by the Participant in the Participant's Elective Deferral agreement. A Participant's Pre-Tax Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Pre-Tax Elective Deferrals, in a Pre-Tax Elective Deferrals Account.

10.4 **Roth Elective Deferrals.** The term "Roth Elective Deferrals" means Elective Deferrals that are includible in the Participant's gross income at the time deferred and that have been irrevocably designated as Roth Elective Deferrals by the Participant in the Participant's Elective Deferral agreement. A Participant's Roth Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Roth Elective Deferrals, in a Roth Elective Deferral Account. The Roth Elective Deferral Account will maintain a record of the Participant's investment in the contract. No contributions other than Roth Elective Deferrals may be allocated to the Roth Elective Deferral Account.

10.5 **Ordering Rule for Withdrawals and Distributions.** The Administrator may implement an ordering rule for withdrawals and distributions from a Participant's Roth Elective Deferral Account and Pre-Tax Elective Deferral Account. Such ordering rules may specify whether the Roth Elective Deferral Account or the Pre-Tax Elective Deferral Account is distributed or withdrawn first. The rule may permit the Participant to elect which type of Elective Deferral Account is distributed or withdrawn first. If an ordering rule is not established, or if the Participant fails to make an election although the Administrator allows a Participant to elect an ordering rule, the Roth Elective Deferral Account shall immediately follow the Pre-Tax Elective Deferral Account in applying the withdrawal or distribution.

10.6 **Corrective Distributions Attributable to Roth Elective Deferrals.** For any Plan Year in which a Participant may make both Roth Elective Deferrals and Pre-Tax Elective Deferrals, the Administrator may implement an ordering rule for the distribution of excess deferrals under Code section 402(g) and excess annual additions under Code section 415. Such ordering rule may specify whether the portion of the

excess attributable to the Pre-Tax Elective Deferral Account or to the Roth Elective Deferral Account is distributed first, to the extent such type of Elective Deferral was made for the year. The rule may permit the Participant to elect which type of Elective Deferral is distributed first. If an ordering rule is not established, or if the Participant fails to make an election although the Administrator allows a Participant to elect an ordering rule, the Roth Elective Deferral Account shall immediately follow the Pre-Tax Elective Deferral Account when distributing the excess.

10.7 **Loans.** The Administrator may modify the Plan loan policy to provide an ordering rule with respect to whether the default of a loan is attributed to a Participant's Pre-Tax Elective Deferral Account or Roth Elective Deferral Account. If an ordering rule is not established, the Roth Elective Deferral Account shall immediately follow the Pre-Tax Elective Deferral Account in applying the loan default.

10.8 **Rollovers Out of Roth Elective Deferral Account.** A direct rollover of a distribution from a Participant's Roth Elective Deferral Account shall only be made to another Roth Elective Deferral Account of an applicable retirement plan as described in Code section 402A(e)(1) or to a Roth IRA as described in Code section 408A, and only to the extent the rollover is permitted under Code section 402(c).

10.9 **Rollovers Into the Roth Elective Deferral Account.** The Plan shall accept a rollover contribution into a Participant's Roth Elective Deferral Account only if it is a direct rollover from another Roth Elective Deferral account of an applicable retirement plan as described in Code section 402A(e)(1) and only to the extent the rollover is permitted under the rules of Code section 402(c). A Roth Elective Deferral Rollover Account shall be established to hold such rollover contributions. The Administrator, on a uniform and nondiscriminatory basis, may decide whether to accept any such rollovers to the Plan.

10.10 **Operational Compliance.** The Plan will comply with applicable Treasury regulations or other binding authority not reflected in this Section 10. Any applicable regulations or other binding authority shall supersede any contrary provisions of this Section 10, except as provided in Section 10.

IN WITNESS WHEREOF, the Employer has caused this instrument to be executed by its duly authorized representative effective on this \_\_\_\_ day of December 2025.

**Idaho State Board of Education**

Name: \_\_\_\_\_

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

Title: Executive Director

Idaho State Board of Education

**Tax Deferred 403(b) Plan**

**Section 1  
Definition of Terms Used**

The following words and terms, when used in the Plan, have the meaning set forth below.

1.1 **"Account"**: The account or accumulation maintained for the benefit of any Participant or Beneficiary under an Annuity Contract or a Custodial Account.

1.2 **"Account Balance"**: The bookkeeping account maintained for each Participant which reflects the aggregate amount credited to the Participant's Account under all Accounts, including the Participant's Elective Deferrals, the earnings or loss of each Annuity Contract or a Custodial Account (net of expenses) allocable to the Participant, any transfers for the Participant's benefit, and any distribution made to the Participant or the Participant's Beneficiary. If a Participant has more than one Beneficiary at the time of the Participant's death, then a separate Account Balance shall be maintained for each Beneficiary. The Account Balance includes any account established under Section 6 for rollover contributions and plan-to-plan transfers made for a Participant, the account established for a Beneficiary after a Participant's death, and any account or accounts established for an alternate payee (as defined in section 414(p)(8) of the Code).

1.3 **"Administrator"**: The Idaho State Board of Education, located at 650 W. State Street, Boise, Idaho 83720, is the administrator of this Plan and has designated each institution as responsible for enrolling Participants, sending Plan contributions for each Participant to the Fund Sponsor(s) selected by a Participant, and for performing other duties required for the operation of the Plan as delegated by the Board.

1.4 **"Annuity Contract"**: A nontransferable contract as defined in section 403(b)(1) of the Code, established for each Participant by the Employer, or by each Participant individually, that is issued by an insurance company qualified to issue annuities in Idaho and that includes payment in the form of an annuity.

1.5 **"Beneficiary"**: The designated person who is entitled to receive benefits under the Plan after the death of a Participant, subject to such additional rules as may be set forth in the Individual Agreements. If no Beneficiary is properly designated or if no designated Beneficiary survives the Participant, then the Beneficiary shall be the Participant's surviving Spouse, or if none, the Participant's estate. In addition to the above, in the event a married Participant designates his or her Spouse as Beneficiary, and that marriage is legally terminated by divorce, then any prior beneficiary designation naming the former Spouse as Beneficiary shall be null and void and it will be as if the former Spouse predeceased the Participant. If the Participant desires to again designate the former Spouse as Beneficiary, the Participant must complete and submit

a new beneficiary designation form after the marriage is legally terminated by divorce, listing such former Spouse as Beneficiary.

1.6 **"Custodial Account"**: The group or individual custodial account or accounts, as defined in section 403(b)(7) of the Code, established for each Participant by the Employer, or by each Participant individually, to hold assets of the Plan.

1.7 **"Code"**: The Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to sections of the Code are to such sections as they may from time to time be amended or renumbered.

1.8 **"Compensation"**: All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election under Section 2 made to reduce compensation in order to have Elective Deferrals under the Plan).

1.9 **"Disabled"**: The definition of disability provided in the applicable Individual Agreement.

1.10 **"Elective Deferral"**: The Employer contributions made to the Plan at the election of the Participant in lieu of receiving cash compensation. Elective Deferrals are limited to pre-tax salary reduction contributions.

1.11 **"Employee"**: Each individual, whether appointed or elected, who is a common law employee of the Employer performing services for a public school as an employee of the Employer. This definition is not applicable unless the employee's compensation for performing services for a public school is paid by the Employer. Further, a person occupying an elective or appointive public office is not an employee performing services for a public school unless such office is one to which an individual is elected or appointed only if the individual has received training, or is experienced, in the field of education. A public office includes any elective or appointive office of a State or local government.

1.12 **"Employer"**: Employer means the Board and employment units under its jurisdiction, namely:

The Office of the Idaho State Board of Education  
Boise State University  
Idaho State University  
University of Idaho  
Lewis-Clark State College  
College of Eastern Idaho  
College of Southern Idaho  
North Idaho College  
College of Western Idaho

1.13 **"Funding Vehicles"**: The Annuity Contracts or Custodial Accounts issued for funding amounts held under the Plan and specifically approved by Employer for use under the Plan.

1.14 **"Includible Compensation"**: An Employee's actual wages in box 1 of Form W-2 for a year for services to the Employer, but subject to a maximum of \$200,000 (or such higher maximum as may apply under section 401(a)(17) of the Code) and increased (up to the dollar maximum) by any compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including any Elective Deferral under the Plan). The amount of Includible Compensation is determined without regard to any community property laws.

1.15 **"Individual Agreement"**: The agreements between a Vendor and the Employer or a Participant that constitutes or governs a Custodial Account or an Annuity Contract. This term includes both individual and group accounts and contracts.

1.16 **"Participant"**: An individual for whom Elective Deferrals are currently being made, or for whom Elective Deferrals have previously been made, under the Plan and who has not received a distribution of his or her entire benefit under the Plan.

1.17 **"Plan"**: State Board of Education Tax Deferred 403(b) Plan.

1.18 **"Plan year"**: The calendar year.

1.19 **"Related Employer"**: The Employer and any other entity which is under common control with the Employer under section 414(b) or (c) of the Code. For this purpose, the Employer shall determine which entities are Related Employers based on a reasonable, good faith standard and taking into account the special rules applicable under Notice 89-23, 1989-1 C.B. 654.

1.20 **"Severance from Employment"**: For purpose of the Plan, Severance from Employment means Severance from Employment with the Employer and any Related Entity. However, a Severance from Employment also occurs on any date on which an Employee ceases to be an employee of a public school, even though the Employee may continue to be employed by a Related Employer that is another unit of

the State or local government that is not a public school or in a capacity that is not employment with a public school (e.g., ceasing to be an employee performing services for a public school but continuing to work for the same State or local government employer).

- 1.21 **"Spouse"**: The legally married spouse of a Participant.
- 1.22 **"Vendor"**: The provider of an Annuity Contract or Custodial Account.
- 1.23 **"Valuation Date"**: Each business day.

**Section 2**  
**Participation and Contributions**

2.1 **Eligibility.** Each Employee shall be eligible to participate in the Plan and elect to have Elective Deferrals made on his or her behalf hereunder immediately upon becoming employed by the Employer.

2.2 **Compensation Reduction Election, General Rule.** An Employee elects to become a Participant by executing an election to reduce his or her Compensation (and have that amount contributed as an Elective Deferral on his or her behalf) and filing it with the Administrator. This Compensation reduction election shall be made on the agreement provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. The Administrator may establish an annual minimum deferral amount no higher than \$200, and may change such minimum to a lower amount from time to time. The participation election shall also include designation of the Funding Vehicles and Accounts therein to which Elective Deferrals are to be made and a designation of Beneficiary. Any such election shall remain in effect until a new election is filed. Only an individual who performs services for the Employer as an Employee may reduce his or her Compensation under the Plan. Each Employee will become a Participant in accordance with the terms and conditions of the Individual Agreements. All Elective Deferrals shall be made on a pre-tax basis. An Employee shall become a Participant as soon as administratively practicable following the date applicable under the employee's election.

2.3 **Information Provided by the Employee.** Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the Plan, including any information required under the Individual Agreements.

2.4 **Change in Elective Deferrals Election.** Subject to the provisions of the applicable Individual Agreements, an Employee may at any time revise his or her participation election, including a change of the amount of his or her Elective Deferrals, his or her investment direction, and his or her designated Beneficiary. A change in the investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Vendor.

2.5 **Contributions Made Promptly.** Elective Deferrals under the Plan shall be transferred to the applicable Funding Vehicle within 15 business days following the end of the pay date in which the amount would otherwise have been paid to the Participant.

2.6 **Leave of Absence.** Unless an election is otherwise revised, if an Employee is absent from work by leave of absence, Elective Deferrals under the Plan shall continue to the extent that Compensation continues.

2.7 **Revenue Sharing Account.** The Plan shall record in an unallocated Plan account any amounts paid to the Plan by Vendors, and shall invest such unallocated account as directed by the Board or its delegate. As of the last day of each Plan Year, all assets remaining in the unallocated account shall be allocated among the Accounts of Participants who have Accounts on the last day of the Plan Year. The allocation shall be made in proportion to the value of each Participant's Account invested in Funding Vehicles that generate revenue sharing, determined according to the Vendors' records as of the last day of the Plan Year.

**Section 3**  
**Limitations on Amounts Deferred**

3.1 **Basic Annual Limitation.** Except as provided in Sections 3.2 and 3.3, the maximum amount of the Elective Deferral under the Plan for any calendar year shall not exceed the lesser of (a) the applicable dollar amount or (b) the Participant's Includible Compensation for the calendar year. The applicable dollar amount is the amount established under section 402(g)(1)(B) of the Code, which is \$15,500 for 2007, and is adjusted for cost-of-living after 2007 to the extent provided under section 415(d) of the Code.

3.2 **Special Section 403(b) Catch-up Limitation for Employees With 15 Years of Service.** Because the Employer is a qualified organization (within the meaning of § 1.403(b)-4(c)(3)(ii) of the Income Tax Regulations}, the applicable dollar amount under Section 3.1(a) for any "qualified employee" is increased (to the extent provided in the Individual Agreements) by the least of:

- (a) \$3,000;
- (b) The excess of:
  - (1) \$15,000, over
  - (2) The total special 403(b) catch-up elective deferrals made for the qualified employee by the qualified organization for prior years; or
- (c) The excess of:
  - (1) \$5,000 multiplied by the number of years of service of the employee with the qualified organization, over
  - (2) The total Elective Deferrals made for the employee by the qualified organization for prior years.

For purposes of this Section 3.2, a "qualified employee" means an employee who has completed at least 15 years of service taking into account only employment with the Employer.

3.3 **Age-Based Catch-up Elective Deferral Contributions.**

(a) **Age 50 Catch-Ups.** An Employee who is a Participant who will attain age 50 or more by the end of the calendar year is permitted to elect an additional amount of Elective Deferrals, up to the dollar limit on Catch-up Contributions under Code Section 414(v)(2)(B)(i), subject to cost of living increases under Code section 414(v)(2)(C)(but not the adjusted dollar amount for Participants who have attained age 60 but not yet attained age 64 as described under Code Section 414(v)(2)(E)) for the taxable year .

(b) Roth Treatment. Effective January 1, 2026, for any Participant whose wages (as defined in Code section 3121(a)) from the Employer for the preceding calendar year exceeds the amounts provided in Code section 414(v)(7)(A)(as adjusted), the additional amounts as stated in subparagraph (a) above must be Roth Contributions.

In no case may the deferred amount be more than the Participant's Compensation for the year.

3.4 Coordination. Amounts in excess of the limitation set forth in Section 3.1 shall be allocated first to the special 403(b) catch-up under Section 3.2 and next as an age 50 catch-up contribution under Section 3.3. However, in no event can the amount of the Elective Deferrals for a year be more than the Participant's Compensation for the year.

3.5 Special Rule for a Participant Covered by Another Section 403(b) Plan. For purposes of this Section 3, if the Participant is or has been a participant in one or more other plans under section 403(b) of the Code (and any other plan that permits elective deferrals under section 402(g) of the Code), then this Plan and all such other plans shall be considered as one plan for purposes of applying the foregoing limitations of this Section 3. For this purpose, the Administrator shall take into account any other such plan maintained by any Related Employer and shall also take into account any other such plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan. Notwithstanding the foregoing, another plan maintained by a Related Entity shall be taken into account for purposes of Section 3.2 only if the other plan is a § 403(b) plan.

3.6 Correction of Excess Elective Deferrals. If the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above, or the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above when combined with other amounts deferred by the Participant under another plan of the employer under section 403(b) of the Code (and any other plan that permits elective deferrals under section 402(g) of the Code for which the Participant provides information that is accepted by the Administrator), then the Elective Deferral, to the extent in excess of the applicable limitation (adjusted for any income or loss in value, if any, allocable thereto), shall be distributed to the Participant.

3.7 Protection of Persons Who Serve in a Uniformed Service. An Employee whose employment is interrupted by qualified military service under section 414(u) of the Code or who is on a leave of absence for qualified military service under section 414(u) of the Code may elect to make additional Elective Deferrals upon resumption of employment with the Employer equal to the maximum Elective Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Elective Deferrals, if any, actually made for the Employee during the period of the interruption or leave. Except to the extent provided under section 414(u) of the Code, this right applies for five years following the

resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

**Section 4**  
**Loans**

4.1 **Loans.** Loans shall be permitted under the Plan to the extent permitted by the Individual Agreements controlling the Account assets from which the loan is made and by which the loan will be secured.

4.2 **Information Coordination Concerning Loans.** Each Vendor is responsible for all information reporting and tax withholding required by applicable federal and state law in connection with distributions and loans. To minimize the instances in which Participants have taxable income as a result of loans from the Plan, the Administrator shall take such steps as may be appropriate to coordinate the limitations on loans set forth in Section 4.3, including the collection of information from Vendors, and transmission of information requested by any Vendor, concerning the outstanding balance of any loans made to a Participant under the Plan or any other plan of the Employer. The Administrator shall also take such steps as may be appropriate to collect information from Vendors, and transmission of information to any Vendor, concerning any failure by a Participant to repay timely any loans made to a Participant under the Plan or any other plan of the Employer.

4.3 **Maximum Loan Amount.** No loan to a Participant under the Plan may exceed the lesser of:

(a) \$50,000, reduced by the greater of (i) the outstanding balance on any loan from the Plan to the Participant on the date the loan is made or (ii) the highest outstanding balance on loans from the Plan to the Participant during the one-year period ending on the day before the date the loan is approved by the Administrator (not taking into account any payments made during such one-year period); or

(b) one half of the value of the Participant's vested Account Balance (as of the valuation date immediately preceding the date on which such loan is approved by the Administrator).

For purposes of this Section 4.3, any loan from any other plan maintained by the Employer and any Related Employer shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan; provided, however, that the provisions of this paragraph shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this paragraph.

**4.4 Coronavirus Loans.**

(a) During the 180-day period beginning on March 27, 2020, a Qualified Participant may request a loan from his Account of up to the lesser of \$100,000 or the vested portion of his or her Account balance which does not already consist of a loan under this Plan. Such loan shall not be limited to one-half of the Participant's vested Account.

(b) The loan provisions above shall continue to apply to loans under this section, provided that a Qualified Participant may request a one-year delay for any installment repayment due from March 27 through December 31, 2020 "Permissible Delay Period"), under any loan under this Plan. In such case, any subsequent repayments will be appropriately adjusted to reflect the delay and in determining the five-year period and term of the loan, the Permissible Delay Period shall be disregarded.

(c) For purposes of this Section, a "Qualified Participant" shall mean a Participant who would be eligible for a Covid Distribution in Section 5.7 below.

**Section 5**  
**Benefit Distributions**

5.1 **Benefit Distributions At Severance from Employment or Other Distribution Event.** Except as permitted under Section 3.6 (relating to excess Elective Deferrals), Section 5.4 (relating to withdrawals of amounts rolled over into the Plan), Section 5.5 (relating to hardship), or Section 8.3 (relating to termination of the Plan), distributions from a Participant's Account may not be made earlier than the earliest of the date on which the Participant has a Severance from Employment, dies, becomes Disabled, or attains age 59-1/2. Distributions shall otherwise be made in accordance with the terms of the Individual Agreements.

5.2 **Small Account Balances.** Effective December 1, 2025, the Plan will not make any mandatory distributions of small amounts.

5.3 **Minimum Distributions.** Each Individual Agreement shall comply with the minimum distribution requirements of section 401(a)(9) of the Code and the regulations thereunder. For purposes of applying the distribution rules of section 401(a)(9) of the Code, each Individual Agreement is treated as an individual retirement account (IRA) and distributions shall be made in accordance with the provisions of § 1.408-8 of the Income Tax Regulations, except as provided in § 1.403(b)-6(e) of the Income Tax Regulations.

5.4 **In-Service Distributions From Rollover Account.** If a Participant has a separate account attributable to rollover contributions to the plan, to the extent permitted by the applicable Individual Agreement, the Participant may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

5.5 **Hardship Withdrawals.**

(a) Hardship withdrawals shall be permitted under the Plan to the extent permitted by the Individual Agreements controlling the Account assets to be withdrawn to satisfy the hardship and to the extent allowable under the Code and corresponding regulations.

(b) The Individual Agreements shall provide for the exchange of information among the Employer and the Vendors to the extent necessary to implement the Individual Agreements. Additionally, the Vendor shall obtain information from the Employer or other Vendors to determine the amount of any funds or accounts that are available to the Participant under the Plan (and other plans maintained by the Employer if applicable) to satisfy the financial need.

5.6 **Rollover Distributions.**

(a) A Participant or the Beneficiary of a deceased Participant (or a Participant's Spouse or former Spouse who is an alternate payee under a domestic relations order, as defined in section 414(p) of the Code) who is entitled to an eligible rollover distribution may elect to have any portion of an eligible rollover distribution (as

defined in section 402(c)(4) of the Code) from the Plan paid directly to an eligible retirement plan (as defined in section 402(c)(8)(B) of the Code) specified by the Participant in a direct rollover. In the case of a distribution to a Beneficiary who at the time of the Participant's death was neither the Spouse of the Participant nor the Spouse or former Spouse of the participant who is an alternate payee under a domestic relations order, a direct rollover is payable only to an individual retirement account or individual retirement annuity (IRA) that has been established on behalf of the Beneficiary as an inherited IRA (within the meaning of section 408(d)(3)(C) of the Code).

(b) Each Vendor shall be separately responsible for providing, within a reasonable time period before making an initial eligible rollover distribution, an explanation to the Participant of his or her right to elect a direct rollover and the income tax withholding consequences of not electing a direct rollover.

**5.7 Coronavirus Related Distributions.** To the extent allowed by the Vendor, effective March 27, 2020 through December 31, 2020, an eligible Participant (as defined below) may elect to receive one or more distributions of any portion of the vested value of his or her Account not to exceed \$100,000.

- (a) Eligibility. A Participant is eligible for a Coronavirus Related Distribution under this section 5.7 if he or she certifies that he satisfies one of the following criteria:
- (1) the Participant, the Participant's Spouse or the Participant's dependent (as defined in Code section 152 without regard to Code section 152(d)(1)(B)) was diagnosed with the virus SARS-CoV 2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;
  - (2) the Participant, the Participant's Spouse or a member of the Participant's household experienced adverse financial consequences as a result of:
    - (i) being quarantined, furloughed, laid off or having his or her work hours reduced due to such virus or disease;
    - (ii) being unable to work due to lack of child care due to such virus or disease;
    - (iii) closing or reducing hours of a business owned or operated by the Participant, the Participant's Spouse, or a member of the Participant's household;
    - (iv) experiencing a reduction in pay, rescinded job offer or delayed start date for a job because of COVID-19; or
    - (v) meeting such other factors as may be issued in Treasury guidance.

For purposes of this section 5.7(a), a member of a Participant's household is defined as an individual who shares the Participant's principal residence.

- (b) Repayment. A Participant is permitted, but is not required, to repay his Coronavirus Related Distribution(s) to the Plan in full or in part within three years of the date of the distribution in accordance with procedures established by the Plan Administrator. Any repayment made to the Plan shall not exceed the aggregate amount of the Participant's Coronavirus Related Distribution(s) and will be treated as an eligible rollover contribution.

**Section 6**  
**Rollovers to the Plan and Transfers**

**6.1 Eligible Rollover Contributions to the Plan.**

(a) Eligible Rollover Contributions. To the extent provided in the Individual Agreements, an Employee who is a Participant who is entitled to receive an eligible rollover distribution from another eligible retirement plan may request to have all or a portion of the eligible rollover distribution paid to the Plan. Such rollover contributions shall be made in the form of cash only. The Vendor may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with section 402 of the Code and to confirm that such plan is an eligible retirement plan within the meaning of section 402(c)(8)(B) of the Code. However, in no event does the Plan accept a rollover contribution from a Roth IRA described in section 408A of the Code.

(b) Eligible Rollover Distribution. For purposes of Section 6.1(a), an eligible rollover distribution means any distribution of all or any portion of a Participant's benefit under another eligible retirement plan, except that an eligible rollover distribution does not include (1) any installment payment for a period of 10 years or more, (2) any distribution made as a result of an unforeseeable emergency or other distribution which is made upon hardship of the employee, or (3) for any other distribution, the portion, if any, of the distribution that is a required minimum distribution under section 401(a)(9) of the Code. In addition, an eligible retirement plan means an individual retirement account described in section 408(a) of the Code, an individual retirement annuity described in section 408(b) of the Code, a qualified trust described in section 401(a) of the Code, an annuity plan described in section 403(a) or 403(b) of the Code, or an eligible governmental plan described in section 457(b) of the Code, that accepts the eligible rollover distribution.

(c) Separate Accounts. The Vendor shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan.

**6.2 Plan-to-Plan Transfers to the Plan.**

(a) At the direction of the Employer, for a class of Employees who are participants or beneficiaries in another plan under section 403(b) of the Code, the Administrator may permit a transfer of assets to the Plan as provided in this Section 6.2. Such a transfer is permitted only if the other plan provides for the direct transfer of each person's entire interest therein to the Plan and the participant is an employee or former employee of the Employer. The Administrator and any Vendor accepting such transferred amounts may require that the transfer be in cash or other property acceptable to it. The Administrator or any Vendor accepting such transferred amounts may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with § 1.403(b)-10(b)(3) of the Income Tax Regulations and to confirm that the other plan is a plan that satisfies section 403(b) of the Code.

(b) The amount so transferred shall be credited to the Participant's Account Balance, so that the Participant or Beneficiary whose assets are being transferred has an accumulated benefit immediately after the transfer at least equal to the accumulated benefit with respect to that Participant or Beneficiary immediately before the transfer.

(c) To the extent provided in the Individual Agreements holding such transferred amounts, the amount transferred shall be held, accounted for, administered and otherwise treated in the same manner as an Elective Deferral by the Participant under the Plan, except that (1) the Individual Agreement which holds any amount transferred to the Plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under section 403(b) of the Code, the Individual Agreement must impose restrictions on distributions to the Participant or Beneficiary whose assets are being transferred that are not less stringent than those imposed on the transferor plan and (2) the transferred amount shall not be considered an Elective Deferral under the Plan in determining the maximum deferral under Section 3.

### 6.3 Plan-to-Plan Transfers from the Plan.

(a) At the direction of the Employer, the Administrator may permit a class of Participants and Beneficiaries to elect to have all or any portion of their Account Balance transferred to another plan that satisfies section 403(b) of the Code in accordance with § 1.403(b)-10(b)(3) of the Income Tax Regulations. A transfer is permitted under this Section 6.3(a) only if the Participants or Beneficiaries are employees or former employees of the employer (or the business of the employer) under the receiving plan and the other plan provides for the acceptance of plan-to-plan transfers with respect to the Participants and Beneficiaries and for each Participant and Beneficiary to have an amount deferred under the other plan immediately after the transfer at least equal to the amount transferred.

(b) The other plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under section 403(b) of the Code, the other plan shall impose restrictions on distributions to the Participant or Beneficiary whose assets are transferred that are not less stringent than those imposed under the Plan. In addition, if the transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the Plan, the other plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after-tax employee contributions).

(c) Upon the transfer of assets under this Section 6.3, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section 6.3 (for example, to confirm that the receiving plan satisfies section 403(b) of the Code and to assure that the transfer is

permitted under the receiving plan) or to effectuate the transfer pursuant to § 1.403(b)-10(b)(3) of the Income Tax Regulations.

6.4 **Contract and Custodial Account Exchanges.**

(a) A Participant or Beneficiary is permitted to change the investment of his or her Account Balance among the Vendors under the Plan, subject to the terms of the Individual Agreements. However, an investment change that includes an investment with a Vendor that is not eligible to receive contributions under Section 2 (referred to below as an exchange) is not permitted unless the conditions in paragraphs (b) through (d) of this Section 6.4 are satisfied.

(b) The Participant or Beneficiary must have an Account Balance immediately after the exchange that is at least equal to the Account Balance of that Participant or Beneficiary immediately before the exchange (taking into account the Account Balance of that Participant or Beneficiary under both section 403(b) contracts or custodial accounts immediately before the exchange).

(c) The Individual Agreement with the receiving Vendor has distribution restrictions with respect to the Participant that are not less stringent than those imposed on the investment being exchanged.

(d) The Employer enters into an agreement with the receiving Vendor for the other contract or custodial account under which the Employer and the Vendor will from time to time in the future provide each other with the following information:

(1) Information necessary for the resulting contract or custodial account, or any other contract or custodial accounts to which contributions have been made by the Employer, to satisfy section 403(b) of the Code, including the following:

(i) the Employer providing information as to whether the Participant's employment with the Employer is continuing, and notifying the Vendor when the Participant has had a Severance from Employment (for purposes of the distribution restrictions in Section 5.1); and

(ii) the Vendor providing information to the Employer or other Vendors concerning the Participant's or Beneficiary's section 403(b) contracts or custodial accounts or employer plan benefits (to enable a Vendor to determine the amount of any funds or accounts that are available to the Participant under the Plan in order to satisfy the financial need under the hardship withdrawal rules of Section 5.5); and

(2) Information necessary in order for the resulting contract or custodial account and any other contract or custodial account to

which contributions have been made for the Participant by the Employer to satisfy other tax requirements, including the following:

- (i) the amount of any plan loan that is outstanding to the Participant in order for a Vendor to determine whether an additional plan loan satisfies the loan limitations of Section 4.3, so that any such additional loan is not a deemed distribution under section 72(p)(1);
- (ii) information concerning the Participant's or Beneficiary's after-tax employee contributions in order for a Vendor to determine the extent to which a distribution is includible in gross income.

(e) If any Vendor ceases to be eligible to receive Elective Deferrals under the Plan, the Employer will enter into an information sharing agreement as described in Section 6.4(d) to the extent the Employer's contract with the Vendor does not provide for the exchange of information described in Section 6.4(d)(1) and (2).

#### 6.5 **Permissive Service Credit Transfers.**

(a) If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in section 414(d) of the Code) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section 6.5(a) may be made before the Participant has had a Severance from Employment.

(b) A transfer may be made under Section 6.5(a) only if the transfer is either for the purchase of permissive service credit (as defined in section 415(n)(3)(A) of the Code) under the receiving defined benefit governmental plan or a repayment to which section 415 of the Code does not apply by reason of section 415(k)(3) of the Code.

(c) In addition, if a plan-to-plan transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the transferor plan, the Plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after-tax employee contributions).

**Section 7**  
**Investment of Contributions**

7.1 **Manner of Investment.** All Elective Deferrals or other amounts contributed to the Plan, all property and rights purchased with such amounts under the Funding Vehicles, and all income attributable to such amounts, property, or rights shall be held and invested in one or more Annuity Contracts or Custodial Accounts. Each Custodial Account shall provide for it to be impossible, prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries, for any part of the assets and income of the Custodial Account to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

7.2 **Investment of Contributions.** Each Participant or Beneficiary shall direct the investment of his or her Account among the investment options available under the Annuity Contract or Custodial Account in accordance with the terms of the Individual Agreements. Transfers among Annuity Contracts and Custodial Accounts may be made to the extent provided in the Individual Agreements and permitted under applicable Income Tax Regulations.

7.3 **Current and Former Vendors.** The Administrator shall maintain a list of all Vendors under the Plan. Such list is hereby incorporated as part of the Plan. Each Vendor and the Administrator shall exchange such information as may be necessary to satisfy section 403(b) of the Code or other requirements of applicable law. In the case of a Vendor which is not eligible to receive Elective Deferrals under the Plan (including a Vendor which has ceased to be a Vendor eligible to receive Elective Deferrals under the Plan and a Vendor holding assets under the Plan in accordance with Section 6.2 or 6.4), the Employer shall keep the Vendor informed of the name and contact information of the Administrator in order to coordinate information necessary to satisfy section 403(b) of the Code or other requirements of applicable law.

**Section 8**  
**Amendment and Plan Termination**

8.1 **Termination of Contributions.** The Employer has adopted the Plan with the intention and expectation that contributions will be continued indefinitely. However, the Employer has no obligation or liability whatsoever to maintain the Plan for any length of time and may discontinue contributions under the Plan at any time without any liability hereunder for any such discontinuance.

8.2 **Amendment and Termination.** The Employer reserves the authority to amend or terminate this Plan at any time.

8.3 **Distribution upon Termination of the Plan.** The Employer may provide that, in connection with a termination of the Plan and subject to any restrictions contained in the Individual Agreements, all Accounts will be distributed, provided that the Employer and any Related Employer on the date of termination do not make contributions to an alternative section 403(b) contract that is not part of the Plan during the period beginning on the date of plan termination and ending 12 months after the distribution of all assets from the Plan, except as permitted by the Income Tax Regulations.

**Section 9**  
**Miscellaneous**

9.1 **Non-Assignability.** Except as provided in Section 9.2 and 9.3, the interests of each Participant or Beneficiary under the Plan are not subject to the claims of the Participant's or Beneficiary's creditors; and neither the Participant nor any Beneficiary shall have any right to sell, assign, transfer, or otherwise convey the right to receive any payments hereunder or any interest under the Plan, which payments and interest are expressly declared to be non-assignable and non-transferable.

9.2 **Administrative Expenses.** Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Administrator may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Administrator.

9.3 **Domestic Relation Orders.** Notwithstanding Section 9.1, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a Spouse or former Spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State ("domestic relations order"), then the amount of the Participant's Account Balance shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order.

9.4 **IRS Levy.** Notwithstanding Section 9.1, the Administrator may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

9.5 **Tax Withholding.** Contributions to the Plan are subject to applicable employment taxes (including, if applicable, Federal Insurance Contributions Act (FICA) taxes with respect to Elective Deferrals, which constitute wages under section 3121 of the Code). Any benefit payment made under the Plan is subject to applicable income tax withholding requirements (including section 3401 of the Code and the Employment Tax Regulations thereunder). A payee shall provide such information as the Administrator may need to satisfy income tax withholding obligations, and any other information that may be required by guidance issued under the Code.

9.6 **Payments to Minors and Incompetents.** If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the

Administrator, benefits will be paid to such person as the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.

9.7 **Mistaken Contributions.** If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then within one year after the payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Administrator, to the Employer.

9.8 **Procedure When Distributee Cannot Be Located.** The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or a Participant's Beneficiary entitled to benefits under the Plan. For this purpose, a reasonable attempt means (a) the mailing by certified mail of a notice to the last known address shown on Idaho State Board of Education's or the Administrator's records, (b) notification sent to the Social Security Administration or the Pension Benefit Guaranty Corporation (under their program to identify payees under retirement plans), and (c) the payee has not responded within 6 months. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the funding vehicle shall continue to hold the benefits due such person.

9.9 **Incorporation of Individual Agreements.** The Plan, together with the Individual Agreements, is intended to satisfy the requirements of section 403(b) of the Code and the Income Tax Regulations thereunder. Terms and conditions of the Individual Agreements are hereby incorporated by reference into the Plan, excluding those terms that are inconsistent with the Plan or section 403(b) of the Code.

9.10 **Governing Law.** The Plan will be construed, administered and enforced according to the Code and the laws of the State in which the Employer has its principal place of business.

9.11 **Headings.** Headings of the Plan have been inserted for convenience of reference only and are to be ignored in any construction of the provisions hereof.

9.12 **Gender.** Pronouns used in the Plan in the masculine or feminine gender include both genders unless the context clearly indicates otherwise.

**Section 10**  
**Roth Deferrals**

10.1 **Roth Elective Deferrals Are Permitted.** The Plan accepts Roth Elective Deferrals as described in this Section 10. Roth Elective Deferrals shall be treated in the same manner as Elective Deferrals for all Plan purposes except as provided in this Section 10. Effective December 2, 2024, Participants who are Employees of the Office of the Idaho State Board of Education and Lewis-Clark State College are also eligible to make Roth Elective Deferrals under the Plan.

10.2 **Elective Deferrals.** The term "Elective Deferrals" includes Pre-Tax Elective Deferrals and Roth Elective Deferrals.

10.3 **Pre-Tax Elective Deferrals.** The term "Pre-Tax Elective Deferrals" means a Participant's Elective Deferrals that are not includible in the Participant's gross income at the time deferred and have been irrevocably designated as Pre-Tax Elective Deferrals by the Participant in the Participant's Elective Deferral agreement. A Participant's Pre-Tax Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Pre-Tax Elective Deferrals, in a Pre-Tax Elective Deferrals Account.

10.4 **Roth Elective Deferrals.** The term "Roth Elective Deferrals" means Elective Deferrals that are includible in the Participant's gross income at the time deferred and that have been irrevocably designated as Roth Elective Deferrals by the Participant in the Participant's Elective Deferral agreement. A Participant's Roth Elective Deferrals will be separately accounted for, as will gains and losses attributable to those Roth Elective Deferrals, in a Roth Elective Deferral Account. The Roth Elective Deferral Account will maintain a record of the Participant's investment in the contract. No contributions other than Roth Elective Deferrals may be allocated to the Roth Elective Deferral Account.

10.5 **Ordering Rule for Withdrawals and Distributions.** The Administrator may implement an ordering rule for withdrawals and distributions from a Participant's Roth Elective Deferral Account and Pre-Tax Elective Deferral Account. Such ordering rules may specify whether the Roth Elective Deferral Account or the Pre-Tax Elective Deferral Account is distributed or withdrawn first. The rule may permit the Participant to elect which type of Elective Deferral Account is distributed or withdrawn first. If an ordering rule is not established, or if the Participant fails to make an election although the Administrator allows a Participant to elect an ordering rule, the Roth Elective Deferral Account shall immediately follow the Pre-Tax Elective Deferral Account in applying the withdrawal or distribution.

10.6 **Corrective Distributions Attributable to Roth Elective Deferrals.** For any Plan Year in which a Participant may make both Roth Elective Deferrals and Pre-Tax Elective Deferrals, the Administrator may implement an ordering rule for the distribution of excess deferrals under Code section 402(g) and excess annual additions under Code section 415. Such ordering rule may specify whether the portion of the

excess attributable to the Pre-Tax Elective Deferral Account or to the Roth Elective Deferral Account is distributed first, to the extent such type of Elective Deferral was made for the year. The rule may permit the Participant to elect which type of Elective Deferral is distributed first. If an ordering rule is not established, or if the Participant fails to make an election although the Administrator allows a Participant to elect an ordering rule, the Roth Elective Deferral Account shall immediately follow the Pre-Tax Elective Deferral Account when distributing the excess.

10.7 **Loans.** The Administrator may modify the Plan loan policy to provide an ordering rule with respect to whether the default of a loan is attributed to a Participant's Pre-Tax Elective Deferral Account or Roth Elective Deferral Account. If an ordering rule is not established, the Roth Elective Deferral Account shall immediately follow the Pre-Tax Elective Deferral Account in applying the loan default.

10.8 **Rollovers Out of Roth Elective Deferral Account.** A direct rollover of a distribution from a Participant's Roth Elective Deferral Account shall only be made to another Roth Elective Deferral Account of an applicable retirement plan as described in Code section 402A(e)(1) or to a Roth IRA as described in Code section 408A, and only to the extent the rollover is permitted under Code section 402(c).

10.9 **Rollovers Into the Roth Elective Deferral Account.** The Plan shall accept a rollover contribution into a Participant's Roth Elective Deferral Account only if it is a direct rollover from another Roth Elective Deferral account of an applicable retirement plan as described in Code section 402A(e)(1) and only to the extent the rollover is permitted under the rules of Code section 402(c). A Roth Elective Deferral Rollover Account shall be established to hold such rollover contributions. The Administrator, on a uniform and nondiscriminatory basis, may decide whether to accept any such rollovers to the Plan.

10.10 **Operational Compliance.** The Plan will comply with applicable Treasury regulations or other binding authority not reflected in this Section 10. Any applicable regulations or other binding authority shall supersede any contrary provisions of this Section 10, except as provided in Section 10.

IN WITNESS WHEREOF, the Employer has caused this instrument to be executed by its duly authorized representative effective on this \_\_\_\_ day of December 2025.

**Idaho State Board of Education**

Name: \_\_\_\_\_

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

Title: Executive Director

**IDAHO STATE BOARD OF EDUCATION SECTION 457(b)  
DEFERRED COMPENSATION PLAN**

Effective January 1, 2006  
Restated Effective January 1, 2012  
Restated Effective August 15, 2013  
Restated Effective April 19, 2018  
Restated Effective October 28, 2020  
Restated Effective January 1, 2026

**IDAHO STATE BOARD OF EDUCATION SECTION 457(b) DEFERRED  
COMPENSATION PLAN**

ARTICLE I. INTRODUCTION

The Idaho State Board of Education, on behalf of the University of Idaho, Idaho State University, Boise State University, Lewis-Clark State College, College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, North Idaho College and the Office of the State Board of Education hereby restates the Idaho State Board of Education Section 457(b) Deferred Compensation Plan (hereinafter the "Plan").

The Plan is intended to be an eligible deferred compensation plan under section 457 of the Internal Revenue Code of 1986 and a governmental plan within the meaning of Code section 414(d). As a governmental plan, the Employee Retirement Income Security Act of 1974 ("ERISA") does not apply, and the Plan will be interpreted to maintain the Plan's status as an eligible deferred compensation plan and a governmental plan.

The primary purpose of this Plan is to attract and retain qualified personnel by providing them an opportunity to save and invest a portion of their compensation for retirement and permitting them to provide for benefits in the event of their retirement or death. Nothing contained in this Plan shall be deemed to constitute an employment agreement between any Participant and the Employer and nothing contained herein shall be deemed to give any Participant any right to be retained in the employ of the Employer.

ARTICLE II. PLAN ELECTIONS

- 2.01 Effective Date. This Plan was established by the Board effective January 1, 2006. This restatement is effective January 1, 2026 except as otherwise indicated.
- 2.02 Unforeseeable Emergency Withdrawals. Withdrawals under Section 8.09 shall be available under this Plan.
- 2.03 Participant's Election to Receive in-Service Distribution. A Participant may elect to receive an in-service distribution of his account balance as described in Section 8.11 if the total amount payable to a Participant under the Plan does not exceed the dollar amount under section 411(a)(11)(A) of the Code (currently \$7,000).
- 2.04 Distribution without Participant's Consent. Small accounts of certain inactive Participants may not be distributed without the Participant's consent after December 1, 2025.

2.05 Loans.

Loans are not allowed under this Plan.

2.06 Governing Law. This Plan shall be interpreted and administered in accordance with the Code, and where not inconsistent with the Code, or as otherwise provided, construed under the laws of the State of Idaho.

2.07 Invalidation of Certain Provisions. If any provision of the Plan is determined by the Internal Revenue Service or a court of competent jurisdiction to be invalid, that provision will be deemed null and void, but the remaining provisions of the Plan will continue in full force and effect.

ARTICLE III. DEFINITIONS

3.01 Account: The bookkeeping account maintained for each Participant (or Beneficiary) in order to provide appropriate records for the administration of the Plan and show the potential interest of each Participant. An Account shall record:

- a) The amount of a Participant's Deferred Compensation;
- b) Any income, loss, or expense attributable to the investment of a Participant's Deferred Compensation;
- c) Any distributions; and
- d) Any fees or expenses charged against a Participant's Account.

3.02 Beneficiary or Beneficiaries: The person or persons designated by the Participant to receive any benefits payable hereunder in the event of the Participant's death. If more than one designated Beneficiary survives the Participant, payments shall be made equally to the surviving Beneficiaries, unless otherwise designated by the Participant in a manner approved by the Board. If no Beneficiary is properly designated or if no designated Beneficiary survives the Participant, then the Beneficiary shall be the surviving Spouse of the Participant, or if none, the Participant's estate. However, a Participant may designate a contingent Beneficiary (or Beneficiaries) who shall become the primary Beneficiary (or Beneficiaries) under this Plan in the event that no primary Beneficiary survives the Participant. In addition to the above, in the event a married Participant designates his or her Spouse as Beneficiary, and that marriage is legally terminated by divorce, then any prior beneficiary designation naming the former Spouse as Beneficiary shall be null and void and it will be as if the former Spouse predeceased the Participant. If the Participant desires to again designate the former Spouse as Beneficiary, the Participant must

complete and submit a new beneficiary designation form after the marriage is legally terminated by divorce, listing such former Spouse as Beneficiary. Board: The Idaho State Board of Education.

- 3.03 Code: The Internal Revenue Code of 1986, as amended, and regulations thereunder.
- 3.04 Compensation. All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election to defer compensation under this Plan.) Effective January 1, 2009, Compensation includes any differential wage payments to an Employee who does not currently perform services for the Employer. A "differential wage payment" is a payment which (a) is made by the Employer with respect to a period during which the Employee is on active duty for a period of more than 30 days, and (b) represents all or a portion of the wages the Employee would have received from the Employer if the Employee were performing service for the Employer, all as defined by Code section 3401(h)(2).
- 3.05 Deferred Compensation: The sum of the Participant's Employee Contributions and Employer Contributions that do not exceed the Maximum Limitation.
- 3.06 Deferred Compensation Agreement: An agreement entered into between a Participant and the Employer and any amendments or modifications thereof, which agreement shall allow the Participant to fix the amount of Deferred Compensation; specify the Participant's investment selection with respect to his Deferred Compensation; designate the Participant's Beneficiary or Beneficiaries and incorporate the terms, conditions, and provisions of this Plan by reference. Any such agreement will not apply to Compensation made available prior to the effective date of such agreement and will continue in force unless and until it is modified or revoked in accordance with the Plan and the Board's procedures.
- 3.07 Employee: An employee who is eligible to participate in the Idaho State Board of Education Optional Retirement Plan.
- 3.08 Employee Contributions: The elective deferrals made pursuant to the Plan in the amount specified in the Participant's Deferred Compensation Agreement.

- 3.09 Employer: The employment units under the jurisdiction of the Board, namely:

The Office of the Idaho State Board of Education  
Boise State University  
Idaho State University  
University of Idaho  
Lewis-Clark State College  
College of Eastern Idaho  
College of Southern Idaho  
College of Western Idaho  
North Idaho College

- 3.10 Employer Contributions: The contributions, if any, made by an Employer on behalf of a Participant that are not Employee Contributions.

- 3.11 Fund Sponsor: A bank, insurance company, regulated investment company or other entity that has been designated and approved by the Board to offer Investment Vehicles to Participants. The Board in its sole discretion will select, retain and terminate Fund Sponsors.

- 3.12 Includible Compensation: An Employee's actual wages in box 1 of Form W-2 for a year for services to the Employer, but subject to a maximum of \$350,000 (or such higher maximum as may apply under section 401(a)(17) of the Code) and increased (up to the dollar maximum) by any compensation reduction election under section 125, 132(f), 401(k), 403(b) or 457(b) of the Code (including an election to defer Compensation under this Plan).

- 3.13 Normal Retirement Age: The age that determines the period during which a Participant may utilize the Catch-Up Limitation of Section 6.03 hereunder. A Participant's Normal Retirement Age shall be age 70½, unless the Participant has elected an alternative Normal Retirement Age by written instrument delivered to the Employer prior to Severance from Employment.

A Participant's alternative Normal Retirement Age may not be earlier than the earliest date that the Participant shall become eligible to retire and receive unreduced retirement benefits under the Employer's defined benefit plan or money purchase plan covering that Participant and may not be later than the calendar year in which the Participant attains age 70½. If the Participant will not be eligible to receive benefits under a defined benefit plan or money purchase plan maintained by the Employer, the Participant's Normal Retirement Age may not be earlier than attainment of age 65 and may not be later than the calendar year in which the Participant attains age 70½.

Once a Participant has to any extent utilized the Catch-Up Limitation of Section 6.03, his Normal Retirement Age may not be changed.

- 3.14 Participant: Any Employee who has enrolled in this Plan pursuant to the requirements of Article IV or who has previously deferred compensation under this Plan and who has not received a distribution of his or her entire benefit under the Plan.
- 3.15 PERSI: The Public Employee Retirement System of Idaho.
- 3.16 Plan Year: The 12-month period commencing each January 1 and ending on the following December 31.
- 3.17 Severance from Employment: Termination of the Participant's employment relationship with the Employer.
- 3.18 Service Provider(s): An entity the Board designates to perform administrative services under this Plan. The Board in its sole discretion will select, retain or remove Service Providers. Attached as Exhibit A is the current list of providers, which will be updated from time to time without amendment to the Plan.
- 3.19 Spouse: The legally married spouse of a Participant.

#### ARTICLE IV. PARTICIPATION IN THE PLAN

- 4.01 Participant. An Employee may become a Participant immediately upon the commencement of the Employee's employment or reemployment with the Employer.  
  
An Employee becomes a Participant when he has executed and entered into a Deferred Compensation Agreement with the Employer.
- 4.02 Enrollment in the Plan. An Employee may become a Participant by entering into a Deferred Compensation Agreement with respect to Compensation that is not yet available in accordance with reasonable administrative procedures established by the Employer.
- 4.03 Minimum Deferral Amount. At the time of entering into or amending a Deferred Compensation Agreement hereunder, a Participant must agree to defer a minimum periodic amount as specified by the Plan Administrator.
- 4.04 Change in Amount of Deferred Compensation or Beneficiary. A Participant may not amend or modify an executed Deferred Compensation Agreement to change the amount of Deferred Compensation except with respect to Compensation that is not yet available to the Participant. A Participant may change their Beneficiary at any time by giving written notice to the Service Provider.

- 4.05 Revocation of Deferred Compensation Agreement. A Participant may revoke his Deferred Compensation Agreement and thereafter be restored to his Compensation, by giving notice to the Employer. The revocation will apply as soon as administratively feasible for Compensation that is not currently available.
- 4.06 New Deferred Compensation Agreement Upon Return to Service or After Revocation. An Employee who returns to active service with the Employer after a Severance from Employment, or who has revoked his Deferred Compensation Agreement under Section 4.05, may again become an active Participant by executing a new Deferred Compensation Agreement with the Employer before the Compensation to be deferred is made available to the Participant.
- 4.07 Leave of Absence; Other Absences. Compensation may continue to be deferred under this Plan with respect to a Participant who is on an approved leave of absence from the Employer with Compensation, and all of the rules of this Article shall apply with respect to making, amending or revoking any Deferred Compensation Agreement for such a Participant.
- 4.08 Deferrals after Severance from Employment, Including Sick, Vacation, and Back Pay Under an Eligible Plan. A Participant who has not had a Severance from Employment may elect to defer accumulated sick pay, accumulated vacation pay, and back pay under this Plan in accordance with the requirements of Code section 457(b). These amounts may be deferred for any calendar month only if an agreement providing for the deferral is entered into before the beginning of the month in which the amounts would otherwise be paid or made available and the Participant is an Employee on the date the amounts would otherwise be paid or made available. Compensation that would otherwise be paid for a payroll period that begins before Severance from Employment is treated as an amount that would otherwise be paid or made available before an Employee has a Severance from Employment. In addition, deferrals may be made for former Employees with respect to compensation described in Treas. Reg. section 1.415(c)-2(e)(3)(ii) (relating to certain compensation paid within 2 1/2 months following Severance from Employment), compensation described in Treas. Reg. section 1.415(c)-2(g)(4) (relating to compensation paid to participants who are permanently and totally disabled), and compensation relating to qualified military service under Code section 414(u).

## ARTICLE V. CONTRIBUTIONS

- 5.01 Elective Deferrals. Subject to the limits described in Article VI, a Participant may enter into a Deferred Compensation Agreement and agree to contribute each pay period Pre-Tax Contributions and/or Roth Contributions

to the Plan. Contributions must be in whole percentages or fixed dollar amounts.

The Employer will reduce a Participant's Compensation as elected and transfer the amounts to the applicable Fund Sponsor in accordance with the Employer's payroll practices. In no event will the Elective Deferrals be transferred later than 15 days business days after being withheld from the Participant's paycheck.

Unless Roth Contributions are expressly elected or unless required by law, the Employer will designate Elective Deferrals as Pre-tax Contributions.

At the time the Participant experiences a Severance from Employment, the Participant's election will be automatically invalid.

5.02 Employer Contributions. Effective January 1, 2010, an Employer may make Discretionary Nonelective Contributions to the Plan on behalf of a Participant. The Employer shall clearly designate these as Nonelective Contributions and complete any forms required by the Fund Sponsor or Service Provider. Such Nonelective Contributions may be made as determined by the Employer but will not be made later than the last day of the Plan Year. No Employer is required to make Employer Contributions and such Employer Contributions, if made may be reduced or rescinded at any time.

5.03 Rollover Contributions. Subject to any restrictions imposed by the Service Provider, this Plan will accept a Rollover Contribution from a Code section 401(a) plan, 403(a) plan, a Code section 403(b) plan, a Code section 408 IRA or annuity or a Code section 457(b) eligible deferred compensation plan sponsored by a governmental entity. No after-tax contributions will be allowed. The Plan will accept a Rollover Contribution to a Participant's Roth Contribution Account only as a direct rollover from a Roth account to the extent permitted under the Code.

Rollover Contributions will be held in the Participant's Rollover Contribution Subaccount and Roth Rollover Contributions will be maintained separately.

5.04 Plan-to-Plan Transfers. This Plan shall accept and allow transfers, pursuant to section 457 of the Code, of amounts deferred by a Participant under this Plan or another eligible deferred compensation plan meeting the requirements of section 457(g) of the Code, provided the conditions of this Section 5.04 are met.

(a) Directed by Participant or Beneficiary. A transfer from this Plan to another eligible governmental deferred compensation plan or from another eligible governmental deferred compensation plan to this Plan is permitted only if the transferor plan provides for transfers, the receiving plan provides for the receipt of transfers, the Participant or

Beneficiary whose amounts deferred are being transferred shall have an amount deferred immediately after the transfer at least equal to the amount deferred with respect to that Participant or Beneficiary immediately before the transfer, and in the case of a transfer for a Participant, the Participant whose amounts deferred are being transferred has had a Severance from Employment with the transferring employer and is performing services for the employer maintaining the transferee plan. Upon the transfer of all assets from this Plan under this Section 5.04(a), the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary.

(b) Permissive Service Credit Transfers.

Subject to any limitations imposed by a Service Provider, if a Participant is also a participant in PERSI, to the extent allowed by PERSI, the Participant may elect to have any portion of the Participant's Account transferred to PERSI. A transfer under this Section 5.04(b) may be made before the Participant has had a Severance from Employment.

A transfer may be made under Section 5.04(b) only if the transfer is either for the purchase of permissive service credit (as defined in section 415(n)(3)(A) of the Code) under PERSI or a repayment to PERSI which section 415 of the Code does not apply by reason of section 415(k)(3) of the Code.

ARTICLE VI. LIMITATIONS ON CONTRIBUTIONS

6.01 Maximum Normal Limitation: The maximum amount of Employee Contributions plus Employer Contributions for any Participant in any Plan Year shall not exceed the lesser of:

- (i) the applicable dollar amount as provided in Code section 457(e)(15)(as increased by adjustments); or
- (ii) 100% of the Participant's Includible Compensation.

6.02 Age-Based Catch-Up Contributions:

- (a) A Participant who will attain age 50 or more by the end of the calendar year may defer additional amounts up to the dollar limit on Catch-up Contributions under Code Section 414(v)(2)(B)(i) subject to cost of living increases under Code section 414(v)(2)(C)(but not the adjusted dollar amount for Participants who have attained age 60 but not yet attained age 64 as described under Code Section 414(v)(2)(E)) for the taxable year.

- (b) Effective January 1, 2026, for any Participant whose wages (as defined in Code section 3121(a)) from the Employer for the preceding calendar year exceeds the amounts provided in Code section 414(v)(7)(A)(as adjusted), the additional amounts as stated in subsection (a) above must be Roth Contributions.

In no case may the deferred amount be more than the Participant's Compensation for the year.

6.03 Three Year Catch-Up:

For each one of the last three (3) taxable years of a Participant ending before the Participant's attainment of Normal Retirement Age and the amount calculated below exceeds the amount computed under Sections 6.01 and 6.02, the maximum amount deferred for each such year shall be the lesser of:

- (1) twice the Section 6.01 applicable dollar amount (as described above) for such year; or
- (2) the sum of
  - (A) An amount equal to (i) the Maximum Normal Limitation for the current year plus each prior calendar year beginning after December 31, 2001 during which the Participant was an Employee under the Plan, minus (ii) the aggregate Compensation that the Participant deferred under this Plan during such years, plus,
  - (B) An amount equal to (i) the aggregate limit referred to in section 457(b)(2) of the Code for each prior calendar year beginning after December 31, 1978 and before January 1, 2002 during which the Participant was an Employee (determined without regard to this section or 6.04), minus (ii) the aggregate contributions to Pre-2002 Coordination Plans for such years.

A Participant may utilize the Three Year Catch-Up limitation only if the Participant has not previously utilized it with respect to a different Normal Retirement Age under this Plan or any other plan. In no case may the deferred amount be more than the Participant's Compensation for the year.

6.04 Special Rules. For purposes of Article 6, the following rules shall apply:

- (a) Participant Covered by More Than One Eligible Plan. If the Participant is or has been a participant in one or more other eligible plans within the meaning of section 457(b) of the Code, then this

Plan and all such other plans shall be considered as one plan for purposes of applying the limitations of this Article 6. For this purpose, the Plan Administrator shall take into account any other such eligible plan maintained by the Employer and shall also take into account any other such eligible plan for which the Plan Administrator receives from the Participant sufficient information concerning his or her participation in such other plan.

- (b) Pre-Participation Years. In applying the limitations of 6.03, a year shall be taken into account only if (i) the Participant was eligible to participate in the Plan during all or a portion of the year and (ii) Compensation deferred, if any, under the Plan during the year was subject to the Maximum Normal Limitation described in Section 6.01 or any other plan ceiling required by section 457(b) of the Code.
- (c) Pre-2002 Coordination Years. For purposes of Section 6.03(2)(B), "contributions to Pre-2002 Coordination Plans" means any employer contribution, salary reduction or elective contribution under any other eligible Code section 457(b) plan, or a salary reduction or elective contribution under any Code section 401(k) qualified cash or deferred arrangement, Code section 402(h)(1)(B) simplified employee pension (SARSEP), Code section 403(b) annuity contract, and Code section 408(p) simple retirement account, or under any plan for which a deduction is allowed because of a contribution to an organization described in section 501(c)(18) of the Code, including plans, arrangements or accounts maintained by the Employer or any employer for whom the Participant performed services. However, the contributions for any calendar year are only taken into account for purposes of Section 6.03(2)(B) to the extent that the total of such contributions does not exceed the aggregate limit referred to in section 457(b)(2) of the Code for that year.
- (d) Disregard Excess Deferral. For purposes of Sections 6.1, 6.2 and 6.3, an individual is treated as not having deferred compensation under a plan for a prior taxable year to the extent excess deferrals under the plan are distributed, as described in Section 6.07. To the extent that the combined deferrals for pre-2002 years exceeded the maximum deferral limitations, the amount is treated as an excess deferral for those prior years.

6.05 Coordination of Catch-Up Contributions: A Participant may not utilize both the Three-Year Catch-Up in Section 6.03 and the Age-Based Catch-Up in Section 6.02 in the same year. The Age-Based Catch-Up shall not apply for any taxable year for which a higher Catch-Up Limitation applies.

- 6.06 Excess Deferrals: Any amount deferred in excess of the limitations above, or if the Participant's contributions for a year exceeds the limits if combined with amounts deferred for another Code section 457(b) Plan for which the Participant provides information that is accepted by the Administrator, it will be distributed along with applicable earnings to the Participant no later than the April 15 following the calendar year in which the excess deferrals were made. To the extent the Participant made both pre-tax and Roth contributions, the excess amounts will be distributed from the Roth Contribution account first unless the Participant elects otherwise.

#### ARTICLE VII. INVESTMENT OF DEFERRED COMPENSATION

- 7.01 Plan Investments. The amount of Compensation deferred by and on behalf of each Participant shall be transferred to the Fund Sponsor(s) to be held, managed, invested and distributed as provided herein and pursuant to the Investment Vehicles.
- 7.02 Participant-Directed. Participants and Beneficiaries may direct the investment of the amounts held in their Accounts or otherwise credited for their benefit under the Plan among the Investment Vehicles selected by the Board. The issuer, trustee, or custodian shall accept such allocation instructions directly from Participants and Beneficiaries, subject to any filing requirements provided by the Plan Administrator. Participants and Beneficiaries may change their investments as often as allowed by the Board's procedures, subject to the terms of the Investment Vehicles.
- 7.03 Default Investment. If a Participant or Beneficiary does not validly select an investment, amounts held in their Accounts will be invested in the default Investment Vehicle selected by the Board in its sole discretion.
- 7.04 Exclusive Benefit. Notwithstanding any provision of the Plan to the contrary, all amounts held under the Plan, including amounts deferred and earnings or other accumulations attributable thereto, shall be held in trust for the exclusive benefit of Plan Participants and Beneficiaries pursuant to Code section 457(g). No part of the trust fund may be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries. The trust shall be exempt from tax in accordance with Code sections 457(g)(2) and 501(a).

For purposes of this section, the terms Participant and Beneficiary shall also include contingent beneficiaries and/or spouses, former spouses, or children of Participants for whose benefit amounts are being held under the Plan pursuant to the terms of a domestic relations order which has been recognized under the terms of the Plan.

Any discretionary authority reserved to the Board (or to any administrator or administrative committee) under the Plan or under any investment held

under the Plan, to the extent the exercise thereof would otherwise be inconsistent with this section, shall be exercised for the exclusive benefit of Plan Participants and Beneficiaries. No amounts from the Plan shall be paid to any creditor of the Board or Employer, and no Fund Sponsor shall have no duty to inquire into the validity of any request by the Employer or by an administrator or administrative committee for distribution of amounts for the benefit of a Participant or a Beneficiary under the Plan.

- 7.05 Benefits Equal Participant's Account Value. The benefits paid to a Participant or Beneficiary pursuant to Article VII of this Plan shall be based upon the value of the Participant's Account. In no event shall the Board or Employer have any liability to pay benefits under this Plan, and the Board or Employer shall not be liable for losses arising from depreciation or other decline in the value of any investments acquired under this Plan.
- 7.06 Periodic Reports. Each Participant shall receive periodic reports, not less frequently than annually, showing the then-current value of his Account.

7.07 Board-Directed Accounts. Notwithstanding any provision of the Plan to the contrary, the Board shall direct the issuer, trustee or custodian with respect to the investment of any contributions that are forwarded to the issuer, trustee or custodian prior to the date on which the Participant or Beneficiary completes the necessary paperwork with the issuer, trustee or custodian (or takes such other action or actions as may be necessary) to direct the investment of such amounts. Such direction shall be communicated to the issuer, trustee or custodian by means of a separate written agreement between the Board and issuer, trustee or custodian, which agreement shall include a default investment option and a default beneficiary designation. This direction shall be effective only until such time as the Participant or Beneficiary exercises his right to direct the investment of such amounts and to designate a Beneficiary in accordance with the terms of the Plan.

7.08 Revenue Sharing Account. The Plan shall record in an unallocated Plan account any amounts paid to the Plan by Service Providers, and shall invest such unallocated account as directed by the Board or its delegate. As of the last day of each Plan Year, all assets remaining in the unallocated account shall be allocated among the Plan Accounts of Participants who have Accounts on the last day of the Plan Year. The allocation shall be made in proportion to the value of each Participant's Account invested in Plan investments that generate revenue sharing, determined according to the Service Providers' records as of the last day of the Plan Year.

#### ARTICLE VIII. BENEFITS

- 8.01 Distribution of Benefits. Except as otherwise provided in this Article, a Participant's Account shall not become distributable until the earlier of: (i) a Participant's attainment of age 70-1/2; or (ii) Severance from Employment.

Distributions shall be made in accordance with one of the payment options described in Section 8.03.

- 8.02 Rollover Contributions. If a Participant makes rollover contributions to the Plan, those may be distributed at any time upon election by the Participant.
- 8.03 Payment Options. Upon retirement or other Severance from Employment (other than due to death) a Participant (or a Beneficiary as provided in Section 8.06) may elect to have the value of the Participant's Account distributed in accordance with one of the following payment options provided that such option is available under the Investment Vehicle and consistent with the limitations set forth in Section 8.04:
- (a) life annuity;
  - (b) life annuity with 60, 120, or 180 monthly payments guaranteed;
  - (c) unit refund life annuity;
  - (d) joint and last survivor annuity (spouse only);
  - (e) lump sum;
  - (f) term certain annuity with 36, 48, 60, 72, 84, 96, 108, 120, 132, 144, 156, 168 or 180 monthly payments guaranteed;
  - (g) withdrawals for a specified number of years;
  - (h) withdrawals of a specified amount; or
  - (i) any other method of payment agreed upon between Participant and Board and accepted by the Investment Vehicle or Service Provider.

If a Participant fails to elect a payment option, any required payments shall be made under a payment option designated by the Board.

Notwithstanding the options above, any option that involves a life contingency (or a joint life contingency) shall only be available under an Investment Vehicle that offers annuities.

- 8.04 Death Benefits. If a Participant dies before his or her Account has begun to be distributed, the Account will be payable to the Participant's Beneficiary(ies) subject to the forms of benefit offered by the Investment

Funds and subject to the requirements of Code section 401(a)(9) and applicable Regulations.

8.05 Required Minimum Distributions.

No payment option may be selected by the Participant (or a Beneficiary) unless it satisfies the requirements of Code section 401(a)(9) (including the incidental death benefit requirements of Code section 401(a)(9)(G) and applicable Treasury Regulations, all as applicable to governmental plans.

The requirements of this section shall take precedence over any inconsistent provisions of the Plan.

All distributions shall begin not later than the Participant's Required Beginning Date, which is the April 1 of the calendar year following the later of: (i) the calendar year in which the Participant reaches the applicable age as stated in Code section 401(a)(9)(C)(V); or (ii) the calendar year in which the Participant experiences a Severance from Employment with the Employer.

Subject to each Investment Vehicle's procedures, if a Participant has not taken a distribution as required by Code section 401(a)(9) by the Participant's Required Beginning Date, the Participant shall automatically receive a distribution in the amount required to comply with the Code and applicable Regulations.

Effective January 1, 2024, the required distribution rules will not apply to a Participant's Roth Contributions, including any Roth rollover contributions.

8.06 Post-Retirement Death Benefits. Should a Participant die after beginning to receive benefits under a payment option, any remaining portion of the Participant's Account will be distributed to the Participant's Beneficiary. Payment to the Participant's Beneficiary must comply with section 401(a)(9) of the Code, and with any additional Code limitations applicable to the Plan.

In no event shall the Plan be liable for any payments made in the name of the Participant or a Beneficiary before the Employer or its agent receives proof of the death of the Participant or Beneficiary.

8.07 Pre-Retirement Death Benefits. Should a Participant die before beginning to receive benefits, the following distributions rules will apply:

- a) Beneficiary. If the Account is payable to a Beneficiary that is not a Designated Beneficiary or Eligible Designated Beneficiary, the Participant's entire account will be paid no later than the December 31 of the calendar year that includes the 5<sup>th</sup> anniversary of the Participant's death.

- b) Designated Beneficiary. If the Account is payable to a Designated Beneficiary, as defined in Code section 401(a)(9)(e)(i), that is not an Eligible Designated Beneficiary, the Participant's entire account will be paid no later than the December 31 of the calendar year that includes the 10<sup>th</sup> anniversary of the Participant's death.
- c) Eligible Designated Beneficiary. If the Account is payable to an Eligible Designated Beneficiary as defined in Code section 401(a)(9)(e)(ii), the Participant's entire account will be paid, by one of the two following periods as elected by the Eligible Designated Beneficiary's election: (i) December 31 of the calendar year that includes the 10<sup>th</sup> anniversary of the Participant's death, or (ii) commencing by the December 31 of the calendar year following the calendar year in which the Participant died and payable over a period not exceeding the life expectancy of the Eligible Designated Beneficiary.

If there is no election made, the benefit will be payable as stated in subsection (c)(i).

- d) Surviving Spouse. If the Eligible Designated Beneficiary is the Participant's surviving spouse, the spouse may further elect to postpone distributions under section (c)(ii) above until the December 31 of the calendar year in which the Participant attained his or her applicable age as defined in Code section 401(a)(9)(C)(v).
- e) Death or Majority of Eligible Designated Beneficiary. If an Eligible Designated Beneficiary dies or attains age 21 (if a minor child) before the Account is fully paid, the remaining Account will be paid no later no later than the December 31 of the calendar year that includes the 10<sup>th</sup> anniversary of the Eligible Designated Beneficiary's death, or the calendar year in which the minor child attains age 31.

8.08 2020 Required Minimum Distributions. Notwithstanding any provision of this Article 8, a Participant or Beneficiary who would have been required to receive required minimum distributions for 2020 but for the enactment of Code section 401(a)(9)(I) ("2020 RMDs"), and who would have satisfied that requirement by receiving distributions that are (1) equal to the 2020 RMDs or (2) one or more payments in a series of substantially equal distributions (that include the 2020 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated beneficiary, or for a period of at least 10 years ("Extended 2020 RMDs"), will receive those distributions for 2020 unless the Participant or beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving distributions described in the preceding

sentence. In addition, solely for purposes of applying the direct rollover provisions of the Plan, distributions elected in accordance with the preceding sentence will be treated as eligible rollover distributions.

There shall be no new annuity starting date upon recommencement of required minimum distributions if suspended in accordance with this provision.

- 8.09 Unforeseeable Emergency Withdrawals. In the event of an Unforeseeable Emergency before the Participant has a Severance from Employment, a Participant may apply to the Service Provider to receive that part of the value of his Account that is reasonably necessary to satisfy the emergency need (including any amounts that may be necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution.) If such application for withdrawal is approved by the Service Provider, the Service Provider shall direct the issuer, trustee or custodian to pay the Participant such value as the Service Provider deems necessary to meet the emergency need.

An Unforeseeable Emergency is a severe financial hardship of the Participant resulting from:

- an illness or accident of the Participant, the Participant's spouse, or the Participant's dependent (as defined in Code section 152, without regard to Code section 152(b)(1), (b)(2), and (d)(1)(B));
- loss of the Participant's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of a natural disaster); or
- other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant. For example, the imminent foreclosure of or eviction from the Participant's primary residence may constitute an unforeseeable emergency. In addition, the need to pay for medical expenses, including non-refundable deductibles, as well as for the cost of prescription drug medication, may constitute an unforeseeable emergency. Finally, the need to pay for the funeral expenses of a spouse or a dependent (as defined in Code section 152 without regard to Code section 152(b)(1), (b)(2), and (d)(1)(B)) may also constitute an unforeseeable emergency. Except as otherwise specifically provided in this Section 8.07, neither the purchase of a home nor the payment of college tuition is an unforeseeable emergency.

A distribution on account of an unforeseeable emergency may not be made to the extent that such emergency is or may be relieved through

reimbursement or compensation from insurance or otherwise, by liquidation of the Participant's assets, to the extent the liquidation of such assets would not itself cause severe financial hardship, or by cessation of Elective Deferrals under the Plan.

- 8.10 Transitional Rule for Annuity Payment Option Elections. If this Plan document constitutes an amendment and restatement of the Plan as previously adopted by the Board and if a Participant or Beneficiary has commenced receiving benefits under an annuity payment option, that annuity payment option shall remain in effect notwithstanding any other provision of this Plan, provided it complies with Code section 401(a)(9) and related Treasury Regulations.
- 8.11 Participant's Election to Receive In-Service Distribution. A Participant may elect to receive an in-service distribution of the total amount payable to him under the Plan if:
- (a) such amount does not exceed the dollar amount under section 411(a)(11)(A) of the Code,
  - (b) no amount has been deferred under the Plan with respect to the Participant during the two-year period ending on the date of the distribution, and
  - (c) there has been no prior distribution under the Plan to the Participant under this Section 8.09 or under Section 8.10.
- 8.12 Distribution During Military Service. Effective January 1, 2011, a Participant who is performing service in the uniformed services described in Code section 3401(h)(2)(A) for a period of 30 or more days is treated as severed from Employment during the period of uniformed service for purposes of requesting a distribution from his or her Plan Account provided, however, that a Participant who receives a distribution pursuant to this section may not make Elective Deferrals to the Plan during the six-month period beginning on the date of distributions.
- 8.13 Coronavirus Related Distributions. To the extent allowed by the Service Provider, effective March 27, 2020 through December 31, 2020, an eligible Participant (as defined below) may elect to receive one or more distributions of any portion of the vested value of his Account not to exceed \$100,000.
- (a) Eligibility. A Participant is eligible for a Coronavirus Related Distribution under this section 8.14 if he certifies that he satisfies one of the following criteria:
- (1) the Participant, the Participant's spouse or the Participant's dependent (as defined in Code section 152 without regard to Code section 152(d)(1)(B)) was diagnosed with the virus

SARS-CoV 2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;

- (2) the Participant, the Participant's spouse or a member of the Participant's household experienced adverse financial consequences as a result of:
- (A) being quarantined, furloughed, laid off or having his or her work hours reduced due to such virus or disease;
  - (B) being unable to work due to lack of child care due to such virus or disease;
  - (C) closing or reducing hours of a business owned or operated by the Participant, the Participant's Spouse, or a member of the Participant's household;
  - (D) experiencing a reduction in pay, rescinded job offer or delayed start date for a job because of COVID-19; or
  - (E) meeting such other factors as may be issued in Treasury guidance.

For purposes of this section 8.14(a), a member of a Participant's household is defined as an individual who shares the Participant's principal residence.

- (b) Repayment. A Participant is permitted, but is not required, to repay his Coronavirus Related Distribution(s) to the Plan in full or in part within three years of the date of the distribution in accordance with procedures established by the Board and Service Provider. Any repayment made to the Plan shall not exceed the aggregate amount of the Participant's Coronavirus Related Distribution(s) and will be treated as an eligible rollover contribution.

#### ARTICLE IX. VESTING

Participants are 100% vested in their Accounts at all times.

#### ARTICLE X. NON-ASSIGNABILITY

- 10.01 In General. Except as provided in Section 10.02, the interests of each Participant or Beneficiary under the Plan are not subject to the claims of the Participant's or Beneficiary's creditors; and no Participant or Beneficiary shall have any right to commute, sell, assign, pledge, transfer or otherwise convey or encumber the right to receive any payments hereunder or any

interest under the Plan, which payments and interests are expressly declared to be non-assignable and non-transferable.

10.02 Domestic Relations Orders.

- (a) Allowance of Transfers: Notwithstanding Section 10.01, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to a State domestic relations law and issued by a state, tribal court or other similar authority ("domestic relations order"), then the amount of the Participant's Account shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Service Provider(s) shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order. Where necessary to carry out the terms of such an order, a separate Account may be established with respect to the spouse, former spouse, or child who shall be entitled to make investment selections with respect thereto in the same manner as the Participant.
- (b) Release from Liability to Participant: The Plan's liability to pay benefits to a Participant shall be reduced to the extent that amounts have been paid or set aside for payment to a spouse, former spouse, child, or other dependent pursuant to paragraph (a) of this section. No such transfer shall be effectuated unless the Employer or Service Provider has been provided with satisfactory evidence that the Board, Employer and the Service Provider are released from any further claim by the Participant with respect to such amounts. The Participant shall be deemed to have released the Board, Employer and the Service Provider from any claim with respect to such amounts, in any case in which (i) the Board, Employer or Service Provider has been served with legal process or otherwise joined in a proceeding relating to such transfer, (ii) the Participant has been notified of the pendency of such proceeding in the manner prescribed by the law of the jurisdiction in which the proceeding is pending by service of process in such action or by mail from the Board, Employer or Service Provider to the Participant's last known mailing address, and (iii) the Participant fails to obtain an order of the court in the proceeding relieving the Employer or Service Provider from the obligation to comply with the judgment, decree, or order. The Participant shall also be deemed to have released the Board, Employer or Service Provider if the Participant has consented to the transfer pursuant to the terms of a property settlement agreement

and/or a final judgment, decree, or order as described in paragraph (a).

- (c) Participation in Legal Proceedings: The Board, Employer and the Service Provider shall not be obligated to defend against or seek to have set aside any judgment, decree, or order described in paragraph (a) or any legal order relating to the garnishment of a Participant's benefits, unless the full expense of such legal action is borne by the Participant. In the event that the Participant's action (or inaction) nonetheless causes the Board, Employer or Service Provider to incur such expense, the amount of the expense may be charged against the Participant's Account and thereby reduce the obligation to pay benefits to the Participant. In the course of any proceeding relating to divorce, separation, or child support, the Board, Employer and Service Provider shall be authorized to the extent permitted by applicable laws to disclose information relating to the Participant's Account to the Participant's spouse, former spouse, or child (including the legal representatives of the spouse, former spouse, or child), or to a court.

#### ARTICLE XI. ROLLOVERS FROM THE PLAN

11.01 Rollovers. A Participant, a Participant's spouse or surviving spouse, a Participant's former spouse who is an alternate payee under a qualified domestic relations order, as defined in Code section 414(p), or, effective January 1, 2010, a Participant's nonspouse beneficiary may elect to roll an Eligible Rollover Distribution to an Eligible Retirement Plan. The Service Provider shall provide the Participant with notice of the right to elect payment in the form of a Direct Rollover of any Eligible Rollover Distribution. Such notice shall satisfy the requirements of Code section 402(f) and be provided be provided at least 30 days, and no more than 180 days, before the date of distribution. The portion of any payment to be made in a Direct Rollover must equal at least \$500. Distribution of a Participant's vested Account may not be made prior to 30 days from the date the Administrator provides the Participant with this notice, unless the Participant makes an affirmative election as to the form of payment. Failure to elect a Direct Rollover within 30 days from the date the notice is provided to the Participant shall be deemed an election not to make a Direct Rollover. A distribution that is an Eligible Rollover Distribution and that is paid in a form other than a rollover shall be subject to mandatory withholding of 20%, or such other mandatory withholding rate as may be imposed under the Code from time to time.

11.02 Definitions.

- (a) Direct Rollover: A Direct Rollover is a payment by the Plan to the Eligible Retirement Plan specified by the Participant.

- (b) Eligible Retirement Plan: An eligible plan under Code section 457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan, a traditional IRA, a Roth IRA, an annuity plan described in Code section 403(a), an annuity contract described in Code section 403(b), or a qualified plan described in Code section 401(a). If any portion of an Eligible Rollover Distribution is attributable to payments or distributions from a designated Roth account, an Eligible Retirement Plan with respect to such portion shall include only another designated Roth account of the individual from whose account the payments or distributions were made, or a Roth IRA of such individual.
- (c) Eligible Rollover Distribution: Any distribution of all or any portion of a Participant's Account balance, except that an Eligible Rollover Distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Participant or the joint lives (or joint life expectancies) of the Participant and the Participant's designated Beneficiary, or for a specified period of 10 years or more; any distribution to the extent such distribution is required under Code section 401(a)(9); any hardship distribution; any other distribution(s) that is reasonably expected to total less than \$200 during a year; any corrective distribution of excess amounts under Code sections 402(g), 401(k), 401(m) and/or 415(c) and income allocable thereto; loans treated as deemed distributions under Code section 72(p); dividends paid on employer securities described in Code section 404(k); the costs of life insurance coverage; prohibited allocations treated as deemed distributions under Code section 409(p); permissible withdrawals from eligible automatic contribution arrangements under Code section 414(w); and distributions of premiums for accident and health insurance under Treasury regulations section 1.402(a)-1(e)(l)(i).

For purposes of the \$200 rule, a distribution from a designated Roth account and a distribution from other accounts under the plan are treated as made under separate plans.

## ARTICLE XII. ADMINISTRATION

- 12.01 Plan Administrator. The Board, located at 650 W. State Street, Boise, Idaho 83720, has designated its Executive Director as responsible for administering the Plan (the "Plan Administrator"). The Plan Administrator shall have full power to adopt, amend, and revoke such rules and

regulations consistent with and as may be necessary to implement, operate and maintain this Plan, to enter into contracts on behalf of the Employers under this Plan, and to make discretionary decisions affecting the rights or benefits of Participants.

The Board has designated to the Employers the responsibility for enrolling Participants, entering into Deferred Compensation Agreements with Participants, sending Plan contributions for each Participant to the Investment Vehicles selected by a Participant, and for performing other duties required for the operation of the Plan as delegated by the Board to the Employers.

- 12.02 Employee with Administrative Responsibilities. Any Employee who is charged with administrative responsibilities hereunder may participate in the Plan under the same terms and conditions as apply to other Employees. However, he shall not have the power to participate in any discretionary action taken with respect to his participation under the Plan.
- 12.03 Administrative Services. Notwithstanding the delegation to the Employers stated in Section 12.1, the Board may enter into one or more agreement(s) with Service Provider(s) to provide administrative services under this Plan for the convenience of the Employers, including, but not limited to, the enrollment of Employees as Participants, the maintenance of Accounts and other records, the making of periodic reports to Participants, and the disbursement of benefits to Participants. The Board at its sole discretion may also retain other professionals to provide professional advice with regard to the Plan.
- 12.04 Administrative Expenses. Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Plan Administrator may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Plan Administrator.

#### ARTICLE XIII. AMENDMENT OR TERMINATION OF PLAN

- 13.01 Amendment or Termination. The Board may at any time amend this Plan, freeze this Plan or terminate this Plan and distribute the Participants' Accounts in conformity with the Code. However, no such amendment, freeze or termination shall impair the rights of Participants or their Beneficiaries with respect to any compensation deferred before the date of the amendment, freeze or termination of this Plan except as may be required to maintain the tax status of the Plan under the Code. In the event that the Plan is terminated, amounts deferred under the Plan (and all Plan assets) shall be distributed to all Plan Participants and Beneficiaries as soon as administratively practicable after the termination of the Plan and Participants shall thereafter no longer defer Compensation to the Plan.

13.02 Amendment and Restatement of Previously Adopted Plan. If this Plan document constitutes an amendment and restatement of the Plan as previously adopted by the Board, the amendments contained herein shall be effective as of the Effective Date, and the terms of the preceding plan document shall remain in effect through such date.

#### ARTICLE XIV. USERRA and HEART ACT COMPLIANCE

An Employee whose employment is interrupted by qualified military service under Code section 414(u) or who is on a leave of absence for qualified military service under Code section 414(u) may defer additional Compensation upon resumption of employment with the Employer equal to the maximum amount of Compensation that could have been deferred during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption of leave, reduced by the amount of Compensation, if any, actually deferred during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave). The Plan provides death benefits in accordance with Code section 401(a)(31) because all Plan accounts are fully vested and no additional benefits are paid due to death while employed.

#### ARTICLE XV. MISTAKEN CONTRIBUTIONS

If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then within one year after the payment of the contribution, and upon receipt in good order of a proper request approved by the Plan Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Plan Administrator, to the Employer.

#### ARTICLE XVI. OVERPAYMENTS

As allowed by applicable law, in the event any payment is made from the Plan to any individual who is not entitled to such payment, in whole or in part, the Administrator shall have the right to recover the erroneous payment through reasonable means from the individual who received it. Reasonable means may include suspending, withholding payments of, or reducing future payments due to, or on behalf of, such individual by the amount of any such erroneous payment. This right of recovery, however, shall not limit the rights of the Plan to recover such overpayments in any other manner, including, but not limited to, commencing a legal action under State law.

#### ARTICLE XVII. CLAIMS PROCEDURES

17.01 Appeal Procedures for Denial of Benefits. A Participant or Beneficiary may file with the Board a written claim for benefits if the Participant or Beneficiary receives an Adverse Benefit Determination. An adverse benefit determination can be: a denial, reduction, or termination of, or a failure to

provide or make payment (in whole or in part) for, a benefit, including such denial, reduction, termination, or failure to provide or make payment that is based on a determination of a participant's or beneficiary's eligibility to participate in the Plan.

- (a) Within 60 days following the receipt of an adverse benefit determination, a claimant must file a written appeal of the adverse benefit determination with the Board. The claimant may submit written comments, documents, records, and other information relating to the claim for benefits with the appeal. Upon request, the claimant is provided reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits free of charge.
- (b) A document, record or other information is considered "relevant" to a claimant's claim if such document, record, or other information:
- Is relied upon in making the benefit determination;
  - Is submitted, considered, or generated in making the benefit determination, without regard to whether such document, record, or other information is relied upon in making the benefit determination; or
  - Demonstrates compliance with the administrative processes and safeguards required in making the benefit determination.

17.02 Review of Denied Claim. The Board's review of the claim considers all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The Board's determination on review is binding on all parties.

17.03 Notification of Benefit Determination on Review. The Board will provide the claimant with written or electronic notification of the determination within a reasonable period of time, but not later than 60 days after receipt of the claimant's request for review by the Board. The Board may determine that an extension of time for processing the claim is required. If an extension is required, the Board will provide written notice of the extension to the claimant before the end of the initial 60-day period. The extension of the determination on review will not exceed a period of 60 days from the end of the initial period.

The notification of determination on review:

- States the specific reason or reasons for the benefit determination;

- Refers to the specific Plan provisions on which the benefit determination is based; and
- States that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits.

Legal action against the Plan may not be commenced more than 365 days after the Board notifies the claimant of the determination on review. Any claim or action by a participant or beneficiary relating to or arising under the Plan can only be brought in a state court in the State of Idaho.

17.04 Deemed Exhaustion of Remedies. If the Board fails to follow these procedures in accordance with applicable law, a claimant is deemed to have exhausted the administrative remedies available under the Plan.

17.05 Authorized Representative of Claimant. The Plan's claims procedures do not preclude an authorized representative of a claimant from acting on behalf of such claimant in pursuing a benefit claim or appeal of an adverse benefit determination. The Board may establish reasonable procedures for determining whether an individual has been authorized to act on behalf of the claimant. Absent direction from the claimant, the Board directs all information and notifications to the representative authorized to act on the claimant's behalf.

#### ARTICLE XVIII. RELATIONSHIP TO OTHER PLANS

This Plan serves in addition to any other retirement, pension or benefit plan or system presently in existence or hereinafter established.

IN WITNESS WHEREOF, the Employer has caused this instrument to be executed by its duly authorized representative effective on this \_\_\_\_\_ day of \_\_\_\_\_ 2025.

#### Idaho State Board of Education

Name: \_\_\_\_\_

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

Title: \_\_\_\_\_

**EXHIBIT A**

List of Service Providers<sup>1</sup>

1) Vendors Eligible to Receive Contributions:

- a. Fidelity Investments
- b. TIAA
- c. Corebridge
- d. Nationwide
- e. Ivy
- f. Vanguard
- g. Principal

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<sup>1</sup> This List may be modified without a formal amendment to the Plan.

**IDAHO STATE BOARD OF EDUCATION SECTION 457(b)  
DEFERRED COMPENSATION PLAN**

Effective January 1, 2006  
Restated Effective January 1, 2012  
Restated Effective August 15, 2013  
Restated Effective April 19, 2018  
Restated Effective October 28, 2020  
Restated Effective January 1, 2026

**IDAHO STATE BOARD OF EDUCATION SECTION 457(b) DEFERRED  
COMPENSATION PLAN**

ARTICLE I. INTRODUCTION

The Idaho State Board of Education, on behalf of the University of Idaho, Idaho State University, Boise State University, Lewis-Clark State College, College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, North Idaho College and the Office of the State Board of Education hereby restates the Idaho State Board of Education Section 457(b) Deferred Compensation Plan (hereinafter the "Plan").

The Plan is intended to be an eligible deferred compensation plan under section 457 of the Internal Revenue Code of 1986 and a governmental plan within the meaning of Code section 414(d). As a governmental plan, the Employee Retirement Income Security Act of 1974 ("ERISA") does not apply, and the Plan will be interpreted to maintain the Plan's status as an eligible deferred compensation plan and a governmental plan.

The primary purpose of this Plan is to attract and retain qualified personnel by providing them an opportunity to save and invest a portion of their compensation for retirement and permitting them to provide for benefits in the event of their retirement or death. Nothing contained in this Plan shall be deemed to constitute an employment agreement between any Participant and the Employer and nothing contained herein shall be deemed to give any Participant any right to be retained in the employ of the Employer.

ARTICLE II. PLAN ELECTIONS

- 2.01 Effective Date. This Plan was established by the Board effective January 1, 2006. This restatement is effective January 1, 2026 except as otherwise indicated.
- 2.02 Unforeseeable Emergency Withdrawals. Withdrawals under Section 8.09 shall be available under this Plan.
- 2.03 Participant's Election to Receive in-Service Distribution. A Participant may elect to receive an in-service distribution of his account balance as described in Section 8.11 if the total amount payable to a Participant under the Plan does not exceed the dollar amount under section 411(a)(11)(A) of the Code (currently \$7,000).
- 2.04 Distribution without Participant's Consent. Small accounts of certain inactive Participants may not be distributed without the Participant's consent after December 1, 2025.

2.05 Loans.

Loans are not allowed under this Plan.

2.06 Governing Law. This Plan shall be interpreted and administered in accordance with the Code, and where not inconsistent with the Code, or as otherwise provided, construed under the laws of the State of Idaho.

2.07 Invalidation of Certain Provisions. If any provision of the Plan is determined by the Internal Revenue Service or a court of competent jurisdiction to be invalid, that provision will be deemed null and void, but the remaining provisions of the Plan will continue in full force and effect.

ARTICLE III. DEFINITIONS

3.01 Account: The bookkeeping account maintained for each Participant (or Beneficiary) in order to provide appropriate records for the administration of the Plan and show the potential interest of each Participant. An Account shall record:

- a) The amount of a Participant's Deferred Compensation;
- b) Any income, loss, or expense attributable to the investment of a Participant's Deferred Compensation;
- c) Any distributions; and
- d) Any fees or expenses charged against a Participant's Account.

3.02 Beneficiary or Beneficiaries: The person or persons designated by the Participant to receive any benefits payable hereunder in the event of the Participant's death. If more than one designated Beneficiary survives the Participant, payments shall be made equally to the surviving Beneficiaries, unless otherwise designated by the Participant in a manner approved by the Board . If no Beneficiary is properly designated or if no designated Beneficiary survives the Participant, then the Beneficiary shall be the surviving Spouse of the Participant, or if none, the Participant's estate. However, a Participant may designate a contingent Beneficiary (or Beneficiaries) who shall become the primary Beneficiary (or Beneficiaries) under this Plan in the event that no primary Beneficiary survives the Participant. In addition to the above, in the event a married Participant designates his or her Spouse as Beneficiary, and that marriage is legally terminated by divorce, then any prior beneficiary designation naming the former Spouse as Beneficiary shall be null and void and it will be as if the former Spouse predeceased the Participant. If the Participant desires to again designate the former Spouse as Beneficiary, the Participant must complete and submit a new beneficiary designation form after the marriage is legally terminated by divorce, listing such former Spouse as Beneficiary.

- 3.03 Board: The Idaho State Board of Education.
- 3.04 Code: The Internal Revenue Code of 1986, as amended, and regulations thereunder.
- 3.05 Compensation. All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election to defer compensation under this Plan.) Effective January 1, 2009, Compensation includes any differential wage payments to an Employee who does not currently perform services for the Employer. A "differential wage payment" is a payment which (a) is made by the Employer with respect to a period during which the Employee is on active duty for a period of more than 30 days, and (b) represents all or a portion of the wages the Employee would have received from the Employer if the Employee were performing service for the Employer, all as defined by Code section 3401(h)(2).
- 3.06 Deferred Compensation: The sum of the Participant's Employee Contributions and Employer Contributions that do not exceed the Maximum Limitation.
- 3.07 Deferred Compensation Agreement: An agreement entered into between a Participant and the Employer and any amendments or modifications thereof, which agreement shall allow the Participant to fix the amount of Deferred Compensation; specify the Participant's investment selection with respect to his Deferred Compensation; designate the Participant's Beneficiary or Beneficiaries and incorporate the terms, conditions, and provisions of this Plan by reference. Any such agreement will not apply to Compensation made available prior to the effective date of such agreement and will continue in force unless and until it is modified or revoked in accordance with the Plan and the Board's procedures.
- 3.08 Employee: An employee who is eligible to participate in the Idaho State Board of Education Optional Retirement Plan.
- 3.09 Employee Contributions: The elective deferrals made pursuant to the Plan in the amount specified in the Participant's Deferred Compensation Agreement.
- 3.10 Employer: The employment units under the jurisdiction of the Board, namely:

The Office of the Idaho State Board of Education  
Boise State University

Idaho State University  
University of Idaho  
Lewis-Clark State College  
College of Eastern Idaho  
College of Southern Idaho  
College of Western Idaho  
North Idaho College

- 3.11 Employer Contributions: The contributions, if any, made by an Employer on behalf of a Participant that are not Employee Contributions.
- 3.12 Fund Sponsor: A bank, insurance company, regulated investment company or other entity that has been designated and approved by the Board to offer Investment Vehicles to Participants. The Board in its sole discretion will select, retain and terminate Fund Sponsors.
- 3.13 Includible Compensation: An Employee's actual wages in box 1 of Form W-2 for a year for services to the Employer, but subject to a maximum of \$350,000 (or such higher maximum as may apply under section 401(a)(17) of the Code) and increased (up to the dollar maximum) by any compensation reduction election under section 125, 132(f), 401(k), 403(b) or 457(b) of the Code (including an election to defer Compensation under this Plan).
- 3.14 Normal Retirement Age: The age that determines the period during which a Participant may utilize the Catch-Up Limitation of Section 6.03 hereunder. A Participant's Normal Retirement Age shall be age 70½, unless the Participant has elected an alternative Normal Retirement Age by written instrument delivered to the Employer prior to Severance from Employment.
- A Participant's alternative Normal Retirement Age may not be earlier than the earliest date that the Participant shall become eligible to retire and receive unreduced retirement benefits under the Employer's defined benefit plan or money purchase plan covering that Participant and may not be later than the calendar year in which the Participant attains age 70½. If the Participant will not be eligible to receive benefits under a defined benefit plan or money purchase plan maintained by the Employer, the Participant's Normal Retirement Age may not be earlier than attainment of age 65 and may not be later than the calendar year in which the Participant attains age 70½.
- Once a Participant has to any extent utilized the Catch-Up Limitation of Section 6.03, his Normal Retirement Age may not be changed.
- 3.15 Participant: Any Employee who has enrolled in this Plan pursuant to the requirements of Article IV or who has previously deferred compensation

under this Plan and who has not received a distribution of his or her entire benefit under the Plan.

- 3.16 PERSI: The Public Employee Retirement System of Idaho.
- 3.17 Plan Year: The 12-month period commencing each January 1 and ending on the following December 31.
- 3.18 Severance from Employment: Termination of the Participant's employment relationship with the Employer.
- 3.19 Service Provider(s): An entity the Board designates to perform administrative services under this Plan. The Board in its sole discretion will select, retain or remove Service Providers. Attached as Exhibit A is the current list of providers, which will be updated from time to time without amendment to the Plan.
- 3.20 Spouse: The legally married spouse of a Participant.

#### ARTICLE IV. PARTICIPATION IN THE PLAN

- 4.01 Participant. An Employee may become a Participant immediately upon the commencement of the Employee's employment or reemployment with the Employer.  
  
An Employee becomes a Participant when he has executed and entered into a Deferred Compensation Agreement with the Employer.
- 4.02 Enrollment in the Plan. An Employee may become a Participant by entering into a Deferred Compensation Agreement with respect to Compensation that is not yet available in accordance with reasonable administrative procedures established by the Employer.
- 4.03 Minimum Deferral Amount. At the time of entering into or amending a Deferred Compensation Agreement hereunder, a Participant must agree to defer a minimum periodic amount as specified by the Plan Administrator.
- 4.04 Change in Amount of Deferred Compensation or Beneficiary. A Participant may not amend or modify an executed Deferred Compensation Agreement to change the amount of Deferred Compensation except with respect to Compensation that is not yet available to the Participant. A Participant may change their Beneficiary at any time by giving written notice to the Service Provider.
- 4.05 Revocation of Deferred Compensation Agreement. A Participant may revoke his Deferred Compensation Agreement and thereafter be restored to his Compensation, by giving notice to the Employer. The revocation will

apply as soon as administratively feasible for Compensation that is not currently available.

- 4.06 New Deferred Compensation Agreement Upon Return to Service or After Revocation. An Employee who returns to active service with the Employer after a Severance from Employment, or who has revoked his Deferred Compensation Agreement under Section 4.05, may again become an active Participant by executing a new Deferred Compensation Agreement with the Employer before the Compensation to be deferred is made available to the Participant.
- 4.07 Leave of Absence; Other Absences. Compensation may continue to be deferred under this Plan with respect to a Participant who is on an approved leave of absence from the Employer with Compensation, and all of the rules of this Article shall apply with respect to making, amending or revoking any Deferred Compensation Agreement for such a Participant.
- 4.08 Deferrals after Severance from Employment, Including Sick, Vacation, and Back Pay Under an Eligible Plan. A Participant who has not had a Severance from Employment may elect to defer accumulated sick pay, accumulated vacation pay, and back pay under this Plan in accordance with the requirements of Code section 457(b). These amounts may be deferred for any calendar month only if an agreement providing for the deferral is entered into before the beginning of the month in which the amounts would otherwise be paid or made available and the Participant is an Employee on the date the amounts would otherwise be paid or made available. Compensation that would otherwise be paid for a payroll period that begins before Severance from Employment is treated as an amount that would otherwise be paid or made available before an Employee has a Severance from Employment. In addition, deferrals may be made for former Employees with respect to compensation described in Treas. Reg. section 1.415(c)-2(e)(3)(ii) (relating to certain compensation paid within 2 1/2 months following Severance from Employment), compensation described in Treas. Reg. section 1.415(c)-2(g)(4) (relating to compensation paid to participants who are permanently and totally disabled), and compensation relating to qualified military service under Code section 414(u).

#### ARTICLE V. CONTRIBUTIONS

- 5.01 Elective Deferrals. Subject to the limits described in Article VI, a Participant may enter into a Deferred Compensation Agreement and agree to contribute each pay period Pre-Tax Contributions and/or Roth Contributions to the Plan. Contributions must be in whole percentages or fixed dollar amounts.

The Employer will reduce a Participant's Compensation as elected and transfer the amounts to the applicable Fund Sponsor in accordance with the Employer's payroll practices. In no event will the Elective Deferrals be transferred later than 15 days business days after being withheld from the Participant's paycheck.

Unless Roth Contributions are expressly elected or unless required by law, the Employer will designate Elective Deferrals as Pre-tax Contributions.

At the time the Participant experiences a Severance from Employment, the Participant's election will be automatically invalid.

5.02 Employer Contributions. Effective January 1, 2010, an Employer may make Discretionary Nonelective Contributions to the Plan on behalf of a Participant. The Employer shall clearly designate these as Nonelective Contributions and complete any forms required by the Fund Sponsor or Service Provider. Such Nonelective Contributions may be made as determined by the Employer but will not be made later than the last day of the Plan Year. No Employer is required to make Employer Contributions and such Employer Contributions, if made may be reduced or rescinded at any time.

5.03 Rollover Contributions. Subject to any restrictions imposed by the Service Provider, this Plan will accept a Rollover Contribution from a Code section 401(a) plan, 403(a) plan, a Code section 403(b) plan, a Code section 408 IRA or annuity or a Code section 457(b) eligible deferred compensation plan sponsored by a governmental entity. No after-tax contributions will be allowed. The Plan will accept a Rollover Contribution to a Participant's Roth Contribution Account only as a direct rollover from a Roth account to the extent permitted under the Code.

Rollover Contributions will be held in the Participant's Rollover Contribution Subaccount and Roth Rollover Contributions will be maintained separately.

5.04 Plan-to-Plan Transfers. This Plan shall accept and allow transfers, pursuant to section 457 of the Code, of amounts deferred by a Participant under this Plan or another eligible deferred compensation plan meeting the requirements of section 457(g) of the Code, provided the conditions of this Section 5.04 are met.

(a) Directed by Participant or Beneficiary. A transfer from this Plan to another eligible governmental deferred compensation plan or from another eligible governmental deferred compensation plan to this Plan is permitted only if the transferor plan provides for transfers, the receiving plan provides for the receipt of transfers, the Participant or Beneficiary whose amounts deferred are being transferred shall have an amount deferred immediately after the transfer at least equal

to the amount deferred with respect to that Participant or Beneficiary immediately before the transfer, and in the case of a transfer for a Participant, the Participant whose amounts deferred are being transferred has had a Severance from Employment with the transferring employer and is performing services for the employer maintaining the transferee plan. Upon the transfer of all assets from this Plan under this Section 5.04(a), the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary.

(b) Permissive Service Credit Transfers.

Subject to any limitations imposed by a Service Provider, if a Participant is also a participant in PERSI, to the extent allowed by PERSI, the Participant may elect to have any portion of the Participant's Account transferred to PERSI. A transfer under this Section 5.04(b) may be made before the Participant has had a Severance from Employment.

A transfer may be made under Section 5.04(b) only if the transfer is either for the purchase of permissive service credit (as defined in section 415(n)(3)(A) of the Code) under PERSI or a repayment to PERSI which section 415 of the Code does not apply by reason of section 415(k)(3) of the Code.

ARTICLE VI. LIMITATIONS ON CONTRIBUTIONS

6.01 Maximum Normal Limitation: The maximum amount of Employee Contributions plus Employer Contributions for any Participant in any Plan Year shall not exceed the lesser of:

- (i) the applicable dollar amount as provided in Code section 457(e)(15)(as increased by adjustments); or
- (ii) 100% of the Participant's Includible Compensation.

6.02 Age-Based Catch-Up Contributions:

- (a) A Participant who will attain age 50 or more by the end of the calendar year may defer additional amounts up to the dollar limit on Catch-up Contributions under Code Section 414(v)(2)(B)(i) subject to cost of living increases under Code section 414(v)(2)(C)(but not the adjusted dollar amount for Participants who have attained age 60 but not yet attained age 64 as described under Code Section 414(v)(2)(E)) for the taxable year.

- (b) Effective January 1, 2026, for any Participant whose wages (as defined in Code section 3121(a)) from the Employer for the preceding calendar year exceeds the amounts provided in Code section 414(v)(7)(A)(as adjusted), the additional amounts as stated in subsection (a) above must be Roth Contributions.

In no case may the deferred amount be more than the Participant's Compensation for the year.

6.03 Three Year Catch-Up:

For each one of the last three (3) taxable years of a Participant ending before the Participant's attainment of Normal Retirement Age and the amount calculated below exceeds the amount computed under Sections 6.01 and 6.02, the maximum amount deferred for each such year shall be the lesser of:

- (1) twice the Section 6.01 applicable dollar amount (as described above) for such year; or
- (2) the sum of
  - (A) An amount equal to (i) the Maximum Normal Limitation for the current year plus each prior calendar year beginning after December 31, 2001 during which the Participant was an Employee under the Plan, minus (ii) the aggregate Compensation that the Participant deferred under this Plan during such years, plus,
  - (B) An amount equal to (i) the aggregate limit referred to in section 457(b)(2) of the Code for each prior calendar year beginning after December 31, 1978 and before January 1, 2002 during which the Participant was an Employee (determined without regard to this section or 6.04), minus (ii) the aggregate contributions to Pre-2002 Coordination Plans for such years.

A Participant may utilize the Three Year Catch-Up limitation only if the Participant has not previously utilized it with respect to a different Normal Retirement Age under this Plan or any other plan. In no case may the deferred amount be more than the Participant's Compensation for the year.

6.04 Special Rules. For purposes of Article 6, the following rules shall apply:

- (a) Participant Covered by More Than One Eligible Plan. If the Participant is or has been a participant in one or more other eligible plans within the meaning of section 457(b) of the Code, then this

Plan and all such other plans shall be considered as one plan for purposes of applying the limitations of this Article 6. For this purpose, the Plan Administrator shall take into account any other such eligible plan maintained by the Employer and shall also take into account any other such eligible plan for which the Plan Administrator receives from the Participant sufficient information concerning his or her participation in such other plan.

- (b) Pre-Participation Years. In applying the limitations of 6.03, a year shall be taken into account only if (i) the Participant was eligible to participate in the Plan during all or a portion of the year and (ii) Compensation deferred, if any, under the Plan during the year was subject to the Maximum Normal Limitation described in Section 6.01 or any other plan ceiling required by section 457(b) of the Code.
- (c) Pre-2002 Coordination Years. For purposes of Section 6.03(2)(B), "contributions to Pre-2002 Coordination Plans" means any employer contribution, salary reduction or elective contribution under any other eligible Code section 457(b) plan, or a salary reduction or elective contribution under any Code section 401(k) qualified cash or deferred arrangement, Code section 402(h)(1)(B) simplified employee pension (SARSEP), Code section 403(b) annuity contract, and Code section 408(p) simple retirement account, or under any plan for which a deduction is allowed because of a contribution to an organization described in section 501(c)(18) of the Code, including plans, arrangements or accounts maintained by the Employer or any employer for whom the Participant performed services. However, the contributions for any calendar year are only taken into account for purposes of Section 6.03(2)(B) to the extent that the total of such contributions does not exceed the aggregate limit referred to in section 457(b)(2) of the Code for that year.
- (d) Disregard Excess Deferral. For purposes of Sections 6.1, 6.2 and 6.3, an individual is treated as not having deferred compensation under a plan for a prior taxable year to the extent excess deferrals under the plan are distributed, as described in Section 6.07. To the extent that the combined deferrals for pre-2002 years exceeded the maximum deferral limitations, the amount is treated as an excess deferral for those prior years.

6.05 Coordination of Catch-Up Contributions: A Participant may not utilize both the Three-Year Catch-Up in Section 6.03 and the Age-Based Catch-Up in Section 6.02 in the same year. The Age-Based Catch-Up shall not apply for any taxable year for which a higher Catch-Up Limitation applies.

- 6.06 Excess Deferrals: Any amount deferred in excess of the limitations above, or if the Participant's contributions for a year exceeds the limits if combined with amounts deferred for another Code section 457(b) Plan for which the Participant provides information that is accepted by the Administrator, it will be distributed along with applicable earnings to the Participant no later than the April 15 following the calendar year in which the excess deferrals were made. To the extent the Participant made both pre-tax and Roth contributions, the excess amounts will be distributed from the Roth Contribution account first unless the Participant elects otherwise.

#### ARTICLE VII. INVESTMENT OF DEFERRED COMPENSATION

- 7.01 Plan Investments. The amount of Compensation deferred by and on behalf of each Participant shall be transferred to the Fund Sponsor(s) to be held, managed, invested and distributed as provided herein and pursuant to the Investment Vehicles.
- 7.02 Participant-Directed. Participants and Beneficiaries may direct the investment of the amounts held in their Accounts or otherwise credited for their benefit under the Plan among the Investment Vehicles selected by the Board. The issuer, trustee, or custodian shall accept such allocation instructions directly from Participants and Beneficiaries, subject to any filing requirements provided by the Plan Administrator. Participants and Beneficiaries may change their investments as often as allowed by the Board's procedures, subject to the terms of the Investment Vehicles.
- 7.03 Default Investment. If a Participant or Beneficiary does not validly select an investment, amounts held in their Accounts will be invested in the default Investment Vehicle selected by the Board in its sole discretion.
- 7.04 Exclusive Benefit. Notwithstanding any provision of the Plan to the contrary, all amounts held under the Plan, including amounts deferred and earnings or other accumulations attributable thereto, shall be held in trust for the exclusive benefit of Plan Participants and Beneficiaries pursuant to Code section 457(g). No part of the trust fund may be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries. The trust shall be exempt from tax in accordance with Code sections 457(g)(2) and 501(a).

For purposes of this section, the terms Participant and Beneficiary shall also include contingent beneficiaries and/or spouses, former spouses, or children of Participants for whose benefit amounts are being held under the Plan pursuant to the terms of a domestic relations order which has been recognized under the terms of the Plan.

Any discretionary authority reserved to the Board (or to any administrator or administrative committee) under the Plan or under any investment held

under the Plan, to the extent the exercise thereof would otherwise be inconsistent with this section, shall be exercised for the exclusive benefit of Plan Participants and Beneficiaries. No amounts from the Plan shall be paid to any creditor of the Board or Employer, and no Fund Sponsor shall have no duty to inquire into the validity of any request by the Employer or by an administrator or administrative committee for distribution of amounts for the benefit of a Participant or a Beneficiary under the Plan.

- 7.05 Benefits Equal Participant's Account Value. The benefits paid to a Participant or Beneficiary pursuant to Article VII of this Plan shall be based upon the value of the Participant's Account. In no event shall the Board or Employer have any liability to pay benefits under this Plan, and the Board or Employer shall not be liable for losses arising from depreciation or other decline in the value of any investments acquired under this Plan.
- 7.06 Periodic Reports. Each Participant shall receive periodic reports, not less frequently than annually, showing the then-current value of his Account.
- 7.07 Board-Directed Accounts. Notwithstanding any provision of the Plan to the contrary, the Board shall direct the issuer, trustee or custodian with respect to the investment of any contributions that are forwarded to the issuer, trustee or custodian prior to the date on which the Participant or Beneficiary completes the necessary paperwork with the issuer, trustee or custodian (or takes such other action or actions as may be necessary) to direct the investment of such amounts. Such direction shall be communicated to the issuer, trustee or custodian by means of a separate written agreement between the Board and issuer, trustee or custodian, which agreement shall include a default investment option and a default beneficiary designation. This direction shall be effective only until such time as the Participant or Beneficiary exercises his right to direct the investment of such amounts and to designate a Beneficiary in accordance with the terms of the Plan.
- 7.08 Revenue Sharing Account. The Plan shall record in an unallocated Plan account any amounts paid to the Plan by Service Providers, and shall invest such unallocated account as directed by the Board or its delegate. As of the last day of each Plan Year, all assets remaining in the unallocated account shall be allocated among the Plan Accounts of Participants who have Accounts on the last day of the Plan Year. The allocation shall be made in proportion to the value of each Participant's Account invested in Plan investments that generate revenue sharing, determined according to the Service Providers' records as of the last day of the Plan Year.

#### ARTICLE VIII. BENEFITS

- 8.01 Distribution of Benefits. Except as otherwise provided in this Article, a Participant's Account shall not become distributable until the earlier of: (i) a Participant's attainment of age 70-1/2; or (ii) Severance from Employment.

Distributions shall be made in accordance with one of the payment options described in Section 8.03.

8.02 Rollover Contributions. If a Participant makes rollover contributions to the Plan, those may be distributed at any time upon election by the Participant.

8.03 Payment Options. Upon retirement or other Severance from Employment (other than due to death) a Participant (or a Beneficiary as provided in Section 8.06) may elect to have the value of the Participant's Account distributed in accordance with one of the following payment options provided that such option is available under the Investment Vehicle and consistent with the limitations set forth in Section 8.04:

- (a) life annuity;
- (b) life annuity with 60, 120, or 180 monthly payments guaranteed;
- (c) unit refund life annuity;
- (d) joint and last survivor annuity (spouse only);
- (e) lump sum;
- (f) term certain annuity with 36, 48, 60, 72, 84, 96, 108, 120, 132, 144, 156, 168 or 180 monthly payments guaranteed;
- (g) withdrawals for a specified number of years;
- (h) withdrawals of a specified amount; or
- (i) any other method of payment agreed upon between Participant and Board and accepted by the Investment Vehicle or Service Provider.

If a Participant fails to elect a payment option, any required payments shall be made under a payment option designated by the Board.

Notwithstanding the options above, any option that involves a life contingency (or a joint life contingency) shall only be available under an Investment Vehicle that offers annuities.

8.04 Death Benefits. If a Participant dies before his or her Account has begun to be distributed, the Account will be payable to the Participant's Beneficiary(ies) subject to the forms of benefit offered by the Investment

Funds and subject to the requirements of Code section 401(a)(9) and applicable Regulations.

8.05 Required Minimum Distributions.

No payment option may be selected by the Participant (or a Beneficiary) unless it satisfies the requirements of Code section 401(a)(9) (including the incidental death benefit requirements of Code section 401(a)(9)(G) and applicable Treasury Regulations, all as applicable to governmental plans.

The requirements of this section shall take precedence over any inconsistent provisions of the Plan.

All distributions shall begin not later than the Participant's Required Beginning Date, which is the April 1 of the calendar year following the later of: (i) the calendar year in which the Participant reaches the applicable age as stated in Code section 401(a)(9)(C)(V); or (ii) the calendar year in which the Participant experiences a Severance from Employment with the Employer.

Subject to each Investment Vehicle's procedures, if a Participant has not taken a distribution as required by Code section 401(a)(9) by the Participant's Required Beginning Date, the Participant shall automatically receive a distribution in the amount required to comply with the Code and applicable Regulations.

Effective January 1, 2024, the required distribution rules will not apply to a Participant's Roth Contributions, including any Roth rollover contributions.

8.06 Post-Retirement Death Benefits. Should a Participant die after beginning to receive benefits under a payment option, any remaining portion of the Participant's Account will be distributed to the Participant's Beneficiary. Payment to the Participant's Beneficiary must comply with section 401(a)(9) of the Code, and with any additional Code limitations applicable to the Plan.

In no event shall the Plan be liable for any payments made in the name of the Participant or a Beneficiary before the Employer or its agent receives proof of the death of the Participant or Beneficiary.

8.07 Pre-Retirement Death Benefits. Should a Participant die before beginning to receive benefits, the following distributions rules will apply:

- a) Beneficiary. If the Account is payable to a Beneficiary that is not a Designated Beneficiary or Eligible Designated Beneficiary, the Participant's entire account will be paid no later than the December 31 of the calendar year that includes the 5<sup>th</sup> anniversary of the Participant's death.

- b) Designated Beneficiary. If the Account is payable to a Designated Beneficiary, as defined in Code section 401(a)(9)(e)(i), that is not an Eligible Designated Beneficiary, the Participant's entire account will be paid no later than the December 31 of the calendar year that includes the 10<sup>th</sup> anniversary of the Participant's death.
- c) Eligible Designated Beneficiary. If the Account is payable to an Eligible Designated Beneficiary as defined in Code section 401(a)(9)(e)(ii), the Participant's entire account will be paid, by one of the two following periods as elected by the Eligible Designated Beneficiary's election: (i) December 31 of the calendar year that includes the 10<sup>th</sup> anniversary of the Participant's death, or (ii) commencing by the December 31 of the calendar year following the calendar year in which the Participant died and payable over a period not exceeding the life expectancy of the Eligible Designated Beneficiary.

If there is no election made, the benefit will be payable as stated in subsection (c)(i).

- d) Surviving Spouse. If the Eligible Designated Beneficiary is the Participant's surviving spouse, the spouse may further elect to postpone distributions under section (c)(ii) above until the December 31 of the calendar year in which the Participant attained his or her applicable age as defined in Code section 401(a)(9)(C)(v).
- e) Death or Majority of Eligible Designated Beneficiary. If an Eligible Designated Beneficiary dies or attains age 21 (if a minor child) before the Account is fully paid, the remaining Account will be paid no later than the December 31 of the calendar year that includes the 10<sup>th</sup> anniversary of the Eligible Designated Beneficiary's death, or the calendar year in which the minor child attains age 31.

8.08 2020 Required Minimum Distributions. Notwithstanding any provision of this Article 8, a Participant or Beneficiary who would have been required to receive required minimum distributions for 2020 but for the enactment of Code section 401(a)(9)(I) ("2020 RMDs"), and who would have satisfied that requirement by receiving distributions that are (1) equal to the 2020 RMDs or (2) one or more payments in a series of substantially equal distributions (that include the 2020 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated beneficiary, or for a period of at least 10 years ("Extended 2020 RMDs"), will receive those distributions for 2020 unless the Participant or beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving distributions described in the preceding

sentence. In addition, solely for purposes of applying the direct rollover provisions of the Plan, distributions elected in accordance with the preceding sentence will be treated as eligible rollover distributions.

There shall be no new annuity starting date upon recommencement of required minimum distributions if suspended in accordance with this provision.

- 8.09 Unforeseeable Emergency Withdrawals. In the event of an Unforeseeable Emergency before the Participant has a Severance from Employment, a Participant may apply to the Service Provider to receive that part of the value of his Account that is reasonably necessary to satisfy the emergency need (including any amounts that may be necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution.) If such application for withdrawal is approved by the Service Provider, the Service Provider shall direct the issuer, trustee or custodian to pay the Participant such value as the Service Provider deems necessary to meet the emergency need.

An Unforeseeable Emergency is a severe financial hardship of the Participant resulting from:

- an illness or accident of the Participant, the Participant's spouse, or the Participant's dependent (as defined in Code section 152, without regard to Code section 152(b)(1), (b)(2), and (d)(1)(B));
- loss of the Participant's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of a natural disaster); or
- other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant. For example, the imminent foreclosure of or eviction from the Participant's primary residence may constitute an unforeseeable emergency. In addition, the need to pay for medical expenses, including non-refundable deductibles, as well as for the cost of prescription drug medication, may constitute an unforeseeable emergency. Finally, the need to pay for the funeral expenses of a spouse or a dependent (as defined in Code section 152 without regard to Code section 152(b)(1), (b)(2), and (d)(1)(B)) may also constitute an unforeseeable emergency. Except as otherwise specifically provided in this Section 8.07, neither the purchase of a home nor the payment of college tuition is an unforeseeable emergency.

A distribution on account of an unforeseeable emergency may not be made to the extent that such emergency is or may be relieved through

reimbursement or compensation from insurance or otherwise, by liquidation of the Participant's assets, to the extent the liquidation of such assets would not itself cause severe financial hardship, or by cessation of Elective Deferrals under the Plan.

- 8.10 Transitional Rule for Annuity Payment Option Elections. If this Plan document constitutes an amendment and restatement of the Plan as previously adopted by the Board and if a Participant or Beneficiary has commenced receiving benefits under an annuity payment option, that annuity payment option shall remain in effect notwithstanding any other provision of this Plan, provided it complies with Code section 401(a)(9) and related Treasury Regulations.
- 8.11 Participant's Election to Receive In-Service Distribution. A Participant may elect to receive an in-service distribution of the total amount payable to him under the Plan if:
- (a) such amount does not exceed the dollar amount under section 411(a)(11)(A) of the Code,
  - (b) no amount has been deferred under the Plan with respect to the Participant during the two-year period ending on the date of the distribution, and
  - (c) there has been no prior distribution under the Plan to the Participant under this Section 8.09 or under Section 8.10.
- 8.12 Distribution During Military Service. Effective January 1, 2011, a Participant who is performing service in the uniformed services described in Code section 3401(h)(2)(A) for a period of 30 or more days is treated as severed from Employment during the period of uniformed service for purposes of requesting a distribution from his or her Plan Account provided, however, that a Participant who receives a distribution pursuant to this section may not make Elective Deferrals to the Plan during the six-month period beginning on the date of distributions.
- 8.13 Coronavirus Related Distributions. To the extent allowed by the Service Provider, effective March 27, 2020 through December 31, 2020, an eligible Participant (as defined below) may elect to receive one or more distributions of any portion of the vested value of his Account not to exceed \$100,000.
- (a) Eligibility. A Participant is eligible for a Coronavirus Related Distribution under this section 8.14 if he certifies that he satisfies one of the following criteria:
- (1) the Participant, the Participant's spouse or the Participant's dependent (as defined in Code section 152 without regard to Code section 152(d)(1)(B)) was diagnosed with the virus

SARS-CoV 2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;

- (2) the Participant, the Participant's spouse or a member of the Participant's household experienced adverse financial consequences as a result of:
- (A) being quarantined, furloughed, laid off or having his or her work hours reduced due to such virus or disease;
  - (B) being unable to work due to lack of child care due to such virus or disease;
  - (C) closing or reducing hours of a business owned or operated by the Participant, the Participant's Spouse, or a member of the Participant's household;
  - (D) experiencing a reduction in pay, rescinded job offer or delayed start date for a job because of COVID-19; or
  - (E) meeting such other factors as may be issued in Treasury guidance.

For purposes of this section 8.14(a), a member of a Participant's household is defined as an individual who shares the Participant's principal residence.

- (b) Repayment. A Participant is permitted, but is not required, to repay his Coronavirus Related Distribution(s) to the Plan in full or in part within three years of the date of the distribution in accordance with procedures established by the Board and Service Provider. Any repayment made to the Plan shall not exceed the aggregate amount of the Participant's Coronavirus Related Distribution(s) and will be treated as an eligible rollover contribution.

#### ARTICLE IX. VESTING

Participants are 100% vested in their Accounts at all times.

#### ARTICLE X. NON-ASSIGNABILITY

- 10.01 In General. Except as provided in Section 10.02, the interests of each Participant or Beneficiary under the Plan are not subject to the claims of the Participant's or Beneficiary's creditors; and no Participant or Beneficiary shall have any right to commute, sell, assign, pledge, transfer or otherwise convey or encumber the right to receive any payments hereunder or any

interest under the Plan, which payments and interests are expressly declared to be non-assignable and non-transferable.

10.02 Domestic Relations Orders.

- (a) Allowance of Transfers: Notwithstanding Section 10.01, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to a State domestic relations law and issued by a state, tribal court or other similar authority ("domestic relations order"), then the amount of the Participant's Account shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Service Provider(s) shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order. Where necessary to carry out the terms of such an order, a separate Account may be established with respect to the spouse, former spouse, or child who shall be entitled to make investment selections with respect thereto in the same manner as the Participant.
- (b) Release from Liability to Participant: The Plan's liability to pay benefits to a Participant shall be reduced to the extent that amounts have been paid or set aside for payment to a spouse, former spouse, child, or other dependent pursuant to paragraph (a) of this section. No such transfer shall be effectuated unless the Employer or Service Provider has been provided with satisfactory evidence that the Board, Employer and the Service Provider are released from any further claim by the Participant with respect to such amounts. The Participant shall be deemed to have released the Board, Employer and the Service Provider from any claim with respect to such amounts, in any case in which (i) the Board, Employer or Service Provider has been served with legal process or otherwise joined in a proceeding relating to such transfer, (ii) the Participant has been notified of the pendency of such proceeding in the manner prescribed by the law of the jurisdiction in which the proceeding is pending by service of process in such action or by mail from the Board, Employer or Service Provider to the Participant's last known mailing address, and (iii) the Participant fails to obtain an order of the court in the proceeding relieving the Employer or Service Provider from the obligation to comply with the judgment, decree, or order. The Participant shall also be deemed to have released the Board, Employer or Service Provider if the Participant has consented to the transfer pursuant to the terms of a property settlement agreement

and/or a final judgment, decree, or order as described in paragraph (a).

- (c) Participation in Legal Proceedings: The Board, Employer and the Service Provider shall not be obligated to defend against or seek to have set aside any judgment, decree, or order described in paragraph (a) or any legal order relating to the garnishment of a Participant's benefits, unless the full expense of such legal action is borne by the Participant. In the event that the Participant's action (or inaction) nonetheless causes the Board, Employer or Service Provider to incur such expense, the amount of the expense may be charged against the Participant's Account and thereby reduce the obligation to pay benefits to the Participant. In the course of any proceeding relating to divorce, separation, or child support, the Board, Employer and Service Provider shall be authorized to the extent permitted by applicable laws to disclose information relating to the Participant's Account to the Participant's spouse, former spouse, or child (including the legal representatives of the spouse, former spouse, or child), or to a court.

#### ARTICLE XI. ADMINISTRATION

- 11.01 Plan Administrator. The Board, located at 650 W. State Street, Boise, Idaho 83720, has designated its Executive Director as responsible for administering the Plan (the "Plan Administrator"). The Plan Administrator shall have full power to adopt, amend, and revoke such rules and regulations consistent with and as may be necessary to implement, operate and maintain this Plan, to enter into contracts on behalf of the Employers under this Plan, and to make discretionary decisions affecting the rights or benefits of Participants.

The Board has designated to the Employers the responsibility for enrolling Participants, entering into Deferred Compensation Agreements with Participants, sending Plan contributions for each Participant to the Investment Vehicles selected by a Participant, and for performing other duties required for the operation of the Plan as delegated by the Board to the Employers.

- 11.02 Employee with Administrative Responsibilities. Any Employee who is charged with administrative responsibilities hereunder may participate in the Plan under the same terms and conditions as apply to other Employees. However, he shall not have the power to participate in any discretionary action taken with respect to his participation under the Plan.
- 11.03 Administrative Services. Notwithstanding the delegation to the Employers stated in Section 12.1, the Board may enter into one or more agreement(s) with Service Provider(s) to provide administrative services under this Plan

for the convenience of the Employers, including, but not limited to, the enrollment of Employees as Participants, the maintenance of Accounts and other records, the making of periodic reports to Participants, and the disbursement of benefits to Participants. The Board at its sole discretion may also retain other professionals to provide professional advice with regard to the Plan.

- 11.04 Administrative Expenses. Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Plan Administrator may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Plan Administrator.

#### ARTICLE XII. AMENDMENT OR TERMINATION OF PLAN

- 12.01 Amendment or Termination. The Board may at any time amend this Plan, freeze this Plan or terminate this Plan and distribute the Participants' Accounts in conformity with the Code. However, no such amendment, freeze or termination shall impair the rights of Participants or their Beneficiaries with respect to any compensation deferred before the date of the amendment, freeze or termination of this Plan except as may be required to maintain the tax status of the Plan under the Code. In the event that the Plan is terminated, amounts deferred under the Plan (and all Plan assets) shall be distributed to all Plan Participants and Beneficiaries as soon as administratively practicable after the termination of the Plan and Participants shall thereafter no longer defer Compensation to the Plan.
- 12.02 Amendment and Restatement of Previously Adopted Plan. If this Plan document constitutes an amendment and restatement of the Plan as previously adopted by the Board, the amendments contained herein shall be effective as of the Effective Date, and the terms of the preceding plan document shall remain in effect through such date.

#### ARTICLE XIII. USERRA and HEART ACT COMPLIANCE

An Employee whose employment is interrupted by qualified military service under Code section 414(u) or who is on a leave of absence for qualified military service under Code section 414(u) may defer additional Compensation upon resumption of employment with the Employer equal to the maximum amount of Compensation that could have been deferred during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption of leave, reduced by the amount of Compensation, if any, actually deferred during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave). The Plan provides death benefits in accordance with Code section 401(a)(31) because all Plan accounts are fully vested and no additional benefits are paid due to death while employed.

#### ARTICLE XIV. MISTAKEN CONTRIBUTIONS

If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then within one year after the payment of the contribution, and upon receipt in good order of a proper request approved by the Plan Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Plan Administrator, to the Employer.

#### ARTICLE XV. OVERPAYMENTS

As allowed by applicable law, in the event any payment is made from the Plan to any individual who is not entitled to such payment, in whole or in part, the Administrator shall have the right to recover the erroneous payment through reasonable means from the individual who received it. Reasonable means may include suspending, withholding payments of, or reducing future payments due to, or on behalf of, such individual by the amount of any such erroneous payment. This right of recovery, however, shall not limit the rights of the Plan to recover such overpayments in any other manner, including, but not limited to, commencing a legal action under State law.

#### ARTICLE XVI. CLAIMS PROCEDURES

16.01 Appeal Procedures for Denial of Benefits. A Participant or Beneficiary may file with the Board a written claim for benefits if the Participant or Beneficiary receives an Adverse Benefit Determination. An adverse benefit determination can be: a denial, reduction, or termination of, or a failure to provide or make payment (in whole or in part) for, a benefit, including such denial, reduction, termination, or failure to provide or make payment that is based on a determination of a participant's or beneficiary's eligibility to participate in the Plan.

- (a) Within 60 days following the receipt of an adverse benefit determination, a claimant must file a written appeal of the adverse benefit determination with the Board. The claimant may submit written comments, documents, records, and other information relating to the claim for benefits with the appeal. Upon request, the claimant is provided reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits free of charge.
- (b) A document, record or other information is considered "relevant" to a claimant's claim if such document, record, or other information:
- Is relied upon in making the benefit determination;
  - Is submitted, considered, or generated in making the benefit determination, without regard to whether such document,

record, or other information is relied upon in making the benefit determination; or

- Demonstrates compliance with the administrative processes and safeguards required in making the benefit determination.

16.02 Review of Denied Claim. The Board's review of the claim considers all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The Board's determination on review is binding on all parties.

16.03 Notification of Benefit Determination on Review. The Board will provide the claimant with written or electronic notification of the determination within a reasonable period of time, but not later than 60 days after receipt of the claimant's request for review by the Board. The Board may determine that an extension of time for processing the claim is required. If an extension is required, the Board will provide written notice of the extension to the claimant before the end of the initial 60-day period. The extension of the determination on review will not exceed a period of 60 days from the end of the initial period.

The notification of determination on review:

- States the specific reason or reasons for the benefit determination;
- Refers to the specific Plan provisions on which the benefit determination is based; and
- States that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim for benefits.

Legal action against the Plan may not be commenced more than 365 days after the Board notifies the claimant of the determination on review. Any claim or action by a participant or beneficiary relating to or arising under the Plan can only be brought in a state court in the State of Idaho.

16.04 Deemed Exhaustion of Remedies. If the Board fails to follow these procedures in accordance with applicable law, a claimant is deemed to have exhausted the administrative remedies available under the Plan.

16.05 Authorized Representative of Claimant. The Plan's claims procedures do not preclude an authorized representative of a claimant from acting on behalf of such claimant in pursuing a benefit claim or appeal of an adverse benefit determination. The Board may establish reasonable procedures for determining whether an individual has been authorized to act on behalf of the claimant. Absent direction from the claimant, the Board directs all

information and notifications to the representative authorized to act on the claimant's behalf.

**ARTICLE XVII. RELATIONSHIP TO OTHER PLANS**

This Plan serves in addition to any other retirement, pension or benefit plan or system presently in existence or hereinafter established.

IN WITNESS WHEREOF, the Employer has caused this instrument to be executed by its duly authorized representative effective on this \_\_\_\_\_ day of \_\_\_\_\_ 2025.

**Idaho State Board of Education**

Name: \_\_\_\_\_

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

Title: \_\_\_\_\_

**EXHIBIT A**

List of Service Providers<sup>1</sup>

1) Vendors Eligible to Receive Contributions:

- a. Fidelity Investments
- b. TIAA
- c. Corebridge
- d. Nationwide
- e. Ivy
- f. Vanguard
- g. Principal

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<sup>1</sup> This List may be modified without a formal amendment to the Plan.

AMENDMENTS TO THE IDAHO STATE BOARD OF EDUCATION  
OPTIONAL RETIREMENT PLAN (“ORP”)

Purpose of Amendments: Amend ORP to reflect updated employer contributions for some campuses and correct administrative errors related to phased retirement distributions.

Amendments:

1. Effective July 1, 2025, amend Section 4.1(a) of the Idaho State Board of Education Optional Retirement Plan to read as follows:

Institution Contributions. Each Institution shall contribute the percentage indicated below of the Compensation of that Institution’s Participants, reduced by the amount necessary, if any, to provide contributions to a total disability program, but in no event less than 5% of each Participant’s Compensation:

- i. Northern Idaho College, College of Southern Idaho, College of Western Idaho and College of Eastern Idaho: an amount equal to the PERSI contribution rate for General Members in that Plan Year; and
- ii. University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College and the Office of the State Board of Education: 10.76% beginning with the first payroll on or after July 1, 2025 (9.35% prior to the first payroll on or after July 1, 2025).

2. Effective April 1, 2005, create a new Section 7.13 to read as follows:

7.13 Phased Retirement Distributions. A Participant who meets the following requirements may elect to receive payments from the Plan in monthly installments of at least \$10 a month before the Participant's Employment terminates:

- a) Has attained age 59½; and
- b) Has reduced their hours by at least half and are no longer eligible to receive contributions under the Plan.

**CONSENT  
DECEMBER 17, 2025**

**BOISE STATE UNIVERSITY**

**SUBJECT**

Boise State University – Ticketing Agreement with Ticketmaster, L.L.C.

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Policy V.I.2.a, V.I.10

**BACKGROUND/DISCUSSION**

Boise State University issued its Request for Proposal for Ticketing Services in January 2025 (“RFP”). After evaluating all responses to the RFP, Boise State selected Ticketmaster, L.L.C. as the proposed awardee and negotiated the enclosed Ticketing Agreement consistent with the terms and specifications of the RFP and Ticketmaster’s Response to the RFP.

The Agreement provides that Ticketmaster will be the exclusive ticket services provider for Boise State University for a fixed five-year term with up to five subsequent one-year options to renew. It is difficult to estimate the total value of the transaction over the course of the term because some aspects of the expenses and corresponding revenues are determined by the number of tickets sold by Boise State Business Units over the term of the Agreement and the total value of the transaction (as to both expense and revenue) is therefore indeterminate.

In summary, the Agreement provides for the following payments: Boise State will pay to Ticketmaster an annual license fee equal to \$100,000 for access to Ticketmaster’s Archtics platform. This is the same amount of licensing fee as in the prior ticketing contract.

Ticketmaster will pay to the University a one-time signing bonus of \$300,000, a \$25,000 annual donation to the Bronco Athletic Association, and will provide a hardware allowance equal to \$265,000.

In addition, the Agreement calls for per ticket charges on certain events (Attractions), equal to \$2.50 per ticket, or \$1.00 per ticket, depending on the type of Attraction. Athletics Attractions and Morrison Center Attractions do not incur this charge. In addition, will-call, mail fees, and payment processing fees, apply to applicable transactions. The University estimates these charges to total between \$300,000-\$500,000 per year and these are paid directly from ticket sales.

Finally, Ticketmaster and Boise State agree to certain revenue sharing arrangements for TM+ (secondary market ticketing) and certain VIP and Platinum packages.

**CONSENT  
DECEMBER 17, 2025**

**IMPACT**

Entering into the Ticketing Agreement will have a positive impact on Athletics, ExtraMile Arena and the Morrison Center, the Business Units that use this contract. As further described above, Boise State anticipates receiving revenues from a wide range of events throughout campus that will be ticketed by Ticketmaster.

**ATTACHMENTS**

Attachment 1 – Ticketing Agreement

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed Boise State University’s Ticketing Services Agreement with Ticketmaster, LLC and finds it consistent with Board Policy V.I. The agreement is consistent with marketplace norms for ticketing services at institutions of similar size and complexity.

The agreement maintains the existing annual license fee while providing additional benefits to the university, including a substantial signing bonus, annual contributions to the Bronco Athletic Association, and hardware allowances. The agreement also includes revenue-sharing provisions that provide added value to the institution over time.

The terms present no compliance concerns, and the financial structure is reasonable and appropriate for the services being provided.

Board staff recommends approval.

**BOARD ACTION**

I move to approve Boise State University’s request to enter into a Ticketing Agreement with Ticketmaster, L.L.C. for ticketing services and authorize Boise State’s Chief Financial Officer to execute the Ticketing Agreement in substantial conformance with the agreement attached to this Agenda Item.

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



## TICKETING AGREEMENT

THIS TICKETING AGREEMENT ("Agreement") is entered into as of \_\_\_\_\_, 2025 and made effective as of January 1, 2026 ("Effective Date"), by and between Ticketmaster L.L.C., a Virginia limited liability company ("Ticketmaster"), and Boise State University, a state of Idaho institution of higher education ("Principal"), including ExtraMile Arena ("Arena"), Boise State University Athletics ("Athletics"), and the Velma V. Morrison Center for the Performing Arts (the "Morrison Center"), each an individual business unit of Principal (each individually a "Business Unit" and collectively, "Business Units"). This Agreement consists of this Ticketing Agreement and any Addenda, Exhibits and/or Schedules attached which are incorporated in this Agreement by this reference, as well as the RFP No. D025-018 and Ticketmaster's Response titled Proposal for Ticketing Services for Boise State University. The rights and obligations contemplated herein shall not inure to Ticketmaster or Principal unless and until approval of this Agreement is sought and received in writing from the Idaho State Board of Education, and Principal shall use its reasonable efforts to obtain such written approval prior to the Effective Date. The meanings of capitalized terms used and not otherwise defined within the provisions of this Agreement are set forth in Section 12. In consideration for the mutual promises and covenants set forth below, the parties agree as follows:

1. **TERM.** The initial term of this Agreement shall begin on the Effective Date and shall continue for five (5) years thereafter (the "Initial Term"). Following the Initial Term, the Parties may renew the Agreement with mutual written agreement for up to five (5) successive one (1) year periods (each a "Renewal Term"), provided that each Business Unit retains the right individually to renew or non-renew the Agreement for each Renewal Term. In the event one or more Business Units determines not to renew the Agreement, Ticketmaster reserves the right to renegotiate the financial terms for renewal with remaining Business Units, provided such terms are substantially consistent with the provisions of its Response to RFP, based on responses for the applicable Business Units seeking renewal. In the event one or more Business Units determines not to renew the Agreement, the Agreement shall remain in full force and effect only as to those Business Units who affirmatively agree to renew for the applicable Renewal Term. The Initial Terms plus any applicable Renewal Terms are herein the "Term." Each twelve (12) month period during the Term commencing on January 1 and continuing through the following December 31 shall be a "Contract Year" as such term is used in this Agreement. Upon request by Principal at the expiration of the Term, and provided Principal makes payment of any applicable pro-rated license or maintenance fees due Ticketmaster, Ticketmaster shall provide up to six months' continued Transition Service (as defined in Section 15(a) below) under the then current terms of this Agreement while Principal seeks to secure replacement service.

## 2. TICKET SALES RIGHTS; EXCLUSIVITY.

(a) Grant of Rights: Subject to subsection (b), in consideration of the services provided by Ticketmaster and any compensation paid to Principal pursuant to this Agreement, Principal grants to Ticketmaster, and Ticketmaster accepts from Principal, the right during the Term to be the exclusive seller, as Principal's agent, of all Tickets for the Sellable Capacity for every Attraction via any and all means and methods, including on the Internet, via mobile application, by telephone, interactive voice response (IVR), computer, retail outlets, or by any other means of distribution, whether existing now or at any time in the future. Principal shall ensure that the entire Sellable Capacity for every Attraction is made available for distribution through the TM System. Notwithstanding the foregoing or anything else herein to the contrary, 2026 Savannah Bananas baseball game events presented by Fans First Entertainment LLC (aka "Banana Ball"), which may require use of FFE ticketing, are hereby excluded from the definition of Attraction and excepted from this exclusivity requirement. Additional exceptions from this exclusivity provision may be requested from time to time by Principal, or any Business Unit, and may be granted by Ticketmaster, in its sole and absolute discretion, with express written approval.

(b) Sales by Principal: Notwithstanding anything to the contrary in subsection (a) above, but subject to the terms of subsection (c) below, Principal retains the right to: (i) sell Tickets for Attractions from the Facility Box Office to persons physically present at the Facility Box Office; (ii) sell Season/Contract Tickets; (iii) conduct Group Sales of Tickets; (iv) sell student Tickets to students currently enrolled at

Boise State University; and (v) provide House Seats, in an amount equal to (1) no more than 10% (or such higher percentage with the consent of Ticketmaster, which consent shall not be unreasonably withheld) of the Sellable Capacity (except and excluding any currently existing "off-manifest" seats) for Attractions systematically ticketed by the ExtraMile Arena box office; (2) an amount to be determined at Principal's reasonable discretion for Athletics Attractions and Morrison Center Attractions, in each case, presented solely by Principal, and (3) a reasonable number of House Seats for any other Attraction (including those presented or co-presented by a third party promoter at the Morrison Center and any other non- ExtraMile Arena Facility).

(c) No Third-Party Systems or Services: Principal shall not directly or indirectly use, sponsor, promote, advertise, authorize or permit the use of any third party that promotes, engages in or facilitates the sale, resale or issuance of tickets without prior written consent of Ticketmaster. Notwithstanding the forgoing, nothing herein shall prohibit Principal from offering for sale or selling any Ticket contemplated hereunder through the sales and marketing channels of Groupon, Goldstar, Gilt City, TicketsAtWork (EBG), TravelZoo, GovX, LivingSocial or any other similar direct to consumer offeror of daily or discounted deals (each a "Deals Provider"); provided, each such sale through a Deals Provider (other than Groupon, Goldstar, Gilt City, TicketsAtWork (EBG) and any other Deals Provider designated as a TM Authorized Channel Partner by Ticketmaster from time to time during the Term (collectively "TM Authorized Channel Partners" and each individually a "TM Authorized Channel Partner")) is processed through the TM System and subject to the fees set forth in this Agreement. Principal may offer for sale or sale of any Ticket contemplated hereunder through any TM Authorized Channel Partner without such sale being processed through the TM System.

(d) No Minimum Sales: Neither Ticketmaster nor Principal guarantees or will guarantee that any minimum or fixed number of Tickets will be sold through the TM System for any Attraction.

(e) Acknowledgement by Principal: Principal acknowledges and agrees that Ticketmaster acts or may act as the agent of third parties that may be direct or indirect competitors of Principal, and nothing in this Agreement prohibits Ticketmaster from entering into agreements for similar services with any third parties, including parties in the entertainment and sports industries, provided Ticketmaster continues to comply with all terms of this Agreement and obligations to Principal, including without limitation the confidentiality obligations, such agreements or services do not directly conflict with any of its obligation to Principal, and provided that Ticketmaster at all times acts in good faith toward Principal. Ticketmaster and Principal further acknowledge and agree that, unless otherwise specifically provided for herein or otherwise mutually agreed to in writing by the parties, (i) Principal shall cause all contracts or leases with third party promoters (including but not limited to Feld Entertainment) presenting an Attraction at the Facility during the Term to be subject to the terms of this Agreement, and (ii) in the event that Ticketmaster now has or subsequently during the Term enters into a ticket service agreement with a third party promoter or artist (including but not limited to Feld Entertainment) presenting an Attraction at the Facility, then, such ticket service agreement with a third party promoter or artist shall be superseded by this Agreement and shall not apply with respect to any Attraction presented by such third party promoter or artist at the Facility.

**3. FINANCIAL CONSIDERATIONS.** In consideration for the licenses granted and services provided by Ticketmaster hereunder as an agent of Principal, and any compensation paid to Principal pursuant to this Agreement, Ticketmaster shall be entitled to assess charges and fees in the amounts set forth in Exhibit A, which charges and fees shall be assessed against consumers, except for Inside Charges and, at Principal's option, Archtics Transaction Fees, which shall be assessed against Principal. In the event applicable law prohibits the assessment of any applicable fees against consumers, Ticketmaster and Principal shall agree on alternative means for compensating Ticketmaster for its services in amounts reasonably comparable to those set forth in this Agreement and as permitted by applicable law.

**4. LICENSE AND USE OF TM SYSTEM.**

(a) License: In consideration for the exclusive Ticket sales rights granted Ticketmaster under this Agreement, Ticketmaster grants Principal a non-exclusive, non-transferable license to use the TM System in exchange for the fees set forth in this Agreement. The Hardware, Software and related materials provided by Ticketmaster may only be used by Principal in connection with the Attractions for the purposes stated in this Agreement, and may not be utilized by or in connection with services, software, equipment or systems provided by any third party. Principal shall use the TM System in a careful and proper manner in compliance with all applicable laws and regulations relating to the possession, use or maintenance of such Hardware and Software. Principal may make a single copy of Archtics to be used solely for archival or backup purposes; copying for any other purpose is prohibited. Except as expressly provided in this Agreement, Principal agrees not to: (i) permit copying or reproduction of the Hardware or Software in any manner, including without limitation, use in a sharing arrangement or transmission over the Internet or similar electronic transmission; (ii) disassemble, re-manufacture, repair, re-configure, enhance, upgrade, modify, translate, adapt, create derivative works from or of, decompile or reverse engineer the Software, nor merge the Software into any other program; (iii) transfer, license or sub-license, assign, rent, sell, grant, publish, disclose, display, dispose of or otherwise make available the Software, or any rights therein or copies or derivatives thereof, including other templates or working systems; (iv) delete, remove, change or otherwise alter any Intellectual Property in or on the Hardware or Software; (v) "hack," or attempt to "hack," the Software, the servers on which the Software is hosted or any other portion of Ticketmaster's network or systems, or otherwise attempt to circumvent or navigate outside of the borders of such servers in any manner; and/or (vi) perform any SQL database operations other than "SELECT" for any system production tables (i.e., tables starting with dba.t\_<wildcard>) from any non-Archtics interface to the Archtics database (e.g., ISQL, Access, Crystal Reports, etc.). In addition, use of the TM System by Principal shall be restricted to a reasonable number of Principal's personnel having passwords in the event Ticketmaster assigns such passwords. Such passwords shall not be transferable without the written consent of Ticketmaster, not be unreasonably withheld. Upon Ticketmaster's reasonable request, Principal shall identify, as the case may be, the users (by name, position and site address) who access the TM System, and where and when such access occurs. Unless otherwise permitted under the confidentiality provisions of Section 8 hereunder, Ticketmaster shall not provide access to Principal's database, records, or reports (except and excluding the Purchaser Data) to any third party or affiliate without the prior written approval of Principal, provided, however, that Ticketmaster may provide access to affiliates solely to the extent necessary to accomplish its obligations under this Agreement following prior written notice to Principal listing any and all affiliates with access to Principal's database, records, or reports (except and excluding the Purchaser Data) and the purpose for such access. For the avoidance of doubt, the terms of this subsection (c) shall not apply to any Purchaser Data, and Ticketmaster's rights and obligations with respect to any Purchaser Data shall be governed by the terms set forth in Addendum 1 attached hereto.

(b) Attraction Set-Up: In order to effectively utilize Ticketmaster's distribution technologies, within a reasonable time before (but in no event less than the time periods described below) the scheduled on-sale date of Tickets for each Attraction ("On-Sale Date"), Principal shall furnish Ticketmaster with all necessary information with respect to the Attraction, including seating layout of the Facility, Ticket structure, permissible discounts, Attraction Taxes, Ticket header information, logos, entry information, vision and hearing information, wheelchair and other accessible seating information, health and safety protocols and such other information necessary for the proper sale of Tickets (collectively, "Set-Up Information"). The parties intend that all accessible seating Tickets that are available for sale to persons requesting accessible seating shall be made available for sale on the TM System as required by applicable federal requirements found in the ADA Guidelines and such accessible seating Tickets shall only be released into the general pool of Tickets as permitted by the ADA Guidelines. Principal shall be solely responsible for maintaining appropriate security and health and safety protocols at the Facility for each Attraction. Principal acknowledges and agrees failure to provide Ticketmaster Set-Up Information at least five (5) business days prior to the On-Sale Date for new Attractions that do not utilize seating chart then existing in the TM System and at least three (3) business days prior to the On-Sale Date for new Attractions that utilize seating charts then existing in the TM System may prohibit effective action by Ticketmaster and render Ticketmaster unable to proceed, and in such circumstances, Ticketmaster shall be under no liability for failure to perform its obligations hereunder. Principal shall, to the extent permitted

by Idaho law and subject to the limitation of liability in the Idaho Tort Claims Act, be responsible for any and all liabilities, claims, expenses (including court costs and reasonable attorneys' fees) and causes of action resulting from the inaccuracy of any Set-Up Information furnished by Principal pursuant hereto, provided, however, that if Ticketmaster improperly conducts the ticketing/show build based on accurate Set-Up Information provided by Principal or if Ticketmaster itself furnishes or provides Set-Up Information, Ticketmaster shall be responsible for any and all liabilities, claims, expenses (including court costs and reasonable attorneys' fees) and causes of action resulting from (i) the inaccuracy of any Set-Up Information furnished by Ticketmaster or (ii) negligence of Ticketmaster or any of its affiliates, agents, or representatives, in utilizing accurate Set-Up Information provided by Principal.

(c) Will-Call Services: Principal shall notify Ticketmaster of Principal's will-call capabilities and Facility Box Office hours. Principal shall verify the identity of each person picking up Tickets at will-call via a valid, government-issued photo identification and, if required by applicable payment card association guidelines, the payment card used in the Ticket sales transaction.

(d) Ticket Stock: Principal shall be responsible for the security of Ticket stock in its possession, and the risk of loss of any Ticket stock provided by Ticketmaster shall shift to Principal upon delivery to Principal or Principal's authorized representative, agent or employee. Ticketmaster shall not be liable to Principal for the printing and sale of counterfeit Tickets by third parties, provided, that Ticketmaster shall undertake reasonable, good faith efforts in accordance with industry best practices to cease any such behavior of which it has actual knowledge. Further, Ticketmaster shall cooperate with Principal to cease or cause others to cease printing and sale of counterfeit tickets upon communication from Principal regarding such activity related to Attractions.

(e) Principal's Website/Interface Page: Subject to the completion of the installation of Archtics, Ticketmaster will develop and maintain the Interface Page that will enable Principal's Subscribers to access their account information and conduct "real-time" transactions by linking to the Interface Page from Principal's Website. The Interface Page may contain a short, related textual description of AccountManager features and a Ticketmaster designation.

(f) Additional Archtics Services: With respect to implementation of Archtics, Ticketmaster shall provide Principal on-site support from Ticketmaster's national or regional personnel at no additional charge. In addition, upon request, Ticketmaster shall provide Principal: (i) customized Archtics templates (e.g., diagrams, invoices, other executables, etc.), (ii) customized reporting, and (iii) customized on-line assistance (clauses (i) through (iii), collectively, the "Customization Services"), for up to two (2) hours per week at no additional charge. Any Customization Services requested by Principal in excess of such level of support may be charged to Principal at Ticketmaster's standard rates, provided that no Customization Services shall be commenced and no related charges may be incurred or payable unless prior written approval (email sufficing) is obtained by the applicable Business Unit. Ticketmaster shall also maintain an archive of Principal's Archtics database for up to two (2) years in the online format of Principal's then current Archtics version. Ticketmaster shall retain archives of Principal's Archtics database in excess of two (2) prior years in an offline format (i.e., not updated to Principal's then current Archtics version) to be stored at Ticketmaster's data center; provided, at Principal's request, Ticketmaster shall extract data from such prior archives and deliver such data extracts to Principal (including if requested within two (2) years following the Term or termination of this Agreement); and provided further, that Ticketmaster shall maintain archives of Principal's Archtics database (in a format consistent with the terms of this subsection (a) above) at all times during the Term and for a period of no less than two (2) years following expiration or termination of this Agreement.

(g) Hosting Services: During the Term, Ticketmaster shall host the Archtics Software and provide and maintain the Hosting Services on which the Archtics Software is installed and run, including provision of the physical environment, security, HVAC and power for the required server equipment through which the Hosting Services are provided. Ticketmaster shall also provide access to the Archtics Software via an Internet connection, and maintain network operation and availability from the public Internet up to the termination cables at the network interface card on the Hosting Services' server equipment; provided,

Principal will be responsible for power and connectivity to the Internet at Principal's sites.

(h) TM+ (Ticket Resale): Ticketmaster shall enable its integrated primary and secondary market ticketing sale/resale capabilities which enable consumers searching for Tickets to an Attraction to simultaneously view Tickets available for initial sale directly by Principal pursuant to this Agreement in addition to Tickets available for resale from other consumers (collectively, "TM+"), in accordance with the terms and conditions set forth in Exhibit C.

(i) TM1 Engagement: Ticketmaster shall provide Principal with use of an email permission marketing tool powered by a third-party enterprise-level interactive software and marketing provider, and which shall be integrated with the TM System ("TM1 Engagement") in accordance with the terms and conditions set forth in Exhibit D. The term "Software" as defined in this Agreement shall not be deemed to include TM1 Engagement, it being acknowledged that TM1 Engagement is a third-party software solution.

(j) Platinum Tickets and VIP Packages: The terms and conditions set forth in Exhibit E shall apply in connection with the sale of Platinum Tickets and VIP Packages.

(k) Donations. Principal desires to collect donations for itself and/or its clients and/or on behalf of the Bronco Athletic Association (or such other organization eligible to receive tax-deductible donations as may be designated by Principal from time to time during the Term) and subject to all applicable policies and procedures of Principal. Ticketmaster agrees to accept and process such donations from customers through AccountManager, and to pass the total amount of any such donations received by Ticketmaster through AccountManager, less the applicable Archtics Transaction Fee for donations set forth on Exhibit A attached hereto (if any), to Principal or its designee. Processing donations shall include, but not be limited to, conversion for historical data from third party donor system (Advantage), daily import from third party donor system (Raiser's Edge), daily exports to third party donor system (Raiser's Edge), "Point and Rank Calculations," membership level calculations, and "Seat Pledge Calculator" for ticket and parking. Principal (or its designee, as applicable) shall be solely responsible for any applicable licensing fees and for obtaining the requisite authority, in each case relating to the acceptance of such donations, and where applicable, for paying the donation proceeds directly to its clients or the Bronco Athletic Association (or such other organization eligible to receive tax-deductible donations as may be designated by Principal from time to time during the Term) in accordance with all applicable laws.

**5. INTELLECTUAL PROPERTY; ADVERTISING AND PURCHASER DATA.**

(a) Intellectual Property: Each party shall retain all right, title and interest in and to its respective Intellectual Property subject to the limited license set forth below necessary to perform this Agreement. Principal's Intellectual Property shall include the names and logos of any Attraction or Facility, and any images and other creative materials provided by Principal in respect of any Attraction. Each party grants the other a royalty-free, non-exclusive, non-transferable license during the Term to include such party's pre-approved Intellectual Property solely in connection with the advertising contemplated in this Agreement. Each party shall use the other's Intellectual Property only as provided and shall not alter the Intellectual Property in any way, nor shall it act or permit action that would impair the rights of the other party in its Intellectual Property. Each party acknowledges that its use of the other party's Intellectual Property shall not create any right, title or interest in or to such Intellectual Property and shall inure to the benefit of the other party, including any associated goodwill. Each party shall notify the other promptly in writing of any known infringement of the other's Intellectual Property. Any references to a party's Intellectual Property shall contain the appropriate trademark, copyright or other legal notice provided from time to time by the owning party.

(b) Advertising:

(i) Advertising on Tickets Fulfilled at Facility Box Office: For tickets fulfilled by Principal at the Facility Box Office, Principal shall either (i) provide, or pay Ticketmaster to provide, its own blank custom ticket stock and ticket envelopes in which case Principal shall have the right to sell advertising on

such ticket stock and ticket envelopes or (ii) have Ticketmaster provide Ticketmaster's standard ticket stock and ticket envelopes in which case Ticketmaster shall have the right to sell advertising on such ticket stock and ticket envelopes; provided, however, that Ticketmaster shall use its best efforts for tickets fulfilled by Principal at the Facility Box Office to (x) not place any advertisements on the ticket stock face or elsewhere on the ticket stock in close proximity to Principal logos in a manner that creates the appearance of an association between such advertising and Principal's brands, it being understood that, by way of example, Ticketmaster's placement of a third-party advertisement on the ticket back shall not be deemed to create the appearance of an association between such third party's advertisement and Principal's brands, and (y) not place any advertisements on ticket stock back and/or on ticket envelopes for entities that fall within the prohibited advertising categories set forth in subsection (ii) below.

(ii) Ticketmaster Advertisements: Principal grants to Ticketmaster the right to advertise Attractions and the availability of Tickets via Ticketmaster distribution channels in any form of media determined by Ticketmaster, including on the TM.com Website or affiliated websites, and, in connection therewith, to use the pre-approved Intellectual Property of Principal, the Attraction, the Facility and all other information respecting the Attraction; provided, without Principal's prior consent, Ticketmaster shall only use Principal's pre-approved Intellectual Property in accordance with Ticketmaster's past practices and which are for the primary purpose of promoting Ticket sales and Ticketmaster's services, including, publication on the TM.com Website and in Ticketmaster electronic newsletters or other announcements, in each case, where featuring Principal's Attractions. Principal also grants to Ticketmaster the right to use the name and logo of Principal and Principal's Website address on the Interface Page. Ticketmaster shall be solely responsible for any and all claims relating to or arising from Ticketmaster advertisements and shall defend, indemnify, and hold Principal harmless from any claims, expenses, or liabilities arising from or relating to Ticketmaster advertisements, upon receipt of a notification from Principal of any such claims, liabilities, or expenses, except, in each case, to the extent any such claim, expense or liability is due to Principal's negligence or willful misconduct, or any other circumstance beyond Ticketmaster's reasonable control.

Unless there is separate approval from Principal, which approval may be withheld in Principal's sole discretion for no reason, (x) Ticketmaster shall use its reasonable endeavors not to place any third-party advertisements in a manner that creates the appearance of an association between such third-party advertisement and Principal's brands, it being understood that, by way of example, Ticketmaster's placement of a third-party advertisement in the advertisement panels appearing immediately below the ticket portion of print-at-home tickets to Principal's Attractions shall not be deemed to create the appearance of an association between such third party's advertisement and Principal's brands, and (y) unless otherwise agreed to in writing by Principal, the following prohibited advertising categories are not permitted to be placed on pages of the TM.com Website that only list Principal's Attractions, such as venue pages and EDPs, or on print-at-home or mobile tickets:

Competitors of Principal such as other higher education institutions or competitors of the Boise State University Bookstore/Bronco Shop; provided, however, the Blue & Orange Store (gameday retail apparel) and Fanatics (online apparel), both partners of Principal, are not prohibited.

Any other competitor to a sponsor of Principal as notified by Principal on reasonable notice

Gambling (except the State authorized lottery), provided establishments which provide gambling but also have other recognized sources of income such as a spa and resort are permissible sponsors

Alcohol, including beer and wine, other than restaurant advertisements where the image of alcohol is merely incidental to the restaurant advertisement

Tobacco, Nicotine and Vaping products

Prophylactics (i.e. a device and especially a condom for preventing venereal infection or conception)

Feminine hygiene products (i.e., personal care products used by women during menstruation, vaginal discharge, and other bodily functions related to the vulva)

Sexually explicit materials

Adult entertainment (i.e., establishments from which minors are excluded and which sells, rents or displays sexually explicit matter)

Religious and/or political materials

Ammunition and firearms

In addition to the foregoing, competitors of Coca-Cola, including by way of example, Pepsi and Red Bull, may not be placed on the same side of ticket stock as University logos or University branding. This provision may be updated from time to time by written notice of Principal to Ticketmaster, in the event the University enters into updated agreements with a beverage services provider or concessionaire.

Without limiting the foregoing, upon notice of a request for removal from Principal in each instance, in each case at Principal's reasonable discretion, Ticketmaster shall promptly remove Principal's pre-approved name and/or logo from (i) any advertisement on pages of the TM.com Website that do not only list Principal's Attractions, and (ii) where practical and feasible, any other forms of advertisement or publication.

(iii) Principal Advertisements: During the Term, Principal may place advertisements in any form of media which Principal elects to promote the Attractions and the availability of Tickets (except on media operated by, or on behalf of, third parties that engage in or facilitate the sale, resale or issuance of tickets); provided, in the event Principal places or controls any such advertisements relating to the availability of Tickets, it shall use its best efforts to cause Ticketmaster's name logo to be displayed in the advertisement. Principal shall cause Principal's Website to deep-link to specified page(s) within the TM.com Website where consumers can initiate the purchase of Tickets to Attractions. Principal shall further promote the availability of Tickets via Ticketmaster by including, at minimum, a Ticketmaster-branded link to the TM.com Website on each web page featuring one or more Attractions on Principal's Website.

(iv) Ticketmaster Client Style Guide; Use of Principal's Names, Logos, and Links: The look and feel of any links from Principal's Website to the Interface Page or the TM.com Website are subject to Ticketmaster's prior approval. Principal shall comply with the terms and conditions of Ticketmaster's Client Style Guide, as it may be updated from time to time. Principal shall timely deliver to Ticketmaster following execution of this Agreement, its branding and style guidelines to be used in connection with this Agreement, and Ticketmaster may only use Principal's name, logos or website links in a form prior-approved by Principal's Office of Trademark Licensing and Enforcement. Ticketmaster agrees that it shall only use Principal's pre-approved name and logo as provided to it by Principal, and it shall not stretch, squeeze or otherwise alter or edit the logo, including alteration of the colors.

(v) Advertising Revenue: Ticketmaster and Principal shall separately receive and retain their respective income derived from advertising which each is entitled to sell as provided above. Notwithstanding the foregoing, neither Principal nor Ticketmaster will serve banner advertisements or other promotional advertising units of any kind or allow any third party to serve any such advertising units on the Interface Page, without the other party's prior written consent.

(c) Purchaser Data: Principal and Ticketmaster each has rights in the Purchaser Data (as defined in Addendum 1). Principal and Ticketmaster's Processing of the Purchaser Data shall be in compliance with Addendum 1.

## 6. ACCOUNTING PROCEDURES.

### (a) Settlements by Ticketmaster:

(i) Principal's Account: Principal authorizes Ticketmaster and the financial institution designated by Principal ("Bank") to deposit all settlement funds payable to each Business Unit hereunder. Principal shall provide the applicable account information to Ticketmaster prior to the Effective Date, which may be updated from time to time in a written authorization document signed by Principal (collectively "Principal's Account", and individually, a "Business Unit's Account").

(ii) Settlement Timing: Ticketmaster shall collect all Ticket Receipts derived from Ticket sales made by Ticketmaster and shall initiate payment of Ticket Receipts to which each Business Unit is entitled on Friday of each week with each weekly payment to be on account of Ticket sales made by Ticketmaster during Monday through Sunday of the week preceding such payment date.

(iii) Settlement Processing: Initiation of the settlement payment via direct deposit shall constitute full performance by Ticketmaster of its obligation to make such settlement payment to each Business Unit or to any person whatsoever. Principal releases Ticketmaster from liability for delays or errors in such settlement payment which are beyond Ticketmaster's reasonable control, including but not limited to any errors resulting from any inaccurate or outdated Account information provided by Principal or bank processing delays, or for any related damages. Principal acknowledges that direct deposit of such funds may require up to two (2) business days for Bank processing. In the event of an error (e.g., if funds to which any Business Unit is not entitled are deposited into any Business Unit's Account), Principal authorizes Ticketmaster to direct the Bank to return said funds, upon prior written notice and approval by Principal and the applicable Business Unit in each instance or the initiation of a debit to Principal's Account to correct the error, provided Ticketmaster has provided Principal and the applicable Business Unit with prior written explanation and accounting for the error, and provided Principal or the applicable Business Unit does not object to such explanation and accounting for the error. Each weekly settlement payment shall be supported by a written accounting provided to Principal. The direct deposit authorization provided above shall remain in full force and effect until Ticketmaster receives reasonable advance written notice from Principal of its termination of such authorization.

(b) Cancelled Attractions; Refunds: In the event any Attraction for which Ticketmaster sold Tickets is cancelled, postponed, or materially modified (e.g., substitute acts) for any reason (each, a "Cancelled Attraction"), a portion of the Account Balance sufficient to cover anticipated refunds shall be held and made available for distribution by Ticketmaster to Ticket purchasers entitled to refunds for Tickets purchased from Ticketmaster. The term "Account Balance" shall mean the amount of funds held at any time by Ticketmaster on account of Ticket sales for all Attractions associated with the specific Business Unit for which the Cancellation Attraction occurred, less the amount of Ticket sales proceeds which Ticketmaster is entitled to retain hereunder with respect to each such specific Business Unit. Principal authorizes Ticketmaster to refund the Ticket price in such manner (e.g., by crediting the consumer's payment card) and at such time (e.g., before or after the scheduled date of such Attraction) as Ticketmaster, in its reasonable discretion, determines, and to exchange Tickets pursuant to any exchange policy that may be adopted by the parties. It is agreed that Ticketmaster is the Ticket selling agent of Principal and therefore Ticketmaster's agreement to make any refunds as the agent of Principal is subject and limited to Ticketmaster holding or receiving from Principal the full amount of funds necessary to make refunds to all Ticket purchasers properly entitled to a refund, and Principal will promptly remit to Ticketmaster any such funds received by Principal in respect of Cancelled Attractions in order for Ticketmaster to process such refunds. Ticketmaster shall be entitled to retain the Ticketmaster fees assessable with respect to the initial sale of Tickets to Cancelled Attractions. Ticketmaster's current policy is to refund all service fees (including Convenience Charges and Processing Fees, but excepting UPS,

mail delivery and retail pickup fees, and fees on certain Major League Baseball purchases) to consumers in respect of any Cancelled Attractions, and Ticketmaster shall provide Principal with prior notice of any change to such policy during the Term of this Agreement. Principal shall be responsible for all refunds and exchanges of Tickets initially purchased from the Facility Box Office.

(c) Chargebacks: Ticketmaster may deduct from Principal's settlement the portion of any Chargebacks that Ticketmaster is assessed by its merchant bank related to the Face Value of Tickets and any other amounts due from Ticketmaster to Principal under this Agreement for up to twelve (12) months after the occurrence of an Attraction. Ticketmaster shall be responsible for the remaining portion of any Chargebacks, except to the extent caused by Principal's failure to obtain signatures, swipe credit cards or follow any procedures provided by Ticketmaster or the merchant bank with respect to acceptance of credit cards. "Chargebacks" mean the amounts Ticketmaster's merchant bank is charged back by a cardholder or a card issuer under the card organization's rules (e.g., cardholder dispute, fraud, declined transaction, returned Tickets for Cancelled Attractions, etc.).

(d) Insolvency; Deficiency Amounts: Principal shall provide immediate written notice to Ticketmaster in the event Principal experiences any Material Financial Event. If at any time the Account Balance is not sufficient to pay for anticipated refunds or Chargebacks (e.g., due to cancellations or postponements of one or more Attractions), Principal shall deliver the amount of such deficiency ("Deficiency Amount") to Ticketmaster no later than forty-eight (48) hours after notice by Ticketmaster to Principal containing an accounting demonstrating the deficiency. It is Ticketmaster's responsibility to provide accurate and timely instructions and information for the delivery of such Deficiency Amount. Initiation of delivery substantiates Principal's obligation herein. Ticketmaster shall continue to have the right to retain a portion of the Account Balance sufficient to cover any Deficiency Amount until such Deficiency Amount is paid. In the event of any Material Financial Event of Principal or Principal has not paid any Deficiency Amount when due, Ticketmaster shall have the option to suspend payment of Ticket Receipts in advance of the occurrence of Attractions and instead deliver Ticket Receipts to which Principal is entitled post-performance (i.e., Friday of each week with respect to Attractions that occurred Monday through Sunday of the week preceding such payment date).

(e) Audit of Sales: During the Term, each party shall have the right at its own expense to audit Ticket sales for Attractions by the other party to assure such party's compliance with the terms of this Agreement. In the event an accounting discrepancy discloses a deficiency between the amount found to be due to any Business Unit and the amount actually received or credited to such Business Unit, then, upon receipt of an invoice from Principal (or such applicable Business Unit) and provided Ticketmaster does not contest the amount of the discrepancy so invoiced, Ticketmaster shall promptly deposit the amount of such deficiency in the applicable Business Unit's Account.

## 7. TAXES.

(a) Attraction Taxes on Sales Proceeds: Ticketmaster, as a marketplace facilitator under Idaho Code, shall collect, report, and timely remit applicable state sales and use taxes on any retail sale facilitated by Ticketmaster, including without limitation primary and secondary sales utilizing the TM System as well as sales sold through Exchange or TM+ or Universe systems (solely where Ticketmaster is the merchant of record for the Universe system sales and receives tickets sales proceeds directly) and any other Tickets sold utilizing the TM System. Principal shall be responsible for collecting, reporting and remitting applicable sales and use taxes on any sales conducted directly by Principal or its Business Units from a Facility Box Office utilizing TM Archtics and AccountManager, or via the Universe system where Principal is the merchant of record for such sales and receives ticket sales proceeds directly. Principal shall work with Ticketmaster and shall notify Ticketmaster prior to any Attraction the Principal's selected method for assessing applicable Attraction Taxes (whether included by Principal in Face Value or to be assessed by Ticketmaster using command SETTAX or similar method to separately charge tax from at checkout) and shall monitor Principal's Ticket sales audit reports to ensure that such Attraction Taxes have been properly calculated. Ticketmaster shall be responsible for collecting such Attraction Taxes at the rates designated by Principal (and if Principal has failed to so designate, Ticketmaster shall use its

good faith efforts to determine the applicable tax rate and shall use such rate to calculate and collect such Attraction Taxes), for preparing and timely filing tax returns or reports required to be filed in respect of such Attraction Taxes and for timely remitting such Attraction Taxes to the applicable taxing authority. With respect to Attraction Taxes applicable to Payment Processing Fees, Inside Charges, Convenience Charges, Services Fees, or any other amounts relating to fees or charges collected by Ticketmaster, Ticketmaster shall calculate the Attraction Taxes to be assessed and shall be responsible for collecting any applicable Attraction Taxes at the rates imposed by applicable state taxing authorities, for preparing and timely filing tax returns or reports required to be filed in respect of such Attraction Taxes and for timely remitting such Attraction Taxes to the applicable taxing authority. Principal reserves the right to determine the method for applying Attraction Taxes to Face Value, Facility Fees or any other amounts due Principal (excluding, e.g., fees assessed by Ticketmaster) on an Attraction-by-Attraction basis, provided Ticketmaster is timely notified of such election prior to the Attraction. With regard to Principal Taxes, Principal will notify Ticketmaster in the event sales tax is not applicable to a particular fee or charge, and Ticketmaster will not collect or remit Attraction Taxes for that component of such fees or charges. Ticketmaster is not liable for failure to file, collect, and remit Principal Taxes if the error was due to incorrect or insufficient information provided by Principal.

(b) Principal's Tax Exemptions: Principal shall notify Ticketmaster in writing of any Principal tax exemptions (if applicable) and timely provide Ticketmaster with a valid Attraction Taxes exemption certification or other exemption documentation required by the applicable taxing authority.

(c) Taxpayer Identification Number and Certification: Principal shall complete a Form W-9 and return it to Ticketmaster for purposes of reporting to the Internal Revenue Service.

## 8. CONFIDENTIAL INFORMATION.

(a) The parties acknowledge that by reason of their relationship hereunder, each party may from time to time disclose information regarding its business, products, software technology, Intellectual Property and other information that is confidential and of substantial value to such party, which value would be impaired if such information were disclosed to third parties ("Confidential Information").

(b) Confidential Information shall not include information that (i) is or becomes generally available to the public other than as a result of the breach of the confidentiality obligations in this Agreement by the receiving party, (ii) is or has been independently acquired or developed by the receiving party without violating any of the confidentiality obligations in this Agreement, (iii) was within the receiving party's possession prior to it being furnished to the receiving party by or on behalf of the disclosing party, or (iv) is received from a source other than the disclosing party; provided that, in the case of (iii) and (iv) above, the source of such information was not known by the receiving party to be bound by a confidentiality obligation to the disclosing party or any other party with respect to such information.

(c) Each party agrees that it will keep the other party's Confidential Information strictly confidential and will not use in any way for its own account or the account of any third party or affiliates (such as Live Nation), nor disclose to any third party unless required by applicable law, any of the other party's Confidential Information without the other party's prior written consent, except to the extent expressly permitted by this Agreement or where disclosure is required by applicable law; provided, the receiving party may disclose Confidential Information to its directors, officers, employees, legal and financial advisors, controlling persons and entities who need to know such information to perform such party's obligations under this Agreement and who agree to treat the Confidential Information in accordance with the confidentiality obligations in this Agreement. Each party shall use the same degree of care to avoid disclosure or use of the other party's Confidential Information as it employs with respect to its own Confidential Information and represents that it has adequate procedures in place to protect the secrecy of such Confidential Information.

(d) In the event either party receives a request to disclose all or any part of the Confidential Information under the terms of a subpoena, document request, notice of deposition or other legal

proceeding, such party agrees to notify the other party within two (2) business days after receipt of such request, and to cooperate with the other party in any attempt to obtain a protective order. If there is a theft of misappropriation of Principal's Confidential Information due to the gross negligence or intentional misconduct of Ticketmaster, Ticketmaster shall provide Principal written notice of theft or misappropriation within three (3) business days of when theft or misappropriation becomes known to Ticketmaster. Principal will have six (6) months from the date of receipt of such written notice to terminate this Agreement by providing Ticketmaster written notice of its intent to terminate this Agreement. If Principal elects to terminate hereunder, Ticketmaster shall have no right to cure the breach in order to prevent termination. Notwithstanding the foregoing, in the event of a records request under the Idaho Public Records Laws, applicable to Principal, Principal may disclose information to the extent disclosure is legally required without prior written notice to Ticketmaster where such notice is not permitted or practicable, including this Agreement.

## **9. RESPONSIBILITIES OF THE PARTIES.**

(a) To the extent permitted by Idaho law and subject to the limitations of liability provided in the Idaho Tort Claims Act, Principal shall be responsible for any claims, actions, damages, expenses (including court costs and reasonable attorneys' fees), obligations, losses, liabilities and liens (collectively, "Claims") occurring as a result of or in connection with: (i) any Event of Default under this Agreement by Principal or any of its officers, directors, employees and agents (collectively, "Principal's Representatives"); (ii) misuse of the TM System (including any customization and/or integration of the TM System with Principal's website and other platforms) or possession and use of the Hardware (if any) by Principal or any of Principal's Representatives; (iii) any Attraction held or scheduled to be held at the Facility (including any injuries, illnesses or deaths occurring at or in connection with any Attraction, or the failure of any Attraction to occur or to occur in the manner advertised or promoted); (iv) Principal's use or disclosure of the Purchaser Data; (v) a claim that Principal's Intellectual Property infringes on the Intellectual Property or any other proprietary right of a third party; (vi) the inaccuracy of any Set-Up Information furnished by Principal; or (vii) any email, text message or similar electronic messaging campaigns or distributions conducted using the TM System or otherwise by Principal, including messaging campaigns or distributions in violation of federal, state or other laws applicable to commercial messages; except, in each case, to the extent any such Claim is due to Ticketmaster's negligence or willful misconduct. Nothing herein shall be deemed to constitute a waiver by Principal of any privilege, protection, or immunity otherwise afforded to it under the Idaho Constitution, Idaho Tort Claims Act, or other applicable law. Nothing contained herein shall be deemed a waiver of Principal's sovereign immunity, which is hereby expressly retained.

(b) Ticketmaster shall be responsible for any Claims occurring as a result of or in connection with: (i) any Event of Default under this Agreement by Ticketmaster or any of its officers, directors, employees and agents; (ii) any allegation that Principal's authorized use of the TM System infringes the Intellectual Property of a third party; (iii) a claim that Ticketmaster's release of the Purchaser Data violates any applicable law, rule or regulation; (iv) Ticketmaster's use of the Purchaser Data; (v) violations of laws relating to the resale of Tickets to the extent violations result from actions of Ticketmaster of Ticketmaster's Representatives; or (vi) any email campaigns or distributions conducted by Ticketmaster and not at the direction of Principal including, without limitation, email campaigns or distributions in violation of federal, state or other laws applicable to commercial emails; except, in each case, to the extent any such Claim is due to Principal's negligence or willful misconduct.

(c) A party subject to a Claim for which the other party is responsible shall promptly provide written notice detailing the circumstances of that Claim to the other party responsible for the Claim; provided, failure to timely provide such notice shall not diminish the other party's obligation except to the extent the other party's ability to defend the Claim is materially prejudiced by such failure.

## **10. TERMINATION.**

(a) This Agreement may be terminated by either party in the event of: (i) any material default in or material breach of the terms and conditions of this Agreement by the other party, after the other party has received written notice of such default or breach and thirty (30) business days (or ten (10) business days, in the case of a monetary default) to cure such default or breach (any such occurrence, after the expiration of such cure period, shall be an “Event of Default”); or (ii) a Material Financial Event of the other party. Upon an Event of Default or Material Financial Event of Ticketmaster, Ticketmaster shall, within five (5) business days of Principal’s demand, pay to Principal all amounts due and owing Principal, and Principal may, in addition to terminating this Agreement, require Ticketmaster to remove all Hardware from the Facility at the expense of Ticketmaster. In the event Principal terminates this Agreement as a result of an Event of Default by Ticketmaster, upon request of Principal and Principal’s payment of any applicable pro-rated license or maintenance fees due Ticketmaster, Ticketmaster shall provide up to six months’ continued service under the terms of this Agreement while Principal seeks to secure replacement service (the “Transition Service”). Upon an Event of Default or Material Financial Event of Principal, Principal shall, within five (5) business days of Ticketmaster’s demand, pay to Ticketmaster all mutually agreed upon amounts due and owing to Ticketmaster, and subject to Principal’s written authorization demonstrating agreement as to the amount due and owing, which written authorization shall not be unreasonably withheld or delayed, Principal authorizes Ticketmaster to set off any amounts owed to Ticketmaster hereunder against any amounts held by Ticketmaster on behalf of Principal, and Ticketmaster may, in addition to terminating this Agreement, terminate Principal’s right to access and use the TM System and take immediate possession of the Hardware and Software wherever the same may be located without notice or court order.

(b) This Agreement may be terminated by either party in the event any act by the other party causes or threatens to cause any party’s or third-party’s Intellectual Property or other property rights, and the other party fails to refrain from so acting within ten (10) business days’ written notice from the party.

(c) Subject to Ticketmaster’s obligation to provide Transition Service under the terms and conditions set forth above, upon the effective date of any termination or expiration of this Agreement, any provision of this Agreement that contemplates performance or observance subsequent to such termination or expiration, including provisions regarding ownership of Intellectual Property, Purchaser Data, confidentiality, responsibilities of the parties, limitations of liability, governing law, jurisdiction and waivers of jury trials shall continue in full force and effect; each party shall immediately cease the use of the other party’s Intellectual Property; and each party shall, at the other party’s request, return or destroy all copies of Confidential Information, and all other property belonging to and/or received from the other party.

(d) No remedy referred to in this Section is intended to be exclusive, but each shall be cumulative and in addition to any other remedy under this Agreement or otherwise available at law or in equity, each and all of which are subject to the limitations of liability contained in this Agreement.

(e) Termination for Fiscal Necessity: In addition to the foregoing, the Parties acknowledge and agree that Principal is a government entity of the State of Idaho in the United States, and this Agreement shall in no way or manner be construed so as to bind or obligate the State of Idaho or Principal (including any applicable Business Unit) beyond the term of any particular appropriation of funds by the State of Idaho’s Legislature or the United States government as may exist from time to time. Principal’s payment obligation shall be terminable in the event of a non-appropriation or materially reduced appropriation or allotment of funding by the State of Idaho’s Legislature or the United States government, a significant or material reduction in funding receipts from the State of Idaho or the United States government, and/or a material “holdback” or “clawback” in spending issued by the Governor of the State of Idaho, the President of the United States, or their designees (each, a “Nonappropriation Event”). Upon the occurrence of any Nonappropriation Event, the Principal reserves the right to immediately terminate this Agreement in whole or in part (including any order placed under it) if, in the Principal’s sole judgment, such Nonappropriation Event causes the Principal to be unable to fulfill its obligations under this Agreement, by providing written notice to Ticketmaster of the occurrence of a Nonappropriation Event and a date of termination. The Agreement shall automatically terminate on the stated termination date, or if no date is stated, on the 10th

calendar day following the date of notice and all affected future rights and liabilities of the Parties hereto shall thereupon cease.

**11. LIMITATION OF LIABILITY.** In no event shall Ticketmaster be liable for any indirect, consequential, exemplary, incidental, special or punitive damages, including lost profits, lost ticket revenues, lost savings, lost or destroyed data, lost opportunity costs or any other economic loss, of any type or nature, or for events or circumstances beyond Ticketmaster's control. Neither occasional short-term interruptions of service which are reasonable under comparable industry standards nor interruptions of service resulting from events or circumstances beyond Ticketmaster's reasonable control shall be cause for any liability or claim against Ticketmaster, nor shall any such occasion render Ticketmaster in default under this Agreement.

**12. DEFINITIONS.** As used in this Agreement, the following terms have the respective meanings below:

"AccountManager" means Ticketmaster's proprietary Internet-based Software and services that allow Subscribers to manage their Season/Contract Ticket accounts.

"Archtics" means Ticketmaster's proprietary Internet-based Software that provides extensive Season/Contract Ticket, MiniPlan Ticket and single Attraction Ticket functionality for inventory control by Principal and Ticketmaster in connection with the primary Ticketmaster ticketing sales and distribution platform.

"Archtics Transaction Fees" means the amounts Ticketmaster charges for certain Archtics and AccountManager Software transactions as described in Exhibit A.

"Arena" means the ExtraMile Arena, a business unit of Boise State University, that oversees live entertainment events at Principal's ExtraMile Arena.

"Athletics" means Boise State University Athletics Department, a business unit of Boise State University, that oversees Athletics Attractions at Athletics Facilities.

"Athletics Attractions" means any Attraction systematically ticketed by the Athletics ticket office, including without limitation Boise State University Intercollegiate Athletic sporting events systematically ticketed by Boise State athletic ticket office at any of the Athletics Facilities (including but not limited to away game tickets for Boise State Intercollegiate competitions), and certain other off-campus rental, fundraising, and non-music special events (for example, including Famous Idaho Potato Bowl, NCAA regional basketball tournament, football all-access clinics and other similar events, but excluding concerts and musical festivals held at Albertson Stadium or other indoor/outdoor sites). "Non-Athletics Attraction" means any Attraction that is not an Athletics Attraction.

"Athletics Facilities" includes (i) Albertson Stadium, ExtraMile Arena, Stueckle Sky Center, Dona Larsen Park, Bronco Gym, Boas Tennis & Soccer Complex, Appleton Tennis Center, Caven-Williams Sports Complex, DeChevrieux Field, Keith & Stein Band Hall, Bleymaier Football Center, Arguinchona Basketball Complex-Auxiliary Gym, and Gymnastics Room at Boise State University, and (ii) any other future venues subsequently owned, controlled, operated or managed by Athletics, or where Athletics otherwise subsequently controls the rights or has the authority to sell Tickets, in each case, solely to the extent such facilities are utilized for Athletics Attractions.

"Attraction" means a concert, sporting, entertainment or other act or event of any kind or nature whatsoever to be held at the Facility, but excluding events not held at a Facility, hard-ticket events for which no Internet Sales are sold or otherwise offered for sale, events promoted by the Boise Philharmonic, and events promoted by Boise State Departments that are not "Business Units" hereunder.

"Attraction Taxes" means any sales, amusement, admissions, excise, gross receipts and other similar taxes, charges, fees, levies or other assessments measured by reference to a charge per Ticket or other

item sold by Ticketmaster or determined based upon the purchase price of such Ticket or other item, which is imposed by federal, state, county, municipal or other governmental or quasi-governmental authorities as a result of, or in connection with, any Attraction.

“Convenience Charge” means the per Ticket amount charged to a consumer for the convenience of purchasing Tickets through the TM System.

“Face Value” means the face price of a Ticket as determined by Principal, inclusive of facility or similar fees and any Attraction Taxes applicable to the foregoing amounts.

“Facility” means any venues owned, controlled, operated or managed by Principal, directly or indirectly through one or more affiliates, or where Principal otherwise controls the rights or has the authority to sell tickets to any event, including (i) the Athletics Facilities, (ii) the venue located at 1401 Bronco Lane, Boise, ID and currently known as ExtraMile Arena, (iii) the main hall of the venue located at 2201 W. Cesar Chavez Lane, Boise, ID and currently known as the Morrison Center for the Performing Arts, (iv) the stadium venue located at 1400 Bronco Track & Field, Boise, ID and currently known as Albertsons Stadium (by whatever name such stadium venue shall be known, “Albertsons Stadium”), and (v) any other on-campus or off-campus venues for which the ExtraMile Arena box office or Athletics Box Office otherwise (x) controls the rights or has the authority to sell Tickets and (y) systematically Tickets.

“Facility Box Office” means the Ticket sales locations that are operated by Principal or by the Facility management and located at the Facility.

“Group Sales” means (i) sales of Tickets by Principal to a group consisting of at least fifteen (15) people (or such lesser number of people mutually agreed upon by the parties on an Attraction by Attraction basis, if applicable) for use by the group members to attend an Attraction as a group and (ii) notwithstanding the foregoing, shall include Super/Corporate Group Sales. Except as may be permitted under the definition of Super/Corporate Group Sales, in. In no event shall Group Sales include the sale of Tickets to individuals to attend an event separately, or to a ticket resale platform or marketplace, professional ticket reseller or other individual or entity with the primary purpose of reselling such Tickets.

“Hardware” means the equipment (if any) supplied by Ticketmaster to Principal during the Term for use with the TM System.

“Hosting Services” means the equipment, operating system, hardware and software specifications, and networking environment on and with which the Archtics Software is hosted by Ticketmaster, and additions or replacements to the foregoing which may be implemented by Ticketmaster.

“House Seats” means Tickets provided by Principal or any Business Unit (i) to the Attraction’s promoter, performing act or event, or their managers or agents (i.e., band holds); (ii) for distribution through legitimate fan clubs in accordance with current guidelines (i.e., fan club holds); (iii) for legitimate promotional purposes (e.g., radio station promotions) or (iv) for distribution via Principal’s Lifetime Seats program; and (v) for zero face value tickets and certain “off-manifest” seats currently existing in a Facility; provided that, in each case, House Seats Tickets shall not be distributed to the general public or sold to a ticket resale platform or marketplace, professional ticket reseller or other individual or entity with the primary purpose of reselling such Tickets.

“Idaho Tort Claims Act” means Sections 6-901 through 6-929, Idaho Code, inclusive, as may be amended from time to time.

“Inside Charges” means the amounts Ticketmaster charges Principal to sell, issue and process Tickets utilizing the TM System pursuant to this Agreement.

“Interface Page” means a co-branded web page interface for use with Software transactions which is designed, created and maintained by Ticketmaster to have, in general, the look and feel of Principal’s Website but which is hosted on Ticketmaster’s web servers.

“Intellectual Property” means any trademarks, service marks, trade names, copyrights, patents, trade secrets and other proprietary rights.

“Live Nation” shall mean Live Nation Worldwide, Inc.

“Material Financial Event” means, for Ticketmaster, the filing of any voluntary or involuntary petition against a party under the bankruptcy or insolvency laws of any applicable jurisdiction, which petition is not dismissed within sixty (60) days of filing, or upon any appointment of a receiver for all or any portion of a party’s business, or any assignment of all or substantially all assets of a party for the benefit of creditors, or, for Principal, a holdback issued by the State legislature or Governor or reduction in appropriation from the State in any given year, or material reduction in funding from the federal government, or other financial exigency, which materially impacts Principal’s business operations or ability to host Attractions or fulfill any of its obligations under this Agreement.

“MiniPlan Tickets” means specifically designated Tickets sold directly by Principal to a purchaser on an annual or season basis across a series of at least two (2) Attractions.

“Morrison Center” means Velma V. Morrison Center for the Performing Arts, a business unit of Boise State University, that oversees ticketed performing arts events at the Velma C. Morrison Center located on Principal’s campus.

“Morrison Center Attractions” means any Attraction scheduled to be held in the main hall of the Morrison Center for the Performing Arts and any Attraction promoted by and systematically ticketed by the Morrison Center for the Performing Arts at another Facility of Principal.

“Other Attractions” means any Attraction other than Athletics Attractions, Morrison Center Attractions, and Non-Athletics Attractions held at Albertson Stadium, including without limitation, Non-Athletics Attractions scheduled to be held at any Facility other than the Morrison Center and Albertson Stadium Facilities, and including Non-Athletics Attractions systematically ticketed by the ExtraMile Arena box office (including for an event at the ExtraMile Arena or any other on campus or off campus venue).

“Principal’s Website” means any Internet website(s) owned, operated or maintained by Principal, which shall contain links to the Interface Page.

“sale and sell” and any derivations of such terms in this Agreement shall include any distribution for consideration, by any means or method, and shall include resales.

“Season/Contract Tickets” means specifically designated Tickets sold or distributed directly by Principal on an annual basis across all Attractions or across all of a category of Attractions (e.g., luxury suites, club level seats, Lifetime Seats and season tickets); provided, in no event shall Season/Contract Tickets include the sale of Tickets to a ticket resale platform or marketplace, professional ticket reseller or other individual or entity with the primary purpose of reselling such Tickets.

“Sellable Capacity” means the admission capacity of the Facility for any particular Attraction.

“Software” means (i) Ticketmaster’s proprietary, computerized or electronic ticketing software platform which provides for ticket sales (including primary and secondary market ticketing sale/resale functionality), distribution, fulfillment, reporting and venue access/admissions management capabilities, and (ii) Archtics and AccountManager.

“Subscriber” means any person who maintains an account with Principal’s version of AccountManager.

“Ticket” means a printed, electronic, digital or other type of evidence of the right, option or opportunity to occupy space at or to enter or attend an Attraction or Attractions even if not evidenced by any physical manifestation of such right, such as a digital token or “smart card”.

“Ticket Receipts” means the Face Value of a Ticket plus any fees added to the Face Value and retained by Principal, and less: (i) the applicable Inside Charges due Ticketmaster, (ii) Payment Processing Fees, and (iii) Attraction Taxes applicable to any of the foregoing, to the extent Ticketmaster remits such Attraction Taxes directly to the applicable taxing authority on behalf of Principal.

“TM.com Website” means any Internet websites owned, operated and maintained by Ticketmaster, including any co-branded versions and any version distributed through any broadband distribution platform or through any platform or device including television, broadband and wireless technologies.

“TM System” means the Software, Hardware, TM.com Website, Ticketmaster mobile application, related procedures and personnel, and repair and maintenance services established and maintained by Ticketmaster and its affiliates for the purpose of selling, distributing, auditing and controlling the sale of Tickets for Attractions.

### 13. MISCELLANEOUS.

(a) Governing Law/Jurisdiction: This Agreement shall be interpreted and governed by the laws of the State of Idaho, without reference to conflict of laws principles. The state courts and the United States federal courts located in the State of Idaho, Ada County, shall each have subject matter jurisdiction in connection with this Agreement and personal jurisdiction over each of the parties. Each party consents to such jurisdiction and waives any right it may have to assert the doctrine of *forum non conveniens* or to object to venue to the extent any proceeding is conducted in accordance with this Section.

(b) Reserved.

(c) Modification: No modification to this Agreement, nor any waiver of any rights, shall be effective unless assented to in writing by the party against whom such modification or waiver is to be enforced, and the waiver by a party of any breach or default of the other party shall not constitute a waiver of any other rights under this Agreement or the waiver of any subsequent breach or default of the other party, nor shall a party’s delay in enforcing its rights or remedies under this Agreement be construed as a waiver of such rights or remedies.

(d) Interpretation: The RFP, RFP Response, and the Purchase Order, including without limitation, any amendments thereto, the State of Idaho Standard Contract Terms and Conditions referenced in the RFP and revised to reflect the exceptions Ticketmaster expressly set forth in Ticketmaster’s RFP Response, are incorporated into and a part of the Agreement and collectively with this Agreement represent the entire agreement between the Principal and Ticketmaster and supersedes all prior negotiations, representations, understandings or agreements, whether written or oral. Notwithstanding anything in Section 39 of or elsewhere in the State of Idaho Standard Terms and Conditions to the contrary, any conflict or inconsistency shall be resolved in accordance with the following priority order of documents:

- (1) The Purchaser Order, in the form mutually agreed upon by the parties;
- (2) The Boise State University Standard Contract Terms and Conditions, revised to reflect the exceptions Ticketmaster expressly set forth in Ticketmaster’s RFP Response;
- (3) This Ticketing Agreement;
- (4) The RFP, revised to reflect the exceptions Ticketmaster expressly set forth in Ticketmaster’s RFP Response;
- (5) Ticketmaster’s RFP Response, as accepted by Principal.

(e) Assignment: Without the prior written consent of Ticketmaster, Principal shall not (i) directly or indirectly assign, transfer, pledge or hypothecate its rights, obligations or any interest under this Agreement; or (ii) permit the Hardware (if any) or Software to be used or accessed by anyone other than Principal or Principal's authorized representatives. Any such assignment shall not relieve Principal of any of its obligations under this Agreement. Without the prior written consent of Principal, Ticketmaster shall not assign or transfer its rights, obligations or any interest under this Agreement, except in the event of an assignment by Ticketmaster to any parent, subsidiary, affiliate or successor-in-interest (including a successor by virtue of an acquisition), in which event no such consent shall be required. Any assignment, transfer, pledge or hypothecation for which consent is required and which is made without such consent shall be void. Notwithstanding the foregoing, certain of Ticketmaster's duties and obligations under this Agreement may be performed on Ticketmaster's behalf by one or more of its parent, subsidiaries or affiliates, and no such performance shall be deemed to be an assignment or breach of this Agreement by Ticketmaster, provided that Principal has been provided prior written notification that this service will be provided by such partner, subsidiary or affiliate and has not objected thereto.

(f) Relationship of the Parties: Each party is an independent contractor and not an agent or partner of, or in a joint venture with, the other party for any purpose other than as set forth in this Agreement (e.g., Ticketmaster is the agent of Principal with respect to ticket sales and distribution). Neither party by virtue of this Agreement shall have any right, power, or authority to act or create any obligation, express or implied, on behalf of the other party.

(g) Force Majeure: Neither party will be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement, when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's control, including, without limitation, the following force majeure events ("Force Majeure Events"): (i) acts of God; (ii) flood, fire, earthquake, explosion, pandemic or epidemic; (iii) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest; (iv) government order or law; (v) actions, embargoes, or blockades in effect on or after the date of this Agreement; (vi) action by any governmental authority; (vii) national or regional emergency; (viii) strikes, labor stoppages or slowdowns, or other industrial disturbances; and (ix) shortage of adequate power. The impacted party shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Events are minimized. The impacted party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause.

(h) Severability: If any provision of this Agreement is found to be invalid or unenforceable in any jurisdiction (i) the validity or enforceability of such provision shall not in any way be affected with respect to any other jurisdiction, and the validity and enforceability of the remaining provisions shall not be affected; and (ii) the parties shall agree on a replacement of such provision with one or more valid and enforceable provisions approximating the intent of the original provision as closely as possible.

(i) Notices: Unless otherwise expressly permitted in any provision, any notices required to be given under this Agreement must be sent to each party, in writing, at the address set forth immediately below the signature line of the applicable party or at such address as may be provided by each party in writing from time to time, by certified or registered mail, return receipt requested or by an overnight courier. Notices will be deemed effective the day following sending if sent by overnight courier or five days after sending if sent by certified or registered mail.

(j) Binding Agreement/Counterparts: The terms, conditions, provisions and undertakings of this Agreement shall be binding upon and inure to the benefit of each of the parties and their respective successors and permitted assigns; provided, this Agreement shall not be binding until executed by each of the parties. This Agreement may be executed in multiple counterparts which when taken together constitute a single instrument.

(k) Legal Review: Each of the parties has had the opportunity to have its legal counsel review this Agreement on its behalf. If an ambiguity or question of intent arises with respect to any provision of this Agreement, this Agreement will be construed as if drafted jointly by the parties. The parties expressly agree that the construction and interpretation of this Agreement shall not be strictly construed against the drafter.

(l) Client Listings: Principal's execution of this Agreement indicates approval for Principal to be listed as a Ticketmaster client in communications for distribution to event industry clients, in product boilerplate information, and in future releases about Ticketmaster products and services for distribution to trade and consumer media, subject to the prior-approval requirements hereof. At any time, Principal may, in its sole discretion, direct Ticketmaster to cease the use of Principal's name for such purposes by sending notice to Ticketmaster via email at [client.news@ticketmaster.com](mailto:client.news@ticketmaster.com).

(m) Compliance with Applicable Laws and Regulations: Ticketmaster shall comply with all applicable federal laws and regulations, including without limitation data security of information as defined by the Federal Education Rights and Privacy Act (FERPA) and the Health Insurance Portability and Accountability Act (HIPAA), all rules, regulations, policies as outlined by Principals Policy #8000 (Information Technology Resource Use), Policy #8120 (Identity Theft Prevention Program), and must be in compliance with Section 508 Amendment to the Rehabilitation Act of 1973, the Americans with Disabilities Act, including regulations promulgated thereunder from time to time, and any federal rules and regulations applicable to Ticketmaster, to Principal, and or to the Services provided hereunder.

(l) Web Accessibility: In accordance with the Americans with Disabilities Act of 1990 and Section 504 of the Rehabilitation Act of 1973, all web pages, web functionality, websites and web applications developed or provided under this Agreement will attempt to conform to the W3C Web Content Accessibility 2.2 Level A and AA Guidelines, available here . <https://www.w3.org/WAI/WCAG22/quickref/> Ticketmaster works with Level Access, an accessibility monitoring and assessment partner. Ticketmaster will provide an Accessibility Conformance Report (VPAT) evaluating how their service addresses each of the WCAG 2.2, Level A and AA success criteria. For any area of non-conformance, Ticketmaster should describe any planned remediation road maps, including timelines and steps that will be taken to achieve full conformance, as well as interim workarounds to enable access by individuals with disabilities. Ticketmaster may be required to demonstrate how to use the product with assistive technology, and may be required to undergo third-party accessibility testing. Ticketmaster must provide contact information to facilitate more detailed inquiries.

[Signature Page Follows.]

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the date set forth below.

**TICKETMASTER L.L.C.**,  
a Virginia limited liability company

**BOISE STATE UNIVERSITY**  
a State of Idaho public institution of higher education

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

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

Print Name: Clay Luter

Print Name: \_\_\_\_\_

Title: EVP, Sports  
Stadium, Outdoor & College Sports

Title: \_\_\_\_\_

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

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

Address: 1910 University Drive  
Boise, ID 83725

Address: 250 North Orange Avenue  
Suite 1300  
Orlando, Florida, 32801

With a copy to: Ticketmaster L.L.C.  
325 N. Maple Drive  
Beverly Hills, CA 90210

Attention: Legal Department

**EXHIBIT A**

**FINANCIAL CONSIDERATIONS**

**1. CHARGES AND FEES.**

(a) Convenience Charge (Per Ticket): The per Ticket Convenience Charges assessable against Ticket purchasers shall be determined and (subject to the terms set forth below) retained by Principal. In the event any per Ticket fee in any single transaction is less than the applicable Inside Charge due Ticketmaster as set forth in subsection (b) following, Ticketmaster reserves the right to invoice Principal for the amount of such Inside Charge, or to set off such amount against any funds held by Ticketmaster on account of Principal.

(b) Inside Charges:

<b>Type of Ticket</b>	<b>Per Ticket Inside Charge</b>
Tickets sold via the Facility Box Office	\$0.00 per Ticket
Tickets sold via Ticketmaster distribution channels for Athletics Attractions and Morrison Center Attractions	\$0.00 per Ticket
Tickets sold via Ticketmaster distribution channels for Non-Athletics Attractions at Albertson Stadium	\$2.50 per Ticket
Tickets sold via Ticketmaster distribution channels for all Other Attractions (including all Non-Athletics Attractions systematically ticketed by the ExtraMile Arena box office)	\$1.00 per Ticket

(c) Delivery Fees:

(i) Mail Fee: Ticketmaster shall be entitled to assess and retain a fee in the amount of \$5.00 per order against purchasers of Tickets using the U.S. mail method of delivery (the "Mail Fee"). The Mail Fee shall not apply to Ticket orders sold or distributed via Will Call or through a Facility Box Office, provided, Ticketmaster is not responsible for fulfilling via mail delivery any such Ticket orders. The Mail Fee is subject to automatic increase equal to any increases (rounded up to the nearest \$0.05) to the postal rates. Principal may elect to increase the Mail Fee by an additional amount not to exceed \$2.50 per order, and Principal shall retain the entirety of such additional amount for each Mail Fee received (and not refunded by Ticketmaster, less applicable taxes or credit card fees (calculated at the same rate for credit card transactions as set forth in the Agreement) on such additional amount.

(ii) Will Call Fee: Ticketmaster shall be entitled to assess a fee in the amount of \$5.00 per order against purchasers of Tickets using the will call method of Ticket fulfillment ("Will Call Fee") and shall pay Principal the entirety of such Will Call Fee, less Payment Processing Fees (calculated at the rate set forth in this Agreement) on such amount. Principal may elect to increase the Will Call Fee by an additional amount not to exceed \$2.50 per order, and Principal shall retain the entirety of such additional amount for each Will Call Fee received (and not refunded by Ticketmaster, less applicable taxes or credit card fees (calculated at the same rate for credit card transactions as set forth in the Agreement) on such additional amount.

(d) Archtics Fees:

(i) Archtics Transaction Fees: Ticketmaster may deduct the following Archtics Transaction Fees from amounts owed Principal under this Agreement or may invoice Principal for such fees:

<b>Type of Transaction</b>	<b>Amount of Archtics Transaction Fee</b>
New Season/Contract Ticket sales	\$0.00 per seat

<b><u>Type of Transaction</u></b>	<b><u>Amount of Archtics Transaction Fee</u></b>
MiniPlan Ticket sales	\$0.00 per seat
Online Upgrades and Exchanges	\$0.00 per Ticket
Suite additional	\$0.00 per Ticket
Right of first refusal to purchase Tickets	\$0.00 per Ticket
Per invoice processing	\$0.00 per payment processed
Donations	\$0.00 per donation processed
Ticket forwarding	\$0.00 per Ticket
Internal Ticket forwarding	\$0.00 per Ticket
Single Attraction Ticket sales to Subscribers (Athletics Attractions and Morrison Center Attractions)	\$0.00 per Ticket for Tickets to Athletics Attractions and Morrison Center Attractions
Single Attraction Ticket sales to Subscribers (all other Attractions)	The per Ticket Inside Charges for such Tickets set forth above, per seat, for all other Attractions
Self-service Group Sales via AccountManager	\$0.00 per Ticket

In the event Principal charges Subscribers for any Software transaction in addition to the Archtics Transaction Fees due Ticketmaster set forth above, such additional fee charged by Principal in an amount not to exceed the Archtics Transaction Fee may be retained by Principal and any portion of such additional fee charged by Principal that exceeds the amount of the Archtics Transaction Fee shall be divided equally between Principal and Ticketmaster.

(ii) **Archtics License Fees:** The Archtics license fees set forth below shall be due and payable by Principal on the first day of each Contract Year:

<b><u>Software</u></b>	<b><u>License Fee</u></b>
<b>Archtics</b>	<p>\$100,000 annually*; provided, in the event Athletics or any other Business Unit determines not to renew this Agreement during any applicable Renewal Term for which one or more other Business Units affirmatively agrees to renew, the fee shall be reduced to \$50,000 annually per Archtics database</p> <p>*Includes payment of costs for initial build, maintenance and license fees applicable in connection with one (1) Virtual Venue for the Principal's Football Stadium, and includes unlimited 2D Interactive Seat Maps ("ISM").</p>
<b>Hosting Services</b>	<p>Waived as bundled with Archtics License Fee*</p> <p>Up to 3 live databases included in the Archtics annual license fee. An additional charge in an amount to be mutually agreed to by the parties shall be charged for the provision of any additional live databases.</p>

<u>Software</u>	<u>License Fee</u>
<b>Archtics – User Licenses</b>	Waived as bundled with Archtics License Fee*  *Up to 100 connections included in the Archtics annual license fee. A \$1,100 per connection annual fee shall be charged for each additional connection requested by Principal
<b>AccountManager</b>	Waived as bundled with Archtics License Fee*  * Up to 5 AccountManager sites included in the Archtics annual license fee. An additional charge in an amount to be mutually agreed to by the parties shall be charged for the provision of any additional AccountManager sites.

The Archtics license fees set forth above are exclusive of any sales, use, value added, excise or other taxes, and Principal shall be responsible for paying all such applicable taxes.

**2. PAYMENT PROCESSING FEES.**

(a) Ticketmaster Distribution Channels: With respect to transactions processed by Ticketmaster using credit cards, debit cards, gift cards or other payment methods, the payment authorization and processing fees (“Payment Processing Fees”) shall be passed on to Principal at an amount equal to 2.15% of the gross transaction value, which percentage rate shall be deducted by Ticketmaster from the sales proceeds or, at Principal’s option, upon notice to Ticketmaster, the applicable Convenience Charge for any Ticket sold may be adjusted to include such Payment Processing Fees; provided, the Convenience Charge will be rounded up to the nearest \$0.05. Payment Processing Fees are subject to automatic increase due to increases in interbank rates imposed on Ticketmaster.

(b) TM Charge: Where Principal elects to activate the electronic payment processing system within the TM System that utilizes the global banking association networks to authorize electronic payment for transactions processed by Principal under this Agreement (“TM Charge”), use of TM Charge shall be subject to the following terms and conditions:

(i) TM Charge Operation: Ticketmaster shall transmit data relating to transactions processed by Principal using TM Charge to Ticketmaster’s payment card processor (“Processor”); provided, Ticketmaster receives Principal’s merchant number(s) and other information necessary for the transmission of sales data. Principal shall be responsible for promptly notifying Ticketmaster and Processor, if applicable, of any changes to the information provided pursuant to this Section. Processor will then transmit such data to the applicable payment card company for payment to Principal, subject to Principal having entered into the applicable Principal Processor Agreement(s) (as further described below). Ticketmaster shall use commercially reasonable efforts to ensure the accuracy of information transferred from the Processor via TM Charge, but Ticketmaster does not guarantee the accuracy and timeliness of such information. Principal shall comply with all applicable payment card association or company guidelines (e.g., swiping all retail transactions and using customer address information for all non-face-to-face transactions). Ticketmaster shall provide Principal with daily transaction reports regarding authorized and settled transactions. Principal also agrees that, for operational and monitoring purposes, Processor may provide Ticketmaster with processing and settlement reports related to transactions processed using TM Charge.

(ii) TM Charge Fees: In connection with Principal’s processing of transactions utilizing electronic payments and authorized via TM Charge using either Visa or MasterCard, Processor shall deduct merchant fees in the amount of 2.15% of the gross value of such transactions. The fees charged to Principal for use of TM Charge are subject to automatic increases due to increases in Ticketmaster’s Processor fees. Principal shall also be responsible for any other amounts charged to Ticketmaster (if any) by Processor for processing Principal’s transactions using TM Charge, including Chargebacks, fraudulent payment card use and additional charges for failure to meet the specific timing or other qualifications of

the applicable payment card association or company. In the event Principal intends to process or accept any credit or debit cards or other payment methods other than Visa or MasterCard utilizing TM Charge, the fees for such method shall be mutually agreed upon by Principal and such payment card companies or payment providers, as applicable, and Principal shall enter into its own merchant agreement with such parties.

(iii) Effect of Termination of Ticketmaster’s Processor Agreement: Ticketmaster has entered into an agreement with Processor (the “Processor Agreement”), and Principal agrees to enter into an agreement with Processor (the “Principal Processor Agreement”) as soon as practicable following the execution of this Agreement. The Principal Processor Agreement shall provide that if the related Processor Agreement expires or terminates, then the Principal Processor Agreement shall also expire or terminate without any early termination penalties or charges. In the event Ticketmaster elects to use a different processor, Principal shall enter into an agreement with such new processor if Principal intends to continue utilizing TM Charge, it being acknowledged, however, that use of certain Software may require utilization of TM Charge.

**3. ADDITIONAL COMPENSATION.**

(a) Signing Bonus: Within thirty (30) days of the full execution of this Agreement, Ticketmaster shall pay Principal a one-time payment (“Signing Bonus”) in the amount of Three Hundred Thousand Dollars (\$300,000), allocated as One Hundred Thousand Dollars (\$100,000) for each of Principal’s three (3) Business Units. Ticketmaster’s agreement to provide the Signing Bonus to Principal is based upon Ticketmaster’s exclusive right to sell Tickets for the Attractions during the Term and is contingent upon and subject to certain terms described below. Once Ticketmaster has paid the Signing Bonus to Principal, Principal covenants and agrees that it will preserve and keep substantially intact its present business operations on which the Signing Bonus has been based for the duration of the Term, and in the event that: (1) this Agreement terminates before expiration of the initial five (5) year Term, or (2) Principal: (x) discontinues presenting Attractions in substantially the same manner as it has done prior to the Effective Date (i.e., the type, quantity and/or frequency of Attractions presented by Principal are of materially lower Sellable Capacity and/or fewer in number than Attractions presented by Principal previously), (y) experiences any Material Financial Event, or (z) enters into any single transaction or series of related transactions that results in a change in beneficial ownership of Principal from the party or parties with a controlling interest in Principal as of the Effective Date, then within fifteen (15) days of the occurrence of any of the foregoing events, Principal shall remit to Ticketmaster an amount equal to Five Thousand Dollars (\$5,000) for each month of the full initial five (5) year Term remaining following any such event; provided, however, mere privatization of Athletics, so long as present business operations remain intact and Athletics Attractions shall continue to be ticketed by Ticketmaster pursuant to this Agreement, shall not trigger this (2)(z) provision.

(b) Bronco Athletic Association Donation: Ticketmaster shall contribute as an annual donation at least Twenty Five Thousand Dollars (\$25,000) per Contract Year of the Term to the Bronco Athletic Association (or such other organization eligible to receive tax-deductible donations as may be designated by Principal from time to time during the Term). Such annual donation to the Bronco Athletic Association shall be made within 30 days of the full execution of this Agreement and within 30 days of the beginning of each Contract Year during the Term thereafter.

(c) Hardware Credit: Ticketmaster shall provide Principal with a one-time credit (“Hardware Credit”) in the amount of Two Hundred Sixty-Five Thousand Dollars (\$265,000.00) to be used by Principal as a credit against Ticketmaster’s purchase of certain equipment for Principal’s use in connection with this Agreement, disbursed according to the following chart:

<b>Installment Payment</b>	<b>Allocation Purpose of Installment</b>
Thirteen Thousand Five Hundred Dollars (\$13,500.00)	Reserved for the eventual replacement of the current thirty (30) EMV devices on campus.

	Current devices are still within their designated lifespan.
One Thousand Four Hundred Dollars (\$1,400.00) per device	Reserved for replacement of the current Janam XT3 Scanners, with the release of the Janam XT4 scanner in 2025/2026.
Remainder of Hardware Credit Allowance	Disbursed equally among each of the three (3) Business Units

Any unused amount of the Hardware Credit shall be forfeited upon the termination or expiration of this Agreement. The Hardware Credit, having no cash value, shall not be payable directly to Principal. To the extent Ticketmaster's purchase of additional Hardware for Principal's use at any time exceeds the aggregate amount of the Hardware Credit during the Term, Ticketmaster shall invoice Principal for, and Principal shall pay to Ticketmaster within thirty (30) days of invoice receipt, such incremental amount in excess of the Hardware Credit. In the event Principal fails to pay such invoice in full when due, Ticketmaster may deduct the unpaid amount of such invoice from the settlements otherwise due and owing to Principal under this Agreement. Unless otherwise mutually agreed upon by the parties, any equipment purchased using the Hardware Credit or invoiced to Principal pursuant to this Section shall be deemed "Hardware" as defined in this Agreement and shall be subject to all terms and conditions relating to Hardware set forth in this Agreement.

For purposes of clarification, this Agreement shall apply to any Attraction with an "on sale" date on or after January 1, 2026. For Attractions occurring and settling after January 1, 2026, but "on sale" prior to January 1, 2026, the terms of the prior Agreement between the Parties shall control.

**EXHIBIT B**

**HARDWARE**

Ticketmaster shall provide Principal access to the TM System and certain Hardware to be mutually determined by the parties in accordance with the terms and conditions set forth below. Such Hardware shall include, at minimum, all of the equipment previously supplied by Ticketmaster to Principal pursuant to and during the term of the Prior Agreement (if any) (the "Existing Hardware"), and any additional Hardware purchased utilizing the Hardware Credit pursuant to the terms of this Agreement (the "Additional Hardware") to supplement, upgrade or otherwise replace the Existing Hardware.

**1. HARDWARE AND SOFTWARE USE AND OWNERSHIP.** The Hardware and Software is, and shall be and remain, the sole and exclusive property of Ticketmaster and Principal shall have no right, title or interest in the Hardware and Software except as a licensee during the Term. Upon Ticketmaster's reasonable request, Principal shall execute and deliver, or cause to be executed and delivered, any instruments or documents in form satisfactory to Ticketmaster which are necessary to protect Ticketmaster's rights and ownership in the Software and Hardware, including certificates from parties with a real property interest in the premises where the Hardware is located waiving any claim with respect to the Hardware. Upon the expiration or termination of this Agreement, Principal shall return the Hardware and Software to Ticketmaster at Ticketmaster's expense in good repair, condition and working order, ordinary wear and tear excepted.

**2. INSTALLATION.** Ticketmaster will install the Hardware furnished by Ticketmaster and provide Principal with access to the Software. Principal will provide (i) a redundant connectivity solution between the Facility and Ticketmaster's central computer facility for interfacing that meets any minimum system requirements provided by Ticketmaster, and (ii) unless otherwise agreed to by the parties, any additional equipment or technology necessary to assist Ticketmaster in completing the installation of such Hardware or Software. Ticketmaster shall have no responsibility for any internal wiring or cabling (e.g., electrical, data lines, etc.) necessary for the installation, operation or proper functioning of the TM System at the Facility.

**3. MAINTENANCE AND SUPPORT.**

(a) Ticketmaster shall provide ordinary and routine maintenance, repair and support of the Hardware and Software at no additional charge to Principal, provided that such maintenance, repair or support is not necessitated by the negligence or willful misconduct of Principal, its employees, agents or representatives. Support services will be provided, on a return call basis, during Ticketmaster's normal business hours by personnel qualified to answer telephone inquiries by Principal seeking advice on questions and problems. Non-emergency calls made outside normal business hours or requiring support services performed outside normal working hours will be deferred to the following business day; provided, support services will be provided for off-hour critical system emergencies, and Ticketmaster shall use its reasonable efforts to resolve the critical system emergency immediately or will use its reasonable efforts to provide alternative system support to minimize business interruption or loss of Ticket sales. Ticketmaster shall not be obligated to provide continuing support with respect to a specific version of any particular Software hosted by Principal for more than one (1) year following the release by Ticketmaster of an upgraded version of the same Software which is offered to Principal at no charge, provided that Ticketmaster has provided Principal with the upgraded version of the same Software at no cost to Principal and facilitated, with Principal, the installation of the upgraded Software within this timeframe.

(b) In the event of any breakdown, malfunction or difficulties in the operation of the Hardware or Software, or access to the Software, Principal shall promptly notify Ticketmaster of any such breakdown, malfunction or difficulty to assist Ticketmaster in performing its support obligations.

(c) Principal shall permit Ticketmaster, upon reasonable advance notice, the right at a reasonable time mutually agreeable to Principal and Ticketmaster to inspect Principal's Software installation, pertinent

sites and equipment (including any existing LAN or other network user monitor device) for the purpose of determining Principal's compliance with the terms of the Software license granted Principal under this Agreement. In addition, for Ticketmaster to correctly diagnose faults in the Software and Hardware, Principal will provide Ticketmaster twenty-four (24) hour remote access to Principal's Software installation, pertinent sites, equipment (including any existing LAN or other network user monitor device) and user data which Ticketmaster shall use solely for the purpose of effectuating its obligations under this Agreement. Principal's failure to provide such access may prevent effective remedial action by Ticketmaster and, in such instances, shall relieve Ticketmaster of any liability for failure to perform its support obligations.

**4. PROTECTION OF HARDWARE.** Principal acknowledges that the Hardware will be used by Principal at the Facility, which location Ticketmaster does not own, operate or control. Accordingly, the parties agree as set forth below with respect to the Hardware:

(a) Loss and Damage: Principal assumes and shall bear the entire risk of loss and damage to the Hardware, whether or not insured against, from any cause whatsoever from the date of delivery of the Hardware to the Facility until its removal following termination of this Agreement, ordinary wear and tear excepted, and unless such loss or damage occasioned by the negligence of Ticketmaster. No such loss or damage to the Hardware shall impair any obligation of Principal or Ticketmaster under this Agreement. In the event of such loss or damage to any Hardware, Principal shall within thirty (30) days after such loss or damage:

(i) Restore the Hardware, or replace the same with similar property, in good repair, condition and working order to the satisfaction of Ticketmaster; or

(ii) Pay Ticketmaster in cash the full replacement cost of the Hardware, and Ticketmaster shall promptly and within thirty (30) days install new Hardware to replace the lost or damaged Hardware.

Ticketmaster shall cooperate with Principal to ensure continued service in the event Hardware is lost or damaged.

(b) Insurance:

(i) At all times during the Term, Principal shall, at its own expense, provide and maintain insurance to protect the Hardware against loss caused by fire (with extended coverage), vandalism, malicious mischief, theft, or any other cause in an amount equal to the full replacement value of the Hardware as determined by Ticketmaster. Should Principal become unable to provide or maintain such insurance coverage, Principal shall promptly notify Ticketmaster in writing prior to the expiration of any such coverage and, thereafter, Ticketmaster shall have the right, but shall not be obligated, to provide insurance coverage for the occurrences specified above and charge Principal the costs of such insurance coverage.

(ii) Principal is a "governmental entity," as defined under the Idaho Tort Claims Act, specifically, Idaho Code section 6-902, as well as a "public employer," as defined under the Idaho Worker's Compensation law, specifically, Idaho Code section 72-205. As such, Principal shall maintain, at all times applicable hereto, comprehensive liability coverage in such amounts as are proscribed by Idaho Code section 6-924 (not less than \$500,000), as well as worker's compensation coverage for its employees, as required under Idaho Code Section 72-301. Principal's liability coverage shall cover the actions of Principal and its employees, agents, students, and faculty while acting in the course and scope of employment or as students of Principal in performing actions related to their Academic Practicums, and, to the maximum extent permitted by law, Principal and its employees, agents, students and faculty shall be liable for all claims, including property damage and bodily injury, resulting from their acts, omissions, negligence and willful misconduct in the course and scope of this Agreement. Principal's liability coverage obligations shall be administered by the Administrator of the Division of Insurance Management in the Department of Administration for the State of Idaho, and may be covered, in whole or in part, by the

State of Idaho's Retained Risk Account, as provided under Idaho Code Section 6-919. Principal shall cover its liability for worker's compensation through the State of Idaho's State Insurance Fund, as provided under Idaho Code section 72-301. Principal shall furnish Ticketmaster with certificates of such insurance or other evidence satisfactory to Ticketmaster as to its compliance with the provisions of this Section.

(iii) All policies of insurance shall provide for at least thirty (30) days prior written notice of cancellation or non-renewal to Ticketmaster. Principal shall furnish Ticketmaster with certificates of such insurance or other evidence satisfactory to Ticketmaster as to its compliance with these requirements.

(iv) Ticketmaster shall, at its own expense, maintain insurance as required in the RFP.

**5. TAXES ON HARDWARE.** Principal shall keep the Hardware free and clear of all levies, liens and encumbrances which are caused by Principal or under Principal's control and shall promptly reimburse Ticketmaster for all license fees, registration fees, assessments, charges and taxes, if applicable, whether federal, state, county, municipal or other governmental or quasi-governmental, with respect to the Hardware located at Principal's premises, including use, excise and property taxes (and any related penalties and interest), except and excluding, however, any taxes based on or measured solely by Ticketmaster's net income.

**6. TRAINING OF PRINCIPAL'S EMPLOYEES.** Principal shall staff the Facility Box Office with its employees for the proper operation of the TM System for Ticket sales, including Season/Contract Tickets, made by Principal. Ticketmaster shall provide a reasonable amount of training to Principal's employees who shall be reasonably necessary for the operation of the Hardware and Software at the Facility Box Office. Ticketmaster shall also provide additional training at its cost to the extent such training is necessary as a consequence of changes in Ticketmaster's method of operation. To the extent of any change in personnel by Principal requiring additional training beyond that initially contemplated hereunder, Principal agrees to absorb the expense for such additional training.

**EXHIBIT C**

**TM+ (TICKET RESALE)**

1. **Activation of TM+**. Ticketmaster shall enable TM+ for each Business Unit's Attractions in accordance with the Resale Best Practices set forth in Exhibit C1, and in accordance with the settlement terms set forth in this Exhibit C below.

2. **TM+ Sales Transaction Terms.**

(a) For any primary market Ticket inventory sold through TM+, Ticketmaster shall assess the fees and settle the proceeds of such sales with Principal in accordance with the terms and conditions for such transactions set forth in this Agreement.

(b) For any secondary market Ticket inventory sold through TM+, Ticketmaster shall assess its standard fees against the buyers and sellers of such tickets in amounts as determined by Ticketmaster and settle the proceeds of such sales with the applicable Ticket reseller in accordance with Ticketmaster's published policies.

3. **TM+ Revenue Share.** Principal shall be entitled to receive from Ticketmaster a percentage of the Net Resale Revenue collected (and not refunded or subject to Chargeback) by Ticketmaster on account of secondary market ticket sales through TM+ (the "TM+ Revenue Share") as follows:

(a) For any Attraction which is not promoted solely by Principal (e.g., an Attraction promoted or co-promoted by a third party at the Facility, but excluding any Broadway Across America Attractions), ten percent (10%) of such Net Resale Revenue; and

(b) For any Attraction which is promoted solely by Principal and for any Broadway Across America Attractions, fifty percent (50%) of such Net Resale Revenue; provided, Principal shall not distribute or pay any portion of such TM+ Revenue Share to the applicable artist(s) or act(s) performing at such Attraction.

4. **Net Resale Revenue Definition and Calculation.** The term "Net Resale Revenue" means the gross amount collected from the new purchaser of a secondary market inventory Ticket via TM+ less (i) the proceeds paid to the Ticket seller, (ii) an amount equal to 3.5% of the gross amount collected from the new purchaser (to cover Payment Processing Fees and Chargebacks), (iii) any applicable Attraction Taxes, and (iv) the actual out-of-pocket customer acquisition costs for TM+ (e.g., costs to unaffiliated third parties on search engine marketing (SEM) or commissions to third-party affiliates of Ticketmaster linking consumers to TM+) that are incurred by Ticketmaster for any Attraction.

5. **TM+ Revenue Share Settlements.** The TM+ Revenue Share will be paid to Principal on a quarterly basis for all such sales occurring in any calendar quarter, on or before the thirtieth (30<sup>th</sup>) day of the month following each calendar quarter. In the event any Attraction for which Ticketmaster has made any TM+ Revenue Share payment to Principal becomes a Cancelled Attraction, Principal shall promptly repay to Ticketmaster the amount of such TM+ Revenue Share payments in respect of such Cancelled Attraction. With respect to Principal's Season/Contract Ticket holders who resold their Tickets to any such Cancelled Attraction through AccountManager, Principal shall be responsible for recovering the seller proceeds directly from such Season/Contract Ticket holders, and remitting such proceeds to Ticketmaster in order to process refunds in respect of such secondary market transactions. Each settlement relating to the TM+ Revenue Share pursuant to this Exhibit shall be accompanied by a report of the applicable transactions during such settlement period.

EXHIBIT C1

**Resale Best Practices**

Resale Best Practices. The following resale best practices (the “Resale Best Practices”) shall apply with respect to the operation of all secondary market resales of Tickets via TM+:

- Mobile-first approach on ticket management & delivery:
  - Outside of one-off exceptions, such as but not exclusively limited to the Player Pass list tickets that Athletics needs their – or the participating school’s – compliance team to approve, Athletics will push all Tickets for all hosted Athletics Attractions to be digital tickets.
- Enabling TM’s Fan Identity technology (SafeTix) with Enforcement On.
- Continuing to not offer PDF/Print-at-Home Tickets
- Enabling TM+ for the applicable Athletics Attractions on the following timeline:
  - Football – By May 1 or the Football Spring Game, whichever occurs first.
  - Men’s Basketball – within seven (7) business days of the release of the official schedule.
  - All other Athletics Attractions – will be mutually determined.
- Enabling Resale for the applicable non-Athletics events on the following timeline:
  - All Live Nation promoted Attractions will be activated at the on-sale, unless Live Nation gives a specific, written, exception to the applicable Business Unit and Ticketmaster. In those limited circumstances, both parties agree that once said Attraction reaches 95% “sold out,” resale will be enabled, regardless, per Ticketmaster’s current enabling rules.
  - Each Business Unit and Ticketmaster will exercise reasonable efforts to ensure all other Third-Party Promoted Attractions are enabled no later than the time of the initial On-Sale Date for the applicable Attraction unless the Business Unit notifies Ticketmaster in writing that it elects to opt-out for the applicable Attraction. In instances where a Third-Party Promoted Attraction that fits these criteria isn’t enabled at on-sale, both parties agree that once said Attraction reaches 95% “sold out,” resale will be enabled, regardless, per Ticketmaster’s current enabling rules.

Notwithstanding anything to the contrary set forth herein, the parties may mutually agree to update the foregoing list of Resale Best Practices prior to the start of any Contract Year, and such mutually agreed upon updated list shall apply for the Resale Best Practices to be met for each Contract Year thereafter, until such time as the parties may mutually agree on a further updated list of Resale Best Practices.

**EXHIBIT D**

**TM1 ENGAGEMENT**

1. **Activation of TM1 Engagement.** Ticketmaster shall make TM1 Engagement available for Principal's use in exchange for the fees set forth in Schedule 1. The parties acknowledge that Principal is selecting the Plan 6 annual plan. During the Term, Principal shall have the opportunity to upgrade Principal's current plan to a higher one, or downgrade to any lower plan, upon written notice to Ticketmaster and payment of the new annual fee; provided, such new plan shall not take effect until the beginning of the next Contract Year. For avoidance of doubt, any unsent emails comprising the annual sent messages threshold and any unused Ticketmaster professional services hours for Principal's plan during each Contract Year shall expire at the conclusion of each such Contract Year, and no TM1 Engagement credit of any kind shall be provided to Principal in connection with such unsent emails and/or unused hours.
2. **Payment Terms.** Notwithstanding anything to the contrary set forth in the attached Schedule 1, Ticketmaster agrees to waive the Plan 6 plan annual fee (including any automatic annual increase applicable to such fee); provided, the number of Ticketmaster professional service hours included for no charge shall be zero (0) hours. In the event Principal exceeds the email threshold for Principal's current plan in any Contract Year, or in the event Principal elects to upgrade Principal's current plan to a higher one, Principal will be invoiced for the incremental amount of the annual fee applicable to such higher volume of emails sent.
3. **Elective Services and Fees.** In the event Principal elects to purchase additional Principal user licenses and/or additional Ticketmaster professional services hours, in each case, for any given Contract Year to supplement the number of user licenses and professional services hours included in Principal's plan for such Contract Year as set forth in Schedule 1, Ticketmaster shall invoice Principal for the additional fees applicable in connection therewith at the time of such election. In the event Principal elects to activate Ticketmaster's Premium Automation Package in accordance with the terms set forth in Schedule 1, Ticketmaster shall invoice Principal for the additional annual fee applicable in connection therewith at the time of such election and at the beginning of each Contract Year thereafter, it being understood that any activation of Ticketmaster's Premium Automation Package shall be for the remaining Term (and not just for the remainder of the then-current Contract Year). In the event Principal fails to pay any TM1 Engagement related invoice in full within thirty (30) days of issuance, Ticketmaster may deduct the unpaid amount of such invoice from the settlements otherwise due and owing to Principal under this Agreement, or Ticketmaster may elect to terminate the provision of TM1 Engagement services.
4. **Maintenance and Support.** Ticketmaster shall provide all necessary maintenance and service support with respect to the use of TM1 Engagement, as described in the attached Schedule 2. Ticketmaster agrees to absorb all fees and other amounts due to any third party in connection with the use of TM1 Engagement, and related support costs.
5. **Use of TM1 Engagement.** Principal agrees to use TM1 Engagement only in compliance with all applicable laws and administrative rulings and in accordance with Ticketmaster's posted privacy policies. Principal shall also include in any email communications that Principal may send using TM1 Engagement a mechanism to provide the recipient with the right to "opt-out" from receiving further email communications from Principal and Principal shall honor such opt-out preferences. Ticketmaster shall have no liability for any email communications conducted by Principal.

Schedule 1

Plan	Annual Sent Messages			Annual Fee*	Number of Principal User Licenses Included**	Number of Ticketmaster Professional Services Hours Included***	Ticketmaster's Premium Automation Package****
Base	0	to	1,000,000	\$3,500	2	1 hour (Q&A call)	NOT INCLUDED
Plan 1	1,000,001	to	2,000,000	\$5,000	2	5 hours/ year	
Plan 2	2,000,001	to	4,000,000	\$10,500	3	10 hours/year	
Plan 3	4,000,001	to	6,000,000	\$14,000	3	15 hours/year	
Plan 4	6,000,001	to	12,000,000	\$21,000	3	20 hours/year	
Plan 5	12,000,001	to	18,000,000	\$28,000	3	25 hours/year	
Plan 6	18,000,001	to	30,000,000	\$35,000	4	30 hours/year	
Plan 7	30,000,001	to	48,000,000	\$42,000	4	35 hours/year	
Plan 8	48,000,001	or	More	Custom Pricing	Custom	Custom	

\*The annual fees for each plan set forth above shall be subject to automatic increase on the first day of each successive Contract Year in the amount of 5% of the previous Contract Year's annual fees.

\*\*Additional user licenses may be purchased by Principal for \$600 per additional user license / per Contract Year, and such fee shall not be pro-rated for any partial Contract Year except to the extent expressly provided otherwise in the Exhibit to which this Schedule is attached. Principal shall notify Ticketmaster of its election to purchase additional user licenses during each Contract Year for which Principal intends to use such additional user licenses, and Principal's election to purchase additional user licenses during any Contract Year shall not carry forward into the continued use of such additional user licenses during any subsequent Contract Year.

\*\*\*Notwithstanding the chart above, the number of Ticketmaster professional service hours included in any annual plan for which Ticketmaster has waived or has otherwise provided a credit or discount towards Principal's annual fee shall be zero (0) hours except to the extent expressly provided otherwise in the Exhibit to which this Schedule is attached. The amount of any unused Ticketmaster professional service hours included in any annual plan shall not be available for use in any subsequent Contract Year but shall expire at the conclusion of the Contract Year to which they apply, or upon the termination or expiration of this Agreement, whichever is earlier. Additional Ticketmaster professional service hours may be purchased by Principal at the rate of \$250 per additional hour, or at the bulk discount rate of \$225 per additional hour where Principal purchases fifty (50) or more hours in a single transaction, it being understood any such hours (including any of those purchased in bulk), consistent with the terms set forth above, shall expire at the conclusion of the Contract Year for which they were purchased, or upon the termination or expiration of this Agreement, whichever is earlier.

\*\*\*\*Principal may elect to activate Ticketmaster's Premium Automation Package as an optional add-on for \$1,200 per Contract Year, and such fee shall not be pro-rated for any partial Contract Year except to the extent expressly provided otherwise in the Exhibit to which this Schedule is attached. For clarity, standard two-touch welcome automations are included with each annual plan and do not require activation of Ticketmaster's Premium Automation Package. Any activation of Ticketmaster's Premium Automation Package shall be for the remainder of the Term (and not solely for the remainder of the then-current Contract Year).

**Schedule 2**

Plan	Annual Sent Messages			TM1 Engagement Support
Base	0	to	1,000,000	<ul style="list-style-type: none"> <li>● Unlimited issue resolution technical support</li> <li>● Ticketmaster product support</li> <li>● Implementation services</li> <li>● Industry-specific web-based training</li> <li>● Industry-specific user guides</li> <li>● Industry-specific best practices documentation and webinars</li> <li>● Deliverability support</li> </ul>
Plan 1	1,000,001	to	2,000,000	
Plan 2	2,000,001	to	4,000,000	
Plan 3	4,000,001	to	6,000,000	
Plan 4	6,000,001	to	12,000,000	
Plan 5	12,000,001	to	18,000,000	
Plan 6	18,000,001	to	30,000,000	
Plan 7	30,000,001	to	48,000,000	
Plan 8	48,000,001	or	More	

**EXHIBIT E**

**PLATINUM TICKETS AND VIP PACKAGES**

**1. Definitions.**

“Platinum Tickets” means any market- and/or demand-priced Tickets for a select category of seats at an Attraction (e.g., resulting from proximity to the stage or other superior amenities) as mutually determined by Principal and Ticketmaster.

“Platinum Ticket Fee” means a fee assessed by Ticketmaster against each Platinum Ticket purchaser in an amount equal to twenty percent (20%) of the Platinum Ticket Price (inclusive of Payment Processing Fees in the same percentage amount set forth in this Agreement with respect to standard Ticket sales) for each Platinum Ticket sold by Ticketmaster. Additionally, Ticketmaster shall charge Principal a “Platinum Platform Fee” in an amount equal to five percent (5%) of the Platinum Ticket Price, which shall be deducted from the Platinum Proceeds as an Inside Charge prior to settlement. The Platinum Ticket Fee and the Platinum Platform Fee payable to Ticketmaster in connection with each sale of a Platinum Ticket shall be in lieu of any per Ticket fee otherwise due Ticketmaster under this Agreement in respect of standard Ticket sales.

“Platinum Ticket Price” means the total price a purchaser pays for a Platinum Ticket sold by Ticketmaster, inclusive of applicable Attraction Taxes, but exclusive of the Platinum Ticket Fee and any applicable per order delivery and Processing Fees. The Platinum Ticket Price shall initially be established by Principal in consultation with Ticketmaster, and any subsequent adjustments to the Platinum Ticket Price shall be administered in accordance with parameters accepted by Principal in advance.

“Platinum Proceeds” means the Platinum Ticket Price collected by Ticketmaster, exclusive of the Platinum Platform Fee.

“VIP Package” means a Ticket package sold by Ticketmaster which entitles the purchaser of the Ticket to additional benefits to be fulfilled by Principal and/or the third party presenting the applicable Attraction (e.g., the promoter, artist and/or performing act) (any such third party, an “Attraction Presenter”), including access to unique experiences surrounding the Attraction and/or merchandise.

“VIP Package Fee” means a fee assessed by Ticketmaster in an amount equal to twenty percent (20%) of the VIP Package Price (inclusive of Payment Processing Fees in the same percentage amount set forth in this Agreement with respect to standard Ticket sales), which amount shall be charged to the VIP Package purchaser in addition to the VIP Package Price. Additionally, where Principal or the applicable Attraction Presenter utilizes the marketing and fulfillment services of Ticketmaster’s artist services division in connection with the applicable VIP Package offer, Ticketmaster shall charge Principal a “VIP Platform Fee” in an amount equal to ten percent (10%) of the VIP Package Lift, which shall be deducted from the VIP Package Proceeds as an Inside Charge prior to settlement. The VIP Package Fee and the VIP Platform Fee (if applicable) payable to Ticketmaster in connection with each sale of a VIP Package shall be in lieu of any per Ticket fee otherwise due Ticketmaster under this Agreement in respect of standard Ticket sales.

“VIP Package Lift” means, as to each VIP Package, the VIP Package Price less the Face Value of the applicable Ticket included in such VIP Package.

“VIP Package Price” means the total price of the VIP Package paid by the purchaser as established by Principal, inclusive of the Face Value of the Ticket and applicable Attraction Taxes, but exclusive of the VIP Package Fee and any applicable per order delivery fees.

“VIP Package Proceeds” means the VIP Package Price collected by Ticketmaster, exclusive of the VIP Platform Fee (if applicable).

## 2. Platinum Tickets.

(a) Platinum Ticket Set-Up Information. Principal will provide Ticketmaster with notice of its intent to have Ticketmaster enable a Platinum Ticket offer for any applicable Attraction and shall provide Ticketmaster with required Set-Up Information in respect of such offer so that Ticketmaster may set up the offer for sale through Ticketmaster distribution channels.

(b) Platinum Ticket Settlement. Ticketmaster shall pay Principal the Platinum Proceeds for each Platinum Ticket sold by Ticketmaster during a calendar week along with settlement of Ticket Receipts for the applicable week. Ticketmaster shall be responsible for remitting applicable taxes on the Platinum Ticket Price (inclusive of the Platform Fee), as well as the Platinum Ticket Fee. The Platinum Proceeds payable to Principal shall be reduced by such Attraction Taxes remitted by Ticketmaster. Except as otherwise provided above, settlements of Platinum Ticket sales shall be made in accordance with and subject to the accounting, Attraction Taxes and refund procedures for standard Ticket sales set forth in this Agreement.

(c) Platinum Ticket Fee Royalty. Principal shall be entitled to receive from Ticketmaster a royalty in the amount of fifty percent (50%) of each Platinum Ticket Fee received (and not refunded or subject to Chargeback) by Ticketmaster. Notwithstanding the above, Payment Processing Fees and Attraction Taxes related to any Platinum Ticket Fee shall be deducted from the Platinum Ticket Fees before the Platinum Ticket Fee royalties are calculated. Platinum Ticket Fee royalties shall be paid to Principal during a calendar week along with the settlement of Ticket Receipts for the applicable week.

## 3. VIP Packages.

(a) VIP Package Information. Principal will provide Ticketmaster with reasonable advance written notice of its intention to have Ticketmaster enable a VIP Package, which notice shall include an accurate and complete description of the VIP Package content, applicable dates for the sales campaign, and any other information reasonably requested by Ticketmaster (the "VIP Package Information"). Notwithstanding anything to the contrary in this Agreement, Ticketmaster shall not be obligated to offer a VIP Package for an Attraction if, in the reasonable discretion of Ticketmaster, the VIP Package is not appropriate for sale via Ticketmaster distribution channels. Ticketmaster and Principal will work together to develop appropriate messaging to inform all purchasers of VIP Package elements and benefits. Ticketmaster shall have final control over any messaging on Ticketmaster distribution channels and reserves the right to reject any messaging proposed by Principal for any reason, including size constraints. Notwithstanding the foregoing, Ticketmaster shall have no responsibility or liability in the event information (including VIP Package Information) provided to Ticketmaster by Principal relating to the VIP Package is incorrect or incomplete. Further, to the extent permitted by Idaho law and subject to the limitations of liability provided in the Idaho Tort Claims Act, Principal shall be responsible for Claims occurring as a result of or in connection with the VIP Package information.

### (b) VIP Package Fulfillment.

(i) Ticketmaster Responsibilities. Ticketmaster will control access to the VIP Package by distributing to each applicable purchaser a unique barcode, digital token or other evidence of purchase which will allow the purchaser to redeem the VIP Package elements from Principal. Ticketmaster shall be responsible solely for enabling such evidence of purchase for each purchaser to use, for customer service inquiries relating to such evidence of purchase, and for providing instructions for redemption (e.g., the time frames during which redeeming purchasers may redeem the VIP Package elements, the relevant customer service contact information for purposes of handling customer support issues relating to such redemption, etc.).

(ii) Principal Responsibilities. If applicable, Principal shall allow purchasers to redeem the VIP Package elements at the Attraction. Principal shall: (A) perform, or shall cause the applicable Attraction Presenter to perform, all fulfillment, redemption and delivery obligations, and customer service related to the fulfillment and delivery of VIP Package elements, and all associated costs. Further, to the extent permitted by Idaho law and subject to the limitations of liability provided in the Idaho Tort Claims Act, Principal shall be responsible for Claims occurring as a result of or in connection with the fulfillment, redemption, and delivery of the VIP Package elements.

(c) VIP Package Settlement.

(i) Ticketmaster shall pay Principal the VIP Package Proceeds for each VIP Package sold by Ticketmaster during a calendar week along with settlement of Ticket Receipts for the applicable week. Notwithstanding anything to the contrary in this Agreement, (A) Principal shall not receive such payment, nor shall a sale be deemed to have been made, if any VIP Package is the subject of a Chargeback or for which Ticketmaster refunds the Ticket portion of the VIP Package, and (B) where Ticketmaster has entered into an agreement directly with the Attraction Presenter (a "Presenter VIP Agreement") pursuant to which the Attraction Presenter utilizes the marketing and fulfillment services of Ticketmaster's artist services division in connection with the applicable VIP Package offer on a tour-wide basis for events that are on the same tour as the applicable Attraction held at the Facility, such VIP Packages sold in connection with the Attraction at the Facility shall be governed by the terms of the Presenter VIP Agreement, and the VIP Package Proceeds for such offers will be settled with the Attraction Presenter (exclusive of the Ticket Face Value, which will be settled with Principal pursuant to the terms of this Agreement); provided, Principal shall be entitled to the VIP Package Fee royalties described in subsection (d) below with respect to such offers.

(ii) Principal agrees that it shall be responsible for all refunds related to the VIP Package elements, and to the extent Ticketmaster receives any VIP Package element refund requests, Ticketmaster shall refer the purchaser to the customer service contact information provided by Principal to Ticketmaster for such customer service issues. In no event shall Ticketmaster be liable for a refund of the VIP Package elements. In addition, Principal shall be responsible for all Chargebacks related to the VIP Packages, and Ticketmaster shall have the right to deduct amounts due for Chargebacks from the VIP Package Proceeds otherwise payable by Ticketmaster to Principal. In the event such VIP Package Proceeds are inadequate to cover actual Chargebacks, Principal shall be responsible for, and shall refund to Ticketmaster within ten (10) days of Ticketmaster's written notice all amounts related to such Chargebacks.

(iii) Ticketmaster shall be responsible for remitting applicable taxes on the VIP Package Price as well as the VIP Package Fee. The VIP Package Proceeds payable to Principal shall be reduced by such Attraction Taxes remitted by Ticketmaster. Except as otherwise provided above, settlements of VIP Package sales shall be made in accordance with and subject to the accounting, Attraction Taxes and refund procedures for standard Ticket sales set forth in this Agreement.

(d) VIP Package Fee Royalty. Principal shall be entitled to receive from Ticketmaster a royalty in the amount of fifty percent (50%) of each VIP Package Fee received (and not refunded or subject to Chargeback) by Ticketmaster. Notwithstanding the above, Payment Processing Fees and Attraction Taxes related to any VIP Package Fee shall be deducted from the VIP Package Fees before the VIP Package Fee royalties are calculated. VIP Package Fee royalties shall be paid to Principal during a calendar week along with settlement of Ticket Receipts for the applicable week.

**ADDENDUM 1**

**DATA PROCESSING TERMS**

In connection with the Agreement, the parties anticipate that they will process Personal Information (as defined below) in the form of Purchaser Data. To the extent that the parties will process such Personal Information, the parties agree to the following terms for the purposes of ensuring compliance with Applicable Laws, including the handling of consumer rights requests.

**DEFINITIONS**

“Applicable Laws” means any federal, state, provincial or local laws, rules, or regulations, including without limitation federal, state, or local privacy and data security laws, and regulations applicable to Ticketmaster’s services, including the California Consumer Privacy Act of 2018, Cal. Civ. Code 1798.100 et seq. (“CCPA”).

“Purchaser Data” means any information, including Personal Information, with respect to persons who actually purchased Tickets to the Attractions through the TM System.

“Purchaser Data Breach” means a data breach, as defined by Applicable Laws, impacting Purchaser Data processed by or under the direction of the parties.

“Personal Information” means any information that: (i) identifies, relates to, describes, is capable of being associated with, or could be reasonably linked, directly or indirectly, with a particular consumer or household; (ii) can be used in conjunction with other personal or identifying information to identify or locate a specific individual; or (iii) is defined as “Personal Information”, “PII”, “Personally Identifiable Information”, or “Personal Data” by Applicable Laws relating to the collection, use, storage and/or disclosure of information about an identifiable individual.

“Process” or “Processing” means any operation or set of operations which is performed on Personal Information or on sets of Personal Information, whether or not by automated means, such as collection, recording, organization, structuring, storage, retention, analysis, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

“Purposes” means using or disclosing the Purchaser Data to: (i) provide or improve products/services; (ii) monitor and improve information/physical security; (iii) send marketing communications; (iv) evaluate customer behavior; and (v) develop customer insights.

“Sensitive Personal Information” means (1) Personal Information that reveals (A) a consumer’s social security, driver’s license, state identification card, or passport number; (B) a consumer’s account log-In, financial account, debit card, or credit card number in combination with any required security or access code, password, or credentials allowing access to an account; (C) a consumer’s precise geolocation; (D) a consumer’s racial or ethnic origin, religious or philosophical beliefs, or union membership; (E) the contents of a consumer’s mail, email, or text messages, unless the business is the intended recipient of the communication; (F) a consumer’s genetic data; (G) Personal Information collected and analyzed concerning a consumer’s health; or (H) Personal Information collected and analyzed concerning a consumer’s sex life or sexual orientation; and (I) Personal Information of an individual known to be under the age of 13 years.

In consideration of the parties’ respective Processing of Purchaser Data, it is agreed as follows:

**1. Purchaser Data.**

- 1.1. The parties shall Process the Purchaser Data strictly for the Purposes and for no other purpose, unless otherwise agreed in writing by the parties.
- 1.2. Each party shall comply with its obligations under Applicable Laws.
- 1.3. The parties shall not Process any Sensitive Personal Information in connection with the Agreement. In the event either party wishes to Process Sensitive Personal Information, additional security measures and methods of obtaining consent must be agreed upon by both parties prior to any Processing of such Sensitive Personal Information.

## 2. Security.

- 2.1. The parties shall implement and maintain appropriate technical and organizational measures in accordance with applicable industry standards to protect the Purchaser Data.
- 2.2. In the event either party becomes aware of a Purchaser Data Breach the party that discovers the breach shall (unless prohibited under Applicable Law):
  - 2.2.1. Promptly following discovery (and the party shall use commercially reasonable efforts within seventy-two (72) hours following discovery), report the Purchaser Data Breach to Ticketmaster at [CSIRT@LiveNation.com](mailto:CSIRT@LiveNation.com), and to Principal at [ciso@boisestate.edu](mailto:ciso@boisestate.edu);
  - 2.2.2. Promptly provide the other party with a written report detailing the likely reasons for the Purchaser Data Breach, possible root causes and impact, individuals impacted, location of individuals impacted, and data elements impacted;
  - 2.2.3. Provide assistance, at no additional cost, that may be reasonably required to manage the Purchaser Data Breach; and
  - 2.2.4. Take immediate remedial action to secure the Purchaser Data and to prevent re-occurrences of the same or similar incident and provide the other party with details of such remedial action.
- 2.3. In the event of a Purchaser Data Breach, the impacted party shall be responsible for making any relevant or applicable notifications to the applicable regulatory authority and to individuals/residents (at its own expense) but shall refrain from taking any other action that could predictably harm the interest or affect the reputation of the other party. The impacted party shall not issue press or media statements or comments about a Purchaser Data Breach that names the other party unless it has obtained prior written consent of such party.

3. **Cooperation.** In the event either party receives any correspondence, inquiry, complaint or claim from an individual, regulator or other third party ("**Correspondence**"), it shall promptly inform the other party giving full details of the same, and the parties shall cooperate reasonably and in good faith in order to enable the receiving party to respond to the Correspondence in a manner compliant with Applicable Laws. If either party is required by law to disclose the Personal Information to law enforcement or government authorities, the party shall notify the other party in writing and liaise with the other party before complying with such disclosure request.

4. **Consumer Rights Requests.** Each party shall be responsible for responding to consumer rights requests in accordance with Applicable Laws including data subject access, deletion, and do not sell or share Personal Information requests. The parties shall provide each other with all reasonable cooperation and assistance in relation to any such request. In addition, each party must recognize and comply with global opt-out signals from a consumer's browser as required by Applicable Laws. On reasonable notice from the other party, but no more than once per calendar year, each party shall provide the other party with a copy of the data subject rights request log to confirm compliance with Applicable Laws. If a consumer requests Personal Information held by the other party, the receiving party shall provide the consumer with the appropriate email address to contact the other party directly. Such email addresses include: [privacy@livenation.com](mailto:privacy@livenation.com) for Ticketmaster, and [ciso@boisestate.edu](mailto:ciso@boisestate.edu) for Principal.

## 5. Privacy Policy and Terms.

- 5.1. Upon request, Principal shall provide Ticketmaster with a copy of its Privacy Policy and Terms of Use so that Ticketmaster may provide appropriate notice to consumers upon collection of their Personal Information where required by Applicable Laws.
- 5.2. If Principal has provided Ticketmaster with a copy of its Privacy Policy or Terms of Use as set out in Section 5.1, Principal shall notify and provide Ticketmaster with updated versions of its Privacy Policy and Terms of Use upon making material changes so that Ticketmaster may provide appropriate notice to consumers upon collection of their Personal Information where required by Applicable Laws.

**CONSENT  
DECEMBER 17, 2025**

**BOISE STATE UNIVERSITY**

**SUBJECT**

Six-Year Capital Improvement Plan Amendment

**REFERENCE**

August 2025

Board approved Boise State University Six-Year Capital Improvement Plan for FY 2027-2032

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Policy V.K.2.a. and V.K.2.b

**BACKGROUND/DISCUSSION**

In accordance with Board policy, the university must include any construction projects on the Six-Year Capital Improvement Plan when the total project costs are expected to exceed \$2M. The university has recently identified two projects that will exceed this threshold due to unforeseen changes to the scope and estimated costs and seeks approval of the amended Six-Year Capital Improvement Plan to include these projects.

Revisions to the plan include the addition of the two new projects, the University Plaza Garage Repairs and the Morrison Center Restroom Remodel. In addition, the timeline for the Lifelong Interdisciplinary Movement, Biomechanics, and Respiration (LIMBR) Center has been adjusted and will start one year earlier to reflect the award of a Federal Grant. The changes have been highlighted on Attachment 1.

**IMPACT**

University staff will proceed with additional planning and/or construction upon approval of this plan and increased project authorizations.

**ATTACHMENTS**

Attachment 1 – FY 2027-2032 Six-Year Capital Improvement Plan Amendment

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed the requested amendment to Boise State University's Six-Year Improvement Plan, and it complies with Board Policy V.K.2., which requires institutions to update their Six-Year Capital Improvement Plans when total project costs are expected to exceed \$2M.

The addition of the University Plaza Parking Garage Repairs and the Morrison Center Restrooms Remodel accurately reflect the updated project scope and cost projections. Updating the LIMBR Center project timeline is also appropriate given Boise State has confirmed the Federal NIH Grant award.

**CONSENT  
DECEMBER 17, 2025**

Board staff recommends approval.

**BOARD ACTION**

I move to approve the amended Boise State University Six-Year Capital Plan for FY 2027-2032.

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

**CONSENT  
DECEMBER 17, 2025**

**ATTACHMENT 1**

**SIX-YEAR CAPITAL IMPROVEMENT PLAN (Amendment)**

FY 2027 THROUGH FY 2032 (December 2025)

**Institution: Boise State University**

Project Title	Est. Cost	Prev. Fund.	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2032
			Total	Total	Total	Total	Total	Total	Total
Statewide Deferred Maintenance	90,000,000	30,000,000	30,000,000	30,000,000					
Albertsons Stadium - North End Zone Expansion**	65,000,000	5,000,000	60,000,000						
MCMR - Third Floor Laboratories	3,500,000	3,500,000							
Construction Management Building*	8,000,000	0	8,000,000						
Science Research Building	130,000,000	30,936,000	32,000,000	30,000,000	37,064,000				
Riverfront Plaza	1,700,000	1,200,000	500,000						
Morrison Center Restroom Remodel	4,000,000	1,800,000	2,200,000						
University Plaza Garage Repairs	2,500,000	1,750,000	750,000						
Belmont Improvements	4,500,000	0	500,000	4,000,000					
Campus Spine Improvements	3,000,000	0	200,000	1,800,000	1,000,000				
University Drive Improvements	2,000,000	0	1,000,000	1,000,000					
LIMBR Center (previously named Biomechanics Research Lab)	8,000,000	0	750,000	7,250,000					
Auxiliary Gym Renovation**	12,000,000	0	0	6,000,000	6,000,000				
Lusk Area Development*	10,000,000	0	0	10,000,000					
HML Addition and Renovation	3,000,000	0	0	3,000,000					
Faculty and Staff Housing Development*	12,000,000	0	0	8,000,000	4,000,000				
Administrative Operations Consolidation	22,000,000	0	0	0	2,000,000	20,000,000			
Riverfront Hall - Remodel and Renewal	25,000,000	0	0	0	5,000,000	10,000,000	10,000,000		
Athletic Facilities and Title IX Upgrades	5,500,000	0	0	0	0	2,000,000	2,000,000	1,500,000	
Hemingway Building - Remodel and Renewal	5,800,000	0	0	0	0	5,800,000			
Existing Science Building Renovation	30,000,000	0	0	0	0	5,000,000	25,000,000		
Connection between Friendship Bridge/Quad	2,000,000	0	0	0	0	1,000,000	1,000,000		
Parking Structure	50,000,000	0	0	0	0	0	0	25,000,000	25,000,000
Health Sciences Building	55,000,000	0	0	0	0	0	0	0	55,000,000
Morrison Center Addition and Renovation	45,000,000	0	0	0	0	0	0	0	45,000,000
<b>Total</b>	<b>599,500,000</b>	<b>74,186,000</b>	<b>135,900,000</b>	<b>101,050,000</b>	<b>55,064,000</b>	<b>43,800,000</b>	<b>38,000,000</b>	<b>26,500,000</b>	<b>125,000,000</b>

\*May entail a non-State Entity and/or public-private partnership delivery model.\*\*Component of the Athletics Master Village Plan

**CONSENT  
DECEMBER 17, 2025**

**UNIVERSITY OF IDAHO**

**SUBJECT**

Updated Six-Year Capital Plan (FY27-32)

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections V.K.2.a and b.

**BACKGROUND/DISCUSSION**

The University of Idaho is providing an updated Six-Year Capital Plan to reflect the addition of one project to the plan.

**4th Street Building Renovations and Improvements / Prichard Gallery**

The University of Idaho recently purchased a building located in downtown Moscow, Idaho known as the 4<sup>th</sup> Street Building. This building was constructed in 1932 and most recently served as the headquarters for the City of Moscow Police Department. The university intends to renovate the structure to house the university's Prichard Gallery. The Prichard was previously located in rented facilities in downtown Moscow and serves to support academic programs of the College of Art & Architecture, as well as providing a space for revenue generation by hosting traveling exhibits and showings.

The university has engaged in a pre-planning feasibility exercise for a Phase 1 set of renovations and improvements intended to convert the existing facility for use as the Prichard Gallery. Based on pre-planning work to date, the estimated cost for this proposed Phase 1 set of renovations and improvements is \$2,800,000. This includes the direct construction costs, owner's costs, estimated costs of architectural services, and reasonable and rational construction and project contingencies.

**IMPACT**

This project is key to the success of the University's strategic plan regarding transformative education and outreach opportunities to serve the State of Idaho. There is no material financial impact from approval of the updated Six-Year Capital Plan. The University will seek approval of the individual construction project described above in compliance with Board policy, at which time the financial impact of the project will be addressed in accordance with applicable policy.

**ATTACHMENTS**

Attachment 1 – Revised Six-Year Capital Plan

**STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed University of Idaho's request to update its Six-Year Capital Plan and finds it consistent with Board Policy V.K.2, which requires

**CONSENT - BAHR  
TAB 5**

**CONSENT  
DECEMBER 17, 2025**

institutions to update their Six-Year Capital Improvement Plans when total project costs are expected to exceed \$2M.

The addition of the 4th Street Building Renovation project for the Prichard Gallery accurately reflects the current pre-planning and feasibility work in UI's long-range capital planning framework.

UI plans propose project authorization consistent with Board V.K. at the December 2025 Board meeting. The addition of this project is aligned with UI's institutional strategic goals related to accreditation, academic outreach, and community engagement.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the revision to the FY27–32 University of Idaho's six-year capital plan as submitted in Attachment 1.

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

**SET C: SIX YEAR CAPITAL IMPROVEMENT PLAN**  
(Anticipated Capital Projects greater than \$2 mil Total Project Cost)  
**FY 2027 THROUGH FY 2032**

**Institution: University of Idaho**

**FY2027 REVISED 17 December 25**

Project Title	Est. Cost	Prev. Fund.	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1 Joint Military Science Education & Training and Veterans Assistance Center PBF FY2026 Funding Allocation of \$ 8 mil, UI Funds \$1 mil, Gift Campaign in Progress. Listed in LRCDP "Priority Projects," June 2025	15,840,000	9,000,000	6,840,000					
2 Energy Plant Ash Handling System Upgrades MIED1/SPUPI FY2023 CapEx 23-102	2,726,900	256,200	2,470,700					
3 4th Street Building Renovations and Improvements Prichard Gallery	2,800,000	0	2,800,000					
3 Applied Engineering and Science Facility FY2027 Maj Cap Request Priority 01. Listed in LRCDP "Priority Projects," June 2025	115,000,000	0	30,000,000	85,000,000				
4 Idaho Water Center School of Health and Medical Professions Improvements FY2027 Maj Cap Request Priority 02	8,500,000	0	8,500,000					
5 West Campus Parking Improvements FY2027 A&R Request Priority 05	5,187,500	0	1,687,500	1,750,000	1,750,000			
6 UI Children's Center Listed in LRCDP "Priority Projects," June 2025	25,000,000	0	25,000,000					
7 Vandal Tennis Center, Ph. 1 Listed in LRCDP "Priority Projects," June 2025	5,000,000	0	5,000,000					
8 Wood Boiler Capital Renewal Phase 1 MIED1/SPUPI FY2025 CapEx 25/1-101	3,264,000	363,000		2,901,000				
9 College of Natural Resources Building Renovation Listed in LRCDP "Priority Projects," June 2025	30,000,000	0		7,500,000	22,500,000			
10 Undergraduate Apartment Housing, Ph 1 Housing and Auxiliary Facilities Improvements Initiative Priority 2	40,000,000	0		40,000,000				
11 Wallace Residence Center Dining Facility Renovations Supports Housing and Auxiliary Facilities Improvements Initiative Priority 2	25,000,000	0		25,000,000				
12 McCall Field Campus Improvements Teaching and Learning Center	5,300,000	0		5,300,000				
13 Memorial Gymnasium Renovation and Improvements, Locker Room Level Listed in LRCDP "Priority Projects," June 2025	15,500,000	0		15,500,000				
14 Student Recreation Center Expansion Listed in LRCDP "Priority Projects," June 2025	25,000,000	0		25,000,000				
15 ASUI Kibbie Activity Center Electrical Service Replacement CP230047, MIED1/SPUPI FY2023 CapEx 23-317	5,064,000	126,700			4,937,300			
16 Domestic Waterline Replacement Arboretum to Blake Avenue MIED1/SPUPI FY2025 CapEx 25/4-047	3,227,400	0				3,227,400		
17 Undergraduate Apartment Housing, Ph 2 Housing and Auxiliary Facilities Improvements Initiative Priority 2	40,000,000	0				40,000,000		
18 Vandal Athletic Center Renovation and Expansion Listed in LRCDP "Priority Projects," June 2025	80,000,000	0				80,000,000		
19 Vandal Wellness Center Listed in LRCDP "Priority Projects," June 2025	35,000,000	0				15,000,000	20,000,000	
20 West Farm Primary Distribution Improvements Proposal A UI CP TBD, MIED1/SPUPI PN TBD	11,649,900	0					11,649,900	
21 Idaho Center for Agriculture, Food, and Environment (CAFE), Food Processing Pilot Facility at CSI, Twin Falls	5,000,000	0					5,000,000	
22 Legacy Crossing Academic Building Listed in LRCDP "Priority Projects," June 2025	80,000,000	0					25,000,000	55,000,000
23 6th Street Pedestrian Mall Conversion Listed in LRCDP "Priority Projects," June 2025	7,500,000	0						7,500,000
24 Memorial Gymnasium Renovation and Improvements, Performance Court Listed in LRCDP "Priority Projects," June 2025	10,500,000	0						10,500,000
25 Vandal Tennis Center, Ph. 2 Listed in LRCDP "Priority Projects," June 2025	20,000,000	0						20,000,000
25 P1FCU Kibbie Dome West Concourse Addition and Improvements # Listed in LRCDP "Priority Projects," June 2025	151,000,000	0						
26 Legacy Crossing Mixed Use Building # Listed in LRCDP "Priority Projects," June 2025	75,000,000	0						
Totals:	<b>848,059,700</b>	<b>9,745,900</b>	<b>82,298,200</b>	<b>207,951,000</b>	<b>29,187,300</b>	<b>138,227,400</b>	<b>61,649,900</b>	<b>93,000,000</b>

# Project schedule is TBD and dependent upon funding availability.

**CONSENT  
DECEMBER 17, 2025**

**UNIVERSITY OF IDAHO**

**SUBJECT**

Employment Contract: University of Idaho Head Women's Basketball Coach, Arthur Moreira

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section II.H.1

**BACKGROUND/DISCUSSION**

The University of Idaho asks the Board to approve a proposed multi-year employment contract for Head Women's Basketball Coach, Arthur Moreira. A copy of the proposed contract is attached as Attachment 1.

As background, Coach Moreira's current, 1-year contract runs through January 31, 2027. It pays \$120,016 per year in base salary, and no supplemental compensation. The parties have renegotiated the contract's terms, resulting in the proposed 5-year contract.

If approved, the new contract would run through April 30, 2030, increase the Coach's \$120,016.00 base salary by \$5,000 per year, and add supplemental compensation.

The University must seek the Board's approval of the new contract because the contract's term is about five years.

The main differences between the current and new contracts are in these sections:

- **2.1** – Extends the contract term from April 30, 2026, to April 30, 2030.
- **3.1.1** —Increases regular compensation/base salary of \$120,016.00 by \$5,000 each year. By the last year, Coach Moreira's base salary would be \$140,004.80.
- **3.2** –Adds yearly Supplemental Compensation provisions as follows:
  - **3.2.1** - Adds \$40,000 in payments from Media Partners (Learfield)
  - **3.2.2** – Adds up to \$5,000 bonus for Team Academic Progress Rate (APR) achievement
  - **3.2.3** – Adds \$2,000 bonus for Conference Coach of the Year, and \$4,000 bonus for National Coach of the Year.
  - **3.2.4** – Adds \$5,000 bonus if Team becomes regular season conference champion or co-champion.
  - **3.2.5** – Adds \$5,000 bonus if Team is conference tournament champion.
  - **3.2.6** – Adds \$5,000 bonus if Team receives an NCAA Tournament At-Large bid.
  - **3.2.7** – Adds stackable bonuses for winning in different rounds of the NCAA Tournament, ranging from \$5,000 for winning a Play-in-Round

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- game to \$25,000 for winning the NCAA Championship, with all potential bonuses totaling \$92,500, if achieved.
- **3.2.8** – Adds stackable bonuses for appearances in the NCAA WBIT Tournament, ranging from \$1,500 for an At-Large Appearance to \$7,500 for winning the WBIT Championship, with all potential bonuses totaling \$16,500, if achieved.
- **3.2.9** –Coach may participate as an employee in university-run youth camps and to earn remaining income from the camp, minus \$500 once costs are paid. Coach also may operate own camp if University declines to operate a camp.
- 5.2.2 and 5.33 – Due to the yearly increases in Coach Moreira’s base salary the addition of four years to the contract’s term, the liquidated damages the parties would owe for terminating the contract for convenience would also increase.

The proposed contract’s primary terms are further set forth below. A redlined version showing changes from the Board model contract is contained in Attachment 2. A redlined version showing changes from Coach Moreira’s current contract is contained in Attachment 3.

**IMPACT**

Contract Term: June 22, 2025 – April 30, 2030.

Base salary:

June 22, 2025 – April 25, 2026 - \$120,016.00

April 26, 2026 – April 24, 2027 - \$125,008.00

April 25, 2027 – April 22, 2028 - \$130,000.00

April 23, 2028 – April 21, 2029– \$135,012.80

April 22, 2029 – April 30, 2030 – \$140,004.80

Media payments: \$40,000 per year.

Summary of supplemental compensation/incentives:

- Academic achievement and behavior of team based on Academic Progress Rate (APR) of at least 950 = \$2,000, which increases to \$5,000 if APR is at least 985.
- Conference Coach of the Year (COY) = \$2,000; National COY = \$4,000.
- Regular season conference champions or co-champion = \$5,000.
- Conference tournament champion = \$5,000.
- NCAA Tournament
  - \$5,000 At-Large Bid
  - Additional \$5,000 play-in round win
  - Additional \$7,500 first round win
  - Additional \$10,000 second round win
  - Additional \$12,500 regional semifinals win
  - Additional \$15,000 regional final win
  - Additional \$17,500 Final Four win

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- Additional \$25,000 NCAA Champion
- NCAA WBIT Tournament
  - \$1,500 At-Large Appearance
  - Additional \$1,500 first round win
  - Additional \$1,500 second round win
  - Additional \$1,500 Super 16 win
  - Additional \$1,500 Great Eight win
  - Additional \$1,500 Fab 4 win
  - Additional \$7,500 WBIT Champion

Maximum Potential Annual Compensation (base salary + maximum incentive pay including media payment but not possible payment for camps):

Year 1 - \$278,516

Year 2 - \$283,516

Year 3 - \$288,516

Year 4 - \$293,516

Year 5 - \$298,516

Coach may participate in youth women's basketball camps as follows:

Remaining income from any university-operated camp, less \$500, after all claims, insurance, and expenses of camp have been paid, OR

If University elects not to operate a camp, Coach may do so within Board guidelines for such camps.

Liquidated damages and buyout provisions for head women's basketball coaches at other public institutions in the Big Sky Conference:

- Montana State: pro-rata of base salary and benefits remaining on contract.
- Portland State: \$30,000 owed by coach if coach terminates; pro-rata if university terminates coach.
- Eastern Washington: if university terminates, 12 months' salary; if coach terminates, starts at \$30,000 and decreases from there.
- Weber State: Pro-rata if university terminates; \$20,000 if coach terminates.
- Northern Colorado: If university terminates, 5 months' salary; if coach terminates, 5 months' salary.

As negotiated by the parties, if the either party were to terminate the proposed contract for convenience under Sections 5.2.2 (University) or 5.3.3 (coach), the terminating party would pay liquidated damages to the other party in an amount equaling the balance of the total annual salary remaining through the end of the contract's term ends in 2030 (or, if the University terminated the contract, until the Coach obtains comparable employment at some time before 2030). As an example, Coach Moreira's annual salary starts at \$120,016 and increases by \$5,000 each year. In his last year, 2030, Coach Moreira would earn \$140,004.80 in annual salary. If Coach Moreira were to terminate the contract for convenience during the first year of his contract (before April 26, 2026), he would have to pay

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liquidated damages equaling the remaining annual salary due through the end of the 2030 contract term— \$530,025.60—plus whatever amount was left to be paid of his \$120,016, first year salary on the day he terminated the contract.

**ATTACHMENTS**

- Attachment 1 – Moreira Proposed Multi-Year Contract - Clean
- Attachment 2 – Comparison with Model Contract
- Attachment 3 – Comparison with Coach’s Current Contract
- Attachment 4 – Four-Year History of Academic Progress Rate, & National APR
- Attachment 5 – Big Sky Conference Base Salaries & Incentive Payments

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed the proposed multi-year contract for the University of Idaho Head Women’s Basketball Coach, Arthur Moreira. The contract complies with Board Policy II.H.1, which requires Board approval for contracts exceeding one (1) year in duration.

The agreement follows the Board’s model contract format, includes defined performance incentives, and provides compensation levels that align with market conditions in the Big Sky Conference.

The contract includes standard liquidated damages provisions and appropriate safeguards for both the institution and Coach Moreira. There are no compliance or fiscal concerns with the proposed terms.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the University of Idaho’s request to approve the multi-year employment contract for the Women’s Basketball Team Head Coach in substantial conformance with the form submitted to the Board as Attachment 1.

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

## EMPLOYMENT AGREEMENT

This Employment Agreement (Agreement) is entered into by and between The University of Idaho (University), and Arthur Moreira (Coach).

### ARTICLE 1

1.1. Employment. Subject to the terms and conditions of this Agreement, the University shall employ Coach as the head coach of its intercollegiate Women's Basketball Team (Team). Coach represents and warrants that Coach is fully qualified to serve, and is available for employment, in this capacity.

1.2. Reporting Relationship. Coach shall report and be responsible directly to the University's Director of Athletics (Athletics Director) or the Athletics Director's designee. Coach shall abide by the reasonable instructions of Athletics Director or the Athletics Director's designee and shall confer with the Athletics Director or the Athletics Director's designee on all administrative and technical matters. Coach shall also be under the general supervision of the University's Chief Executive Officer.

1.3. Duties. Coach shall manage and supervise the Team and shall perform such other duties in the University's athletic program as the Athletics Director may assign and as may be described elsewhere in this Agreement. The University shall have the right, at any time, to reassign Coach to duties at the University other than as head coach of the Team, provided that Coach's compensation and benefits shall not be affected by any such reassignment, except that the opportunity to earn supplemental compensation as provided in Section 3.2 shall cease.

### ARTICLE 2

2.1. Term. This Agreement is for a fixed-term appointment of approximately five (5) years, commencing on June 22, 2025, and terminating, without further notice to Coach, on April, 30, 2030, unless sooner terminated in accordance with other provisions of this Agreement.

2.2. Extension or Renewal. This Agreement is renewable solely upon an offer from the University and an acceptance by Coach, both of which must be in writing and signed by the parties. Any renewal is subject to the prior approval in accordance with the policies of the Idaho State Board of Board of Regents of the University of Idaho (Board). This Agreement in no way grants to Coach a claim to tenure in employment, nor shall Coach's service pursuant to this Agreement count in any way toward tenure at the University.

ARTICLE 3

3.1 Regular Compensation.

3.1.1 In consideration of Coach's services and satisfactory performance of this Agreement, the University shall provide to Coach:

- a) An annual salary, payable in biweekly installments in accordance with normal University procedures. The annual salary shall vary by year as follows:
  - i. June 22, 2025 – April 25, 2026 - \$120,016.00
  - ii. April 26, 2026 – April 24, 2027 - \$125,008.00
  - iii. April 25, 2027 – April 22, 2028 - \$130,000.00
  - iv. April 23, 2028 – April 21, 2029– \$135,012.80
  - v. April 22, 2029 – April 30, 2030 – \$140,004.80
- b) The opportunity to receive such employee benefits as the University provides generally to non-faculty exempt employees, provided that Coach qualifies for such benefits by meeting all applicable eligibility requirements, provided, however, in accordance with Board Policy II.H.6.b.ii, University and Coach agree that Coach shall not accrue any annual leave hours, and may take leave (other than sick leave) only with prior written approval of the Athletics Director; and
- c) The opportunity to receive such employee benefits as the University's Department of Athletics (Department) provides generally to its employees of a comparable level. Coach hereby agrees to abide by the terms and conditions, as now existing or hereafter amended, of such employee benefits.

Coach understands and agrees that financial conditions may require the Chief Executive Officer, in the Chief Executive Officer's discretion, to institute furloughs or to take such other actions consistent with Board policy as the Chief Executive Officer may determine to be necessary to meet such challenges. In the event of a furlough or other action, the actual salary paid to Coach may be less than the salary stated in Section 3.1.1(a) above.

3.2 Supplemental Compensation.

3.2.1 Coach shall receive the sum of \$40,000 per year from the University or the University's designated media outlet(s) or a combination thereof during the term of

this Agreement in compensation for participation in media programs and public appearances (Programs). Coach's right to receive such a payment shall vest and be paid one-half on or near the first day of October, and one-half on or near the first day of March, provided Coach remains the head coach on each such payment date. Coach's right to receive any such media payment under this Paragraph is expressly contingent on Coach's compliance with University's financial stewardship policies as set forth in University's Administrative Procedures Manual Chapter 25, as well as compliance with the requirements of paragraph 4.8 (Media Obligations) below.

3.2.2 Each year Coach shall be eligible to receive supplemental compensation based on the academic achievement and behavior of Team Members. The determination of whether Coach will receive such supplemental compensation and the timing of the payment(s) shall be at the discretion of the President in consultation with the Director. If the Teams' annual Academic Progress Rate ("APR) is equal to or greater than 950 but is less than 985 and if Coach continues to be employed as the University's Head Women's Basketball Coach at the time the Academic Progress Rate Institutional Report is released by the NCAA, Coach shall receive supplemental compensation of \$2,000. This amount shall increase to \$5,000 in any year the team's annual APR is equal to or greater than 985 and if Coach continues to be employed as the University's Head Women's Basketball Coach at the time the Academic Progress Rate Institutional Report is released by the NCAA. Any such supplemental compensation paid to Coach shall be accompanied with a justification for the supplemental compensation based on the factors listed above, and such justification shall be separately reported to the Board as a document available to the public under the Idaho Public Records Act.

3.2.3 Each year Coach is named Conference Coach of the Year the University shall pay to Coach supplemental compensation of \$2,000. Each year Coach is named National Coach of the Year, the University shall pay Coach supplemental compensation of \$4,000. These amounts shall be payable within thirty (30) days following the announcement of the respective award. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.4 Each year the Team is the regular season conference champion or co-champion, and if Coach continues to be employed as University's Head Women's Basketball coach as of the final game of the Team's season, the University shall pay to Coach supplemental compensation in an amount equal to \$5,000. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.5 Each year the Team is the conference tournament champion, and if Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition, the University shall pay to Coach supplemental compensation in an amount equal to \$5,000. This amount shall be payable within thirty (30) days after completion of the season. The

University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.6 Each year the Team is selected as an NCAA Tournament At-Large bid and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition, the University shall pay to Coach supplemental compensation in an amount equal to \$5,000. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.7 Post Season. For each appearance in the NCAA Tournament, coach shall receive supplemental compensation based on the following schedule, all bonuses are stackable, and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation:

Play-in Round	Win	\$5,000
First Round	Win	\$7,500
Second Round	Win	\$10,000
Regional Semis	Win	\$12,500
Regional Final	Win	\$15,000
Final Four	Win	\$17,500
NCAA Championship	Win	\$25,000

3.2.8 Post Season. For each appearance in the NCAA WBIT Tournament, Coach shall receive supplemental compensation based on the following schedule, all bonuses are stackable, and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation:

WBIT	At Large Appearance	\$1,500
First Round	Win	\$1,500
Second Round	Win	\$1,500
Super 16	Win	\$1,500
Great Eight	Win	\$1,500
Fab 4	Win	\$1,500
WBIT Championship	Win	\$7,500

3.2.9 Coach agrees that the University has the exclusive right to operate youth Women's Basketball camps on its campus using University facilities. The University shall allow Coach the opportunity to earn supplemental compensation by

assisting with the University's camps in Coach's capacity as a University employee. Coach hereby agrees to assist in the marketing, supervision, and general administration of the University's youth Women's Basketball camps. Coach also agrees that Coach will perform all obligations mutually agreed upon by the parties. In exchange for Coach's participation in the University's youth Women's Basketball camps, the University shall pay Coach the remaining income from the youth Women's Basketball camps less \$500, after all claims, insurance, and expenses of such camps have been paid.

Alternatively, in the event the University notifies Coach, in writing that it does not intend to operate youth Women's Basketball camps for a particular period of time during the term of this Agreement, then during such time period, Coach shall be permitted to operate youth Women's Basketball camps on the University's campus and using its facilities under the following terms and conditions:

- a) The summer youth camp operation reflects positively on the University of Idaho and the Department;
- b) The summer youth camp is operated by Coach directly or through a private enterprise owned and managed by Coach. The Coach shall not use University of Idaho personnel, equipment, or facilities without the prior written approval of the Athletics Director;
- c) Assistant coaches at the University of Idaho are given priority when the Coach or the private enterprise selects coaches to participate;
- d) The Coach complies with all NCAA, Conference, and University of Idaho rules and regulations related, directly or indirectly, to the operation of summer youth camps;
- e) The Coach or the private enterprise enters into a contract with University of Idaho and Chartwells for all campus goods and services required by the camp.
- f) The Coach or private enterprise pays for use of University of Idaho facilities; such rate to be set at the rate charges as if the camp were conducted by the University of Idaho.
- g) Within thirty days of the last day of the summer youth camp(s), Coach shall submit to the Athletics Director a preliminary "Camp Summary Sheet" containing financial and other information related to the operation of the camp. Within ninety days of the last day of the summer youth camp(s), Coach shall submit to Athletics Director a final accounting and "Camp Summary Sheet." A copy of the "Camp Summary Sheet" is attached to this Agreement as an exhibit.

h) The Coach or the private enterprise shall provide proof of liability insurance as follows: (1) liability coverage: spectator and staff--\$1 million; (2) catastrophic coverage: camper and staff--\$1 million maximum coverage with \$100 deductible.

i) To the extent permitted by law, the Coach or the private enterprise shall defend and indemnify the University of Idaho against any claims, damages, or liabilities arising out of the operation of the summer youth camp(s).

j) All employees of the summer youth camp(s) shall be employees of the Coach or the private enterprise and not the University of Idaho while engaged in camp activities. The Coach and all other University of Idaho employees involved in the operation of the camp(s) shall be on annual leave status or leave without pay during the days the camp is in operation. The Coach or private enterprise shall provide workers' compensation insurance in accordance with Idaho law and comply in all respects with all federal and state wage and hour laws

In the event of termination of this Agreement, suspension, or reassignment, University of Idaho shall not be under any obligation to permit a summer youth camp to be held by the Coach after the effective date of such termination, suspension, or reassignment, and the University of Idaho shall be released from all obligations relating thereto.

3.3 Footwear, Apparel and/or Equipment. Coach agrees that the University has the exclusive right to select footwear, apparel and/or equipment for the use of its student athletes and staff, including Coach, during official practices and games and during times when Coach or the Team is being filmed by motion picture or video camera or posing for photographs in their capacity as representatives of University. Coach recognizes that the University is negotiating or has entered into an agreement with Nike to supply the University with athletic footwear, apparel and/or equipment. Coach agrees that, upon the University's reasonable request, Coach will consult with appropriate parties concerning a Nike product's design or performance, shall act as an instructor at a clinic sponsored in whole or in part by Nike, or give a lecture at an event sponsored in whole or in part by Nike, or make other educationally related appearances as may be reasonably requested by the University. Notwithstanding the foregoing sentence, Coach shall retain the right to decline such appearances as Coach reasonably determines to conflict with or hinder his duties and obligations as Head Women's Basketball Coach. In order to avoid entering into an agreement with a competitor of Nike, Coach shall submit all outside consulting agreements to the University for review and approval prior to execution. Coach shall also report such outside income to the University in accordance with NCAA rules. Coach further agrees that Coach will not endorse any athletic footwear, apparel and/or equipment products, including Nike, and will not participate in any messages or

promotional appearances which contain a comparative or qualitative description of athletic footwear, apparel or equipment products.

3.4 General Conditions of Compensation. All compensation provided by the University to Coach is subject to deductions and withholdings as required by law or the terms and conditions of any fringe benefit in which Coach participates. However, if any fringe benefit is based in whole or in part upon the compensation provided by the University to Coach, such fringe benefit shall be based only on the compensation provided pursuant to Section 3.1.1, except to the extent required by the terms and conditions of a specific fringe benefit program.

#### ARTICLE 4

4.1. Coach's Specific Duties and Responsibilities. In consideration of the compensation specified in this Agreement, Coach, in addition to the obligations set forth elsewhere in this Agreement, shall:

4.1.1. Devote Coach's full time and best efforts to the performance of Coach's duties under this Agreement;

4.1.2. Develop and implement programs and procedures with respect to the evaluation, recruitment, training, and coaching of Team members which enable them to compete successfully and reasonably protect their health, safety, and wellbeing;

4.1.3. Observe and uphold all academic standards, requirements, and policies of the University and encourage Team members to perform to their highest academic potential and to graduate in a timely manner; and

4.1.4. Know, recognize, and comply with all applicable laws, and with the policies, rules and regulations of the University, the Board, the conference, and the NCAA; supervise and take appropriate steps to ensure that Coach's assistant coaches, any other employees for whom Coach is administratively responsible, and the members of the Team know, recognize, and comply with all such laws, policies, rules and regulations; and immediately report to the Athletics Director and to the Department's Director of Compliance if Coach has reasonable cause to believe that any person or entity, including without limitation representatives of the University's athletic interests, has violated or is likely to violate any such laws, policies, rules or regulations. Coach shall cooperate fully with the University and Department at all times. The applicable laws, policies, rules, and regulations include: (a) Board policies; (b) University's Faculty-Staff Handbook; (c) University's Administrative Procedures Manual; (d) the policies of the Department; (e) NCAA rules and regulations; and (f) the rules and regulations of the Women's Basketball conference of which the University is a member.

4.1.5. Fully cooperate in the NCAA infractions process, including the investigation and adjudication of a case. Full cooperation includes, but is not limited to:

- a) Affirmatively reporting instances of noncompliance to the University and NCAA in a timely manner and assisting in developing full information to determine whether a possible violation has occurred and the details thereof;
- b) Timely participation in interviews and providing complete and truthful responses;
- c) Making a full and complete disclosure of relevant information, including timely production of materials or information requested, and in the format requested;
- d) Disclosing and providing access to all electronic devices used in any way for business purposes;
- e) Providing access to all social media, messaging and other applications that are or may be relevant to the investigation; and
- f) Preserving the integrity of an investigation and abiding by all applicable confidentiality rules and instructions.

4.2 Outside Activities. Coach shall not undertake any business, professional or personal activities, or pursuits that would prevent Coach from devoting Coach's full time and best efforts to the performance of Coach's duties under this Agreement, that would otherwise detract from those duties in any manner, or that, in the opinion of the University, would reflect adversely upon the University or its athletic program. Subject to the terms and conditions of this Agreement, Coach may, with the prior written approval of the Athletics Director, who may consult with the Chief Executive Officer, enter into separate arrangements for outside activities and endorsements that are consistent with Coach's obligations under this Agreement. Coach may not use the University's name, logos, or trademarks in connection with any such arrangements without the prior written approval of the Athletics Director and the Chief Executive Officer.

4.3 NCAA Rules. In accordance with NCAA rules, Coach shall obtain prior written approval from the University's Chief Executive Officer for all athletically related income and benefits from sources outside the University and shall report the source and amount of all such income and benefits to the University's Chief Executive Officer whenever reasonably requested, but in no event less than annually before the close of business on June 30th of each year or the last regular University work day preceding June 30th. The report shall be in a format reasonably satisfactory to University. In no event shall Coach accept or receive directly or indirectly any monies, benefits, or gratuities whatsoever from any person, association, corporation, University booster club, University alumni association, University foundation, or other benefactor, if the acceptance or receipt of the monies, benefits, or gratuities would violate applicable law

or the policies, rules, and regulations of the University, the Board, the conference, or the NCAA.

4.4 Hiring Authority. Coach shall have the responsibility and the sole authority to recommend to the Athletics Director the hiring and termination of assistant coaches for the Team, but the decision to hire or terminate an assistant coach shall be made by the Athletics Director and shall, when necessary or appropriate, be subject to the approval of Chief Executive Officer and the Board.

4.5 Scheduling. Coach shall consult with, and may make recommendations to, the Athletics Director or the Athletics Director's designee with respect to the scheduling of Team competitions, but the final decision shall be made by the Athletics Director or the Athletics Director's designee.

4.6 Other Opportunities. Coach shall not, under any circumstances, interview for, negotiate for, or accept employment as a coach at any other institution of higher education or with any professional sports team, requiring performance of duties prior to the expiration of this Agreement, without the prior approval of the Athletics Director. Such approval shall not unreasonably be withheld.

4.7 Disclosure of Serious Misconduct. Coach warrants that prior to the signing of this Agreement, Coach has disclosed and will continue to disclose if Coach has been accused, investigated, convicted of or pled guilty or no contest to a felony or misdemeanor involving serious misconduct, or has been subject to official institution or athletic department disciplinary action at any time at any prior institution where Coach was employed. "Serious misconduct" is defined as any act of sexual violence, domestic violence, dating violence, stalking, sexual exploitation, or any assault that employs the use of a deadly weapon or causes serious bodily injury.

4.8 Media Obligations. Coach must fully participate in media programs and public appearances (Programs) through the date of the Team's last regular season or post season competition. Agreements requiring Coach to participate in Programs related to Coach's duties as an employee of University are the property of the University. The University shall have the exclusive right to negotiate and contract with all producers of media productions and all parties desiring public appearances by Coach. Coach agrees to cooperate with the University in order for the Programs to be successful and agrees to provide Coach's services to and perform on the Programs and to cooperate in their production, broadcasting, and telecasting. It is understood that neither Coach nor any assistant coaches shall appear without the prior written approval of the Athletics Director on any competing radio or television program (including but not limited to a coach's show, call-in show, or interview show) or a regularly scheduled news segment, except that this prohibition shall not apply to routine news media interviews for which no compensation is received. Without the prior written approval of the Athletics Director, Coach shall not appear in any commercial endorsements which are broadcast on radio or television that conflict with those broadcast on the University's designated media outlets.

ARTICLE 5

5.1 Termination of Coach for Cause. The University may, in its discretion, suspend Coach from some or all of Coach's duties, temporarily or permanently, and with or without pay; reassign Coach to other duties; or terminate this Agreement at any time for good or adequate cause, as those terms are defined in applicable rules and regulations.

5.1.1 In addition to the definitions contained in applicable rules and regulations, University and Coach hereby specifically agree that the following shall constitute good or adequate cause for suspension, reassignment, or termination of this Agreement:

- a) A deliberate or major violation of Coach's duties under this Agreement or the refusal or unwillingness of Coach to perform such duties in good faith and to the best of Coach's abilities;
- b) The failure of Coach to remedy any violation of any of the terms of this Agreement within 30 days after written notice from the University;
- c) A deliberate or major violation by Coach of any applicable law or the policies, rules or regulations of the University, the Board, the conference or the NCAA, including but not limited to any such violation which may have occurred during the employment of Coach at another NCAA or NAIA member institution. For purposes of this agreement, a level one or level two violation of NCAA rules as determined by the University and/or the NCAA constitutes a major violation of NCAA rules;
- d) Ten (10) working days' absence of Coach from duty without the University's consent;
- e) Any conduct of Coach that constitutes moral turpitude or that would, in the University's judgment, reflect adversely on the University or its athletic programs;
- f) The failure of Coach to represent the University and its athletic programs positively in public and private forums;
- g) The failure of Coach to fully cooperate, as defined in article 4.1.5 of this agreement, with the NCAA or the University in any investigation of possible violations of any applicable law or the policies, rules or regulations of the University, the Board, the conference, or the NCAA;

- h) The failure of Coach to report a known violation of any applicable law or the policies, rules or regulations of the University, the Board, the conference, or the NCAA, by one of Coach's assistant coaches, any other employees for whom Coach is administratively responsible, or a member of the Team;
- i) A violation of any applicable law or the policies, rules or regulations of the University, the Board, the conference, or the NCAA, by one of Coach's assistant coaches, any other employees for whom Coach is administratively responsible, or a member of the Team if Coach knew or should have known of the violation and could have prevented it by ordinary supervision; or
- j) The failure of Coach to disclose Serious Misconduct as required in Section 4.7 of this Agreement.

5.1.2 Suspension (other than administrative leave with pay and benefits), reassignment, or termination for good or adequate cause shall be effectuated by the University as follows: before the effective date of the suspension, reassignment, or termination, the Athletics Director or the Athletics Director's designee shall provide Coach with notice, which notice shall be accomplished in the manner provided for in this Agreement and shall include the reason(s) for the contemplated action. Coach shall then have an opportunity to respond. After Coach responds or fails to respond, University shall notify Coach whether, and if so when, the action will be effective.

5.1.3 In the event of any termination for good or adequate cause, the University's obligation to provide compensation and benefits to Coach, whether direct, indirect, supplemental or collateral, shall cease as of the date of such termination, and the University shall not be liable for the loss of any collateral business opportunities or other benefits, perquisites, or income resulting from outside activities or from any other sources.

5.1.4 If found in violation of NCAA regulations, Coach shall, in addition to the provisions of Section 5.1, be subject to disciplinary or corrective action as set forth in the provisions of the NCAA enforcement procedures. This Section applies to violations occurring at the University or at previous institutions at which Coach was employed.

## 5.2 Termination of Coach for Convenience of University.

5.2.1 At any time after commencement of this Agreement, University, for its own convenience, may terminate this Agreement by giving ten (10) days prior written notice to Coach.

5.2.2 In the event that University terminates this Agreement for its own convenience, University shall be obligated to pay Coach, as liquidated damages and not a penalty, the remaining balance of the salary set forth in Section 3.1.1(a), excluding all

deductions required by law, on the regular paydays of University until the term of this Agreement ends or until Coach obtains reasonably comparable employment, whichever occurs first. In the event Coach obtains other employment after such termination, then the amount of compensation the University pays will be reduced to an amount such that the gross compensation paid Coach as a result of such other employment when added to the gross amount paid Coach by the University under this section 5.2.2 does not exceed the gross salary set forth in Section 3.1.1(a) (before deductions required by law). In addition, Coach will be entitled to continue with the University health insurance plan and group life insurance as if Coach remained a University employee until the term of this Agreement ends or until Coach obtains reasonably comparable employment or any other employment providing Coach with a reasonably comparable health plan and group life insurance, whichever occurs first. Coach shall be entitled to no other compensation or fringe benefits, except as otherwise provided herein or required by law. Coach specifically agrees to inform University within ten business days of obtaining other employment, and to advise University of all relevant terms of such employment, including without limitation the nature and location of employment, salary, other compensation, health insurance benefits, life insurance benefits, and other fringe benefits. Failure to so inform and advise University shall constitute a material breach of this Agreement and University's obligation to pay compensation under this provision shall end. Coach further agrees to repay to University all compensation received from the University after the date other employment is obtained.

5.2.3 The parties have both been represented by, or had the opportunity to consult with, legal counsel in the contract negotiations and have bargained for and agreed to the foregoing liquidated damages provision, giving consideration to the fact that Coach may lose certain benefits, supplemental compensation, or outside compensation relating to employment with University, which damages are extremely difficult to determine with certainty. The parties further agree that the payment of such liquidated damages by University and the acceptance thereof by Coach shall constitute adequate and reasonable compensation to Coach for the damages and injury suffered by Coach because of such termination by University. The liquidated damages are not, and shall not be construed to be, a penalty.

5.3 Termination by Coach for Convenience.

5.3.1 Coach recognizes that Coach's promise to work for University for the entire term of this Agreement is of the essence of this Agreement. Coach also recognizes that the University is making a highly valuable investment in Coach's employment by entering into this Agreement and that its investment would be lost were Coach to resign or otherwise terminate employment with the University before the end of the Agreement term.

5.3.2 Coach may terminate this Agreement for convenience during its term by giving prior written notice to the University. Termination shall be effective ten (10) days after notice is given to the University.

5.3.3 If Coach terminates this Agreement for convenience at any time, all obligations of the University shall cease as of the effective date of the termination. If Coach terminates this Agreement for convenience, Coach shall pay to the University, as liquidated damages and not a penalty, an amount equal to the remaining balance of the total salary to be paid under Section 3.1.1(a) (before deductions required by law) for the remaining term of the contract. The liquidated damages shall be due and payable within twenty (20) days of the effective date of the termination, and any unpaid amount shall bear simple interest at a rate eight (8) percent per annum until paid.

The liquidated damages shall be due and payable within twenty (20) days of the effective date of the termination, and any unpaid amount shall bear simple interest at a rate eight (8) percent per annum until paid.

5.3.4 The parties have both been represented by legal counsel in the contract negotiations and have bargained for and agreed to the foregoing liquidated damages provision, giving consideration to the fact that the University will incur administrative and recruiting costs in obtaining a replacement for Coach, in addition to potentially increased compensation costs if Coach terminates this Agreement for convenience, which damages are extremely difficult to determine with certainty. The parties further agree that the payment of such liquidated damages by Coach and the acceptance thereof by University shall constitute adequate and reasonable compensation to University for the damages and injury suffered by it because of such termination by Coach. The liquidated damages are not, and shall not be construed to be, a penalty. This Section 5.3.4 shall not apply if Coach terminates this Agreement because of a material breach by the University.

5.3.5 Except as provided elsewhere in this Agreement, if Coach terminates this Agreement for convenience, Coach shall forfeit to the extent permitted by law the right to receive all supplemental compensation and other payments.

#### 5.4 Termination due to Disability or Death of Coach.

5.4.1 Notwithstanding any other provision of this Agreement, this Agreement shall terminate automatically if Coach becomes totally or permanently disabled as defined by the University's disability insurance carrier, becomes unable to perform the essential functions of the position of head coach, or dies.

5.4.2 If this Agreement is terminated because of Coach's death, Coach's salary and all other benefits shall terminate as of the last day worked, except that Coach's personal representative or other designated beneficiary shall be paid all compensation due or unpaid and death benefits, if any, as may be contained in any fringe benefit plan now in force or hereafter adopted by the University and due to Coach's estate or beneficiaries thereunder.

5.4.3 If this Agreement is terminated because Coach becomes totally or permanently disabled as defined by the University's disability insurance carrier, or becomes unable to perform the essential functions of the position of head coach, all salary

and other benefits shall terminate, except that Coach shall be entitled to receive any compensation due or unpaid and any disability related benefits to which he is entitled by virtue of employment with the University.

5.5 Interference by Coach. In the event of termination, suspension, or reassignment, Coach agrees that Coach will not interfere with the University's student athletes or otherwise obstruct the University's ability to transact business or operate its intercollegiate athletics program.

5.6 No Liability. The University shall not be liable to Coach for the loss of any collateral business opportunities or any other benefits, perquisites or income from any sources that may ensue as a result of any termination of this Agreement by either party or due to death or disability or the suspension or reassignment of Coach, regardless of the circumstances.

5.7 Waiver of Rights. Because Coach is receiving the opportunity to receive supplemental compensation and because such contracts and opportunities are not customarily afforded to University employees, if the University suspends or reassigns Coach, or terminates this Agreement for good or adequate cause, Coach shall have all the rights provided for in this Agreement but hereby releases the University from compliance with the notice, appeal, and similar employment related rights provided for in Board policy, IDAPA 08.01.01.et seq., and the University (Faculty-Staff) Handbook.

## ARTICLE 6

6.1 Board Approval This Agreement shall not be effective unless executed by both parties as set forth below. In addition, the payment of any compensation pursuant to this Agreement shall be subject to the approval of the Chief Executive Officer, and the Athletics Director; the sufficiency of legislative appropriations; the receipt of sufficient funds in the account from which such compensation is paid; and the Board policies and University's rules regarding financial exigency.

6.2 University Property. All personal property (excluding vehicle(s) provided through the Vandal Wheels program), material, and articles of information, including, without limitation, keys, credit cards, personnel records, recruiting records, team information, films, statistics or any other personal property, material, or data, furnished to Coach by the University or developed by Coach on behalf of the University or at the University's direction or for the University's use or otherwise in connection with Coach's employment hereunder are and shall remain the sole property of the University. Within twenty-four (24) hours of the expiration of the term of this Agreement or its earlier termination as provided herein, Coach shall immediately cause any such personal property, materials, and articles of information in Coach's possession or control to be delivered to the Athletics Director.

6.3 Assignment. Neither party may assign its rights or delegate its obligations under this Agreement without the prior written consent of the other party.

6.4 Waiver. No waiver of any default in the performance of this Agreement shall be effective unless in writing and signed by the waiving party. The waiver of a particular breach in the performance of this Agreement shall not constitute a waiver of any other or subsequent breach. The resort to a particular remedy upon a breach shall not constitute a waiver of any other available remedies.

6.5 Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remainder of the Agreement shall not be affected and shall remain in effect.

6.6 Governing Law. This Agreement shall be subject to and construed in accordance with the laws of the state of Idaho. Any action based in whole or in part on this Agreement shall be brought in the courts of the state of Idaho.

6.7 Oral Promises. Oral promises of an increase in annual salary or of any supplemental or other compensation shall not be binding upon the University.

6.8 Force Majeure. Any prevention, delay or stoppage due to strikes, lockouts, labor disputes, acts of God, inability to obtain labor or materials or reasonable substitutes therefor, governmental restrictions, governmental regulations, governmental controls, enemy or hostile governmental action, civil commotion, fire or other casualty, and other causes beyond the reasonable control of the party obligated to perform (including financial inability), shall excuse the performance by such party for a period equal to any such prevention, delay or stoppage.

6.9 Confidentiality. This Agreement and all documents and reports Coach is required to produce under this Agreement may be released and made available to the public by the University.

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

the University:                      Director of Athletics  
   University of Idaho  
   875 Perimeter Drive, MS 2302  
   Moscow, Idaho 83844-2302

with a copy to:                      Office of the President  
   University of Idaho  
   875 Perimeter Drive, MS 3151  
   Moscow, Idaho 83844-3151

Coach: Arthur Moreira  
Last known address on file with  
University's Human Resource Services

Any notice shall be deemed to have been given on the earlier of: (a) actual delivery or refusal to accept delivery, (b) the date of mailing by certified mail, or (c) the day facsimile delivery is verified. Actual notice, however and from whomever received, shall always be effective.

6.11 Headings. The headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation hereof.

6.12 Binding Effect. This Agreement is for the benefit only of the parties hereto and shall inure to the benefit of and bind the parties and their respective heirs, legal representatives, successors and assigns.

6.13 Non-Use of Names and Trademarks. Coach shall not, without the University's prior written consent in each case, use any name, trade name, trademark, or other designation of the University (including contraction, abbreviation or simulation), except in the course and scope of official University duties.

6.14 No Third Party Beneficiaries. There are no intended or unintended third party beneficiaries to this Agreement.

6.15 Entire Agreement; Amendments. This Agreement constitutes the entire agreement of the parties and supersedes all prior agreements and understandings with respect to the same subject matter. No amendment or modification of this Agreement shall be effective unless in writing, signed by both parties, and approved by the Board if required under Board Policy II.H.

6.16 Opportunity to Consult with Attorney. Coach acknowledges that Coach has had the opportunity to consult and review this Agreement with an attorney. Accordingly, in all cases, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any party.

**University**

**Coach**

Signature: \_\_\_\_\_  
Printed Name: C. Scott Green  
Chief Executive Officer  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Printed Name: Arthur Moreira  
Date: \_\_\_\_\_

~~(MODEL ATHLETICS MULTI-YEAR CONTRACT)~~  
~~(template adopted by Idaho State Board of Education, \_\_\_\_\_, 2018)~~

~~EMPLOYMENT~~ EMPLOYMENT AGREEMENT

This Employment Agreement (Agreement) is entered into by and between \_\_\_\_\_ ~~(The~~ University ~~(College of~~ Idaho ~~(University)~~), and \_\_\_\_\_ ~~Arthur Moreira~~ (Coach).

ARTICLE 1

1.1. Employment. Subject to the terms and conditions of this Agreement, the University ~~(College)~~ shall employ Coach as the head coach of its intercollegiate ~~(Sport) team (Women's Basketball Team) (or Director of Athletics) (Team)~~. Coach ~~(Director)~~ represents and warrants that Coach is fully qualified to serve, and is available for employment, in this capacity.

1.2. Reporting Relationship. Coach shall report and be responsible directly to the ~~University (College)'s Athletic~~ University's Director ~~(of Athletics (Athletics Director) or the Athletics Director's designee. Coach shall abide by the reasonable instructions of Athletics Director or the Director's Athletics Director 's designee and shall confer with the Athletics Director or the Athletics Director's designee on all administrative and technical matters. Coach shall also be under the general supervision of the University (College)'s University's Chief Executive Officer (Chief Executive Officer).~~

1.3. Duties. Coach shall manage and supervise the Team and shall perform such other duties in the ~~University (College)'s~~ University's athletic program as the Athletics Director may assign and as may be described elsewhere in this Agreement. The University ~~(College)~~ shall have the right, at any time, to reassign Coach to duties at the University ~~(College)~~ other than as head coach of the Team, provided that Coach's compensation and benefits shall not be affected by any such reassignment, except that the opportunity to earn supplemental compensation as provided in ~~Sections 3.2.1 through (depending on supplemental pay provisions used)~~ Section 3.2 shall cease.

ARTICLE 2

2.1. Term. This Agreement is for a fixed-term appointment of ~~(—~~ approximately five (5) years, commencing on ~~\_\_\_\_\_~~ June 22, 2025, and terminating, without further notice to Coach, on ~~\_\_\_\_\_~~ April, 30, 2030, unless sooner terminated in accordance with other provisions of this Agreement.

2.2. Extension or Renewal. This Agreement is renewable solely upon an offer from the University ~~(College)~~ and an acceptance by Coach, both of which must be in

writing and signed by the parties. Any renewal is subject to the prior approval [in accordance with the policies](#) of the Idaho State Board of ~~Education~~[Board of Regents of the University of Idaho](#) (Board). This Agreement in no way grants to Coach a claim to tenure in employment, nor shall Coach's service pursuant to this Agreement count in any way toward tenure at the University ~~(College)~~.

ARTICLE 3

3.1 Regular Compensation.

3.1.1 In consideration of Coach's services and satisfactory performance of this Agreement, the University ~~(College)~~ shall provide to Coach:

- a) ~~\_\_\_\_\_~~  
a) An annual salary of \$ \_\_\_\_\_ per year, payable in biweekly installments in accordance with normal University ~~(College)~~ procedures, ~~and such. The annual salary increases shall vary by year as may be determined appropriate by the Director and Chief Executive Officer and approved by the Board; follows:~~
- i. June 22, 2025 – April 25, 2026 - \$120,016.00
  - ii. April 26, 2026 – April 24, 2027 - \$125,008.00
  - iii. April 25, 2027 – April 22, 2028 - \$130,000.00
  - iv. April 23, 2028 – April 21, 2029 – \$135,012.80
  - v. April 22, 2029 – April 30, 2030 – \$140,004.80
- b) The opportunity to receive such employee benefits as the University ~~(College)~~ provides generally to non-faculty exempt employees, provided that Coach qualifies for such benefits by meeting all applicable eligibility requirements ~~—(except that, provided, however,~~ in accordance with Board Policy II.H.6.b.ii, University ~~(College)~~ and Coach agree that Coach shall not accrue any annual leave hours, and may take leave (other than sick leave) only with prior written approval of the Athletics Director);~~;~~ and
- c) The opportunity to receive such employee benefits as the University (College)'s University's Department of Athletics (Department) provides generally to its employees of a comparable level. Coach hereby agrees to abide by the terms and conditions, as now existing or hereafter amended, of such employee benefits.

Coach understands and agrees that financial conditions may require the Chief Executive Officer, in the Chief Executive Officer's discretion, to institute furloughs or to take such other actions consistent with Board policy as the Chief Executive Officer may determine to be necessary to meet such challenges. In the event of a furlough or other action, the actual salary paid to Coach may be less than the salary stated in Section 3.1.1(a) above.

3.2 Supplemental Compensation.

Each year

3.2.1 Coach shall receive the Team is sum of \$40,000 per year from the conference champion or co-champion and also becomes eligible for a (bowl game pursuant to NCAA Division I guidelines or post-season tournament or post-season playoffs), University or the University's designated media outlet(s) or a combination thereof during the term of this Agreement in compensation for participation in media programs and public appearances (Programs). Coach's right to receive such a payment shall vest and be paid one-half on or near the first day of October, and one-half on or near the first day of March, provided Coach remains the head coach on each such payment date. Coach's right to receive any such media payment under this Paragraph is expressly contingent on Coach's compliance with University's financial stewardship policies as set forth in University's Administrative Procedures Manual Chapter 25, as well as compliance with the requirements of paragraph 4.8 (Media Obligations) below.

3.2.2 Each year Coach shall be eligible to receive supplemental compensation based on the academic achievement and behavior of Team Members. The determination of whether Coach will receive such supplemental compensation and the timing of the payment(s) shall be at the discretion of the President in consultation with the Director. If the Teams' annual Academic Progress Rate ("APR) is equal to or greater than 950 but is less than 985 and if Coach continues to be employed as University (College)'s head (Sport) coach as of the ensuing July 1st, the University's Head Women's Basketball Coach at the time the Academic Progress Rate Institutional Report is released by the NCAA, Coach shall receive supplemental compensation of \$2,000. This amount shall increase to \$5,000 in any year the team's annual APR is equal to or greater than 985 and if Coach continues to be employed as the University's Head Women's Basketball Coach at the time the Academic Progress Rate Institutional Report is released by the NCAA. Any such supplemental compensation paid to Coach shall be accompanied with a justification for the supplemental compensation based on the factors listed above, and such justification shall be separately reported to the Board as a document available to the public under the Idaho Public Records Act.

3.2.3 Each year Coach is named Conference Coach of the Year the University (College) shall pay to Coach supplemental compensation of \$2,000. Each year Coach is named National Coach of the Year, the University shall pay Coach supplemental compensation of \$4,000. These amounts shall be payable within thirty (30) days following the announcement of the respective award. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.1-3.2.4 Each year the Team is the regular season conference champion or co-champion, and if Coach continues to be employed as University's Head Women's Basketball coach as of the final game of the Team's season, the University shall pay to Coach supplemental compensation in an amount equal to (amount or computation) of Coach's Annual Salary during the fiscal year in which the championship and (bowl or other post-\$5,000. This amount shall be payable within thirty (30) days after completion of the season) eligibility are achieved. The University (College) shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

~~3.2.2~~

~~3.2.5~~ Each year the Team is ranked in the top 25 in the (national rankings of sport's division), conference tournament champion, and if Coach continues to be employed as University (College)'s head (Sport) coach University's Head Women's Basketball Coach as of the ensuing July 1st final game of the Team's season, including postseason competition, the University (College) shall pay to Coach supplemental compensation in an amount equal to (\$5,000. This amount or computation) shall be payable within thirty (30) days after completion of Coach's Annual Salary in effect on the date of the final poll season. The University (College) shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

~~3.2.3~~ Each year Coach shall be eligible to receive supplemental compensation in an amount up to (amount or computation) based on the academic achievement and behavior of Team members. The determination of whether Coach will receive such supplemental compensation and the timing of the payment(s) shall be at the discretion of the Chief Executive Officer in consultation with the Director. The determination shall be based on the following factors: the Academic Progress Rate set by the Board, grade point averages; difficulty of major course of study; honors such as scholarships, designation as Academic All-American, and conference academic recognition; progress toward graduation for all athletes, but particularly those who entered the University (College) as academically at-risk students; the conduct of Team members on the University (College) campus, at authorized University (College) activities, in the community, and elsewhere. Any such supplemental compensation paid to Coach shall be accompanied with a detailed justification for the supplemental compensation based on the factors listed above and such justification shall be separately reported to the Board as a document available to the public under the Idaho Public Records Act.

~~3.2.4~~ Each year Coach shall be eligible to receive supplemental compensation in an amount up to (amount or computation) based on the overall development of the intercollegiate (men's/women's) (Sport) program; ticket sales; fundraising; outreach by Coach to various constituency groups, including University (College) students, staff, faculty, alumni and boosters; and any other factors the Chief Executive Officer wishes to consider. The determination of whether Coach will receive such supplemental compensation and the timing of the payment(s) shall be at the discretion of the Chief Executive Officer in consultation with the Director.

~~3.2.5~~ Coach shall receive the sum of (amount or computation) from the University (College) or the University (College)'s designated media outlet(s) or a combination thereof each year during the term of this Agreement in compensation for participation in media programs and public appearances (Programs). Coach's right to receive such a payment shall vest on the date of the Team's last regular season or post-season competition, whichever occurs later. This sum shall be paid (terms or conditions of payment).

3.2.6 ~~3.2.6 (SUMMER CAMP OPERATED BY UNIVERSITY (COLLEGE))~~ Each year the Team is selected as an NCAA Tournament At-Large

bid and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition, the University shall pay to Coach supplemental compensation in an amount equal to \$5,000. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.7 Post Season. For each appearance in the NCAA Tournament, coach shall receive supplemental compensation based on the following schedule, all bonuses are stackable, and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation:

<u>Play-in Round</u>	<u>Win</u>	<u>\$5,000</u>
<u>First Round</u>	<u>Win</u>	<u>\$7,500</u>
<u>Second Round</u>	<u>Win</u>	<u>\$10,000</u>
<u>Regional Semis</u>	<u>Win</u>	<u>\$12,500</u>
<u>Regional Final</u>	<u>Win</u>	<u>\$15,000</u>
<u>Final Four</u>	<u>Win</u>	<u>\$17,500</u>
<u>NCAA Championship</u>	<u>Win</u>	<u>\$25,000</u>

3.2.8 Post Season. For each appearance in the NCAA WBIT Tournament, Coach shall receive supplemental compensation based on the following schedule, all bonuses are stackable, and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation:

<u>WBIT</u>	<u>At Large Appearance</u>	<u>\$1,500</u>
<u>First Round</u>	<u>Win</u>	<u>\$1,500</u>
<u>Second Round</u>	<u>Win</u>	<u>\$1,500</u>
<u>Super 16</u>	<u>Win</u>	<u>\$1,500</u>
<u>Great Eight</u>	<u>Win</u>	<u>\$1,500</u>
<u>Fab 4</u>	<u>Win</u>	<u>\$1,500</u>
<u>WBIT Championship</u>	<u>Win</u>	<u>\$7,500</u>

3.2.9 Coach agrees that the University (~~College~~) has the exclusive right to operate youth (~~Sport~~)Women's Basketball camps on its campus using University (~~College~~) facilities. The University (~~College~~) shall allow Coach the opportunity to earn

supplemental compensation by assisting with the ~~University (College)'s~~ University's camps in Coach's capacity as a ~~University (College)~~ employee. Coach hereby agrees to assist in the marketing, supervision, and general administration of the ~~University (College)'s (Sport)~~ University's youth Women's Basketball camps. Coach also agrees that Coach will perform all obligations mutually agreed upon by the parties. In exchange for Coach's participation in the ~~University (College)'s summer (Sport)~~ University's youth Women's Basketball camps, the University ~~(College)~~ shall pay Coach ~~(amount) per year as supplemental compensation during each year~~ the remaining income from the youth Women's Basketball camps less \$500, after all claims, insurance, and expenses of employment as head (Sport) coach at the University (College). ~~This amount shall be such camps have been paid (terms of payment).~~

~~(SUMMER CAMP OPERATED BY COACH)~~ ~~Coach may operate a summer youth (Sport) camp at the University (College) under the following conditions:~~

Alternatively, in the event the University notifies Coach, in writing that it does not intend to operate youth Women's Basketball camps for a particular period of time during the term of this Agreement, then during such time period, Coach shall be permitted to operate youth Women's Basketball camps on the University's campus and using its facilities under the following terms and conditions:

- a) The summer youth camp operation reflects positively on the University ~~(College)of Idaho~~ and the Department;
- b) The summer youth camp is operated by Coach directly or through a private enterprise owned and managed by Coach. The Coach shall not use University ~~(College)of Idaho~~ personnel, equipment, or facilities without the prior written approval of the Athletics Director;
- c) Assistant coaches at the University ~~(College)of Idaho~~ are given priority when the Coach or the private enterprise selects coaches to participate;
- d) The Coach complies with all NCAA ~~(NAIA),~~ Conference, and University ~~(College)of Idaho~~ rules and regulations related, directly or indirectly, to the operation of summer youth camps;
- e) The Coach or the private enterprise enters into a contract with University ~~(College)of Idaho~~ and ~~(campus concessionaire)~~ Chartwells for all campus goods and services required by the camp.
- f) The Coach or private enterprise pays for use of University ~~(College)of Idaho~~ facilities ~~including the \_\_\_\_\_;~~ such rate to be set at the rate charges as if the camp were conducted by the University of Idaho.

g) Within thirty days of the last day of the summer youth camp(s), Coach shall submit to the Athletics Director a preliminary "Camp Summary Sheet" containing financial and other information related to the operation of the camp. Within ninety days of the last day of the summer youth camp(s), Coach shall submit to Athletics Director a final accounting and "Camp Summary Sheet." A copy of the "Camp Summary Sheet" is attached to this Agreement as Exhibit A-an exhibit.

h) The Coach or the private enterprise shall provide proof of liability insurance as follows: (1) liability coverage: spectator and staff--\$1 million; (2) catastrophic coverage: camper and staff--\$1 million maximum coverage with \$100 deductible;

i) To the extent permitted by law, the Coach or the private enterprise shall defend and indemnify the State of Idaho, the University (College) and the Board of Idaho against any claims, damages, or liabilities arising out of the operation of the summer youth camp(s).

j) All employees of the summer youth camp(s) shall be employees of the Coach or the private enterprise and not the University (College) of Idaho while engaged in camp activities. The Coach and all other University (College) of Idaho employees involved in the operation of the camp(s) shall be on annual leave status or leave without pay during the days the camp is in operation. The Coach or private enterprise shall provide workers' compensation insurance in accordance with Idaho law and comply in all respects with all federal and state wage and hour laws

In the event of termination of this Agreement, suspension, or reassignment, University (College) of Idaho shall not be under any obligation to permit a summer youth camp to be held by the Coach after the effective date of such termination, suspension, or reassignment, and the University (College) of Idaho shall be released from all obligations relating thereto.

3.2.7-3 Footwear, Apparel and/or Equipment. Coach agrees that the University (College) has the exclusive right to select footwear, apparel and/or equipment for the use of its student-athletes and staff, including Coach, during official practices and games and during times when Coach or the Team is being filmed by motion picture or video camera or posing for photographs in their capacity as representatives of University (College). Coach recognizes that the University (College) is negotiating or has entered into an agreement with (Company Name) Nike to supply the University (College) with athletic footwear, apparel and/or equipment. Coach agrees that, upon the University (College)'s University's reasonable request, Coach will consult with appropriate parties

concerning ~~an~~ ~~(Company Name)~~ a Nike product's design or performance, shall act as an instructor at a clinic sponsored in whole or in part by ~~(Company Name), Nike,~~ or give a lecture at an event sponsored in whole or in part by ~~(Company Name), Nike,~~ or make other educationally related appearances as may be reasonably requested by the University ~~(College)~~. Notwithstanding the foregoing sentence, Coach shall retain the right to decline such appearances as Coach reasonably determines to conflict with or hinder ~~Coach's~~his duties and obligations as ~~head (Sport) coach.~~Head Women's Basketball Coach. In order to avoid entering into an agreement with a competitor of ~~(Company Name), Nike,~~ Coach shall submit all outside consulting agreements to the University ~~(College)~~ for review and approval prior to execution. Coach shall also report such outside income to the University ~~(College)~~ in accordance with NCAA ~~(or NAIA)~~ rules. Coach further agrees that Coach will not endorse any athletic footwear, apparel and/or equipment products, including ~~(Company Name), Nike,~~ and will not participate in any messages or promotional appearances which contain a comparative or qualitative description of athletic footwear, apparel or equipment products.

3.34 General Conditions of Compensation. All compensation provided by the University ~~(College)~~ to Coach is subject to deductions and withholdings as required by law or the terms and conditions of any fringe benefit in which Coach participates. However, if any fringe benefit is based in whole or in part upon the compensation provided by the University ~~(College)~~ to Coach, such fringe benefit shall be based only on the compensation provided pursuant to Section 3.1.1, except to the extent required by the terms and conditions of a specific fringe benefit program.

#### ARTICLE 4

4.1. Coach's Specific Duties and Responsibilities. In consideration of the compensation specified in this Agreement, Coach, in addition to the obligations set forth elsewhere in this Agreement, shall:

4.1.1. Devote Coach's full time and best efforts to the performance of Coach's duties under this Agreement;

4.1.2. Develop and implement programs and procedures with respect to the evaluation, recruitment, training, and coaching of Team members which enable them to compete successfully and reasonably protect their health, safety, and ~~well-being~~wellbeing;

4.1.3. Observe and uphold all academic standards, requirements, and policies of the University ~~(College)~~ and encourage Team members to perform to their highest academic potential and to graduate in a timely manner; and

4.1.4. Know, recognize, and comply with all applicable laws, and with the policies, rules and regulations of the ~~University (College),~~ the Board, the conference, and the NCAA ~~(or NAIA);~~ supervise and take appropriate steps to ensure that Coach's assistant coaches, any other employees for whom Coach is administratively responsible,

and the members of the Team know, recognize, and comply with all such laws, policies, rules and regulations; and immediately report to the Athletics Director and to the Department's Director of Compliance if Coach has reasonable cause to believe that any person or entity, including without limitation representatives of the University (College)'s University's athletic interests, has violated or is likely to violate any such laws, policies, rules or regulations. Coach shall cooperate fully with the University (College) and Department at all times. ~~The names or titles of employees whom Coach supervises are attached as Exhibit B.~~ The applicable laws, policies, rules, and regulations include: (a) Board policies; (b) University (College)'s (University's Faculty-Staff) Handbook; (c) University (College)'s University's Administrative Procedures Manual; (d) the policies of the Department; (e) NCAA ~~(or NAIA)~~ rules and regulations; and (f) the rules and regulations of the (Sport)Women's Basketball conference of which the University (College) is a member.

4.1.5. Fully cooperate in the NCAA infractions process, including the investigation and adjudication of a case. Full cooperation includes, but is not limited to:

- a) Affirmatively reporting instances of noncompliance to the University and NCAA in a timely manner and assisting in developing full information to determine whether a possible violation has occurred and the details thereof;
- b) Timely participation in interviews and providing complete and truthful responses;
- c) Making a full and complete disclosure of relevant information, including timely production of materials or information requested, and in the format requested;
- d) Disclosing and providing access to all electronic devices used in any way for business purposes;
- e) Providing access to all social media, messaging and other applications that are or may be relevant to the investigation; and
- f) Preserving the integrity of an investigation and abiding by all applicable confidentiality rules and instructions.

4.2 Outside Activities. Coach shall not undertake any business, professional or personal activities, or pursuits that would prevent Coach from devoting Coach's full time and best efforts to the performance of Coach's duties under this Agreement, that would otherwise detract from those duties in any manner, or that, in the opinion of the University (College), would reflect adversely upon the University (College) or its athletic program. Subject to the terms and conditions of this Agreement, Coach may, with the prior written approval of the Athletics Director, who may consult with the Chief Executive

Officer, enter into separate arrangements for outside activities and endorsements ~~which~~that are consistent with Coach's obligations under this Agreement. Coach may not use the ~~University (College)'s~~University's name, logos, or trademarks in connection with any such arrangements without the prior written approval of the Athletics Director and the Chief Executive Officer.

4.3 NCAA (or NAIA) Rules. In accordance with NCAA ~~(or NAIA)~~ rules, Coach shall obtain prior written approval from the ~~University (College)'s~~ University's Chief Executive Officer for all athletically related income and benefits from sources outside the University ~~(College)~~ and shall report the source and amount of all such income and benefits to the ~~University (College)'s~~ University's Chief Executive Officer whenever reasonably requested, but in no event less than annually before the close of business on June 30th of each year or the last regular ~~University (College)~~ work day preceding June 30th. The report shall be in a format reasonably satisfactory to University ~~(College)~~. In no event shall Coach accept or receive directly or indirectly any monies, benefits, or gratuities whatsoever from any person, association, corporation, ~~University (College)~~ booster club, ~~University (College)~~ alumni association, University ~~(College)~~ foundation, or other benefactor, if the acceptance or receipt of the monies, benefits, or gratuities would violate applicable law or the policies, rules, and regulations of the ~~University (College)~~, the Board, the conference, or the NCAA ~~(or NAIA)~~.

4.4 Hiring Authority. Coach shall have the responsibility and the sole authority to recommend to the Athletics Director the hiring and termination of assistant coaches for the Team, but the decision to hire or terminate an assistant coach shall be made by the Athletics Director and shall, when necessary or appropriate, be subject to the approval of Chief Executive Officer and the Board.

4.5 Scheduling. Coach shall consult with, and may make recommendations to, the Athletics Director or the Athletics Director's designee with respect to the scheduling of Team competitions, but the final decision shall be made by the Athletics Director or the Athletics Director's designee.

4.6 Other ~~Coaching~~ Opportunities. Coach shall not, under any circumstances, interview for, negotiate for, or accept employment as a coach at any other institution of higher education or with any professional sports team, requiring performance of duties prior to the expiration of this Agreement, without the prior approval of the Athletics Director. Such approval shall not unreasonably be withheld.

4.7 Disclosure of Serious Misconduct. Coach warrants that prior to the signing of this Agreement, Coach has disclosed and will continue to disclose if Coach has been accused, investigated, convicted of or pled guilty or no contest to a felony or misdemeanor involving serious misconduct, or has been subject to official institution or athletic department disciplinary action at any time at any prior institution where Coach was employed. "Serious misconduct" is defined as any act of sexual violence, domestic violence, dating violence, stalking, sexual exploitation, or any assault that employs the use of a deadly weapon or causes serious bodily injury.

4.8 Media Obligations. Coach must fully participate in media programs and public appearances (Programs) through the date of the Team's last regular season or post-season competition. Agreements requiring Coach to participate in Programs related to Coach's duties as an employee of University ~~(College)~~ are the property of the University ~~(College)~~. The University ~~(College)~~ shall have the exclusive right to negotiate and contract with all producers of media productions and all parties desiring public appearances by Coach. Coach agrees to cooperate with the University ~~(College)~~ in order for the Programs to be successful and agrees to provide Coach's services to and perform on the Programs and to cooperate in their production, broadcasting, and telecasting. It is understood that neither Coach nor any assistant coaches shall appear without the prior written approval of the Athletics Director on any competing radio or television program (including but not limited to a coach's show, call-in show, or interview show) or a regularly scheduled news segment, except that this prohibition shall not apply to routine news media interviews for which no compensation is received. Without the prior written approval of the Athletics Director, Coach shall not appear in any commercial endorsements which are broadcast on radio or television that conflict with those broadcast on the University (College)'s University's designated media outlets.

## ARTICLE 5

5.1 Termination of Coach for Cause. The University ~~(College)~~ may, in its discretion, suspend Coach from some or all of Coach's duties, temporarily or permanently, and with or without pay; reassign Coach to other duties; or terminate this Agreement at any time for good or adequate cause, as those terms are defined in applicable rules and regulations.

5.1.1 In addition to the definitions contained in applicable rules and regulations, University ~~(College)~~ and Coach hereby specifically agree that the following shall constitute good or adequate cause for suspension, reassignment, or termination of this Agreement:

- a) A deliberate or major violation of Coach's duties under this Agreement or the refusal or unwillingness of Coach to perform such duties in good faith and to the best of Coach's abilities;
- b) The failure of Coach to remedy any violation of any of the terms of this Agreement within 30 days after written notice from the University ~~(College)~~;
- c) A deliberate or major violation by Coach of any applicable law or the policies, rules or regulations of the University ~~(College)~~, the Board, the conference or the NCAA ~~(NAIA)~~, including but not limited to any such violation which may have occurred during the employment of Coach at another NCAA or NAIA member institution. For purposes of this agreement, a level one or level two violation of NCAA rules as

determined by the University and/or the NCAA constitutes a major violation of NCAA rules;

- d) Ten (10) working days' absence of Coach from duty without the University (College)'s University's consent;
- e) Any conduct of Coach that constitutes moral turpitude or that would, in the University (College)'s University's judgment, reflect adversely on the University (College) or its athletic programs;
- f) The failure of Coach to represent the University (College) and its athletic programs positively in public and private forums;
- g) The failure of Coach to fully ~~and promptly~~ cooperate, as defined in article 4.1.5 of this agreement, with the NCAA (NAIA) or the University (College) in any investigation of possible violations of any applicable law or the policies, rules or regulations of the University (College), the Board, the conference, or the NCAA (NAIA);
- h) The failure of Coach to report a known violation of any applicable law or the policies, rules or regulations of the University (College), the Board, the conference, or the NCAA (NAIA), by one of Coach's assistant coaches, any other employees for whom Coach is administratively responsible, or a member of the Team; ~~or~~
- i) A violation of any applicable law or the policies, rules or regulations of the University (College), the Board, the conference, or the NCAA (NAIA), by one of Coach's assistant coaches, any other employees for whom Coach is administratively responsible, or a member of the Team if Coach knew or should have known of the violation and could have prevented it by ordinary supervision; or
- j) The failure of Coach to disclose Serious Misconduct as required in Section 4.7 of this Agreement.

5.1.2 Suspension, (other than administrative leave with pay and benefits), reassignment, or termination for good or adequate cause shall be effectuated by the University (College) as follows: before the effective date of the suspension, reassignment, or termination, the Athletics Director or the Athletics Director's designee shall provide Coach with notice, which notice shall be accomplished in the manner provided for in this Agreement and shall include the reason(s) for the contemplated action. Coach shall then have an opportunity to respond. After Coach responds or fails to respond, University (College) shall notify Coach whether, and if so when, the action will be effective.

5.1.3 In the event of any termination for good or adequate cause, the ~~University (College)'s~~ University's obligation to provide compensation and benefits to Coach, whether direct, indirect, supplemental or collateral, shall cease as of the date of such termination, and the University ~~(College)~~ shall not be liable for the loss of any collateral business opportunities or other benefits, perquisites, or income resulting from outside activities or from any other sources.

5.1.4 If found in violation of NCAA ~~(NAIA)~~ regulations, Coach shall, in addition to the provisions of Section 5.1, be subject to disciplinary or corrective action as set forth in the provisions of the NCAA ~~(NAIA)~~ enforcement procedures. This Section applies to violations occurring at the University ~~(College)~~ or at previous institutions at which Coach was employed.

5.2 Termination of Coach for Convenience of University ~~(College)~~.

5.2.1 At any time after commencement of this Agreement, University ~~(College)~~, for its own convenience, may terminate this Agreement by giving ten (10) days prior written notice to Coach.

5.2.2 In the event that University ~~(College)~~ terminates this Agreement for its own convenience, University ~~(College)~~ shall be obligated to pay Coach, as liquidated damages and not a penalty, the remaining balance of the salary set forth in Section 3.1.1(a), excluding all deductions required by law, on the regular paydays of University ~~(College)~~ until the term of this Agreement ends or until Coach obtains reasonably comparable employment, whichever occurs first. In the event Coach obtains other employment after such termination, then the amount of compensation the University pays will be reduced ~~by the to an amount of such that the gross~~ compensation paid Coach as a result of such other employment, ~~such adjusted compensation to be calculated for each when added to the gross amount paid Coach by the University pay period by reducing under this section 5.2.2 does not exceed~~ the gross salary set forth in Section 3.1.1(a) (before deductions required by law) ~~by the gross compensation paid to Coach under the other employment, then subtracting from this adjusted gross compensation deductions according to law.~~ In addition, Coach will be entitled to continue with the University ~~(College)~~ health insurance plan and group life insurance as if Coach remained a University ~~(College)~~ employee until the term of this Agreement ends or until Coach obtains reasonably comparable employment or any other employment providing Coach with a reasonably comparable health plan and group life insurance, whichever occurs first. Coach shall be entitled to no other compensation or fringe benefits, except as otherwise provided herein or required by law. Coach specifically agrees to inform University within ten business days of obtaining other employment, and to advise University of all relevant terms of such employment, including without limitation the nature and location of employment, salary, other compensation, health insurance benefits, life insurance benefits, and other fringe benefits. Failure to so inform and advise University shall constitute a material breach of this Agreement and University's obligation to pay compensation under this provision shall end. Coach further agrees to repay to University

all compensation received from the University ~~(College)~~ after the date other employment is obtained.

5.2.3 The parties have both been represented by, or had the opportunity to consult with, legal counsel in the contract negotiations and have bargained for and agreed to the foregoing liquidated damages provision, giving consideration to the fact that Coach may lose certain benefits, supplemental compensation, or outside compensation relating to employment with University ~~(College)~~, which damages are extremely difficult to determine with certainty. The parties further agree that the payment of such liquidated damages by University ~~(College)~~ and the acceptance thereof by Coach shall constitute adequate and reasonable compensation to Coach for the damages and injury suffered by Coach because of such termination by University ~~(College)~~. The liquidated damages are not, and shall not be construed to be, a penalty.

### 5.3 Termination by Coach for Convenience.

5.3.1 Coach recognizes that Coach's promise to work for University ~~(College)~~ for the entire term of this Agreement is of the essence of this Agreement. Coach also recognizes that the University ~~(College)~~ is making a highly valuable investment in Coach's employment by entering into this Agreement and that its investment would be lost were Coach to resign or otherwise terminate employment with the University ~~(College)~~ before the end of the Agreement term.

5.3.2 Coach may terminate this Agreement for convenience during its term by giving prior written notice to the University ~~(College)~~. Termination shall be effective ten (10) days after notice is given to the University ~~(College)~~.

5.3.3 If Coach terminates this Agreement for convenience at any time, all obligations of the University ~~(College)~~ shall cease as of the effective date of the termination. If Coach terminates this Agreement for convenience, Coach shall pay to the University ~~(College)~~, ~~as liquidated damages and not a penalty, the following sum: \_\_\_\_\_, as liquidated damages and not a penalty, an amount equal to the remaining balance of the total salary to be paid under Section 3.1.1(a) (before deductions required by law) for the remaining term of the contract. The liquidated damages shall be due and payable within twenty (20) days of the effective date of the termination, and any unpaid amount shall bear simple interest at a rate eight (8) percent per annum until paid.~~

The liquidated damages shall be due and payable within twenty (20) days of the effective date of the termination, and any unpaid amount shall bear simple interest at a rate eight (8) percent per annum until paid.

5.3.4 The parties have both been represented by legal counsel in the contract negotiations and have bargained for and agreed to the foregoing liquidated damages provision, giving consideration to the fact that the University ~~(College)~~ will incur administrative and recruiting costs in obtaining a replacement for Coach, in addition to potentially increased compensation costs if Coach terminates this Agreement for

convenience, which damages are extremely difficult to determine with certainty. The parties further agree that the payment of such liquidated damages by Coach and the acceptance thereof by University ~~(College)~~ shall constitute adequate and reasonable compensation to University ~~(College)~~ for the damages and injury suffered by it because of such termination by Coach. The liquidated damages are not, and shall not be construed to be, a penalty. This Section 5.3.4 shall not apply if Coach terminates this Agreement because of a material breach by the University ~~(College)~~.

5.3.5 Except as provided elsewhere in this Agreement, if Coach terminates this Agreement for convenience, Coach shall forfeit to the extent permitted by law the right to receive all supplemental compensation and other payments.

5.4 Termination due to Disability or Death of Coach.

5.4.1 Notwithstanding any other provision of this Agreement, this Agreement shall terminate automatically if Coach becomes totally or permanently disabled as defined by the ~~University (College)'s~~ University's disability insurance carrier, becomes unable to perform the essential functions of the position of head coach, or dies.

5.4.2 If this Agreement is terminated because of Coach's death, Coach's salary and all other benefits shall terminate as of the last day worked, except that Coach's personal representative or other designated beneficiary shall be paid all compensation due or unpaid and death benefits, if any, as may be contained in any fringe benefit plan now in force or hereafter adopted by the University ~~(College)~~ and due to Coach's estate or beneficiaries thereunder.

5.4.3 If this Agreement is terminated because Coach becomes totally or permanently disabled as defined by the ~~University (College)'s~~ University's disability insurance carrier, or becomes unable to perform the essential functions of the position of head coach, all salary and other benefits shall terminate, except that Coach shall be entitled to receive any compensation due or unpaid and any disability-related benefits to which ~~Coach~~ he is entitled by virtue of employment with the University ~~(College)~~.

5.5 Interference by Coach. In the event of termination, suspension, or reassignment, Coach agrees that Coach will not interfere with the ~~University (College)'s~~ University's student-athletes or otherwise obstruct the ~~University (College)'s~~ University's ability to transact business or operate its intercollegiate athletics program.

5.6 No Liability. The University ~~(College)~~ shall not be liable to Coach for the loss of any collateral business opportunities or any other benefits, perquisites or income from any sources that may ensue as a result of any termination of this Agreement by either party or due to death or disability or the suspension or reassignment of Coach, regardless of the circumstances.

5.7 Waiver of Rights. Because Coach is receiving ~~a multi-year contract and~~ the opportunity to receive supplemental compensation and because such contracts and opportunities are not customarily afforded to University (College) employees, if the University (College) suspends or reassigns Coach, or terminates this Agreement for good or adequate cause ~~or for convenience~~, Coach shall have all the rights provided for in this Agreement but hereby releases the University (College) from compliance with the notice, appeal, and similar employment-related rights provided for in Board policy, IDAPA 08.01.01-et seq., and the University (College) (Faculty-Staff) Handbook.

## ARTICLE 6

6.1 Board Approval This Agreement shall not be effective unless ~~approved by the Board and~~ executed by both parties as set forth below. In addition, the payment of any compensation pursuant to this Agreement shall be subject to the approval of the ~~Board, the~~ Chief Executive Officer, and the Athletics Director; the sufficiency of legislative appropriations; the receipt of sufficient funds in the account from which such compensation is paid; and the Board policies and ~~University (College)'s~~ University's rules regarding financial exigency.

6.2 University (College) Property. All personal property (excluding vehicle(s) provided through the ~~\_\_\_\_\_~~ Vandal Wheels program), material, and articles of information, including, without limitation, keys, credit cards, personnel records, recruiting records, team information, films, statistics or any other personal property, material, or data, furnished to Coach by the University (College) or developed by Coach on behalf of the University (College) or at the ~~University (College)'s~~ University's direction or for the ~~University (College)'s~~ University's use or otherwise in connection with Coach's employment hereunder are and shall remain the sole property of the University (College). Within twenty-four (24) hours of the expiration of the term of this Agreement or its earlier termination as provided herein, Coach shall immediately cause any such personal property, materials, and articles of information in Coach's possession or control to be delivered to the Athletics Director.

6.3 Assignment. Neither party may assign its rights or delegate its obligations under this Agreement without the prior written consent of the other party.

6.4 Waiver. No waiver of any default in the performance of this Agreement shall be effective unless in writing and signed by the waiving party. The waiver of a particular breach in the performance of this Agreement shall not constitute a waiver of any other or subsequent breach. The resort to a particular remedy upon a breach shall not constitute a waiver of any other available remedies.

6.5 Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remainder of the Agreement shall not be affected and shall remain in effect.

6.6 Governing Law. This Agreement shall be subject to and construed in accordance with the laws of the state of Idaho. Any action based in whole or in part on this Agreement shall be brought in the courts of the state of Idaho.

6.7 Oral Promises. Oral promises of an increase in annual salary or of any supplemental or other compensation shall not be binding upon the University ~~(College)~~.

6.8 Force Majeure. Any prevention, delay or stoppage due to strikes, lockouts, labor disputes, acts of God, inability to obtain labor or materials or reasonable substitutes therefor, governmental restrictions, governmental regulations, governmental controls, enemy or hostile governmental action, civil commotion, fire or other casualty, and other causes beyond the reasonable control of the party obligated to perform (including financial inability), shall excuse the performance by such party for a period equal to any such prevention, delay or stoppage.

6.9 Confidentiality. This Agreement and all documents and reports Coach is required to produce under this Agreement may be released and made available to the public by the University ~~(College)~~.

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

the University ~~(College)~~: \_\_\_\_\_ Director of Athletics  
\_\_\_\_\_ University of Idaho  
\_\_\_\_\_ 875 Perimeter Drive, MS 2302  
\_\_\_\_\_ Moscow, Idaho 83844-2302

with a copy to: \_\_\_\_\_ ~~Chief Executive Officer~~ Office of the President  
\_\_\_\_\_ University of Idaho  
\_\_\_\_\_ 875 Perimeter Drive, MS 3151  
  
\_\_\_\_\_ Moscow, Idaho 83844-3151

Coach: \_\_\_\_\_ Arthur Moreira  
Last known address on file with  
University (College)'s University's Human Resource Services

Any notice shall be deemed to have been given on the earlier of: (a) actual delivery or refusal to accept delivery, (b) the date of mailing by certified mail, or (c) the day facsimile delivery is verified. Actual notice, however and from whomever received, shall always be effective.

6.11 Headings. The headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation hereof.

6.12 Binding Effect. This Agreement is for the benefit only of the parties hereto and shall inure to the benefit of and bind the parties and their respective heirs, legal representatives, successors and assigns.

6.13 Non-Use of Names and Trademarks. Coach shall not, without the University (College)'s University's prior written consent in each case, use any name, trade name, trademark, or other designation of the University (~~College~~) (including contraction, abbreviation or simulation), except in the course and scope of official University (~~College~~) duties.

6.14 No Third Party Beneficiaries. There are no intended or unintended third party beneficiaries to this Agreement.

6.15 Entire Agreement; Amendments. This Agreement constitutes the entire agreement of the parties and supersedes all prior agreements and understandings with respect to the same subject matter. No amendment or modification of this Agreement shall be effective unless in writing, signed by both parties, and approved by the Board if required under Board Policy II.H.

6.16 Opportunity to Consult with Attorney. Coach acknowledges that Coach has had the opportunity to consult and review this Agreement with an attorney. Accordingly, in all cases, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any party.

University (College)

**Coach**

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

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

Printed Name: \_\_\_\_\_: C.

Printed Name: \_\_\_\_\_:

Scott Green

Arthur Moreira

Chief Executive Officer

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

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

~~Approved by the Idaho State Board of Education on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.~~

~~[\*Note: Multiyear employment agreements requiring Board approval are defined Board Policy II.H.]~~

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**EMPLOYMENTEMPLOYMENT AGREEMENT**

This Employment Agreement (Agreement) is entered into by and between The University of Idaho (University), and Arthur Moreira (Coach).

ARTICLE 1

1.1. Employment. Subject to the terms and conditions of this Agreement, the University shall employ Coach as the ~~Headhead~~ coach of its intercollegiate ~~women's basketball team~~Women's Basketball Team (Team). Coach represents and warrants that Coach is fully qualified to serve, and is available for employment, in this capacity.

1.2. Reporting Relationship. Coach shall report and be responsible directly to the University's Director of Athletics (Athletics Director) or the Athletics Director's designee. Coach shall abide by the reasonable instructions of Athletics Director or the Athletics Director's designee and shall confer with the Athletics Director or the Athletics Director's designee on all administrative and technical matters. Coach shall also be under the general supervision of the University's Chief Executive Officer.

1.3. Duties. Coach shall manage and supervise the Team and shall perform such other duties in the University's athletic program as the Athletics Director may assign and as may be described elsewhere in this Agreement. The University shall have the right, at any time, to reassign Coach to duties at the University other than as head coach of the Team, provided that Coach's compensation and benefits shall not be affected by any such reassignment, except that the opportunity to earn supplemental compensation as provided in Section 3.2 shall cease.

ARTICLE 2

2.1. Term. This Agreement is for a fixed-term appointment of ~~twelve (12) months~~approximately five (5) years, commencing on ~~August 3~~June 22, 2025, and terminating, without further notice to Coach, on April, 30, ~~2026~~2030, unless sooner terminated in accordance with other provisions of this Agreement.

2.2. Extension or Renewal. This Agreement is renewable solely upon an offer from the University and an acceptance by Coach, both of which must be in writing and signed by the parties. Any renewal ~~may be~~ subject to the prior approval in accordance with the policies of the Idaho State Board of ~~Education~~Board of Regents of the University of Idaho (Board). This Agreement in no way grants to Coach a claim to tenure in employment, nor shall Coach's service pursuant to this Agreement count in any way toward tenure at the University.

ARTICLE 3

3.1 Regular Compensation.

3.1.1—\_\_\_\_\_ In consideration of Coach's services and satisfactory performance of this Agreement, the University shall provide to Coach:

- a) \_\_\_\_\_
- a) \_\_\_\_\_ An annual salary ~~of \$120,016.00 per year~~, payable in biweekly installments in accordance with normal University procedures, ~~and such. The annual~~ salary ~~increases shall vary by year~~ as ~~may be determined appropriate by the Athletics Director and Chief Executive Officer;~~ follows:
- i. June 22, 2025 – April 25, 2026 - \$120,016.00
  - ii. April 26, 2026 – April 24, 2027 - \$125,008.00
  - iii. April 25, 2027 – April 22, 2028 - \$130,000.00
  - iv. April 23, 2028 – April 21, 2029 – \$135,012.80
  - v. April 22, 2029 – April 30, 2030 – \$140,004.80
- b) The opportunity to receive such employee benefits as the University provides generally to non-faculty exempt employees, provided that Coach qualifies for such benefits by meeting all applicable eligibility requirements, provided, however, in accordance with Board Policy II.H.6.b.ii, University and Coach agree that Coach shall not accrue any annual leave hours, and may take leave (other than sick leave) only with prior written approval of the Athletics Director; and
- c) The opportunity to receive such employee benefits as the University's Department of Athletics (Department) provides generally to its employees of a comparable level. Coach hereby agrees to abide by the terms and conditions, as now existing or hereafter amended, of such employee benefits.

Coach understands and agrees that financial conditions may require the Chief Executive Officer, in the Chief Executive Officer's discretion, to institute furloughs or to take such other actions consistent with Board policy as the Chief Executive Officer may determine to be necessary to meet such challenges. In the event of a furlough or other action, the actual salary paid to Coach may be less than the salary stated in Section 3.1.1(a) above.

3.2 3.2 Supplemental Compensation.

3.2.1 Coach shall receive the sum of \$40,000 per year from the University or the University's designated media outlet(s) or a combination thereof during the term of this Agreement in compensation for participation in media programs and public appearances (Programs). Coach's right to receive such a payment shall vest and be paid one-half on or near the first day of October, and one-half on or near the first day of March, provided Coach remains the head coach on each such payment date. Coach's right to receive any such media payment under this Paragraph is expressly contingent on Coach's compliance with University's financial stewardship policies as set forth in University's Administrative Procedures Manual Chapter 25, as well as compliance with the requirements of paragraph 4.8 (Media Obligations) below.

3.2.2 Each year Coach shall be eligible to receive supplemental compensation based on the academic achievement and behavior of Team Members. The determination of whether Coach will receive such supplemental compensation and the timing of the payment(s) shall be at the discretion of the President in consultation with the Director. If the Teams' annual Academic Progress Rate ("APR) is equal to or greater than 950 but is less than 985 and if Coach continues to be employed as the University's Head Women's Basketball Coach at the time the Academic Progress Rate Institutional Report is released by the NCAA, Coach shall receive supplemental compensation of \$2,000. This amount shall increase to \$5,000 in any year the team's annual APR is equal to or greater than 985 and if Coach continues to be employed as the University's Head Women's Basketball Coach at the time the Academic Progress Rate Institutional Report is released by the NCAA. Any such supplemental compensation paid to Coach shall be accompanied with a justification for the supplemental compensation based on the factors listed above, and such justification shall be separately reported to the Board as a document available to the public under the Idaho Public Records Act.

3.2.3 Each year Coach is named Conference Coach of the Year the University shall pay to Coach supplemental compensation of \$2,000. Each year Coach is named National Coach of the Year, the University shall pay Coach supplemental compensation of \$4,000. These amounts shall be payable within thirty (30) days following the announcement of the respective award. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.4 Each year the Team is the regular season conference champion or co-champion, and if Coach continues to be employed as University's Head Women's Basketball coach as of the final game of the Team's season, the University shall pay to Coach supplemental compensation in an amount equal to \$5,000. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.5 Each year the Team is the conference tournament champion, and if Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition, the University

shall pay to Coach supplemental compensation in an amount equal to \$5,000. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.6 Each year the Team is selected as an NCAA Tournament At-Large bid and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition, the University shall pay to Coach supplemental compensation in an amount equal to \$5,000. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation.

3.2.7 Post Season. For each appearance in the NCAA Tournament, coach shall receive supplemental compensation based on the following schedule, all bonuses are stackable, and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation:

<u>Play-in Round</u>	<u>Win</u>	<u>\$5,000</u>
<u>First Round</u>	<u>Win</u>	<u>\$7,500</u>
<u>Second Round</u>	<u>Win</u>	<u>\$10,000</u>
<u>Regional Semis</u>	<u>Win</u>	<u>\$12,500</u>
<u>Regional Final</u>	<u>Win</u>	<u>\$15,000</u>
<u>Final Four</u>	<u>Win</u>	<u>\$17,500</u>
<u>NCAA Championship</u>	<u>Win</u>	<u>\$25,000</u>

3.2.8 Post Season. For each appearance in the NCAA WBIT Tournament, Coach shall receive supplemental compensation based on the following schedule, all bonuses are stackable, and Coach continues to be employed as University's Head Women's Basketball Coach as of the final game of the Team's season, including postseason competition. This amount shall be payable within thirty (30) days after completion of the season. The University shall determine the appropriate manner in which it shall pay Coach any such supplemental compensation:

<u>WBIT</u>	<u>At Large Appearance</u>	<u>\$1,500</u>
<u>First Round</u>	<u>Win</u>	<u>\$1,500</u>
<u>Second Round</u>	<u>Win</u>	<u>\$1,500</u>
<u>Super 16</u>	<u>Win</u>	<u>\$1,500</u>
<u>Great Eight</u>	<u>Win</u>	<u>\$1,500</u>
<u>Fab 4</u>	<u>Win</u>	<u>\$1,500</u>
<u>WBIT Championship</u>	<u>Win</u>	<u>\$7,500</u>

3.2.9 Coach agrees that the University has the exclusive right to operate youth Women's Basketball camps on its campus using University facilities. The University shall allow Coach the opportunity to earn supplemental compensation by assisting with the University's camps in Coach's capacity as a University employee. Coach hereby agrees to assist in the marketing, supervision, and general administration of the University's youth Women's Basketball camps. Coach also agrees that Coach will perform all obligations mutually agreed upon by the parties. In exchange for Coach's participation in the University's youth Women's Basketball camps, the University shall pay Coach the remaining income from the youth Women's Basketball camps less \$500, after all claims, insurance, and expenses of such camps have been paid.

Alternatively, in the event the University notifies Coach, in writing that it does not intend to operate youth Women's Basketball camps for a particular period of time during the term of this Agreement, then during such time period, Coach shall be permitted to operate youth Women's Basketball camps on the University's campus and using its facilities under the following terms and conditions:

- a) The summer youth camp operation reflects positively on the University of Idaho and the Department;
- b) The summer youth camp is operated by Coach directly or through a private enterprise owned and managed by Coach. The Coach shall not use University of Idaho personnel, equipment, or facilities without the prior written approval of the Athletics Director;
- c) Assistant coaches at the University of Idaho are given priority when the Coach or the private enterprise selects coaches to participate;
- d) The Coach complies with all NCAA, Conference, and University of Idaho rules and regulations related, directly or indirectly, to the operation of summer youth camps;
- e) The Coach or the private enterprise enters into a contract with University of Idaho and Chartwells for all campus goods and services required by the camp.
- f) The Coach or private enterprise pays for use of University of Idaho facilities; such rate to be set at the rate charges as if the camp were conducted by the University of Idaho.
- g) Within thirty days of the last day of the summer youth camp(s), Coach shall submit to the Athletics Director a preliminary "Camp Summary Sheet" containing financial and other information related to the operation of the camp. Within ninety days of the last day of the summer youth camp(s), Coach shall submit to Athletics Director a

final accounting and "Camp Summary Sheet." A copy of the "Camp Summary Sheet" is attached to this Agreement as an exhibit.

h) The Coach or the private enterprise shall provide proof of liability insurance as follows: (1) liability coverage: spectator and staff--\$1 million; (2) catastrophic coverage: camper and staff--\$1 million maximum coverage with \$100 deductible.

i) To the extent permitted by law, the Coach or the private enterprise shall defend and indemnify the University of Idaho against any claims, damages, or liabilities arising out of the operation of the summer youth camp(s).

j) All employees of the summer youth camp(s) shall be employees of the Coach or the private enterprise and not the University of Idaho while engaged in camp activities. The Coach and all other University of Idaho employees involved in the operation of the camp(s) shall be on annual leave status or leave without pay during the days the camp is in operation. The Coach or private enterprise shall provide workers' compensation insurance in accordance with Idaho law and comply in all respects with all federal and state wage and hour laws

In the event of termination of this Agreement, suspension, or reassignment, University of Idaho shall not be under any obligation to permit a summer youth camp to be held by the Coach after the effective date of such termination, suspension, or reassignment, and the University of Idaho shall be released from all obligations relating thereto.

3.2.23 Footwear, Apparel, and/or Equipment. Coach agrees that the University has the exclusive right to select footwear, apparel and/or equipment for the use of its student athletes and staff, including Coach, during official practices and games and during times when Coach or the Team is being filmed by motion picture or video camera or posing for photographs in their capacity as representatives of University. Coach recognizes that the University is negotiating or has entered into an agreement with Nike to supply the University with athletic footwear, apparel and/or equipment. Coach agrees that, upon the University's reasonable request, Coach will consult with appropriate parties concerning a Nike product's design or performance, shall act as an instructor at a clinic sponsored in whole or in part by Nike, or give a lecture at an event sponsored in whole or in part by Nike, or make other educationally related appearances as may be reasonably requested by the University. Notwithstanding the foregoing sentence, Coach shall retain the right to decline such appearances as Coach reasonably determines to conflict with or hinder his/~~her~~ duties and obligations as Head Women's ~~basketball coach~~Basketball Coach. In order to avoid entering into an agreement with a competitor of Nike, Coach shall submit all outside consulting agreements to the University for review and approval prior to execution. Coach shall also report such outside income to the University in

accordance with NCAA rules. Coach further agrees that Coach will not endorse any athletic footwear, apparel and/or equipment products, including Nike, and will not participate in any messages or promotional appearances which contain a comparative or qualitative description of athletic footwear, apparel or equipment products.

3.34 General Conditions of Compensation. All compensation provided by the University to Coach is subject to deductions and withholdings as required by law or the terms and conditions of any fringe benefit in which Coach participates. However, if any fringe benefit is based in whole or in part upon the compensation provided by the University to Coach, such fringe benefit shall be based only on the compensation provided pursuant to Section 3.1.1, except to the extent required by the terms and conditions of a specific fringe benefit program.

#### ARTICLE 4

4.1. Coach's Specific Duties and Responsibilities. In consideration of the compensation specified in this Agreement, Coach, in addition to the obligations set forth elsewhere in this Agreement, shall:

4.1.1. Devote Coach's full time and best efforts to the performance of Coach's duties under this Agreement;

4.1.2. Develop and implement programs and procedures with respect to the evaluation, recruitment, training, and coaching of Team members which enable them to compete successfully and reasonably protect their health, safety, and wellbeing;

4.1.3. Observe and uphold all academic standards, requirements, and policies of the University and encourage Team members to perform to their highest academic potential and to graduate in a timely manner; and

4.1.4. Know, recognize, and comply with all applicable laws, -and with the policies, rules and regulations of the \_ University, the Board, the conference, and the NCAA; supervise and take appropriate steps to ensure that Coach's assistant coaches, any other employees for whom Coach is administratively responsible, and the members of the Team know, recognize, and comply with all such laws, policies, rules and regulations; and immediately report to the Athletics Director and to the Department's Director of Compliance if Coach has reasonable cause to believe that any person or entity, including without limitation representatives of the \_ University's athletic interests, has violated or is likely to violate any such laws, policies, rules or regulations. Coach shall cooperate fully with the University and Department at all times. The applicable laws, policies, rules, and regulations include: (a) Board policies; (b) ~~University's~~ University's Faculty—Staff Handbook; (c) University's Administrative Procedures Manual; (d) the policies of the Department; (e) NCAA rules and regulations; and (f) the rules and regulations of the ~~women's basketball~~ Women's Basketball conference of which the University is a member.

4.1.5. Fully cooperate in the NCAA infractions process, including the investigation and adjudication of a case. Full cooperation includes, but is not limited to:

- a) Affirmatively reporting instances of noncompliance to the University and NCAA in a timely manner and assisting in developing full information to determine whether a possible violation has occurred and the details thereof;
- b) Timely participation in interviews and providing complete and truthful responses;
- c) Making a full and complete disclosure of relevant information, including timely production of materials or information requested, and in the format requested;
- d) Disclosing and providing access to all electronic devices used in any way for business purposes;
- e) Providing access to all social media, messaging and other applications that are or may be relevant to the investigation; and
- f) Preserving the integrity of an investigation and abiding by all applicable confidentiality rules and instructions.

4.2 Outside Activities. Coach shall not undertake any business, professional or personal activities, or pursuits that would prevent Coach from devoting Coach's full time and best efforts to the performance of Coach's duties under this Agreement, that would otherwise detract from those duties in any manner, or that, in the opinion of the University, would reflect adversely upon the University or its athletic program. Subject to the terms and conditions of this Agreement, Coach may, with the prior written approval of the Athletics Director, who may consult with the Chief Executive Officer, enter into separate arrangements for outside activities and endorsements ~~which~~that are consistent with Coach's obligations under this Agreement. Coach may not use the University's name, logos, or trademarks in connection with any such arrangements without the prior written approval of the Athletics Director and the Chief Executive Officer.

4.3 NCAA Rules. In accordance with NCAA rules, Coach shall obtain prior written approval from the \_ University's Chief Executive Officer for all athletically related income and benefits from sources outside the \_ University and shall report the source and amount of all such income and benefits to the \_ University's Chief Executive Officer whenever reasonably requested, but in no event less than annually before the close of business on June 30th of each year or the last regular \_ University work day preceding June 30th. The report shall be in a format reasonably satisfactory to University. In no event shall Coach accept or receive directly or indirectly any monies, benefits, or gratuities whatsoever from any person, association, corporation, \_ University booster club,

University alumni association, University foundation, or other benefactor, if the acceptance or receipt of the monies, benefits, or gratuities would violate applicable law or the policies, rules, and regulations of the University, the Board, the conference, or the NCAA.

4.4 — Other Coaching Opportunities.4.4 Hiring Authority. Coach shall have the responsibility and the sole authority to recommend to the Athletics Director the hiring and termination of assistant coaches for the Team, but the decision to hire or terminate an assistant coach shall be made by the Athletics Director and shall, when necessary or appropriate, be subject to the approval of Chief Executive Officer and the Board.

4.5 Scheduling. Coach shall consult with, and may make recommendations to, the Athletics Director or the Athletics Director's designee with respect to the scheduling of Team competitions, but the final decision shall be made by the Athletics Director or the Athletics Director's designee.

4.6 Other Opportunities. Coach shall not, under any circumstances, interview for, negotiate for, or accept employment as a coach at any other institution of higher education or with any professional sports team, requiring performance of duties prior to the expiration of this Agreement, without the prior approval of the Athletics Director. Such approval shall not unreasonably be withheld.

4.57 Disclosure of Serious Misconduct. Coach warrants that prior to the signing of this Agreement, Coach has disclosed and will continue to disclose if Coach has been accused, investigated, convicted of or pled guilty or no contest to a felony or misdemeanor involving serious misconduct, or has been subject to official institution or athletic department disciplinary action at any time at any prior institution where Coach was employed. "Serious misconduct" is defined as any act of sexual violence, domestic violence, dating violence, stalking, sexual exploitation, or any assault that employs the use of a deadly weapon or causes serious bodily injury.

4.68 Media Obligations.- Coach must fully participate in media programs and public appearances (Programs) through the date of the Team's last regular season or post season competition. Agreements requiring Coach to participate in Programs related to Coach's duties as an employee of University are the property of the University. The University shall have the exclusive right to negotiate and contract with all producers of media productions and all parties desiring public appearances by Coach. Coach agrees to cooperate with the University in order for the Programs to be successful and agrees to provide Coach's services to and perform on the Programs and to cooperate in their production, broadcasting, and telecasting. It is understood that neither Coach nor any assistant coaches shall appear without the prior written approval of the Athletics Director on any competing radio or television program (including but not limited to a coach's show, call-in show, or interview show) or a regularly scheduled news segment, except that this prohibition shall not apply to routine news media interviews for which no compensation is received. Without the prior written approval of the Athletics Director, Coach shall not

appear in any commercial endorsements which are broadcast on radio or television that conflict with those broadcast on the University's designated media outlets.

ARTICLE 5

5.1 Termination of Coach for Cause. The University may, in its discretion, suspend Coach from some or all of Coach's duties, temporarily or permanently, and with or without pay; reassign Coach to other duties; or terminate this Agreement at any time for good or adequate cause, as those terms are defined in applicable rules and regulations.

5.1.1 In addition to the definitions contained in applicable rules and regulations, University and Coach hereby specifically agree that the following shall constitute good or adequate cause for suspension, reassignment, or termination of this Agreement:

- a) A deliberate or major violation of Coach's duties under this Agreement or the refusal or unwillingness of Coach to perform such duties in good faith and to the best of Coach's abilities;
- b) The failure of Coach to remedy any violation of any of the terms of this Agreement within 30 days after written notice from the University;
- c) A deliberate or major violation by Coach of any applicable law or the policies, rules or regulations of the University, the Board, the conference or the NCAA, including but not limited to any such violation which may have occurred during the employment of Coach at another NCAA or NAIA member institution. For purposes of this agreement, a level one or level two violation of NCAA rules as determined by the University and/or the NCAA constitutes a major violation of NCAA rules;
- d) Ten (10) working days' absence of Coach from duty without the University's consent;
- e) Any conduct of Coach that constitutes moral turpitude or that would, in the University's judgment, reflect adversely on the University or its athletic programs;
- f) The failure of Coach to represent the University and its athletic programs positively in public and private forums;
- g) The failure of Coach to fully ~~and promptly~~ cooperate, as defined in article 4.1.5 of this agreement, with the NCAA or the University in any investigation of possible violations of any applicable law or the

policies, rules or regulations of the University, the Board, the conference, or the NCAA;

- h) The failure of Coach to report a known violation of any applicable law or the policies, rules or regulations of the University, the Board, the conference, or the NCAA, anyby one of Coach's assistant coaches, any other employees for whom Coach is administratively responsible, or a member of the Team;~~or~~
- i) A violation of any applicable law or the policies, rules or regulations of the University, the Board, the conference, or the NCAA, anyby one of Coach's assistant coaches, any other employees for whom Coach is administratively responsible, or a member of the Team if Coach knew or should have known of the violation and could have prevented it by ordinary supervision~~;~~ or
- j) The failure of Coach to disclose Serious Misconduct as required in Section 4.57 of this Agreement.

5.1.2 Suspension (other than administrative leave with pay and benefits), reassignment, or termination for good or adequate cause shall be effectuated by the University as follows: before the effective date of the suspension, reassignment, or termination, the Athletics Director or the Athletics Director's designee shall provide Coach with notice, which notice shall be accomplished in the manner provided for in this Agreement and shall include the reason(s) for the contemplated action. Coach shall then have an opportunity to respond. After Coach responds or fails to respond, University shall notify Coach whether, and if so when, the action will be effective.

5.1.3 In the event of any termination for good or adequate cause, the University's obligation to provide compensation and benefits to Coach, whether direct, indirect, supplemental or collateral, shall cease as of the date of such termination, and the University shall not be liable for the loss of any collateral business opportunities or other benefits, perquisites, or income resulting from outside activities or from any other sources.

5.1.4 If found in violation of NCAA regulations, Coach shall, in addition to the provisions of Section 5.1, be subject to disciplinary or corrective action as set forth in the provisions of the NCAA enforcement procedures. This Section applies to violations occurring at the University or at previous institutions at which Coach was employed.

## 5.2 Termination of Coach for Convenience of University.

5.2.1 At any time after commencement of this Agreement, University, for its own convenience, may terminate this Agreement by giving ten (10) days prior written notice to Coach.

5.2.2 In the event that University terminates this Agreement for its own convenience, University shall be obligated to pay Coach, as liquidated damages and not a penalty, the remaining balance of the salary set forth in Section 3.1.1(a), excluding all deductions required by law, on the regular paydays of University until the term of this Agreement ends or until Coach obtains reasonably comparable employment, whichever occurs first. In the event Coach obtains other employment after such termination, then the amount of compensation the University pays will be reduced to an amount such that the gross compensation paid Coach as a result of such other employment when added to the gross amount paid Coach by the University under this section 5.2.2 does not exceed the gross salary set forth in Section 3.1.1(a) (before deductions required by law). In addition, Coach will be entitled to continue with the University health insurance plan and group life insurance as if Coach remained a University employee until the term of this Agreement ends or until Coach obtains reasonably comparable employment or any other employment providing Coach with a reasonably comparable health plan and group life insurance, whichever occurs first. Coach shall be entitled to no other compensation or fringe benefits, except as otherwise provided herein or required by law. Coach specifically agrees to inform University within ten business days of obtaining other employment, and to advise University of all relevant terms of such employment, including without limitation the nature and location of employment, salary, other compensation, health insurance benefits, life insurance benefits, and other fringe benefits. Failure to so inform and advise University shall constitute a material breach of this Agreement and University's obligation to pay compensation under this provision shall end. Coach further agrees to repay to University all compensation received from the University after the date other employment is obtained.

5.2.3 The parties have both been represented by, or had the opportunity to consult with, legal counsel in the contract negotiations and have bargained for and agreed to the foregoing liquidated damages provision, giving consideration to the fact that Coach may lose certain benefits, supplemental compensation, or outside compensation relating to employment with University, which damages are extremely difficult to determine with certainty. The parties further agree that the payment of such liquidated damages by University and the acceptance thereof by Coach shall constitute adequate and reasonable compensation to Coach for the damages and injury suffered by Coach because of such termination by University. The liquidated damages are not, and shall not be construed to be, a penalty.

### 5.3 Termination by Coach for Convenience.

5.3.1 Coach recognizes that Coach's promise to work for University for the entire term of this Agreement is of the essence of this Agreement. Coach also recognizes that the University is making a highly valuable investment in Coach's employment by entering into this Agreement and that its investment would be lost were Coach to resign or otherwise terminate employment with the University before the end of the Agreement term.

5.3.2 Coach may terminate this Agreement for convenience during its term by giving prior written notice to the University. Termination shall be effective ten (10) days after notice is given to the University.

5.3.3 If Coach terminates this Agreement for convenience at any time, all obligations of the University shall cease as of the effective date of the termination. If Coach terminates this Agreement for convenience, Coach shall pay to the University, as liquidated damages and not a penalty, an amount equal to the remaining balance of the total salary to be paid under Section 3.1.1(a) (before deductions required by law) for the remaining term of the contract. The liquidated damages shall be due and payable within twenty (20) days of the effective date of the termination, and any unpaid amount shall bear simple interest at a rate eight (8) percent per annum until paid.

The liquidated damages shall be due and payable within twenty (20) days of the effective date of the termination, and any unpaid amount shall bear simple interest at a rate eight (8) percent per annum until paid.

5.3.4 The parties have both been represented by legal counsel in the contract negotiations and have bargained for and agreed to the foregoing liquidated damages provision, giving consideration to the fact that the University will incur administrative and recruiting costs in obtaining a replacement for Coach, in addition to potentially increased compensation costs if Coach terminates this Agreement for convenience, which damages are extremely difficult to determine with certainty. The parties further agree that the payment of such liquidated damages by Coach and the acceptance thereof by University shall constitute adequate and reasonable compensation to University for the damages and injury suffered by it because of such termination by Coach. The liquidated damages are not, and shall not be construed to be, a penalty. This Section 5.3.4 shall not apply if Coach terminates this Agreement because of a material breach by the University.

5.3.5 Except as provided elsewhere in this Agreement, if Coach terminates this Agreement for convenience, Coach shall forfeit to the extent permitted by law the right to receive all supplemental compensation and other payments.

#### 5.24 Termination due to Disability or Death of Coach.

5.24.1 Notwithstanding any other provision of this Agreement, this Agreement shall terminate automatically if Coach becomes totally or permanently disabled as defined by the University's disability insurance carrier, becomes unable to perform the essential functions of the position of Headhead coach, or dies.

5.24.2 If this Agreement is terminated because of Coach's death, Coach's salary and all other benefits shall terminate as of the last day worked, except that Coach's personal representative or other designated beneficiary shall be paid all compensation due or unpaid and death benefits, if any, as may be contained in any fringe benefit plan

now in force or hereafter adopted by the University and due to Coach's estate or beneficiaries thereunder.

5.24.3 If this Agreement is terminated because Coach becomes totally or permanently disabled as defined by the University's disability insurance carrier, or becomes unable to perform the essential functions of the position of Headhead coach, all salary and other benefits shall terminate, except that Coach shall be entitled to receive any compensation due or unpaid and any disability related benefits to which he is entitled by virtue of employment with the University.

5.35 Interference by Coach. In the event of termination, suspension, or reassignment, Coach agrees that Coach will not interfere with the University's student athletes or otherwise obstruct the University's ability to transact business or operate its intercollegiate athletics program.

5.46 No Liability. The University shall not be liable to Coach for the loss of any collateral business opportunities or any other benefits, perquisites or income from any sources that may ensue as a result of any termination of this Agreement by either party or due to death or disability or the suspension or reassignment of Coach, regardless of the circumstances.

~~5.5 — Waiver of Rights. If the~~ 5.7 Waiver of Rights. Because Coach is receiving the opportunity to receive supplemental compensation and because such contracts and opportunities are not customarily afforded to University employees, if the University suspends or reassigns Coach, or terminates this Agreement for good or adequate cause, Coach shall have all the rights provided for in this Agreement but hereby releases the University from compliance with the notice, appeal, and similar employment related rights provided for in Board policy, IDAPA 08.01.01.et seq., and the University (Faculty-Staff) Handbook.

## ARTICLE 6

6.1 Board Approval— This Agreement shall not be effective ~~until and~~ unless executed by both parties as set forth below. In addition, the payment of any compensation pursuant to this ~~agreement~~ Agreement shall be subject to the approval of ~~the Board, if required,~~ the Chief Executive Officer, and the Athletics Director; the sufficiency of legislative appropriations; the receipt of sufficient funds in the account from which such compensation is paid; and the Board policies and University University's rules regarding financial exigency.

6.2 University Property. All personal property (excluding vehicle(s) provided through the Vandal Wheels program), material, and articles of information, including, without limitation, keys, credit cards, personnel records, recruiting records, team information, films, statistics or any other personal property, material, or data, furnished to Coach by the University or developed by Coach on behalf of the University or at the University's direction or for the University's use or otherwise in connection with Coach's



875 Perimeter Drive, MS 2302  
Moscow, Idaho 83844-2302

with a copy to: Office of the President  
University of Idaho  
875 Perimeter Drive, MS 3151  
Moscow, Idaho 83844-3151

Coach: Arthur Moreira  
Last known address on file with  
University's Human Resource Services

Any notice shall be deemed to have been given on the earlier of: (a) actual delivery or refusal to accept delivery, (b) the date of mailing by certified mail, or (c) the day facsimile delivery is verified. Actual notice, however and from whomever received, shall always be effective.

6.11 Headings. The headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation hereof.

6.12 Binding Effect. This Agreement is for the benefit only of the parties hereto and shall inure to the benefit of and bind the parties and their respective heirs, legal representatives, successors and assigns.

6.13 Non-Use of Names and Trademarks. Coach shall not, without the University's prior written consent in each case, use any name, trade name, trademark, or other designation of the University (including contraction, abbreviation or simulation), except in the course and scope of ~~his~~ official University duties.

6.14 No Third Party Beneficiaries. There are no intended or unintended third party beneficiaries to this Agreement.

6.15 Entire Agreement; Amendments. This Agreement constitutes the entire agreement of the parties and supersedes all prior agreements and understandings with respect to the same subject matter. No amendment or modification of this Agreement shall be effective unless in writing, signed by both parties, and approved by the Board if required under Board Policy II.H.

6.16 Opportunity to Consult with Attorney. Coach acknowledges that Coach has had the opportunity to consult and review this Agreement with an attorney. Accordingly, in all cases, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any party.

University

Coach

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

Printed Name: C. Scott Green  
Chief Executive Officer

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

\_\_\_\_\_

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

Printed Name: -Arthur Moreira

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

\_\_\_\_\_

Attachment 4

Four-Year History of University's Academic Progress Rate (APR)  
& National Average APR Scores for Women's Basketball

Four-Year History of University's APR

Year	APR for Year	Four-Year History APR
2021-2022	979	991
2022-2023	1000	990
2023-2024	1000	995
2024-2025	979	

National Average APR = 982

**Attachment 5**

**Base Salary and Incentives for Big Sky Conference Coaches**

School	Base	Supplemental	Total
Idaho	\$120,016.00	\$ 144,500.00	\$ 264,516.00
Eastern Washington	\$ 125,580.00	\$ 59,000.00	\$ 184,580.00
Idaho State	\$ 151,282.00	\$ 96,000.00	\$ 247,282.00
Northern Colorado	\$ 150,749.00	\$ 80,000.00	\$ 230,749.00
Portland State	\$ 150,000.00	\$ 49,000.00	\$ 199,000.00
Sacramento State	\$ 150,000.00	\$ 245,300.00	\$ 395,300.00
Weber State	\$ 135,000.00	\$ 33,000.00	\$ 168,000.00
Montana State	\$ 237,500.00	\$ 197,000.00	\$ 434,500.00

**IDAHO DIVISION OF VOCATIONAL REHABILITATION**

**SUBJECT**

Idaho State Rehabilitation Council Appointments

**REFERENCE**

December 2022	Board appointed three new members to the Council.
October 2023	Board appointed one current member to the Council.
December 2023	Board appointed five new members to the Council.
June 2024	Board appointed two new members to the Council.
August 2024	Board re-appointed two members to the Council.
October 2024	Board appointed three new members and re-appointed one current member.
April 2025	Board approved three new members.
July 2025	Board approved two new members.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section IV.G.  
Idaho Code § 33-2202  
Idaho Code § 33-2303  
Code of Federal Regulations 34 CFR § 361

**BACKGROUND/DISCUSSION**

Code of Federal Regulations (34 CFR § 361.17) sets out the requirements for the State Rehabilitation Council (Council). The regulations require members of state councils to be appointed by the Governor or, in the case that state law vests authority for the administration to an entity other than the Governor, the chief officer of that entity. Idaho Code § 33-2303 designates the State Board for Career Technical Education (CTE) as that entity, and Idaho Code § 33-2202 designates the State Board of Education as the board for CTE “for the purpose of carrying into effect any acts by Congress “affecting vocational rehabilitation.”

Further federal regulations establish that the Council must be composed of at least fifteen (15) members, including:

- i. At least one representative of the Statewide Independent Living Council, who must be the chairperson or other designee of the Statewide Independent Living Council;
- ii. At least one representative of a parent training and information center established pursuant to section 682(a) of the Individuals with Disabilities Education Act;
- iii. At least one representative of the Client Assistance Program established under 34 CFR part 370, who must be the director, or another individual recommended by the Client Assistance Program;
- iv. At least one qualified vocational rehabilitation counselor with knowledge of, and experience with vocational rehabilitation programs who serves as

**CONSENT  
DECEMBER 17, 2025**

- an ex officio, nonvoting member of the Council if employed by the designated State agency;
- v. At least one representative of community rehabilitation program service providers;
  - vi. Four representatives of business, industry, and labor;
  - vii. Representatives of disability groups that include a cross section of (A) Individuals with physical, cognitive, sensory, and mental disabilities; and (B) Representatives of individuals with disabilities who have difficulty representing themselves or are unable due to their disabilities to represent themselves;
  - viii. Current or former applicants for, or recipients of, vocational rehabilitation services;
  - ix. In a State in which one or more projects are carried out under section 121 of the Act (American Indian Vocational Rehabilitation Services), at least one representative of the directors of the projects;
  - x. At least one representative of the State educational agency responsible for the public education of students with disabilities who are eligible to receive services under this part and part B of the Individuals with Disabilities Education Act;
  - xi. At least one representative of the State workforce investment board; and
  - xii. The director of the designated State unit as an ex officio, nonvoting member of the Council.

Additionally, federal regulations specify that a majority of the Council members must be individuals with disabilities who meet the requirements of 34 CFR § 361.5(b)(28) and are not employed by the designated State unit. Members are appointed for a term of no more than three (3) years, and each member of the Council may serve for not more than two (2) consecutive full terms. A member appointed to fill a vacancy prior to the end of the term must be appointed for the remainder of the predecessor's term. A vacancy in membership of the Council must be filled in the same manner as the original appointment, except the appointing authority may delegate the authority to fill that vacancy to the remaining members of the Council after making the original appointment.

The Council currently has one (1) nomination and one (1) reappointment for Board consideration. The Council is recommending the appointment of Sarah Gornik as a representative Parent/Training and Information Center Representative to complete the term of the previous member who resigned without notice. The Council is recommending the re-appointment of Diana Colgrove as representative of Business, Labor and Industry for a second term.

**IMPACT**

The new appointment of one (1) member and reappointment of one (1) member will maintain compliance with CFR 34 Part 361.16 and result in eighteen (18) total members.

**CONSENT  
DECEMBER 17, 2025**

**ATTACHMENTS**

Attachment 1 – Idaho State Rehabilitation Council Candidate Applications

**STAFF COMMENTS AND RECOMMENDATIONS**

The requested appointments meet the provisions of Board Policy IV.G. State Rehabilitation Council, and the applicable Federal regulations.

Board staff recommends approval.

**BOARD ACTION**

I move to appoint Sarah Gornik to the Idaho State Rehabilitation Council as a representative of the Parent Training and Information Center to complete a previous three-year term, effective immediately through October 16, 2027.

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

I move to reappoint Diana Colgrove to the Idaho State Rehabilitation Council as a representative of Business, Labor and Industry for a second term, effective immediately through December 17, 2028.

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



STATE REHABILITATION COUNCIL  
APPLICATION FORM

Name:

Mailing Address:

Home/Cell Phone:  Work Phone:

E-Mail:

**Please explain why you would like to serve on the State Rehabilitation Council**

As the Director of Youth to Adulthood programs at Idaho's Parent Training and Information Center and the parent to a young man with significant disabilities who has accessed Vocational Rehabilitation services, I am passionate about ensuring programs that serve Idaho's youth and individuals with disabilities are doing so with the utmost integrity and success.

**What Boards, Commissions, Councils, or Task Forces, etc., have you previously, or currently served on?**

Name: <input type="text" value="Idaho Community Advisory Committee (CDHD)"/>	Term Date: <input type="text" value="2020-Current"/>
Name: <input type="text" value="Idaho Secondary Transition Team (Id. Dept of Edu)"/>	Term Date: <input type="text" value="2018- Current"/>
Name: <input type="text" value="West Ada School Distr. Secondary Transition Team"/>	Term Date: <input type="text" value="2022-Current"/>
Name: <input type="text" value="Idaho State Rehabilitation Council"/>	Term Date: <input type="text" value="2018-2024"/>

**It is the expectation for members is to be able to commit to 1 day per quarter and 1 hour per month to dedicate to State Rehab Council activities. Do you have commitments or conflicts that might prevent you from attending quarterly Council meetings?**

No  Yes If "Yes" please explain:

*CFR 361.17(c)(1) Requires a majority of the Council members be individuals with disabilities. While your disclosure is voluntary, it would be a benefit to the Council in determining membership compliance.*

**Disability**

Yes  No

**Please attach a resume** so that the Council may learn about employment history, educational background, group affiliations, community involvement and interests.

RETURN TO:  
IDAHO STATE REHABILITATION COUNCIL  
ATTN: Council Secretary  
650 West State Street, Room 150  
P.O. Box 83720  
Boise, Idaho 83720-0096

# Sarah K. Gornik

Middleton, ID 83644

## EXPERIENCE

### Idaho Parents Unlimited, Boise, Idaho

*Lead Youth to Adulthood RSA Federal Programs Coordinator  
Coordinator, Parent Education Coordinator*

September 2016 - PRESENT

#### Training and Support:

- Coordinate training sessions and workshops for parents and caregivers on topics such as navigating the special education system, understanding healthcare options, and advocating for their child's needs.
- Offer one-on-one support and guidance to families to help them access services, understand their rights, and develop advocacy skills.
- Facilitate networking opportunities for families to connect with each other and share experiences.

#### Outreach and Engagement:

- Conduct outreach activities to identify and reach families with children who have special health care needs and disabilities across Idaho.
- Collaborate with community organizations, schools, healthcare providers, and support groups to expand outreach efforts.
- Organize informational sessions, workshops, and seminars to educate families about available resources and services.

#### Resource Development and Distribution:

- Develop and maintain a comprehensive database of resources, including educational materials, support networks, and service providers.
- Distribute information to families through newsletters, social media channels, and the organization's website.
- Provide personalized assistance to families seeking information and resources tailored to their specific needs.

#### Advocacy and System Navigation:

- Advocate for policy changes and improvements within Idaho's health and education systems to better serve children with special health care needs and disabilities.

## AWARDS/CERTIFICATES

2015-2016  
Partners in Policy Making  
Graduate  
-Idaho Council on  
Developmental Disabilities

2017  
Coach of the Year  
-Idaho Coaches of Dance  
Cheer

2018 -current  
Trainer  
Serving on Groups &  
Leading by Convening  
-OSEP Ideas that Work

2024  
Ambassador  
Charting the Life Course -  
-LifeCourse Nexus/UMKC

Current  
CPR/First Aid  
-

- Assist families in navigating complex systems by providing guidance on eligibility criteria, application processes, and appeals.
- Collaborate with policymakers, legislators, and stakeholders to address gaps in services and improve access to resources for families.

**Evaluation and Reporting:**

- Monitor program activities and outcomes to assess effectiveness and impact on families served.
- Collect feedback from families and stakeholders to continuously improve services and support.
- Prepare reports and documentation required by federal funding agencies to demonstrate program accomplishments and compliance.

**Partnership Development:**

- Cultivate and maintain partnerships with local agencies, schools, healthcare providers, and advocacy organizations to enhance support for families.
- Participate in collaborative initiatives and committees focused on improving services and outcomes for children with special health care needs and disabilities.

**Supervision:**

- Supervise and train regional Youth Transition Coordinators to implement activities and services as determined by the leadership team to meet the deliverable and outcomes of the current grant through the Rehabilitation Services Administration.

**Boise School District, Capital High School —  
Head Cheerleading Coach/Program Director**

June 2013-June 2020

**Coaching Responsibilities:**

- Develop and implement cheerleading routines, stunts, and performances.
- Conduct regular practices to train cheerleaders in skills, techniques, and routines.
- Coordinate and supervise cheerleading squad activities during games, pep rallies, and other events.
- Ensure the safety of cheerleaders during practices and performances by adhering to safety guidelines and protocols.
- Motivate and inspire cheerleaders to maintain high levels of performance and sportsmanship.
- Evaluate cheerleaders' performances and provide feedback for improvement.
- Organize tryouts and select team members based on skill and potential.

**Program Director Responsibilities:**

- Oversee the overall administration of the cheerleading program.
- Develop annual budgets and manage finances related to uniforms, equipment, travel, and other expenses.
- Collaborate with school administrators, athletic directors, and other coaches to coordinate schedules and logistics for practices, games, and events.
- Maintain communication with parents/guardians regarding schedules, expectations, and team activities.
- Recruit and train assistant coaches and volunteers to support the program.
- Ensure compliance with school policies, regulations, and safety standards.
- Promote the cheerleading program within the school and community through events, fundraisers, and public relations efforts.
- Monitor academic performance and behavior of cheerleaders to ensure eligibility and adherence to school policies.

**Leadership and Team Building:**

- Foster a positive and inclusive team environment that promotes teamwork, respect, and discipline.
- Serve as a role model for cheerleaders in behavior, sportsmanship, and leadership.
- Encourage personal growth and skill development among team members.
- Plan team-building activities and events to strengthen camaraderie and morale.

**Event Coordination:**

- Coordinate logistics for performances at sports events, school assemblies, and community events.
- Collaborate with event organizers, coaches, and stakeholders to ensure successful execution of cheerleading routines and activities.
- Arrange transportation, accommodations, and meals for team members during travel to away games or competitions.

**Skill Development and Training:**

- Stay updated on current trends, techniques, and safety guidelines in cheerleading.
- Attend workshops, conferences, and training sessions to enhance coaching skills and knowledge.
- Provide ongoing training and professional development opportunities for assistant coaches and team members.

**Bodies in Motion, Boise, Idaho —  
*Learning Center Director, Preschool Teacher***

January 2010 - June 2014

**Program Development and Planning:**

- Design and implement developmentally appropriate preschool and

after-school programs.

- Create curriculum frameworks that support educational goals and meet state standards.
- Develop schedules, activities, and events that enrich children's learning experiences.

**Staff Supervision and Development:**

- Recruit, hire, train, and evaluate teaching and support staff.
- Provide ongoing professional development opportunities for staff to enhance skills and knowledge.
- Foster a positive and collaborative work environment among staff members.

**Parent and Community Engagement:**

- Act as a liaison between the program, parents, and the community.
- Organize and facilitate parent meetings, workshops, and events.
- Communicate program goals, policies, and child progress effectively to parents and stakeholders.

**Budget Management:**

- Develop and manage the program's budget in collaboration with school administration or funding sources.
- Ensure efficient use of resources and maintain financial records.

**Regulatory Compliance and Safety:**

- Ensure compliance with licensing regulations, health, and safety standards.
- Maintain accurate records and documentation required by licensing agencies.

**Student Assessment and Progress Monitoring:**

- Implement assessment tools and procedures to track child development and learning outcomes.
- Analyze assessment data to inform instructional practices and individualize learning experiences.

**Collaboration with School Administration:**

- Coordinate program activities with school administrators, teachers, and other school personnel.
- Participate in school-wide initiatives and committees as required.

**Crisis Management and Problem Solving:**

- Handle emergencies and crisis situations effectively, ensuring the safety and well-being of children and staff.
- Address behavioral or developmental concerns with appropriate

interventions and support.

**Continuous Improvement and Evaluation:**

- Monitor program effectiveness and make adjustments based on feedback, evaluations, and observations.
- Seek opportunities for program enhancement and expansion based on community needs and trends in early childhood education.

**Advocacy and Outreach:**

- Advocate for the needs of children and families within the community.
- Develop partnerships with local organizations, businesses, and stakeholders to support program goals and initiatives.

**Documentation and Reporting:**

- Prepare reports, proposals, and presentations for school administration, funding agencies, and stakeholders.
- Maintain accurate records of program activities, attendance, and financial transactions.

**Professional Development:**

- Stay updated on current trends and best practices in early childhood education and after-school programming.
- Attend workshops, conferences, and training sessions to enhance professional knowledge and skills.

**EDUCATION**

**Boise State University**, Boise, Idaho — *BA, Multidisciplinary Studies*,

May 2015

**Capital High School**, Boise, Idaho —Diploma

Graduation May 1995

**WORK GROUPS/COMMITTEES/COUNCIL WORK**

2024- present - Thriving Families, Safer Children - Community Member, Family Representative

2013 - Current - Support Broker - Idaho State Department of Health and Welfare

- Children's Developmental Disabilities Services - Family Directed Services

2023 - Family Personal Care Services Committee member (Idaho Department of Health and Welfare

2014-current -Idaho State Department of Education - Transition Team Member, Parent Representative

2019-2024 - Idaho State Rehabilitation Council - Appointed Member, Parent Representative and Parent Center Member (Term limit met)

Interagency Council on Secondary Transition - Parent Center and Parent Representative

West Ada School District Secondary Transition Team - Parent Representative

Regional Early Childhood Committee - Region 3 Chair (2018-2020) Region 3 Member 2020-current Region 4 Member 2018-current

Region 4 Early Childhood Committee Member

Open Arms Dance Project - Company Member 2020-current Choreography and Rehearsal Assistant (2022-2023 Season

Founding Member St. Luke's Neonatal Intensive Care Unit - Family Advisory Council

**CONSENT  
DECEMBER 17, 2025**

**ATTACHMENT 1**

Members Shall Represent	Representation Required	Name	Region	Term	Term Dates	Voting Member	#
Former Applicant or Recipient of VR services	Minimum 1	Mark Reinhardt	Treasure Valley	1st	12/21/2022-12/20/2025	Yes	1
		Brandon Dopf	Treasure Valley	1st	10/15/2025-10/14/2028	Yes	2
		Stephanie Taylor-Thompson	Eastern Idaho	2nd	8/21/2024 8/22/2027	Yes	3
Parent Training & Information Center	Minimum 1	Vacant			TBD - 10/17/2027	Yes	
Client Assistant Program	Minimum 1	Nancy Grant	Eastern Idaho	1st	Effective 12/21/2022 No term limit	Yes	4
VR Counselor	Minimum 1	Kara Whitehouse	Treasure Valley	1st	04/16/2025 04/15/2028	No	5
Community Rehabilitation Program	Minimum 1	Danielle Larsen	Treasure Valley	1st	06/12/2024-6/13/2027	Yes	6
Business, Industry and Labor	Minimum 4	Diana Colgrove	North Idaho	1st	12/21/2022-12/20/2025	Yes	7
		Jeff DeForest	Treasure Valley	1st	12/13/2023 12/12/2026	Yes	8
		Lucas Rose	North Idaho	1st	12/13/2023 12/12/2026	Yes	9
		Vacant		1st	Ends 12/12/26		
Disability Groups	No minimum or maximum	Tim Blonsky	Treasure Valley	2nd	8/26/2022-8/25/2027	Yes	10
		Kyanna Fahey	Treasure Valley	1st	10/15/2025-10/14/2028	Yes	11
		Janice Carson	North Idaho	1st	06/12/2024-6/13/2027	No	12
		Amber Maxwell	Treasure Valley	1st	04/16/2025 04/15/2028	Yes	13
State Independent Living Council	Minimum 1	Jami Davis	Treasure Valley	2nd	8/21/2024 08/22/2027	Yes	14
Department of Education	Minimum 1	Randi Cole	Treasure Valley	2nd	10/18/2023-10/17/2026	No	15
Interim Administrator of Vocational Rehabilitation	Minimum 1	Judy Taylor	Treasure Valley	No end date		No	16
Idaho's Native American Tribes	Minimum 1	Feather Holt	North Idaho	10/16/2024 No end date		Yes	17

Workforce Development Council	Minimum 1	Donna Butler	Eastern Idaho	1st	04/16/2025 04/15/2028	Yes	18
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REC'D - FISCAL

JUN 17 2022



STATE REHABILITATION COUNCIL  
APPLICATION FORM

Name:

Mailing Address:

Home/Cell Phone:  Work Phone:

E-Mail:

Please explain why you would like to serve on the State Rehabilitation Council

What Boards, Commissions, Councils, or Task Forces, etc., have you previously, or currently served on?

Name: <input type="text" value="Family Support Services Advisory Council"/>	Term Date: <input type="text" value="2003 to 2010"/>
Name: <input type="text" value="- Montana state Interagency Coordinating Council"/>	Term Date: <input type="text" value="Chairperson 2005-2010"/>
Name: <input type="text" value="Special Education Advisory Panel"/>	Term Date: <input type="text" value="2005-2007"/>
Name: <input type="text" value="- Montana State IDEA Part C Representative"/>	Term Date: <input type="text" value="Chairperson 2006-2007"/>

It is the expectation for members is to be able to commit to 1 day per quarter and 1 hour per month to dedicate to State Rehab Council activities. Do you have commitments or conflicts that might prevent you from attending quarterly Council meetings?

No  Yes If "Yes" please explain:

CFR 361.17(c)(1) Requires a majority of the Council members be individuals with disabilities. While your disclosure is voluntary, it would be a benefit to the Council in determining membership compliance.

Disability

Yes  No

Please attach a resume so that the Council may learn about employment history, educational background, group affiliations, community involvement and interests.

RETURN TO:

IDAHO STATE REHABILITATION COUNCIL

ATTN: Council Secretary

650 West State Street, Room 150

P.O. Box 83720

Boise, Idaho 83720-0096

# DIANA KADEKIAN COLGROVE

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## Education

**CAL POLY**, San Luis Obispo, CA 1990  
Bachelor of Science Degree in Applied Mathematics

## Work / Volunteer Experience

**FIVE SEAS, LLC DBA SPORT CLIPS** – Idaho, Montana and Washington 2012 - Present

**Owner**

- In charge of recruiting, marketing, orders, accounting, payroll, HR and daily operations.

**WHITEFISH CARE & REHABILITATION CENTER** –Whitefish, Montana 2010 - 2012

**Social Services Directory**

- Only social service worker for a long-term nursing home and rehabilitation facility with 100 beds. In charge of new resident check-in and evaluations as well as quarterly reviews, discharge facilitation and as needed support for all residents.

**MONTANA MENTORING INITIATIVE** – Eureka, Montana 2008 - 2010

**Project Advisor – Volunteer Position**

- Recruit, train, supervise and match high school students for mentoring younger students

**JMGF (Jobs for Montana Graduates Foundation) Site Supervisor – Volunteer Position**

- Liaison with JMGF / AmeriCorps representative from Helena to assist high school students to apply for scholarships. Supervisor and approve monthly time sheets and assist with qualified activities.

**LINCOLN COUNTY SCHOOLS** – Eureka, Montana 2008 - 2010

**Substitute Teacher (long and short term)**

- Substitute for K-12 grades, including special education and alternative school.

**FAMILY SUPPORT SERVICES ADVISORY COUNCIL** – Helena, Montana 2003 - 2010

**Chairperson – Volunteer Position**

2005-2009

**Region V Parent Representative (5 regions in the state plus 1 at large)**

2003 - 2010

- Appointed to position by two Governors of Montana (Judy Martz and Brian Schweitzer). The Family Support Services Advisory Council (FSSAC) is the Montana State Interagency Coordinating Council (ICC) as mandated by Federal Regulation (Individuals with Disabilities Education Act – Idea part C). Representatives of the Council are appointed by the Montana State Governor and reappointed annually. The Mission of the FSSAC is to provide consumer and professional guidance to local and state agencies whose purpose it is to plan and provide services which support families to raise their children with disabilities at home within Montana's communities. Term ended when my daughter aged out.

**SPECIAL EDUCATION ADVISORY PANEL** – Helena, Montana 2005 - 2007

**Chairperson – Volunteer Position**

2006-2007

**Liaison to Part C services and Parent of a child with a Disability**

2005-2007

As a parent of a 22-year-old daughter with Down Syndrome, it is important for me to help individuals who are seeking employment to be able to find a place where they can be productive and proud members of their community.

In my role as a small business owner, I make my business available for summer job training programs for students with special needs who are looking for real life job experience in the community.

In becoming involved in the State Rehabilitation Council, I hope to help expand the employment opportunities that are available to our special needs community. I would also like to see more information and education provided to local employers who may not realize the workforce that is available to them.

**CONSENT  
DECEMBER 17, 2025**

**SUBJECT**

Data Management Council Appointments

**REFERENCE**

June 2024	The Board reappointed William Goodman, Nashea Noble, Ayaka Nukui, and Scott Woolstenhulme to the Data Management Council. The Board appointed Wesley McClintick and Salvador Vazquez to the Data Management Council.
June 2025	The Board reappointed Grace Anderson, Lindsey Brown, Chris Campbell, Todd King, Heather Luchte, Cathleen McHugh, and Scott Thomson to the Data Management Council.

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

The Data Management Council (Council) was established by the Board pursuant to Board Policy I.O. to make recommendations to the Board on the oversight and development of Idaho’s Statewide Longitudinal Data System (SLDS) and to oversee the creation, maintenance, and usage of said system. Section 33-133, Idaho Code, defines the state “data system” to include the state’s elementary, secondary, and postsecondary longitudinal data. The SLDS consists of three areas of data and is referred to as the Education Analytics System of Idaho (EASI). EASI is a P-20W system consisting of P-12, postsecondary, and workforce data. The P-12 data is commonly referred to as the Idaho System for Educational Excellence (ISEE), the postsecondary data is referred to as the Postsecondary Measures of Academic Progress (PMAP), and the labor data (managed by the Department of Labor) is referred to as the Idaho Labor Market Information (ILMI).

There are thirteen (13) seats on the Council representing the following constituencies:

- a. Two representatives from the Office of the State Board of Education;
- b. Three representatives from public postsecondary institutions, of whom at least one shall be from a community college and no more than one member from any one institution;
- c. One representative who serves as the registrar at an Idaho public postsecondary institution, which may be from the same institution represented above;
- d. One representative from the State Department of Education;
- e. Three representatives from a school district, with at least one from an urban district and one from a rural district, and no more than one member from any one district;
- f. One representative from the Division of Career Technical Education;
- g. One representative from the Department of Labor;
- h. One at-large member.

**CONSENT  
DECEMBER 17, 2025**

Appointments are made for two-year terms and commence on July 1<sup>st</sup>. Incumbent candidates can be reappointed as long as they are eligible to serve based on the Council's current membership structure.

There are currently three (3) vacancies – one Public Postsecondary Institution seat, the Department of Labor seat, and The Division of Career Technical Education Seat. Staff received nominations from the Department of Labor and the Division of Career Technical Education for their seats. Staff will continue working on nominations for the Public Postsecondary Institution seat.

**IMPACT**

These appointments result in twelve (12) seats on the Data Management Council being filled, leaving only one (1) vacancy.

**ATTACHMENTS**

Attachment 1 – Current Data Management Council Membership

**STAFF COMMENTS AND RECOMMENDATIONS**

The Department of Labor recommended the appointment of Craig Shaul to the Data Management Council and the Division of Career Technical Education recommended the appointment of Kyle Luchte to the Data Management Council.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the appointment of Craig Shaul to the Data Management Council as the Department of Labor representative commencing December 17, 2025 and ending June 30, 2026.

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

I move to approve the reappointment of Kyle Luchte to the Data Management Council as the Career Technical Education representative commencing December 17, 2025 and ending June 30, 2027.

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

## Data Management Council Membership

November 2025

### Office of the Idaho State Board of Education

**Dr. Cathleen McHugh (DMC Chair)**

*Chief Research Officer*

Idaho State Board of Education

Member since 2018

Term: July 1, 2025 – June 30, 2027

**Chris Campbell (DMC Vice-Chair)**

*Chief Technology Officer*

Idaho State Board of Education

Member since 2015

Term: July 1, 2025 – June 30, 2027

### Public Postsecondary Institutions

#### At-Large Institutions

**Dr. Grace Anderson**

*Vice President for Institutional Research,  
Planning, and Effectiveness*

Lewis-Clark State College

Member since 2019

Term: July 1, 2025 – June 30, 2027

**Vacant**

#### Community College

**Nashea Noble**

*Institutional Data Analyst,  
Planning & Effectiveness*

North Idaho College

Member since 2023

Term: July 1, 2024 – June 30, 2026

#### Public Postsecondary Institution Registrar

**Dr. Lindsey Brown**

*University Registrar*

University of Idaho

Member since 2022

Term: July 1, 2025 – June 30, 2027

### Idaho Department of Education

**Ayaka Nukui**

*Director of Assessment and Accountability*

Idaho Department of Education

Member since 2022

Term: July 1, 2024 – June 30, 2026

## K-12 School Districts

### At-Large School District

**Scott Woolstenhulme**

*Superintendent of Schools*

Bonneville Joint School District 93

Member since 2023

Term: July 1, 2024 – June 30, 2026

### Rural District

**Scott Thomson**

*Executive Director*

North Idaho STEM Charter Academy

Member since 2019

Term: July 1, 2025 – June 30, 2027

### Urban District

**William Goodman**

*Chief Technology Officer*

Boise School District

Member during 2015 and since 2023

Term: July 1, 2024 – June 30, 2026

## Division of Career Technical Education

**Vacant**

Term: Upon approval by the State Board of Education – June 30, 2027

## Department of Labor

**Vacant**

Term: Upon approval by the State Board of Education – June 30, 2026

## At-Large Representative

**Todd King**

*Education Data Systems Reporting Manager*

Idaho State Board of Education

Member since 2013

Term: July 1, 2025 – June 30, 2027

**CONSENT  
DECEMBER 17, 2025**

**SUBJECT**

College of Southern Idaho Educator Preparation Program Review

**REFERENCE**

October 2017	Board approved concept of mastery-based pathway for teacher certification for individuals who meet the requirement of the alternative authorization-Content Specialist route to certification.
April 2018	Board approved the College of Southern Idaho's Alternative Authorization-Content Specialist, Mastery-Based Route to Teaching Program
June 2019	Board approved an expansion of the College of Southern Idaho's Mastery-Based Alternate Route to Teacher Certification program to a Non-Traditional Route to Teacher Certification.
June 2025	Board received an Informational report outlining the updated Educator Preparation Program Review schedule.

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho Code § 33-114, § 33-1207A, § 33-1254, § 33-1258  
IDAPA 08.02.02, Rules Governing Uniformity

**BACKGROUND/DISCUSSION**

The Office of the State Board of Education is tasked with reviewing all State Board-approved teacher preparation programs, including non-traditional routes. A new review process was developed in collaboration with Idaho's educator preparation programs and other stakeholders. The process allows providers to submit evidence for a team of reviewers to examine. This desk review utilizes a rubric to support reviewers in determining if the provided evidence sufficiently demonstrates that the program is meeting the required standards. If the desk review demonstrates that the program meets all standards, the review report is completed and provided to the Board. If the desk review identifies areas where the program evidence does not meet the standards, an in-person visit and interviews are conducted to gather additional information before developing the review report.

While the desk review will typically be done remotely in the future, since the College of Southern Idaho's (CSI) review was the first using the new process, the desk review was implemented in-person at CSI so staff could observe the process and gather feedback from the review team on how to make additional improvements. On September 11 and 12, 2025, the Office of the State Board of Education convened a State Review Team composed of ten (10) content experts and one (1) state facilitator, one (1) state observer, and one (1) educator preparation program observer. Royal Toy, Interim Dean of Graduate Studies and Interim Chair of Teacher Education and Mathematics for Lewis-Clark State

**CONSENT  
DECEMBER 17, 2025**

College, acted as lead reviewer and worked closely with Alison Henken, Policy Director, to facilitate the on-site desk review.

The rubric used for the review and the State Report is based on the State Board of Education-approved *Idaho Standards for the Initial Certification of Professional School Personnel*. Pursuant to IDAPA 08.02.02.100.02, the College of Southern Idaho program, being a non-traditional educator preparation program, must be aligned to these standards. Team members looked for applicable evidence provided by CSI to validate each standard. This evidence included but was not limited to: program syllabi and content, candidate lesson plans, surveys, observation and evaluation forms, professional learning plans, exam snapshots, study plans and guides, and classroom activities.

At the conclusion of the on-site desk review, it was clear that because of changes to the review process, there had been a lack of clarity around whether CSI was required to submit evidence for certain aspects of the program. As a result, the state facilitator, lead reviewer, and team members agreed to invite CSI to submit additional evidence that the team would review virtually. This follow-up desk review was held on Friday, November 7. The Review Team determined that an additional visit is not necessary and recommended that the opportunity for a follow-up desk review be considered for permanent addition to the review process.

The Review Team determined that CSI provided appropriate evidence that all applicable standards are being met across all certifications their program offers, as outlined in the Educator Preparation Provider State Review Evaluation Report, College of Southern Idaho provided as Attachment 1. As a result, the Review Team Recommendation for the College of Southern Idaho Educator Preparation Program is Full Approval with no stipulations.

**IMPACT**

Acceptance of the State Review Team’s recommendation and adoption of this report will enable the College of Southern Idaho to continue to offer all approved programs to candidates seeking a non-traditional route to certification. The Full Approval with no stipulations will result in the CSI program having its next full review on the standard seven-year cycle with no interim reviews required.

**ATTACHMENTS**

Attachment 1 – College of Southern Idaho Educator Preparation Program Review

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Staff participated in the CSI review process and observed that the process was well designed. The review rubric includes appropriate information to identify whether the program meets standards and the review team engaged in a thorough review of the provided evidence.

Board staff recommends approval.

**CONSENT  
DECEMBER 17, 2025**

**BOARD ACTION**

I move to accept the recommendation of the State Review Team, granting the College of Southern Idaho full approval with no stipulations and adopting the Educator Preparation Provider State Review Evaluation Report for the College of Southern Idaho as provided in Attachment 1.

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



**Idaho State  
Board of Education**

**Educator Preparation Provider State Review Evaluation Report  
College of Southern Idaho  
November 2025**

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**CONSENT  
DECEMBER 17, 2025 ATTACHMENT 1  
EPP STATE REVIEW EVALUATION REPORT**

**REPORT PURPOSE AND LAYOUT**

This report serves a variety of stakeholders including the provider, the programs, current and prospective candidates, as well as the larger education community. The purpose of the report is to make public the results of the educator preparation provider’s state review, including the certificate/endorsement program scores, and review team recommendation. The expectation is that providers will use the information contained in this evaluation report to support their continuous improvement efforts and alignment to the expectations of the Idaho Standards for Educator Preparation Providers (Provider Standards). The evaluation report contains three sections: Review team recommendation, summary of overall scores for the Provider Standards, and rubric results each of the Provider Standards.

**Review Team**

The facilitator of this state review was Alison Henken, Policy Director of the Office of the Idaho State Board of Education. The review team listed below conducted this state review. The review team members were:

1. Lead Reviewer: Royal Toy, Interim Dean- Graduate Studies, Lewis-Clark State College
2. David Carson, Superintendent, Gooding School District
3. Melissa Green, Dean of Teacher Preparation, Brigham Young University – Idaho
4. Peggy Hoy, Teacher, Twin Falls School District
5. Stacey Jensen, Teacher (retired – most recently with Pocatello Chubbuck School District)
6. Sandra Miller, Superintendent, Cassia County School District
7. Holly Ripley, Associate Professor, Undergraduate Chair of Mathematics, Northwest Nazarene University
8. Tracy Sedano, Managing Director, Leadership Development, Teach for America – Idaho
9. Heather Williams, Associate Director, Idaho Association of School Administrators
10. Tyler Winiecke, Mathematics Faculty, Brigham Young University – Idaho
  
11. State Observer: Helen Henderson, PSC Coordinator, Idaho State Department of Education
12. Institution Observer: Kevin Talbert, Title, College of Idaho

**REVIEW TEAM RECOMMENDATION**

The final recommendation is based on the review team’s final determination based on the summary of the overall scores for the Idaho Standards for Educator Preparation Providers (Provider Standards).

**Review Team Recommendation**

Ratings	Recommendation	Stipulations	Provider Review Term
Full Approval	<input checked="" type="checkbox"/>	No Stipulations	Seven (7) Years
Approval with Stipulations	<input type="checkbox"/>	Stipulations	Three (3) Years Mid-cycle review
Non-Approval	<input type="checkbox"/>	Non-Renewal	Non-Renewal

**SUMMARY OF OVERALL SCORES FOR THE IDAHO STANDARDS FOR EDUCATOR PREPARATION PROVIDERS**

The review team determines an overall score for each of the Idaho Standards for Educator Preparation Providers (Provider Standards). A summary of the review team’s overall score findings are listed below.

**Overall Scores**

- The overall scoring that is used is “met” or “not met.”

Standard	Met	Not Met	Not Applicable per Section 33-1207A, Idaho Code
Standard 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	-
Standard 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard 3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	-
Standard 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**CONSENT  
DECEMBER 17, 2025  
EPP STATE REVIEW EVALUATION REPORT**

**ATTACHMENT 1**

**RUBRIC RESULTS BY PROVIDER STANDARD**

**Standard 1: Content, Pedagogical, and Professional Knowledge**

- The applicable rubric for Standard 1: Content, Pedagogical and Professional Knowledge is used to review each program. The scoring that is used is “met” or “not met.”

Program	Standard 1.1	Standard 1.2	Standard 1.3
All Subjects (K-8)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
American Government/Political Sci. (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Bilingual Education (K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Biological Science (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Chemistry (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Communication (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Computer Science (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Early Literacy (K-3)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Earth and Space Science (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Economics (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Engineering (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
English (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
English as a Second Language (ESL) (K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Geography (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Geology (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Health (5-9, 6-12 or K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
History (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Humanities (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Journalism (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Literacy (K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Mathematics (6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Mathematics – Middle Level (5-9)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Music (5-9, 6-12 or K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Natural Science (6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>

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Online-Teacher (K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Physical Education (PE) (5-9, 6-12, or K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Physical Science (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Physics (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Psychology (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Science – Middle Level (5-9)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Social Studies (6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Social Studies – Middle Level (5-9)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Sociology (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Sociology/ Anthropology (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Theater Arts (5-9 or 6-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Visual Arts (5-9, 6-12 or K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
World Language (5-9, 6-12 or K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Chinese	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
French	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
German	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Japanese	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Latin	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Russian	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Spanish	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Blended Early Childhood Education/ Early Childhood Special Education (Birth – Grade 3)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Blended Elementary Education/ Elementary Special Education (Grade 4-Grade 6)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Deaf/Hard of Hearing (Pre-K-12)	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable
Early Childhood Special Education (Pre-K-3)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Exceptional Child Education (K-8, 6-12, or K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Gifted and Talented (K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>
Blind and Low Vision (Pre-K-12)	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>	Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/>

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Teacher Leader Instructional Specialist	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable
Teacher Leader Instructional Technology	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable
Teacher Leader Literacy	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable
Teacher Leader Mathematics	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable
Teacher Leader Special Education	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable	Met <input type="checkbox"/> Not Met <input type="checkbox"/> Not applicable

**Standard 1 Overall Score**

- The review team makes an overall score recommendation based on the scoring of all programs within the review of Standard 1: Content, Pedagogical and Professional Knowledge. The overall scoring that is used is “met” or “not met.” Areas for improvement and stipulations with the appropriate rationale are listed below as applicable.

Standard	Met	Not Met
Standard 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Stipulations with Rationale:**

No stipulations.

**Standard 2: Clinical Experience**

- The provider is reviewed based on the provider type listed below. The rubric for Standard 2: Clinical Experience is used to review the provider as applicable. The scoring that is used is “met” or “not met.”

Provider Type	Rationale
Accredited Providers (Public, Non-Public) <input type="checkbox"/>	The provider is accredited through CAEP or AAQEP. Standard 2: Clinical Practice is reviewed within the CAEP or AAQEP accreditation review.
Non-Accredited Public-Providers <input checked="" type="checkbox"/>	A desk review of Standard 2: Clinical Experience is required by the state.
Non-Accredited Non-Public Providers <input type="checkbox"/>	Non-public educator preparation providers will not be evaluated by the state on Standard 2: Clinical Practice per Section 33-1207A, Idaho Code.

**Standard 2 Overall Score**

- The review team makes an overall score recommendation based on the review of Standard 2: Clinical Experience. The overall scoring that is used is “met” or “not met.” Areas for improvement and stipulations with the appropriate rationale are listed below as applicable.

Standard	Met	Not Met	Not Applicable per Section 33-1207A, Idaho Code
Standard 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Stipulations with Rationale:**

No stipulations.

**CONSENT  
DECEMBER 17, 2025 ATTACHMENT 1  
EPP STATE REVIEW EVALUATION REPORT**

**Standard 3: Candidate Assessment and Support**

- The provider is reviewed based on the provider type listed below. The rubric for Standard 3: Candidate Assessment and Support is used to review the provider as applicable. The scoring that is used is “met” or “not met.”

Provider Type	Rationale
<b>Accredited Providers (Public, Non-Public)</b> <input type="checkbox"/>	The provider is accredited through CAEP or AAQEP. Standard 3: Candidate Assessment and Support is reviewed within the CAEP or AAQEP accreditation review.
<b>Non-Accredited Public Providers</b> <input checked="" type="checkbox"/>	A desk review of Standard 3: Candidate Assessment and Support is required by the state.
<b>Non-Accredited Non-Public Providers</b> <input type="checkbox"/>	Non-public educator preparation providers shall meet the following requirements for Standard 3: Candidate Assessment and Support per Idaho Code 33-1207A. <ul style="list-style-type: none"> <li>Nonpublic teacher preparation programs require that their graduates satisfy the following:                             <ul style="list-style-type: none"> <li>Hold a bachelor’s degree from an accredited four-year institution.</li> <li>Submit to a criminal history check.</li> <li>Pass the required content training in the area or areas in which the graduate seeks to be endorsed. The content training must be in substantive alignment with the knowledge or equivalent standards set forth in the initial standards for teacher certification.</li> <li>Pass pedagogical training in substantive alignment with knowledge or equivalent standards set forth in the core standards of the initial standards for teacher certification</li> </ul> </li> </ul>

**Standard 3 Overall Score**

- The review team makes an overall score recommendation based on the review of Standard 3: Candidate Assessment and Support. The overall scoring that is used is “met” or “not met.” Areas for improvement and stipulations with the appropriate rationale are listed below as applicable.

Standard	Met	Not Met
Standard 3	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Stipulations with Rationale:**

No stipulations.

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**CONSENT**  
**DECEMBER 17, 2025** **ATTACHMENT 1**  
**EPP STATE REVIEW EVALUATION REPORT**

**Standard 4: Continuous Program Improvement**

- The provider is reviewed based on the provider type listed below. The rubric for Standard 4: Continuous Program Improvement is used to review the provider as applicable. The scoring that is used is “met” or “not met.”

Provider Type	Rationale
<b>Accredited Providers (Public, Non-Public)</b> <input type="checkbox"/>	The provider is accredited through CAEP or AAQEP. Standard 4: Continuous Program Improvement is reviewed within CAEP or AAQEP accreditation review.
<b>Non-Accredited Public Providers</b> <input checked="" type="checkbox"/>	A desk review of Standard 4: Continuous Program Improvement is required by the state.
<b>Non-Accredited Non-Public Providers</b> <input type="checkbox"/>	Non-public educator preparation providers will not be evaluated by the state on Standard 4: Continuous Program Improvement per Section 33-1207A, Idaho Code.

**Standard 4 Overall Score**

- The review team makes an overall score recommendation based on the review of Standard 4: Continuous Program Improvement. The overall scoring that is used is “met” or “not met.” Areas for improvement and stipulations with the appropriate rationale are listed below as applicable.

Standard	Met	Not Met	Not Applicable per Section 33-1207A, Idaho Code
Standard 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Stipulations with Rationale:**

No stipulations.

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*End of EPP State Review Evaluation Report*

**APPENDIX A IDAHO STANDARDS FOR EDUCATOR PREPARATION PROVIDERS**

**STANDARD ONE: CONTENT, PEDAGOGICAL, AND PROFESSIONAL KNOWLEDGE**

Educator Preparation Providers ensure candidates develop an understanding of the critical concepts, principles, and practices of their discipline, and are able to use practices flexibly to advance the learning of all students.

**Standard 1.1 Content Knowledge and Pedagogy:**

Educator Preparation Providers ensure candidates are able to apply their knowledge in critical concepts, principles, and practices as identified in the Idaho Standards for Initial Certification of Professional School Personnel, National Accreditation Standards of Pupil Service Programs, and State Board approved Idaho Student Content Standards.

**Standard 1.2 Professional Knowledge:**

Educator Preparation Providers ensure candidates are able to apply their knowledge of the Idaho Standards for Initial Certification of Professional School Personnel, National Accreditation Standards of Pupil Service Programs, and the State Board approved Idaho Student Content Standards.

**Standard 1.3 Idaho Educational Expectations:**

Educator Preparation Providers integrate State Board of Education policies and procedures and Idaho Rules Governing Uniformity into the preparation of candidates.

**STANDARD TWO: CLINICAL EXPERIENCE**

Educator Preparation Providers ensure diverse high-quality clinical experiences to develop knowledge, skills, and professional dispositions in candidates and educators.

**Standard 2.1 Clinical Practice:**

Educator Preparation Providers include clinical practice of depth, breadth, coherence, and duration to enable candidates or educators to demonstrate proficiency in their area of endorsement.

**Standard 2.2 Clinical Partnerships:**

Educator Preparation Providers develop and implement quality clinical experiences in the context of documented and effective partnerships with Local Education Agencies.

**STANDARD THREE: CANDIDATE ASSESSMENT AND SUPPORT**

Educator Preparation Providers demonstrate the development of candidate quality throughout the preparation program.

**Standard 3.1 Admission Standards for Academic Achievement and Ability:**

Educator Preparation Providers define admissions requirements, collect, and evaluate applicant data, and admit eligible candidates.

**Standard 3.2 Monitor and Support Progress:**

Educator Preparation Providers establish criteria to assess and monitor candidate progression throughout the preparation program to support candidate growth and competency at completion.

**Standard 3.3 Recommendation for Certification:**

Educator Preparation Providers demonstrate candidates meet the Idaho Assurances listed on the Institutional Recommendation.

**STANDARD FOUR: CONTINUOUS PROGRAM IMPROVEMENT**

Educator Preparation Providers maintain a system that consists of valid and trustworthy data from multiple measures that support continuous improvement. The system is sustainable over time and includes input from internal and external stakeholders.

**Standard 4.1 Completer Data:**

Educator Preparation Providers analyze data provided via Annual Performance Measures for Continuous Improvement.

**Standard 4.2 Internal and External Stakeholder Engagement:**

Educator Preparation Providers involve appropriate internal and external stakeholders (e.g. alumni, employers, practitioners, school/community partners, etc.) in program design, evaluation, and improvement.

**Standard 4.3 Continuous Improvement:**

Educator Preparation Providers document use of data-driven decision-making processes to guide program modification and continuous improvement.

*\*Note: Career technical degree-based programs must also meet all applicable Division of Career Technical Education Standards.*

**APPENDIX B LIST OF IDAHO ENDORSEMENTS**

<b>STANDARD INSTRUCTIONAL CERTIFICATE</b>		
<ul style="list-style-type: none"> <li>• All Subjects (K-8)</li> <li>• American Government/Political Science (5-9 or 6-12)</li> <li>• Bilingual Education (K-12)</li> <li>• Biological Science (5-9 or 6-12)</li> <li>• Blended Early Childhood Education/Early Childhood Special Education (Birth – Grade 3)</li> <li>• Blended Elementary Education/Elementary</li> <li>• Special Education (Grade 4-Grade 6)</li> <li>• Blind and Low Vision (Pre-K-12)</li> <li>• Chemistry (5-9 or 6-12)</li> <li>• Communication (5-9 or 6-12)</li> <li>• Computer Science (5-9 or 6-12)</li> <li>• Deaf/Hard of Hearing (Pre-K-12)</li> <li>• Early Childhood Special Education (Pre-K-3)</li> <li>• Early Literacy (K-3)</li> <li>• Earth and Space Science (5-9 or 6-12)</li> <li>• Economics (5-9 or 6-12)</li> <li>• Engineering (5-9 or 6-12)</li> <li>• English (5-9 or 6-12)</li> <li>• English as a Second Language (ESL) (K-12)</li> <li>• Exceptional Child Education (K-8, 6-12, or K-12)</li> <li>• Geography (5-9 or 6-12)</li> <li>• Geology (5-9 or 6-12)</li> <li>• Gifted and Talented (K-12)</li> <li>• Health (5-9, 6-12 or K-12)</li> </ul>	<ul style="list-style-type: none"> <li>• History (5-9 or 6-12)</li> <li>• Humanities (5-9 or 6-12)</li> <li>• Journalism (5-9 or 6-12)</li> <li>• Literacy (K-12)</li> <li>• Mathematics (6-12)</li> <li>• Mathematics – Middle Level (5-9)</li> <li>• Music (5-9, 6-12 or K-12)</li> <li>• Natural Science (6-12)</li> <li>• Online-Teacher (K-12)</li> <li>• Physical Education (PE) (5-9, 6-12, or K-12)</li> <li>• Physical Science (5-9 or 6-12)</li> <li>• Physics (5-9 or 6-12)</li> <li>• Psychology (5-9 or 6-12)</li> <li>• Science – Middle Level (5-9)</li> <li>• Social Studies (6-12)</li> <li>• Social Studies – Middle Level (5-9)</li> <li>• Sociology (5-9 or 6-12)</li> <li>• Sociology/ Anthropology (5-9 or 6-12)</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher Leader – Instructional Specialist</li> <li>• Teacher Leader-Instructional Technology</li> <li>• Teacher Leader – Literacy</li> <li>• Teacher Leader – Mathematics</li> <li>• Teacher Leader – Special Education</li> <li>• Teacher Librarian (K-12)</li> <li>• Theater Arts (5-9 or 6-12)</li> <li>• Visual Arts (5-9, 6-12 or K-12)</li> <li>• World Language (5-9, 6-12 or K-12) <ul style="list-style-type: none"> <li>• Chinese, French, German, Japanese, Latin, Russian, Spanish, etc.</li> </ul> </li> </ul>
<b>PUPIL SERVICE STAFF CERTIFICATE</b>		
<ul style="list-style-type: none"> <li>• Audiology</li> <li>• Occupational Therapist</li> <li>• Physical Therapist</li> <li>• School Counselor (K-12)</li> <li>• School Counselor – Basic (K-12)</li> <li>• School Nurse</li> <li>• School Psychologist</li> <li>• School Social Worker</li> <li>• Speech-Language Pathologist</li> </ul>		
<b>ADMINISTRATOR CERTIFICATE</b>		
<ul style="list-style-type: none"> <li>• Director of Special Education (Pre-K-12)</li> <li>• School Principal (Pre-K-12)</li> <li>• Superintendent (Pre-K-12)</li> </ul>		

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**SUBJECT**

Emergency Provisional Certificate Recommendations

**REFERENCE**

April 2019	Board approved SDE recommendations for processing emergency provisional certificates.
August 2019	Board approved SDE revised procedures regarding emergency provisional certificates
October 2025	Board approved 17 provisional certificates for the 2025-2026 school year

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho Code § 33-1201 and 33-1203

**BACKGROUND**

Section 33-1201, Idaho Code, requires that every person who is employed to serve in any elementary or secondary school as a teacher, supervisor, administrator, education specialist, school nurse or school librarian to hold a certificate issued under authority of the state board of education, valid for the service being rendered. Section 33-1203, Idaho Code allows the State Board of Education to authorize a provisional certificate for teachers when the candidate has at least two (2) years of college training and an emergency has been declared. This section of code does not authorize issuance of emergency provisional certificates for pupil service staff or administrators.

School districts receive the same level of funding for staff with an emergency provisional certificate as they receive for an individual with a standard certificate. Funding for long-term substitutes is at the same level as non-certified classified staff.

In the past three (3) years, the Board has approved the following numbers of provisional certificates:

- SY 2022-2023: 212 provisional certificates
- SY 2023-2024: 172 provisional certificates
- SY 2024-2025: 56 provisional certificates

Thus far, the Board has approved 17 provisional certificates for the 2025-2026 school year.

**DISCUSSION**

The Department of Education received thirty-four (34) complete Emergency Provisional Certificate applications for Instructional certificate(s)/endorsement(s) by October 22, 2025.

The Certification Department of the Idaho Department of Education reviewed each candidate's full application. Each candidate presented below, requesting Instructional certificate(s)/endorsement(s), has completed at least two (2) years of

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college training, making them eligible for emergency provisional certificate consideration. Each LEA has declared a hiring emergency, summarized the hiring efforts, and attested to the candidate's ability to fill the position.

The Idaho Department of Education is requesting authorization to issue provisional certificate(s) as presented below.

**1. Blaine County School District #061**

**Applicant Name:** Alejandra Silva

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 90 credits

**Declared Emergency Date:** 8/12/2025

**Hire/Assignment Date:** 8/15/2025

**Summary of Recruitment Efforts:** Since February the school district has been actively recruiting for an elementary dual immersion Spanish teacher. The position was advertised across a wide range of platforms, including BSCD website, IASA, LinkedIn, EdJoin and Indeed, reaching around 1200 universities nationwide. The school received 11 applicants for five positions. Three vacancies have been filled, but recruitment remains difficult due to the specific nature of the role.

**2. Garden Valley School District #071**

**Applicant Name:** Olivia Fobes

**Certificate:** Provisional

**Endorsement(s):** Mathematics (6-12)

**College Training:** BA

**Declared Emergency Date:** 10/15/2025

**Hire/Assignment Date:** 10/13/2025

**Summary of Recruitment Efforts:** The position was posted due to late resignation. It was posted on the district website, Idaho Ed. Jobs and by word of mouth. They only received one application.

**3. West Bonner County School District 083**

**Applicant Name:** JoAnna Quick

**Certificate:** Provisional

**Endorsement(s):** Natural Science (6-12)

**College Training:** 164 credits

**Declared Emergency Date:** 9/17/2025

**Hire/Assignment Date:** 9/8/2025

**Summary of Recruitment Efforts:** Summary attached

**4. Orofino Joint School District #171**

**Applicant Name:** Brent Carr

**Certificate:** Provisional

**Endorsement(s):** Economics (6-12)

**College Training:** BA

**Declared Emergency Date:** 8/12/2025

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**Hire/Assignment Date:** 8/13/2025

**Summary of Recruitment Efforts:** The position was posted due to a late resignation. It was posted on the district website, SchoolSpring Idaho Ed. Jobs and Dept. of Labor. One applicant was a certified teacher but withdrew the day of the interview. The current applicant was selected due to ties in the community and was up to the challenge of starting after the school year started. He does not want to obtain a teaching credential going forward but is willing to help during the 25-26 school year.

**5. Applicant Name:** Trevor Carver

**Certificate:** Provisional

**Endorsement(s):** Mathematics (6-12)

**College Training:** 82 credits

**Declared Emergency Date:** 9/15/2025

**Hire/Assignment Date:** 9/15/2025

**Summary of Recruitment Efforts:** his position was posted on the district website, SchoolSpring, Indeed, Idaho Dept. of Labor and posted on the district Facebook. Two applications were received, one being internal - none held a credential.

**6. Applicant Name:** Nicole Turcott

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 60 credits

**Declared Emergency Date:** 8/12/2025

**Hire/Assignment Date:** 8/12/2025

**Summary of Recruitment Efforts:** This position was posted on the district website, SchoolSpring, Indeed, Idaho Dept. of Labor and posted on the district Facebook. Three applications were received - none held a credential.

**7. Emmett School District #221**

**Applicant Name:** Gonzalo Valdez-Blanco

**Certificate:** Provisional

**Endorsement(s):** Mathematics 6-12

**College Training:** BA

**Declared Emergency Date:** 8/12/2025

**Hire/Assignment Date:** 8/13/2025

**Summary of Recruitment Efforts:** The district interviewed multiple candidates, and while some had certification, the interview committee felt Mr. Valdez-Blanco was the best fit for kids. He has proven his strengths in classroom management, instructional delivery and the ability to build strong relationships with students/families.

**8. Gooding Joint School District #231**

**Applicant Name:** Alisa Bridge

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 79 credits

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**Declared Emergency Date:** 8/12/2025

**Hire/Assignment Date:** 8/12/2025

**Summary of Recruitment Efforts:** The position has been opened since May 1, 2025, after the previous teacher resigned. Ms. Bridge has been a para in the school for seven years. Alisa is currently enrolled in a program, but not eligible for an Alternative Authorization.

**9. Applicant Name:** Lori Goodman

**Certificate:** Provisional

**Endorsement(s):** Theater Arts (6-12)

**College Training:** 50 credits

**Declared Emergency Date:** 8/12/2025

**Hire/Assignment Date:** 8/12/2025

**Summary of Recruitment Efforts:** The position has been opened since May 1, 2025. Only one applicant applied. Ms. Goodman has previously subbed in the district and has volunteered with drama productions.

**10. Bliss Joint School District #234**

**Applicant Name:** Cintia Altamirano

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 94 credits

**Declared Emergency Date:** 8/11/2025

**Hire/Assignment Date:** 8/11/2025

**Summary of Recruitment Efforts:** Late resignation, posted internally on the district website.

**11. Jerome Joint School District #261**

**Applicant Name:** Michelle Aguilar

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** AA

**Declared Emergency Date:** 7/22/2025

**Hire/Assignment Date:** 7/30/2025

**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Also contacted other districts about sending candidates their way.

**12. Applicant Name:** Sabrina Allred

**Certificate:** Provisional

**Endorsement(s):** Physical Education (K-12)

**College Training:** 53 credits

**Declared Emergency Date:** 9/12/2025

**Hire/Assignment Date:** 8/26/2025

**Summary of Recruitment Efforts:** JSD attended eight career fairs and trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media, and contacted other districts about sending candidates their way.

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- 13. Applicant Name:** Bernice Davis  
**Certificate:** Provisional  
**Endorsement(s):** Social Studies (6-12)  
**College Training:** 51 credits  
**Declared Emergency Date:** 8/26/2025  
**Hire/Assignment Date:** 8/30/2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Also contacted other districts about sending candidates their way.
- 14. Applicant Name:** Kym Marie Drury  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 108 credits  
**Declared Emergency Date:** July 31, 2025  
**Hire/Assignment Date:** 8/10/2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.
- 15. Applicant Name:** Jennifer Green  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 87 credits  
**Declared Emergency Date:** July 22, 2025  
**Hire/Assignment Date:** 8/1/2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.
- 16. Applicant Name:** Leslie Sackmaster  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 53 credits  
**Declared Emergency Date:** July 22, 2025  
**Hire/Assignment Date:** July 28, 2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.
- 17. Applicant Name:** Rylee Johnson  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 52 credits

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**Declared Emergency Date:** 7/22/2025

**Hire/Assignment Date:** 8/11/2025

**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Also contacted other districts about sending candidates their way.

**18. Applicant Name:** Stephanie King

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 64 credits

**Declared Emergency Date:** July 22, 2025

**Hire/Assignment Date:** July 30, 2025

**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.

**19. Applicant Name:** Vanessa Kortright

**Certificate:** Provisional

**Endorsement(s):** English (6-12)

**College Training:** 57 credits

**Declared Emergency Date:** August 26, 2025

**Hire/Assignment Date:** 8/30/2025

**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.

**20. Applicant Name:** Rosaeli Martinez

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 51 credits

**Declared Emergency Date:** 8/26/2025

**Hire/Assignment Date:** 8/28/2025

**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Also contacted other districts about sending candidates their way.

**21. Applicant Name:** Kellisue Montague

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** AA

**Declared Emergency Date:** 9/12/2025

**Hire/Assignment Date:** 9/12/2025

**Summary of Recruitment Efforts:** Extenuating circumstances as to why she did not advance further into her program. School attempted to recruit for position, but

only application was received.

- 22. Applicant Name:** Amanda Payne  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 82 credits  
**Declared Emergency Date:** July 22, 2025  
**Hire/Assignment Date:** 8/10/2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.
- 23. Applicant Name:** Courtney Peterson  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 76 credits  
**Declared Emergency Date:** 7/22/2025  
**Hire/Assignment Date:** 7/30/2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Also contacted other districts about sending candidates their way.
- 24. Applicant Name:** Alyssa Richey  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 79 credits  
**Declared Emergency Date:** July 31, 2025  
**Hire/Assignment Date:** August 1, 2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.
- 25. Applicant Name:** Brianna Turner  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 75 credits  
**Declared Emergency Date:** July 22, 2025  
**Hire/Assignment Date:** 8/10/2025  
**Summary of Recruitment Efforts:** JSD attended eight career fairs, as well as trips to colleges. Posted on Indeed, SchoolSpring, local job boards, local businesses and social media. Produced flyers and spoke with other districts about candidates.

**26. Richfield School District #316**

**Applicant Name:** Madalyn Long

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 64 credits

**Declared Emergency Date:** 8/1/2025

**Hire/Assignment Date:** 8/1/2025

**Summary of Recruitment Efforts:** The job was posted in June. They received one certificated applicant. An interview was held, and an offer was made but took a job in another district.

**27. Minidoka County Joint School District #331**

**Applicant Name:** Christopher Davis

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** 78 credits

**Declared Emergency Date:** August 18, 2025

**Hire/Assignment Date:** August 4, 2025

**Summary of Recruitment Efforts:** The position was open for 20 days on the district website as well as Indeed. The interview committee interviewed four applicants that were certified and/or working towards certification that were most qualified for the position. The candidates' results are attached and it was determined he was a better fit and what was best for kids.

**28. Applicant Name: Sylvia Hendricks**

**Certificate:** Provisional

**Endorsement(s):** ESL (K-12)

**College Training:** 66 credits

**Declared Emergency Date:** 9/15/2025

**Hire/Assignment Date:** 9/15/2025

**Summary of Recruitment Efforts:** This position was posted on the district website, Indeed, IASBO website for 12 days. Two applications were received and both applicants were interviewed. Neither had certification but had enough college credits. Sylvia was hired due to building a relationship with the students as a para.

**29. Twin Falls School District #411**

**Applicant Name:** Reginald Baiola

**Certificate:** Provisional

**Endorsement(s):** History (6-12)

**College Training:** AA

**Declared Emergency Date:** 9/8/2025

**Hire/Assignment Date:** 8/7/2025

**Summary of Recruitment Efforts:** This position became available after the resignation of teacher. The current candidate is a substitute in the district. The district decided he was the best fit.

- 30. Applicant Name:** Chandler Collins  
**Certificate:** Provisional  
**Endorsement(s):** Earth and Space Science (6-12)  
**College Training:** BA  
**Declared Emergency Date:** 10/22/2025  
**Hire/Assignment Date:** 7/22/2025  
**Summary of Recruitment Efforts:** The school district hired Mr. Collins in July with the assumption he would be completed with his certification program to allow the school to apply for a Teacher to New application. In October, the school discovered he had not completed all the necessary requirements to obtain certification. He failed the Praxis test in October, with a 45-day waiting period.
- 31. Applicant Name:** Taelar Kennison  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** AA  
**Declared Emergency Date:** 9/8/2025  
**Hire/Assignment Date:** 8/10/2025  
**Summary of Recruitment Efforts:** The school district needed to fill 27 positions and needed to hire additional teachers at the elementary schools. At this time, they feel they cannot find a qualified teacher and request the Provisional to be granted.
- 32. Filer School District #413**  
**Applicant Name:** Mindy Shipley  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 80 credits  
**Declared Emergency Date:** 8/20/2025  
**Hire/Assignment Date:** 8/20/2025  
**Summary of Recruitment Efforts:** The district had this position open all Summer. Neither applicant that applied (2) were certified. Mindy is enrolled in a program.
- 33. Idaho Science and Technology Charter #468**  
**Applicant Name:** Malorie Anthony  
**Certificate:** Provisional  
**Endorsement(s):** All Subjects K-8  
**College Training:** 67 credits  
**Declared Emergency Date:** 8/20/2025  
**Hire/Assignment Date:** 8/20/2025  
**Summary of Recruitment Efforts:** Recruitments were like 24-25 SY by posting five openings, including three elementary positions. Starting in March, the positions were posted on the school's website, Indeed, ISU and BYU, as well as social media. Malorie taught on a provisional last year and applied to teach for them again this year. She has continued her education with WGU and has been an asset to the school and the students.

**34. Lava Hot Springs Academy #688**

**Applicant Name:** Nicole Stoor

**Certificate:** Provisional

**Endorsement(s):** All Subjects K-8

**College Training:** AA

**Declared Emergency Date:** 10/20/2025

**Hire/Assignment Date:** 10/20/2025

**Summary of Recruitment Efforts:** The school saw an increase in students with IEPs resulting in the general education teacher being moved to a Special Education resource room, opening up a general education teaching position. The current candidate is a paraprofessional and has built rapport with the students.

**IMPACT**

If the Board approves the request, the Idaho Department of Education will be authorized to issue emergency provisional certificates to the qualifying candidates. An emergency provisional certificate is effective for one (1) year. No financial penalties will be assessed to the LEA while an emergency provisional certificate is in effect.

If the Board does not approve the request, the Idaho Department of Education will not be authorized to issue the requested emergency provisional certificates. The school district would be required to pursue other hiring options and may face financial impact.

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff verified that each candidate has completed at least two (2) years of college training and that the school district declared a hiring emergency. All candidates have been hired by a local education agency as teachers for the 2025-2026 school year. Candidates that have already completed a Baccalaureate degree or higher are not eligible to apply through another pathway.

Board staff recommends approval.

**BOARD ACTION**

I move to authorize the Idaho Department of Education to issue emergency provisional standard instructional certificates for candidate 1-34 as presented above, effective for the 2025-2026 school year only, and pending a cleared background check.

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

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**SUBJECT**

General Education Committee Appointment

**REFERENCE**

June 2016	The Board appointed Jana McCurdy (CWI), Dr. Margaret Johnson (ISU), and Kenton Bird (UI) to the GEM Committee.
December 2016	The Board appointed Dr. Joanne Togle (ISU) and John Bieter (BSU) to the GEM Committee.
August 2017	The Board appointed Lori Barber, representing CEI, to the GEM Committee.
October 2017	The Board appointed Cher Hendricks, representing UI, to the GEM Committee.
April 2019	The Board appointed Dean Panttaja representing UI, and Whitney Smith-Schuler representing CSI to the GEM Committee.
June 2019	The Board appointed Greg Wilson representing CWI, replacing Jana McCurdy to the GEM Committee.
October 2019	The Board appointed Tiffany Seeley-Case representing CSI, replacing Whitney Smith-Schuler to the GEM Committee.
June 2020	The Board appointed Martin Gibbs representing LCSC, replacing Mary Flores to the GEM Committee.
June 2021	The Board appointed Cindy Hill representing ISU and Angela Sackett-Smith representing CEI to the GEM Committee.
August 2021	The Board appointed Candyce Reynolds representing BSU and Lloyd Duman representing NIC to the GEM Committee.
October 2021	The Board appointed Karina Smith representing dual credit, Kristin Whitman open education, and Debbie Ronneburg representing the Technical College Leadership Council to the GEM Committee.
April 2022	The Board appointed Sherry Simkins representing NIC and Ryan Randall representing open education to the GEM Committee.
August 2022	The Board appointed Karen Appleby representing ISU to the GEM Committee.
December 2022	The Board appointed Ann Abbott, representing the open education community, and Ryan Faulkner, representing the digital learning community to the GEM Committee.
February 2023	The Board appointed Jacob Haeberle, representing CEI to the GEM committee.
August 2024	The Board appointed Liza Long, representing the open education community, Barb Kirchmeier representing

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University of Idaho, Whitney Smith-Schuler,  
representing the College of Southern Idaho, and Laura  
Ahola-Young, representing Idaho State University.

**APPLICABLE STATUTE, RULE, OR POLICY**

Governing Policies and Procedures section III.N. General Education

**BACKGROUND/DISCUSSION**

Consistent with Board Policy III.N, the state General Education Committee is responsible for ensuring the consistency and relevance of general education programs and courses at all eight public postsecondary institutions. The General Education Committee consists of a representative from each Idaho public postsecondary institution; a representative from the Division of Career Technical Education; a representative from the digital learning community; a representative from the dual credit community; a representative from the open education community; and a representative from the Idaho Registrars Council are all appointed by the Board. The Executive Director or designee of the Office of the State Board of Education serves as chair of the committee. Personnel changes prompted these proposed committee membership updates.

Susan Aydelotte is a Mathematics professor at the College of Western Idaho and has taught there since 2009. She was an Open Pedagogy, Advocacy, and Leadership (OPAL) fellow in the second cohort facilitated by the Board Office, is a regular contributor to statewide conversations about the intersection of open educational practices and artificial intelligence, and has been honored for her work in creating Open Educational Resources for math courses as part of Idaho's efforts to develop zero-textbook-cost learning pathways at our four community colleges under Project Z-Degree.

**IMPACT**

The proposed appointment replaces the outgoing representatives for the open education community representative, Liza Long.

**ATTACHMENTS**

Attachment 1 – General Education Committee - Current Membership

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff recommends approval.

**BOARD ACTION**

I move to appoint Susan Aydelotte, representing the open education community, to the General Education Committee, effective immediately.

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

## General Education Committee

December 2025

<p><b>Jonathan Lashley, Ph.D., Chair</b> Deputy Chief Academic Officer Office of the State Board of Education</p>	<p><b>Martin Gibbs, Vice-chair</b> Dean of Liberal Arts &amp; Sciences Lewis-Clark State College Appointed June 2020</p>
<p><b>Laura Ahola-Young</b> Vice-Provost for Faculty Affairs Idaho State University Appointed August 2024</p>	<p><b>Barb Kirchmeier, Ed.D.</b> Director of General Education University of Idaho Appointed August 2024</p>
<p><b>Jacob Haeberle</b> Dean of General Education College of Eastern Idaho Appointed February 2023</p>	<p><b>Whitney Smith-Schuler</b> Dean of General and Transfer Education College of Southern Idaho Appointed August 2024</p>
<p><b>Greg Wilson</b> Assistant Dean, General Education College of Western Idaho Appointed June 2019</p>	<p><b>Sherry Simkins, Ed.D.</b> Dean of Instruction, Transfer and General Studies North Idaho College Appointed April 2022</p>
<p><b>Candyce Reynolds, Ph.D.</b> Director, University Foundations Boise State University Appointed August 2021</p>	<p><b>Karina Smith, Ph.D.</b> Assistant Director of Concurrent Enrollment Boise State University, Dual Credit Representative Appointed October 2021</p>
<p><b>Ryan Faulkner, Ed.D.</b> Dean of Online Learning College of Eastern Idaho, Digital Learning Representative Appointed December 2022</p>	<p><b>Debbie Ronneburg</b> Associate Dean, College of Technology Idaho State University, Technical College Leadership Council Representative Appointed October 2021</p>
<p><b>Mandy Nelson</b> Registrar Boise State University, Idaho Registrars Council Representative Ex-officio member</p>	<p><b>Susan Aydelotte</b> Professor, Mathematics College of Western Idaho, Open Education Representative <i>Pending Appointment</i></p>

**PLANNING, POLICY AND GOVERNMENTAL AFFAIRS  
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<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>1</b>	<b>DIVISION OF CAREER TECHNICAL EDUCATION – EDUCATOR APPRENTICESHIP PROGRAM</b>	Action Item
<b>2</b>	<b>BOARD POLICY I.Q. ACCOUNTABILITY OVERSIGHT COMMITTEE – FIRST READING</b>	Action Item
<b>3</b>	<b>IDAHO STATE DEPARTMENT OF EDUCATION – FEDERAL FLEXIBILITY RECOMMENDATIONS</b>	Information Item
<b>4</b>	<b>STATE BOARD OF EDUCATION RE-BRAND</b>	Action Item

**DIVISION OF CAREER TECHNICAL EDUCATION**

**SUBJECT**

Division of Career Technical Education – Educator Apprenticeship Program

**REFERENCE**

June 2022	Board approved legislative ideas, including one related to the development of an educator registered apprenticeship program.
December 2024	Board approved the K-12 Educator Registered Apprenticeship Program Standards
June 2024	Board approved the Special Education Educator Registered Apprenticeship Program Standards
December 2024	Board approved the Principal Educator Registered Apprenticeship Program Standards.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho Code §33-1201, § 33-1203 and § 67-9412

**BACKGROUND/DISCUSSION**

Senate Bill 1069 (2023) made statutory changes to minimum certification requirements in Idaho Code § 33-1201 and § 33-1203, allowing individuals who complete a Board-approved registered apprenticeship program for teachers to meet the teacher training requirements in Idaho Code § 33-1203 and be eligible for certification. The Board approved the K-12 registered teacher apprenticeship standards in December 18, 2024, and the special education registered teacher apprenticeship standards on June 11, 2024. Efforts were made to create applied associate degrees with an emphasis in educator apprenticeship and technical experience that would articulate to applied baccalaureate degrees.

The goal of a registered apprenticeship program is to create a pathway for two types of candidates: those unable to stop working full-time while pursuing certification through a traditional pathway, and those who are place-bound. It provides a pathway for employers to select candidates they want to hire and whose development they are invested in, but who are unable to pursue certification through other pathways.

Registered apprenticeship programs (RAPs) are driven by employers. In the current model, the local education agency (LEA) is the employer, the related technical instruction (RTI) provider is any Board-approved educator preparation program provider, and the State Board is the sponsor. The added advantage of a RAP is the sponsor, employer, and apprentice participating in a RAP may be eligible to apply for various federal funding opportunities that they would not be eligible for without RAP status. RAP federal funding opportunities are applicable on an apprentice-by-apprentice basis, and awards may be used to offset the cost to employers for expenses like mentorship stipends or training as well as some cost to apprentices for expenses like assessment fees.

**PLANNING, POLICY AND GOVERNMENTAL AFFAIRS  
DECEMBER 17, 2025**

New entry into the educator registered apprenticeship programs was put on pause when the State Apprenticeship Expansion Formula (SAEF) grant was not renewed and the Board office lost the grant funded position that was coordinating the program. The Division has the capacity to assume administration of the K-12 and Special Education Teacher registered apprenticeship programs and the administration of adult apprenticeship programs fit within the Divisions Adult Education programs current responsibilities.

The educator registered apprenticeship programs directly supports the goals of the Big Beautiful Bill, which makes a historic investment in expanding high-quality apprenticeship pathways across the nation. By aligning with the bill's emphasis on workforce development and access to education careers, this program strengthens the teacher pipeline through paid, hands-on training that leads to certification and long-term classroom success.

**IMPACT**

With Board approval, the Division would implement a plan to relaunch and assume administration over these programs, including activities related to the current 14 teacher apprentices. Additionally, efforts working with the technical colleges would be continued to create applied associate degrees with an emphasis on apprenticeship and technical experience that would articulate to applied baccalaureate degrees.

**ATTACHMENTS**

Attachment 1 – Educator Apprenticeship Program White Paper

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

The decision to propose movement of the teacher registered apprenticeship program was made collaboratively by leadership of both the Division and the Office of the State Board of Education and aligns well with the re-structuring that has happened across both agencies. The management responsibilities associated with the teacher registered apprenticeship program are logically connected to other work under the Division's purview.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the request by the Division of Career Technical Education to assume administration of the K-12 and Special Education Teacher registered apprenticeship programs approved by the Board.

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

We prepare Idaho's youth and adults for high-skill, in-demand careers.



## White Paper: Advancing Idaho's Teacher Apprenticeship Program Through Career Technical Education

### Executive Summary

To address Idaho's educator workforce needs with sustainable, innovative, and workforce-aligned solutions, we propose transferring the administration of the Teacher Apprenticeship Program from the Office of the Idaho State Board of Education to the Division of Career Technical Education (IDCTE). This move will align the program with existing career pathway infrastructure, expand opportunities for adult learners, and streamline access to federal and state funding.

By housing the program within the IDCTE's Adult Education Department, we aim to unpause the current program, support the 14 active apprentices, and scale up the initiative statewide through registered apprenticeships, an applied associate degree pathway, and linkage to an applied bachelor's degree.

### Rationale for Transfer to the Division of Career Technical Education

The Division of Career Technical Education is strategically positioned to support the Teacher Apprenticeship Program for the following reasons:

- **Workforce Alignment:** CTE is Idaho's designated state agency for adult education, career pathways, and registered apprenticeships.
- **Pathway Infrastructure:** CTE already supports articulated pathways from secondary to postsecondary education, making it the ideal home for linking the teacher apprenticeship program to applied associate and bachelor degrees.
- **Support Systems in Place:** Implementation documentation, a manual, and a dedicated technology platform have already been developed by Board Office staff. CTE can immediately assume oversight without delay.

### Program Expansion Goals

To meet long-term teacher pipeline needs, we propose expanding the Teacher Apprenticeship Program through:

- **An Applied Associate Degree in Education** that embeds apprenticeship requirements and adult learning strategies.
- **Articulation to an Applied Bachelor's Degree in Education**, targeting paraprofessionals and career-changers.
- **Reengagement of Idaho LEAs (Local Education Agencies)** by unpauseing the current program, reassuming RAPIDS reporting responsibilities, and supporting the existing cohort of 14 apprentices.

### Legal Authority and Statutory Alignment

This proposal aligns directly with Idaho law. Two key statutes provide the legal foundation for teacher apprenticeship:

- **Idaho Code § 33-1203 – Accredited Teacher Training Requirements**
  - “...the state board shall not authorize the issuance of any standard certificate premised upon less than four (4) years of accredited college training... or the successful completion of a state board of education-approved registered apprenticeship program for teachers.”
    - This statute explicitly names **state board-approved registered apprenticeships** as a valid pathway toward certification, placing apprenticeship on equal footing with traditional training models.
- **Idaho Code § 33-1201 – Certificate Required**
  - “...No certificate shall be required of a student who is attending any teacher-training institution and serving as a practice teacher or teacher apprentice in a state board of education-approved registered apprenticeship program...”
    - This allows teacher apprentices to serve in classrooms under supervision without holding full certificates, creating a seamless “earn-and-learn” model while preserving classroom quality and safety.

### Partnership and Funding Opportunities

To ensure financial sustainability and growth, we intend to collaborate with the following partners:

- Idaho Department of Labor
  - RAPIDS Management: CTE will take over reporting for all apprentices through the U.S. Department of Labor's RAPIDS system.
  - Workforce Alignment: Ensure seamless integration of the teacher apprenticeship with statewide workforce strategies.
- U.S. Department of Labor
  - SAEF Grant Reapplication: We intend to reapply for the State Apprenticeship Expansion Formula (SAEF) grant, tapping into federal resources to fund staff, tuition support, and employer engagement.
- Veterans Affairs
  - GI Bill Eligibility: The Teacher Apprenticeship Program is already eligible for GI Bill funding, providing veteran support and expanding the candidate pool.

### Why the Adult Education Department at CTE is the Best Fit

CTE's Adult Education Department is best equipped to manage the apprenticeship program because:

- It specializes in nontraditional adult learners and career transitioners—the target demographic for teacher apprenticeships.

- It manages programs specific for adult learners and has experience with compliance, data, and employer partnerships.
- It already supports education and training tied to industry credentials and degree pathways, ensuring this program fits within its existing mission and operations.

**Next Steps**

1. Formal Transfer of Program Oversight from the Office of the Idaho State Board of Education to the Division of Career Technical Education. This will require action from the Board and a program change request with the U.S. Department of Labor.
2. Reengagement with LEAs and Apprentices to relaunch and scale the program.
3. Reapplication for the SAEF Grant and activation of GI Bill reimbursement.
4. Reengagement with Launch Funding and Workforce Development Council.
5. Development of the Applied Associate and Bachelor's Degree Pathways in collaboration with Idaho's community colleges and universities.
6. Ongoing RAPIDS Reporting and Compliance Management by the Division of Career Technical Education.
7. Select and train select staff to support this work.

**Conclusion**

Transferring the Teacher Apprenticeship Program to the Division of Career Technical Education offers Idaho an opportunity to relaunch and scale an innovative, statutory-aligned teacher pipeline strategy. With implementation tools already developed, existing funding streams accessible, and legal authority in place, now is the time to invest in Idaho's future educators through a modern apprenticeship model.

**Contact Information**

*To learn more or express support for this transition and program expansion, please contact:*

**Peter Risse**

Division of Career Technical Education

Email: [peter.risse@cte.idaho.gov](mailto:peter.risse@cte.idaho.gov)

**PLANNING, POLICY AND GOVERNMENTAL AFFAIRS  
DECEMBER 17, 2025**

**SUBJECT**

Board Policy I.Q. Accountability Oversight Committee – First Reading

**REFERENCE**

April 2010	Board approved second reading of Board Policy III.AA, creating the Accountability Oversight Committee (later renamed I.Q.).
June 2015	The Board approved the second reading of proposed amendments to Board Policy I.Q. allowing the Superintendent to designate an alternate in his/her place on the committee.
February 2016	The Board approved the second reading of proposed amendments to Board Policy I.Q. adding an additional at-large member with experience in Special Education.
June 2016	The Board approved the second reading of proposed amendments to Board Policy I.Q. removing the requirement that the chair be an at large member.
October 2018	The Board approved the second reading of proposed changes to Board Policy I.Q., adding experience expectations for some committee positions.

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section I.Q. Accountability Oversight Committee  
IDAPA 08.02.03.111 Assessment and 08.02.03.112 Accountability

**BACKGROUND/DISCUSSION**

The Board’s Accountability Oversight Committee (Committee) was established in April 2010 as an ad-hoc committee of the Idaho State Board of Education. The Committee is charged with providing “recommendations to the Board on the effectiveness of the statewide student achievement system and may make recommendations on improvements and/or changes as needed.” Board Policy I.Q., Accountability Oversight Committee, outlines the membership and responsibilities of the committee.

This Committee has been staffed by the Board’s K-12 Accountability and Projects Program Manager. With the staffing changes in the Board Office, the responsibilities will be moved to the Idaho State Department of Education. The changes in the policy include updates to the duties and responsibilities of the Committee; the focus of the report to the Board; and changes to the membership to balance the overall Committee makeup.

**IMPACT**

The proposed changes would reduce the membership from ten (10) to eight (8) members, and helps ensure the report to the Board provides actional recommendations for the accountability system and the associated programs.

**ATTACHMENTS**

- Attachment 1 – Board Policy I.Q. - redline
- Attachment 2 – Board Policy I.Q. - clean

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

The proposed changes were developed by the Office of the State Board of Education and the State Department of Education. The changes ensure ongoing collaboration between the Board and Department regarding key K-12 issues, improvement alignment of Committee scope to current practices, and ensure the Committee has balanced representation.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the first reading of amendments to Board Policy I.Q. Accountability Oversight Committee, as provided in Attachment 1.

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

## Idaho State Board of Education

## GOVERNING POLICIES AND PROCEDURES

## SECTION: I. GENERAL GOVERNING POLICIES AND PROCEDURES

SUBSECTION: Q. Accountability Oversight Committee ~~October 2018~~ April 2026

## 1. Overview

The Accountability Oversight Committee will function as an ad hoc committee of the Idaho State Board of Education and be staffed by the ~~Board's Accountability Program Manager.~~ Idaho Department of Education.

## 2. Duties and Responsibilities

a. Provide recommendations to the Board on the effectiveness of the statewide student achievement system and make recommendations on improvements and/or changes as needed based on the strategic plans of the Idaho State Board of Education and the Idaho Department of Education.

~~b. Develop and review an annual report of student achievement.~~ Create a report reviewing school and student improvement efforts and projects related to improving student achievement and Local Education Agency (LEA) accountability. This report shall be compiled collaboratively by ~~Board committee~~ and ~~State~~ Department of Education staff ~~and submitted to the committee for review.~~ The committee will forward the report to the Board and the Department with actionable recommendations for improvement -annually.

~~b.c. Review accountability related amendments for the Idaho Consolidated State Plan and provide the Board with recommendations regarding those amendments.~~

## 3. Meetings and Operating Procedures

The committee shall meet twice annually, ~~;~~ ; additional meetings may be called by the chair as needed.

## 4. Membership

The committee membership shall consist of:

- ~~One~~ Two members of the Idaho State Board of Education and one member from the staff of the Office of the State Board of Education, ~~both~~ appointed by the Board president;
- The Superintendent of Public Instruction or designee; ~~and~~
- One member with experience serving in a school district or charter school in a special ~~education~~ populations capacity;
- One member with experience serving in a school district with a focus on assessment and accountability;
- One member with experience as a school district superintendent or charter school

## Idaho State Board of Education

## GOVERNING POLICIES AND PROCEDURES

## SECTION: I. GENERAL GOVERNING POLICIES AND PROCEDURES

SUBSECTION: Q. Accountability Oversight Committee ~~October 2018~~ April 2026director:

- One member with experience as a school principal or charter school administrator;
- ~~One person with experience working with student achievement assessments and data~~
- ~~Two members at large.~~ One person representing a district board of trustees or charter school board of directors.

## 5. Terms of Membership

Board members appointed to the committee serve at the pleasure of the president of the Board. All other committee members are appointed by the Board and shall serve two-year terms. An incumbent member may be recommended for re-appointment. All terms shall begin on July 1<sup>st</sup> and end on June 30<sup>th</sup> of the year(s) beginning or ending said term.

Appointments shall be staggered to ensure that no more than ~~two (2)~~ five (5) appointments will become vacant in any given year.

An appointee who has reached the end of his or her term shall remain in service as a committee member until re-appointment, or until the appointment of a new member by the Board. Committee officers will be nominated and elected by a vote of the committee.

The Superintendent of Public Instruction or designee will serve as an ex-officio member of the committee.

## 6. Reporting

This committee shall report directly to the Board through the Planning, Policy and Governmental Affairs Committee.

## Idaho State Board of Education

## GOVERNING POLICIES AND PROCEDURES

## SECTION: I. GENERAL GOVERNING POLICIES AND PROCEDURES

## SUBSECTION: Q. Accountability Oversight Committee

April 2026

## 1. Overview

The Accountability Oversight Committee will function as an *ad hoc* committee of the Idaho State Board of Education and be staffed by the Idaho Department of Education.

## 2. Duties and Responsibilities

- a. Provide recommendations to the Board on the effectiveness of the statewide student achievement system and make recommendations on improvements and/or changes as needed based on the strategic plans of the Idaho State Board of Education and the Idaho Department of Education.
- b. Create a report reviewing school and student improvement efforts and projects related to improving student achievement and Local Education Agency (LEA) accountability. This report shall be compiled collaboratively by committee and Department of Education staff. The committee will forward the report to the Board and the Department with actionable recommendations for improvement annually.
- c. Review accountability related amendments for the Idaho Consolidated State Plan and provide the Board with recommendations regarding those amendments.

## 3. Meetings and Operating Procedures

The committee shall meet twice annually; additional meetings may be called by the chair as needed.

## 4. Membership

The committee membership shall consist of:

- One member of the Idaho State Board of Education and one member from the staff of the Office of the State Board of Education, both appointed by the Board president;
- The Superintendent of Public Instruction or designee;
- One member with experience serving in a school district or charter school in a special populations capacity;
- One member with experience serving in a school district with a focus on assessment and accountability;
- One member with experience as a school district superintendent or charter school director;
- One member with experience as a school principal or charter school administrator; and

Idaho State Board of Education

GOVERNING POLICIES AND PROCEDURES

SECTION: I. GENERAL GOVERNING POLICIES AND PROCEDURES

SUBSECTION: Q. Accountability Oversight Committee

April 2026

- 
- One person representing a district board of trustees or charter school board of directors.

5. Terms of Membership

Board members appointed to the committee serve at the pleasure of the president of the Board. All other committee members are appointed by the Board and shall serve two-year terms. An incumbent member may be recommended for re-appointment. All terms shall begin on July 1 and end on June 30 of the year(s) beginning or ending said term.

Appointments shall be staggered to ensure that no more than four (4) appointments will become vacant in any given year.

An appointee who has reached the end of his or her term shall remain in service as a committee member until reappointment, or until the appointment of a new member by the Board. Committee officers will be nominated and elected by a vote of the committee.

The Superintendent of Public Instruction or designee will serve as an ex-officio member of the committee.

6. Reporting

This committee shall report directly to the Board through the Planning, Policy and Governmental Affairs Committee.

**IDAHO DEPARTMENT OF EDUCATION**

**SUBJECT**

Idaho State Department of Education - Federal Flexibility Recommendations

**REFERENCE**

November 2016	Board approved pending rule creating the new statewide accountability system.
August 2017	Board approved Idaho's Consolidated State Plan for submission to the U.S. Department of Education.
February 2019	Board approved amendments to the Idaho Consolidated State Plan.
March 2020	Board waived the requirement for the spring 2020 ISAT administration and approved a waiver for flexibility related to accountability for submission to the U.S. Department of Education.
April 2020	Board approved waiver for accountability requirements and ISAT/alternate assessment (IDAA) administration.
June 2021	Board approved proposed rule Docket 08-0203-2101 and federal accountability waiver.
February 2024	Board approved technical corrections to the ESEA Consolidated State Plan.
June 2024	Board approved proposed amendments to the Idaho Consolidated State Plan, including adjustments to long-term goals for ISAT, graduation rates, and English Learner progress; and the ISAT growth model.
June 2025	Board received an update on federal flexibility options the Department was exploring.

**APPLICABLE STATUTE, RULE OR POLICY**

Elementary and Secondary Education Act of 1965  
Every Student Succeeds Act Section 1111(a)(3), (b)(1), (2)  
Idaho State Board of Education Governing Policies & Procedures, Section V.B.8.  
Idaho Code §33-110  
Idaho Administrative code, IDAPA 08.02.03.111, 112, 114

**BACKGROUND/DISCUSSION**

As discussed during the June 2025 meeting, the U.S. Department of Education has asked states to explore waivers of sections of the Elementary and Secondary Education Act (ESEA) and to consider pursuing Educational Flexibility (Ed-Flex) state status. These options are designed to “free [schools] from bureaucratic red tape” at the federal level and allow states to better meet local student achievement goals.

**PLANNING, POLICY AND GOVERNMENTAL AFFAIRS  
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In addition to discussions over the summer and fall with other states and the U.S. Department of Education about options for Idaho, the Department has convened a Federal Flexibility Work Group. This group includes administrators, federal program directors, assessment coordinators, and business managers. The work group is helping the Department explore which options make sense for Idaho, and has developed three initial recommendations which are open for public comment through the end of 2025. They are:

- Spending and Reporting Flexibility in State Administration for Title and IDEA Programming;
- Assessment Waiver for 3rd Grade ISAT ELA and 11th Grade ELA and Math ISAT; and
- Apply for Ed-Flex State Status.

As an additional overview, below is an overview of ESEA waiver, provided to the Department from outside resources, and additional information related to Ed-Flex.

**Waiver Information:**

<b>ESEA Provisions That <u>Can</u> Be Waived</b>	<b>ESEA Provisions That <u>Cannot</u> Be Waived</b>
<ul style="list-style-type: none"> <li>• <b>Assessments:</b> Requirements to administer statewide annual math and reading assessments</li> <li>• <b>Accountability:</b> Requirements to develop and use an accountability system to identify schools for improvement</li> <li>• <b>Interventions:</b> Requirements to intervene in low-performing schools</li> <li>• <b>Transparency and reporting:</b> Requirements to annually publish report cards with various data points</li> <li>• Any <b>individual requirements</b> referenced in this document (requirements under Direct Student Services, Equitable Per-Pupil Funding, IADA, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Fiscal requirements</b>, including: Allocations of federal funds to states and school districts (e.g., Titles I, II, III, and IV formulas); Maintenance of effort (MOE); Comparability of services; Supplement, not supplant</li> <li>• <b>Civil rights requirements</b> under: Title VI of the Civil Rights Act of 1964; Title IX; Title II of the Americans with Disabilities Act; Individuals with Disabilities Education Act (IDEA)</li> <li>• <b>Other one-off requirements:</b> <ul style="list-style-type: none"> <li>▫ Equitable participation of private school students</li> <li>▫ Parental participation and involvement requirements;</li> <li>▫ Requirements for the CSP</li> <li>▫ Prohibitions on federal control of curriculum and instruction;</li> <li>▫ Prohibitions on using federal funds for religious worship or instruction</li> </ul> </li> </ul>

**PLANNING, POLICY AND GOVERNMENTAL AFFAIRS  
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Per ESEA, a state seeking a waiver must submit an application to the Secretary for approval (after public comment) that includes the following:

- Identify the statutory or regulatory requirements to be waived.
- Describe how the waiver will improve student academic achievement.
- Describe the methods to be used to regularly monitor and evaluate the effectiveness of the plan.
- Describe how schools will continue to serve subgroups of students.
- If requirements for assessments or report cards are waived, describe how the state or district will maintain or improve reporting to the public and parents on student achievement and school performance.

**Ed-Flex Information:**

In September, the U.S. Department of Education issued guidance on the process of applying for Ed-Flex status and the benefits of this status for states.

The Ed-Flex program, authorized under the Education Flexibility Partnership Act of 1999 and reauthorized by the Every Student Succeeds Act (ESSA), allows the Secretary of the U.S. Department of Education to delegate to state educational agencies (SEAs) the authority to waive statutory or regulatory education requirements at the local level that may, in some instances, impede local efforts to reform and improve education.

As an Ed-Flex state, the State has the authority to waive provisions of the following federal programs to assist local educational agencies (LEAs) in designing and implementing programs to best meet the needs of their students and communities. Ed-Flex waivers are tied to the measurable education goals for LEAs and requires the LEAs to explain how the waiver will assist them in achieving those goals for all students or the specific student groups impacted by the waiver request.

Attachment 1 provides an overview of the draft recommendations in greater detail.

If the Board accepts these recommendations, the Department will continue to work on implementing them, with the goal of reporting back to the Board no later than April 16, 2026.

**IMPACT**

The result of implementing these recommendations will be an increase in federal spending flexibility, the removal of requirements that go beyond what is mandated by federal law, and a state-required assessment framework that is aligned with our

State goals of increasing achievement in early literacy and middle grades mathematics, and supporting graduation pathways and post-secondary outcomes.

**ATTACHMENTS**

Attachment 1 – Flexibility Recommendations Overview

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

It is important for the Board to note that the recommendations provided by the IDE relate to two separate federal processes: An ESEA waiver, and an Ed-Flex application.

Board staff supports the Department’s efforts to identify opportunities for flexibility under ESEA. Prior to Board approval of either the waiver application or Ed-Flex application, it will be critical to ensure the stakeholder engagement process is robust and includes consideration of potential challenges or unintended consequences of these proposals. In addition to posting ideas or application language for public comment, webinars and meetings with key stakeholder groups and committees (Accountability Oversight Committee and Indian Education Committee) is essential.

**BOARD ACTION**

Information item: No action required at this time.



## **Federal Flexibility Draft Recommendations for Public Comment**

**Introduction:** Since May 2025, the Idaho Department of Education (the Department) has been exploring ways to improve how the Every Student Succeeds Act (ESSA) is administered. ESSA is the reauthorized version of the Elementary and Secondary Education Act (ESEA) of 1965. The State Board of Education received an update about these efforts during its June 2025 board meeting in Pocatello.

Over the past eight months, the U.S. Department of Education (ED) has asked states to explore ESSA waivers and to consider pursuing Ed-Flex state status. These options are designed to “free [schools] from bureaucratic red tape” at the federal level and allow states to better meet local student achievement goals.

The Idaho Department of Education is reviewing all federal program reporting and spending requirements to identify and remove any that are not explicitly required by law.

In addition to discussions with other states and the U.S. Department of Education about what these options could look like for Idaho, the Department has convened a Federal Flexibility Workgroup. This group includes administrators, federal program directors, assessment coordinators, and business managers who are exploring which options make the most sense for Idaho.

### **Draft Recommendation 1: Flexibility in State Administration for Title and IDEA Programming**

**Overview:** As part of efforts to implement changes to federal program support, the Department has been identifying all opportunities to reduce burden on local educational agencies (LEAs), specifically in enhancing spending flexibility and identifying and removing Department requirements that go beyond what is mandated by federal law.

#### **The recommendation is in four parts:**

- **Rewrite key guidance documents for LEAs and update reference materials.**
  - Some parts of the Department’s guidance documents for LEAs are outdated, more restrictive than federal law requires, or inaccurate. The rewrites will provide the opportunity to highlight federal program flexibilities and spending options.
- **Consider burden reduction opportunities in subgrant application processes.**
  - Both the Department’s Consolidated Federal and State Grant Application (CFSGA) for ESEA programs and IDEA Part B and Preschool Application have duplications that can be eliminated and restrictions beyond what federal law requires.
- **Revise the state-developed schoolwide and school improvement planning process.**
  - The Department requires LEAs and schools to use a single state-developed tool to satisfy several different Title I planning requirements.

Debbie Critchfield, Superintendent of Public Instruction

- The tool omits some elements required by federal law for one program while adding elements not required by federal law for the same program. The Department will revise its process to better differentiate which requirements apply to each program and/or circumstance, allowing LEAs and schools to satisfy federal requirements while also maximizing their planning options.
- **Streamline and coordinate subrecipient monitoring.**
  - The Department will streamline its monitoring by linking each item monitored to a specific federal requirement. The Department’s ESEA and IDEA monitoring processes are robust, sometimes go beyond federal requirements, and may duplicate other oversight processes. Additionally, the Department does monitoring throughout the application, implementation, and reimbursement process, and conducts monitoring throughout the entire process..

**Additional Details:** These actions do not require any action at the federal level (e.g., a waiver, Ed-Flex status) and are currently being reviewed and implemented.

**Draft Recommendation 2: Assessment Waiver for 3<sup>rd</sup> Grade ISAT ELA and 11<sup>th</sup> Grade ELA and Math ISAT**

**Overview:** ESSA waivers are granted by the U.S. Secretary of Education to state education agencies (SEAs) seeking flexibility from specific ESSA statutory and regulatory requirements. Waivers are intended to “advance student academic achievement” and the provisions that can be waived include assessment, accountability, interventions, transparency, and reporting. ESSA provisions that cannot be waived include fiscal requirements (e.g., Maintenance of Effort) and civil rights requirements (e.g., IDEA, Title IX).

Additionally, based on conversations with ED and other states that have pursued more expansive assessment waivers, eliminating all federally required assessments is not a feasible option for a waiver request.

Changes to the Idaho’s ESSA-required comprehensive assessment framework will require a waiver. The primary goal for requesting this assessment waiver is to ensure that state-required assessments are aligned with our State goals of increasing achievement in early literacy and middle grades mathematics and supporting graduation pathways and post-secondary outcomes.

**Two requests related to Idaho’s assessment framework are under consideration**

- 1.) Replace the 3rd Grade ELA ISAT with the existing 3rd Grade Idaho Reading Indicator (IRI)
- 2.) Replace the 11<sup>th</sup> Grade ISAT with a student-selected assessment/LEA-selected assessment, aligned with graduation pathways and/or post-secondary goals.

Recently, the State updated its graduation requirements to include the development of college and career localized pathways for students. The proposed change would have assessments for

11<sup>th</sup> graders be student-and/or LEA-selected and would be aligned with localized pathways and would include, but would not be limited to, the following:

- ISAT for 11<sup>th</sup> graders (as a college entrance exam)
- SAT
- ACT
- Classical Learning Test (CLT)
- ASVAB
- Idaho CTE Technical Skills Assessment
- Idaho CTE Workforce Readiness Assessment
- WorkKeys

**Additional Background and Details:** In July, the U.S. Department of Education (ED) issued guidance asking states to “seek waivers from burdensome statutory and regulatory provisions by using the authority outlined in the *Elementary and Secondary Education Act (ESEA)*.”

Federal law requires a state seeking flexibility from one or more of ESSA to submit a written request to the U.S. Secretary of Education. The request must describe:

- The specific sections to be waived;
- how the waiver will advance student achievement;
- a plan to monitor and regularly evaluate the effectiveness of the implementation of plan; and
- how schools will continue to provide assistance to the same student populations prioritized in ESEA.

The Idaho Department of Education is aiming to submit a waiver in early 2026, after public comment, and contingent on State Board of Education approval.

**Draft Recommendation 3: Apply for Ed-Flex State Status**

**Overview:** The Educational Flexibility (Ed-Flex) program, authorized under the Education Flexibility Partnership Act of 1999 and reauthorized by the Every Student Succeeds Act (ESSA), allows the Secretary of the U.S. Department of Education (ED) to delegate to state educational agencies (SEAs) the authority to waive statutory or regulatory education requirements at the local level that may, in some instances, impede local efforts to reform and improve education.

As an Ed-Flex state, the State has the authority to waive provisions of the following federal programs to assist LEAs in designing and implementing the programs to best meet the needs of their students and communities. These specifically include:

- **Every Student Succeeds Act (ESSA):** The federal law governing K–12 education that gives states flexibility while ensuring accountability for student achievement and equitable access to quality education.
  - **Title I, Part A (other than section 1111):** Provides financial assistance to schools and districts with high numbers of low-income students to help all children meet academic standards.

- **Title I, Part C:** Supports the education of migratory children to help them overcome challenges caused by frequent moves and educational disruption.
- **Title I, Part D:** Funds programs that improve educational services for children and youth in correctional facilities or at risk of delinquency.
- **Title II, Part A:** Supports the improvement of teacher and principal quality through professional development and other strategies to strengthen educator effectiveness.
- **Title IV Part A:** Supports well-rounded education, safe and healthy schools, and effective use of technology to improve student learning.
- **Carl D. Perkins Career and Technical Education Act of 2006**, as amended.

The Ed-Flex waivers are tied to the measurable education goals for LEAs and requires LEAs to explain how the waiver will assist them in achieving those goals for all students or the specific student groups impacted by the waiver request.

**Proposal:** The Department will apply for Ed-Flex state status for Idaho. Requested flexibilities may include schoolwide eligibility, allowing additional carryover, program streamlining, and blending funding sources. Additional suggestions related to flexibilities may be included if there is interest on the part of LEAs.

**Additional Details:** In September, the U.S. Department of Education (ED) issued guidance on the process of applying for an Ed-Flex and the benefits of this status for states.

If the ED approves the request for Ed-Flex status, the Department would develop a statewide waiver framework to implement Ed-Flex in Idaho. The framework will include the application, reporting, and review requirements specific to the requested flexibilities. The Department may determine a waiver to be appropriate for LEAs across the State and expedite approval of applications for interested LEAs.

**SUBJECT**

State Board of Education Re-brand

**BACKGROUND/DISCUSSION**

The Office of the State Board of Education (OSBE), the Idaho Division of Career Technical Education (IDCTE), and the Idaho Public Charter School Commission (IPCSC) have spent the past six months aligning around a shared vision for Idaho’s education system. Each agency is operating under new leadership, creating the right moment to update the State Board’s visual identity so it better reflects today’s priorities: collaboration across agencies, stewardship of public resources, and a unified approach to serving learners from kindergarten through career in their unique educational journeys.

All aspects of the proposed rebrand are the result of a multi-agency rebranding process led and completed entirely in-house using IDCTE’s Communications Team. Because the rebrand was completed using existing staff expertise, there has been no incurred cost to the Board. There may be limited costs in rolling out the rebrand, primarily related to replacement of existing branding in physical locations. The agencies involved are exploring creative strategies to minimize these costs, including partnering with students and/or educational institutions.

Workshops with OSBE, IDCTE, and IPCSC identified shared audiences, common values, and the core message we want Idahoans to understand about a coordinated education system. The new mark incorporates colors drawn from each agency’s established palette to maintain continuity, while the three bars represent the Board’s core values: Accountability, Collaboration, and Service. The core values represent how we achieve our mission to “Innovate. Educate. Lead.”, which serves as our new tagline.

This updated logo provides a modern, cohesive foundation that all agencies can build on as they update their identities in the coming months. It positions the Board to communicate with clarity and consistency, both internally and to the public.

**IMPACT**

Approving the proposed logo will standardize the visual identity of the State Board of Education, improve brand recognition, and strengthen trust by presenting a clear, cohesive image across Idaho’s education system. It also sets the stage for upcoming redesigns of the IDCTE and IPCSC logos, reducing confusion among stakeholders and reinforcing that these agencies operate as a coordinated network.

Adoption of the new logo ensures consistent branding across websites, publications, presentations, legislative communications, and public-facing materials, improving the Board’s ability to clearly communicate its mission, vision, and values to students, families, educators, policymakers, and the public.

**ATTACHMENTS**

- Attachment 1 – State Board of Education Re-brand Summary
- Attachment 2 – State Board of Education Re-brand Presentation

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff recommends approval.

**BOARD ACTION**

I move to approve the State Board of Education re-brand, including the logo, mission statement, values, and tagline as presented in Attachment 1.

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

# Our Branding

Mission Statement

- We lead Idaho’s public education system to prepare every learner for success and strengthen our state’s future.

Values

- Accountability
- Collaboration
- Service

Logo



Tagline

- Innovate. Educate. Lead.

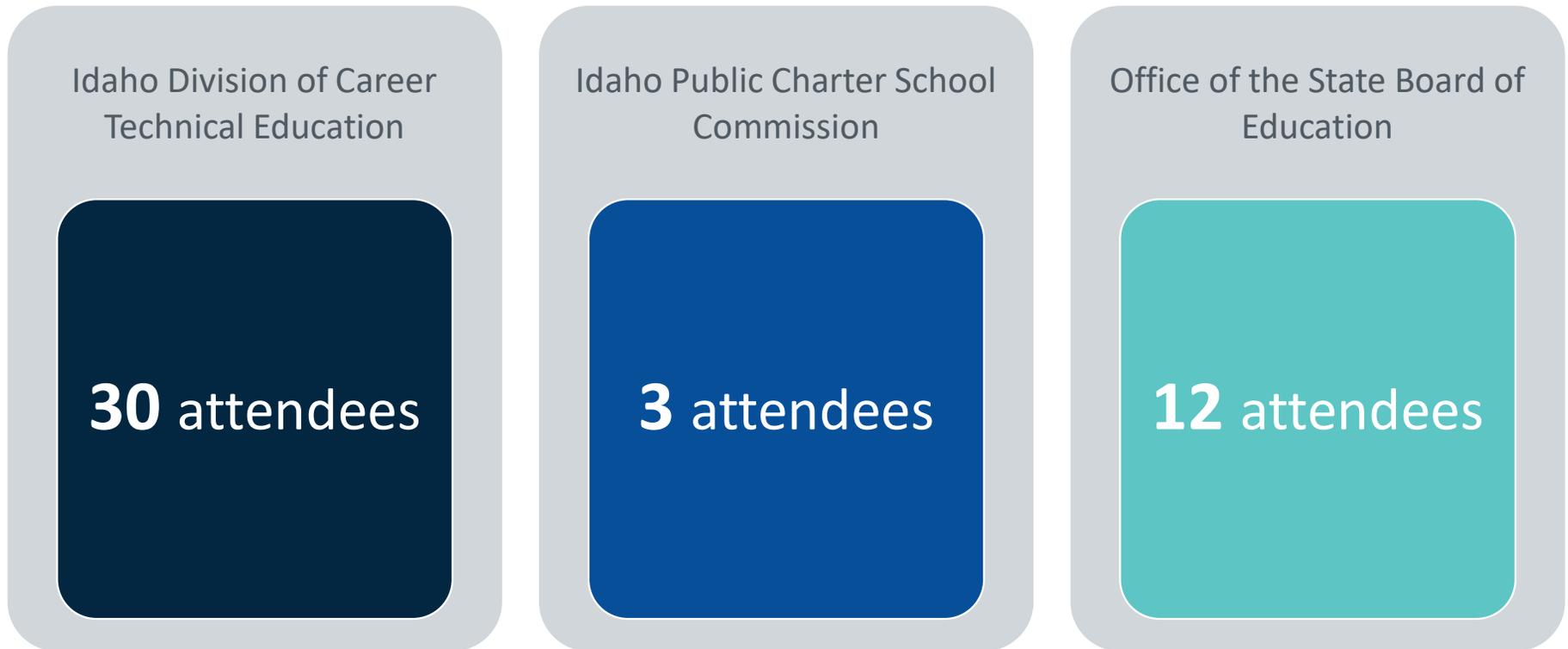
- Completed in-house
- Completed with no additional funds
- Completed within existing job descriptions

# Aligning Vision, Values, and Voice Across Idaho's Education System

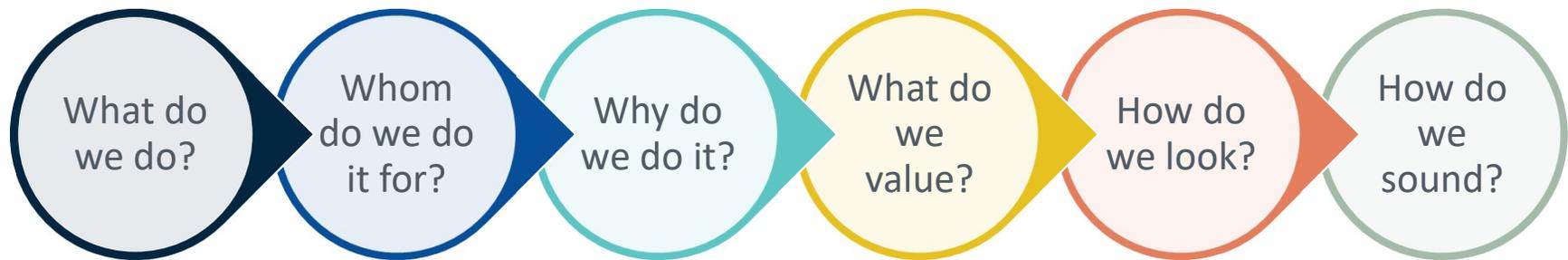
Tanya Harris, Digital Communications Specialist

Megan O'Rourke, M.A., CPM<sup>®</sup>, Director of Communications

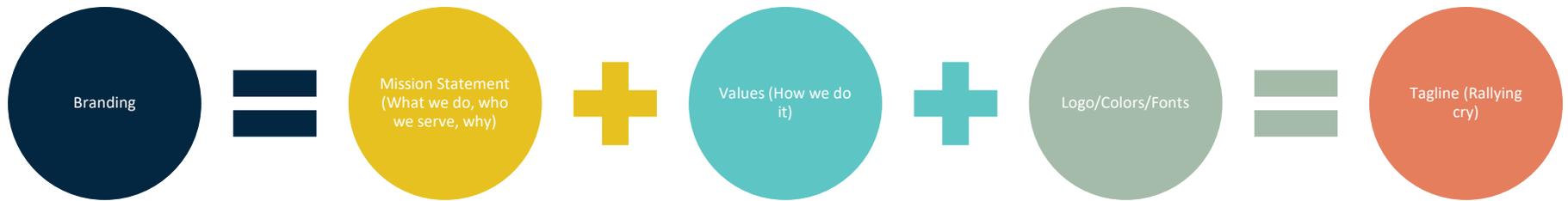
# Workshops



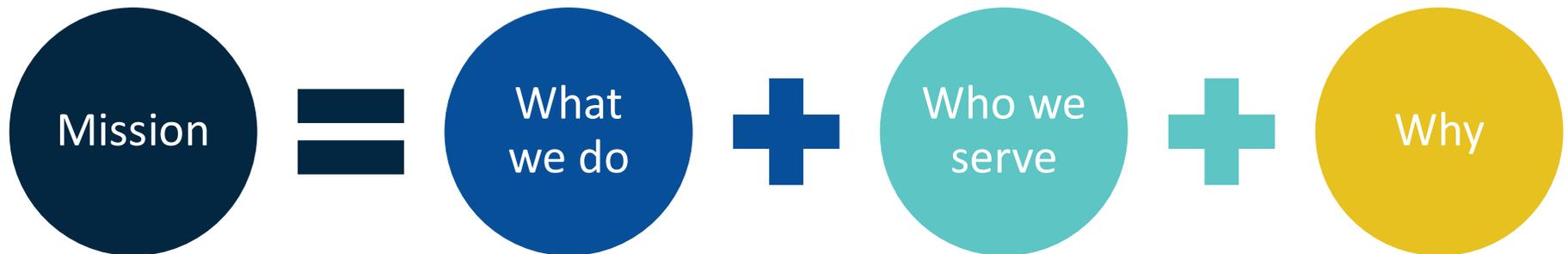
# Workshops



# Branding



# Mission Statements

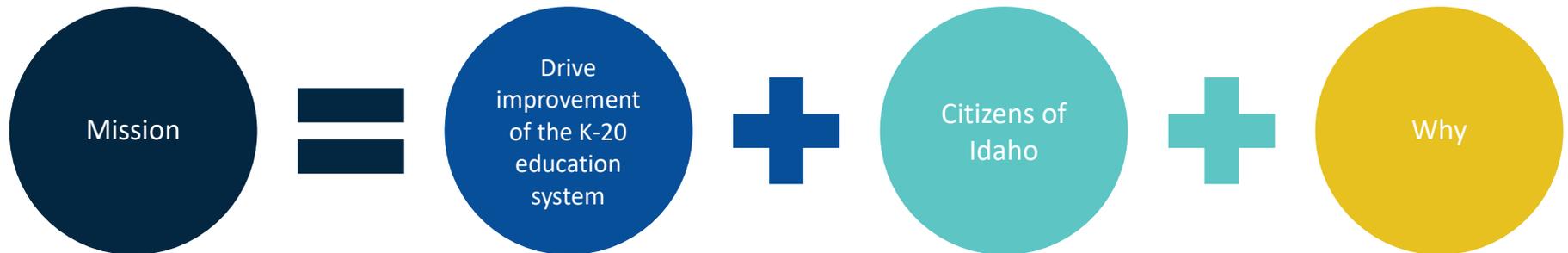


# Current Mission: ISBE

To drive improvement of the K-20 education system for the citizens of Idaho, focusing on quality, results, and accountability.

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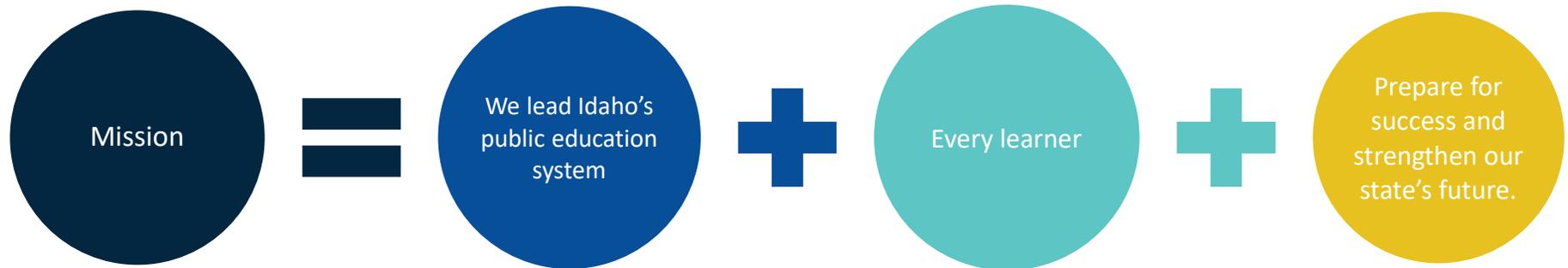
# ISBE'S Mission



# Proposed Mission: ISBE

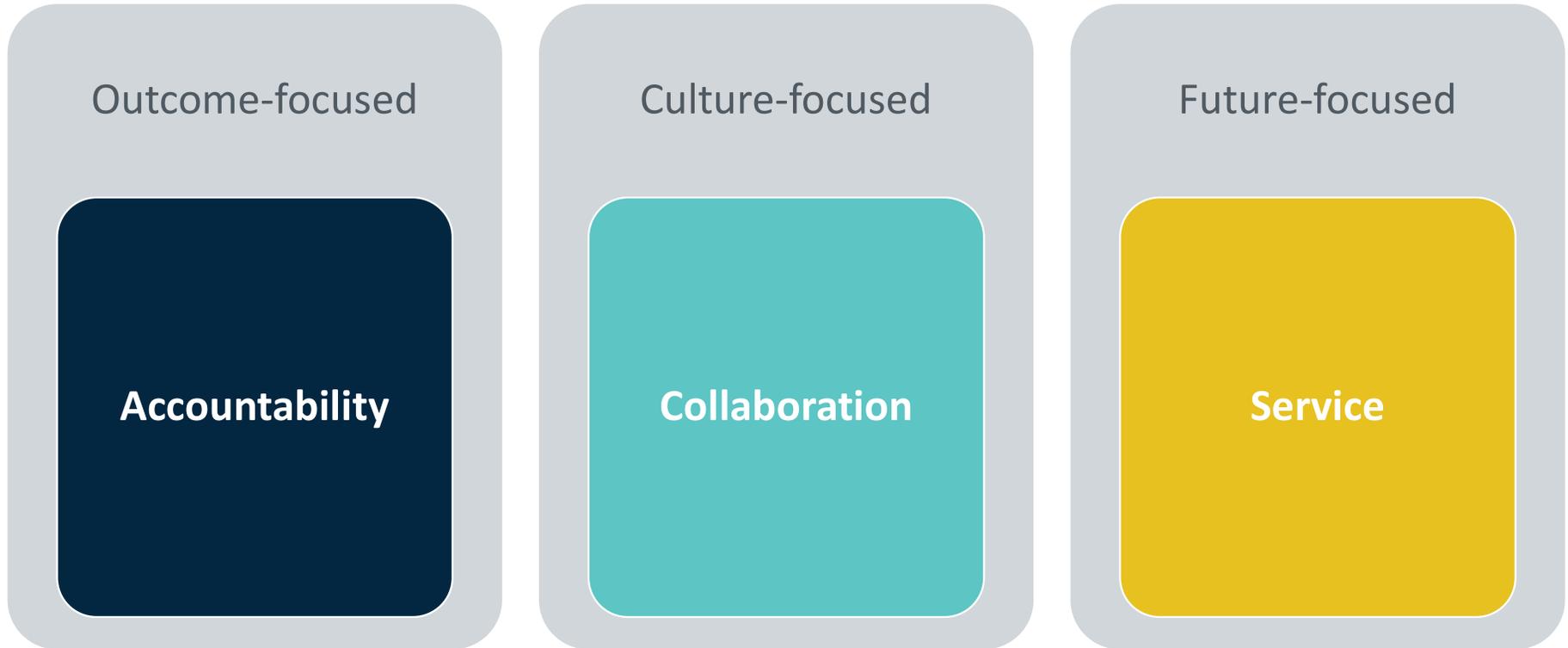
We lead Idaho's public education system to prepare every learner for success and strengthen our state's future.

# ISBE'S Mission





# Values



# Values

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<b>Accountability</b>	We take responsibility for our actions and outcomes, demonstrating integrity, professionalism, efficiency, and consistency in serving Idaho’s learners, partners, and communities.
<b>Collaboration</b>	We build strong connections through partnership, trust, and shared purpose, engaging multiple perspectives to solve problems and advance education and training across Idaho.
<b>Service</b>	We meet the needs of every learner with care, responsiveness, and commitment, ensuring access, support, and opportunity that strengthen Idaho’s education and workforce systems.

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# Our Brand

Accountable. Collaborative. Service-oriented.

“Your logo doesn’t need to explain everything your business does. It just has to be a vessel for the meaning you build around it.”

—Kristy Campbell

# Our Logo



**Idaho State Board**  
*of* **Education**

# Our Logo



INNOVATE. EDUCATE. LEAD.

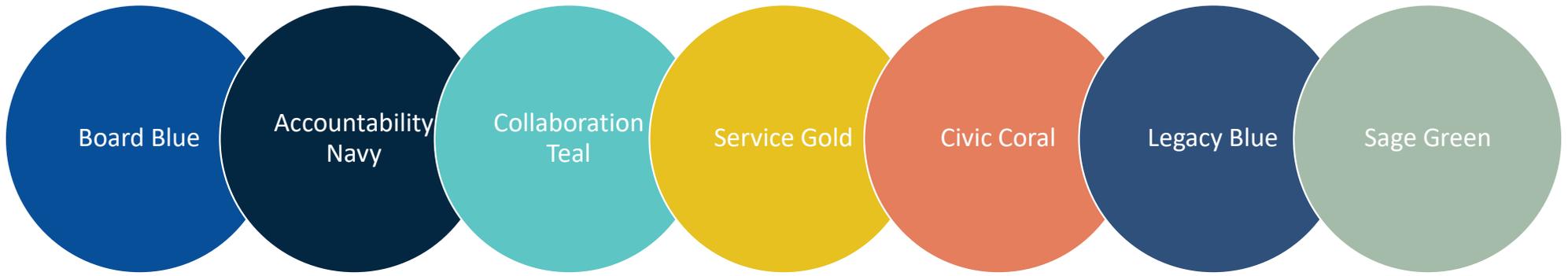
# Our Logo



# Mockups



# Our Colors



# Our Fonts

## Heading 1: Domine (28 pt., bold)

HEADING 2: PUBLIC SANS (20 PT., ALL CAPS)

Heading 3: Public Sans ExtraBold (15 pt.)

Heading 4: Public Sans SemiBold (12 pt.)

Body text: Public Sans (12 pt.)

- Bullets: Public Sans (12 pt.)

Footer text: Public Sans Regular (8 pt.)

# Our Branding





Idaho State Board  
*of* Education

# Questions?

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Tanya Harris, Digital Communications Specialist

[tanya.harris@cte.idaho.gov](mailto:tanya.harris@cte.idaho.gov) | 208-429-5545 | [cte.idaho.gov](http://cte.idaho.gov)

Megan O'Rourke, M.A., CPM<sup>®</sup>, Director of Communications

[megan.orourke@cte.idaho.gov](mailto:megan.orourke@cte.idaho.gov) | 208-429-5503 | [cte.idaho.gov](http://cte.idaho.gov)

**IDAHO DEPARTMENT OF EDUCATION  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>1</b>	<b>SUPERINTENDENT'S K-12 UPDATE</b>	Information Item
<b>2</b>	<b>2025 CURRICULAR MATERIALS</b>	Action Item

**IDAHO DEPARTMENT OF EDUCATION  
DECEMBER 17, 2025**

**SUBJECT**

Superintendent's K-12 Update

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Bylaws (Operational Procedures) Section E.4.  
Section 33-125, 125A, and 127, Idaho Code

**BACKGROUND/DISCUSSION**

Idaho State Board of Education bylaws establish the Superintendent of Public Instruction as responsible for carrying out policies, procedures, and duties prescribed by the Constitution of the State of Idaho and by Idaho Code or as established by the Board for all elementary and secondary school matters.

Debbie Critchfield was sworn into office as the Idaho Superintendent of Public Instruction on January 2, 2023. She will update the State Board of Education on the Superintendent's priorities moving forward.

- Statewide Professional Development Day for 2026
- Civics Seal for High School Diplomas
- Idaho Reading Indicator Implementation
- 2026 Legislative Outlook

**ATTACHMENTS**

Attachment 1 – Superintendent's K-12 Update December 2025

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Informational item; no Board staff recommendation.

**BOARD ACTION**

This item is for informational purposes only.



Idaho Department  
of Education

# K-12 Update: December Board Meeting

December 17, 2025





# Statewide Professional Development Day

**October 9, 2026** in all six superintendent regions.

The **three breakout sessions**, offered in all regions and to every participant:

Artificial Intelligence

Classroom Management

Multi-Tiered Systems of Support (MTSS)

**Surveys** to superintendents and charter administrators have been sent out to determine interest and key logistical considerations.



## Department's K-12 Civics Initiative

**Vision:** Fulfilling Idaho's constitutional obligation for public schools: Preparing students to become self-governing citizens in a constitutional, democratic-republic.

### **Several pillars of this initiative:**

- Updated Standards— Civics, US History, Western Civilization
- New State Civics Test (Approved by State Board next year)
- Updated Supplementary and Core Curricula

New proposal for 2026 legislative session: **civics seal on high school diploma (next slide).**



## Civics Seal of Excellence for H.S. Diploma

Similar to the biliteracy diploma, Workforce Readiness and Career Technical Education (CTE) Diploma. **This would be proposed legislation for 2026 session.**

**To earn the Idaho State Seal of Excellence in Civics, a student must meet requirements in Civic Knowledge and Civic Participation:**

### **Civic Knowledge Requirements (could include):**

- Successful completion of all state-required social studies coursework for graduation with an **overall GPA of 3.25 or higher in those courses**;
- Demonstrating mastery (90% or higher) on the **Idaho Civics Test**;

### **Civic Engagement Requirements (could include):**

- Service Learning or Community Service**, such as completion of at least 50 hours of voluntary service with a public agency, school, nonprofit, or charitable organization that contributes to the public good.



## Idaho's First Ever Civics Bee

The **National Civics Bee** is an annual competition that inspires young Americans to engage in civics and contribute to their communities. It's an initiative led by the U.S. Chamber of Commerce

**Idaho's 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grade students** can submit an essay on or before February 3 to compete.

**Statewide Competition:** May 29, 2026 in Idaho Falls.

- The top 20 students will be invited to compete in the first-ever Idaho Statewide Competition for a chance at winning GREAT prizes for themselves (\$1,000 for first prize) and \$5,000 for their school.



# **2026 Legislative Outlook**

## **FY 2027 Budget Outlook for K-12**

**Special Education Block Grant— \$50 million**

**Alternative Administrator Route for School Districts**

**Strategic Performance Plans (replacing existing CIP requirements)**

**Civics Seal of Excellence for High School Diploma**

Questions?



**IDAHO DEPARTMENT OF EDUCATION  
DECEMBER 17, 2025**

**SUBJECT**

2025 Curricular Materials

**REFERENCE**

August 2020

Board approved the recommendations made by the Curricular Materials Selection Committee of curricular materials for K-12 science, K-12 computer applications, K-12 computer science, and career technical education.

August 2025

Board approved the recommendations made by the Curricular Materials Selection Committee of curricular materials for K-12 Science and career technical education.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section IV.B.9. Section 33-118, Idaho Code – Courses of study – Curricular materials  
Section 33-118A, Idaho Code – Curricular materials – Adoption procedures  
IDAPA 08.02.03.128 – Rules Governing Thoroughness, Curricular Materials Selection and Online Course Approval

**BACKGROUND/DISCUSSION**

The curricular materials review and adoption process is established in Sections 33-118 and 33-118A, Idaho Code, and is further defined in IDAPA 08.02.03.128, Rules Governing Thoroughness. Curricular materials are defined as textbooks and instructional media including software, audio/visual material, and internet based instructional material (Section 33-118A, Idaho Code). Idaho is a multiple-adoption state and adopts several materials in a designated subject area from a variety of publishing companies.

The adoption process provides for the continuous review and evaluation of new curricular materials. This process ensures that all Idaho school districts and charter schools have quality products available to purchase at a guaranteed low contract price. This process maintains local control in the instructional materials adoption by providing multiple lists of approved materials. While school districts and charter schools can choose materials from the list of vetted and approved materials, this is not a requirement.

In accordance with IDAPA 08.02.03.128, Idaho adopts materials in the areas of reading, English, spelling, speech, journalism, languages other than English, art, drama, social studies, music, mathematics, business education, career technical education and counseling, science, health, physical education, handwriting, literature, driver education, and limited English proficiency. In addition, computer science is adopted annually, and computer applications are adopted biennially.

**IDAHO DEPARTMENT OF EDUCATION  
DECEMBER 17, 2025**

The Curricular Materials Selection Committee (Committee), the members of which are appointed by the State Board of Education (Board) for a five (5) year term, has the responsibility of overseeing the adoption process for the state. The Executive Secretary of this Committee is an employee of the State Department of Education (Department) and a voting member of the committee.

The Committee consists of not less than ten (10) total members from the following stakeholder groups:

- certified Idaho classroom teachers
- Idaho public school administrators
- Idaho higher education officials
- parents
- trustees
- local board of education members
- members of the Division of Career Technical Education
- State Department of Education personnel

The Committee, assisted by content specialists from throughout the state, meets for approximately one (1) week in June to review and evaluate all materials against Idaho Content Standards and specific course requirements. The Committee votes to recommend materials to the Board, and these recommendations are forwarded to the Board for adoption. All meetings of the Committee are open to the public.

If the Board accepts the recommendation of the Committee and adopts the materials, the Department executes contracts with the publishing companies, and the listing of newly adopted materials is published in the Department's Curricular Materials Adoption Guide. In accordance with IDAPA 08.02.03.128, a state curriculum depository is maintained at Caxton Printers Ltd., in Caldwell, Idaho. Curriculum libraries are also maintained at seven (7) regional centers.

The 2025 curricular materials review included K-12 science and career technical education (CTE) materials. One hundred, twenty-four (124) content area specialists assisted eight (8) Committee members in the evaluation of curricular materials and related instructional materials. The recommended curricular materials and related instructional materials are catalogued in Attachment 1.

**IMPACT**

The curricular review and adoption process helps to ensure that all Idaho school districts and charter schools, regardless of size, can purchase quality materials at a guaranteed low price for the length of the adoption cycle while maintaining local control in the choice of instruction materials.

**ATTACHMENTS**

- Attachment 1 – Curricular Materials Recommendations
- Attachment 2 – Curricular Materials Selection Committee
- Attachment 3 – Regional Center locations

**STAFF COMMENTS AND RECOMMENDATIONS**

Some K-12 science and CTE curricular materials were approved by the Board in August 2025; however, others remained in the review process. The curricular materials proposed for adoption differ from those previously approved.

The recommendations from the Curricular Materials Selection Committee are presented in one of the four following categories: comprehensive, basic, Component / Supplemental, and Not Recommended. Definitions of the classifications may be found in Attachment 1 at the bottom of page 2.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the recommendation of the Curricular Materials Selection Committee to adopt curricular materials and related instructional materials for K-12 Science and CTE, as submitted in Attachment 1.

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

**2025 Curricular Materials Review**

<b>Content Area</b>	<b>Publisher</b>	<b>Title</b>	<b>Grade Level/Program Area</b>	<b>Recommendation</b>
Science	Activate Learning	OpenSciEd High School Chemistry	9-12	Basic
CTE	Cengage	The Science of Animal Agriculture	AFNR	Basic
CTE	Cengage	Beginnings & Beyond: Foundations in Early Childhood Education	FCS	Basic
CTE	Cengage	Auto Body Repair Technology	TI	Comprehensive
CTE	Cengage	Automotive Maintenance & Light Repair	TI	Comprehensive
CTE	Cengage	Dental Assisting: A Comprehensive Approach	HPPS	Comprehensive
CTE	iCEV	Animal Science	AFNR	Basic
CTE	iCEV	Early Childhood Education	FCS	Basic
CTE	iCEV	Pre-Engineering	ETE	Supplemental
CTE	iCEV	Law Enforcement	HPPS	Basic
Science	MacMillan	Living by Chemistry	9-12	Comprehensive
Science	McGraw Hill	K-8 Inspire Science, Integrated	8	Comprehensive
CTE	McGraw Hill	Careers and Basics of Early Childhood Education	FCS	Basic
CTE	McGraw Hill	Introduction to Criminal Justice, Law Enforcement, and the Courts	HPPS	Not Recommended
Science	News-O-Matic	Earth & Space Science	6-8	Component
CTE	Pearson	<i>Automotive Technology: Principles, Diagnosis, and Service 7th Edition ©2024, Halderman, Ward</i>	TI	Basic
CTE	Pearson	<i>Introduction to Engineering</i>	ETE	Supplemental
CTE	Pearson	<i>Criminal Justice Today 16th Edition</i>	HPPS	Supplemental
CTE	Pearson	<i>Emergency Care 14th Edition, ©2021, Limmer, O'Keefe, Dickinson</i>	HPPS	Comprehensive

CTE	Pearson	<i>Prehospital Emergency Care 12th Edition, ©2024, Mistovich, Karren</i>	HPPS	Comprehensive
Science	TCI	Bring Science Alive! Exploring Science Practices	5	Comprehensive
Science	TCI	Bring Science Alive! 7th Grade Integrated	7	Basic

**\*LEGEND**

COMPREHENSIVE: A recommended program which meets the focus, coherence, depth, and rigor of the Idaho Content Standards with minimal or no need for supplemental material.

BASIC: A recommended program which meets the focus, coherence, depth, and rigor of the Idaho Content Standards with some need for supplemental material.

COMPONENT/SUPPLEMENTAL: A program designed and intended to be used to supplement a comprehensive or basic program. A component program will support and/or enhance the focus, coherence, depth, and rigor of a comprehensive or basic program.

NOT RECOMMENDED: A program that does not meet the focus, coherence, depth, and rigor of the Idaho Content Standards.

# Selection Committee

Curricular Materials

## COMMITTEE LISTING

Committee Member	Stakeholder Group
Summer Cook	Executive Secretary, Idaho State Department of Education
Kristi Enger Term Expires: December 13, 2028	Idaho Career & Technical Education
Vacant	Idaho Higher Education Official
Vacant	Idaho Higher Education Official
Kelli Schroeder Term Expires: February 28, 2026	Idaho Public School Administrators Filer School District #413
Nathan Tracy Term Expires: February 28, 2026	Parent & Idaho Public School Administrators Jerome School District #261
Bernadette Edwards Term Expires: December 13, 2028	Local Board of Education Member Mountain View School District #244
Laree Jansen Term Expires: September 30, 2026	Parent
Vacant	Parent
Stacey Jensen Term Expires: September 30, 2026	Certified Idaho Classroom Teacher Pocatello/Chubbuck School District #25
Robyn Hill Term Expires: February 28, 2026	Certified Idaho Classroom Teacher Nampa School District #131

Committee Member	Stakeholder Group
Vacant	Certified Idaho Classroom Teacher
Darlene Dyer Term Expires: September 30, 2026	Certified Idaho Classroom Teacher Blaine County School District #61
Emalee Merrell Term Expires: December 13, 2028	Idaho State Department of Education Personnel

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**For Questions Contact**

Content & Curriculum – Curricular Materials  
Idaho State Department of Education  
650 W State Street, Boise, ID 83702  
208 332 6800 | [www.sde.idaho.gov](http://www.sde.idaho.gov)

# Regional Centers

## Curricular Materials

The Regional Centers serve as public depositories for curricular materials currently under adoption in the state of Idaho. Publishing companies are required to provide samples of approved materials for public viewing.

### REGIONAL CENTER LISTING

Location	Contact
Boise State University Albertson Library 1910 University Blvd Boise, ID 83725-1430	Marlena Hooyboer 208-426-2132 <a href="mailto:marlenahooyboer@boisestate.edu">marlenahooyboer@boisestate.edu</a>
Brigham Young University–Idaho David O McKay Library, MCK 306 525 South Center Street (0405) Rexburg, ID 83460-0405	Holly Green 208-496-9539 <a href="mailto:greenh@byui.edu">greenh@byui.edu</a>
Idaho State University Instructional Materials Center College of Education 638 E. Dunn Street Pocatello, ID 83209-8059	Dr. Shu-Yuan Lin, Ed.D. 208-282-3185 <a href="mailto:linshu@isu.edu">linshu@isu.edu</a>
Lewis Clark State College Curriculum Library 500 8th Avenue Lewiston, ID 83501	Jennifer Cromer 208-792-2829 <a href="mailto:jjcromer@lcsc.edu">jjcromer@lcsc.edu</a>

Location	Contact
Northwest Nazarene University John Riley Library 623 S. University Boulevard Nampa, ID 83686-5897	Sheryll Hampton 208-467-8357 <a href="mailto:sheryllhampton@nnu.edu">sheryllhampton@nnu.edu</a>
University of Idaho Gary Strong Curriculum Center College of Education, Health, and Human Sciences University of Idaho 875 Perimeter Dr. Moscow, ID 83844-3089	Marco Seiferle-Valencia 208-885-2504 <a href="mailto:marcosv@uidaho.edu">marcosv@uidaho.edu</a> <a href="mailto:curriculumcenter@uidaho.edu">curriculumcenter@uidaho.edu</a> **Request shipment boxes to be less than 50 lbs each

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**For Questions Contact**

Content & Curriculum – Curricular Materials  
Idaho State Department of Education  
650 W State Street, Boise, ID 83702  
(208) 332-6800 | [www.sde.idaho.gov](http://www.sde.idaho.gov)

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
1	<b>BOARD POLICY III.E. CERTIFICATES AND DEGREES – SECOND READING</b>	Action Item
2	<b>BOARD POLICY III.Q. ADMISSION STANDARDS – SECOND READING</b>	Action Item
3	<b>BOARD POLICY III.U. INSTRUCTIONAL MATERIAL ACCESS AND AFFORDABILITY – FIRST READING</b>	Action Item
4	<b>IDAHO STATE UNIVERSITY – BACHELOR OF APPLIED SCIENCE IN APPLIED BUSINESS AND PROFESSIONAL SALES (3YR)</b>	Action Item
5	<b>IDAHO STATE UNIVERSITY – BACHELOR OF APPLIED SCIENCE IN INTELLIGENT AND TRUSTWORTHY DIGITAL SYSTEMS (3YR)</b>	Action Item
6	<b>IDAHO STATE UNIVERSITY – BACHELOR OF APPLIED SCIENCE IN LAW ENFORCEMENT MANAGEMENT AND LEADERSHIP (3YR)</b>	Action Item
7	<b>IDAHO STATE UNIVERSITY – FAMILY NURSE PRACTITIONER GRADUATE CERTIFICATE – PROFESSIONAL PROGRAM FEE</b>	Action Item
8	<b>NUCLEAR AND CRITICAL MATERIALS POSTSECONDARY PROGRAMS AND PARTNERSHIPS</b>	Information Item
9	<b>AMERICA’S NEXT 250: ENHANCING POSTSECONDARY CIVIC KNOWLEDGE AND ENGAGEMENT IN IDAHO – A PLAN</b>	Action Item
10	<b>UPDATE ON ACADEMIC PROGRAM EXEMPTIONS (IDAHO CODE § 67-5909D)</b>	Information Item

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**SUBJECT**

Board Policy III.E. Certificates and Degrees – Second Reading

**REFERENCE**

December 2013	Board approved first reading of amendments to Board Policy III.E that included updates to definitions for technical certificates and credit hour.
February 2014	Board approved the second reading of amendments to Board Policy III.E.
June 2018	Board approved the first reading of amendments to Board Policy III.E and asked staff to provide a definition of an applied baccalaureate degree, separate from the academic baccalaureate degree.
February 2019	Board approved another first reading of amendments to Board Policy III.E due to changes between readings. This included a definition of an applied baccalaureate degree and a definition of micro-certifications.
April 2019	Board approved second reading of amendments to Board Policy III.E.
June 2020	Board approved the first reading of amendments to Board Policy III.E that added a definition of a specialized certificate.
August 2020	Board approved the second reading of amendments to Board Policy III.E.
October 2022	Board approved the first reading of amendments to Board Policy III.E. that revised the definition of microcredentials, updated several other definitions, and removed the advanced associate of applied science (AAS) degree.
December 2022	Board approved the second reading of amendments to Board Policy III.E.
October 2025	Board approved the first reading of amendments to Board Policy III.E that updated definitions of and parameters for microcredentials and that added an option for reduced-credit baccalaureate degrees.

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section III.E.

**BACKGROUND/DISCUSSION**

Board Policy III.E. provides definitions for approved certificates and degrees, including credit requirements for career technical education programs and academic programs. The proposed amendments update the standards for the issuance of microcredentials across educational settings, clarify degree general education credit expectations as described in Board Policy III.N, and add an option for reduced-credit baccalaureate degrees.

**IMPACT**

The proposed amendments give institutions more flexibility to use existing microcredential platforms and set widely accepted standards for digital badging to ensure badges are meaningful, high-quality, and portable.

Across the nation, most of the emerging reduced-credit baccalaureates follow the credit framework as outlined in the amendments: general education plus a major. Because their workplace value is uncertain, these proposed policy amendments enable institutions to pilot these programs for appropriate student populations. Institutions must report regularly to the Board.

**ATTACHMENTS**

Attachment 1 – Board Policy III.E. Certificates and Degrees – Second Reading

**STAFF COMMENTS AND RECOMMENDATIONS**

A clarifying sentence was added to III.E.5 after internal discussions with colleagues from Career-Technical Education. No additional comments were received after the first reading of Board Policy III.G. Board staff recommends approval of these amendments.

**BOARD ACTION**

I move to approve the second reading of proposed amendments to Board Policy III.E. Certificates and Degrees as submitted in Attachment 1 and to establish a cap of no more than three new reduced-credit baccalaureate programs per postsecondary institution as part of a pilot phase that will allow Board staff and participating institutions to assess public interest and industry need. Board staff and participating institutions are directed to report back to the Board with findings and recommendations in accordance with a timeline established by the Board's Executive Director.

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

Idaho State Board of Education  
**GOVERNING POLICIES AND PROCEDURES**  
SECTION: III. POSTSECONDARY AFFAIRS  
SUBSECTION: E. Certificates and Degrees

December 2025<sup>2</sup>

1. Definitions

Programs of instruction require specified numbers of credits earned through educational work on the part of students. Completion of the program of instruction results in the awarding of a certificate to or conferring of a degree upon the student by the faculty and the Chief Executive Officer. The following definitions have been approved by the Board:

a. MICROCREDENTIALS

Credentials awarded for mastery of defined skills or concepts, including career technical and academic skills. Microcredentials reflect skills, knowledge, and abilities gained in increments and measured by identified outcomes that are equal to or less than a single course of study but may also build upon or complement each other, resulting in a stacked microcredential. Microcredentials are most often distributed as digital badges. To ensure verifiability and interoperability, all digital badges must be issued on a platform that has achieved certification for adherence to Open Badges standards and verifiable digital metadata specification.

i. Stacked Microcredential

A set of organized microcredentials that an individual can earn after meeting specific outcomes. Completion of stacked microcredentials may result in credit through institutions' prior learning assessment policies.

ii. Digital Badge

A visual representation of one or more microcredentials that provides a verifiable and portable record of achievement through embedded metadata. Its issuance is contingent upon successful completion of assessments tied to industry-relevant competencies or academic standards. ~~Digital badges, in compliance with standards recognized by the Division of Career Technical Education, are embedded with metadata that are verifiable and portable.~~

b. CERTIFICATES

i. Academic Certificate of Completion

A credential awarded for completion of a coherent program of study consisting of one (1) to six (6) semester credits, representing a coherent body of knowledge that does not lead to an academic undergraduate certificate or a degree.

ii. Academic Undergraduate Certificate

A credential awarded for completion of a coherent program of study consisting of seven (7) semester credits or more, representing a coherent body of

knowledge that may lead to an academic degree. Academic undergraduate certificates may be earned as standalone certificates or attached to an undergraduate degree.

iii. Graduate Certificate

A credential awarded for completion of a coherent program of study consisting of nine (9) or more semester credits of graduate course work, representing a coherent body of knowledge that may lead to a degree or may be unique and standalone. Graduate certificates may be earned as standalone certificates or attached to a graduate degree.

iv. Technical Certificate

A credential awarded for completion of requirements in an approved career technical program that represents mastery of a defined set of competencies. Technical certificates are awarded based on a total number of required credits and intended to be stackable:

- 1) Technical Certificate of Completion – 1 to 7 credits
- 2) Basic Technical Certificate – 8 to 29 credits
- 3) Intermediate Technical Certificate – 30 to 51 credits
- 4) Advanced Technical Certificate – 52 to 59 credits

v. Specialized Certificate

A credential awarded upon successful completion of specific credit-bearing courses within a career technical or academic program of fewer than 60 semester credits that have been industry validated and sequenced for the purpose of developing new skills and upgrading existing skills in an occupation. Specialized certificates are to be stacked on or appended to other credentials as advanced training. In exceptional cases, stand-alone Specialized Certificates may be proposed if justified by the content of the certificate.

c. ASSOCIATE OF APPLIED SCIENCE DEGREE: A credential awarded for completion of requirements in an approved career technical program of at least 60 semester credits (includes a minimum of 15 general education credits) and represents mastery of a defined set of competencies.

d. ASSOCIATE DEGREE: A credential awarded for completion of requirements entailing the equivalent of at least 60 semester credits of academic work (includes a minimum of 36 general education credits, see Board Policy Section III.N). An Associate Degree shall not require more than 60 semester credits unless necessary for matriculation to a specific baccalaureate program or for unique accreditation, certification, or professional licensure purposes or by exception approved by the Board.

e. REDUCED-CREDIT BACCALAUREATE DEGREE: A credential awarded for completion of requirements entailing the equivalent of at least 90 semester credits of academic or a combination of academic and career technical coursework (includes a minimum of 36 general education credits, see Board Policy Section III.G). At least 36 credits must be at the 300x and 400x level. A reduced-credit baccalaureate degree must meet all standards and learning outcomes for a baccalaureate degree. These baccalaureate degrees are limited– to workforce-focused circumstances where this streamlined pathway does not disadvantage learners. Three-year degrees might not align with graduate school entrance requirements, licensure, or certification requirements. Program titles must clearly indicate the reduced-credit threshold and conform to Board-approved naming conventions.

f. ~~f.e.~~ BACCALAUREATE DEGREE: A credential awarded for completion of requirements entailing the equivalent of at least 120 semester credits of academic work (includes a minimum of 36 general education credits, see Board Policy Section III.N). A baccalaureate degree shall not require more than 120 semester credits unless needed for unique accreditation, certification, professional licensure purposes, or by exception approved by the Board.

gf. APPLIED BACCALAUREATE DEGREE: A credential awarded for completion of requirements entailing the equivalent of at least 120 semester credits of academic and career technical coursework (includes a minimum of 36 general education credits, see Board Policy Section III.N). An applied baccalaureate degree shall not require more than 120 semester credits unless needed for unique accreditation, certification, or professional licensure purposes or by exception approved by the Board.

hg. ~~GRADUATE DEGREES~~: A credential awarded for completion of academic work beyond the baccalaureate degree, including any required research. Graduate degrees consist of master's degrees, specialist degrees, and doctoral degrees.

## 2. Academic and Career Technical Credit Hour Requirements

A credit hour is an amount of work represented in intended learning outcomes and verified by evidence of student achievement that is an institutionally established equivalency that reasonably approximates not less than:

- a. One (1) hour of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks for one semester hour of credit, or ten to twelve weeks for one quarter hour of credit, or the equivalent amount of work over a different amount of time; or
- b. At least an equivalent amount of work as required in paragraph (a) of this definition for other academic activities as established by the institution, including laboratory work, internships, practica, studio work, and other academic work leading to the

award of credit hours.

### 3. Requirements for Certificates and Degrees

A postsecondary ~~institution has~~institution has authority to establish the number of earned credits required for each certificate and degree (see III.G and Board Policy III.N Statewide General Education). ~~The requirements may differ from the general requirements specified in the definitions in subsection 1; however, all~~A credit requirements must receive Board approval in accordance with the program approval policies provided in Board Policy III.G-. Institutional catalogs shall specify the required number of earned credits for each certificate and degree.

### 4. Authorization Required

Programs offered at the institution, as well as the certificates and degrees to which they lead, are subject to review and approval in accordance with the program approval policies provided in Board Policy III.G. A certificate or degree conferred upon the student is conferred under the authority of the Board.

### 5. Authorized Microcredentials, Certificates, and Degrees

A current listing of authorized certificates and degrees awarded by each institution is maintained at the institution by the Chief Executive Officer and for all institutions at the Office of the State Board of Education. All Career-technical microcredentials shall must be tracked as digital badges using through a platform approved and maintained managed by the Division of Career Technical Education. Each institution must maintain a comprehensive list of all microcredentials, including those tracked by the Division of Career Technical Education.

### 6. Honorary Degrees

Each institution may award honorary degrees, not to exceed the highest level of Board-authorized degrees currently awarded by the institution, to persons in recognition of distinguished achievements at the local, state, or national level in areas such as education, public service, research, sciences, humanities, business, or other professions. The award of an honorary degree must receive the prior approval of the Chief Executive Officer upon recommendation by the faculty.

Each institution will develop its own procedures for seeking nominations for and selecting honorary degree recipients. Those procedures may include a statement of eligibility requirements for honorary degrees. However, no person who is currently employed by the institution, is a member of the Board, is staff of the Office of the State Board of Education, or is an incumbent elected official is eligible for an honorary degree during the term of employment, appointment, or office.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**SUBJECT**

Board Policy III.Q., Admission Standards – Second Reading

**REFERENCE**

June 2007	Board approved the first reading of amendments to Board Policy III.Q.
August 2007	Board approved the second reading of amendments to Board Policy III.Q.
December 2013	Board approved the first reading of amendments to Board Policy III.Q.
February 2014	Board approved the second reading of amendments to Board Policy III.Q.
April 2017	Board approved the first reading of amendments to Board Policy III.Q.
June 2017	Board approved the second reading of amendments to Board Policy III.Q.
June 2020	Board approved a temporary waiver of the College Entrance Exam minimum admission requirement in response to the COVID-19 pandemic.
June 2021	Board approved removing College Entrance Exam minimum admission requirements.
April 2024	Board approved the first reading of amendments to Board Policy III.Q to update sections on direct admissions, high school requirements, and Career Technical Education program admissions.
June 2025	Board approved the second reading of amendments to Board Policy III.Q.
October 2025	Board approved the first reading of an amendment to Board Policy III.Q to clarify the expectations for secondary school accreditation.

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section III.Q., Admission Standards

**BACKGROUND / DISCUSSION**

The proposed amendment establishes a process for including more secondary schools accreditors in the admissions standards.

**IMPACT**

This policy amendment allows greater flexibility in approving secondary accreditors at the Board office level.

**ATTACHMENTS**

Attachment 1 – Board Policy III.Q. Admission Standards – Second Reading

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**STAFF COMMENTS AND RECOMMENDATIONS**

No comments were received after the first reading of Board Policy III.Q. Staff recommends approval.

**BOARD ACTION**

I move to approve the second reading of proposed amendments to Board Policy III.Q, Admission Standards as presented in Attachment 1.

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

**Idaho State Board of Education  
GOVERNING POLICIES AND PROCEDURES  
SECTION: III. POSTSECONDARY AFFAIRS  
SUBSECTION: Q. Admission Standards**

June 2024December 2025

1. Institution Policies

Each postsecondary institution must establish institutional policies which meet or exceed the following minimum academic and career technical admission standards. Additional and more rigorous requirements also may be established by the institutions for admission to specific programs, departments, schools, or colleges. Consistent with institutional policies, admission decisions may be appealed by applicants to the institutional admissions committee. Career Technical Education program admission requirements apply to all technical colleges, including the College of Eastern Idaho, the College of Southern Idaho, the College of Western Idaho, Lewis-Clark State College, Idaho State University College of Technology, and North Idaho College.

2. Institutional Academic Admission

a. Direct Admission

Students attending an Idaho public school, or Idaho private school that has entered a Direct Admission participation agreement with the Board, may be notified of their admission to an Idaho public college or university through the State Board’s Direct Admission Program. Direct admission offers are based on the following criteria:

Verified Achievement	Institution Admission
ISAT Math level $\geq 3$ and ELA/Literacy level $\geq 3$ OR Unweighted GPA = 3.0	Admission to all Idaho public institutions.
Unweighted GPA between 2.25 and 2.99	Admission to Idaho’s public community colleges, Lewis-Clark State College and Idaho State University.
Unweighted GPA < 2.25	Admission to Idaho’s public community colleges.

Admission awarded though the program is contingent on the verified level of achievement in high school curriculum (grade point average), performance on the 11th grade Idaho Standards Achievement Test (ISAT), and successful completion of Idaho high school graduation requirements. Direct admission decisions apply only to offers of admission to Idaho public institutions made between October 1 to June 30 of the senior year of high school.

b. Academic Regular Admission

An applicant who is not admitted under the Board’s Direct Admission Program must graduate from a high school accredited by a body recognized by the Board and complete the Admission Standards Core Courses with a minimum 2.00 cumulative grade point average. ~~Cognia is the Board’s recognized high school accrediting body. The Board office maintains a list of approved high school accreditors.~~ Applicants who graduated from high school prior to 1995 will be subject to the admission standards at the time of their high school graduation. Each institution may develop a separate policy for the admission and placement of international students.

Admission Standards Core Courses

Subject Area	Minimum Requirement	Select from These Subject Areas
Secondary Language Arts and Communication	8 credits	Composition, Literature, and Oral Communication
Mathematics	6 credits	<p>A minimum of six (6) credits. Secondary Mathematics includes Integrated Mathematics, Applied Mathematics, Business Mathematics, Algebra, Geometry, Trigonometry, Fundamentals of Calculus, Probability and Statistics, Discrete Mathematics, and courses in Mathematical Problem Solving and Quantitative Reasoning. A total of 8 credits are strongly recommended. Four (4) of the required mathematics credits must be taken after 9<sup>th</sup> grade.</p> <p>Courses not identified by traditional titles (i.e., Algebra I or Geometry) may be used as long as they contain all of the critical components of higher math functions prescribed by the State Mathematics Content Standards.</p> <p>Institutions may recognize other Mathematics courses as meeting this requirement if those courses are taken in compliance with the Idaho state minimum graduation requirements.</p>
Social Studies	5 credits	<p>American Government (state and local), Geography, U.S. History, and World History.</p> <p>Other courses may be selected from Economics, including Consumer Economics, if it aligns to the state content standards, Psychology, and Sociology.</p>
Science	6 credits	<p>Secondary sciences include instruction in Applied Sciences, Earth and Space Sciences, Physical Sciences, and Life Sciences.</p> <p>Institutions may recognize other Science courses as meeting this requirement if those courses are taken in compliance with the Idaho state minimum graduation requirements.</p> <p>Must have laboratory science experience in at least two (2) credits.</p>

		A laboratory science course is defined as one in which at least one (1) class period per week is devoted to providing students with the opportunity to manipulate equipment, materials, or specimens; to develop skills in observation and analysis; and to discover, demonstrate, illustrate, or test scientific principles or concepts.
Arts and Humanities (including world languages)	2 credits	Humanities courses include instruction in Visual Arts, Music, Theatre, Dance, or World Language aligned to the Idaho content standards for those subjects. Other courses such as Literature, History, Philosophy, Architecture, or Comparative World Religions may satisfy the humanities standards if the course is aligned to the Interdisciplinary Humanities Content Standards. History courses beyond those required for state high school graduation may be counted toward this category.  World Language is strongly recommended. The Native American Languages may meet the world language credit requirement.
Other College Preparation	3 credits	Speech or Debate [no more than one (1) credit]. Debate must be taught by a certified teacher.  Studio/Performing Arts (art, dance, drama, and music).  Foreign Language (beyond any foreign language credit applied in the Humanities/Foreign Language category).  Secondary Career Technical courses.

If the student graduated from a high school that does not offer a required course, applicants may contact the institutional admission officer for clarification of provisional admission procedures.

High school credit counted in one (1) category (e.g., Humanities/World Languages) may not also count in another category.

c. Academic Alternative Admission

- i. Degree-seeking applicants who do not qualify for admission based on subsection 2.b. above may be granted alternative admission if they satisfy one (1) or more of the criteria below:
  - 1) Graduated from a secondary school accredited by a body recognized by the Board but has not completed the Admission Standards Core courses set forth above;
  - 2) Did not graduate from a secondary school accredited by a body recognized by the Board, [e.g. home-schooled students, General Educational Development (GED) diploma holders], and have acceptable predictive indicators of academic success approved by the institution;
  - 3) Deserve consideration by the institution because of special status (e.g., returning veterans, gifted and talented students wishing to enter college

early, or other students in unique circumstances as determined by the institution). Each institution may develop a separate policy for the admission of special status students.

- ii. Students granted alternative admission may have conditions placed on their admission, subject to institutional policies. Students may be granted admission and be required to satisfactorily complete up to fourteen (14) baccalaureate level credits, twelve (12) of which must be general education credits. Regular admission status must be attained within three (3) registration periods or the student will be dismissed, subject to institutional committee appeal procedures.

d. Academic Transfer Admission

- i. A degree-seeking student who, after graduating from high school or earning a GED, has earned at least fourteen (14) or more semester hours of transferable academic college level credit from a regionally accredited college or university with a minimum cumulative GPA of 2.00 may be admitted.
- ii. A student not meeting the requirement in subsection 2.b. may petition the institutional admissions officer to be admitted. If admitted, the student may have conditions placed on their admission, subject to institutional policies as described in subsection 2.c.ii.

d. Academic Program Placement

Placement assessments indicating potential for success may be required for some academic programs. Placement requirements vary according to the program. Each institution shall establish academic program placement policies and publish these policies in an accessible manner on the institution's website.

3. Career Technical Program Admission

Institutional academic admission standards apply to individuals who seek a technical certificate or Associate of Applied Science (A.A.S.) degree through a career technical program. The admission standards and placement criteria do not apply to workforce development or short-term training programs. Career technical programs employ program admission and student advising/navigation processes in addition to institutional academic admission.

Admission to a specific career technical program is based on the capacity of the program and specific academic and/or physical requirements established by the technical college/program.

a. Career Technical Program Placement Criteria

Placement test scores indicating potential for success may be required for

enrollment in a career technical program of choice. Placement score requirements vary according to the program.

Each institution shall establish career technical program placement policies and publish these policies in an accessible manner on the institution's website.

Specific career technical programs may require different levels of academic competency and admission requirements. Students must also be familiar with the demands of a particular occupation and how that occupation matches individual career interests and goals. Therefore, before students can enroll in a specific program, the following placement requirements must be satisfied:

- i. Specific program requirements (including placement exam scores) established by the technical program. A student who does not meet the established requirements for the program of choice will have the opportunity to participate in remedial education to improve their skills; and
- ii. Formal procedures and definitions for program admission employed by the technical college. Program admission requirements and procedures shall be clearly defined and published for each program.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**SUBJECT**

Board Policy III.U. Instructional Material Access and Affordability – First Reading

**REFERENCE**

April 2018	Board received an update on an Open Educational Resources (OER) initiative.
June 2018	Board discussed system-wide access and affordability strategies including OER and requested an inventory and implementation timeline be provided at the October 2018 Board meeting.
August 2018	Board approved a line item request for OER funding.
December 2018	Board was provided with a timeline and inventory update regarding OER and the total number of course sections delivered exclusively with OER throughout Idaho colleges and universities.
April 2019	Board was provided with an inventory of common indexed courses for which funding will be focused for OER adoption.
August 2019	Board approved the first reading of proposed new Board Policy III.U. Textbook and Instructional Material Affordability.
October 2019	Board approved the second reading of proposed new Board Policy III.U. Textbook and Instructional Material Affordability.
February 2021	Board temporarily waived the implementation deadline for Board Policy III.U.
April 2021	Board approved the first reading of proposed amendments to Board Policy III.U. Textbook and Instructional Material Affordability.
June 2021	Board approved the second reading of proposed amendments, which require institutions to develop plans for increasing access and affordability to instructional materials.
December 2022	Board received a report on Open Educational Resources (OER) in higher education in Idaho from Board staff.
December 2024	Board adopted a resolution on Freedom of Expression in Higher Education.
October 2025	Board approved the first reading of proposed amendments to Board Policy III.U. Textbook and Instructional Material Affordability.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section III.U.

**BACKGROUND/DISCUSSION**

Since 2022, institutions have submitted annual reports and implemented initiatives that save students money and improve access in compliance with Board Policy

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

III.U. The proposed amendments expand the influence of the policy to all eight public colleges and universities, clarify reporting requirements, refine definitions, and provide guidance on automatic charge models. Institutions must ensure alternative access for students who opt out of an automatic charge program and provide greater transparency about associated costs, access methods, and student rights. Standards for appropriate use of student data by third party providers are also defined by the updated policy.

III.U. now includes requirements related to curricular transparency, in accordance with the Resolution of Freedom of Expression in Higher Education that the Board adopted in December 2024. The requirements leverage the common learning management system that all eight public institutions have adopted to standardize how postsecondary students access relevant course information and syllabi across the state.

**IMPACT**

Proposed amendments to Board Policy III.U. update the requirements of existing policy to further aid implementation and streamline reporting for all eight public institutions. Proposed amendments also provide a general framework for institutions to further refine and adopt when negotiating contracts related to instructional materials. Finally, the proposed amendments require institutions to ensure that accurate and current descriptions of all courses are available to the public and that students have access to full syllabi on the first day of class.

**ATTACHMENTS**

- Attachment 1 – Board Policy III.U. Instructional Material Access and Affordability – First Reading – REDLINED
- Attachment 2 – Board Policy III.U. Instructional Material Access and Affordability – First Reading – CLEAN

**STAFF COMMENTS AND RECOMMENDATIONS**

After the first reading, the Board received written comments from the National Association of College Stores, a trade association representing the collegiate retail industry, and SPARC, a nonprofit organization that supports open systems for research and education. Board staff received written comments from OpenStax, a nonprofit publisher of open educational resources. Board staff read those comments carefully, discussed the policy with stakeholders, and updated the policy draft to include additional language and exemptions related to how student data may be handled by third party providers. A clarification was made to the definition of “affordable instructional materials” in the definitions section, and purpose language was added to align the format of this policy with other recent policy updates in Section III.

The proposed amendments improve transparency for students and strengthen student choice and autonomy through providing definitions and guidelines for access to instructional materials. The proposed amendments also ensure that

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

course information is available to students in a timely manner and provide parameters for the appropriate, limited use of student data.

Board staff recognize the significant investments the state and the institutions have made to increase the likelihood that students will have the option to enroll in sections with no or low-cost instructional materials. The Idaho legislature funded initiatives in support of the development of open educational resources in 2019 and 2021. Under the “Project Z Degree” legislative funding, all of Idaho’s community colleges have developed program pathways that enable students to complete a degree with only free- or low-cost instructional materials. This initiative has generated over \$1.65 million in student savings, achieving a remarkable return of saving students more than \$2 for every \$1 invested by the state. Additionally, all four-year institutions have made substantial strides in supporting the development of open educational resources, resulting in cost savings for their students as well. For example, in just two academic semesters (fall 2023 and spring 2024), Idaho State University students saved an estimated \$427,000. These policy amendments update and streamline reporting requirements for institutions while also improving the opportunity for student choices regarding instructional materials.

Due to the substantive changes to this policy based on stakeholder feedback, Board staff recommends this second first reading. Board staff are creating a process to invite additional input from external stakeholders on this updated policy version.

**BOARD ACTION**

I move to approve the first reading of Board Policy III.U. Instructional Material Access and Affordability, as submitted in Attachment 1.

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

Idaho State Board of Education  
GOVERNING POLICIES AND PROCEDURES  
SECTION: III. POSTSECONDARY AFFAIRS  
SUBSECTION: U. Instructional Material Access and Affordability  
December 2025

June 2021

This policy establishes common standards among all postsecondary institutions for ensuring students have affordable and reliable access to the instructional materials they need to be successful. It also bolsters the ongoing work of faculty and staff in facilitating meaningful, transparent engagement with the development and adoption of course curricula. This policy applies to the University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College, College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, and North Idaho College (hereinafter “institutions”).

1. Definitions

- a. ~~Automatic Charges are is an additional course assessed to a student for the purpose of accessing the instructional materials assigned in a course. fee automatically charged to a student by an institution or entity authorized by the institution for the purpose of providing access to instructional materials. Automatic charges for course instructional materials may apply at the course, program, or institutional level. Automatic charges do not include tuition.~~ Special course fees, as defined in Board policy V.R., are not considered automatic charges for instructional materials.
- b. Course Marking is the act of assigning specific attributes (e.g., letters, numbers, graphic symbols, colors, etc.) to course sections that help students quickly identify important information and make informed decisions at time of registration.
- c. Instructional Materials are print or digital media used to support access to knowledge. Books Common examples of instructional materials include books, articles, lab manuals, study guides, software, subscriptions, modules, multimedia, assessments, assignments, courseware, and full courses are common examples of instructional materials. Affordable Instructional Materials are educational media as described in 1.b. with a total list price that meets the zero, very low, or low cost price ranges defined in 1.d below. Examples may include open educational resources, low-cost textbooks, and/or materials accessed through an institution’s library.
- ~~e.~~
- d. Cost is the consistent total list price for the faculty preferred format of all required instructional materials in a single course or course section for one term and shall must be qualified as follows:

- i. “Zero cost” means a total list price of \$0.
- ii. “Very low cost” means a total list price of \$1-\$30.
- iii. “Low cost” means a total list price of \$31-\$50.
- iv. “Mid cost” means a total list price of \$51-\$100.
- v. “High cost” means a total list price of more than \$100.

~~More educational media as described in 1.b. with a total list price that meets the zero, very low, or low cost price ranges defined~~

- e. ~~e.~~ Open ~~E~~ducational ~~R~~esources (~~OER~~) are teaching, learning, and research materials that reside in the public domain or have been released under an intellectual property license, such as a Creative Commons license, that permits free use and repurposing by others.
2. ~~Institution Plans for Ensuring~~ Instructional Material Access and Affordability

Each institution ~~shall~~ must develop and implement a plan to increase access and affordability of instructional materials for all students. Plans ~~shall~~ must include the following elements:

- a. Resources and support to help faculty ensure ~~all~~ any instructional materials are relevant and accessible for all students, especially students who require learning accommodations or additional modes of delivery (e.g. a print version of a digital textbook, internet access, etc.).
- b. Policies and/or strategies that ~~minimize~~ account for the cost of instructional materials ~~for students and protect while maintaining the quality of education, promote~~ the academic freedom and responsibility of faculty and students relevant to instructional materials (see Board Policy III.B), and the recognition that the average cost of instructional materials is higher in certain disciplines, and some disciplines require higher cost materials which are used over multiple terms or throughout an entire program.
- i. ~~c.~~ Professional development opportunities for faculty and staff related to the discovery, adoption, and use of ~~OER and other~~ affordable instructional materials.
- ii. ~~d.~~ Strategies to support and promote faculty adoption, adaption, and/or use of ~~OER and other~~ affordable instructional materials.
- iii. ~~e.~~ Programs, incentive structures, or other strategies to encourage and support faculty to create, adapt, and publicly share open educational resources developed for their own courses. These scholarly practices may, for example, be considered as part of tenure and promotion practices.
- iv. ~~f.~~ Strategies to implement ~~c~~Course marking indicating the cost, delivery, and any automatic charges related to instructional materials. ~~processes at the time of course schedule releases that indicate the cost of~~

~~instructional materials in course sections that are reliably zero cost or very low cost, as defined in this policy.~~

- ~~v. Course marking processes at the time of course schedule releases that indicate course sections that reliably require the purchase of, including an automatic charge for, any access codes for instructional materials.~~
- ~~vi. Strategies with measurable goals for improving and using readily available and relevant zero cost or very low cost instructional materials in common indexed courses as articulated in Board Policy III.N.6.b., including dual credit courses.~~
- ~~vii. A list of existing courses and programs that utilize automatic charges for instructional materials. Institutions must identify whether students may opt in or opt out and briefly describe how the institution will provide alternative materials to students who opt out.~~

~~b. Plans may include the following elements:~~

- ~~i. Course marking that indicates the cost of instructional materials in course sections at time of registration that are low cost, mid cost, and/or high cost, as defined in this policy.~~
- ~~i. Strategies with measurable goals for improving and using readily available and relevant OER or other affordable instructional materials in noncommon indexed courses.~~
- ~~ii. Policies or procedures that encourage faculty to be intentional in the selection and use of instructional materials, including ongoing review and reconsideration of required materials.~~
- ~~iii. Inclusion of efforts to increase access and affordability of instructional materials as part of tenure and promotion processes.~~
- ~~iv. Plans to sunset existing or implement new automatic charge programs.~~
- ~~v. Other elements as determined by the institution.~~

~~e.b. Institutions shall submit their initial plans to the Board Office for review and feedback by June 1, 2022. Institutions shall must regularly review and update their plans as needed.~~

~~d. Institutions shall must submit to the Board Office an annual report on the implementation and outcomes of their plans annually. The Executive Director of the Board Office or designee determines tThe format and requirements of this annual report shall be determined by the Executive Director or designee.~~

3. Administering Automatic Charges for Course Instructional Materials

a. Institutions must clearly communicate the costs associated with automatic charges to students. Information about opting in or out of automatic charges

must be available to students for at least two full weeks after the beginning of each course.

- b. Institutions must ensure that any automatic charge program does not disincentivize faculty members from adopting affordable instructional materials, including open education resources.
- c. Contracts for any instructional materials made available through automatic charges must require that any personally identifiable student data that may be obtained by a provider through the students' use of the instructional materials must only be used only to support learning during the course for which the automatic charge applies students' use of the instructional materials. Such contracts must prohibit the following:
  - i. the sale or transmission of by the provider of any personally identifiable student data obtained through students' use of the instructional materials; and,
  - ii. the transfer by the provider of data described in (a) except:
    - 1 to the institution;
    - 2 To a government entity or a scholarship entity for providing financial aid subsidies to the student for course materials; or,
    - 3 To an educational institution or nonprofit organization, for research purposes only, under an agreement where such data is maintained in a system that is in compliance with applicable federal and state laws and will not be sold, transferred, or otherwise used outside of that system unless de-identified.any data obtained through students' use of the instructional materials.

#### 4. Maintaining Curricular Transparency

- a. To ensure that curricular transparency is consistently maintained across courses, each institution must utilize the same enterprise learning management system and share financial responsibility for a statewide contract coordinated by the Board Office.
- b. Each institution must ensure that an accurate and current description of each course is available to the public on the institution's website at least one week before the start of the course.
- c. Each institution must ensure that students have access to current syllabi for all course sections in which they are enrolled. Syllabi must be available within the learning management system and available no later than the first day of the course.-.

**Idaho State Board of Education**  
**GOVERNING POLICIES AND PROCEDURES**  
**SECTION: III. POSTSECONDARY AFFAIRS**  
**SUBSECTION: U. Instructional Material Access and Affordability**  
**December 2025**

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This policy establishes common standards among all postsecondary institutions for ensuring students have affordable and reliable access to the instructional materials they need to be successful. It also bolsters the ongoing work of faculty and staff in facilitating meaningful, transparent engagement with the development and adoption of course curricula. This policy applies to the University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College, College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, and North Idaho College (hereinafter “institutions”).

1. Definitions
  - a. Automatic Charges are assessed to a student for the purpose of accessing the instructional materials assigned in a course. Automatic charges for instructional materials may apply at the course, program, or institutional level. Automatic charges do not include tuition. Special course fees, as defined in Board policy V.R., are not considered automatic charges for instructional materials.
  - b. Course Marking is the act of assigning specific attributes (e.g., letters, numbers, graphic symbols, colors, etc.) to course sections that help students quickly identify important information and make informed decisions at time of registration.
  - c. Instructional Materials are print or digital media used to support access to knowledge. Common examples of instructional materials include books, articles, lab manuals, study guides, software, subscriptions, modules, multimedia, assessments, assignments, courseware, and full courses. Affordable Instructional Materials are educational media as described in 1.b. with a total list price that meets the zero, very low, or low cost price ranges defined in 1.d below. Examples may include open educational resources, low-cost textbooks, and/or materials accessed through an institution’s library.
  - d. Cost is the consistent total list price for all required instructional materials in a single course or course section for one term and must be qualified as follows:
    - i. “Zero cost” means a total list price of \$0.
    - ii. “Very low cost” means a total list price of \$1-\$30.

- iii. "Low cost" means a total list price of \$31-\$50.
  - iv. "Mid cost" means a total list price of \$51-\$100.
  - v. "High cost" means a total list price of more than \$100.
- e. Open Educational Resources are teaching, learning, and research materials that reside in the public domain or have been released under an intellectual property license, such as a Creative Commons license, that permits free use and repurposing by others.
2. Ensuring Instructional Material Access and Affordability

Each institution must develop and implement a plan to increase access and affordability of instructional materials for all students. Plans must include the following elements:

- a. Resources and support to help faculty ensure any instructional materials are relevant and accessible for all students, especially students who require learning accommodations or additional modes of delivery (e.g. a print version of a digital textbook, internet access, etc.).
- b. Policies and/or strategies that account for the cost of instructional materials and protect the academic freedom and responsibility of faculty and students relevant to instructional materials (see Board Policy III.B).
- c. Professional development opportunities for faculty and staff related to the discovery, adoption, and use of affordable instructional materials.
- d. Strategies to support and promote faculty adoption, adaptation, and/or use of affordable instructional materials.
- e. Programs, incentive structures, or other strategies to encourage and support faculty to create, adapt, and share open educational resources. These scholarly practices may, for example, be considered as part of tenure and promotion practices.
- f. Strategies to implement course marking indicating the cost, delivery, and any automatic charges related to instructional materials.
- g. A list of existing courses and programs that utilize automatic charges for instructional materials. Institutions must identify whether students may opt in or opt out and briefly describe how the institution will provide alternative materials to students who opt out.

Institutions must regularly review and update their plans as needed. Institutions must submit to the Board Office an annual report on the implementation and outcomes of their plans. The Executive Director of the

Board Office or designee determines the format and requirements of this annual report.

3. Administering Automatic Charges for Instructional Materials
  - a. Institutions must clearly communicate the costs associated with automatic charges to students. Information about opting in or out of automatic charges must be available to students for at least two full weeks after the beginning of each course.
  - b. Institutions must ensure that any automatic charge program does not disincentivize faculty members from adopting affordable instructional materials, including open education resources.
  - c. Contracts for any instructional materials made available through automatic charges must require that any personally identifiable student data that may be obtained by a provider through the students' use of the instructional materials must be used only to support learning during the students' use of the instructional materials. Such contracts must prohibit the following:
    - i. the sale by the provider of any personally identifiable student data obtained through students' use of the instructional materials; and,
    - ii. the transfer by the provider of data described in (a) except:
      1. To the institution;
      2. To a government entity or a scholarship entity for providing financial aid subsidies to the student for course materials; or,
      3. To an educational institution or nonprofit organization, for research purposes only, under an agreement where such data is maintained in a system that is in compliance with applicable federal and state laws and will not be sold, transferred, or otherwise used outside of that system unless de-identified.
4. Maintaining Curricular Transparency
  - a. To ensure that curricular transparency is consistently maintained across courses, each institution must utilize the same enterprise learning management system and share financial responsibility for a statewide contract coordinated by the Board Office.
  - b. Each institution must ensure that an accurate and current description of each course is available to the public on the institution's website at least one week before the start of the course.
  - c. Each institution must ensure that students have access to current syllabi for all course sections in which they are enrolled. Syllabi must be available

within the learning management system and available no later than the first day of the course.

**IDAHO STATE UNIVERSITY**

**SUBJECT**

Bachelor of Applied Science in Applied Business and Professional Sales (3YR)

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section III.G.

**BACKGROUND/DISCUSSION**

The proposed three-year Bachelor of Applied Science (BAS) in Applied Business and Professional Sales is a degree designed to prepare students for immediate entry and advancement in the workforce and can be completed in three years with a reduced credit requirement of 95 credits, providing a faster and more affordable pathway to a degree. This new undergraduate program is career-focused, interdisciplinary, and utilizes existing coursework from multiple departments and colleges to address Idaho's workforce needs in small business and leadership, focusing on skills desired by employers in today's labor market. The program is made up of stackable credentials, including the Basic Technical Certificate in Small Business Technology, and academic certificates in Conflict Management, Professional Sales, and Training and Development. It includes zero free electives.

The need for the program is supported by Idaho labor data projections indicating strong growth in management roles requiring business, training, communication, and conflict resolution skills. Furthermore, Idaho businesses report that Idaho workers are most deficient in "soft skills," such as teamwork, leadership, and time management. The proposed degree specifically addresses these workforce development gaps. Graduates will be prepared to manage conflict, lead teams, support organizational change, and drive business growth in entrepreneurial settings. This accelerated degree combines academic and career-technical coursework aligned with industry needs.

All BAS students are required to meet with a Student Navigator (Advisor) prior to admission. This proactive, hands-on advising ensures students understand the risks and benefits associated with this degree. The BAS Navigator will actively engage with students to understand their goals and career aspirations, helping them determine whether the BAS (3YR) or a traditional four-year degree best aligns with their long-term objectives. The Navigator also maintains regular communication with students and faculty to monitor progress and ensure timely completion.

The three-year BAS is career-focused and designed to expedite transition to the workforce; therefore, the program does not anticipate enrolling students whose primary intent is to pursue graduate school. However, if a graduate later decides to apply to graduate school, a pathway will be provided to complete additional coursework, as necessary, to serve as a bridge to graduate study.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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The ISU Graduate School accepts students with three-year bachelor's degrees (which are common in European and Commonwealth systems), and these degrees are evaluated individually. If a student's coursework is deemed inadequate for graduate admission, the Graduate School may require additional courses to address prerequisites or program deficiencies.

Students pursuing the three-year BAS degree have the same financial aid eligibility requirements, policies, and guidelines as all undergraduate students. Students who have completed the three-year BAS and need to return for bridge coursework before graduate school admission will have the same financial aid eligibility requirements as other individuals who possess a prior bachelor's degree.

Advising will explicitly warn three-year BAS degree-seeking students that completion of the degree will prohibit them from using undergraduate financial aid programs (such as Pell grants) to pursue the credits associated with a bridge program if additional preparation is needed. Once the graduate meets admission requirements for a graduate program, they will then be eligible to apply for financial aid as a graduate student.

**IMPACT**

The proposed program leverages existing courses across the university, minimizing impact on resources and requiring no new personnel, facilities, or library materials. No new courses will be developed; adjunct faculty will be hired as needed, with an annual allocation of \$10,000–\$15,000 for the next three years to support additional sections. The interdisciplinary structure promotes collaboration between colleges and incurs no start-up costs for personnel, operations, or capital. Consequently, the program's net fiscal impact during its first four years will be derived solely from student tuition.

Students in this program can complete their undergraduate degree in three years. At the resident rate of \$4,457 per semester, the total cost is \$26,742. This design is part of the program's strategy to maximize affordability for students. The three-year BAS serves as a practical and accessible alternative to traditional models, especially for adults seeking a faster pathway to a degree that aligns with their career goals.

**ATTACHMENTS**

Attachment 1 – BAS in Applied Business and Professional Sales (3YR) Proposal

**STAFF COMMENTS AND RECOMMENDATIONS**

Under a separate agenda item, The Board will consider the second reading of Policy III.E, which introduces reduced-credit baccalaureate degrees in response to national trends. BYU-Idaho, though not a public institution, was among the first to offer three-year degrees with NWCCU approval. NWCCU has now removed the pilot designation, creating opportunities for other institutions.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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ISU has submitted three proposals under this policy, including a new Applied Business and Professional Sales program. The new degree option requires at least 90 credits, including 36 upper-division general education credits, and must meet all baccalaureate standards. Following the review process, ISU’s proposal meets these requirements, with implementation planned for August 2026 in Region V- Pocatello, primarily face-to-face with some online components.

Staff notes that the review process with the Council on Academic Affairs and Programs (CAAP) resulted in comprehensive discussions regarding potential challenges related to transferability, appropriate student advising, financial aid implications, and graduate school admission requirements for students who may wish to pursue advanced degrees. CAAP is generally supportive though cautious about impacts on existing traditional baccalaureate programs. In response to inquiries, ISU revised its proposal to address the identified issues.

Although not in ISU’s current three-year plan, the program responds to workforce demand. No Idaho institution currently offers reduced-credit baccalaureate degrees, and ISU would be the first if approved. Boise State, ISU, and LC-State offer traditional applied baccalaureate degrees with interdisciplinary focus. In accordance with State Board Policy III.Z responsibilities, no institution has statewide program responsibility specifically for applied business, management, and marketing related programs. The following are current BAS degree offerings:

<b>Instit.</b>	<b>Program and Degree</b>	<b>CIP Code</b>	<b>Location</b>	<b>Method of Delivery</b>
BSU	Bachelor of Applied Science	30.9999	Boise	Online, Face-to-face
BSU	Cyber Operations and Resilience, BAS	43.0404	Boise	Online
BSU	Public Service Leadership, BAS	44.0401	Boise	Hybrid   Online
CEI	Digital Forensics and Analytics, BAS	43.0403	Idaho Falls	Hybrid, Face-to-face
CEI	Operations Management, BAS	52.0201	Idaho Falls	Face-to-face
CSI	Operations Management, BAS	52.0205	Twin Falls	Hybrid, Face-to-face
CWI	Business Administration, BAS	52.0201	Boise Nampa	Hybrid, Online, Face-to-face
ISU	Auto Collision Repair and Refinishing, BAS	47.0603	Pocatello	Face-to-face
ISU	Automotive Technology, BAS	47.0604	Pocatello	Face-to-face
ISU	Bachelor of Applied Science	24.0101	Idaho Falls	Face-to-face
ISU	Business Technology - Administrative Management, BAS	52.0401	Pocatello	Hybrid
ISU	Business Technology - Administrative Technology, BAS	52.0401	Pocatello	Hybrid
ISU	Business Technology - Small Business Technology, BAS	52.0401	Pocatello	Hybrid
ISU	Civil Engineering Technology, BAS	15.0201	Pocatello	Hybrid
ISU	Computer Aided Design Drafting Technology, BAS	15.1302	Pocatello	Face-to-face
ISU	Cyber Physical Systems Engineering Technology, BAS	43.0303	Pocatello	Online
ISU	Information Technology Systems, BAS	11.0103	Pocatello	Face-to-face
ISU	Nuclear Engineering Technology Management, BAS	15.1401	Pocatello	Online
ISU	Paralegal Studies, BAS	22.0302	Pocatello	Hybrid
ISU	Robotics Engineering Technology, BAS	15.0303	Idaho Falls Pocatello Twin Falls	Face-to-face
LCSC	Applied Science	52.0216	Lewiston	Face-to-face
LCSC	Business, BAS	52.0213	Lewiston	Hybrid, Online
LCSC	Legal Administrative Assistant, BAS	22.0301	Lewiston	Face-to-face
LCSC	Paralegal, BAS	22.0302	Lewiston	Face-to-face

Staff reminds the Board that they approved a temporary cap of three reduced-credit baccalaureate programs per institution to assess public interest and industry

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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demand at the October meeting. As part of that action, the Board directed staff and institutions to report findings according to the timeline established by the Executive Director. Accordingly, staff recommend incorporating this program into the Board's regular baccalaureate review cycle, with the additional requirement that ISU provide an annual update detailing student enrollment and any challenges encountered.

The proposal completed the program review process and was presented to the Council on Academic Affairs and Programs on November 6, 2025; and to the Instruction, Research, and Student Affairs Committee on December 4, 2025.

Staff recommends approval.

**BOARD ACTION**

I move to approve the request by Idaho State University to create a reduced-credit Bachelor of Applied Science in Applied Business and Professional Sales as presented in Attachment 1.

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



Institutional Tracking No. 2025-03 revised

FULL PROPOSAL FORM

Academic Programs

Date of Proposal Submission:	<b>September 23, 2025 revised and resubmitted October 20, 2025</b>		
Institution Submitting Proposal:	<b>Idaho State University</b>		
Name of College, School, or Division:	<b>College of Technology</b>		
Name of Department(s) or Area(s):	<b>Business and Support Services</b>		
Official Name of the Program:	<b>Applied Business and Professional Sales (3YR)</b>		
Degree Information:	Degree Level: <b>Bachelor's</b>	Degree Type: <b>BAS 3YR</b>	
CIP code or Modification of CIP Code (consult IR /Registrar):	<b>52.0213</b>		
Method of Delivery: Indicate percentage of face-to-face, hybrid, distance delivery, etc.	<b>Face-to-face, with some portion online</b>		
Implementation Date:	<b>August 2026</b>		
Geographical Delivery:	Location(s)	Region(s)	<b>V</b>
Indicate (X) if the program is/has: (Consistent with Board Policy V.R.)	<input type="checkbox"/> Self-Support fee	<input type="checkbox"/> Professional Fee	<input type="checkbox"/> Online Program Fee
Indicate (X) if the program is: (Consistent with Board Policy III.Z.)	<input checked="" type="checkbox"/> <b>Regional Program Responsibility</b>	<input type="checkbox"/> Statewide Program Responsibility	

Indicate those that apply to this request:

- Undergraduate Program
- Graduate Program
- Undergraduate Certificate (30 credits or more)
- Graduate Certificate (30 credits or more)
- Specialized Certificate (above \$250k/FY)

Proposed Action

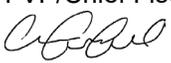
- New Program**
- New branch campus or change in location
- Modification of Existing Academic Programs
  - Converting one program option to a stand-alone program
  - Consolidating two or more programs into one program
  - Splitting an existing program into two or more programs
  - Adding certificate or degrees to existing programs
  - Program expansion outside an institution's Designated Service Region except for programs for which institutions have statewide program responsibilities as defined in Board Policy III.Z

  
 \_\_\_\_\_ 9/10/2025  
 College Dean Date

\_\_\_\_\_  
 Graduate Dean/other (as applicable) Date

  
 \_\_\_\_\_ 9/19/25

FVP/Chief Fiscal Officer Date

  
 \_\_\_\_\_ 9/23/2025

Provost/VP for Instruction Date

  
 \_\_\_\_\_ 9/23/25

President Date

\_\_\_\_\_  
 Vice President for Research (as applicable) Date

\_\_\_\_\_  
 Academic Affairs Program Manager, OSBE Date

\_\_\_\_\_  
 Chief Financial Officer, OSBE Date

\_\_\_\_\_  
 Chief Academic Officer, OSBE Date

\_\_\_\_\_  
 SBOE/Executive Director or Designee Approval Date

**Before completing this form, refer to Board Policy Section III.G., Postsecondary Program Approval and Discontinuance.** This proposal form must be completed for the creation of each new program. All questions must be answered.

### **Rationale for Creation or Modification of the Program**

- 1. Describe the request and give an overview of the changes that will result.** What type of substantive change are you requesting? Will this program be related or tied to other programs on campus? Identify any existing program that this program will replace. If this is an Associate degree, please describe transferability.

In general, ISU College of Technology proposes a Three-Year Bachelor of Applied Science degree, to be completed with a minimum of 90 credits. This program is designed with a career-focused curriculum, allowing students to complete a high-quality Bachelor's degree in a reduced timeframe and enter the workforce sooner.

According to Board Policy III.E., the applied baccalaureate degree is "...a credential awarded for completion of requirements entailing the equivalent of at least 120 semester credits of academic and career technical course work (includes a minimum of 36 general education credits)." The proposed degree meets all Board criteria except for the total required credits. We request a substantive change to the minimum total credits from 120 to 90 in order to allow an undergraduate student to graduate within three years. In addition to current state policy, this degree requires 36 upper-division credits related to the major and has no free electives. It also meets all standards and learning outcomes for a baccalaureate degree defined by Idaho State University, the Idaho State Board of Education and the Northwest Commission on Colleges and Universities (NWCCU).

The Northwest Commission on Colleges and Universities (NWCCU) recently opened a process for accelerated bachelor's degrees, particularly Three-Year Bachelor's degrees, allowing institutions to submit substantive change proposals to offer Bachelor's degrees based on learning outcomes within a reduced credit hour amount. They also removed pilot status for the current Three-Year BAS degrees offered by BYU-Idaho and Ensign College in Salt Lake City, UT ("[Commission Opens Process for Accelerated Bachelor's Degrees](#)," 2025).

NWCCU also speaks to the naming convention in the newsletter referenced above:

At this time, we have not designated a name for these degrees, but it is essential that the institution include an identifier of the accelerated nature of these degrees within the program name. We recognize that some institutions and/or systems are referring to them as Accelerated Bachelor's, Three-Year Bachelor's, Reduced Credit Bachelor's, and/or Bachelor's of Applied Studies. We want to ensure that states and institutions have the necessary flexibility regarding naming conventions at this time. We may determine, at some point, that there is general consensus on a degree name, but for now we are providing institutional flexibility.

Our research shows that many institutions across the country are now proposing Three-Year Bachelor's degree programs, as regional accreditors begin to support this option. A common theme among these institutions is that the degrees are designed for adult learners, are career-focused, and aim to accelerate students' entry into the workforce. These programs are typically offered as "applied" degrees. The Bachelor of Applied Science (BAS) at Idaho State University aligns with this national trend ([Lederman, 2025](#)).

This proposed **Three-Year BAS in Applied Business and Professional Sales** is modeled after BYU-Idaho's stackable credential approach, combining a Basic Technical Certificate in Small Business Technology (College of Technology) with Academic Certificates in Conflict Management (College of Arts and Letters), Professional Sales (College of Business), and Training and Development (College of Education) to create a streamlined, career-focused pathway. Learning outcomes are aligned with skill sets identified by industry partners to ensure graduates are workforce-ready.

The BAS has been offered at ISU since the late 1980s as a stepping stone for CTE graduates and has consistently maintained an interdisciplinary focus. The new Three-Year BAS will not replace the existing BAS programs at the university but will instead build on the interdisciplinary foundation through collaborative efforts among ISU's academic departments and colleges.

2. **Need for the Program.** Describe evidence of the student, regional, and statewide needs that will be addressed by this proposal to include student clientele to be served and address the ways in which the proposed program will meet those needs.
  - a. **Workforce and economic need:** Provide verification of state workforce needs that will be met by this program. *Include job titles and cite the data source.* Describe how the proposed program will stimulate the state economy by advancing the field, providing research results, etc.

This proposed Three-Year BAS is designed for students aiming to start their own small businesses and strengthen their expertise in business operations. According to the Bureau of Labor Statistics, projections through 2033 indicate a strong growth in management roles that rely on business, training, conflict resolution, and communication skills. In April 2025, Job openings in Idaho remained above the national rate (5.3% in Idaho as opposed to 4.4% nationally) while the ratio of unemployed individuals to job openings stayed low (0.8), signaling a tight labor market with more demand than supply.

The U.S. Small Business Administration 2022 data indicates 92% of all businesses in Idaho are small businesses that employ roughly 56% of the private workforce in the state.

In a 2023 Idaho business survey conducted by the Idaho Department of Labor, Idaho businesses identified top concerns as indicated in the findings listed below:

- 53% of establishments highlight labor supply or turnover as their top business concern.
- 85% of the top reasons for labor turnover are employee-initiated decisions.
- 68% of Idaho employers used employee referral networks to fill open positions while 40% advertised openings on their company website.
- Over the past three years, 38% of surveyed employers reported employment gains.
- More than half, or 56%, of employers expect to gain workers over the next five years.
- Remote or hybrid work arrangements currently account for 12% of Idaho's employed workforce.
- Idaho workers look to be most deficient in soft skills, such as leadership, time management and teamwork.

There is a clear and compelling need in Idaho for graduates with a blend of leadership, communication, and business skills. This proposed Three-Year BAS aligns well with statewide priorities, especially in addressing workforce development gaps, turnover challenges, and preparing talent for growth-oriented sectors.

Graduates with applied small business and leadership skills can fill these gaps as consultants, trainers, or small business owners. With Idaho's low business tax environment, affordable cost of living, and rural business development initiatives, graduates can realistically launch their own businesses and serve local industries that are struggling with talent development.

The Business Technology Technical Advisory Committee meets twice a year to provide industry input to the program. These members are composed of business professionals from around the region who hire our graduates. This degree will be part of the continuous improvement discussions with our industry partners. We anticipate strong support from our business partners since this degree will open doors for BT graduates to explore positions that require a Bachelor's degree.

The typical student pursuing the Three-Year BAS will be an adult learner who balances work, family, and life responsibilities. These students are looking for a faster, more affordable, and flexible pathway to a degree that aligns with their career goals rather than the broader academic experience associated with a traditional four-year program.

- b. Student demand.** What is the most likely source of students who will be expected to enroll (full-time, part-time, outreach, etc.). *Provide evidence of student demand/interest from inside and outside of the institution.*

The Business Technology program has seen steady growth in the number of BTC in Small Business Technology graduates from pre-COVID enrollments. The BAS in Applied Business and Professional Sales is a stepping stone for Business Technology graduates to expand leadership, communication, and business skills beyond their CTE education. Since FY20, enrollment in Business Technology programs has grown from 31 students to 44 students in FY25, approximately a 32% increase. We anticipate an increase in enrollment as we expand dual enrollment Business Technology courses to rural high schools across the region.

- c. Societal Need:** Describe additional societal benefits and cultural benefits of the program.

This Three-Year BAS degree addresses several pressing societal needs both locally and across the state. These needs span workforce development, economic resilience, and social cohesion. Small businesses are key job creators, but many lack leaders with formal training in sales, branding, and business operations. Students in the program learn how to build businesses, manage teams, and scale operations. Today's organizations face constant technological, economic, and demographic disruption, in which businesses struggle to find skilled workers. Graduates of this program are prepared to lead diverse teams, manage change, and drive strategic decisions across business sectors. Employers across sectors report major skill gaps in soft skills like communication, teamwork, and critical thinking. Graduates can design, deliver, and evaluate training programs to upskill employees and boost organizational performance.

**3. Program Prioritization**

Is the proposed new program a result of program prioritization?

Yes \_\_\_\_\_ No X \_\_\_\_\_

If yes, how does the proposed program fit within the recommended actions of the most recent program prioritization findings.

**4. Credit for Prior Learning**

Indicate from the various cross walks where credit for prior learning will be available. If no PLA has been identified for this program, enter 'Not Applicable'.

Students may pursue PLA through the ISU Alternative Credit Opportunities as outlined in the Idaho State University Undergraduate Catalog. A student pursuing this three-year BAS may be awarded undergraduate credit for work, volunteer, or lived experiences outside of the university curriculum. Students can request academic credit through the portfolio method. In a portfolio, a student thoroughly describes and documents knowledge gained experientially and also demonstrates how knowledge gained outside the classroom is related to college-level learning. Credit for prior learning is awarded only for experiential learning in subject areas and curricula offered at ISU and upon approval by the department.

**5. Affordability Opportunities**

Describe any program-specific steps taken to maximize affordability, such as: textbook options (e.g., Open Educational Resources), online delivery methods, reduced fees, compressed course scheduling, etc. This question applies to certificates, undergraduate, graduate programs alike.

The Three-Year Bachelor’s degree is designed to offer students a targeted, skills-based, and workforce-responsive pathway through their undergraduate education that reduces the traditional Bachelors-level curriculum to those essential programmatic elements necessary to facilitate early entry into the workforce. By condensing the traditional four-year timeline and recognizing prior learning credits, this program also reduces the total cost of tuition by 25% or more. For many students, especially working adults, a three-year degree may serve as a practical and accessible alternative to traditional models.

**Enrollments and Graduates**

**6. Existing similar programs at Idaho Public Institutions.** Using the chart below, provide enrollments and numbers of graduates for similar existing programs at your institution and other Idaho public institutions for the most past four years.

There are no other Bachelor’s degrees at Idaho public institutions similar to this program.

Instit.	Program Name	Fall Headcount Enrollment in Program				Number of Graduates From Program (Summer, Fall, Spring)			
		FY__	FY__	FY__	FY__ (most recent)	FY__	FY__	FY__	FY__ (most recent)

7. **Justification for Duplication** (if applicable). If the proposed program is similar to another program offered by an Idaho public higher education institution, provide a rationale as to why any resulting duplication is a net benefit to the state and its citizens. Describe why it is not feasible for existing programs at other institutions to fulfill the need for the proposed program.

N/A

8. **Projections for proposed program:** Using the chart below, provide projected enrollments and number of graduates for the proposed program:

<b>Proposed Program: Projected Enrollments and Graduates First Five Years</b>										
<b>Projected Fall Term Headcount Enrollment in Program</b>						<b>Projected Annual Number of Graduates From Program</b>				
FY27 (first year)	FY28	FY29	FY30	FY31		FY27 (first year)	FY28	FY29	FY30	FY31
10	20	30	30	30		0	0	8	8	8

9. **Describe the methodology for determining enrollment and graduation projections.** Refer to information provided in Question #2 “Need for the Program” above. What is the capacity for the program? Describe your recruitment efforts. How did you determine the projected numbers above?

Students pursuing the Three-Year BAS degree will meet with the Bachelor of Applied Science advisor in Student Services to ensure that they understand the risks and benefits of this particular degree, particularly that it may not lead to graduate studies. Students must complete the BTC certificate in Small Business Technology to be eligible for the BAS in Applied Business and Professional Sales.

The College of Technology has a rigorous advising process centered on the use of dedicated Student Navigators who support student success. Student Services provides hands-on, proactive advising to ensure that every student receives personalized guidance throughout their academic experience.

All BAS students must meet with the BAS Navigator before being admitted to the program. The BAS Navigator actively engages with students to understand their goals, challenges, and career aspirations, using this information to guide them toward the most appropriate academic pathway. Each semester, the BAS Navigator will attend a Small Business Technology class to present program information, gauge student interest, and answer questions about the three-year degree. The Navigator will meet individually with interested students to help them determine whether this program or a traditional four-year degree best aligns with their long-term objectives. In addition, Navigators maintain regular communication with both students and faculty to monitor academic progress, address concerns early, and ensure each student stays on track for success.

We do not anticipate enrolling students who intend to pursue graduate school, as three-year BAS degrees are career-focused and designed to expedite transition to the workforce. However, if a student who completes the three-year BAS later decides to apply to graduate school, a pathway will be provided to complete additional coursework as a bridge to graduate school.

Currently, ISU Graduate School accepts students with three-year bachelor's degrees, which are common in European and Commonwealth higher education systems. To be admitted to Graduate School, students must have a bachelor's degree from a regionally accredited institution. Three-year bachelor's degrees are evaluated individually and may be acceptable depending upon specific program admission requirements. If coursework is deemed inadequate for graduate admission, the Graduate School may require additional courses to address prerequisite or program deficiencies. Completing these courses serves as a bridge to graduate study.

Students pursuing a three-year BAS degree have the same financial aid eligibility requirements, policies, and guidelines as all undergraduate students. Graduates of a three-year BAS who must complete undergraduate coursework prior to Graduate School admissions will have the same eligibility requirements as other individuals with a prior bachelor's degree. Once a three-year BAS graduate meets admission requirements for a graduate program, they will be eligible to apply for financial aid as a graduate student. Our advising will include ensuring awareness among three-year BAS degree-seeking students that completion of the three-year BAS will prohibit them from using undergraduate financial aid programs, such as pell grants, from pursuing the credits associated with a bridge program if they choose to return to pursue graduate education and need additional preparation.

Enrollment and graduation projections are based on data from recent CTE Business Technology graduation numbers and current enrollment trends. We anticipate that 15% of graduates will continue to the BAS, similar to other programs with BAS degrees in the College of Technology. This equates to 3-4 students per year. We also anticipate that 5-6 transfer students from other CTE business programs across the state will enroll, since most of the upper-division coursework is online, and general education can be taken online or transferred.

**10. Minimum Enrollments and Graduates.**

- a. What are the minimums that the program will need to meet in order to be continued, and what is the logical basis for those minimums?

The College of Technology's minimum requirement for enrollment is 10 students. We anticipate a high retention rate of 80% which is typical for CTE programs. This equates to a minimum of 8 graduates per year. However, our projections are conservative, and we anticipate exceeding enrollment and graduation estimates.

- b. If those minimums are not met, what is the sunset clause by which the program will be considered for discontinuance?

Due to the nature of the BAS degree and its use of existing courses, there is no harm in continuing to offer the degree if there are fewer than 10 enrollments/graduates per year, since courses are offered for other majors. However, if there is a period of time (five to seven years) where no students enroll, we will consider program modification or discontinuance based on industry input.

**11. Assurance of Quality.** Describe how the institution will ensure the quality of the program. Describe the institutional process of program review. Where appropriate, describe applicable specialized accreditation and explain why you do or do not plan to seek accreditation.

Program quality will be assessed at the program and course levels. We will review courses with the Technical Advisory Committee (TAC), made up of faculty, industry partners, and administration, to ensure learning outcomes align with industry standards. The TAC will meet at least twice a year and more often if necessary during curriculum development. Once up and running, we will evaluate

program objectives and outcomes, including student learning outcomes, enrollment, retention, and graduation rates. We will survey graduates of the program to determine if the program aligns with the skills needed in industry. The program will be reviewed every seven years through the university's program review process.

12. **In accordance with Board Policy III.G., an external peer review is required for any new doctoral program.** Attach the peer review report as **Appendix A**. With prior approval from the Board's Executive Director or designee, for programs that require specialized accreditation, external review for the accreditation process may supplant standard external peer review as provided in Board Policy III.G.<sup>1</sup>

Not Applicable

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<sup>1</sup> For programs that require specialized accreditation, external review for the accreditation process may supplant standard external peer review as in Board Policy III.G.a.i (2) a.i and may occur after approval of the program by the Board, if and only if receipt of initial accreditation is required before any student enrolls in the program. Institutions must receive from the Executive Director or designee approval to supplant external peer review with specialized accreditation review prior to submitting a doctoral program proposal. Institutions shall submit a copy of the specialized accreditation report to the Board Office within 30 days of completion of the review.

13. **Educator Endorsement/Certification Programs** All new initial educator preparation programs that lead to an Idaho educator endorsement/certification require review and recommendation facilitated by the Office of the State Board of Education and approval from the Idaho State Board of Education.

Will this program include a new initial educator preparation program leading to an Idaho educator endorsement/certification?

Yes \_\_\_\_\_ No  X

If yes, on what date was the new program application endorsement/certification submitted to the Office of the State Board of Education (Educator Effectiveness Program Manager)?

Date \_\_\_\_\_

*All new program applications for endorsement/certification are submitted via CANVAS by the educator preparation provider dean, assistant dean, or director.*

14. **Three-Year Plan: If this is a new proposed program, is it on your institution's approved 3-year plan?**

Yes \_\_\_\_\_ No  X

If yes, proceed to question 15. If no:

- a. **Which of the following statements address the reason for adding this program outside of the regular three-year planning process.**

Indicate (X) by each applicable statement:

	Program is important for meeting your institution’s regional or statewide program responsibilities.
X	<b>The program is in response to a specific industry need or workforce opportunity.</b>
	The program is reliant on external funding (grants, donations) with a deadline for acceptance of funding.
	There is a contractual obligation or partnership opportunity related to this program.
	The program is in response to accreditation requirements or recommendations.
	The program is in response to recent changes to teacher certification/endorsement requirements.
	We failed to include it when we had the opportunity.
X	Other: : <b>NWCCU opened a substantive change request for the Three-Year Bachelor's degree.</b>

**b. Provide an explanation for all statements you selected.**

As mentioned in this proposal, NWCCU has recently removed the pilot designation of BYU-Idaho’s Three-Year BAS degrees and provided the opportunity for institutions to submit substantive change proposals for accelerated degrees. This was announced in the Summer of 2025. If it had been announced before the Three-Year Plan deadline, this degree would have been included due to the workforce opportunities in small business growth.

**Educational Offerings: Curriculum, Intended Learning Outcomes, and Assessment Plan**

**15. Curriculum. Provide descriptive information of the educational offering.**

**a. Summary of requirements.** Provide a summary of program requirements using the following table.

Credit hours in required courses offered by the department (s) offering the program.	19
Credit hours in required courses offered by other departments:	39
Credit hours in institutional general education curriculum	37
Credit hours in free electives	0
<b>Total credit hours required for degree program:</b>	<b>95</b>

**b. Curriculum.** Provide the curriculum for the program, including credits to completion, courses by title and assigned academic credit granted.

See attached curriculum MAP that specifies lower division, upper division, and general education coursework.

**c. Additional requirements.** Describe additional requirements such as comprehensive examination, senior thesis or other capstone experience, practicum, or internship, some of

which may carry credit hours included in the list above.

N/A

**16. Learning Outcomes: Expected Student Learning Outcomes and Connection to Curriculum.**

- a. Intended Learning Outcomes.** List the Intended Learning Outcomes for the proposed program, using learner-centered statements that indicate what students will know, understand, and be able to do, and value or appreciate as a result of completing the program.

The intended learning outcomes of this Three-Year BAS are equivalent to those associated with the general education and major-specific curriculum included in a traditional 120 credit degree program. The general education requirements are the same as a four-year degree. Additionally, all lower and upper division courses are directly related to the skills and knowledge students are required to have upon graduation to prepare them for a career in the IT industry. This degree does not include elective courses traditionally used to pursue minors or areas of educational interest outside the major and general education curriculum requirements; it is intentionally streamlined to focus solely on the knowledge and skills required for entry into a targeted career field.

Upon successful completion of the BAS in Applied Business and Professional Sales, graduates will be able to:

1. Apply core business and financial principles to support strategic planning, operations, and entrepreneurial initiatives.
2. Communicate professionally in written, verbal, and digital formats across diverse workplace contexts using current technology.
3. Utilize conflict resolution and negotiation strategies to manage workplace challenges and foster collaboration.
4. Develop and implement sales and marketing strategies tailored to both consumer and business-to-business environments.
5. Design, deliver, and evaluate training programs that support employee development and organizational effectiveness.
6. Demonstrate effective leadership skills by applying principles of motivation, team dynamics, and ethical decision-making in organizational settings.

Program Learning Outcomes and Aligned Courses

**Program Learning Outcomes**

**Aligned Courses**

1. Apply core business and financial principles to support strategic planning, operations, and entrepreneurial initiatives.

BT 1111 Applied Business Principles  
BT 1124 Computerized Accounting  
BT 1135 Employees and HR Principles  
BT 2220 Introduction to Entrepreneurship

2. Communicate professionally in written, verbal, and digital formats across diverse workplace contexts using current technology.

BT 1117 Successful Workplace Communications  
CMP 3302 Image Management  
CMP 3308 Groups and Communication  
MKTG 4406 Business to Business Sales

- |   |   |
|---|---|
| 3. Utilize conflict resolution and negotiation strategies to manage workplace challenges and foster collaboration.                                      | CMP 3308 Groups and Communication<br>CMP 4422 Conflict Management<br>BT 1111 Applied Business Principles  |
| 4. Develop and implement sales and marketing strategies tailored to both consumer and business-to-business environments.                                | MKTG 2225 Introduction to Marketing<br>MKTG 4405 Personal Selling and Sales Force Management<br>MKTG 4406 Business to Business Sales<br>MKTG 4407 Advanced Sales Strategies & Tactics<br>BT 1130 Building Your Brand for Small Businesses |
| 5. Design, deliver, and evaluate training programs that support employee development and organizational effectiveness.                                  | OLP 4402 Designing Training<br>OLP 4403 Methods of Training<br>OLP 4404 Evaluating Training<br>OLP 4412 Organizational Development  |
| 6. Demonstrate effective leadership skills by applying principles of motivation, team dynamics, and ethical decision-making in organizational settings. | BT 1111 Applied Business Principles<br>BT 1116 Professional Leadership Development<br>OLP 4410 Principles of Change<br>OLP 4444 Ethics and Diversity in the Workplace   |

## 17. Assessment plans.

- a. **Assessment Process.** Describe the assessment plan for student learning outcomes that will be used to evaluate student achievement and how the results will be used to improve the program.

### Program Review

Since this program is based on stackable credentials and dependent on each participating department to assess students at the course level, the main source of assessment will be the program review. Enrollment, retention, completion, and job placement will be reviewed annually to assess program vitality. Every seven years, the program will conduct an external review starting with a self-study and engaging a team of peers from other institutions to review the program objectives and student learning outcomes and provide feedback for improvements.

### Course Evaluations

Students will complete course evaluations at the end of each semester to provide feedback on instruction, faculty knowledge, course content, and overall satisfaction. Student scores and comments will be reviewed by the faculty and chair to determine areas for improvement.

### Industry Feedback

Industry professionals (Technical Advisory Committee) will meet with faculty and staff twice a year

to discuss program outcomes and look at areas for continuous improvement. The curriculum will be reviewed periodically to discuss student learning outcome achievement and recommend changes if applicable.

### Graduate Feedback

Graduates of the program will be invited to participate in a follow-up survey to assess career outcomes and alignment with their field of study. This survey is routinely administered to all College of Technology graduates and provides data on the effectiveness of the degree and our mission to prepare students for high-demand careers. Participants are asked to share information about their current employment, including employer name and salary, and to provide feedback on their educational experience. Specifically, they will be asked how well their education prepared them for their current role, and to identify any areas where the program could be improved.

### **Resources Required for Implementation – fiscal impact and budget.**

Organizational arrangements required within the institution to accommodate the change including administrative, staff, and faculty hires, facilities, student services, library; etc.<sup>2</sup>

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<sup>2</sup> Financial Impact shall mean the total financial expenditures, regardless of funding source, needed to support personnel costs, operating expenditures, capital outlay, capital facilities construction or major renovation, and indirect costs that are incurred as a direct result of establishing, modifying, or discontinuing a new instructional program, instructional unit, or administrative unit. *Revised per Board Policy III.G, June 2024.*

#### **18. Physical Facilities and Equipment:** Describe the provision for physical facilities and equipment.

- a. Existing resources.** Describe equipment, space, laboratory instruments, computer(s), or other physical equipment presently available to support the successful implementation of the program.

The courses required for completion of this program already exist. The facilities, equipment, computers, and support operations are presently available for additional student enrollment. The Business Technology courses will be offered face-to-face, and all other courses will be available either online or face-to-face.

- b. Impact of new program.** What will be the impact on existing programs of increased use of physical resources by the proposed program? How will the increased use be accommodated?

The physical impact on existing programs will be minimal since this degree is a pathway for existing Small Business Technology students to earn a Bachelor's degree. Since students will not be working in a cohort model after they achieve their BTC, they will be able to take available general education and upper-division courses. We anticipate that the majority of students will take the remaining required courses online.

- c. Needed resources.** List equipment, space, laboratory instruments, etc., that must be obtained to support the proposed program. Enter the costs of those physical resources into the budget sheet.

None at this time.

**19. Library and Information Resources:** Describe adequacy and availability of library and information resources.

- a. Existing resources and impact of new program.** Evaluate library resources, including personnel and space. Are they adequate for the operation of the present program? Will there be an impact on existing programs of increased library usage caused by the proposed program? For off-campus programs, clearly indicate how the library resources are to be provided.

The impact on the library and information resources will be minimal. All existing resources are adequate to support the program.

- b. Needed resources.** What new library resources will be required to ensure successful implementation of the program? Enter the costs of those library resources into the budget sheet.

No new library resources are needed.

**20. Faculty/Personnel resources**

- a. Needed resources.** Give an overview of the personnel resources that will be needed to implement the program. How many additional sections of existing courses will be needed? Referring to the list of new courses to be created, what instructional capacity will be needed to offer the necessary number of sections?

Since the new degree utilizes courses already in existence, there will be minimal impact on personnel resources. No new courses will be created. Should additional sections of existing courses be needed, we will work with the impacted department and administration to hire adjunct faculty.

- b. Existing resources.** Describe the existing instructional, support, and administrative resources that can be brought to bear to support the successful implementation of the program.

Idaho State University and the College of Technology will provide university and college-level support for the program available to all faculty and students, such as faculty professional development/mentoring, instructional design, student advising, tutoring, etc.

- c. Impact on existing programs.** What will be the impact on existing programs of increased use of existing personnel resources by the proposed program? How will quality and productivity of existing programs be maintained?

This program will enhance collaboration between the colleges and maximize resources through its interdisciplinary curriculum. Using existing curricula that meet the program learning objectives will enhance efficiencies and effectiveness in teaching and student

learning.

- d. **Needed resources.** List the new personnel that must be hired to support the proposed program. Enter the costs of those personnel resources into the budget sheet.

No new resources are needed at this time.

## 21. Revenue Sources

- a) **Reallocation of funds:** If funding is to come from the reallocation of existing state appropriated funds, please indicate the sources of the reallocation. What impact will the reallocation of funds in support of the program have on other programs?

No funds will be reallocated.

- b) **New appropriation.** If an above Maintenance of Current Operations (MCO) appropriation is required to fund the program, indicate when the institution plans to include the program in the legislative budget request.

No new appropriations are needed.

- c) **Non-ongoing sources:**

- i. If the funding is to come from one-time sources such as a donation, indicate the sources of other funding. What are the institution's plans for sustaining the program when that funding ends?

N/A

- ii. Describe the federal grant, other grant(s), special fee arrangements, or contract(s) that will be valid to fund the program. What does the institution propose to do with the program upon termination of those funds?

N/A

- d) **Student Fees:**

- i. If the proposed program is intended to levy any institutional local fees, explain how doing so meets the requirements of Board Policy V.R.,3.b.

N/A

- ii. Provide estimated cost to students and total revenue for self-support programs and for professional fees and other fees anticipated to be requested under Board Policy V.R., if applicable.

N/A

22. Using the Excel **budget template** provided by the Office of the State Board of Education, provide the following information:

- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of the program.
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.
- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

**ISU #2025-03 Applied Business and Professional Sales (3YR) (BAS)**

**Program Resource Requirements.**

- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.
- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

**I. PLANNED STUDENT ENROLLMENT**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount
A. New enrollments	10	10	10	10	10	10	10	10
B. Shifting enrollments			10	10	10	10	10	10
<b>Total Enrollment</b>			20	20	30	30	30	30

**II. REVENUE**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
1. New Appropriated Funding Request	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Institution Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. New Tuition Revenues from Increased Enrollments	\$44,570.00	\$0.00	\$89,140.00	\$0.00	\$133,710.00	\$0.00	\$133,710.00	\$0.00
5. Student Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Other (i.e., Gifts)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	\$44,570	\$0	\$89,140	\$0	\$133,710	\$0	\$133,710	\$0

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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**ATTACHMENT 1**

*Ongoing is defined as ongoing operating budget for the program which will become part of the base.  
One-time is defined as one-time funding in a fiscal year and not part of the base.*

**III. EXPENDITURES**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>A. Personnel Costs</b>								
1. FTE	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00
2. Faculty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Adjunct Faculty	0	\$0.00	10,000	\$0.00	15,000	\$0.00	15,000	\$0.00
4. Graduate/Undergrad Assistants	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
5. Research Personnel	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
6. Directors/Administrators	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
7. Administrative Support Personnel	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
8. Fringe Benefits	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
9. Other:	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
<b>Total Personnel and Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>B. Operating Expenditures</b>								
1. Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS**

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3. Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Materials & Goods for Manufacture & Resale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>	<b>\$0</b>							

**FY 2026-27**

**FY 2027-28**

**FY 2028-29**

**FY 2029-30**

<b>C. Capital Outlay</b>	<b>FY 2026-27</b>		<b>FY 2027-28</b>		<b>FY 2028-29</b>		<b>FY 2029-30</b>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
1. Library Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FY 2026-27**

**FY 2027-28**

**FY 2028-29**

**FY 2029-30**

<b>D. Capital Facilities Construction or Major Renovation</b>	<b>FY 2026-27</b>		<b>FY 2027-28</b>		<b>FY 2028-29</b>		<b>FY 2029-30</b>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>E. Other Costs</b>								
Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS**

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Maintenance & Repairs	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Other	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Other Costs</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<b>TOTAL EXPENDITURES:</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$10,000</u></u>	<u><u>\$0</u></u>	<u><u>\$15,000</u></u>	<u><u>\$0</u></u>	<u><u>\$15,000</u></u>	<u><u>\$0</u></u>
<b>Net Income (Deficit)</b>	<u><u>\$44,570</u></u>	<u><u>\$0</u></u>	<u><u>\$79,140</u></u>	<u><u>\$0</u></u>	<u><u>\$118,710</u></u>	<u><u>\$0</u></u>	<u><u>\$118,710</u></u>	<u><u>\$0</u></u>

Budget Notes (specify row and add explanation where needed; e.g., "I.A.,B. FTE is calculated using..."):

II.4	Tuition is based on FY26 Full Time Resident undergraduate tuition of \$4,457.
III	No additional expenditures are anticipated, as the program utilizes existing courses. Should additional sections of courses be needed, we will hire adjunct faculty based on course enrollment.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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**ATTACHMENT 1**



**Proposed 90 credit BAS**

Applied Business and Professional Sales (3YR)

*(For internal use only)*

No change

UCC proposal

A Major Academic Plan (MAP) is one way to complete a degree in a set number of semesters. The *example* below is only one strategy. Actual plans for individual students will vary based on advisor recommendations and academic needs. Official Program Requirements including Major, General Education, Electives, and university requirements (see pg.2) are based on Catalog Year.

Course Subject and Title	Cr.	Min. Grade	*GE, UU or UM	**Sem. Offered	Prerequisite	Co-Requisite
<b>Semester One</b>						
BT 1111: Applied Business Principles	3	C-		F, S	Minimum score of 14 on ALEKS or equivalent	
BT 1116: Professional Leadership Development	1	S		F, S		
BT 1117: Successful Workplace Communications	3	C-		F, S		
BT 1130: Building Your Brand for Small Business	3	C-		F, S		
BT 1124: Computerized Accounting	3	C-		F, S		
BT 1135: Employees and HR Principles	3	C-		F, S		
<b>Total</b>	<b>16</b>					
<b>Semester Two</b>						
CMP 3302: Image Management	3			S		
CMP 3308: Groups and Communication	3			F,S		
OLP 4412 Organizational Development	3			D		
GE Objective 1: ENGL 1101 Writing and Rhetoric I	3	C-	GE	F,S,Su	ENGL 1101 or equivalent	
MKTG 2225: Introduction to Marketing	3			D		
<b>Total</b>	<b>15</b>					
<b>Semester Three</b>						
BT 2220: Introduction to Entrepreneurship	3			F		
OLP 4402: Designing Training	3			F, S, Su		
OLP 4444: Ethics and Diversity in the Workplace	3			F		
CMP 4422: Conflict Management	3			F		
MKTG 4405: Personal Selling and Sales Force Management	3			F, S		
GE Objective 2	3		GE			
<b>Total</b>	<b>18</b>					
<b>Semester Four</b>						
GE Objective 4	3		GE			
OLP 4404: Evaluating Training	3			F, S		
GE Objective 3	3		GE			
GE Objective 1: ENGL 1102 Writing and Rhetoric II	3	C-	GE			
GE Objective 9	3		GE			
<b>Total</b>	<b>15</b>					
<b>Semester Five</b>						
MKTG 4406: Business to Business Sales	3			F		
OLP 4403: Methods of Training	3			F, S		
OLP 4410: Principles of Change	3			D		
GE Objective 5	3		GE			
GE Objective 6: ECON 2202 Principles of Microeconomics	3		GE			
<b>Total</b>	<b>15</b>					
<b>Semester Six</b>						
MKTG 4407: Advanced Sales Strategies & Tactics	3			S		
GE Objective 4	3		GE			
GE Objective 5	4		GE			
GE Objective 6	3		GE			
GE Objective 7 or 8: FIN 1115 Personal Finance	3		GE			
<b>Total</b>	<b>16</b>					
*GE=General Education Objective, UU=Upper Division University, UM= Upper Division Major						
**See Course Schedule section of Course Policies page in the e-catalog (or input F, S, Su, etc.)						

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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**ATTACHMENT 1**

Degree, Major, Concentration

Page 2

<b>20XX-20XX Major Requirements</b>	<b>CR</b>	<b>GENERAL EDUCATION OBJECTIVES Satisfy Objectives 1,2,3,4,5,6 (7 or 8) and 9</b>	<b>36 cr. min</b>
<b>MAJOR REQUIREMENTS</b>			
BT 1111: Applied Business Principles	3	1. Written English (6 cr. min) ENGL 1101	3
BT 1116: Professional Leadership Development	1	ENGL 1102	3
BT 1117: Successful Workplace Communications	3	2. Spoken English (3 cr. min) COMM 1101	3
BT 1124: Computerized Accounting	3	3. Mathematics (3 cr. min) Student Choice	3
BT 1130: Building Your Brand for Small Business	3	4. Humanities, Fine Arts, Foreign Lang. (2 courses; 2 categories; 6 cr. min)	
BT 1135: Employees and HR Principles	3	Student choice	3
BT 2220: Introduction to Entrepreneurship	3	Student choice	3
CMP 3302: Image Management	3	5. Natural Sciences (2 lectures-different course prefixes, 1 lab; 7 cr. min)	
CMP 3308: Groups and Communication	3	Student choice	4
CMP 4422: Conflict Management	3	Student choice	3
MKTG 2225: Introduction to Marketing	3		
MKTG 4405: Personal Selling and Sales Force Management	3	6. Behavioral and Social Science (2 courses-different prefixes; 6 cr. min)	
MKTG 4406: Business to Business Sales	3	ECON 2202	3
MKTG 4407: Advanced Sales Strategies & Tactics	3	Student choice	3
OLP 4402: Designing Training	3	One Course from EITHER Objective 7 OR 8 (1course; 3 cr. min)	
OLP 4403: Methods of Training	3	7. Critical Thinking	
OLP 4404: Evaluating Training	3	8. Information Literacy	3
OLP 4410: Principles of Change	3	FIN 1115	
OLP 4412 Organizational Development	3	9. Cultural Diversity (1 course; 3 cr. min)	
OLP 4444: Ethics and Diversity in the Workplace	3	General Education Elective to reach 36 cr. min. (if necessary)	
		<b>Total GE</b>	<b>37</b>
		Undergraduate Catalog and GE Objectives by <a href="http://coursecat.isu.edu/undergraduate/programs/">Catalog Year</a> <a href="http://coursecat.isu.edu/undergraduate/programs/">http://coursecat.isu.edu/undergraduate/programs/</a>	
		<b>MAP Credit Summary</b>	<b>CR</b>
		Major	58
		General Education	37
		<b>TOTAL</b>	<b>95</b>
		<b>Graduation Requirement Minimum Credit Checklist</b>	<b>Confirmed</b>
		Minimum 36 cr. General Education Objectives (15 cr. AAS)	37
		Minimum 15 cr. Upper Division in Major (0 cr. Associate)	36
		Minimum 36 cr. Upper Division Overall (0 cr. Associate)	36
		Minimum of 90 credits	95

Form Revised 2.14.2023

**IDAHO STATE UNIVERSITY**

**SUBJECT**

Bachelor of Applied Science in Intelligent and Trustworthy Digital Systems (3YR)

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section III.G.

**BACKGROUND/DISCUSSION**

The proposed three-year Bachelor of Applied Science (BAS) in Intelligent and Trustworthy Digital Systems is a career-focused, interdisciplinary program designed to prepare students for roles in networking, systems management, cybersecurity, and cloud technologies. This accelerated degree aims to transition students into the workforce more quickly by combining academic and career-technical coursework aligned with industry needs. The degree is designed to be completed with a minimum of 92 credits.

The curriculum is modeled after a stackable credential approach, building upon the Basic Technical Certificate in Computer Network Technician and the Associate of Applied Science in Information Technology Systems. The program provides students with practical skills to assess the security needs of computer and network systems, recommend safeguard solutions, and manage modern IT environments.

There is a strong demand in the Idaho IT sector for positions such as network and computer systems administrators, information security analysts, and cybersecurity specialists. Idaho is projected to see 7.3% to 12% growth in these positions, which is notably much faster than the national average. By condensing the traditional four-year timeline and recognizing prior learning credits, the program also reduces the total cost of tuition by 25% or more. The typical student pursuing this degree is anticipated to be an adult learner seeking a faster, more affordable, and flexible pathway to a degree that aligns with a high-skill, in-demand career.

All BAS students are required to meet with a Student Navigator (Advisor) prior to admission. This proactive, hands-on advising ensures students understand the risks and benefits associated with this degree. The BAS Navigator will actively engage with students to understand their goals and career aspirations, helping them determine whether the BAS (3YR) or a traditional four-year degree best aligns with their long-term objectives. The Navigator also maintains regular communication with students and faculty to monitor progress and ensure timely completion.

The three-year BAS is career-focused and designed to expedite transition to the workforce; therefore, the program does not anticipate enrolling students whose primary intent is to pursue graduate school. However, if a graduate later decides

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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to apply to graduate school, a pathway will be provided to complete additional coursework, if necessary, to serve as a bridge to graduate study.

The ISU Graduate School accepts students with three-year bachelor's degrees (which are common in European and Commonwealth systems), and these degrees are evaluated individually. If a student's coursework is deemed inadequate for graduate admission, the Graduate School may require additional courses to address prerequisites or program deficiencies.

Students pursuing the Three-Year BAS degree have the same financial aid eligibility requirements, policies, and guidelines as all undergraduate students. Students who have completed the Three-Year BAS and need to return for bridge coursework before graduate school admission will have the same financial aid eligibility requirements as other individuals who possess a prior bachelor's degree.

Advising will explicitly warn Three-Year BAS degree-seeking students that completion of the degree will prohibit them from using undergraduate financial aid programs (such as Pell grants) to pursue the credits associated with a bridge program if additional preparation is needed. Once the graduate meets admission requirements for a graduate program, they will then be eligible to apply for financial aid as a graduate student.

### **IMPACT**

The proposed program leverages existing courses across the university, minimizing impact on resources and requiring no new personnel, facilities, or library materials. No new courses will be developed; adjunct faculty will be hired as needed, with an annual allocation of \$10,000–\$15,000 for the next three years to support additional sections. The interdisciplinary structure promotes collaboration between colleges and incurs no start-up costs for personnel, operations, or capital. Consequently, the program's net fiscal impact during its first four years will be derived solely from student tuition.

Students in this program can complete their undergraduate degree in three years. At the resident rate of \$4,457 per semester, the total cost is \$26,742. This design is part of the program's strategy to maximize affordability for students. The three-year BAS serves as a practical and accessible alternative to traditional models, especially for adults seeking a faster pathway to a degree that aligns with their career goals.

### **ATTACHMENTS**

Attachment 1 – BAS in Intelligent and Trustworthy Digital Systems (3YR)  
Proposal

### **STAFF COMMENTS AND RECOMMENDATIONS**

Under a separate agenda item, The Board will consider the second reading of Policy III.E, which introduces reduced-credit baccalaureate degrees in response

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to national trends. BYU-Idaho, though not a public institution, was among the first to offer three-year degrees with NWCCU approval. NWCCU has now removed the pilot designation, creating opportunities for other institutions.

ISU has submitted three proposals under this policy, including a new Intelligent and Trustworthy Digital Systems program. The new degree option requires at least 90 credits, including 36 upper-division general education credits, and must meet all baccalaureate standards. Following the review process, ISU’s proposal meets these requirements, with implementation planned for August 2026 in Region V-Pocatello, primarily face-to-face with some online components.

Staff notes that the review process with the Council on Academic Affairs and Programs (CAAP) resulted in comprehensive discussions regarding potential challenges related to transferability, appropriate student advising, financial aid implications, and graduate school admission requirements for students who may wish to pursue advanced degrees. CAAP is generally supportive though cautious about impacts on existing traditional baccalaureate programs. In response to inquiries, ISU revised its proposal to address the identified issues.

Although not in ISU’s current three-year plan, the program responds to workforce demand. No Idaho institution currently offers reduced-credit baccalaureate degrees, and ISU would be the first if approved. Boise State, ISU, and LC-State offer traditional applied baccalaureate degrees with interdisciplinary focus. In accordance with State Board Policy III.Z responsibilities, no institution has statewide program responsibility specifically for computer and information sciences related programs. The following are current BAS degree offerings:

<b>Instit.</b>	<b>Program and Degree</b>	<b>CIP Code</b>	<b>Location</b>	<b>Method of Delivery</b>
BSU	Bachelor of Applied Science	30.9999	Boise	Online, Face-to-face
BSU	Cyber Operations and Resilience, BAS	43.0404	Boise	Online
BSU	Public Service Leadership, BAS	44.0401	Boise	Hybrid   Online
CEI	Digital Forensics and Analytics, BAS	43.0403	Idaho Falls	Hybrid, Face-to-face
CEI	Operations Management, BAS	52.0201	Idaho Falls	Face-to-face
CSI	Operations Management, BAS	52.0205	Twin Falls	Hybrid, Face-to-face
CWI	Business Administration, BAS	52.0201	Boise Nampa	Hybrid, Online, Face-to-face
ISU	Auto Collision Repair and Refinishing, BAS	47.0603	Pocatello	Face-to-face
ISU	Automotive Technology, BAS	47.0604	Pocatello	Face-to-face
ISU	Bachelor of Applied Science	24.0101	Idaho Falls	Face-to-face
ISU	Business Technology - Administrative Management, BAS	52.0401	Pocatello	Hybrid
ISU	Business Technology - Administrative Technology, BAS	52.0401	Pocatello	Hybrid
ISU	Business Technology - Small Business Technology, BAS	52.0401	Pocatello	Hybrid
ISU	Civil Engineering Technology, BAS	15.0201	Pocatello	Hybrid
ISU	Computer Aided Design Drafting Technology, BAS	15.1302	Pocatello	Face-to-face
ISU	Cyber Physical Systems Engineering Technology, BAS	43.0303	Pocatello	Online
ISU	Information Technology Systems, BAS	11.0103	Pocatello	Face-to-face
ISU	Nuclear Engineering Technology Management, BAS	15.1401	Pocatello	Online
ISU	Paralegal Studies, BAS	22.0302	Pocatello	Hybrid
ISU	Robotics Engineering Technology, BAS	15.0303	Idaho Falls Pocatello Twin Falls	Face-to-face
LCSC	Applied Science	52.0216	Lewiston	Face-to-face
LCSC	Business, BAS	52.0213	Lewiston	Hybrid, Online
LCSC	Legal Administrative Assistant, BAS	22.0301	Lewiston	Face-to-face
LCSC	Paralegal, BAS	22.0302	Lewiston	Face-to-face

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Staff reminds the Board that they approved a temporary cap of three reduced-credit baccalaureate programs per institution to assess public interest and industry demand at the October meeting. As part of that action, the Board directed staff and institutions to report findings according to the timeline established by the Executive Director. Accordingly, staff recommend incorporating this program into the Board's regular baccalaureate review cycle, with the additional requirement that ISU provide an annual update detailing student enrollment and any challenges encountered.

The proposal completed the program review process and was presented to the Council on Academic Affairs and Programs on November 6, 2025; and to the Instruction, Research, and Student Affairs Committee on December 4, 2025.

Staff recommends approval.

**BOARD ACTION**

I move to approve the request by Idaho State University to create a reduced-credit Bachelor of Applied Science in Intelligent and Trustworthy Digital Systems as presented in Attachment 1.

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



Institutional Tracking No. 2025-05 revised

## FULL PROPOSAL FORM

Academic Programs

Date of Proposal Submission:	<b>September 23, 2025 revised and resubmitted October 20, 2025</b>		
Institution Submitting Proposal:	<b>Idaho State University</b>		
Name of College, School, or Division:	<b>College of Technology</b>		
Name of Department(s) or Area(s):	<b>ESTEC / Technical</b>		
Official Name of the Program:	<b>Intelligent and Trustworthy Digital Systems (3YR)</b>		
Degree Information:	Degree Level: <b>Bachelor's</b>	Degree Type: <b>BAS 3YR</b>	
CIP code or Modification of CIP Code (consult IR /Registrar):	<b>11.1003</b>		
Method of Delivery: Indicate percentage of face-to-face, hybrid, distance delivery, etc.	<b>Face-to-face, with some portion online</b>		
Implementation Date:	<b>August 2026</b>		
Geographical Delivery:	Location(s) <b>Pocatello</b>	Region(s) <b>V</b>	
Indicate (X) if the program is/has: (Consistent with Board Policy V.R.)	<input type="checkbox"/> Self-Support fee	<input type="checkbox"/> Professional Fee	<input type="checkbox"/> Online Program Fee
Indicate (X) if the program is: (Consistent with Board Policy III.Z.)	<input checked="" type="checkbox"/> <b>Regional Program Responsibility</b>	<input type="checkbox"/> Statewide Program Responsibility	

**Indicate those that apply to this request:**

- Undergraduate Program
- Graduate Program
- Undergraduate Certificate (30 credits or more)
- Graduate Certificate (30 credits or more)
- Specialized Certificate (above \$250k/FY)

**Proposed Action**

- New Program**
- New branch campus or change in location
- Modification of Existing Academic Programs
- Converting one program option to a stand-alone program
- Consolidating two or more programs into one program
- Splitting an existing program into two or more programs
- Adding certificate or degrees to existing programs
- Program expansion outside an institution's Designated Service Region except for programs for which institutions have statewide program responsibilities as defined in Board Policy III.Z

College Dean 09/19/2025  
Date

Graduate Dean/other (as applicable) Date  
 9/19/25

FVP/Chief Fiscal Officer Date  
 9/23/2025

Provost/VP for Instruction Date

9/23/25  
President Date

Vice President for Research (as applicable) Date

Academic Affairs Program Manager, OSBE Date

Chief Financial Officer, OSBE Date

Chief Academic Officer, OSBE Date

SBOE/Executive Director or Designee Approval Date

Before completing this form, refer to Board Policy Section III.G., Postsecondary Program Approval and Discontinuance. This proposal form must be completed for the creation of each new program. All questions must be answered.

### **Rationale for Creation or Modification of the Program**

- 1. Describe the request and give an overview of the changes that will result.** What type of substantive change are you requesting? Will this program be related or tied to other programs on campus? Identify any existing program that this program will replace. If this is an Associate degree, please describe transferability.

ISU College of Technology proposes a Three-Year Bachelor of Applied Science degree, to be completed with a minimum of 90 credits. This program is designed with a career-focused curriculum, allowing students to complete a high-quality bachelor's degree in a reduced timeframe and enter the workforce sooner.

According to Board Policy III.E., the applied baccalaureate degree is "...a credential awarded for completion of requirements entailing the equivalent of at least 120 semester credits of academic and career technical course work (includes a minimum of 36 general education credits)." The proposed degree meets all Board criteria except for the total required credits. We request a substantive change to the minimum total credits from 120 to 90 in order to allow an undergraduate student to graduate within three years. In addition to current state policy, this degree requires 36 upper-division credits related to the major and has no free electives. It also meets all standards and learning outcomes for a baccalaureate degree defined by Idaho State University, the Idaho State Board of Education and the Northwest Commission on Colleges and Universities (NWCCU).

The NWCCU recently opened a process for accelerated bachelor's degrees, in particular, Three-Year Bachelor's degrees, allowing institutions to submit substantive change proposals to offer bachelor's degrees based on learning outcomes within a reduced credit hour amount. They also removed pilot status for the current Three-Year BAS degrees offered by BYU-Idaho and Ensign College in Salt Lake City, UT ("[Commission Opens Process for Accelerated Bachelor's Degrees](#)," 2025).

NWCCU also speaks to the naming convention in the newsletter referenced above:

At this time, we have not designated a name for these degrees, but it is essential that the institution include an identifier of the accelerated nature of these degrees within the program name. We recognize that some institutions and/or systems are referring to them as Accelerated Bachelor's, Three-Year Bachelor's, Reduced Credit Bachelor's, and/or Bachelor's of Applied Studies. We want to ensure that states and institutions have the necessary flexibility regarding naming conventions at this time. We may determine, at some point, that there is general consensus on a degree name, but for now we are providing institutional flexibility.

Our research shows that many institutions across the country are now proposing Three-Year Bachelor's degree programs, as regional accreditors begin to support this option. A common theme among these institutions is that the degrees are designed for adult learners, are career-focused, and aim to accelerate students' entry into the workforce. These programs are typically offered as "applied" degrees. The Bachelor of Applied Science (BAS) at Idaho State University aligns with this national trend ([Lederman, 2025](#)).

The proposed Three-Year BAS degree at ISU is modeled after BYU-Idaho's stackable credential approach. It stacks the Basic Technical Certificate in Computer Network Technician (College of Technology) and the AAS in Information Technology Systems (College of Technology) with the Academic Certificate in Information Systems (College of Business) and other Cybersecurity coursework to create a streamlined, career-focused pathway. A forthcoming Artificial Intelligence Specialized Certificate may be added to the upper-division credit electives once the curriculum is approved. Learning outcomes are aligned with skill sets identified by industry partners to ensure graduates are workforce-ready.

The BAS has been offered at ISU since the late 1980s as a stepping stone for CTE graduates and has consistently maintained an interdisciplinary focus. The new Three-Year BAS will not replace the existing BAS programs at the university but will instead build on the interdisciplinary foundation through collaborative efforts among ISU's academic departments and colleges.

**2. Need for the Program.** Describe evidence of the student, regional, and statewide needs that will be addressed by this proposal to include student clientele to be served and address the ways in which the proposed program will meet those needs.

**a. Workforce and economic need:** Provide verification of state workforce needs that will be met by this program. *Include job titles and cite the data source.* Describe how the proposed program will stimulate the state economy by advancing the field, providing research results, etc.

According to the Bureau of Labor Statistics, Idaho continues to see a strong demand in the IT sector with positions in network & computer systems administrators, computer network architects, database administrators, information security analysts, and cybersecurity specialists across the state. Idaho expects to see a 7.3% to 12% growth in these positions, which is notably much faster than the national average of 6.1%. Many of these occupations are listed in Idaho's "Hot Jobs" and have high demand and strong earning potential.

The Idaho Technology Council's employment data also suggests steady demand. Over 4,000 Computer Systems Analysts, Network Administrators, and Information Security Analyst positions exist in 2024, with long-term growth forecasts ([Idaho Technology Council, 2025](#)). The demand in Idaho is both strong and broad-based, spilling over into network systems, IT infrastructure, and secure digital systems. The BAS in Intelligent and Trustworthy Digital Systems will produce graduates to fill these gaps.

The Information Technology Systems Technical Advisory Committee meets twice a year to provide industry input to the program. These members are composed of IT professionals from business, government agencies, and education from around the region who hire our graduates. This degree will be part of the continuous improvement discussions with our industry partners. We anticipate strong support from our business partners since this degree will open doors for Information Technology Systems graduates to IT positions that require a bachelor's degree.

The typical student pursuing the Three-Year BAS will be an adult learner who balances work, family, and life responsibilities. These students are typically looking for a faster, more affordable, and flexible pathway to a degree that aligns with their career goals rather than the broader academic experience associated with a traditional four-year program.

**b. Student demand.** What is the most likely source of students who will be expected to enroll

(full-time, part-time, outreach, etc.). *Provide evidence of student demand/interest from inside and outside of the institution.*

The Information Technology System (ITS) program has seen steady enrollment, ranging from 31 to 40 students annually, from FY20 to FY24. In FY25, the program was full, enrolling 52 students due to a restructuring of the curriculum. The Three-Year BAS in Intelligent and Trustworthy Digital Systems is a stepping stone for ITS graduates to expand networking, information systems, cybersecurity, and artificial intelligence skills beyond their CTE education. With the recent surge in enrollment in the program, we anticipate high student demand to continue. Students are seeking technical education due to its real-world application. There is an increasing desire to gain relevant skills and enter the workforce in a short period of time.

**c. Societal Need:** Describe additional societal benefits and cultural benefits of the program.

A Three-Year Bachelor of Applied Science in Intelligent and Trustworthy Digital Systems provides significant societal benefits by preparing professionals to secure critical infrastructure, support economic growth, and enhance confidence in digital systems. Graduates fill essential workforce gaps in networking, cybersecurity, and systems administration—roles that are increasingly vital to Idaho’s communities. This degree expands access to high-demand, high-wage careers for nontraditional and rural students, supporting upward mobility while helping to retain talent locally. By training students to build secure, ethical, and resilient digital systems, the program strengthens public safety, fosters regional development, and contributes to local and national security.

**3. Program Prioritization**

Is the proposed new program a result of program prioritization?

Yes \_\_\_\_\_ No  X

If yes, how does the proposed program fit within the recommended actions of the most recent program prioritization findings.

**4. Credit for Prior Learning**

Indicate from the various cross walks where credit for prior learning will be available. If no PLA has been identified for this program, enter 'Not Applicable'.

Students may pursue PLA through the ISU Alternative Credit Opportunities as outlined in the Idaho State University Undergraduate Catalog. A student pursuing this three-year BAS may be awarded undergraduate credit for work, volunteer, or lived experiences outside of the university curriculum. Students can request academic credit through the portfolio method. In a portfolio, a student thoroughly describes and documents knowledge gained experientially and also demonstrates how knowledge gained outside the classroom is related to college-level learning. Credit for prior learning is awarded only for experiential learning in subject areas and curricula offered at ISU and upon approval by the department.

**5. Affordability Opportunities**

Describe any program-specific steps taken to maximize affordability, such as: textbook options (e.g., Open Educational Resources), online delivery methods, reduced fees, compressed course scheduling, etc. This question applies to certificates, undergraduate, graduate programs alike.

The Three-Year Bachelor’s degree is designed to offer students a targeted, skills-based, and workforce responsive pathway through their undergraduate education that reduces the traditional Bachelor’s-level curriculum to those essential programmatic elements necessary to facilitate early entry into the workforce. By condensing the traditional four-year timeline and recognizing prior learning credits, this program also reduces the total cost of tuition by 25% or more. For many students, especially working adults, a three-year degree may serve as a practical and accessible alternative to traditional models.

**Enrollments and Graduates**

**6. Existing similar programs at Idaho Public Institutions.** Using the chart below, provide enrollments and numbers of graduates for similar existing programs at your institution and other Idaho public institutions for the most past four years.

There are no other Bachelor’s degrees at Idaho public institutions similar to this program.

Instit.	Program Name	Fall Headcount Enrollment in Program				Number of Graduates From Program (Summer, Fall, Spring)			
		FY__	FY__	FY__	FY__ (most recent)	FY__	FY__	FY__	FY__ (most recent)

**7. Justification for Duplication** (if applicable). If the proposed program is similar to another program offered by an Idaho public higher education institution, provide a rationale as to why any resulting duplication is a net benefit to the state and its citizens. Describe why it is not feasible for existing programs at other institutions to fulfill the need for the proposed program.

Not Applicable.

**8. Projections for proposed program:** Using the chart below, provide projected enrollments and number of graduates for the proposed program:

<b>Proposed Program: Projected Enrollments and Graduates First Five Years</b>										
<b>Projected Fall Term Headcount Enrollment in Program</b>						<b>Projected Annual Number of Graduates From Program</b>				
FY27 (first year)	FY28	FY29	FY30	FY31		FY27 (first year)	FY28	FY29	FY30	FY31
10	20	30	30	30		0	0	8	8	8

9. **Describe the methodology for determining enrollment and graduation projections.** Refer to information provided in Question #2 “Need for the Program” above. What is the capacity for the program? Describe your recruitment efforts. How did you determine the projected numbers above?

Students pursuing the Three-Year BAS degree will meet with the Bachelor of Applied Science advisor in Student Services to ensure that they understand the risks and benefits of this particular degree, particularly that it may not lead to graduate studies. Students must complete the AAS degree in Information Technology Systems to be eligible for the BAS in Intelligent and Trustworthy Digital Systems.

The College of Technology has a rigorous advising process centered on the use of dedicated Student Navigators who support student success. Student Services provides hands-on, proactive advising to ensure that every student receives personalized guidance throughout their academic experience.

All BAS students must meet with the BAS Navigator before being admitted to the program. The BAS Navigator actively engages with students to understand their goals, challenges, and career aspirations, using this information to guide them toward the most appropriate academic pathway. Each semester, the BAS Navigator will attend an Information Technology Systems class to present program information, gauge student interest, and answer questions about the three-year degree. The Navigator will meet individually with interested students to help them determine whether this program or a traditional four-year degree best aligns with their long-term objectives. In addition, Navigators maintain regular communication with both students and faculty to monitor academic progress, address concerns early, and ensure each student stays on track for success.

We do not anticipate enrolling students who intend to pursue graduate school, as three-year BAS degrees are career-focused and designed to expedite transition to the workforce. However, if a student who completes the three-year BAS later decides to apply to graduate school, a pathway will be provided to complete additional coursework as a bridge to graduate school.

Currently, ISU Graduate School accepts students with three-year bachelor’s degrees, which are common in European and Commonwealth higher education systems. To be admitted to Graduate School, students must have a bachelor’s degree from a regionally accredited institution. Three-year bachelor’s degrees are evaluated individually and may be acceptable depending upon specific program admission requirements. If coursework is deemed inadequate for graduate admission, the Graduate School may require additional courses to address prerequisite or program deficiencies. Completing these courses serves as a bridge to graduate study.

Students pursuing a three-year BAS degree have the same financial aid eligibility requirements, policies, and guidelines as all undergraduate students. Graduates of a three-year BAS who must complete undergraduate coursework prior to Graduate School admissions will have the same

eligibility requirements as other individuals with a prior bachelor's degree. Once a three-year BAS graduate meets admission requirements for a graduate program, they will be eligible to apply for financial aid as a graduate student. Our advising will include ensuring awareness among three-year BAS degree-seeking students that completion of the three-year BAS will prohibit them from using undergraduate financial aid programs, such as pell grants, from pursuing the credits associated with a bridge program if they choose to return to pursue graduate education and need additional preparation.

Enrollment and graduation projections are based on data from recent Information Technology Systems graduation numbers and current enrollment trends. We anticipate that 15% of graduates will continue to the BAS, similar to other programs with BAS degrees in the College of Technology. This equates to 5 students per year. We also anticipate that 5 transfer students from other CTE IT programs across the state will enroll, since most of the upper-division coursework is online, and general education can be taken online or transferred.

**10. Minimum Enrollments and Graduates.**

- a. What are the minimums that the program will need to meet in order to be continued, and what is the logical basis for those minimums?

The College of Technology's minimum requirement for enrollment is 10 students. We anticipate a high retention rate of 80% which is typical for CTE programs. This equates to a minimum of 8 graduates per year. However, our projections are conservative, and we anticipate exceeding enrollment and graduation estimates.

- b. If those minimums are not met, what is the sunset clause by which the program will be considered for discontinuance?

Due to the nature of the BAS degree and its use of existing courses, there is no harm in continuing to offer the degree if there are fewer than 10 enrollments/graduates per year, since courses are offered for other majors. However, if there is a period of time (five to seven years) where no students enroll, we will consider program modification or discontinuance based on industry input.

**11. Assurance of Quality.** Describe how the institution will ensure the quality of the program. Describe the institutional process of program review. Where appropriate, describe applicable specialized accreditation and explain why you do or do not plan to seek accreditation.

Program quality will be assessed at the program and course levels. We will review courses with the Technical Advisory Committee (TAC), made up of faculty, industry partners, and administration, to ensure learning outcomes align with industry standards. The TAC will meet at least twice a year and more often if necessary during curriculum development. Once up and running, we will evaluate program objectives and outcomes, including student learning outcomes, enrollment, retention, and graduation rates. We will survey graduates of the program to determine if the program aligns with the skills needed in industry. The program will be reviewed every seven years through the university's program review process.

Upon completion of the degree, students will be contacted to complete a survey regarding their employment to determine if they were successfully placed into a career related to their education.

- 12. In accordance with Board Policy III.G., an external peer review is required for any new doctoral program.** Attach the peer review report as **Appendix A**. With prior approval from the Board’s Executive Director or designee, for programs that require specialized accreditation, external review for the accreditation process may supplant standard external peer review as provided in Board Policy III.G.<sup>1</sup>

Not Applicable.

<sup>1</sup> For programs that require specialized accreditation, external review for the accreditation process may supplant standard external peer review as in Board Policy III.G.a.i (2) a.i and may occur after approval of the program by the Board, if and only if receipt of initial accreditation is required before any student enrolls in the program. Institutions must receive from the Executive Director or designee approval to supplant external peer review with specialized accreditation review prior to submitting a doctoral program proposal. Institutions shall submit a copy of the specialized accreditation report to the Board Office within 30 days of completion of the review.

- 13. Educator Endorsement/Certification Programs** All new initial educator preparation programs that lead to an Idaho educator endorsement/certification require review and recommendation facilitated by the Office of the State Board of Education and approval from the Idaho State Board of Education.

Will this program include a new initial educator preparation program leading to an Idaho educator endorsement/certification?

Yes \_\_\_\_\_ **No** **X**

If yes, on what date was the new program application endorsement/certification submitted to the Office of the State Board of Education (Educator Effectiveness Program Manager)?

Date \_\_\_\_\_

*All new program applications for endorsement/certification are submitted via CANVAS by the educator preparation provider dean, assistant dean, or director.*

- 14. Three-Year Plan: If this is a new proposed program, is it on your institution’s approved 3-year plan?**

Yes \_\_\_\_\_ **No** **X**

If yes, proceed to question 15. If no:

- a. Which of the following statements address the reason for adding this program outside of the regular three-year planning process.**

Indicate (X) by each applicable statement:

	Program is important for meeting your institution’s regional or statewide program responsibilities.
<b>X</b>	<b>The program is in response to a specific industry need or workforce opportunity.</b>

	The program is reliant on external funding (grants, donations) with a deadline for acceptance of funding.
	There is a contractual obligation or partnership opportunity related to this program.
	The program is in response to accreditation requirements or recommendations.
	The program is in response to recent changes to teacher certification/endorsement requirements.
	We failed to include it when we had the opportunity.
X	Other: NWCCU opened a substantive change request for the Three-Year Bachelor's degree.

**b. Provide an explanation for all statements you selected.**

As mentioned in this proposal above, NWCCU has recently removed the pilot designation of BYU-Idaho's Three-Year BAS degrees and provided the opportunity for institutions to submit substantive change proposals for accelerated degrees. This was announced in the Summer of 2025. If it had been announced before the Three-Year Plan deadline, this degree would have been included due to the workforce opportunities in the IT sector growth.

**Educational Offerings: Curriculum, Intended Learning Outcomes, and Assessment Plan**

**15. Curriculum. Provide descriptive information of the educational offering.**

**a. Summary of requirements.** Provide a summary of program requirements using the following table.

Credit hours in required courses offered by the department (s) offering the program.	40
Credit hours in required courses offered by other departments:	15
Credit hours in institutional general education curriculum	37
Credit hours in free electives	0
<b>Total credit hours required for degree program:</b>	<b>92</b>

**b. Curriculum.** Provide the curriculum for the program, including credits to completion, courses by title and assigned academic credit granted.

See attached curriculum MAP that specifies lower division, upper division, and general education coursework.

**c. Additional requirements.** Describe additional requirements such as comprehensive examination, senior thesis or other capstone experience, practicum, or internship, some of which may carry credit hours included in the list above.

There are no additional requirements.

**16. Learning Outcomes: Expected Student Learning Outcomes and Connection to Curriculum.**

- a. Intended Learning Outcomes.** List the Intended Learning Outcomes for the proposed program, using learner-centered statements that indicate what students will know, understand, and be able to do, and value or appreciate as a result of completing the program.

The intended learning outcomes of this Three-Year BAS are equivalent to those associated with the general education and major-specific curriculum included in a traditional 120 credit degree program. The general education requirements are the same as a four-year degree. Additionally, all lower and upper division courses are directly related to the skills and knowledge students are required to have upon graduation to prepare them for a career in the IT industry. This degree does not include elective courses traditionally used to pursue minors or areas of educational interest outside the major and general education curriculum requirements; it is intentionally streamlined to focus solely on the knowledge and skills required for entry into a targeted career field.

Graduates of the BAS in Intelligent and Trustworthy Digital Systems will be able to:

1. Demonstrate Technical Proficiency in IT Systems
2. Design, Configure, and Manage Modern Computer Networks
3. Apply Principles of Cybersecurity and Risk Management
4. Utilize Cloud Computing and Virtualization Technologies
5. Develop and Apply Artificial Intelligence Solutions
6. Build Secure and Trustworthy AI Systems
7. Demonstrate Professional Readiness and Ethical Practice
8. Engage in Lifelong Learning and Adaptability

Program Learning Outcomes and Aligned Courses

<b>Program Learning Outcome</b>	<b>Aligned Courses</b>
<p><b>1. Demonstrate Technical Proficiency in IT Systems</b> Apply knowledge of computer hardware, operating systems, and system administration to design, install, maintain, and troubleshoot enterprise computing environments.</p>	<ul style="list-style-type: none"> <li>- ITS 1105 – Computer Hardware</li> <li>- ITS 1135 – Desktop Operating Systems</li> <li>- ITS 2275 – Network Operating Systems I</li> <li>- ITS 3335 – Network Operating Systems II</li> <li>- ITS 3380 – Network Operating Systems III</li> <li>- ITS 3318 – Command Line Interfaces II</li> </ul>
<p><b>2. Design, Configure, and Manage Modern Computer Networks</b> Apply networking concepts and technologies to build, secure, and maintain local and wide area networks.</p>	<ul style="list-style-type: none"> <li>- ITS 1150 – Networking I</li> <li>- ITS 2215 – Networking II</li> <li>- ITS 3320 – Networking III</li> </ul>
<p><b>3. Apply Principles of Cybersecurity and Risk Management</b> Identify and address security risks in computing and AI environments through preventive measures and secure system design.</p>	<ul style="list-style-type: none"> <li>- ITS 3365 – Cybersecurity</li> <li>- AAI 4420 – Secure and Trustworthy AI Systems</li> </ul>
<p><b>4. Utilize Cloud Computing and Virtualization Technologies</b> Deploy and manage cloud-based infrastructure and virtualized environments to support scalable and resilient IT solutions.</p>	<ul style="list-style-type: none"> <li>- ITS 3325 – Virtualization and Cloud Computing</li> </ul>
<p><b>5. Develop and Apply Artificial Intelligence Solutions</b> Design, build, and deploy applied AI systems using industry-standard tools and frameworks.</p>	<ul style="list-style-type: none"> <li>- AAI 4410 – Fundamentals of Applied AI Systems</li> <li>- AAI 4450 – Capstone in Applied AI Systems</li> </ul>
<p><b>6. Build Secure and Trustworthy AI Systems</b> Design AI systems with a focus on fairness, transparency, security, and ethical responsibility.</p>	<ul style="list-style-type: none"> <li>- AAI 4420 – Secure and Trustworthy AI Systems</li> </ul>
<p><b>7. Demonstrate Professional Readiness and Ethical Practice</b> Apply communication, collaboration, and professional skills in real-world, industry-based settings.</p>	<ul style="list-style-type: none"> <li>- AAI 4450 – Capstone in Applied AI Systems</li> </ul>
<p><b>8. Engage in Lifelong Learning and Adaptability</b> Demonstrate the ability to learn emerging technologies and adapt to evolving roles in IT and AI.</p>	<ul style="list-style-type: none"> <li>- ITS 1120 – Command Line Interfaces I</li> <li>- AAI 4410 – Fundamentals of Applied AI Systems</li> </ul>

Lower-division courses provide foundational knowledge but are aligned with the broader program learning outcomes, which emphasize integration and application at the BAS level. The upper division courses (33xx - 44xx level) heavily support applied, ethical, and team-based learning components of the program. Outcomes like communication and critical thinking are often addressed across multiple courses through projects, labs, and collaborative assignments.

## 17. Assessment plans.

- a. **Assessment Process.** Describe the assessment plan for student learning outcomes that will be used to evaluate student achievement and how the results will be used to improve the program.

### Program Review

Since this program is based on stackable credentials and dependent on each participating department to assess students at the course level, the main source of assessment will be the program review. Enrollment, retention, completion, and job placement will be reviewed annually to assess program vitality. Every seven years, the program will conduct an external review starting with a self-study and engaging a team of peers from other institutions to review the program objectives and student learning outcomes and provide feedback for improvements. Course Evaluations

Students will complete course evaluations at the end of each semester to provide feedback on instruction, faculty knowledge, course content, and overall satisfaction. Student scores and comments will be reviewed by the faculty and chair to determine areas for improvement.

### Industry Feedback

Industry professionals (Technical Advisory Committee) will meet with faculty and staff twice a year to discuss program outcomes and look at areas for continuous improvement. The curriculum will be reviewed periodically to discuss student learning outcome achievement and recommend changes if applicable.

### Graduate Feedback

Graduates of the program will be invited to participate in a follow-up survey to assess career outcomes and alignment with their field of study. This survey is routinely administered to all College of Technology graduates and provides data on the effectiveness of the degree and our mission to prepare students for high-demand careers. Participants are asked to share information about their current employment, including employer name and salary, and to provide feedback on their educational experience. Specifically, they will be asked how well their education prepared them for their current role, and to identify any areas where the program could be improved.

### **Resources Required for Implementation – fiscal impact and budget.**

Organizational arrangements required within the institution to accommodate the change including administrative, staff, and faculty hires, facilities, student services, library; etc.<sup>2</sup>

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<sup>2</sup> Financial Impact shall mean the total financial expenditures, regardless of funding source, needed to support personnel costs, operating expenditures, capital outlay, capital facilities construction or major renovation, and indirect costs that are incurred as a direct result of establishing, modifying, or discontinuing a new instructional program, instructional unit, or administrative unit. Revised per Board Policy III.G, June 2024.

**18. Physical Facilities and Equipment:** Describe the provision for physical facilities and equipment.

- a. Existing resources.** Describe equipment, space, laboratory instruments, computer(s), or other physical equipment presently available to support the successful implementation of the program.

The courses required for completion of this program already exist. The facilities, equipment, computers, and support operations are presently available for additional student enrollment. The Information Technology Systems courses will be offered face-to-face, and all other courses will be available either online or face-to-face.

- b. Impact of new program.** What will be the impact on existing programs of increased use of physical resources by the proposed program? How will the increased use be accommodated?

The physical impact on existing programs will be minimal since this degree is a pathway for existing Information Technology Systems students to earn a Bachelor's degree. Since students will not be working in a cohort model after they achieve their BTC, they will be able to take available general education and upper-division courses. We anticipate that the majority of students will take the remaining required courses online.

- c. Needed resources.** List equipment, space, laboratory instruments, etc., that must be obtained to support the proposed program. Enter the costs of those physical resources into the budget sheet.

None at this time.

**19. Library and Information Resources:** Describe adequacy and availability of library and information resources.

- a. Existing resources and impact of new program.** Evaluate library resources, including personnel and space. Are they adequate for the operation of the present program? Will there be an impact on existing programs of increased library usage caused by the proposed program? For off-campus programs, clearly indicate how the library resources are to be provided.

The impact on the library and information resources will be minimal. All existing resources are adequate to support the program.

- b. Needed resources.** What new library resources will be required to ensure successful implementation of the program? Enter the costs of those library resources into the budget sheet.

No new library resources are needed.

## 20. Faculty/Personnel resources

- a. **Needed resources.** Give an overview of the personnel resources that will be needed to implement the program. How many additional sections of existing courses will be needed? Referring to the list of new courses to be created, what instructional capacity will be needed to offer the necessary number of sections?

Since the new degree utilizes courses already in existence, there will be minimal impact on personnel resources. No new courses will be created. Should additional sections of existing courses be needed, we will work with the impacted department and administration to hire adjunct faculty.

- b. **Existing resources.** Describe the existing instructional, support, and administrative resources that can be brought to bear to support the successful implementation of the program.

Idaho State University and the College of Technology will provide university and college-level support for the program available to all faculty and students, such as faculty professional development/mentoring, instructional design, student advising, tutoring, etc.

- c. **Impact on existing programs.** What will be the impact on existing programs of increased use of existing personnel resources by the proposed program? How will quality and productivity of existing programs be maintained?

This program will enhance collaboration between the colleges and maximize resources through its interdisciplinary curriculum. Using existing curriculum that meets the program learning objectives will enhance efficiencies and effectiveness in teaching and student learning.

- d. **Needed resources.** List the new personnel that must be hired to support the proposed program. Enter the costs of those personnel resources into the budget sheet.

No new resources are needed at this time.

## 21. Revenue Sources

- a) **Reallocation of funds:** If funding is to come from the reallocation of existing state appropriated funds, please indicate the sources of the reallocation. What impact will the reallocation of funds in support of the program have on other programs?

No funds will be reallocated.

- b) **New appropriation.** If an above Maintenance of Current Operations (MCO) appropriation is required to fund the program, indicate when the institution plans to include the program in the legislative budget request.

No new appropriations are needed.

c) **Non-ongoing sources:**

- i. If the funding is to come from one-time sources such as a donation, indicate the sources of other funding. What are the institution's plans for sustaining the program when that funding ends?

N/A

- ii. Describe the federal grant, other grant(s), special fee arrangements, or contract(s) that will be valid to fund the program. What does the institution propose to do with the program upon termination of those funds?

N/A

d) **Student Fees:**

- i. If the proposed program is intended to levy any institutional local fees, explain how doing so meets the requirements of Board Policy V.R.,3.b.

N/A

- ii. Provide estimated cost to students and total revenue for self-support programs and for professional fees and other fees anticipated to be requested under Board Policy V.R., if applicable.

N/A

**22.** Using the excel **budget template** provided by the Office of the State Board of Education, provide the following information:

- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of the program.
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.
- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

**ISU #2025-05 Intelligent and Trustworthy Digital Systems (3YR) (BAS)**

**Program Resource Requirements.**

- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.
- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

**I. PLANNED STUDENT ENROLLMENT**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount
A. New enrollments	10	10	10	10	10	10	10	10
B. Shifting enrollments			10	10	10	10	10	10
<b>Total Enrollment</b>			20	20	30	30	30	30

**II. REVENUE**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
1. New Appropriated Funding Request	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Institution Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. New Tuition Revenues from Increased Enrollments	\$44,570.00	\$0.00	\$89,140.00	\$0.00	\$133,710.00	\$0.00	\$133,710.00	\$0.00
5. Student Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Other (i.e., Gifts)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	\$44,570	\$0	\$89,140	\$0	\$133,710	\$0	\$133,710	\$0

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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*Ongoing is defined as ongoing operating budget for the program which will become part of the base.  
One-time is defined as one-time funding in a fiscal year and not part of the base.*

**III. EXPENDITURES**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>A. Personnel Costs</b>								
1. FTE	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00
2. Faculty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Adjunct Faculty	\$0.00	\$0.00	\$10,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
4. Graduate/Undergrad Assistants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Research Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Directors/Administrators	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Administrative Support Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9. Other:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Personnel and Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>B. Operating Expenditures</b>								
1. Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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3. Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Materials & Goods for Manufacture & Resale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>	<b>\$0</b>							

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>C. Capital Outlay</b>								
1. Library Resources	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>D. Capital Facilities Construction or Major Renovation</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>E. Other Costs</b>								
Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other								
<b>Total Other Costs</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENDITURES:</b>	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$15,000</u>	<u>\$0</u>
<b>Net Income (Deficit)</b>	<u>\$44,570</u>	<u>\$0</u>	<u>\$79,140</u>	<u>\$0</u>	<u>\$118,710</u>	<u>\$0</u>	<u>\$118,710</u>	<u>\$0</u>

Budget Notes (specify row and add explanation where needed; e.g., "I.A.,B. FTE is calculated using..."):

II.4	Tuition is based on FY26 Full Time Resident undergraduate tuition of \$4,457.
III	No additional expenditures are anticipated, as the program utilizes existing courses. Should additional sections of courses be needed, we will hire adjunct faculty based on course enrollment.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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**Proposed 90 credit BAS**  
Intelligent and Trustworthy Digital Systems  
(3YR)

*(For internal use only)*

No change

UCC proposal

A Major Academic Plan (MAP) is one way to complete a degree in a set number of semesters. The *example* below is only one strategy. Actual plans for individual students will vary based on advisor recommendations and academic needs. Official Program Requirements including Major, General Education, Electives, and university requirements (see pg.2) are based on Catalog Year.

Course Subject and Title	Cr.	Min. Grade	*GE, UU or UM	**Sem. Offered	Prerequisite	Co-Requisite
<b>Semester One</b>						
GE Objective 1: ENGL 1101 Writing and Rhetoric I	3	C-	GE	F,S,Su	Appropriate placement score	
ITS 1105: Computer Hardware	1	C-		F, S		
ITS 1120: Command Line Interfaces I	3	C-		F, S		
ITS 1135: Desktop Operating Systems	3	C-		F, S		
ITS 1150 Networking I	4	C-		F, S		
GE Objective 9	3		GE			
<b>Total</b>	<b>17</b>					
<b>Semester Two</b>						
GE Objective 1: ENGL 1102 Writing and Rhetoric II	3	C-	GE	F,S,Su	ENGL 1101 or equivalent	
ITS 2275: Network Operating Systems I	4	C-		F, S		
GE Objective 3: TGE 1140	3		GE			
GE Objective 4	3		GE			
GE Objective 6	3		GE			
<b>Total</b>	<b>16</b>					
<b>Semester Three</b>						
AAI 4410: Fundamentals of Applied AI Systems	3		UM	D		
ITS 2215: Networking II	4		UM	F, S		
ITS 3318: Command Line Interfaces II	3	C-	UM	F, S		
GE Objective 2	3		GE			
UD Elective	3		UM			
<b>Total</b>	<b>16</b>					
<b>Semester Four</b>						
UD Elective	3		UM			
GE Objective 5	3		GE			
GE Objective 6	3		GE			
ITS 3365: Cybersecurity	3		UM	D		
ITS 3335: Network Operating Systems II	4		UM	F, S		
<b>Total</b>	<b>16</b>					
<b>Semester Five</b>						
GE Objective 5	4		GE			
ITS 3320: Networking III	4		UM	F, S		
AAI 4420: Secure and Trustworthy AI Systems	3		UM	D		
GE Objective 7 or 8	3		GE			
<b>Total</b>	<b>14</b>					
<b>Semester Six</b>						
ITS 3325: Virtualization and Cloud Computing	3	C-	UM	F, S		
ITS 3380: Network Operating Systems III	4		UM	F, S		
AAI 4450: Capstone in Applied AI Systems	3		UM	D		
GE Objective 4	3		GE			
<b>Total</b>	<b>13</b>					

\*GE=General Education Objective, UU=Upper Division University, UM= Upper Division Major  
\*\*See Course Schedule section of Course Policies page in the e-catalog (or input F, S, Su, etc.)



**IDAHO STATE UNIVERSITY**

**SUBJECT**

Bachelor of Applied Science in Law Enforcement Management and Leadership  
(3YR)

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section III.G.

**BACKGROUND/DISCUSSION**

The proposed three-year BAS in Law Enforcement Management and Leadership is a career-focused, interdisciplinary program designed to prepare graduates for leadership roles in law enforcement. This 95-credit program is specifically targeted toward adult learners who balance work, family, and life responsibilities, providing a faster, more affordable, and flexible pathway to a degree

The degree is intended to address critical workforce needs in Idaho law enforcement, particularly in supervisory roles, which are experiencing staffing challenges due to an aging workforce and turnover. While Idaho's population has grown 55% since 2002, the number of patrol officers has increased only 15%. Graduates of this program will be prepared for leadership careers such as Captain, Sheriff, Lieutenant, Sergeant, or Chief. In Idaho, the median salary of a police officer was \$66,000 (May 2023 data), compared to an administrator at \$93,000.

This degree is unique in the state, as it will combine the Peace Officer Standards and Training (POST) curriculum with coursework in Criminal Justice, Public Administration, and Emergency Management. The curriculum utilizes existing courses and builds on the stackable credential approach, requiring students to complete the Basic Technical Certificate and Associate of Applied Science degree in Law Enforcement to be eligible for the BAS. The program meets the standard learning outcomes for a baccalaureate degree but is intentionally streamlined, including zero free electives, focusing solely on the knowledge and skills required for entry into a targeted career field.

All BAS students are required to meet with a Student Navigator (Advisor) prior to admission. This proactive, hands-on advising ensures students understand the risks and benefits associated with this degree. The BAS Navigator will actively engage with students to understand their goals and career aspirations, helping them determine whether the BAS (3YR) or a traditional four-year degree best aligns with their long-term objectives. The Navigator also maintains regular communication with students and faculty to monitor progress and ensure timely completion.

The three-year BAS is career-focused and designed to expedite transition to the workforce; therefore, the program does not anticipate enrolling students whose primary intent is to pursue graduate school. However, if a graduate later decides

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to apply to graduate school, a pathway will be provided to complete additional coursework, if necessary, to serve as a bridge to graduate study.

The ISU Graduate School accepts students with three-year bachelor's degrees (which are common in European and Commonwealth systems), and these degrees are evaluated individually. If a student's coursework is deemed inadequate for graduate admission, the Graduate School may require additional courses to address prerequisites or program deficiencies.

Students pursuing the three-year BAS degree have the same financial aid eligibility requirements, policies, and guidelines as all undergraduate students. Students who have completed the three-year BAS and need to return for bridge coursework before graduate school admission will have the same financial aid eligibility requirements as other individuals who possess a prior bachelor's degree.

Advising will explicitly warn three-year BAS degree-seeking students that completion of the degree will prohibit them from using undergraduate financial aid programs (such as Pell grants) to pursue the credits associated with a bridge program if additional preparation is needed. Once the graduate meets admission requirements for a graduate program, they will then be eligible to apply for financial aid as a graduate student.

**IMPACT**

The proposed program leverages existing courses across the university, minimizing impact on resources and requiring no new personnel, facilities, or library materials. No new courses will be developed; adjunct faculty will be hired as needed, with an annual allocation of \$10,000–\$15,000 for the next three years to support additional sections. The interdisciplinary structure promotes collaboration between colleges and incurs no start-up costs for personnel, operations, or capital. Consequently, the program's net fiscal impact during its first four years will be derived solely from student tuition.

Students in this program can complete their undergraduate degree in three years. At the resident rate of \$4,457 per semester, the total cost is \$26,742. This design is part of the program's strategy to maximize affordability for students. The three-year BAS serves as a practical and accessible alternative to traditional models, especially for adults seeking a faster pathway to a degree that aligns with their career goals.

**ATTACHMENTS**

Attachment 1 – BAS in Law Enforcement Management and Leadership (3YR)  
Proposal

**STAFF COMMENTS AND RECOMMENDATIONS**

Under a separate agenda item, The Board will consider the second reading of Policy III.E, which introduces reduced-credit baccalaureate degrees in response

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to national trends. BYU-Idaho, though not a public institution, was among the first to offer three-year degrees with NWCCU approval. NWCCU has now removed the pilot designation, creating opportunities for other institutions.

ISU has submitted three proposals under this policy, including a new Law Enforcement Management Leadership program. The new degree option requires at least 90 credits, including 36 upper-division general education credits, and must meet all baccalaureate standards. Following the review process, ISU's proposal meets these requirements, with implementation planned for August 2026 in Region V-Pocatello, primarily face-to-face with some online components.

Staff notes that the review process with the Council on Academic Affairs and Programs (CAAP) resulted in comprehensive discussions regarding potential challenges related to transferability, appropriate student advising, financial aid implications, and graduate school admission requirements for students who may wish to pursue advanced degrees. CAAP is generally supportive though cautious about impacts on existing traditional baccalaureate programs. In response to inquiries, ISU revised its proposal to address the identified issues.

Although not in ISU's current three-year plan, the program responds to workforce demand. No Idaho institution currently offers reduced-credit baccalaureate degrees, and ISU would be the first if approved. Boise State, ISU, and LC-State offer traditional applied baccalaureate degrees with interdisciplinary focus. In accordance with State Board Policy III.Z responsibilities, no institution has statewide program responsibility specifically for law enforcement management related programs. The following are current BAS degree offerings:

Insttit.	Program and Degree	CIP Code	Location	Method of Delivery
BSU	Bachelor of Applied Science	30.9999	Boise	Online, Face-to-face
BSU	Cyber Operations and Resilience, BAS	43.0404	Boise	Online
BSU	Public Service Leadership, BAS	44.0401	Boise	Hybrid   Online
CEI	Digital Forensics and Analytics, BAS	43.0403	Idaho Falls	Hybrid, Face-to-face
CEI	Operations Management, BAS	52.0201	Idaho Falls	Face-to-face
CSI	Operations Management, BAS	52.0205	Twin Falls	Hybrid, Face-to-face
CWI	Business Administration, BAS	52.0201	Boise Nampa	Hybrid, Online, Face-to-face
ISU	Auto Collision Repair and Refinishing, BAS	47.0603	Pocatello	Face-to-face
ISU	Automotive Technology, BAS	47.0604	Pocatello	Face-to-face
ISU	Bachelor of Applied Science	24.0101	Idaho Falls	Face-to-face
ISU	Business Technology - Administrative Management, BAS	52.0401	Pocatello	Hybrid
ISU	Business Technology - Administrative Technology, BAS	52.0401	Pocatello	Hybrid
ISU	Business Technology - Small Business Technology, BAS	52.0401	Pocatello	Hybrid
ISU	Civil Engineering Technology, BAS	15.0201	Pocatello	Hybrid
ISU	Computer Aided Design Drafting Technology, BAS	15.1302	Pocatello	Face-to-face
ISU	Cyber Physical Systems Engineering Technology, BAS	43.0303	Pocatello	Online
ISU	Information Technology Systems, BAS	11.0103	Pocatello	Face-to-face
ISU	Nuclear Engineering Technology Management, BAS	15.1401	Pocatello	Online
ISU	Paralegal Studies, BAS	22.0302	Pocatello	Hybrid
ISU	Robotics Engineering Technology, BAS	15.0303	Idaho Falls Pocatello Twin Falls	Face-to-face
LCSC	Applied Science	52.0216	Lewiston	Face-to-face
LCSC	Business, BAS	52.0213	Lewiston	Hybrid, Online
LCSC	Legal Administrative Assistant, BAS	22.0301	Lewiston	Face-to-face
LCSC	Paralegal, BAS	22.0302	Lewiston	Face-to-face

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Staff reminds the Board that they approved a temporary cap of three reduced-credit baccalaureate programs per institution to assess public interest and industry demand at the October meeting. As part of that action, the Board directed staff and institutions to report findings according to the timeline established by the Executive Director. Accordingly, staff recommend incorporating this program into the Board's regular baccalaureate review cycle, with the additional requirement that ISU provide an annual update detailing student enrollment and any challenges encountered.

The proposal completed the program review process and was presented to the Council on Academic Affairs and Programs on November 6, 2025; and to the Instruction, Research, and Student Affairs Committee on December 4, 2025.

Staff recommends approval.

**BOARD ACTION**

I move to approve the request by Idaho State University to add a Three-Year BAS in Law Enforcement Management and Leadership as presented in Attachment 1.

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



Institutional Tracking No. 2025-04 revised

## FULL PROPOSAL FORM

Academic Programs

Date of Proposal Submission:	<b>September 23, 2025 revised and resubmitted October 20, 2025</b>		
Institution Submitting Proposal:	<b>Idaho State University</b>		
Name of College, School, or Division:	<b>College of Technology</b>		
Name of Department(s) or Area(s):	<b>Business and Support Services</b>		
Official Name of the Program:	<b>Law Enforcement Management and Leadership (3YR)</b>		
Degree Information:	Degree Level: <b>Bachelor's</b>	Degree Type: <b>BAS 3YR</b>	
CIP code or Modification of CIP Code (consult IR /Registrar):	<b>43.0103</b>		
Method of Delivery: Indicate percentage of face-to-face, hybrid, distance delivery, etc.	<b>Face-to-face, with some portion online</b>		
Implementation Date:	<b>August 2026</b>		
Geographical Delivery:	Location(s)	Region(s)	<b>V</b>
Indicate (X) if the program is/has: (Consistent with Board Policy V.R.)	<input type="checkbox"/> Self-Support fee	<input type="checkbox"/> Professional Fee	<input type="checkbox"/> Online Program Fee
Indicate (X) if the program is: (Consistent with Board Policy III.Z.)	<input checked="" type="checkbox"/> <b>Regional Program Responsibility</b>	<input type="checkbox"/> Statewide Program Responsibility	

**Indicate those that apply to this request:**

- Undergraduate Program**
- Graduate Program
- Undergraduate Certificate (30 credits or more)
- Graduate Certificate (30 credits or more)
- Specialized Certificate (above \$250k/FY)

**Proposed Action**

- New Program**
- New branch campus or change in location
- Modification of Existing Academic Programs
  - Converting one program option to a stand-alone program
  - Consolidating two or more programs into one program
  - Splitting an existing program into two or more programs
  - Adding certificate or degrees to existing programs
  - Program expansion outside an institution's Designated Service Region except for programs for which institutions have statewide program responsibilities as defined in Board Policy III.Z.

  
 College Dean Date  
09/10/2025

Graduate Dean/other (as applicable) Date  
  
9/19/25

FVP/Chief Fiscal Officer Date  
  
9/23/2025

Provost/VP for Instruction Date  
  
9/23/25

President Date

Vice President for Research (as applicable) Date

Academic Affairs Program Manager, OSBE Date

Chief Financial Officer, OSBE Date

Chief Academic Officer, OSBE Date

SBOE/Executive Director or Designee Approval Date

Before completing this form, refer to Board Policy Section III.G., Postsecondary Program Approval and Discontinuance. This proposal form must be completed for the creation of each new program. All questions must be answered.

### **Rationale for Creation or Modification of the Program**

- 1. Describe the request and give an overview of the changes that will result.** What type of substantive change are you requesting? Will this program be related or tied to other programs on campus? Identify any existing program that this program will replace. If this is an Associate degree, please describe transferability.

In general, ISU College of Technology proposes a Three-Year Bachelor of Applied Science degree, to be completed with a minimum of 90 credits. This program is designed with a career-focused curriculum, allowing students to complete a high-quality bachelor's degree in a reduced timeframe and enter the workforce sooner.

According to Board Policy III.E., the applied baccalaureate degree is "...a credential awarded for completion of requirements entailing the equivalent of at least 120 semester credits of academic and career technical course work (includes a minimum of 36 general education credits)." The proposed degree meets all Board criteria except for the total required credits. We request a substantive change to the minimum total credits from 120 to 90 in order to allow an undergraduate student to graduate within three years. In addition to current state policy, this degree requires 36 upper-division credits related to the major and has no free electives. It also meets all standards and learning outcomes for a baccalaureate degree defined by Idaho State University, the Idaho State Board of Education and the Northwest Commission on Colleges and Universities (NWCCU).

The Northwest Commission on Colleges and Universities (NWCCU) recently opened a process for accelerated bachelor's degrees, particularly Three-Year Bachelor's degrees, allowing institutions to submit substantive change proposals to offer Bachelor's degrees based on learning outcomes within a reduced credit hour amount. They also removed pilot status for the current three-year BAS degrees offered by BYU-Idaho and Ensign College in Salt Lake City, UT ("[Commission Opens Process for Accelerated Bachelor's Degrees](#)," 2025).

NWCCU also speaks to the naming convention in the newsletter referenced above:

At this time, we have not designated a name for these degrees, but it is essential that the institution include an identifier of the accelerated nature of these degrees within the program name. We recognize that some institutions and/or systems are referring to them as Accelerated Bachelor's, Three-Year Bachelor's, Reduced Credit Bachelor's, and/or Bachelor's of Applied Studies. We want to ensure that states and institutions have the necessary flexibility regarding naming conventions at this time. We may determine, at some point, that there is general consensus on a degree name, but for now we are providing institutional flexibility.

Our research shows that many institutions across the country are now proposing Three-Year Bachelor's degree programs, as regional accreditors begin to support this option. A common theme among these institutions is that the degrees are designed for adult learners, are career-focused, and aim to accelerate students' entry into the workforce. These programs are typically offered as "applied" degrees. The Bachelor of Applied Science (BAS) at Idaho State University aligns with this national trend ([Lederman, 2025](#)).

The proposed **Three-Year BAS in Law Enforcement Management and Leadership** is modeled after BYU-Idaho's stackable credential approach, combining a Basic Technical Certificate and an AAS degree in Law Enforcement and adding upper-division Sociology, Political Science, Homeland Security, and Emergency Management curricula to create a streamlined, career-focused pathway. Learning outcomes are aligned with skill sets identified by industry partners to ensure graduates are workforce-ready.

The BAS has been offered at ISU since the late 1980s as a stepping stone for CTE graduates and has consistently maintained an interdisciplinary focus. The new Three-Year BAS will not replace the existing BAS programs at the university but will instead build on the interdisciplinary foundation through collaborative efforts among ISU's academic departments and colleges.

2. **Need for the Program.** Describe evidence of the student, regional, and statewide needs that will be addressed by this proposal to include student clientele to be served and address the ways in which the proposed program will meet those needs.
  - a. **Workforce and economic need:** Provide verification of state workforce needs that will be met by this program. *Include job titles and cite the data source.* Describe how the proposed program will stimulate the state economy by advancing the field, providing research results, etc.

According to the Bureau of Labor Statistics May 2023 data, Idaho employed approximately 3,000 police and sheriff's patrol officers and 750 police/detective first-line supervisors. The median salary of a police officer was \$66,000, compared to an administrator at \$93,000. Idaho is experiencing critical workforce needs in law enforcement, particularly in supervisory roles, due to an aging workforce and turnover.

Idaho has experienced significant staffing challenges across the state. A February 2025 Idaho House Appropriations Committee hearing highlighted a discrepancy between Idaho's population growth and the number of police personnel. Since 2002, Idaho's population has grown 55% while the number of patrol officers has increased only 15%. In some areas of the state, staffing is reported to be at just 25-50% capacity.

In 2023, KIFI Local News 8 (Pocatello) reported that a national study by the Police Executive Research Forum (PERF) found that agencies nationwide are losing officers faster than they can hire; some reporting a 50% increase in resignations since 2020. Idaho is following similar trends, although not at the same level.

The BAS degree will prepare police officers for leadership careers in law enforcement, such as Captain, Sheriff, Lieutenant, Sergeant, Chief, or other supervisory roles. It will fill a gap by building a sustainable leadership pipeline that supports upward mobility for Idaho's law enforcement professionals.

The Law Enforcement Technical Advisory Committee meets twice a year to provide industry input to the program. These members are composed of leadership from local law enforcement agencies that hire our graduates. This degree will be part of the continuous improvement discussions with our industry partners. We anticipate strong support from our agency partners since this degree will open doors for Law Enforcement graduates to progress in their profession.

The typical student pursuing the three-year BAS will be an adult learner who balances work, family,

and life responsibilities. These students are typically looking for a faster, more affordable, and flexible pathway to a degree that aligns with their career goals rather than the broader academic experience associated with a traditional four-year program.

- b. Student demand.** What is the most likely source of students who will be expected to enroll (full-time, part-time, outreach, etc.). *Provide evidence of student demand/interest from inside and outside of the institution.*

The Law Enforcement program at ISU has seen steady growth in the number of CTE (Basic Technical Certificates and Associate of Applied Science) graduates from pre-COVID enrollments. The program's curriculum is aligned with Idaho Peace Officer Standards and Training (POST), which certifies graduates to work as police patrol officers in Idaho. ISU graduated 41 students from FY2016 to 2020 and 68 students from FY2021 to 2025, representing a growth rate of approximately 65.85%. In FY2024, 97% of Law Enforcement BTC graduates were positively placed in a related field. Of the 32 graduates, 30 students were hired as police officers, 1 continued their education, and 1 was employed in an unrelated field.

The BAS in Law Enforcement Management and Leadership will be the first and only Bachelor's degree in the state to combine the POST curriculum with Criminal Justice, Public Administration, and Emergency Management coursework, with the ability to complete in three years. By aligning curriculum to real-world applications in a shorter timeframe, graduates of the BTC and AAS in Law Enforcement will be attracted to this degree option.

- c. Societal Need:** Describe additional societal benefits and cultural benefits of the program.

In addition to addressing workforce gaps, the BAS in Law Enforcement Management and Leadership offers significant societal and cultural benefits that can positively shape both law enforcement agencies and the communities they serve. Well-educated law enforcement professionals are more likely to engage in transparent and accountable practices, implement community policing strategies that foster collaboration, and understand cultural differences, leading to respectful treatment of all citizens.

By immersing future leaders with coursework in Public Administration, Ethics, Criminal Justice, and Emergency Management, this BAS program can help cultivate officers who are not only effective but empathetic and community-focused – essential to restoring and maintaining public trust. Through interdisciplinary coursework, the program enhances public trust, promotes accountability, and prepares graduates to lead diverse teams and respond effectively to crises. It supports a shift toward professionalized, resilient, and community-centered policing across Idaho, strengthening agency culture, reducing officer burnout, and fostering safer, more connected communities.

### 3. Program Prioritization

Is the proposed new program a result of program prioritization?

Yes \_\_\_\_\_ No X\_\_\_\_\_

If yes, how does the proposed program fit within the recommended actions of the most recent program prioritization findings.

**4. Credit for Prior Learning**

Indicate from the various cross walks where credit for prior learning will be available. If no PLA has been identified for this program, enter 'Not Applicable'.

Credit for prior learning is available through the Idaho SkillStack system for the Basic Technical Certificate. Idaho police officers who are POST certified through a non-credit pathway have met the same learning outcomes of the Law Enforcement patrol coursework and can obtain PLA credit. Other PLA opportunities will be assessed course by course and will be at the discretion of the faculty in the department.

**5. Affordability Opportunities**

Describe any program-specific steps taken to maximize affordability, such as: textbook options (e.g., Open Educational Resources), online delivery methods, reduced fees, compressed course scheduling, etc. This question applies to certificates, undergraduate, graduate programs alike.

The Three-Year Bachelor's degree is designed to offer students a targeted, skills-based, and workforce-responsive pathway through their undergraduate education that reduces the traditional Bachelor's level curriculum to those essential programmatic elements necessary to facilitate early entry into the workforce. By condensing the traditional four-year timeline and recognizing prior learning credits, this program also reduces the total cost of tuition by 25% or more. For many students, especially working adults, a three-year degree may serve as a practical and accessible alternative to traditional models.

**Enrollments and Graduates**

**6. Existing similar programs at Idaho Public Institutions.** Using the chart below, provide enrollments and numbers of graduates for similar existing programs at your institution and other Idaho public institutions for the most past four years.

There are no other Bachelor's degree programs at Idaho public institutions similar to this program.

Instit.	Program Name	Fall Headcount Enrollment in Program				Number of Graduates From Program (Summer, Fall, Spring)			
		FY__	FY__	FY__	FY__ (most recent)	FY__	FY__	FY__	FY__ (most recent)

**7. Justification for Duplication** (if applicable). If the proposed program is similar to another program offered by an Idaho public higher education institution, provide a rationale as to why any resulting

duplication is a net benefit to the state and its citizens. Describe why it is not feasible for existing programs at other institutions to fulfill the need for the proposed program.

N/A

- 8. Projections for proposed program:** Using the chart below, provide projected enrollments and number of graduates for the proposed program:

<b>Proposed Program: Projected Enrollments and Graduates First Five Years</b>										
<b>Projected Fall Term Headcount Enrollment in Program</b>					<b>Projected Annual Number of Graduates From Program</b>					
FY27 (first year)	FY28	FY29	FY30	FY31	FY27 (first year)	FY28	FY29	FY30	FY31	
10	20	30	30	30	0	0	8	8	8	

- 9. Describe the methodology for determining enrollment and graduation projections.** Refer to information provided in Question #2 “Need for the Program” above. What is the capacity for the program? Describe your recruitment efforts. How did you determine the projected numbers above?

Students pursuing the Three-Year BAS degree will meet with the Bachelor of Applied Science advisor in Student Services to ensure that they understand the risks and benefits of this particular degree, particularly that it may not lead to graduate studies. Students must complete the AAS degree in Law Enforcement to be eligible for the BAS in Law Enforcement Management and Leadership.

The College of Technology has a rigorous advising process centered on the use of dedicated Student Navigators who support student success. Student Services provides hands-on, proactive advising to ensure that every student receives personalized guidance throughout their academic experience.

All BAS students must meet with the BAS Navigator before being admitted to the program. The BAS Navigator actively engages with students to understand their goals, challenges, and career aspirations, using this information to guide them toward the most appropriate academic pathway. Each semester, the BAS Navigator will attend a Law Enforcement class to present program information, gauge student interest, and answer questions about the three-year degree. The Navigator will meet individually with interested students to help them determine whether this program or a traditional four-year degree best aligns with their long-term objectives. In addition, Navigators maintain regular communication with both students and faculty to monitor academic progress, address concerns early, and ensure each student stays on track for success.

We do not anticipate enrolling students who intend to pursue graduate school, as three-year BAS degrees are career-focused and designed to expedite transition to the workforce. However, if a student who completes the three-year BAS later decides to apply to graduate school, a pathway will be provided to complete additional coursework as a bridge to graduate school.

Currently, ISU Graduate School accepts students with three-year bachelor’s degrees, which are

common in European and Commonwealth higher education systems. To be admitted to Graduate School, students must have a bachelor's degree from a regionally accredited institution. Three-year bachelor's degrees are evaluated individually and may be acceptable depending upon specific program admission requirements. If coursework is deemed inadequate for graduate admission, the Graduate School may require additional courses to address prerequisite or program deficiencies. Completing these courses serves as a bridge to graduate study.

Students pursuing a three-year BAS degree have the same financial aid eligibility requirements, policies, and guidelines as all undergraduate students. Graduates of a three-year BAS who must complete undergraduate coursework prior to Graduate School admissions will have the same eligibility requirements as other individuals with a prior bachelor's degree. Once a three-year BAS graduate meets admission requirements for a graduate program, they will be eligible to apply for financial aid as a graduate student. Our advising will include ensuring awareness among three-year BAS degree-seeking students that completion of the three-year BAS will prohibit them from using undergraduate financial aid programs, such as pell grants, from pursuing the credits associated with a bridge program if they choose to return to pursue graduate education and need additional preparation.

Enrollment and graduation projections are based on data from recent CTE Law Enforcement graduation numbers. We anticipate that 15% of graduates will continue to the BAS, similar to other programs with BAS degrees in the College of Technology. This equates to 5 students per year. We also anticipate that 5 transfer students from other CTE Law Enforcement programs across the state will enroll, since most of the upper-division coursework is online, and general education can be taken online or transferred.

**10. Minimum Enrollments and Graduates.**

- a. What are the minimums that the program will need to meet in order to be continued, and what is the logical basis for those minimums?

The College of Technology's minimum requirement for enrollment is 10 students. We anticipate a high retention rate of 80% which is typical for CTE programs. This equates to a minimum of 8 graduates per year. However, our projections are conservative, and we anticipate exceeding enrollment and graduation estimates.

- b. If those minimums are not met, what is the sunset clause by which the program will be considered for discontinuance?

Due to the nature of the BAS degree and its use of existing courses, there is no harm in continuing to offer the degree if there are fewer than 10 enrollments/graduates per year, since courses are offered for other majors. However, if there is a period of time (five to seven years) where no students enroll, we will consider program modification or discontinuance based on industry input.

**11. Assurance of Quality.** Describe how the institution will ensure the quality of the program. Describe the institutional process of program review. Where appropriate, describe applicable specialized accreditation and explain why you do or do not plan to seek accreditation.

Program quality will be assessed at the program and course level. We will review courses with the Technical Advisory Committee (TAC), made up of faculty, police agency professionals (including POST representatives), and administration to ensure learning outcomes align with industry standards. The TAC will meet at least twice a year and more often if necessary during curriculum development. Once up and running we will evaluate program objectives and outcomes including

student learning outcomes, enrollment, retention, and graduation rates. We will survey graduates of the program to determine if the program aligns with the skills needed in industry. The program will be reviewed every seven years through the university's program review process. Accreditation will not be necessary since this program does not lead to credentials that require it.

12. **In accordance with Board Policy III.G., an external peer review is required for any new doctoral program.** Attach the peer review report as **Appendix A**. With prior approval from the Board's Executive Director or designee, for programs that require specialized accreditation, external review for the accreditation process may supplant standard external peer review as provided in Board Policy III.G.<sup>1</sup>

N/A

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<sup>1</sup> For programs that require specialized accreditation, external review for the accreditation process may supplant standard external peer review as in Board Policy III.G.a.i (2) a.i and may occur after approval of the program by the Board, if and only if receipt of initial accreditation is required before any student enrolls in the program. Institutions must receive from the Executive Director or designee approval to supplant external peer review with specialized accreditation review prior to submitting a doctoral program proposal. Institutions shall submit a copy of the specialized accreditation report to the Board Office within 30 days of completion of the review.

13. **Educator Endorsement/Certification Programs** All new initial educator preparation programs that lead to an Idaho educator endorsement/certification require review and recommendation facilitated by the Office of the State Board of Education and approval from the Idaho State Board of Education.

Will this program include a new initial educator preparation program leading to an Idaho educator endorsement/certification?

Yes \_\_\_\_\_ No  X

If yes, on what date was the new program application endorsement/certification submitted to the Office of the State Board of Education (Educator Effectiveness Program Manager)?

Date \_\_\_\_\_

*All new program applications for endorsement/certification are submitted via CANVAS by the educator preparation provider dean, assistant dean, or director.*

14. **Three-Year Plan:** If this is a new proposed program, is it on your institution's approved 3-year plan?

Yes \_\_\_\_\_ No  X

If yes, proceed to question 15. If no:

- a. **Which of the following statements address the reason for adding this program outside of the regular three-year planning process.**

Indicate (X) by each applicable statement:

	Program is important for meeting your institution’s regional or statewide program responsibilities.
<b>X</b>	<b>The program is in response to a specific industry need or workforce opportunity.</b>
	The program is reliant on external funding (grants, donations) with a deadline for acceptance of funding.
	There is a contractual obligation or partnership opportunity related to this program.
	The program is in response to accreditation requirements or recommendations.
	The program is in response to recent changes to teacher certification/endorsement requirements.
	We failed to include it when we had the opportunity.
<b>X</b>	<b>Other: NWCCU opened a substantive change request for the Three-Year Bachelor's degree.</b>

**b. Provide an explanation for all statements you selected.**

As mentioned in this proposal, NWCCU has recently removed the pilot designation of BYU-Idaho’s Three-Year BAS degrees and provided the opportunity for institutions to submit substantive change proposals for accelerated degrees. This was announced in Summer of 2025. If it had been announced before the Three-Year Plan deadline, this degree would have been included due to the workforce opportunities in Law Enforcement.

**Educational Offerings: Curriculum, Intended Learning Outcomes, and Assessment Plan**

**15. Curriculum. Provide descriptive information of the educational offering.**

**a. Summary of requirements.** Provide a summary of program requirements using the following table.

Credit hours in required courses offered by the department (s) offering the program.	22
Credit hours in required courses offered by other departments:	36
Credit hours in institutional general education curriculum	37
Credit hours in free electives	0
<b>Total credit hours required for degree program:</b>	<b>95</b>

**b. Curriculum.** Provide the curriculum for the program, including credits to completion, courses by title and assigned academic credit granted.

See attached curriculum MAP that specifies lower division, upper division, and general education coursework.

**c. Additional requirements.** Describe additional requirements such as comprehensive examination, senior thesis or other capstone experience, practicum, or internship, some of which may carry credit hours included in the list above.

There are no additional requirements. However, to work as an Idaho patrol officer, students must pass the POST certification exam available after the first semester of the program.

**16. Learning Outcomes: Expected Student Learning Outcomes and Connection to Curriculum.**

**a. Intended Learning Outcomes.** List the Intended Learning Outcomes for the proposed program, using learner-centered statements that indicate what students will know, understand, and be able to do, and value or appreciate as a result of completing the program.

The intended learning outcomes of this Three-Year BAS are equivalent to those associated with the general education and major-specific curriculum included in a traditional 120 credit degree program. The general education requirements are the same as a four-year degree. Additionally, all lower and upper division courses are directly related to the skills and knowledge students are required to have upon graduation to prepare them for a career in the IT industry. This degree does not include elective courses traditionally used to pursue minors or areas of educational interest outside the major and general education curriculum requirements; it is intentionally streamlined to focus solely on the knowledge and skills required for entry into a targeted career field.

Upon successful completion of the BAS in Law Enforcement Management and Leadership, graduates will be able to:

1. Demonstrate core law enforcement procedures and protocols consistent with POST requirements.
2. Communicate effectively in public safety environments.
3. Analyze and apply policy and administrative processes in a public safety context.
4. Demonstrate ethical reasoning and leadership in public safety.
5. Apply criminal justice theories to understand crime and victimization.
6. Integrate interdisciplinary knowledge to address complex public safety challenges.

Learning Outcomes and Aligned Courses

**Program Learning Outcome**

**Aligned Courses**

1. Demonstrate core law enforcement procedures and protocols consistent with POST requirements.

LAWE 1101 Law Enforcement I  
 LAWE 1102 Law Enforcement II  
 LAWE 1103 Law Enforcement III  
 SOC 3310 Introduction to Criminal Justice

2. Communicate effectively in public safety environments.

LAWE 1102 Law Enforcement II  
SOC 3310 Introduction to Criminal Justice  
HSEM 4410 Policies, Civil Rights and Leadership  
HSEM 4570 Ethical Leadership and Decision Making in HSEM  
POLS 4405 Introduction to Public Administration

3. Analyze and apply policy and administrative processes in a public safety context.

POLS 4452 Budgeting and Finance  
POLS 4454 Public Personnel Management  
POLS 4453 Public Policy Analysis  
HSEM 4415 Strategic Planning & Budgeting  
HSEM 3301 Homeland Security and Emergency Management Overview

4. Demonstrate ethical reasoning and leadership in public safety.

LAWE 1102 Law Enforcement II  
POLS 4458 Public Administration Ethics  
HSEM 4570 Ethical Leadership and Decision Making in HSEM  
HSEM 4410 Policies, Civil Rights and Leadership  
POLS 4405 Introduction to Public Administration

5. Apply criminal justice theories to understand crime and victimization.

SOC 4431 Criminology  
SOC 4451 Victimology  
SOC 3310 Introduction to Criminal Justice  
LAWE 1101 Law Enforcement I

6. Integrate interdisciplinary knowledge to address complex public safety challenges..

HSEM 3301 Homeland Security and Emergency Management Overview  
HSEM 4415 Strategic Planning & Budgeting  
HSEM 4570 Ethical Leadership and Decision Making in HSEM  
POLS 4453 Public Policy Analysis  
POLS 4454 Public Personnel Management

Lower-division courses provide foundational knowledge and are aligned with the broader program learning outcomes, which emphasize integration and application at the BAS level. The courses heavily support applied, ethical, and team-based learning components of the program. Outcomes like communication and critical thinking are often addressed across multiple courses through projects, labs, and collaborative assignments

## 17. Assessment plans.

- a. **Assessment Process.** Describe the assessment plan for student learning outcomes that will be used to evaluate student achievement and how the results will be used to improve the program.

### Program Review

Since this program is based on stackable credentials and dependent on each participating department to assess students at the course level, the main source of assessment will be the program review. Enrollment, retention, completion, and job placement will be reviewed annually to assess program vitality. Every seven years, the program will conduct an external review starting with a self-study and engaging a team of peers from other institutions to review the program objectives and student learning outcomes and provide feedback for improvements.

### Indirect Measures

#### Course Evaluations

Students will complete course evaluations at the end of each semester to provide feedback on instruction, faculty knowledge, course content, and overall satisfaction. Student scores and comments will be reviewed by the faculty and chair to determine areas for improvement.

#### Industry Feedback

Industry professionals (Technical Advisory Committee) will meet with faculty and staff twice a year to discuss program outcomes and look at areas for continuous improvement. The curriculum will be reviewed periodically to discuss student learning outcome achievement and modifications needed.

### Graduate Feedback

Graduates of the program will be invited to participate in a follow-up survey to assess career outcomes and alignment with their field of study. This survey is routinely administered to all College of Technology graduates and provides data on the effectiveness of the degree and our mission to prepare students for high-demand careers. Participants are asked to share information about their current employment, including employer name and salary, and to provide feedback on their educational experience. Specifically, they will be asked how well their education prepared them for their current role, and to identify any areas where the program could be improved.

## **Resources Required for Implementation – fiscal impact and budget.**

Organizational arrangements required within the institution to accommodate the change including administrative, staff, and faculty hires, facilities, student services, library; etc.<sup>2</sup>

2

Financial Impact shall mean the total financial expenditures, regardless of funding source, needed to support personnel costs, operating expenditures, capital outlay, capital facilities construction or major renovation, and indirect costs that are incurred as a direct result of establishing, modifying, or discontinuing a new instructional program, instructional unit, or administrative unit. *Revised per Board Policy III.G, June 2024.*

**18. Physical Facilities and Equipment:** Describe the provision for physical facilities and equipment.

- a. Existing resources.** Describe equipment, space, laboratory instruments, computer(s), or other physical equipment presently available to support the successful implementation of the program.

The courses required for completion of this program already exist. The facilities, equipment, computers, and support operations are presently available for additional student enrollment. The law enforcement courses will be offered face-to-face, and all other courses will be available online.

- b. Impact of new program.** What will be the impact on existing programs of increased use of physical resources by the proposed program? How will the increased use be accommodated?

The physical impact on existing programs will be minimal since this degree is a pathway for existing Law Enforcement students to earn a bachelor's degree in management and leadership. Since students will not be working in a cohort model after they achieve their BTC, they will be able to take available general education and upper-division courses. We anticipate that the majority of students will take the remaining required courses online.

- c. Needed resources.** List equipment, space, laboratory instruments, etc., that must be obtained to support the proposed program. Enter the costs of those physical resources into the budget sheet.

None at this time.

**19. Library and Information Resources:** Describe adequacy and availability of library and information resources.

- a. Existing resources and impact of new program.** Evaluate library resources, including personnel and space. Are they adequate for the operation of the present program? Will there be an impact on existing programs of increased library usage caused by the proposed program? For off-campus programs, clearly indicate how the library resources are to be provided.

The impact on the library and information resources will be minimal. All existing resources are adequate to support the program.

- b. **Needed resources.** What new library resources will be required to ensure successful implementation of the program? Enter the costs of those library resources into the budget sheet.

No new library resources are needed.

## 20. Faculty/Personnel resources

- a. **Needed resources.** Give an overview of the personnel resources that will be needed to implement the program. How many additional sections of existing courses will be needed? Referring to the list of new courses to be created, what instructional capacity will be needed to offer the necessary number of sections?

Since the new degree utilizes courses already in existence, there will be minimal impact on personnel resources. No new courses will be created. Should additional sections of existing courses be needed, we will work with the impacted department and administration to hire adjunct faculty. However, the degree is designed to offer flexibility and student choice. In many cases, students will be able to select from a list of upper-division requirements and several general education options. This will minimize the need for additional instructors as students can select another course rather than being placed on a waitlist.

- b. **Existing resources.** Describe the existing instructional, support, and administrative resources that can be brought to bear to support the successful implementation of the program.

Idaho State University and the College of Technology will provide university and college-level support for the program available to all faculty and students such as faculty professional development/mentoring, instructional design, student advising, tutoring, etc.

- c. **Impact on existing programs.** What will be the impact on existing programs of increased use of existing personnel resources by the proposed program? How will quality and productivity of existing programs be maintained?

This program will enhance collaboration between the colleges and maximize resources through its interdisciplinary curriculum. Using existing curriculum that meets the program learning objectives will enhance efficiencies and effectiveness in teaching and student learning.

- d. **Needed resources.** List the new personnel that must be hired to support the proposed program. Enter the costs of those personnel resources into the budget sheet.

No new resources are needed at this time.

## 21. Revenue Sources

- a) **Reallocation of funds:** If funding is to come from the reallocation of existing state appropriated funds, please indicate the sources of the reallocation. What impact will the reallocation of funds

in support of the program have on other programs?

No funds will be reallocated.

- b) **New appropriation.** If an above Maintenance of Current Operations (MCO) appropriation is required to fund the program, indicate when the institution plans to include the program in the legislative budget request.

No new appropriations are needed.

- c) **Non-ongoing sources:**

- i. If the funding is to come from one-time sources such as a donation, indicate the sources of other funding. What are the institution's plans for sustaining the program when that funding ends?

N/A

- ii. Describe the federal grant, other grant(s), special fee arrangements, or contract(s) that will be valid to fund the program. What does the institution propose to do with the program upon termination of those funds?

N/A

- d) **Student Fees:**

- i. If the proposed program is intended to levy any institutional local fees, explain how doing so meets the requirements of Board Policy V.R.,3.b.

N/A

- ii. Provide estimated cost to students and total revenue for self-support programs and for professional fees and other fees anticipated to be requested under Board Policy V.R., if applicable.

N/A

22. Using the excel **budget template** provided by the Office of the State Board of Education, provide the following information:

- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of the program.
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.

- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

**ISU #2025-04 Law Enforcement Management and Leadership (3YR) (BAS)**

**Program Resource Requirements.**

- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.
- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

**I. PLANNED STUDENT ENROLLMENT**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount
A. New enrollments	10	10	10	10	10	10	10	10
B. Shifting enrollments			10	10	10	10	10	10
<b>Total Enrollment</b>			20	20	30	30	30	30

**II. REVENUE**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
1. New Appropriated Funding Request	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Institution Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. New Tuition Revenues from Increased Enrollments	\$44,570.00	\$0.00	\$89,140.00	\$0.00	\$133,710.00	\$0.00	\$133,710.00	\$0.00
5. Student Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Other (i.e., Gifts)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	\$44,570	\$0	\$89,140	\$0	\$133,710	\$0	\$133,710	\$0

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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**ATTACHMENT 1**

*Ongoing is defined as ongoing operating budget for the program which will become part of the base.  
One-time is defined as one-time funding in a fiscal year and not part of the base.*

**III. EXPENDITURES**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>A. Personnel Costs</b>								
1. FTE	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00
2. Faculty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Adjunct Faculty	\$0.00	\$0.00	\$10,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
4. Graduate/Undergrad Assistants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Research Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Directors/Administrators	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Administrative Support Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9. Other:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Personnel and Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>B. Operating Expenditures</b>								
1. Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS**

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3. Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Materials & Goods for Manufacture & Resale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>	<b>\$0</b>							

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>C. Capital Outlay</b>								
1. Library Resources	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>D. Capital Facilities Construction or Major Renovation</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>E. Other Costs</b>								
Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS**

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Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other								
<b>Total Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>
<b>Net Income (Deficit)</b>	<b>\$44,570</b>	<b>\$0</b>	<b>\$79,140</b>	<b>\$0</b>	<b>\$118,710</b>	<b>\$0</b>	<b>\$118,710</b>	<b>\$0</b>

Budget Notes (specify row and add explanation where needed; e.g., "I.A.,B. FTE is calculated using..."):

II.4	Tuition is based on FY26 Full Time Resident undergraduate tuition of \$4,457.
III	No additional expenditures are anticipated, as the program utilizes existing courses. Should additional sections of courses be needed, we will hire adjunct faculty based on course enrollment.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**ATTACHMENT 1**



**Proposed 90 credit BAS**

Law Enforcement Management and Leadership  
(3YR)

*(For internal use only)*

No change

UCC proposal

A Major Academic Plan (MAP) is one way to complete a degree in a set number of semesters. The *example* below is only one strategy. Actual plans for individual students will vary based on advisor recommendations and academic needs. Official Program Requirements including Major, General Education, Electives, and university requirements (see pg.2) are based on Catalog Year.

Course Subject and Title	Cr.	Min. Grade	*GE, UU or UM	**Sem. Offered	Prerequisite	Co-Requisite
<b>Semester One</b>						
LAWE 1101: Law Enforcement 1	7	C-		F, S, D	Admission to program, pass background check and polygraph, and minimum score of ALEKS 8 or equivalent	LAWE 1102, 1103
LAWE 1102: Law Enforcement 2	7	C-		F, S, D		LAWE 1101, 1103
LAWE 1103: Law Enforcement 3	8	C-		F, S, D		LAWE 1101, 1102
<b>Total</b>	<b>22</b>					
<b>Semester Two</b>						
GE Objective 1: ENGL 1101 Writing and Rhetoric I	3		GE	F, S		
GE Objective 3 Mathematical Ways of Knowing	3		GE			
GE Objective 6 Social and Behavioral Ways of Knowing	3		GE	F, S		
SOC 4431: Criminology	3		UM	S		
SOC/POLS/HSEM UD Elective	3		UM			
<b>Total</b>	<b>15</b>					
<b>Semester Three</b>						
GE Objective 1: ENGL 1102 Writing and Rhetoric II	3	C-	GE	F, S		
GE Objective 5 Scientific Ways of Knowing	4		GE	F, S		
GE Objective 4: Humanistic and Artistic Ways of Knowing	3		GE	F, S		
SOC 3310 Introduction to Criminal Justice	3		UM	F		
SOC 4451: Victimology	3		UM	F	SOC 3310	
<b>Total</b>	<b>16</b>					
<b>Semester Four</b>						
GE Objective 2: COMM 1101 Fundamentals of Oral Comm	3		GE	F, S		
GE Objective 4: Humanistic and Artistic Ways of Knowing	3		GE	F, S		
GE Objective 5 Scientific Ways of Knowing	3		GE	F, S		
SOC/POLS/HSEM UD Elective	3		UM			
HSEM 3301: Homeland Security and Emergency Management Overview	3		UM			
<b>Total</b>	<b>15</b>					
<b>Semester Five</b>						
GE Objective 6 Social and Behavioral Ways of Knowing	3		GE	F, S		
GE Objective 9 Cultural Diversity	3		GE	F, S		
HSEM 4570: Ethical Leadership and Decision Making in HSEM <b>OR</b> POLS 4458: Public Administration Ethics	3		UM	D		
POLS 4405: Introduction to Public Administration	3		UM	D		
POLS 4452: Budgeting and Finance <b>OR</b> HSEM 4415: Strategic Planning and Budgeting	3		UM	D		
<b>Total</b>	<b>15</b>					
<b>Semester Six</b>						
GE Objective 7 or 8 Critical Thinking/Information Literacy	3		GE	F, S		
HSEM 4410: Policies, Civil Rights and Leadership <b>OR</b> POLS 4453 Public Policy Analysis	3		UM	D		
POLS 4454: Public Personnel Management	3		UM	D		
SOC/POLS/HSEM UD Elective	3		UM	D		
<b>Total</b>	<b>12</b>					
*GE=General Education Objective, UU=Upper Division University, UM= Upper Division Major **See Course Schedule section of Course Policies page in the e-catalog (or input F, S, Su, etc.)						

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**ATTACHMENT 1**

Degree, Major, Concentration

Page 2

<b>20XX-20XX Major Requirements</b>	<b>CR</b>	<b>GENERAL EDUCATION OBJECTIVES Satisfy Objectives 1,2,3,4,5,6 (7 or 8) and 9</b>	<b>36 cr. min</b>	
<b>MAJOR REQUIREMENTS</b>				
HSEM 3301: Homeland Security and Emergency Management Overview	3	1. Written English (6 cr. min) ENGL 1101 ENGL 1102	3 3	
HSEM 4410: Policies, Civil Rights and Leadership OR POLS 4453 Public Policy Analysis	3	2. Spoken English (3 cr. min)	3	
HSEM 4570: Ethical Leadership and Decision Making in HSEM OR POLS 4458: Public Administration Ethics	3	3. Mathematics (3 cr. min) Student Choice	3	
LAWE 1101: Law Enforcement 1	7	4. Humanities, Fine Arts, Foreign Lang. (2 courses; 2 categories; 6 cr. min) Student choice	3	
LAWE 1102: Law Enforcement 2	7		3	
LAWE 1103: Law Enforcement 3	8		3	
POLS 4405: Introduction to Public Administration	3	5. Natural Sciences (2 lectures-different course prefixes, 1 lab; 7 cr. min) Student choice	4	
POLS 4452: Budgeting and Finance OR HSEM 4415 Strategic Planning and Budgeting	3		3	
POLS 4454: Public Personnel Management	3		3	
SOC 3310: Introduction to Criminal Justice	3			
SOC 4431: Criminology	3	6. Behavioral and Social Science (2 courses-different prefixes; 6 cr. min) Student choice	3	
SOC 4451: Victimology	3		3	
SOC/POLS/HSEM UD Elective (see below)	3		3	
SOC/POLS/HSEM UD Elective (see below)	3	One Course from EITHER Objective 7 OR 8 (1course; 3 cr. Min)		
SOC/POLS/HSEM UD Elective (see below)	3			
		7. Critical Thinking	3	
		8. Information Literacy		
<b>SOC/POLS/HSEM Upper Division Electives:</b>		9. Cultural Diversity (1 course; 3 cr. Min)		
HSEM 3310: Integrated Systems and Interface	3		3	
HSEM 3315: Risk Analysis and Asset Protection	3	General Education Elective to reach 36 cr. Min. (if necessary)		
HSEM 3335: Cyber Security	3			
HSEM 4405: Risk and Crisis Communications	3		<b>Total GE</b>	<b>37</b>
HSEM 4454: Intelligence and Terrorism	3	Undergraduate Catalog and GE Objectives by <a href="#">Catalog Year</a> <a href="http://coursecat.isu.edu/undergraduate/programs/">http://coursecat.isu.edu/undergraduate/programs/</a>		
HSEM 4464: Disaster Response and Recovery	3			
POLS 4443: Civil Rights and Liberties	3	<b>MAP Credit Summary</b>	<b>CR</b>	
POLS 4444: Law and Society	3	Major	58	
POLS 4464: Disaster Policy and Administration	3	General Education	37	
SOC 4438: Sexual Crimes	3			
SOC 4451: Victimology	3			
SOC 4452: Gang Violence	3			
		<b>TOTAL</b>	<b>95</b>	
SOC 4454: Guns and Mass Shootings	3	<b>Graduation Requirement Minimum Credit Checklist</b>	<b>Confirmed</b>	
SOC 4455: Prisons, Reentry, Reintegration	3		Minimum 36 cr. General Education Objectives (15 cr. AAS)	37
SOC 4456: Substance Abuse: Family and Community	3		Minimum 15 cr. Upper Division in Major (0 cr. Associate)	36
			Minimum 36 cr. Upper Division Overall (0 cr. Associate)	36
			Minimum of 90 credits	95

Form Revised 2.14.2023

**IDAHO STATE UNIVERSITY**

**SUBJECT**

Family Nurse Practitioner Graduate Certificate – Professional Program Fee

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

The College of Health, School of Nursing (SON) at Idaho State University proposes to establish a Professional Program Fee per Board Policy V.R. Establishment of Fees, 3.b.iii. Professional Program Fee. The Family Nurse Practitioner (FNP) Graduate Certificate program was approved in December of 2024. At this time, Idaho State University is requesting a \$200 per credit program fee.

The FNP Graduate Certificate program addresses the urgent need for primary health care in Idaho, particularly in rural areas, by preparing other nurse practitioner specialties to become Family Nurse Practitioners. In Idaho, Nurse Practitioners (NP) provide 48.1% of primary care (Idaho Nursing Workforce Report, 2022). Even though other NP specialties can provide primary care, they are not always able to provide comprehensive health care for patients throughout the entire lifespan.

This FNP certificate program will increase the number of primary care providers within the state who are able to care for patients through the whole lifespan. ISU is providing a fast and more affordable way for practicing nurse practitioners to be able to provide primary care for the whole family, particularly in rural and underserved areas.

The SON already has a successful and growing FNP program, which is accredited by the Credentialing Center for Nursing Education (CCNE). This FNP certificate program targets Nurse Practitioners in current practice. There are over 1700 Nurse Practitioners in Idaho and although this information is not broken down by specialty, per Idaho's Department of Health and Welfare, Idaho has a shortage of 98.7% primary care providers in the state (<https://healthandwelfare.idaho.gov/providers/rural-health-and-underserved-areas/rural-health-and-underserved-areas>). It is difficult to assess the numbers of non-FNP Nurse Practitioners in Idaho currently, however, ISU believes there are over 500 Nurse Practitioners currently in the state who would qualify for their program. In addition, the graduate nursing programs in Idaho graduate approximately 20 students per year that could qualify for this certificate. Therefore, ISU estimates approximately 5 to 11 students per year who may enroll.

**IMPACT**

The FNP Graduate Certificate program was approved in December 2024 and is planned for implementation in Fall 2026. To ensure the program's success,

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additional funding is needed; therefore, ISU is requesting a professional fee of **\$200 per credit hour**, totaling **\$5,200** for the full certificate. These fees will support the costs of hiring adjunct faculty, purchasing general and standardized-patient exam supplies, marketing the program, and conducting clinical site visits. ISU's current request of \$200 per credit is comparable to other nursing graduate certificate programs they offer.

Faculty are required to visit students at their clinical sites, which vary based on students' placement locations. With an anticipated cohort of 11 students, these site visits would add approximately **\$1,100 per student per year** in expenses.

Although the *impact* of this program is important for the healthcare needs of the state of Idaho, the numbers of students are not expected to be large because the potential pool of students for this certificate program is small. However, even the addition of a few primary care providers for our medically underserved rural state would be beneficial. ISU plans to begin this program in the Fall of 2026 and expect 2 students. ISU hopes to increase admissions to 4 (2027), then 5 (2028), then 6 students by 2029 for an eventual maintenance of approximately 11 total students enrolled at ISU SON in the FNP certificate program.

**ATTACHMENTS**

Attachment 1 – Family Nurse Practitioner Graduate Certificate Budget

**STAFF COMMENTS AND RECOMMENDATIONS**

Pursuant to Board Policy V.R.3.b.iii. a professional program fee, with Board approval, may be charged in addition to the program's regular tuition and fees. To be eligible for consideration of a professional fee the program must meet all of the credential or licensure requirements, accreditation requirements and demonstrated program costs established in Board policy V.R.3.b. No additional course fees may be charged once the professional fee is established.

ISU's request to assess a professional program fee of \$200 per credit per semester for the Graduate Certificate in Family Nurse Practitioner aligns with criteria as defined in Board Policy V.R.3.b.iii.

The proposed fee was shared with the Instruction, Research and Student Affairs committee at their December 4, 2025, meeting. Staff recommends approval.

**BOARD ACTION**

I move to approve the request by Idaho State University to add a professional program fee of \$200.00 per credit to the Nursing: Family Nurse Practitioner Graduate Certificate program, in conformance with the program budget submitted to the Board in Attachment 1.

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

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**ATTACHMENT 1**

**PROGRAM IDENTIFICATION**

**ISU #2024-LON-11 Nursing: Family Nurse Practitioner (FNP) Graduate Certificate**

**Program Resource Requirements.**

- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of the
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.
- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

**I. PLANNED STUDENT ENROLLMENT**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount
A. New enrollments	2	2	4	4	5	5	6	6
B. Shifting enrollments	0	0	2	2	4	4	5	5
<b>Total Enrollment</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>6</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>11</b>

**II. REVENUE**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
1. New Appropriated Funding Request								
2. Institution Funds								
3. Federal								
4. New Tuition Revenues from Increased Enrollments	\$10,222.56		\$25,610.40		\$38,113.02		\$45,806.94	
5. Student Fees	\$6,400.00		\$15,208.00		\$18,408.00		\$21,608.00	
6. Other (i.e. Activity Fee)	\$4,543.20		\$6,675.56		\$9,364.74		\$10,694.82	
<b>Total Revenue</b>	<b>\$21,166</b>	<b>\$0</b>	<b>\$47,494</b>	<b>\$0</b>	<b>\$65,886</b>	<b>\$0</b>	<b>\$78,110</b>	<b>\$0</b>

*Ongoing is defined as ongoing operating budget for the program which will become part of the base.*

*One-time is defined as one-time funding in a fiscal year and not part of the base.*

**III. EXPENDITURES**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>A. Personnel Costs</b>								
1. FTE	0.00		0.00		0.00		0.00	
2. Faculty	0.00		0.00		0.00		0.00	
3. Adjunct Faculty	3,226.00		19,356.00		29,034.00		29,034.00	
4. Graduate/Undergrad Assistants	\$0.00		\$0.00		\$0.00		\$0.00	
5. Research Personnel	\$0.00		\$0.00		\$0.00		\$0.00	
6. Directors/Administrators reallocated	\$0.00		\$0.00		\$0.00		\$0.00	
7. Administrative Support Personnel reallocated	\$0.00		\$0.00		\$0.00		\$0.00	
8. Fringe Benefits	\$312.92		\$1,877.53		\$2,816.30		\$2,816.30	
9. Other:								
<b>Total Personnel and Costs</b>	<b>\$3,538.92</b>	<b>\$0.00</b>	<b>\$21,233.53</b>	<b>\$0.00</b>	<b>\$31,850.30</b>	<b>\$0.00</b>	<b>\$31,850.30</b>	<b>\$0.00</b>

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	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>B. Operating Expenditures</b>								
1. Travel	\$2,200.00		\$6,600.00		\$9,900.00		\$12,100.00	
2. Professional Services								
3. Other Services	\$5,000.00		\$5,000.00		\$5,000.00		\$5,000.00	
4. Communications								
5. Materials and Supplies	\$1,424.00		\$4,132.28		\$6,396.28		\$7,356.28	
6. Rentals								
7. Materials & Goods for Manufacture & Resale								
8. Miscellaneous	\$164.26	\$0.00	\$535.38	\$0.00	\$774.30	\$0.00	\$813.80	
<b>Total Operating Expenditures</b>	<u>\$8,788</u>	<u>\$0</u>	<u>\$16,268</u>	<u>\$0</u>	<u>\$22,071</u>	<u>\$0</u>	<u>\$25,270</u>	<u>\$0</u>

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>C. Capital Outlay</b>								
1. Library Resources								
2. Equipment								
<b>Total Capital Outlay</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>D. Capital Facilities Construction or Major Renovation</b>								
	\$0.00		\$0.00		\$0.00		\$0.00	

	<u>FY 2026-27</u>		<u>FY 2027-28</u>		<u>FY 2028-29</u>		<u>FY 2029-30</u>	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
<b>E. Other Costs</b>								
Utilities								
Maintenance & Repairs								
Other								
<b>Total Other Costs</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<b>TOTAL EXPENDITURES:</b>	<u>\$12,327</u>	<u>\$0</u>	<u>\$37,501</u>	<u>\$0</u>	<u>\$53,921</u>	<u>\$0</u>	<u>\$57,120</u>	<u>\$0</u>
<b>Net Income (Deficit)</b>	<u>\$8,839</u>	<u>\$0</u>	<u>\$9,993</u>	<u>\$0</u>	<u>\$11,965</u>	<u>\$0</u>	<u>\$20,989</u>	<u>\$0</u>

Budget Notes (specify row and add explanation where needed; e.g., "I.A.,B. FTE is calculated using..."):

II.5	Student Fees are professional Fees totaling \$200 per student per credit over the period of the program (\$5,200 total professional fees for the certificate).
II.6	Other is the Consolidated Mandatory Fees, which includes the activity fee, IT fee, facilities fee, and eISU fee for students.
III.B.3	Marketing
III.B.5	Intensive supplies, classroom consumables, etc.
III.B.8	On-going newly instituted Administrative Recovery Fee.

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**SUBJECT**

Nuclear and Critical Materials Postsecondary Programs and Partnerships

**REFERENCE**

**APPLICABLE STATUTE, RULE, OR POLICY**

Not applicable

**BACKGROUND/DISCUSSION**

Nuclear Energy Partnerships

Idaho National Laboratory, the nation's leading nuclear research facility, is expanding collaborations with Idaho colleges and universities to address workforce shortages and accelerate innovation. Key initiatives include:

- Future Tech Building at the College of Eastern Idaho: A \$9 million investment by Battelle Energy Alliance (INL's managing contractor) and partners will create an 88,000-square-foot STEM hub with advanced labs and the BEA Applied STEM Institute. Scheduled for completion in 2026, this facility will provide pathways into nuclear energy, cybersecurity, and advanced manufacturing careers.
- Advanced Nuclear Workforce Ecosystem: Through the Idaho Advanced Energy Consortium, CEI, INL, and regional partners secured \$1.7 million from the U.S. Economic Development Administration under the Good Jobs Challenge, with matching contributions bringing the total to \$3.6 million. This funding supports nuclear technician training, trades curriculum, and transitional workforce programs tied to the Intermountain West Nuclear Energy Corridor Tech Hub—positioning Idaho for up to \$75 million in additional federal investment.
- Critical Materials and Energy Systems Innovation Center: The recently launched Critical Materials Center, a collaboration between INL, Idaho State University, and the University of Idaho, focuses on securing domestic supply chains for minerals essential to advanced nuclear fuels, energy storage, and defense technologies. This center supports research in recovery, extraction, and advanced separation technologies for materials such as uranium, thorium, cobalt, and lithium, while also preparing a skilled workforce for careers in energy systems, materials science, and national security. These efforts align with federal priorities to reduce reliance on foreign sources for critical minerals and strengthen U.S. energy independence.
- SUPER Agreements: INL has signed five-year Strategic Understanding for Premier Education and Research agreements with the University of Idaho, Boise State University, and Idaho State University. These partnerships focus on advanced materials, cybersecurity, carbon reduction, and integrated energy systems, areas critical to national security and Idaho's economic future.

### Critical Materials Partnerships

Perpetua Resources, developer of the Stibnite Gold Project, has partnered with the College of Western Idaho (CWI) to launch the Stibnite Launch Scholarship, committing \$250,000 to support students in geosciences and mining technician programs. This scholarship complements Idaho's LAUNCH grant program, ensuring students can access technical training for careers in mining and mineral processing.

The Stibnite Gold Project is expected to create over 550 direct jobs in rural Idaho and supply the nation's only domestic source of antimony—a critical mineral for defense, energy storage, and semiconductor manufacturing. These family-wage jobs will revitalize Valley County and surrounding communities while supporting national security and clean-energy goals. By aligning education with industry needs, this partnership ensures Idahoans are prepared for high-demand roles, keeping economic benefits local and fostering long-term community resilience.

### Additional Strategic Statewide Institutional Collaborations

While this overview focuses specifically on some selected partnerships, several Idaho institutions are active in this space. Boise State University is a leader in cybersecurity and nuclear education, combining advanced degree programs with industry partnerships. Its Institute for Pervasive Cybersecurity, designated as a National Center of Academic Excellence by the NSA, offers undergraduate and graduate degrees in Cybersecurity and Cyber Operations and Resilience, plus hands-on training through initiatives like the Cyberdome and Cyber Service Academy. In nuclear education, Boise State provides a Nuclear Engineering Technology major and collaborates with Idaho State University and the University of Idaho on an online Nuclear Safeguards and Security Certificate, addressing both physical and cyber threats to nuclear systems. Through its SUPER Agreement with Idaho National Laboratory, Boise State drives research in advanced materials for extreme environments and cyber-informed design for secure energy systems, positioning the university as a critical partner in Idaho's energy and security workforce development.

Lewis-Clark State College, the College of Southern Idaho, North Idaho College, and Lewis-Clark State College also offer multiple degrees and certificates in cybersecurity, information assurance, networking, and programming, all of which complement the specialized degrees at other institutions.

Attachment 1 includes the institutions' Nuclear, Mining, and Cybersecurity; Engineering and Engineering-related; and Manufacturing-related academic and career-technical programs. Collectively, these programs advance Idaho's role in building a resilient, low-carbon energy future while fostering economic growth and workforce development in high-demand technical fields, ensuring Idaho remains competitive in the national energy landscape.

**IMPACT**

This information item will enable Board members to learn more about how Idaho's public postsecondary institutions are advancing education, research, and workforce development in nuclear energy and critical materials. Presenters from institutions and from the Idaho National Laboratory will explain these partnerships and their impact on Idaho's current and future workforce.

**ATTACHMENTS**

Attachment 1 – Current Programs - Nuclear, Critical Materials, Engineering, and Manufacturing 2025

**STAFF COMMENTS AND RECOMMENDATIONS**

Idaho's public postsecondary institutions have both extensive historical partnerships and new, innovative agreements with industry partners in nuclear and critical materials spaces. This information item highlights current partnerships and offers the opportunity to hear from an INL representative and institutional representatives about current and future needs. Board staff will work with institutions to coordinate their efforts and provide updates as appropriate.

**BOARD ACTION**

This item is for informational purposes.

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**ATTACHMENT 1**

**Current Programs  
Nuclear, Mining, and Cybersecurity 2025**

Institution	Title	CIP Code	Award	College	Locations	Delivery Methods
BSU	Cryptology Security Analyst	11.1003	Graduate Certificate	Arts and Sciences	Boise	Online
BSU	Cybersecurity	11.1003	M.S.	Arts and Sciences	Boise	Some portion online
BSU	Cybersecurity Management	11.1003	Graduate Certificate	Business and Economics	Boise	Traditional (face-to-face)
BSU	Cybersecurity, Computer Science emphasis	11.1003	M.S.	Arts and Sciences	Boise	Traditional (face-to-face)
BSU	Cybersecurity: Cryptanalysis and Signals Analysis emphasis	11.1003	M.S.	Arts and Sciences	Boise	Traditional (face-to-face)
BSU	Cybersecurity: Management emphasis	11.1003	M.S.	Arts and Sciences	Boise	Traditional (face-to-face)
CEI	Information Assurance and Cybersecurity	11.1003	AAS	Technology	Idaho Falls	Traditional (face-to-face)
CEI	Information Assurance and Cybersecurity	11.1003	ITC	Technology	Idaho Falls	Traditional (face-to-face)
CEI	Information Assurance and Cybersecurity	11.1003	Specialized Certificate	Technology	Idaho Falls	Traditional (face-to-face)
CSI	Cybersecurity and Programming	11.1003	AAS	Business and Information Systems	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Introduction to Cybersecurity	11.1003	BTC	Business and Information Systems	Twin Falls	Hybrid   Traditional (face-to-face)
CWI	Cybersecurity	11.1003	AAS	School of Science, Technology, and Math	Boise   Boise	Online   Traditional (face-to-face)
CWI	Cybersecurity	11.1003	ATC	School of Science, Technology, and Math	Boise	Online   Traditional (face-to-face)
LCSC	Cybersecurity Management	11.1003	BA/BS	Professional Studies and Graduate Studies	Lewiston	Online   Traditional (face-to-face)
NIC	Cybersecurity and Networking	11.1003	BTC	Career and Technical Professional Programs	Coeur d'Alene	Traditional (face-to-face)
NIC	Cybersecurity INFOSEC Administration	11.1003	AAS	Career and Technical Professional Programs	Coeur d'Alene	Traditional (face-to-face)
NIC	Cybersecurity INFOSEC Administration	11.1003	ATC	Career and Technical Professional Programs	Coeur d'Alene	Traditional (face-to-face)
NIC	Cybersecurity INFOSEC Administration	11.1003	ITC	Career and Technical Professional Programs	Coeur d'Alene	Traditional (face-to-face)
UI	Cybersecurity	11.1003	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Cybersecurity	11.1003	Certificate-UG	College of Engineering	Moscow	Traditional (face-to-face)
UI	Cybersecurity	11.1003	M.S.	College of Engineering	Coeur d'Alene   Idaho Falls   Moscow	Traditional (face-to-face)
UI	Cybersecurity	11.1003	Ph.D.	College of Engineering	Coeur d'Alene   Moscow	Hybrid   Online   Traditional (face-to-face)
UI	Cybersecurity (Coeur d'Alene)	11.1003	B.S.	College of Engineering	Coeur d'Alene	Traditional (face-to-face)
ISU	Nuclear Engineering	14.2301	BS	Science and Engineering	Pocatello	Hybrid
ISU	Nuclear Science and Engineering	14.2301	MS	Science and Engineering	Idaho Falls   Pocatello	Hybrid
ISU	Nuclear Science and Engineering	14.2301	Ph.D.	Science and Engineering	Idaho Falls   Pocatello	Hybrid
UI	Nuclear Criticality Safety	14.2301	Certificate-GR	College of Engineering	Idaho Falls	Online   Traditional (face-to-face)
UI	Nuclear Decommissioning and Used Fuel Management	14.2301	Certificate-GR	College of Engineering	Idaho Falls	Online
UI	Nuclear Engineering	14.2301	M.Engr.	College of Engineering	Idaho Falls   Moscow	Online   Traditional (face-to-face)
UI	Nuclear Engineering	14.2301	M.S.	College of Engineering	Coeur d'Alene   Idaho Falls   Moscow	Online   Traditional (face-to-face)
UI	Nuclear Engineering	14.2301	Ph.D.	College of Engineering	Coeur d'Alene   Idaho Falls   Moscow	Online   Traditional (face-to-face)
UI	Nuclear Materials Engineering	14.2301	Certificate-GR	College of Engineering		Online
UI	Nuclear Technology Management	14.2301	Certificate-GR	College of Engineering	Idaho Falls	Online
CWI	Mining Technician	15.0901	AS	School of Science, Technology, and Math	Nampa	Hybrid
ISU	Energy Systems Nuclear Operations Technology: Nuclear Facility Technician concentration	41.0205	AAS	Technology	Pocatello	Traditional (face-to-face)
CEI	Digital Forensics and Analytics	43.0403	BAS	Business	Idaho Falls	Hybrid   Traditional (face-to-face)
LCSC	Cybersecurity	43.0403	Undergraduate Certificate	Career and Technical Education	Lewiston	Hybrid
BSU	Analyst and Threat Intelligence	43.0404	Graduate Certificate	Engineering	Boise	Online
BSU	Applied Computing, Systems, and Network	43.0404	Undergraduate Certificate	Engineering	Boise	Online
BSU	Cyber Operations and Resilience	43.0404	B.A.S.	Engineering	Boise	Online
BSU	Cyber Operations and Resilience	43.0404	B.S.	Engineering	Boise	Online
BSU	Cyber Operations and Resilience (MS)	43.0404	M.S.	Engineering	Boise	Online
BSU	Cybersecurity Career Technical Education Emphasis	43.0404	B.A.S. emphasis	Engineering	Boise	Online
BSU	Cybersecurity Career Technical Education Emphasis	43.0404	B.S. emphasis	Engineering	Boise	Online
BSU	Governance Policy Administration	43.0404	Graduate Certificate	Engineering	Boise	Online
BSU	Resilience Engineering	43.0404	Graduate Certificate	Engineering	Boise	Online

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**ATTACHMENT 1**

**Current Programs  
Engineering and Engineering Related 2025**

Institution	Title	CIP Code	Award	College	Locations	Delivery Methods
BSU	Engineering	14.0101	B.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Engineering	14.0101	Ph.D	Engineering	Boise	Traditional (face-to-face)
BSU	Engineering Design	14.0101	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Engineering: EngineeringPLUS emphasis	14.0101	B.S. emphasis	Engineering	Boise	Traditional (face-to-face)
BSU	Engineering: Pre-Medical emphasis	14.0101	B.S. emphasis	Engineering	Boise	Traditional (face-to-face)
BSU	Engineering: Secondary Education emphasis	14.0101	B.S. emphasis	Engineering	Boise	Traditional (face-to-face)
BSU	Semiconductor for All	14.0101	Undergraduate Certificate	Innovation and Design	Boise	Traditional (face-to-face)
CEI	Associate of Engineering	14.0101	AE	General Education	Idaho Falls	Hybrid   Online   Traditional (face-to-face)
CSI	Engineering	14.0101	AS	Engineering, Physical, and Computer Sciences	Twin Falls	Some portion online   Traditional (face-to-face)
CWI	Engineering	14.0101	AE	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
NIC	Engineering	14.0102	AS	Math, Computer Science and Engineering Division	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
BSU	Biomedical Engineering	14.0501	Minor	Engineering		Traditional (face-to-face)
BSU	Biomedical Engineering	14.0501	Ph.D	Engineering	Boise	Traditional (face-to-face)
BSU	Biomedical Instrumentation	14.0501	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
UI	Biomedical Engineering	14.0501	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
UI	Chemical Engineering	14.0701	B.S.	College of Engineering	Coeur d'Alene   Moscow	Online   Traditional (face-to-face)
UI	Chemical Engineering	14.0701	M.Engr.	College of Engineering	Coeur d'Alene   Moscow	Online   Traditional (face-to-face)
UI	Chemical Engineering	14.0701	M.S.	College of Engineering	Coeur d'Alene   Moscow	Online   Traditional (face-to-face)
UI	Chemical Engineering	14.0701	Ph.D.	College of Engineering	Coeur d'Alene   Moscow	Online   Traditional (face-to-face)
UI	Chemical Engineering of Semiconductors	14.0701	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
BSU	Civil Engineering	14.0801	B.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Civil Engineering	14.0801	M.Engr.	Engineering	Boise	Traditional (face-to-face)
BSU	Civil Engineering	14.0801	M.S.	Engineering	Boise	Traditional (face-to-face)
ISU	Civil Engineering	14.0801	BS	Science and Engineering	Pocatello	Hybrid
ISU	Civil Engineering	14.0801	MS	Science and Engineering	Pocatello	Hybrid
ISU	Engineering and Applied Science: Civil Engineering	14.0801	Concentration	Science and Engineering	Pocatello	Some portion online   Traditional (face-to-face)
UI	Civil Engineering	14.0801	B.S.	College of Engineering	Coeur d'Alene   Moscow	Traditional (face-to-face)
UI	Civil Engineering	14.0801	M.Engr.	College of Engineering	Coeur d'Alene   Moscow	Online
UI	Civil Engineering	14.0801	M.S.	College of Engineering	Coeur d'Alene   Moscow	Traditional (face-to-face)
UI	Civil Engineering	14.0801	Ph.D.	College of Engineering	Coeur d'Alene   Moscow	Traditional (face-to-face)
UI	Water Resources	14.0805	M.S.	College of Agriculture and Life Sciences	Boise   Coeur d'Alene   Idaho Falls   Moscow	Hybrid   Traditional (face-to-face)
UI	Water Resources	14.0805	Ph.D.	College of Agriculture and Life Sciences	Boise   Coeur d'Alene   Idaho Falls   Moscow	Hybrid   Traditional (face-to-face)
UI	Water Resources Engineering Science Option	14.0805	M.S. option	College of Agriculture and Life Sciences	Boise   Coeur d'Alene   Idaho Falls   Moscow	Hybrid   Traditional (face-to-face)
UI	Water Resources Engineering Science Option	14.0805	Ph.D. option	College of Agriculture and Life Sciences	Boise   Coeur d'Alene   Idaho Falls   Moscow	Hybrid   Traditional (face-to-face)
BSU	Computer Engineering	14.0901	B.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Cyber for All	14.0901	Undergraduate Certificate	Engineering	Boise	Online   Traditional (face-to-face)
BSU	Cyber Operations	14.0901	Undergraduate Certificate	Engineering	Boise	Online
BSU	Mechanical Engineering	14.0901	B.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Mechanical Engineering	14.0901	M.Engr.	Engineering	Boise	Traditional (face-to-face)
BSU	Mechanical Engineering	14.0901	M.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Security in Cyber-Physical Systems: Hardware and Firmware Focus	14.0901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Security in Cyber-Physical Systems: Industrial Control Focus	14.0901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Security in Cyber-Physical Systems: Power Systems Focus	14.0901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Security in Cyber-Physical Systems: Software Focus	14.0901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
ISU	Computer Engineering	14.0901	BS	Science and Engineering	Idaho Falls   Pocatello	Traditional (face-to-face)   Web/video
ISU	Electrical & Computer Engineering	14.0901	MS	Science and Engineering	Pocatello	Traditional (face-to-face)   Web/video
ISU	Electrical & Computer Engineering: Computer Engineering concentration	14.0901	MS	Science and Engineering	Idaho Falls   Pocatello	Traditional (face-to-face)   Web/video
UI	Computer Engineering	14.0901	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Computer Engineering	14.0901	M.Engr.	College of Engineering	Moscow	Online
UI	Computer Engineering	14.0901	M.S.	College of Engineering	Moscow	Online
ISU	Software Engineering	14.0903	BS	Science and Engineering	Idaho Falls   Pocatello	Traditional (face-to-face)   Web/video
LCSC	Computer Science: Software Engineering	14.0903	BS emph	Professional Studies and Graduate Studies	Coeur d'Alene   Lewiston	Hybrid   Online   Traditional (face-to-face)
BSU	Electrical Engineering	14.1001	B.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Electrical Engineering	14.1001	Minor	Engineering		Traditional (face-to-face)

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
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**ATTACHMENT 1**

**Current Programs  
Engineering and Engineering Related 2025**

Institution	Title	CIP Code	Award	College	Locations	Delivery Methods
ISU	Electrical & Computer Engineering: Electrical Engineering concentration	14.1001	MS	Science and Engineering	Idaho Falls   Pocatello	Traditional (face-to-face)   Web/video
ISU	Electrical Engineering	14.1001	BS	Science and Engineering	Pocatello	Hybrid
ISU	Engineering and Applied Science: Electrical and Computer Engineering	14.1001	Concentration	Science and Engineering	Pocatello	Some portion online   Traditional (face-to-face)
UI	Electrical Engineering	14.1001	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Electrical Engineering	14.1001	M.Engr.	College of Engineering	Moscow	Online
UI	Electrical Engineering	14.1001	M.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Electrical Engineering	14.1001	Ph.D.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Electrical Engineering - Global	14.1001	B.S.E.E.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Electrical Engineering: Communications emphasis	14.1001	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Electrical Engineering: Microelectronics emphasis	14.1001	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Electrical Engineering: Power emphasis	14.1001	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Power Syst Protection & Relay	14.1001	Graduate Certificate	College of Engineering	Coeur d'Alene   Moscow	Online
UI	Smart Grid Cybersecurity	14.1001	Graduate Certificate	College of Engineering	Coeur d'Alene   Moscow	Online   Traditional (face-to-face)
UI	Advanced Microelectronics Fabrication	14.1099	Graduate Certificate	College of Engineering	Moscow	Some portion online   Traditional (face-to-face)
UI	Advanced Semiconductor Design	14.1099	Graduate Certificate	College of Engineering	Moscow	Online   Traditional (face-to-face)
UI	High-Speed Circuits and Systems	14.1099	Graduate Certificate	College of Engineering	Moscow	Online   Traditional (face-to-face)
UI	Microelectronics Fabrication	14.1099	Undergraduate Certificate	College of Engineering	Coeur d'Alene	Some portion online   Traditional (face-to-face)
UI	Semiconductor Design	14.1099	Undergraduate Certificate	College of Engineering	Moscow	Online   Traditional (face-to-face)
CSI	Engineering	14.1301	AE	Engineering, Physical, and Computer Sciences	Twin Falls	Hybrid
ISU	Engineering and Applied Science	14.1301	Ph.D.	Science and Engineering	Pocatello	Hybrid
ISU	Engineering and Applied Science: Environmental Engineering	14.1401	Concentration	Science and Engineering	Pocatello	Some portion online   Traditional (face-to-face)
ISU	Environmental Engineering	14.1401	MS	Science and Engineering	Idaho Falls   Pocatello	Hybrid
BSU	Computational Materials Science and Engineering	14.1801	Graduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Foundations in Materials Science and Engineering	14.1801	Graduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Materials Science and Engineering	14.1801	B.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Materials Science and Engineering	14.1801	M.Engr.	Engineering	Boise	Traditional (face-to-face)
BSU	Materials Science and Engineering	14.1801	M.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Materials Science and Engineering	14.1801	Minor	Engineering		Traditional (face-to-face)
BSU	Materials Science and Engineering	14.1801	Ph.D.	Engineering	Boise	Traditional (face-to-face)
BSU	Materials Science and Engineering: Secondary Education	14.1801	B.S. emphasis	Engineering		Traditional (face-to-face)
BSU	Nanomaterials Science and Engineering	14.1801	Graduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Semiconductor Materials	14.1801	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Biomedical Engineering	14.1901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Computational	14.1901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Mechanical Design	14.1901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Mechatronics	14.1901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Solid Mechanics	14.1901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Thermal-Fluids	14.1901	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
ISU	Engineering and Applied Science: Mechanical Engineering	14.1901	Concentration	Science and Engineering	Pocatello	Some portion online   Traditional (face-to-face)
ISU	Mechanical Engineering	14.1901	BS	Science and Engineering		Hybrid
ISU	Mechanical Engineering	14.1901	MS	Science and Engineering		Hybrid
ISU	Mechanical Engineering, Accelerated BS/MS	14.1901	BS	Science and Engineering		
ISU	Mechanical Engineering, Accelerated BS/MS	14.1901	MS	Science and Engineering		
UI	Aerospace	14.1901	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
UI	Computer-Aided Engineering	14.1901	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
UI	Material Behavior and Performance	14.1901	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
UI	Mechanical Design and Manufacturing	14.1901	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
UI	Mechanical Engineering	14.1901	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Mechanical Engineering	14.1901	M.Engr.	College of Engineering	Moscow	Online
UI	Mechanical Engineering	14.1901	M.S.	College of Engineering	Coeur d'Alene   Moscow	Traditional (face-to-face)
UI	Mechanical Engineering	14.1901	Minor	College of Engineering	Moscow	Traditional (face-to-face)
UI	Mechanical Engineering	14.1901	Ph.D.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Thermal Energy System Design and Analysis	14.1901	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
ISU	Nuclear Engineering	14.2301	BS	Science and Engineering	Pocatello	Hybrid

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**Current Programs  
Engineering and Engineering Related 2025**

Institution	Title	CIP Code	Award	College	Locations	Delivery Methods
ISU	Nuclear Science and Engineering	14.2301	MS	Science and Engineering	Idaho Falls   Pocatello	Hybrid
ISU	Nuclear Science and Engineering	14.2301	Ph.D.	Science and Engineering	Idaho Falls   Pocatello	Hybrid
UI	Nuclear Criticality Safety	14.2301	Graduate Certificate	College of Engineering	Idaho Falls	Online   Traditional (face-to-face)
UI	Nuclear Decommissioning and Used Fuel Management	14.2301	Graduate Certificate	College of Engineering	Idaho Falls	Online
UI	Nuclear Engineering	14.2301	M.Engr.	College of Engineering	Idaho Falls   Moscow	Online   Traditional (face-to-face)
UI	Nuclear Engineering	14.2301	M.S.	College of Engineering	Coeur d'Alene   Idaho Falls   Moscow	Online   Traditional (face-to-face)
UI	Nuclear Engineering	14.2301	Ph.D.	College of Engineering	Coeur d'Alene   Idaho Falls   Moscow	Online   Traditional (face-to-face)
UI	Nuclear Materials Engineering	14.2301	Graduate Certificate	College of Engineering		Online
UI	Nuclear Technology Management	14.2301	Graduate Certificate	College of Engineering	Idaho Falls	Online
ISU	Engineering and Applied Science: Measurement & Control Engineering	14.2701	Concentration	Science and Engineering	Pocatello	Some portion online   Traditional (face-to-face)
ISU	Measurement and Control Engineering	14.2701	MS	Science and Engineering		Traditional (face-to-face)
BSU	Industrial Engineering	14.3501	Minor	Business and Economics		Traditional (face-to-face)
ISU	Geology: Engineering Geology Concentration	14.3901	BS	Science and Engineering	Idaho Falls   Pocatello	Some portion online   Traditional (face-to-face)
UI	Geological and Mining Engineering	14.3901	Minor	College of Engineering	Moscow	
UI	Geological Engineering	14.3901	B.S.	College of Engineering	Moscow	Traditional (face-to-face)
UI	Geological Engineering	14.3901	M.S.	College of Engineering	Moscow	Online
UI	Robotics Engineering	14.4201	Undergraduate Certificate	College of Engineering	Moscow	Traditional (face-to-face)
UI	Biological Engineering	14.4501	B.S.	College of Engineering	Moscow	Online   Traditional (face-to-face)
UI	Biological Engineering	14.4501	M.Engr.	College of Engineering	Moscow	Online   Traditional (face-to-face)
UI	Biological Engineering	14.4501	M.S.	College of Engineering	Moscow	Online   Traditional (face-to-face)
UI	Biological Engineering	14.4501	Ph.D.	College of Engineering	Moscow	Online   Traditional (face-to-face)
BSU	Electrical & Computer Engineering	14.4701	Ph.D	Engineering	Boise	Traditional (face-to-face)
BSU	Electrical and Computer Engineering	14.4701	M.Engr.	Engineering	Boise	Traditional (face-to-face)
BSU	Electrical and Computer Engineering	14.4701	M.S.	Engineering	Boise	Traditional (face-to-face)
BSU	Semiconductor	14.4701	Emphasis	Engineering	Boise	Traditional (face-to-face)
UI	Engineering Management	14.9999	M.Engr.	College of Engineering	Moscow	Online
ISU	Civil Engineering Technician	15.0201	ATC	Technology	Pocatello	Online
ISU	Civil Engineering Technology	15.0201	AAS	Technology	Pocatello	Online
ISU	Civil Engineering Technology	15.0201	BAS			Hybrid
ISU	Civil Engineering Technology-Materials Testing and Specification	15.0201	BTC	Technology	Pocatello	Hybrid
ISU	Civil Engineering, Accelerated BS/MS	15.0201	BS	Science and Engineering	Idaho Falls   Pocatello	Some portion online   Traditional (face-to-face)
ISU	Civil Engineering, Accelerated BS/MS	15.0201	MS	Science and Engineering	Idaho Falls   Pocatello	Some portion online   Traditional (face-to-face)
CSI	Electronic Engineering Technician	15.0303	AAS	Engineering, Physical, and Computer Sciences	Twin Falls	Some portion online   Traditional (face-to-face)
CWI	Advanced Mechatronics Engineering Technology	15.0303	AAS	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Advanced Mechatronics Engineering Technology	15.0303	BTC	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
ISU	Basic Electronics (RCET Robotics)	15.0303	ITC	Technology	Pocatello	Traditional (face-to-face)
ISU	Electrical Engineering Technology	15.0303	BS	Science and Engineering	Pocatello	Hybrid
ISU	Energy Systems Technology	15.0303	ITC	Technology	Pocatello	Hybrid
ISU	Robotics and Communications Systems Engineering	15.0303	AAS	Technology	Pocatello	Hybrid
ISU	Robotics and Communications Systems Engineering	15.0303	ATC	Technology	Pocatello	Hybrid
ISU	Robotics Engineering Technology	15.0303	BAS	Technology	Idaho Falls   Pocatello   Twin Falls	Traditional (face-to-face)
ISU	Laser/Electro-Optics Technology	15.0304	ATC	Technology	Pocatello	Hybrid
BSU	Integrated Circuit Design	15.0306	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
CEI	Mechatronics Engineering Technology	15.0403	AAS	Trades and Industry	Idaho Falls	Traditional (face-to-face)
ISU	Energy Systems Instrumentation Engineering Technology	15.0404	AAS	Technology	Pocatello	Hybrid
ISU	Industrial Controls (Under Energy Systems)	15.0404	AAS	Technology	Pocatello	Hybrid
ISU	Instrumentation and System Automation Asst.	15.0404	BTC	Technology	Pocatello	Hybrid
CSI	Automation Engineering Technology	15.0406	AAS	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Automation Engineering Technology	15.0406	BTC	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Automation Engineering Technology	15.0406	ITC	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Water Resource Mgmt	15.0506	BTC	Agriculture	Twin Falls	Hybrid   Traditional (face-to-face)
NIC	Wastewater Treatment Plant Technician	15.0506	AAS	Trades and Industry	Coeur d'Alene	Traditional (face-to-face)
UI	Engineering Technology (Coeur d'Alene)	15.0612	B.S.Tech.	College of Engineering	Coeur d'Alene	Hybrid   Traditional (face-to-face)
UI	Engineering Technology (Idaho Falls)	15.0612	B.S.Tech.	College of Engineering	Idaho Falls	Hybrid   Traditional (face-to-face)

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**Current Programs  
Engineering and Engineering Related 2025**

Institution	Title	CIP Code	Award	College	Locations	Delivery Methods
UI	Engineering Technology (Moscow)	15.0612	B.S.Tech.	College of Engineering	Moscow	Hybrid   Traditional (face-to-face)
UI	Technology Management	15.0612	M.S.	College of Engineering		Online
BSU	Semiconductor Device Physics	15.0616	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
BSU	Semiconductor Processing	15.0616	Undergraduate Certificate	Engineering	Boise	Traditional (face-to-face)
CWI	Semiconductor Manufacturing Technology	15.0616	AAS	School of Industry, Engineering, and Trades	Nampa	Hybrid   Traditional (face-to-face)
CWI	Semiconductor Manufacturing Technology	15.0616	BTC	School of Industry, Engineering, and Trades	Nampa	Hybrid   Traditional (face-to-face)
ISU	Semiconductor Manufacturing Technology	15.0616	AAS	Technology	Pocatello	Hybrid
ISU	Semiconductor Manufacturing Technology	15.0616	ITC	Technology	Pocatello	Hybrid
UI	Human Safety Performance	15.0705	Undergraduate Certificate	College of Engineering	Idaho Falls	Online   Traditional (face-to-face)
ISU	Energy Systems Mechanical Engineering Technology	15.0805	AAS	Technology	Pocatello	Hybrid
CWI	Mining Technician	15.0901	AS	School of Science, Technology, and Math	Nampa	Hybrid
ISU	Professional Land Surveying	15.1102	Academic Certificate	Technology		Online
ISU	Surveying and Geomatics Engineering Technology	15.1102	BS	Technology	Pocatello	Hybrid
ISU	Surveying Technician	15.1102	BTC	Technology	Pocatello	Online
CSI	Drafting Technology	15.1302	AAS	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Drafting Technology	15.1302	ITC	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CWI	Drafting Technology	15.1302	AAS	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Drafting Technology	15.1302	ATC	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Drafting Technology	15.1302	ITC	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
ISU	Computer Aided Design Drafting Technology	15.1302	AAS	Technology	Pocatello	Traditional (face-to-face)
ISU	Computer Aided Design Drafting Technology	15.1302	ATC	Technology	Pocatello	Traditional (face-to-face)
ISU	Computer Aided Design Drafting Technology	15.1302	BAS	Technology		Traditional (face-to-face)
ISU	Drafting, Architectural Drafting	15.1303	ITC	Technology	Pocatello	Traditional (face-to-face)
LCSC	Engineering Technology	15.1304	AAS	Career and Technical Education	Lewiston	Traditional (face-to-face)
LCSC	Engineering Technology - Civil Emph	15.1304	AAS	Career and Technical Education		
ISU	Drafting, Mechanical Drafting	15.1306	ITC	Technology	Pocatello	Traditional (face-to-face)
LCSC	Engineering Technology - Mechanical Emph	15.1306	AAS	Career and Technical Education		
NIC	Mechanical Design Engineering Technology	15.1307	AAS			
NIC	Mechanical Design Engineering Technology	15.1307	ATC	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
NIC	Mechanical Design Engineering Technology	15.1307	ITC			
BSU	Nuclear Safeguards and Security	15.1401	Graduate Certificate	School of Public Service	Boise   Moscow   Pocatello	Online
ISU	Energy Systems Nuclear Operations Technology	15.1401	AAS	Technology	Pocatello	Hybrid
ISU	Energy Systems Nuclear Operations Technology: Licensed Operator concentration	15.1401	AAS	Technology	Pocatello	Traditional (face-to-face)
ISU	Energy Systems Nuclear Operations Technology: Nuclear Facility Technician concentration	15.1401	AAS	Technology	Pocatello	Traditional (face-to-face)
ISU	Nuclear Engineering Technology Management (online)	15.1401	BAS	Technology	Pocatello	Online
ISU	Nuclear Safeguards and Security	15.1401	Graduate Certificate	Science and Engineering	Boise   Moscow   Pocatello	Online
UI	Nuclear Safeguards and Security	15.1401	Graduate Certificate	College of Engineering	Boise   Moscow   Pocatello	Online
CEI	Energy Systems Technology	15.1701	AAS	Trades and Industry	Idaho Falls	Traditional (face-to-face)
CEI	Energy Systems Technology	15.1701	ATC	Trades and Industry	Idaho Falls	Traditional (face-to-face)
CEI	Energy Systems Technology	15.1701	ITC	Trades and Industry	Idaho Falls	Traditional (face-to-face)
ISU	Energy Systems Electrical Engineering Technology	15.1701	AAS	Technology	Pocatello	Hybrid

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**ATTACHMENT 1**

**Current Programs  
Manufacturing Related 2025**

Institution	Title	CIP Code	Award	College	Locations	Delivery Methods
CEI	Welding Technology	48.0508	AAS	Trades and Industry	Idaho Falls	Traditional (face-to-face)
CEI	Welding Technology	48.0508	ATC	Trades and Industry	Idaho Falls	Traditional (face-to-face)
CEI	Welding Technology	48.0508	ITC	Trades and Industry	Idaho Falls	Traditional (face-to-face)
CSI	Machining and Manufacturing Technology	48.0501	AAS	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Machining and Manufacturing Technology	48.0501	BTC	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Machining and Manufacturing Technology	48.0501	ITC	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Welding Technology	48.0508	AAS	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Welding Technology	48.0508	BTC	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CSI	Welding Technology	48.0508	ITC	Trade and Industry	Twin Falls	Hybrid   Traditional (face-to-face)
CWI	Machine Tool Technology	48.0501	AAS	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Machine Tool Technology	48.0501	BTC	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Machine Tool Technology	48.0501	ITC	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Welding & Metals Fabrication	48.0508	AAS	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Welding & Metals Fabrication	48.0508	BTC	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
CWI	Welding & Metals Fabrication	48.0508	ITC	School of Industry, Engineering, and Trades	Nampa	Traditional (face-to-face)
ISU	Computerized Machining Technology: CNC Operator	48.0510	ATC	Technology	Pocatello	Traditional (face-to-face)
ISU	Computerized Machining Technology	48.0510	AAS	Technology	Pocatello	Traditional (face-to-face)
ISU	Computerized Machining Technology: Machining Technology	48.0510	ATC	Technology	Pocatello	Traditional (face-to-face)
ISU	Nuclear Welding	48.0508	Specialized Certificate	Technology	Pocatello	Traditional (face-to-face)
ISU	Welder-Fitter	48.0508	AAS	Technology	Pocatello	Traditional (face-to-face)
ISU	Welder-Fitter	48.0508	ATC	Technology	Pocatello	Traditional (face-to-face)
ISU	Welding	48.0508	ITC	Technology	Pocatello	Traditional (face-to-face)
LCSC	CNC Machining Technology	48.0510	AAS	Career and Technical Education	Lewiston	Traditional (face-to-face)
LCSC	CNC Machining Technology	48.0510	ATC	Career and Technical Education	Lewiston	Traditional (face-to-face)
LCSC	CNC Machining Technology	48.0510	ITC	Career and Technical Education	Lewiston	Traditional (face-to-face)
LCSC	Welding Technology	48.0508	AAS	Career and Technical Education	Lewiston	Traditional (face-to-face)
LCSC	Welding Technology	48.0508	ATC	Career and Technical Education	Lewiston	Traditional (face-to-face)
LCSC	Welding Technology	48.0508	ITC	Career and Technical Education	Lewiston	Traditional (face-to-face)
NIC	Advanced Manufacturing Engineering and CNC Technologies	48.0510	A.A.S.	Trades and Industry	Coeur d'Alene	Hybrid
NIC	Computer Control Automation Technology	48.0501	ITC	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
NIC	Machine & CNC Technology	48.0501	AAS	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
NIC	Machine & CNC Technology	48.0501	ATC	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
NIC	Precision Machining	48.0501	ITC	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
NIC	Welding Technology	48.0508	AAS	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
NIC	Welding Technology	48.0508	ATC	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)
NIC	Welding Technology	48.0508	ITC	Trades and Industry	Coeur d'Alene	Hybrid   Online   Traditional (face-to-face)



**STAFF COMMENTS AND RECOMMENDATIONS**

*The Next 250* plan was discussed with Provosts, the General Education Committee, and with the Presidents' Leadership Council. No significant concerns have been raised. Staff recommend that the Board endorse the proposed plan and direct staff to coordinate with institutions to launch coordinated institutional planning in Spring 2026. Staff can provide regular updates to IRSA and to the Board, as directed.

**BOARD ACTION**

I move to approve *America's Next 250: Enhancing Postsecondary Civic Knowledge and Engagement in Idaho* plan for postsecondary civics education and direct Board staff to establish institutional reporting metrics and timelines.

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

# America's Next 250: Enhancing Postsecondary Civic Knowledge and Engagement in Idaho

A Plan for Postsecondary Civics Education in Idaho

## Overview

Too many Americans lack a basic grasp of how our system of government functions as a constitutional democratic republic, and the gap is widening. A recent Annenberg poll found that one in six Americans cannot name a single branch of government and only one in twenty can name all five freedoms protected by the First Amendment. This knowledge gap represents a threat to a healthy democracy, which depends on citizens who understand their rights, responsibilities, and the systems in which they participate.

Higher education has always prepared graduates for life beyond the classroom, but today's moment calls for more: every Idaho postsecondary student should leave college able to apply the principles of democratic life in real-world contexts. Communities and employers alike want graduates who can analyze public problems, engage respectfully across differences, and work together on solutions, durable skills that also strengthen Idaho's economy and civic fabric.

*America's Next 250: Enhancing Postsecondary Civic Knowledge and Engagement in Idaho (The Next 250)* plan meets this challenge head-on. Idaho's public higher education system is uniquely positioned to lead; with a shared general education framework, a robust transfer policy framework, and a statewide commitment to quality and collaboration, our institutions can approach this plan both collaboratively and in community-specific ways. *The Next 250* emphasizes enhancing **civic knowledge**, **civil discourse**, and hands-on **civic engagement**. This is a bold, coordinated, five-year effort to ensure civic capability is a signature outcome of an Idaho college degree.

## Goal

Over the next five years, Idaho's public colleges and universities will build a coherent, statewide approach to civic learning that builds on the strategic efforts currently underway in K-12 classrooms and is embedded across general education, majors, and

co-curricular activities. The plan is *broad*, as institutions will infuse civics education across the curriculum (and beyond) so that all students are impacted; it is also *deep*, as institutions will develop new or bolster existing courses, develop and deepen opportunities for thoughtful debate and dialogue, and expand existing engagement initiatives. By 2030, all Idaho postsecondary students will learn about civic rights and responsibilities, have opportunities to experience civil discourse, and engage with their communities in purposeful ways.

## Reach and Impact

Superintendent Critchfield has [identified civics](#) as a key area of emphasis for public education, and this initiative builds on that important work. In postsecondary contexts, the national Civic Learning and Democracy Engagement Initiative provides [a robust framework](#) for a comprehensive civic education across an institution. Civic education is not solely located in one course or experience, and so *The Next 250* envisions civic knowledge and engagement across the educational experience. By adopting shared language about the purpose of civic knowledge and [engagement](#), students will gain a deeper understanding of the voices and documents that shape our state, nation, and government. They will also come to understand the importance of civic engagement across their education and lives. All institutional members – students, faculty, staff, administrators, and others – will gain a clearer picture of the rights and responsibilities of citizenship. Throughout this time, Board staff will monitor initiatives and provide resources and strategic support wherever possible.

## Timeline and Deliverables

**Phase 1: America at 250 (2026-2027):** Institutions will create and begin to implement institutional approaches that bolster civic knowledge, engage students in learning key [durable skills](#) for democracy (including critical thinking, fortitude, and communication in particular), create opportunities for civil discourse, enhance career-related civic learning, and immerse students in practical experience. Institutions will conduct the following activities:

- Create an institution-level *Next 250* committee to coordinate the initiatives and activities of this plan, develop metrics of success in coordination with the Office

of the State Board of Education and other institutions, and develop a communications plan for these efforts;

- Create a consistent web presence that clearly displays academic and co-curricular civics education across the institution, including calendars for civics-related events;
- Purposefully integrate civic knowledge and civics engagement across general education coursework through experimenting with civics course-marking, revising existing coursework to include civics knowledge and engagement, and exploring other opportunities to map civics education to Idaho's general education framework;
- Bolster existing advanced civics and democracy courses and/or support the development of advanced civics courses;
- Identify faculty to participate in a statewide *America at 250 Institute* and develop key courses on democracy's core texts;
  - Course designs will be shared and adopted across institutions, utilizing open educational resources whenever possible;
  - When appropriate, institutions are strongly encouraged to offer community-based free or low-cost versions of these courses (Pilot courses during academic year 2026-2027).
- Offer at least one [America at 250](#)-designated event or speaker;
  - Whenever feasible, add remote options for students and faculty at other Idaho institutions to engage with civic-focused events or speakers;
- Catalog and enhance existing civic engagement, community partnership, and public service initiatives;
- Actively engage with national civics education higher education initiatives and organizations.

**Phase 2 Civic Leadership for the Next 250 Years (2027-2029):** In the second phase, institutions will implement institutional strategies that expand institutional commitments to civic knowledge, civil discourse, and career-related civic learning. All institutions will conduct the following activities:

- Create signature approaches to civic engagement appropriate to their educational context and student populations so that all graduates experience purposeful civic or community engagement and have an opportunity to reflect on that experience

(e.g., each may create or expand co-curricular programs for civil discourse and democratic engagement; civic engagement majors, minors, certificates, or microcredential badges; purposeful work or community service of many kinds; or any other unique academic or co-curricular experiences that engage students in deep learning.)

- Expand the impact of America at 250 key courses at each institution;
- Create general education and institutional awards for civics education instruction and via the GEM Innovative Educator Award program;
- Apply for national recognition and for supporting grant activities as appropriate.

Now is the time to adopt a purposeful campaign for civic learning and democratic engagement across all eight public postsecondary institutions. By doing so, Idaho can become a national leader in reinvigorating the civic mission of higher education—one student, one institution, and one community at a time. Institutional engagement with America at 250 is just the beginning; *The Next 250* initiative imagines the upcoming years as laying critical groundwork to enhance democratic knowledge and participation for the next 250 years.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**SUBJECT**

Update on Academic Program Exemptions (Idaho Code § 67-5909D)

**REFERENCE**

June 2025	The Board was provided with an update on academic program exemptions guidance and procedures.
August 2025	The Board was provided with the initial list of approved program exemptions.
October 2025	The Board was provided with an updated list of approved program exemptions.

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho Code § 67-5909D  
Idaho State Board of Education Policy III.G. Instructional Program Review and Approval

**BACKGROUND/DISCUSSION**

During the 2025 legislative session, Senate Bill 1198, Freedom of Inquiry in Higher Education was passed and codified as Idaho Code § 67-5909D. This law prohibits state education institutions (including four-year institutions, community colleges, career technical schools and private universities/colleges that receive state-appropriated funding) from engaging in certain “diversity, equity, and inclusion” activities. Board staff, with the support of the Board, issued a guidance memorandum to institutions in late May that was updated once in July 2025 to address the community college process.

**IMPACT**

Continued guidance and direction from the Board and staff will ensure that institutions of higher education are aligned with the legal requirements.

**ATTACHMENTS**

Attachment 1 – Updated Approved Program Exemptions by Institution

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Idaho State University received a program exemption for the Bachelor of Arts in Social Work and the Master of Social Work degrees on July 2, 2025. At that time, institutional leaders and faculty had analyzed other coursework within these degrees and had decided that they did not meet the parameters that would require notification for a program exemption. Upon careful research and further analysis, they subsequently determined that these courses did need to be submitted to be considered for the program exemption.

**BOARD ACTION**

This item is for informational purposes.

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**ATTACHMENT 1**

**Approved Program Exemption Requests**

Instit.	Program Name	Brief Explanation	Course Prefix	Course Number	Course Title	Number of Credits	Timeframe
<b>To be Presented at the December 2025 Board Meeting</b>							
ISU	Social Work -- Bachelor of Arts in Social Work	This course explores the relationship between social work theory and practice for the purpose of increasing depth of understanding and generalization of knowledge. Focus will be on understanding existing theoretical approaches informing the field of social work, including philosophical assumptions, current reception, and points of critique. Focus is also on applying theory to build skills necessary for competency, including written and oral communication, using research to inform practice, and on applying theoretical approaches to examples. This course fulfills required accreditation standards.	SOWK	3375	Application of Contemporary Social Work Theory	3	Fall 2025
		This course is designed to educate students regarding the role diversity (e.g. diversity related to ethnicity/race, age, socioeconomic status, gender and gender identity, sexual orientation, religion/spirituality, immigration status, and dis/ability, etc.) plays in many aspects of the human life experience, including the experience of oppression and privilege, and the implications this has for generalist social work practice. Focus will be on understanding social justice models of social work practice, on utilizing a human rights oriented lens, emphasizing client empowerment and utilizing a strength-based approach to social work, and integrating cultural humility in social work practice. This course fulfills required accreditation standards.	SOWK	3379	Social Work in a Diverse World	3	Fall 2025
		This course examines how social policies are created as society's strategy for addressing social concerns such as unemployment, poverty, and mental illness. Students will critically evaluate programs and policies in order to develop skills to advance social, racial, economic and environmental justice and to deliver effective social work services. This course fulfills required accreditation standards.	SOWK	4471	Social Justice, Advocacy, and Policy Practice	3	Fall 2025
ISU	Social Work -- Master of Social Work (Standard Admissions and Advanced Standing Admissions)	This course covers advanced theoretical concepts to prepare students to apply conceptual frameworks and issues for understanding human behavior as a function of bio-psycho-social-spiritual processes and interactions in the environment. Advanced information related to human diversity and at-risk populations, including issues pertaining to racial and ethnic groups, and gender and sexual orientations will be covered. This fulfills required accreditation standards.	SOWK	5510	Human Behavior Theory and Cultural Diversity	3	Fall 2025
		This course examines how social policies are created as society's strategy for addressing social concerns such as unemployment, poverty, and mental illness. Students will critically evaluate programs and policies in order to develop skills to advance social, racial, economic and environmental justice and to deliver effective social work services. This course fulfills required accreditation standards.	SOWK	5571	Social Justice, Advocacy, and Policy Practice	3	Fall 2025
<b>Presented at October 2025 Board Meeting</b>							
CSI	Associates of Social Work	This AA requires SOCY 238 which is a course on Race and Ethnic Relations that provides an examination of ethnic, racial, and other minority groups from both an historical and contemporary social perspective. It includes a review of theories concerning prejudice and discrimination, patterns of minority relations, and future relationship patterns in the United States.	SOCY	238	Race and Ethnic Relations	3	Fall 2025

# INSTRUCTION, RESEARCH AND STUDENT AFFAIRS

## DECEMBER 17, 2025

## ATTACHMENT 1

### Approved Program Exemption Requests

Instit.	Program Name	Brief Explanation	Course Prefix	Course Number	Course Title	Number of Credits	Timeframe
CSI	Associates of Sociology	This AA requires SOCY 238 which is a course on Race and Ethnic Relations that provides an examination of ethnic, racial, and other minority groups from both an historical and contemporary social perspective. It includes a review of theories concerning prejudice and discrimination, patterns of minority relations, and future relationship patterns in the United States.	SOCY	238	Race and Ethnic Relations	3	Fall 2025
CWI	Associate of Arts in Social Work	This course is a required component of the Social Work degree and is designed to transfer directly to four-year institutions. As such, there are no appropriate substitution options available for students. To ensure full compliance with Idaho Senate Bill 1198, CWI has proactively submitted an exemption request. SOCW 101 is aligned with the <b>Council for Social Work Education (CSWE) Educational Policies and Accreditation Standards (EPAS)</b> , which are required for programmatic accreditation at the receiving institutions. Alignment with these standards is essential to maintaining a seamless transfer pathway for students pursuing a bachelor's degree in Social Work.	SOCW	101	Introduction to Social Work and Social Welfare	3	Summer 2025
<b>Presented at August 2025 Board Meeting</b>							
BSU	Critical Theory Minor	This minor requires GENDER 200 course, which examines how concepts of gender shape lives, personal relationships, and social institutions. Gender issues studied from a multicultural perspective across lines of class, race, and ethnicity.	GENDER	200	Intro to Gender Studies	3	Summer 2025
BSU	Gender Studies Minor	This minor requires GENDER 200 course, which examines how concepts of gender shape lives, personal relationships, and social institutions. Gender issues studied from a multicultural perspective across lines of class, race, and ethnicity.	GENDER	200	Intro to Gender Studies	3	Summer 2025
BSU	Bachelor of Social Work (BSW and BSW Online)	This bachelor's program requires SOCWRK 101, which is a survey and critical analysis of contemporary social welfare policies and programs, their historical development, underlying philosophy, and the need for social services in modern society.	SOCWRK	101	Introduction to Social Welfare	3	Summer 2025
		This bachelor's program requires SOCWRK 201, which is an overview of the generalist intervention model with a focus on strengths, perspectives, dimensions of poverty, cultural humility, values and ethics.	SOCWRK	201	Foundations of Social Work	3	Summer 2025
		This bachelor's program requires SOCWRK 320 that provides knowledge of empirically based theories that focus on the interactions between and among individuals, families, groups, communities, institutions, and societies. This course explores the role of cultural identity in human development, utilizing theory to better understand experiences of disadvantage and inequity across the life course. This information is professionally necessary to be able to practice in any state in the United States, and contributes greatly to the value of the degree.	SOCWRK	320	Human Behavior and the Social Environment I	3	Fall 2025
		This bachelor's program requires SOCWRK 355, which introduces concepts related to power, privilege, and oppression in society and the role these play in the lives of clients, communities, and society as a whole. This course examines the role of implicit and explicit bias in society, and ways to use self-awareness to monitor and address personal biases, and explores the concept of a human rights approach in social work practice. This information is professionally necessary to be able to practice in any state in the United States, and contributes greatly to the value of the degree.	SOCWRK	355	Diversity and Social Justice in Social Work Practice	3	Fall 2025

# INSTRUCTION, RESEARCH AND STUDENT AFFAIRS

## DECEMBER 17, 2025

## ATTACHMENT 1

### Approved Program Exemption Requests

Instit.	Program Name	Brief Explanation	Course Prefix	Course Number	Course Title	Number of Credits	Timeframe
		This bachelor's program requires SOCWRK 420, which is the second course in the Human Behavior and the Social Environment (HBSE) sequence. Drawing on traditional and alternative/conflict theoretical perspectives and the role of systemic oppression and discrimination, course examines how experiences differ across factors such as race/ethnicity, gender, sexual orientation, ability, social and economic status, and religiosity/spirituality, and examines strategies designed to eliminate oppressive structural barriers. This information is professionally necessary to be able to practice in any state in the United States, and contributes greatly to the value of the degree.	SOCWRK	420	Human Behavior and the Social Environment II	3	Fall 2025
BSU	Master of Social Work (MSW, MSW Online and MSW Advanced Standing)	MSW program requires SOCWRK 512, which explores the role of cultural identity in human development, utilizing theory to better understand experiences of disadvantage and inequity across the life course.	SOCWRK	512	HBSE I Human Development through the Life Cycle	3	Summer 2025
		MSW Advanced Standing program requires SOCWRK 514, which focuses on exploration of power, privilege, and oppression experienced by identity-based groups and communities.	SOCWRK	514	Navigating Identity in Social Work	3	Summer 2025
		MSW program requires SOCWRK 513, which focuses on understanding of the social work profession's commitment to practice grounded in equity and social justice.	SOCWRK	513	Advanced Issues in Human Diversity	3	Summer 2025
		MSW programs require SOCWRK 505, which critically examines welfare policies that affect wellbeing, human rights, service delivery, and access to social services in the context of U.S. Emphasis is placed on examination of policies for effectiveness, equity, and access to basic social and economic security, particularly for vulnerable populations. This information is professionally necessary to be able to practice in any state in the United States, and contributes greatly to the value of the degree.	SOCWRK	505	Foundation of Social Welfare Policy	3	Fall 2025
		MSW programs require SOCWRK 521, which examines strategies designed to eliminate oppressive structural barriers and ensure human rights are protected. This course draws on traditional and alternative/conflict theoretical perspectives and the role of systemic oppression and discrimination to examine how experiences differ across factors such as race/ethnicity, immigration status, gender, gender identity/expression, sexual orientation, ability, social and economic status, political ideology, and religiosity/spirituality. This information is professionally necessary to be able to practice in any state in the United States, and contributes greatly to the value of the degree.	SOCWRK	521	HBSE II Social Dimensions of Human Behavior	3	Fall 2025
BSU	Ethnic Studies BS	This bachelor's program requires ETHNIC 230 (also listed as SOC 230) course, which examines concepts such as majority and minority relations, societal problems (including racism, prejudice, etc. ), questions of economic and political power, the distribution of the power, and American society's institutional role in maintaining and perpetuating systematic inequality.	ETHNIC (cross-listed as SOC)	230	Introduction to Ethnic Studies	3	Fall 2025
		This bachelor's program requires SOC 305 course, which provides a comparative study of inter-ethnic relations, and examines problems and possibilities of genocide, oppression, integration, pluralism and equality.	SOC	305	Racial and Cultural Minorities	3	Fall 2025

# INSTRUCTION, RESEARCH AND STUDENT AFFAIRS

**DECEMBER 17, 2025**

**ATTACHMENT 1**

## Approved Program Exemption Requests

Instit.	Program Name	Brief Explanation	Course Prefix	Course Number	Course Title	Number of Credits	Timeframe
BSU	Ethnic Studies Minor	This minor requires ETHNIC 230 (also listed as SOC 230) course, which examines concepts such as majority and minority relations, societal problems (including racism, prejudice, etc. ), questions of economic and political power, the distribution of the power, and American society's institutional role in maintaining and perpetuating systematic inequality.	ETHNIC (cross-listed as SOC)	230	Introduction to Ethnic Studies	3	Fall 2025
		This minor requires SOC 305 course, which provides a comparative study of inter-ethnic relations, and examines problems and possibilities of genocide, oppression, integration, pluralism and equality.	SOC	305	Racial and Cultural Minorities	3	Fall 2025
BSU	Mexican American Studies Minor	This minor requires ETHNIC 230 (also listed as SOC 230) course, which examines concepts such as majority and minority relations, societal problems (including racism, prejudice, etc. ), questions of economic and political power, the distribution of the power, and American society's institutional role in maintaining and perpetuating systematic inequality.	ETHNIC (cross-listed as SOC)	230	Introduction to Ethnic Studies	3	Fall 2025
		Comparative analysis of contemporary socioeconomic and political issues confronting Mexican Americans in U.S. society. Topics include study of community, gender, labor, immigration, heterogeneous identity, environmental justice, and social change. Special attention given to comparing the Mexican American experience with other racial-ethnic groups. Institutional and social responses to contemporary issues will also be examined.	SOC	333	Contemporary Chicax Issues	3	Fall 2025
BSU	MA in Counseling	This master's program requires COUN509 course, which is a theoretical course with an experiential component to develop awareness, knowledge, and skills for counselors-in-training preparing to work in a pluralistic society. This information is professionally necessary to be able to practice in any state in the United States, and contibutes greatly to the value of the degree.	COUN	509	Culturally Aware Counseling	3	Fall 2025
BSU	PhD in Counselor Education and Supervision	This PhD program requires COUN 609 course, which explores advocacy models and current multicultural issues as they relate to social change theories. Student learn about models, leadership roles, and strategies for responding to community, national, and international crisis and disasters, as well as understand current topical and political issues in counseling. This information is professionally necessary to be able to practice in any state in the United States, and contibutes greatly to the value of the degree.	COUN	609	Advanced Culturally Aware Counseling	3	Fall 2025
ISU	Gender and Sexuality Studies -- Minor	This course will examine gender and sexuality from a sociological perspective. It will focus on the socio-cultural meanings of femininity and masculinity and how these intersect with race, ethnicity, class, sexuality, age and other aspects of identity. This course will also consider how incorporating the concept of gender into theories of human life can help explain broader social processes, and the ways in which our social conceptualization of gender change over time.	SOC	2201	Introduction to Gender and Sexuality Studies	3	Summer 2025
ISU	Social Work -- Bachelor of Arts in Social Work	This course will examine gender and sexuality from a sociological perspective. It will focus on the socio-cultural meanings of femininity and masculinity and how these intersect with race, ethnicity, class, sexuality, age and other aspects of identity. This course will also consider how incorporating the concept of gender into theories of human life can help explain broader social processes, and the ways in which our social conceptualization of gender change over time.	SOC	2201	Introduction to Gender and Sexuality Studies	3	Summer 2025

# INSTRUCTION, RESEARCH AND STUDENT AFFAIRS

## DECEMBER 17, 2025

## ATTACHMENT 1

### Approved Program Exemption Requests

Instit.	Program Name	Brief Explanation	Course Prefix	Course Number	Course Title	Number of Credits	Timeframe
ISU	Social Work -- Master of Social Work (Standard Admissions and Advanced Standing Admissions)	This course is designed to familiarize students with the ways in which diversity impacts social work practice. Course content will focus on increasing students' knowledge of the lived experiences of diverse populations, awareness of theoretical frameworks regarding privilege, oppression, and perception of others, and increased knowledge of contemporary social issues related to diversity. Students will explore their personal positionality and learn to identify the ways in which this can shape their practice with diverse populations. This class will emphasize cultural humility and examine how this can be practically applied in a social work setting.	SOWK	6635	Diversity in Social Work Practice	3	Summer 2025
ISU	Master of Counseling (all areas)	In this course, students will explore issues of diversity, social justice, and multiculturalism including race/ethnicity, gender, sexual orientation and other cultural factors, and participate in experiential activities relevant to culturally responsive counseling. This course builds core competency in counselor populations so that they can deliver responsive care with improved outcomes for various human populations.	COUN	6624	Cultural Counseling	3	Fall 2025
ISU	Doctor of Philosophy in Counselor Education and Counseling	In this course, students will explore issues of diversity, social justice, and multiculturalism including race/ethnicity, gender, sexual orientation and other cultural factors, and participate in experiential activities relevant to culturally responsive counseling. These trainings build core competency in counselor populations so that they can deliver responsive care with improved outcomes for different human populations. Pedagogy relevant to current social and cultural issues is engaged in, as well. The role of diversity issues in counselor education, supervision, and counseling are also examined. This course builds core competency in counselor and counselor educator populations so that they can deliver responsive education for counselors in training as well as care with improved outcomes for various human populations.	COUN	7724	Advanced Diversity Issues	3	Fall 2025
ISU	Doctor of Philosophy in Clinical Psychology	This course focuses on the critical evaluation of scholarship on and social representations of cultural diversity and individual differences. It includes a review of current theory, research, assessment, and intervention practices with diverse populations. It facilitates an understanding of and skill in working with diverse populations when seeking psychological care.	PSYC	6634	Cultural Diversity and Individual Difference	3	Fall 2025
LCSC	Social Work BSN	Students who complete a minimum of 3 credit hours in accredited social work courses that integrate cultural competency, anti oppressive frameworks, and ethical mandates	SW	340	Social Work Policy	3	Summer 2025
		Students who complete a minimum of 3 credit hours in accredited social work courses that integrate cultural competency, anti oppressive frameworks, and ethical mandates	SW	343	Social Work Practice with Families	3	Summer 2025
		Students who complete a minimum of 3 credit hours in accredited social work courses that integrate cultural competency, anti oppressive frameworks, and ethical mandates	SW	364	Social Work Children/Adolescents	3	Summer 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	140	Intro/Social Work	3	Fall 2025

# INSTRUCTION, RESEARCH AND STUDENT AFFAIRS

## DECEMBER 17, 2025

## ATTACHMENT 1

### Approved Program Exemption Requests

Instit.	Program Name	Brief Explanation	Course Prefix	Course Number	Course Title	Number of Credits	Timeframe
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	241	Social Work Practice Foundations	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	321	Human Behavior/Social Envir I	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	322	Human Behavior/Social Envir II	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	340	Social Work Policy	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	341	Practice/Individuals	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	355	Self-Care	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	386	Social Work Research	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	407	Treatment/Complex/Trauma	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	410	Dialectic/Behavioral Therapy	3	Fall 2025
		DEI exemption request for the Social Work program, which is required to teach non-ideological professional competencies—such as understanding and serving diverse populations across race, gender, age, ability, and socioeconomic status—that are essential for licensure and ethical practice.	SW	480	Diversity Awareness	3	Fall 2025
LCS	Women & Gender Studies Minor	Disciplinary standards require content and approaches that necessitate an exemption.	SS	200	Intro/Women's Studies	3	Summer 2025
		Disciplinary standards require content and approaches that necessitate an exemption.	ID	300F	Gender/Culture	3	Fall 2025

**INSTRUCTION, RESEARCH AND STUDENT AFFAIRS  
DECEMBER 17, 2025**

**ATTACHMENT 1**

**Approved Program Exemption Requests**

Instit.	Program Name	Brief Explanation	Course Prefix	Course Number	Course Title	Number of Credits	Timeframe
		Disciplinary standards require content and approaches that necessitate an exemption.	ID	300U	Women/20th Century	3	Fall 2025
		Disciplinary standards require content and approaches that necessitate an exemption.	JS/SOC	422	Race/Class/Gender/Justice	3	Fall 2025
UI	Women's, Gender, and Sexuality Studies Minor	This minor requires one course with > 90% DEI content, SOC 2010. This course introduces sociological lenses for analyzing inequity and justice. It includes the following DEI concepts: social justice, intersectionality, racial/white privilege, heteronormativity, settler colonialism, implicit bias, racism, systemic oppression, and microaggressions.	SOC	SOC 2010	Introduction to Inequity and Justice	3	Summer 2025
		This minor requires one course with > 90% DEI content, SOC 2010. This course introduces sociological lenses for analyzing inequity and justice. It includes the following DEI concepts: social justice, intersectionality, racial/white privilege, heteronormativity, settler colonialism, implicit bias, racism, systemic oppression, and microaggressions.	SOC	SOC 2010	Introduction to Inequity and Justice	3	Fall 2025
UI	Equity and Justice Academic Certificate	This certificate program requires one course with > 90% DEI content, SOC 2010. This course introduces sociological lenses for analyzing inequity and justice. It includes the following DEI concepts: social justice, intersectionality, racial/white privilege, heteronormativity, settler colonialism, implicit bias, racism, systemic oppression, and microaggressions.	SOC	SOC 2010	Introduction to Inequity and Justice	3	Fall 2025
UI	Sociology/Anthropology Teaching Minor	This certificate program requires one course with > 90% DEI content, SOC 2010. This course introduces sociological lenses for analyzing inequity and justice. It includes the following DEI concepts: social justice, intersectionality, racial/white privilege, heteronormativity, settler colonialism, implicit bias, racism, systemic oppression, and microaggressions.	SOC	SOC 2010	Introduction to Inequity and Justice	3	Fall 2025
UI	Human Development and Family Studies (BS)	This degree program requires one course with > 90% DEI content, SOC 2010. This course introduces sociological lenses for analyzing inequity and justice. It includes the following DEI concepts: social justice, intersectionality, racial/white privilege, heteronormativity, settler colonialism, implicit bias, racism, systemic oppression, and microaggressions.	SOC	SOC 2010	Introduction to Inequity and Justice	3	Fall 2025
UI	Disability and Inclusive Human Services Undergraduate Academic Certificate	This certificate program includes one course with > 90% DEI content, SOC 2010. This course introduces sociological lenses for analyzing inequity and justice. It includes the following DEI concepts: social justice, intersectionality, racial/white privilege, heteronormativity, settler colonialism, implicit bias, racism, systemic oppression, and microaggressions.	SOC	SOC 2010	Introduction to Inequity and Justice	3	Fall 2025
UI	Sociology (BA or BS)	This degree program requires one course with > 90% DEI content, SOC 2010. This course introduces sociological lenses for analyzing inequity and justice. It includes the following DEI concepts: social justice, intersectionality, racial/white privilege, heteronormativity, settler colonialism, implicit bias, racism, systemic oppression, and microaggressions.	SOC	SOC 2010	Introduction to Inequity and Justice	3	Fall 2025

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
1	<b>BOARD POLICY II.G. - POLICIES REGARDING FACULTY (INSTITUTIONAL FACULTY ONLY) – SECOND READING</b>	Action Item
2	<b>BOARD POLICY V.E. - GIFTS AND AFFILIATED FOUNDATIONS – SECOND READING</b>	Action Item
3	<b>BOARD POLICY V.H. - AUDIT, RISK AND COMPLIANCE COMMITTEE – SECOND READING</b>	Action Item
4	<b>BOARD POLICY V.K. CONSTRUCTION PROJECTS – SECOND READING</b>	Action Item
5	<b>BOARD POLICY V.X. INTERCOLLEGIATE ATHLETICS – SECOND READING</b>	Action Item
6	<b>BOISE STATE UNIVERSITY – LIMBR CENTER PLANNING AND DESIGN</b>	Action Item
7	<b>BOISE STATE UNIVERSITY – MORRISON CENTER BATHROOMS REMODEL</b>	Action Item
8	<b>BOISE STATE UNIVERSITY – UNIVERSITY PLAZA PARKING GARAGE REPAIRS</b>	Action Item
9	<b>IDAHO STATE UNIVERSITY – P3 STUDENT HOUSING DEVELOPMENT</b>	Action Item

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
10	UNIVERSITY OF IDAHO – 4 <sup>TH</sup> STREET RENOVATIONS AND IMPROVEMENTS PROJECT, PRITCHARD GALLERY	Action Item
11	UNDERGRADUATE MEDICAL EDUCATION UPDATE	Information Item
12	UNIVERSITY OF IDAHO – REGIONAL MEDICAL EDUCATION CAMPUS MODEL COLLABORATION AGREEMENT WITH THE UNIVERSITY OF UTAH SCHOOL OF MEDICINE	Action Item
13	OUTCOMES BASED FUNDING UPDATE	Information Item

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**SUBJECT**

II.G. Policies Regarding Faculty (Institutional Faculty Only) – Second Reading

**REFERENCE**

October 2011	Board approved first reading for II.G. Policies Regarding Faculty (Institutional Faculty Only)
February 2012	Board approved second reading for II.G. Policies Regarding Faculty (Institutional Faculty Only)
October 2025	Board approved first reading for II.G. Policies Regarding Faculty (Institutional Faculty Only)

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section II.G. Policies Regarding Faculty (Institutional Faculty Only)

**BACKGROUND/DISCUSSION**

The proposed amendments update and clarify Board policy language on faculty, making it more consistent in tone, precise in definitions, and clear in procedures. Substantive changes affect contract terms, non-renewal procedures, and tenure processes, while other edits tighten wording and remove redundancies. The amendments affirm the institution CEO's authority over classifications, appointments, and fiscally necessary personnel decisions; clarify termination procedures for externally or grant-funded positions; strengthen post-tenure review with Board-approved standards and annual reporting; and require each institution to adopt a Faculty Code of Conduct per the December 2024 Board Resolution on Governance in Higher Education.

**IMPACT**

The proposed amendments to Board Policy II.G. provide a clearer policy framework for faculty and the institutions.

**ATTACHMENTS**

Attachment 1 – II.G Policies Regarding Institutional Faculty-Clean  
Attachment 2 – II.G Policies Regarding Institutional Faculty-Redline

**STAFF COMMENTS AND RECOMMENDATIONS**

Some wording suggestions were received after the first reading of Board Policy II.G. In section 8.d., “non-renewal” was changed to “termination” to better delineate two distinct processes. In 10.b, the phrase “including provisions for performance improvement” was added to the first sentence. In 11.b, “periodic” was added to the first sentence for clarity.

Staff recommends approval.

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**BOARD ACTION**

I move to approve the second reading of amendments to Board Policy II.G. Policies Regarding Faculty (Institutional Faculty Only) as presented in Attachment 1.

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

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

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**Idaho State Board of Education****GOVERNING POLICIES AND PROCEDURES****SECTION: II. HUMAN RESOURCES POLICIES AND PROCEDURES****Subsection: G. Policies Regarding Faculty (Institutional Faculty Only)****December 2025****1. Purpose**

Pursuant to its constitutional and statutory authority, the Board establishes this policy to set clear and consistent standards for the appointment, evaluation, development, and support of faculty across the institutions. Faculty are central to the academic mission, and their expertise in teaching, research, creative activity, and service is essential to student success, institutional integrity, and the advancement of knowledge. This policy provides a framework to ensure that tenure, promotion, and evaluation processes are transparent, fair, and aligned with both institutional goals and the public interest. It applies to all faculty, including tenure-eligible and non-tenure-eligible, unless otherwise noted.

**2. Definitions**

- a. Faculty: Faculty are employees of the institutions whose primary responsibilities include teaching, research, creative activity, and/or academic leadership, often in combination with service expectations. Faculty may hold positions that are tenure-eligible or non-tenure-eligible, and they may be full-time or part-time employees. Career-Technical Education faculty are employees whose primary responsibilities include instruction that is specific to technical education.
  - i. Tenure-eligible faculty are hired into a position that allows them to apply for tenure after undergoing review and meeting specific requirements.
  - ii. Non-tenure-eligible faculty include position types such as, but not limited to, the following:
    - 1) Full-time, non-tenure eligible faculty (clinical faculty, lecturers, and so on) who may be eligible for promotion.
    - 2) Adjunct faculty who are part-time, non-tenure-eligible academic faculty. They are often professionals or experts in their field who bring practical experience to the classroom. Adjunct faculty are not typically required to engage in research or service activities and are generally compensated per course or credit hour. Their appointments are often per-term.
    - 3) Affiliate faculty have a formal affiliation with a department without a traditional faculty appointment.
- b. Promotion: Promotion represents and rewards a faculty member's performance in teaching, research or creative activity, service, and/or academic leadership. Promotion is available for tenure-eligible faculty and may be available for non-tenure-eligible faculty.
- c. Tenure: Tenure is an ongoing faculty appointment earned after an extensive multi-year review process that demonstrates a faculty member's continued excellence in teaching, research or creative work, and service.

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- a. Faculty Contracts and Acknowledgment: All faculty serve pursuant to employment contracts. The employment contract must include the period of the appointment, faculty classification, salary, pay periods, position title, employment status, and such other information as the institution may elect to include in order to define the contract of employment. Non-tenured faculty employees have no continued expectation of employment beyond their current contract of employment.

Each faculty employee must acknowledge receipt and acceptance of the terms of the employment contract by signing and returning a copy to the institution initiating the offer of appointment. Failure or refusal of the faculty employee to sign and return a copy of the employment contract within the time specified in the contract is deemed to be a rejection of the offer of employment unless the parties have mutually agreed in writing to extend the time for a faculty employee to sign and return a copy of the employment contract to the institution. Nothing in this paragraph prohibits the institution from extending another offer to the employee in the event the initial offer was not signed and returned in a timely manner. Any alteration by the employee of the offer of employment is deemed a counteroffer and constitutes a rejection of the offer of employment and requires an affirmative act of acceptance by an officer authorized to enter into contracts of employment binding the institution. Each contract of employment must include a statement to the following effect and intent: "The terms of employment set forth in this contract are also subject to the Governing Policies and Procedures of the State Board of Education (or the Board of Regents of the University of Idaho, in the case of the University of Idaho), and the policies and procedures of (the institution)."

- b. Term of Appointment: All non-tenured faculty employees have fixed terms of employment. Except as provided herein, no contract of employment with such an employee may exceed one (1) year. The institutions may implement policies allowing for multi-year contracts for certain classifications of non-tenure track faculty members. Such policies must include, at a minimum, the following requirements: (1) no contract of appointment may exceed three (3) years during the employee's first six (6) years of service; and (2) the designation of the classifications eligible for multi-year contracts must be approved in writing by the institution's Chief Executive Officer or designee. Employment is subject to satisfactory annual performance reviews.

A multi-year contract must state that it may be terminated at any time for adequate cause, as defined in Section II.L. of Board policy, or when the Board declares a state of financial exigency, as defined in Section II.N. of Board policy. The contract must also state that it may be non-renewed pursuant to Section II.G.3., II.B.2.b, and II.B.2.c of Board policy.

- c. Employment beyond the contract period may not be legally presumed. Reappointment of a faculty employment contract is subject solely to the discretion of the chief executive officer of the institution, and, where applicable, of the Board. Faculty who serve pursuant to contracts of employment or notices (letters) of appointment containing a stated salary are not guaranteed such salary in subsequent contracts or appointments, and such salary is subject to adjustment during the contract period due to financial exigency (as provided for in Section II.N of Board Policy) or through furlough or work hour adjustments (as provided for in section II.G.7 and Board Policy II.B.2.d).

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4. Faculty Rank and Promotion Pathways

- a. Faculty Ranks: There are three (3) primary tenure-eligible faculty ranks at each institution: (a) professor, (b) associate professor, and (c) assistant professor. Each institution may establish additional faculty ranks for non-tenure eligible faculty, specify the title of each rank, and delineate the requirements for each faculty rank so established.
- b. Tenure-Eligible Faculty Location: Tenure-eligible faculty, including initial appointment to faculty rank and any promotion to a higher rank at an institution, are generally located in a department or equivalent unit.
- c. Rank and Promotion: Each institution must establish criteria for initial appointment to tenure-eligible faculty rank and for promotion in rank at the institution. Each institution may establish criteria for non-tenure eligible rank and promotion. Such criteria must be submitted to the Board for approval and, upon approval, must be published and made available to the faculty.
- d. Special Cases: Employees who have made substantial contributions to their fields of specialization or who have demonstrated exceptional scholarship and competence or appropriate creative accomplishment of recognized outstanding quality may be appointed to faculty rank without satisfying established institutional criteria for initial appointment or promotion, provided that the qualifications of such individuals have been reviewed in accordance with institutional procedures and the appointment is recommended by the chief executive officer.
- e. Appointment of Non-Tenure-Eligible Faculty: Institutions must establish written policies that define the roles, responsibilities, and expectations as specified in the employment contract for non-tenured faculty.

5. Compensation

- a. Salary: All initial salaries for faculty employees are established by the chief executive officer, subject to approval by the Board where applicable. Any payment in addition to regular salaries must be authorized by the chief executive officer. The Board may make subsequent changes for faculty employee positions or may set annual salary guidelines and delegate to its executive director the authority to review compliance with its annual guidelines. Any annual salary increase outside Board guidelines requires specific and prior Board approval before such increase may be effective and paid to the employee. With the exception of the chief executive officers and other positions whose appointment is a reserved Board Authority, approval of salaries must be effective concurrently with Board approval of annual operating budgets for that fiscal year.
- b. Salaries, Increases, and Other Compensation-Related Items
  - i. Categorizing for Reporting: To categorize faculty employees for salary and reporting purposes, faculty includes all persons whose specific assignments

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customarily are made for the purpose of conducting instruction, research, creative activity, or public service as a principal activity (or activities), and who hold the following academic rank or titles of professor, associate professor, assistant professor, clinical faculty, instructor, lecturer, adjunct faculty, or the equivalent of any of these academic ranks. Faculty report to deans, directors, or the equivalents, as well as associate deans, assistant deans, and executive officers of academic departments (chairpersons, heads, or the equivalent) if their principal activity is instructional. Faculty do not include student teachers, research assistants, or medical interns or residents. For reporting purposes, deans, associate deans, and assistant deans are included in the executive/administrative category.

- ii. **Credited State Service/Full Time Status:** A faculty member employed for an academic year and paid over a twelve-month period will be credited with twelve (12) months of state service. For all benefit status determinations and calculations, faculty members must be considered full-time, year-round employees of the employing institution as long as the employee's teaching; research and service duties are commensurate with the full-time faculty workload assignment as defined by the employing institution.
- iii. **Pay Periods:** All faculty employees, including those on academic year appointments, are paid in accordance with a schedule established by the state controller.
- iv. **Automobile Exclusion -** Unless expressly authorized by Board policy, no faculty employee will receive an automobile or automobile allowance as part of his/her compensation.

## 6. Annual Leave

- a. Only faculty members serving twelve (12) month appointments earn annual leave. Such annual leave must be earned in the same manner as for non-classified employees.

Pursuant to section 59-1606(3), Idaho Code, when a faculty member has accrued annual leave for service on a 12-month appointment, and subsequently such faculty member returns to a faculty position of less than 12 months where annual leave does not accrue, then the institution may pay the faculty member, as supplemental pay, the accrued annual leave balance.

## 6. Sabbatical Leave

- i. **Eligibility:** A sabbatical leave may be granted at the discretion of the chief executive officer to a faculty member who has completed at least six (6) years of full-time service at an institution. A sabbatical leave may not be awarded to the same faculty member more than once in any six (6) academic years and sabbatical leave time is not cumulative. Sabbatical leave proposals must be submitted, reviewed, and processed according to policies and procedures established at each institution. A sabbatical leave may be used for the purpose of acquiring and/or updating

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- professional skills and knowledge, innovation in teaching, or for conducting research or creative activity. Sabbatical leave awards are fully dependent on the availability of appropriate funding.
- ii. Term: The term of sabbatical leave is either one (1) academic semester at full pay or two (2) semesters at half pay.
  - iii. Condition: Each faculty member who is granted sabbatical leave must serve at the institution for at least one (1) academic year after completion of the sabbatical unless the chief executive officer approves a waiver of the requirement.
  - iv. Report on Sabbatical Leave: By the end of the first semester following return to the institution from a sabbatical leave, or in the faculty member's subsequent annual evaluation report, the faculty member must submit a written account of sabbatical activities and accomplishments to the academic vice president.

## 7. Annual Performance Evaluation for Faculty

- a. Evaluation Criteria: Each institution must establish a policy for annual performance evaluations, publish the criteria, and ensure that all faculty members have advance access to the criteria. Institutions must apply performance standards consistently and fairly across appointment types. Faculty must have the opportunity to respond in writing to their evaluation. Each institution must develop policies, procedures, and measurement instruments to solicit feedback from students about their learning experiences to inform ongoing faculty efforts to improve course design and pedagogy.
- b. Process: Each year, the dean or their designee must submit an evaluation of each faculty member in the department. This evaluation, together with the input of higher administrators, will be used as one aspect of the final recommendation relative to reappointment, non-reappointment, or other personnel action, whichever is appropriate. The dean or designee must communicate an assessment of strengths and weaknesses to each faculty member evaluated.
- c. Record Retention: Any written recommendations that result from the evaluation of a faculty employee will be given to the employee, and a copy will be placed in the employee's file.

## 8. Non-renewal of Non-tenure Faculty Members

- a. Notice: Notice of non-renewal for full-time non-tenure faculty (including but not limited to positions such as clinical faculty, lecturers, or instructors) must be given in writing (see Board Policy II.F).
  - i. First Year of Service - A least 90 days in advance of the contract termination.
  - ii. Two (2) or More Years of Service - At least 180 days in advance of the contract termination.
  - iii. More Than Three (3) Years of Service – Institutions may establish policies to

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grant up to 365 days' notice of nonrenewal for full-time non-tenure faculty who have completed three (3) or more years of service.

Failure to provide timely notice of non-renewal because of a mechanical, clerical, or mailing error does not extend or renew the letter or contract of employment for another term, but the existing term of employment will be extended to provide the employee with a timely notice of non-renewal.

- b. General Exception to Notice Timeline: Notice of non-renewal is not required when the Board has authorized a reduction in force resulting from a declaration of financial exigency, and a non-tenured faculty member is to be laid off. In that event, notice of layoff must be given as provided under the policies for reduction in force.
- d. Exception for Grant-Funded Non-Tenure Faculty: The employment of a non-tenured faculty member whose continued employment is contingent upon the availability of external or grant funding, or the ability to secure external or grant funding, may be subject to termination when the funding supporting the position has been terminated by the external funding source. Notice of termination may match the notice period provided by the external funding source.
- e. Request For Review: Non-renewal is not subject to investigation or review except that the employee may request an investigation or review to establish that the institution did not comply with the requirements of Section 8.a. above. In such cases, the investigation or review will only concern the manner and date of notification of non-renewal. The employee must request such investigation or review in writing to the chief executive officer within fifteen (15) days of receipt of the written notice of non-renewal.

Provided, however, that if the non-tenured faculty member presents bona fide allegations and evidence in writing to the chief executive officer of the institution that the non-renewal was the result of discrimination prohibited by applicable law, the non-tenured faculty member is entitled to use the internal discrimination grievance procedure to test the allegation. In such cases, the same procedures, burden of proof, time limits, etc., as set forth for the grievance of non-renewal by non-classified employees must be used.

## 9. Tenure

- a. Purpose of Tenure: Tenure helps Idaho's colleges and universities attract and retain high-quality faculty who are dedicated to student success and the advancement of knowledge through teaching, research, and creative activity. It provides a stable foundation for long-term contributions to education and scholarship, while holding faculty accountable through structured peer review and institutional oversight. Tenure supports academic freedom by protecting the ability of faculty to explore complex topics, share diverse perspectives, and contribute to public understanding without fear of censorship or retaliation. As outlined in Board Policy III.B Academic Freedom and Academic Responsibility, this freedom is not a exclusively a personal privilege but a professional obligation to serve the public by fostering open inquiry, critical thinking, and informed civic discourse.

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Tenure is the presumption of continual employment conferred to faculty members after a rigorous, multi-year peer review of the extent to which their contributions to their disciplines and institutions are distinctive and indicative of continuing success. Tenure status is available only to eligible, full-time institutional faculty members, as defined by the institution. All faculty appointments are subject to the approvals as required in Board policy. See II.G.3.c for general contract terms applicable to all faculty. The following applies to tenure-eligible faculty during the probationary period.

**b. Acquisition of Tenure**

- i. Career-Technical Faculty hired under the division of professional- technical education prior to July 1, 1993, who were granted tenure may retain tenure in accordance with these policies. Individuals hired as career-technical faculty subsequent to July 1, 1993, are hired and employed as non-tenure-track faculty. They are granted an employment contract in accordance with these policies and are subject to continued acceptable performance and/or the needs of the institution; they may also be afforded the right to pursue promotion and to serve on institutional committees.
- ii. Each institution must develop policies for the acquisition of tenure by tenure-eligible faculty that are consistent with this general philosophy and policy statement of the Board.

Acquisition of tenure is not automatic, by default or defacto, but requires a rigorous, comprehensive review based on disciplinary and institutional standards by colleagues within the faculty member's academic unit and/or institution. This review may include input from members of the academic community external to the institution.

- iii. A faculty member is eligible to be evaluated for the acquisition of tenure after having completed four (4) full years of academic employment at the institution, although tenure may be awarded prior to completion of this initial eligibility period in certain exceptional cases as provided in Board Policy II.G.8.). In addition, an academic faculty member must be evaluated for the acquisition of tenure not later than the faculty member's sixth (6th) full academic year of employment at the institution.

**b. Standards of Eligibility for Tenure**

- i. Annual Appointments: Until the acquisition of tenure, all appointments are made for a period not to exceed one (1) year. Prior to the award of tenure, employment beyond the annual term of appointment may not be legally presumed.
- ii. Service in Professional Positions: All satisfactory service in any other professorial rank, whether tenure-eligible or non-tenure-eligible, may be used to fulfill the time requirement for acquiring tenure. Each institution must develop criteria and rules by which prior service may be evaluated for inclusion as part

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of the experience necessary for acquiring tenure.

Before a non-tenured faculty member holding academic rank is moved from one position in the institution to another, the member must be informed in writing by the academic vice president, after consultation with the receiving department, as to the extent to which prior service may count toward eligibility for tenure status.

- iii. Lapse in Service: Effect of lapse in service, transfer, reassignment, reorganization, and administrative responsibilities: A non-tenured faculty member who has left the institution and is subsequently reappointed after a lapse of not more than three (3) years may have his or her prior service counted toward eligibility for the award of tenure. Eligibility for the award of tenure must be clarified in writing before reappointment.

A tenured faculty member who has left the institution and is subsequently reappointed after a lapse of not more than three (3) years must have tenure status clarified in writing by the president or his designee before appointment. The faculty member may be reappointed with tenure or may be required to serve additional years before being reviewed for tenure status.

- iv. Tenure for Academic Administrators: Academic administrators include roles, for example, such as the chief executive officer/presidents, chief academic officers/provosts, vice provosts, vice presidents, or equivalent of the institutions, deans, associate/assistant deans, department chairs of the academic units of the institutions, and academic program directors or equivalents.
  - 1) An employee with tenure in an academic department or equivalent unit who is appointed to an academic administrator position retains tenure in that department or equivalent unit.
  - 2) An employee hired for or promoted to an academic administrator may be considered for a tenured faculty rank in the appropriate department or equivalent unit. Such consideration is contingent upon approval by the institution's president.
  - 3) Upon termination of employment as an academic administrator, an employee with tenure may return to employment in the department or equivalent unit in which he or she holds tenure unless such employee resigns, retires, or is terminated for adequate cause.
  - 4) Non-academic Administrators: An individual hired for a non-academic administrator position from outside the institution will not be considered for a tenured faculty rank in conjunction with such appointment. However, he or she may be granted a faculty appointment, upon the recommendation of the appropriate department and dean and with the approval of the provost or chief academic officer and president, if the individual will teach and otherwise contribute to that department.

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period in certain exceptional cases. In such cases, the burden of proof rests with the individual. Extension of the tenure review period may be granted in certain exceptional cases. In such cases, the faculty member must formally request such an extension and indicate the reason for the request. An institution that permits an extension of the tenure review period must include in its policies the procedure a faculty member must follow to request such an extension, and the basis for determining the modified timeline for review.

- c. **Evaluation for Tenure:** It is expected that the chief executive officer, in granting tenure, will have sought and considered evaluations of each candidate by a committee appointed for the purpose of making recommendations related to tenure status. Such a committee must include tenured faculty as a majority. It may also include non-tenured faculty, students, and one (1) or more representatives from outside the faculty member's department. To the extent possible, some of the committee members must have knowledge and understanding of the candidate faculty member's discipline. Each member of the committee

has an equal vote on all matters. The committee must use multiple sources of data and evidence to make a recommendation for tenure. Tenure recommendations may consider, but must not rely solely on, student evaluations of faculty teaching. The recommendation of the committee will be forwarded in writing through appropriate channels, along with written recommendations of the department chairperson or unit head, dean, and appropriate vice president, to the chief executive officer, who is responsible for making the final decision.

- d. **Award of Tenure:** The awarding of tenure to an eligible faculty member is made only by a positive action of the chief executive officer of the institution. The president must give notice in writing to the faculty member of the approval or denial of tenure. Notwithstanding any provisions in these policies to the contrary, no person will be deemed to have been awarded tenure because notice is not given.
- e. **Notice:** An individual eligible for tenure must be informed, by proffered written contract, of appointment or nonappointment to tenure not later than June 30 after the academic year during which the decision is made. In case of denial of tenure, the faculty member must be given written notice that tenure was denied.
- f. **Reorganization:** Faculty impacted by the reorganization of an administrative structure retain tenure, subject to exceptions outlined elsewhere in II.G.
10. **Periodic Performance Review of Tenured Faculty Members:** It is the policy of the Board that at intervals not to exceed five (5) years following the award of tenure or achieving the rank of professor, whichever is later in time, the performance of tenured faculty must be reviewed by members of the department or unit and the department chairperson or unit head. The periodic performance review of tenured faculty is intended to support continued professional growth, recognize achievement, and ensure accountability to the institution's mission. The review process must respect academic freedom and be used to affirm contributions, guide improvement, and support faculty excellence.

- a. **Scope:** The review must be conducted in terms of the tenured faculty member's continuing performance in the following general categories: teaching effectiveness,

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research or creative activities, service, other assigned responsibilities, and overall contributions to the department, institution, and/or discipline.

- b. Procedures for Periodic Review: Each institution must establish procedures for the performance review of tenured faculty members at the institution, including provisions for performance improvement, subject to approval by the Board. Each year the academic vice president or designee is responsible for designating in writing those tenured faculty members whose performance is subject to review during the year.
- c. Review Standards and Reporting: Each institution must submit an annual report to the Board related to post-tenure review outcomes that includes the number of reviews conducted, the number of performance improvement plans resulting from the post-tenure review process, and the justification for not dismissing faculty who fail to meet the requirements of a post-tenure performance improvement plan.
- d. Exception for Associate Professors in the Promotion Process: In cases where a candidate submits an application for promotion from associate professor to professor rank in the same year that a post-tenure review would otherwise be scheduled, the promotion review will fulfill the requirement for the periodic post-tenure review.
- e. Periodic Review for Administrators: Each administrative employee who has been granted tenure must be evaluated in accordance with the policies established at each institution for the evaluation of an academic administrator. Annual performance reviews or an alternative comprehensive review strategy may be more appropriate for academic administrators.

When a tenured faculty member is serving as department chair, college dean, or in some other administrative or service capacity, retention of membership, academic rank, and tenure in the subject-matter department or similar unit is maintained. Should the administrative or service responsibilities terminate, the member takes up regular duties in the discipline within which membership, academic rank, and tenure was retained.

## 11. Termination of Employment for Tenure-eligible and Tenured Faculty

- a. Tenure-eligible faculty: If a faculty member is not awarded tenure, the chief executive officer must notify the faculty member of the decision not to recommend tenure and may either issue to the faculty member a contract for a terminal year of employment, or, at the sole discretion of the chief executive officer, issue to the faculty member contracts of employment for successive periods of one (1) year each. Such an appointment for faculty members not awarded tenure must be on an annual basis, and such temporary appointments do not vest in the faculty member any of the rights inherent in tenure, and there is no continued expectation of employment beyond the annual appointment. When authorized by the chief executive officer, or his or her designee, the year in which the tenure decision is made may be the terminal year of employment.

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- i. Following a full and complete periodic performance review (which may include a performance improvement plan), the tenured faculty member's performance is judged to have been unsatisfactory during the period under review, the chief executive officer may initiate termination of employment procedures for the faculty member.
- ii. The Board has declared a financial exigency under Policy II.N.
- iii. A program is discontinued, as described in Policy III.G.7, has been or must be modified for educational or financial considerations, based on specific criteria such as sustained enrollment decline, material loss of funding, or structural changes such as program mergers.

Such actions are distinct from and separate grounds for reassignment or termination from a dismissal for adequate cause under Policy II.L. Each institution must develop and publish objective criteria to guide determinations of program reduction, discontinuance, or substantial modification, consistent with Policy III.G.7. These criteria must be developed through the normal policy process, be approved by the chief executive officer, and be based on documented evidence. Evidence may include, for example, multi-year enrollment trends, student demand, graduate outcomes, accreditation requirements, and/or cost and resource analysis. Faculty retain academic freedom as defined in Policy III.B.

Before terminating a tenured member, the institution must demonstrate good-faith efforts to address the circumstances through, for example, reassignment (including reasonable retraining), program consolidation, reduction of non-tenure positions, early retirement incentives (where permitted by law or policy), natural attrition, or other circumstances as allowed by law.

All actions under this section shall be subject to grievance procedures under the program discontinuation procedure as outlined in Policy III.G.7.b. Final authority for termination or reassignment of tenured faculty under this section rests with the chief executive officer.

**12. Faculty Code of Conduct**

Each institution must create, establish, and maintain a Faculty Code of Conduct that defines faculty rights, responsibilities, and expected conduct. The Code must foster and sustain an environment conducive to professionalism, to the sharing of and critical examination of knowledge and values, and that cultivates an ethical educational climate focused on effective teaching and learning. Its purpose is to articulate faculty rights and responsibilities in alignment with Board Policy III.B Academic Freedom and Academic Responsibility and to support the conditions necessary for faculty to fulfill the institution's mission. It is the responsibility of each institution to uphold these supportive conditions, reflecting a shared commitment to academic quality, accountability, and integrity.

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## GOVERNING POLICIES AND PROCEDURES

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~~December-2012~~  
December 2025

1. Purpose

Pursuant to its constitutional and statutory authority, the Board establishes this policy to set clear and consistent standards for the appointment, evaluation, development, and support of faculty across the institutions. Faculty are central to the academic mission, and their expertise in teaching, research, ~~or~~ creative activity, and service is essential to student success, institutional integrity, and the advancement of knowledge. This policy provides a framework to ensure that tenure, promotion, and evaluation processes are transparent, fair, and aligned with both institutional goals and the public interest. It applies to all faculty, including tenure-eligible and non-tenure-eligible, unless otherwise noted.

2. Definitions

a. Faculty: Faculty are employees of the institutions whose primary responsibilities include teaching, research, ~~or~~ creative activity, and/or academic leadership, often in combination with service expectations. Faculty may hold positions that are tenure-eligible or non-tenure-eligible, and they may be full-time or part-time employees. Career-Technical Education faculty are employees whose primary responsibilities include instruction that is specific to technical education.

i. Tenure-eligible faculty are hired into a position that allows them to apply for tenure after undergoing review and meeting specific requirements.

ii. Non-tenure-eligible faculty include position types such as, but not limited to, the following:

1) Full-time, non-tenure eligible faculty (clinical faculty, lecturers, and so on) who may be eligible for promotion.

2) Adjunct faculty who are part-time, non-tenure-eligible academic faculty. They are often professionals or experts in their field who bring practical experience to the classroom. Adjunct faculty are not typically required to engage in research or service activities and are generally compensated per course or credit hour. Their appointments are often per-term.

3) Affiliate faculty have a formal affiliation with a department without a traditional faculty appointment.

b. Promotion: Promotion represents and rewards a faculty member's performance in teaching, research or creative activity, service, and/or academic leadership. Promotion is available for tenure-eligible faculty and may be available for non-tenure-eligible faculty.

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c. Tenure: Tenure is an ongoing faculty appointment earned after an extensive multi-year review process that demonstrates a faculty member's continued excellence in teaching, research or creative work, and service.

4.3. ~~Letters of Employment~~ Faculty Contracts

a. ~~Faculty Contracts and Acknowledgment:~~ All faculty ~~employees~~ serve pursuant to employment contracts. The employment contract must include the period of the appointment, faculty classification, salary, pay periods, position title, employment status, and such other information as the institution may elect to include in order to define the contract of employment.

b-a. ~~Non-tenured faculty employees have no continued expectation of employment beyond their current contract of employment.~~

1) Each faculty employee must acknowledge receipt and acceptance of the terms of the employment contract by signing and returning a copy to the institution initiating the offer of appointment. Failure or refusal of the faculty employee to sign and return a copy of the employment contract within the time specified in the contract is deemed to be a rejection of the offer of employment unless the parties have mutually agreed in writing to extend the time for a faculty employee to sign and return a copy of the employment contract to the institution. Nothing in this paragraph prohibits the institution from extending another offer to the employee in the event the initial offer was not signed and returned in a timely manner. Any alteration by the employee of the offer of employment is deemed a counter-offer and constitutes a rejection of the offer of employment and requires requiring an affirmative act of acceptance by an officer authorized to enter into contracts of employment binding the institution. Each contract of employment must include a statement to the following effect and intent: "The terms of employment set forth in this letter (contract) of employment are also subject to the Governing Policies and Procedures of the State Board of Education (or the Board of Regents of the University of Idaho, in the case of the University of Idaho), and the policies and procedures of (the institution)."

c. ~~Term of Appointment:~~ All non-tenured faculty employees have fixed terms of employment. Except as provided herein, no contract of employment with such an employee may exceed one (1) year. The institutions may implement policies allowing for multi-year contracts for certain classifications of non-tenure track faculty members. Such policies must include, at a minimum, the following requirements: (1) no contract of appointment may exceed three (3) years during the employee's first six (6) years of service without prior Board approval; and (2) all multi-year employment contracts the designation of the classifications eligible

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~~for multi-year contracts must shall must~~ be approved in writing by the institution's Chief Executive Officer or designee; ~~and (3) all multi-year contracts must be reported to the Board at the next regular meeting.~~ Employment is subject to satisfactory annual performance review ~~s. with informal review at the end of each semester.~~

A multi-year contract ~~shall must also~~ state that it may be terminated at any time for adequate cause, as defined in Section II.L. of Board policy, or when the Board declares a state of financial exigency, as defined in Section II.N. of Board policy. The contract ~~shall must~~ also state that it may be non-renewed pursuant to Section ~~II.G.35., -II.B.2.b, and II.B.2.c~~ of Board policy.

- ~~e.~~ Employment beyond the contract period may not be legally presumed. Reappointment of a faculty employment contract is subject solely to the discretion of the chief executive officer of the institution, and, where applicable, of the Board.

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~~f.c. Non-tenured faculty and tenured f~~Faculty, who serve pursuant to contracts of employment or notices (letters) of appointment containing a stated salary<sub>i</sub> are not guaranteed such salary in subsequent contracts or appointments, and such salary is subject to adjustment during the contract period due to financial exigency (as provided for in Section II.N of Board Policy) or through furlough or work hour adjustments (as provided for in section II.G.7 and Board Policy II.B.2.d).~~e of Board Policy~~.

~~g.4.~~ Faculty Rank and Promotion Pathways F

~~i.a. Faculty Ranks:~~ There are ~~three~~ four (34) primary tenure-eligible faculty ranks at each institution: (a) professor<sub>i</sub>; (b) associate professor, and (c) assistant professor, ~~and (d) instructor~~. Each institution may establish additional faculty ranks for non-tenure eligible faculty, specify the title of each rank, and delineate the requirements for each faculty rank so established. ~~Recommendations for additional faculty ranks must be submitted by the chief executive officer to the Board for approval.~~

~~ii.b. Tenure-Eligible Faculty Location:~~ Tenure-eligible fFaculty ~~rank~~, including initial appointment to faculty rank and any promotion to a higher rank at an institution, are traditionally generally ~~is~~ located in a department or equivalent unit.

~~iii.c. Rank and Promotion:~~ Each institution must establish criteria for initial appointment to tenure-eligible faculty rank and for promotion in rank at the institution. Each institution may establish criteria for non-tenure eligible rank and promotion. Such criteria must be submitted to the Board for approval, and upon approval, must be published and made available to the faculty.

~~iv. Special Cases: rank~~Persons~~Employees~~ who have made substantial contributions to their fields of specialization or who have demonstrated exceptional scholarship and competence or appropriate creative accomplishment of recognized outstanding quality may be appointed to faculty rank without satisfying established institutional criteria for initial appointment or promotion, provided that the qualifications of such individuals have been reviewed in accordance with institutional procedures and the appointment is recommended by the chief executive officer ~~and approved by the Board.~~

~~d.~~  
~~v. A non-classified employee may hold faculty rank in a department or equivalent unit in which rank has previously been established by the institution. A non-classified employee may be granted rank at the time of appointment or subsequent thereto, or may be promoted in rank, if such employee meets the criteria for rank as established by the institution and approved by the Board.~~

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e. -Appointment of Non-Tenure-Eligible Faculty: Institutions must establish written policies that define the roles, responsibilities, and expectations as specified in the employment contract for non-tenured faculty.

2.5. \_\_\_\_\_ C

ompensation

a. Salary:

a. All initial salaries for faculty employees are established by the chief executive officer, subject to approval by the Board where applicable. Any pPayment in addition to regular salaries must be authorized by the chief executive officer ~~and reported to the Board~~. The Board may make subsequent changes for faculty employee positions or may set annual salary guidelines and delegate to its executive director the authority to review compliance with its annual guidelines. Any annual salary increase outside Board guidelines requires specific and prior Board approval before such increase may be effective and paid to the employee. With the exception of the chief executive officers, and other positions whose appointment is a reserved Board Authority, approval of salaries ~~shall~~must be effective concurrently with Board approval of annual operating budgets for that fiscal year.

b. Salaries, Increases, and Other Compensation ~~R~~-related Items

i. Categorizing for Reporting: For purposes of eTo categorizeing faculty employees for salary and reporting purposes, the following definition applies: Facultyfaculty includes all persons whose specific assignments customarily are made for the purpose of conducting instruction, research, ~~or creative activity~~, or public service as a principal activity (or activities), and who hold the following academic rank or titles of professor, associate professor, assistant professor, clinical faculty, instructor, lecturer, adjunct faculty, or the equivalent of any of these academic ranks. Faculty rReport ~~in this category~~to deans, directors, or the equivalents, as well as associate deans, assistant deans, and executive officers of academic departments (chairpersons, heads, or the equivalent) if their principal activity is instructional. Faculty dDo not include student teachers, ing ~~or~~ research assistants, or medical interns or residents. (For reporting purposes, deans, associate deans, and assistant deans are included in the executive/administrative category.)

i.

\_\_\_\_\_

ii.Credited State Service/Full Time Status ~~—~~: A faculty member employed for an

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academic year and paid over a twelve-month period will be credited with twelve (12) months of state service. For all benefit status determinations and calculations, faculty members ~~shall~~must be considered full-time, year-round employees of the employing institution as long as the employee's teaching; research and service duties are commensurate with the ~~full-time~~full-time faculty ~~workload~~workload assignment as defined by the employing institution.

ii.

~~—~~—Pay Periods: All faculty employees, including those on academic year appointments, are paid in accordance with a schedule established by the state controller.

iii.

~~Pay Periods – All faculty employees, including those on academic year appointments, are paid in accordance with a schedule established by the state controller.~~

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- ~~iii.~~ iv. Automobile Exclusion - Unless expressly authorized by Board policy, no faculty employee will receive an automobile or automobile allowance as part of his/her compensation.

3-6. \_\_\_\_\_ A  
Annual Leave

- a. Only faculty members serving twelve (12) month appointments earn annual leave. Such annual leave ~~shall~~must be earned in the same manner as for non-classified employees.

~~a.~~

Pursuant to section 59-1606(3), Idaho Code, when a faculty member has accrued annual leave for service on a ~~12-~~month appointment, and subsequently such faculty member returns to a faculty position of less than 12 months where annual leave does not accrue, then the institution may pay the faculty member, as supplemental pay, the accrued annual leave balance.

~~b.~~ \_\_\_\_\_

~~6.~~ \_\_\_\_\_ 6  
6. Sabbatical Leave

~~i.~~ i. Eligibility:

- i. A sabbatical leave may be granted at the discretion of the chief executive officer to a ~~tenured~~ faculty member ~~(or a professional-technical faculty member)~~ who has completed at least six (6) years of full-time service at an institution. A sabbatical leave may not be awarded to the same faculty member more than once in any six (6) academic years and sabbatical leave time is not cumulative. Sabbatical leave proposals must be submitted, reviewed, and processed according to policies and procedures established at each institution. A sabbatical leave may be used for the purpose of acquiring and/or updating new professional skills and knowledge, innovation in teaching, or for conducting research or creative activity. ~~updating professional skills or conducting research.~~ Sabbatical leave awards are fully dependent on the availability of appropriate funding.

~~ii.~~ ii. Term:

- ii. The term of a sabbatical leave is either one (1) academic semester at full pay or two (2) semesters at half pay.

~~iii.~~ iii. Condition:

- iv. Each faculty member who is granted a sabbatical leave must serve at the institution for at least one (1) academic year after completion of the sabbatical unless the chief executive officer approves a waiver of the requirement.

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~~v.~~—Report on Sabbatical Leave:

~~iv.~~ By the end of the first semester following return to the institution from a sabbatical leave, or in the faculty member's subsequent annual evaluation report, the faculty member must submit a written account of sabbatical activities and accomplishments to the academic vice president.

#### 4.7. Annual Performance Evaluation for Faculty

~~—Institutional policies must define a faculty member's type of appointment and ensure that the expectations and evaluation align with the faculty member's appointment.~~

~~a. Evaluation Criteria: Each institution must establish a policy for annual performance evaluations, publish the criteria, and ensure that all faculty members have advance access to the criteria. Institutions must apply performance standards consistently and fairly across appointment types. Faculty must have the opportunity to respond in writing to their evaluation. Each institution must develop policies, procedures, and measurement instruments to solicit feedback from students about their learning experiences to inform ongoing faculty efforts to improve course design and pedagogy.~~

~~b. Annual Evaluation Process: Each year, the the dean or their designee must submit an evaluation of each faculty member in the department. This evaluation, together with the input of higher administrators, will be used as (1) basis one aspect for of the final recommendation relative to reappointment, non—reappointment, acquisition of tenure, or other personnel action, whichever is appropriate. The chairman dean or designee must communicate an assessment of strengths and weaknesses to each faculty member evaluated.~~

~~a. Evaluation Criteria : Each institution must establish policy for annual performance evaluations, publish the criteria, and ensure that all faculty members have access to the criteria. Institutions must apply performance standards consistently and fairly across appointment types. Each institution must ensure that faculty are evaluated based on published criteria that are aligned with their responsibilities in teaching, research or creative activity, service, and other assigned duties. Faculty must have the opportunity to respond in writing to their evaluation. Each institution shall must publish its criteria for annual evaluation and ensure that all members of the faculty have access to the criteria.~~

~~Each institution must develop policies, procedures, and measurement instruments to solicit feedback from students about their learning experiences to inform ongoing faculty efforts to improve course design and pedagogy.~~

~~b-c. Record Retention: Any written recommendations that result from the evaluation of a faculty employee will be given to the employee, and a copy will be placed in the employee's file.~~

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~~c. Each institution must develop policies, procedures, and measurement instruments to be used in the evaluation by students of faculty teaching effectiveness.~~

~~5.~~ Non-renewal of Non-tenured Faculty Members

~~8.~~

a. Notice: Notice of non-renewal for full-time non-tenure faculty (including but not limited to positions such as clinical faculty, lecturers, or instructors) must be given in writing and in accordance with the following standards (see Board Policy II.F).:

i. First Year of Service - Not later than March 1 of the first full academic year of service, if the appointment is not to be renewed at the end of the academic year; or if a one-year appointment terminates during an academic year and is not to be renewed, at least three (3) months 90 days in advance of its the contract termination.

ii.

~~ii.~~ Second Two (2) or More Years of Service - Not later than December 15 of the second full academic year of service or a At least six 180 months days in advance of the contract termination. if the appointment is not to be renewed at the end of the academic year; or, if the appointment terminates during an academic year and is not to be renewed, at least six (6) months in advance of its termination.

~~iii.~~ More Than Three (3) Years of Service – Institutions may establish policies to grant up to 365 days' notice of nonrenewal for full-time non-tenure faculty who have completed three (3) or more years of service.

~~iv.~~ Three (3) Or More Years Of Service – Not later than July 15 preceding the academic year at the end of which the appointment is to be terminated; or, if the appointment terminates during an academic year and is not to be renewed, at least twelve (12) months in advance of its terminati

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Failure to provide timely notice of non-renewal because of a mechanical, clerical, or mailing error does not extend or renew the letter or contract of employment for another term, but the existing term of employment will be extended to provide the employee with a timely notice of non-renewal.

~~b. General Exception to Notice Timeline: Financial Exigency—~~Notice of non-renewal is not required when the Board has authorized a reduction in force resulting from a declaration of financial exigency, and a non-tenured faculty member is to be laid off. In that event, notice of layoff must be given as provided under the policies for reduction in force.

~~b.~~

~~i.d. Exception for Grant-Funded Non-Tenure Faculty: The employment of a non-tenured faculty member whose continued employment is contingent upon the availability of external or grant funding, or the ability to secure external or grant funding, may be subject to termination non-renewal when the funding supporting the position has been terminated by the external funding source. Notice of termination non-renewal may match the notice period provided by the external funding source.~~

~~e. Request For Review:~~

~~i. —~~Non-renewal is not subject to investigation or review except that the —employee may request an investigation or review to establish that ~~written notice was or was not received in accordance with the time requirements the institution did not comply with the requirements of Section 87.a. above were not complied with set forth in this section.~~ In such cases, the investigation or review will ~~be concerned only with~~ only concern the manner and date of notification of non-renewal. The employee must request such investigation or review in writing ~~of to~~ the chief executive officer within fifteen (15) days of receipt of the written notice of non-renewal.

~~e.~~

~~i.~~

~~ii. —~~Provided, however, that if the non-tenured faculty member presents bona fide allegations and evidence in writing to the chief executive officer of the institution that the non-~~reappointment~~ renewal was the result of discrimination prohibited by applicable law, the non-tenured faculty member is entitled to use the internal discrimination grievance procedure to test the allegation. In such cases, the same procedures, burden of proof, time limits, etc., as set forth for the grievance of non-renewal by non-classified employees ~~shall~~ must be used ~~(see subsection .F).~~

~~d. Non-tenured faculty members who are notified that they will not be reappointed or that the succeeding academic year will be the terminal year of appointment are not entitled to a statement of reasons upon which the decision for such action is based. No hearing to review such a decision will be held.~~

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6-9. Tenure

- a. Purpose of Tenure: Tenure helps Idaho's colleges and universities attract and retain high-quality faculty who are dedicated to student success and the advancement of knowledge through teaching, research, and creative activity. It provides a stable foundation for long-term contributions to education and scholarship, while holding faculty accountable through structured peer review and institutional oversight. Tenure supports academic freedom by protecting the ability of faculty to explore complex topics, share diverse perspectives, and contribute to public understanding without fear of censorship or retaliation. As outlined in Board Policy III.B Academic Freedom and Academic Responsibility, this freedom is not a exclusively a personal privilege but a professional obligation to serve the public by fostering open inquiry, critical thinking, and informed civic discourse.

~~Tenure Defined -- Tenure is the presumption of a condition of presumed continuous/continual employment following the expiration of a probationary period and after meeting the appropriate criteria conferred to faculty members after a rigorous, multi-year peer review of their the extent to which their contributions to their disciplines and institutions are distinctive and indicative of continuing success-. After tenure has been awarded, the faculty member's service may be terminated only for adequate cause; except in the case of retirement or financial exigency as declared by the Board; in situations where extreme shifts of enrollment have eliminated the justification for a position; or where the Board has authorized elimination or substantial reduction in a program. Tenure status is available only to eligible, full-time institutional faculty members, as defined by the institution. All faculty appointments are subject to the approvals as required in Board policy. See II.G.3.c for general contract terms applicable to all faculty. The following applies to tenure-eligible faculty during the probationary period. Nontenured members of the faculty are appointed to term appointments pursuant to subsection G1. Any commitment to employ a nontenured member of the faculty beyond the period of his or her current term of appointment is wholly ineffective.~~

a.b. Acquisition of Tenure

- i. Professional/Career-Technical Faculty hired under the division of professional-technical education prior to July 1, 1993 who were granted tenure may retain tenure in accordance with these policies. Individuals hired under the Division of Professional-Technical as career-technical faculty education subsequent to July 1, 1993 are hired and employed as non-tenure-track faculty. They are granted an employment contract in accordance with these policies and are subject to continued acceptable performance and/or the needs of the institution;; and and they will/may also be; afforded the right to pursue promotion and to serve on institutional committees.

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- ~~1) 1) be afforded the right to pursue promotion; and~~
  - ~~2) 2) be considered and granted an employment contract in accordance with these policies these policies and be subject to continued acceptable performance and/or the needs of the institution; and~~
  - ~~3) 3) be afforded an opportunity to serve on institutional committees.~~
- ii. ~~Academic faculty members, after meeting certain requirements, established by the employing institution, may acquire tenure. Each institution shall~~must develop policies for the acquisition of tenure by tenure-eligible faculty that are consistent with this general philosophy and policy statement of the Board.
  - ii. ~~Acquisition of tenure is not automatic, by default or defacto, but requires an explicit judgment, decision, and approval a rigorous, comprehensive review based on disciplinary and institutional standards by colleagues within the faculty member's academic unit and/or institution. #This review may include input from scholars members of the academic community external to the institution.~~
- ~~—A faculty member is eligible to be evaluated for the acquisition of tenure after having completed four (4) full years of academic employment at the institution, although tenure may be awarded prior to completion of this initial eligibility period in certain exceptional cases as provided in Board Policy II.G.8.). In addition, an academic faculty member must be evaluated for the acquisition of tenure not later than the faculty member's sixth (6th) full academic year of employment at the institution.~~
- ~~—A faculty member is eligible to be evaluated for the acquisition of tenure after having completed four(4) full years of academic employment at the institution, although tenure may be awarded prior to completion of this initial eligibility period in certain exceptional cases as provided in Board Policy II.G.6.d.iv.1). In addition, an academic faculty member must be evaluated for the acquisition of tenure not later than the faculty member's sixth (6th) full academic year of employment at the institution. In certain exceptional cases a faculty member may petition for extension of the timeline for tenure due to extenuating circumstances as provided in Board Policy II.G.6.d.iv.2).~~

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iii.

~~b. Notification – An individual eligible for tenure must be informed, by proffered written contract, of appointment or nonappointment to tenure not later than June 30 after the academic year during which the decision is made. In case of denial of tenure, the faculty member must be given a written notice that \_\_\_ tenure was denied.~~

e.b. Standards of Eligibility for Tenure

i. Annual Appointments ~~–~~: Until the acquisition of tenure, all appointments are made for a period not to exceed one (1) year. Prior to the award of tenure, employment beyond the annual term of appointment may not be legally presumed.

ii. Service in Professional ~~Rank Positions~~: All satisfactory service in any other professorial rank, whether tenure-eligible or non-tenure-eligible, may be used to fulfill the time requirement for acquiring tenure. Each institution must develop criteria and rules by which prior service may be evaluated for inclusion in as part of the experience necessary for acquiring tenure.

~~of~~ Before a non-tenured faculty member holding academic rank is moved from one position in the institution to another, the member must be informed in writing by the academic vice president, after consultation with the receiving department, as to the extent to which prior service may count toward eligibility for tenure status.

~~iii. Service in Instructor TE Rank P –~~: A maximum of two (2) years satisfactory service in the rank of instructor at the institution will be allowed in partial fulfillment of the time requirement in the professorial ranks. Faculty members who hold the rank of instructor may be eligible for tenure status if provided for by the institution even though they teach in fields that have established professorial ranks.

iii. Lapse in Service: Effect of lapse in service, transfer, reassignment, reorganization, and administrative responsibilities: A non-tenured faculty member who has left the institution and is subsequently reappointed after a lapse of not more than three (3) years may have his or her prior service counted toward eligibility for the award of tenure. Eligibility for the award of tenure must be clarified in writing before reappointment.

A tenured faculty member who has left the institution and is subsequently reappointed after a lapse of not more than three (3) years must have tenure status clarified in writing by the president or his designee before appointment. The faculty member may be reappointed with tenure, or may be required to serve additional years before being reviewed for tenure status.

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iv. Tenure for Academic Administrators—: Academic administrators include roles, for example, such as the chief executive officer/presidents, chief academic officers/provosts, vice provosts, vice presidents, or equivalent of the institutions, deans, associate/assistant deans, department chairs of the academic units of the institutions, and academic program directors or equivalents.

1)—An employee with tenure in an academic department or equivalent unit who is appointed to an academic administrator position retains tenure in that department or equivalent unit.

1)

2)—An employee hired for or promoted to an academic administrator may be considered for a tenured faculty rank in the appropriate department or equivalent unit. Such consideration is contingent upon approval by the institution's president.

2)

3) Upon termination of employment as an academic administrator, an employee with tenure may return to employment in the department or equivalent unit in which he or she holds tenure unless such employee resigns, retires, or is terminated for adequate cause.

4) Non-academic Administrators: An individual hired for a non-academic administrator position from outside the institution will not be considered for a tenured faculty rank in conjunction with such appointment. However, he or she may be granted a faculty appointment, upon the recommendation of the appropriate department and dean and with the approval of the provost or chief academic officer and president, if the individual will teach and otherwise contribute to that department.

3)

4)—Exceptional Cases:

—

a) Tenure may be awarded prior to completion of the usual eligibility period in certain exceptional cases. In such cases, the burden of proof rests with the individual.

5)

6)—Extension of the tenure review period may be granted in certain exceptional cases.

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In such cases, the faculty member must formally request such an extension and indicate the reason for the request. An institution that permits an extension of the tenure review period must include in its policies the procedure a faculty member must follow to request such an extension, and the basis for determining the modified timeline for review.

b.

~~d.c.~~ Evaluation ~~For for~~ Tenure: It is expected that the chief executive officer, in granting tenure, will have sought and considered evaluations of each candidate by a committee appointed for the purpose of ~~annual evaluations or making recommendations related to~~ tenure status. Such a committee must include tenured faculty as a majority. It may also include non-tenured faculty; ~~students representation;~~ and one (1) or more representatives from outside the faculty member's department. ~~It is recommended that~~To the extent possible, some of the committee members must have knowledge and understanding of the candidate faculty member's discipline. Each member of the committee

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has an equal vote on all matters. The committee must ~~give proper credence and weight to collective student evaluations of faculty members, as evidenced by an auditing procedure approved by the chief executive officer~~use multiple sources of data and evidence to make a recommendation for tenure. Tenure recommendations may consider, but must not rely solely on, student evaluations of faculty teaching.

The recommendation of the committee will be forwarded in writing through appropriate channels, along with written recommendations of the department chairperson or unit head, dean, and appropriate vice president, to the chief executive officer, who is responsible for making the final decision.

~~e. Award of Tenure—~~The awarding of tenure to an eligible faculty member is made only by a positive action of the chief executive officer of the institution. The president must give notice in writing to the faculty member of the approval or denial of tenure. Notwithstanding any provisions in these policies to the contrary, no person will be deemed to have been awarded tenure because notice is not given.

~~d.~~

~~e. Notice: An individual eligible for tenure must be informed, by proffered written contract, of appointment or nonappointment to tenure not later than June 30 after the academic year during which the decision is made. In case of denial of tenure, the faculty member must be given a written notice that tenure was denied.~~

~~f. Reorganization: Faculty impacted by the reorganization of an administrative structure retain tenure, subject to exceptions outlined elsewhere in II.G.~~

~~7. Periodic Performance Review of Tenured Faculty Members—~~It is the policy of the Board that at intervals not to exceed five (5) years following the award of tenure ~~or achieving the rank of professor, whichever is later in time to faculty members~~, the performance of tenured faculty must be reviewed by members of the department or unit and the department chairperson or unit head. The ~~periodic performance review of tenured faculty is intended to support continued professional growth, recognize achievement, and ensure accountability to the institution's mission. The review process must respect academic freedom and be used to affirm contributions, guide improvement, and support faculty excellence.~~

~~10.~~

~~a. Scope: Wperiodic performance—~~The review must be conducted in terms of the tenured faculty member's ~~—~~continuing performance in the following general categories: teaching effectiveness, research or creative activities, ~~professional related service~~service, other assigned responsibilities, and overall contributions to the department, ~~university institution, and/or discipline.~~

~~a.~~

~~i. Procedures for Pperiodic Rreview:—~~Each institution must establish procedures for

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the performance review of tenured faculty members at the institution, including provisions for performance improvement. ~~Such procedures are~~ subject to the review and approval of the Board. Each year the academic vice president or designee is responsible for designating in writing those tenured faculty members whose performance is subject to review during the year.

—

b.

~~j. Review Standards and Reporting: Each institution must establish its own internal procedures for the performance review of tenured faculty members at the institution, review standards, including provisions for performance improvement, subject to approval by the Board. Review standards - Each institution may establish its own internal review standards subject to approval by the Board. Absent such institutional standards, the institution must use the following standards.~~

—

~~— If during the periodic review, the performance of a tenured faculty member is questioned in writing by a majority of members of the department or unit, the department chairperson or unit head, the appropriate dean, the appropriate vice president, or the chief executive officer, then the appropriate vice president or equivalent administrator must decide whether a full and complete review must be conducted in accordance with the procedures established for the initial evaluation for tenure at the institution. If during the periodic review, the performance of a tenured faculty member is not questioned in writing, members of the department or unit and the department chairperson or unit head must prepare a written~~

c. Review Standards and Reporting: Each institution must submit an annual report related to post-tenure review outcomes that includes the number of reviews conducted, the number of performance improvement plans resulting from the post-tenure review process, and the justification for not dismissing faculty who fail to meet the requirements of a post-tenure performance improvement plan.

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~~—review statement that the performance review has been conducted and that a full and complete review is not required.~~

~~b. Exception for Associate Professors in the Promotion Process: —Generally, consideration for promotion from associate professor to full professor occurs no sooner than the fifth full year following the attainment of the associate professor rank, which typically coincides with the awarding of tenure. In cases where a candidate submits an promotion application for promotion from associate professor to professor rank in the same year that a post-tenure review would otherwise be scheduled, the promotion review will fulfill the requirement for the periodic post-tenure review. the promotion from the rank of associate professor to full professor is considered no earlier than the fifth full year after attaining the rank of associate professor, which is generally contemporaneous with the granting of tenure. In such cases, if review for promotion to full professor is scheduled during the fifth, sixth or seventh full year after the award of tenure then the promotion review may, if it meets substantially similar criteria and goals of the post tenure review, take the place of the periodic performance review described here.~~

~~c.~~

~~d.~~

e. Periodic Review for Administrators: Each administrative employee who has been granted tenure must be evaluated in accordance with the policies established at each institution for the evaluation of an academic administrator. Annual performance reviews or an alternative comprehensive review strategy may be more appropriate for academic administrators.

When a tenured faculty member is serving as department chair, college dean, or in some other administrative or service capacity, retention of membership, academic rank, and tenure in the subject-matter department or similar unit is maintained. Should the administrative or service responsibilities terminate, the member takes up regular duties in the discipline within which membership, academic rank, and tenure was retained.

~~d. Termination of Employment: If, following a full and complete review, a tenured faculty member's performance is judged to have been unsatisfactory or less than adequate during the period under review, the chief executive officer may initiate termination of employment procedures for the faculty member. In other words, an unsatisfactory or less than adequate performance rating ~~shall~~must constitute adequate cause for dismissal.~~

#### 11. Termination of Employment for Tenure-eligible and Tenured Faculty:

a. Tenure-eligible faculty: If a faculty member is not awarded tenure, the chief executive officer must notify the faculty member of the decision not to recommend tenure and may either issue to the faculty member a contract for a terminal year of employment, or, at the sole discretion of the chief executive officer, issue to the faculty member

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contracts of employment for successive periods of one (1) year each. Such an appointment for faculty members not awarded tenure must be on an annual basis, and such temporary appointments do not vest in the faculty member any of the rights inherent in tenure, and there is no continued expectation of employment beyond the annual appointment. When authorized by the chief executive officer, or his or her designee, the year in which the tenure decision is made may be the terminal year of employment.

b. Tenured Faculty: A tenured faculty member may also be reassigned or terminated when:

1. Following a full and complete periodic performance review (which may include a performance review plan period), a tenured faculty member's performance is judged to have been unsatisfactory during the period under review.
2. The Board has declared a financial exigency under Policy II.N.
3. A program is discontinued, as described in Policy III.G.7, has been or must be modified for educational or financial considerations, based on specific criteria such as sustained enrollment decline, material loss of funding, or structural changes such as program merger.

Such actions are distinct from and separate grounds for reassignment or termination from a dismissal for adequate cause under Policy II.L.

Each institution must develop and publish objective criteria to guide determinations of program reduction, discontinuance, or substantial modification, consistent with Policy III.G.7. These criteria must be developed through the normal policy process, be approved by the chief executive officer, and be based on documented evidence. Evidence may include, for example, multi-year enrollment trends, student demand, graduate outcomes, accreditation requirements, and/or cost and resource analysis. Faculty retain academic freedom as defined in Policy III.B.

Before terminating a tenured member, the institution must demonstrate good-faith efforts to address the circumstances through, for example, reassignment (including reasonable retraining), program consolidation, reduction of non-tenure positions, early retirement incentives (where permitted by law or policy), natural attrition, or other circumstances as allowed by law.

All actions under this section shall be subject to grievance procedures under the program discontinuation procedure as outlined in Policy III.G.7.b. Final authority for termination or reassignment of tenured faculty under this section rests with the chief executive officer.

c.

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~~a n . When authorized by the chief executive officer, or his or her designee, the year in which the tenure decision is made may be the terminal year of employment.~~

~~However, termination should be limited to cases where unsatisfactory performance has persisted following implementation of a performance improvement plan, unsatisfactory performance has been documented in two or more previous annual performance reviews, or where other extraordinary circumstances exist.~~

~~e. ——— g. Dismissal for Adequate Cause – Tenured faculty members may be dismissed for adequate cause as provided for in Subsection L of this Section. Tenure for Academic Administrators~~

~~i. "Academic administrators," for purposes of this topic, means are administrators of a wide variety of academic programs including roles, for example, such as the chief executive officer/presidents, chief academic officers/provosts, vice provosts or equivalent of the institutions, the deans, associate/assistant deans, and department chairs of the academic units of the institutions, and the vice presidents for research of the institutions and academic program directors or equivalents.~~, and shall not include persons occupying other administrative positions.

~~ii. An employee with tenure in an academic department or equivalent unit who is appointed to an academic administrator position retains tenure in that department or equivalent unit~~

~~An individual hired for or promoted to an academic administrator may be considered for a tenured faculty rank in the appropriate department or equivalent unit. Such consideration is contingent upon approval by the institution institution~~

~~iii. ——— n's president.~~

~~iv. ——— Upon termination of employment as an academic administrator, an employee with tenure may, at his or her option, return to employment in the department or equivalent unit in which he or she holds tenure unless such employee resigns, retires, or is terminated for adequate cause.~~

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~~An individual hired for a non-academic administrator position from outside the institution will not be considered for tenured faculty rank in conjunction with such appointment. However, he or she may be granted a affiliate n adjunct faculty appointment, upon the recommendation of the appropriate department and dean and with the approval of the provost or chief academic officer and president, if the individual will teach and otherwise contribute to that department.~~

~~v. Notwithstanding the above, E each administrative employee who is has been granted tenure shall must be reviewed in evaluated in accordance with their administrative position description.~~

~~f. Terminal Contract of Employment - If a faculty member is not awarded tenure, the chief executive officer must notify the faculty member of the decision not to recommend tenure and may, at his or her discretion, either issue to the faculty member a contract for a terminal year of employment, or, at the sole discretion of the chief executive officer, issue to the faculty member contracts of employment for successive periods of one (1) year each. Such appointment for faculty members not awarded tenure must be on an annual basis, and such temporary appointments do not vest in the faculty member any of the rights inherent in tenure and there shall be is no continued expectation of employment beyond the annual appointment.~~

~~g. When authorized by the chief executive officer, or his or her designee, the year in which the tenure decision is made may be the terminal year of employment.~~

~~h. Effect of lapse in service, transfer, reassignment, reorganization, and administrative responsibilities:~~

~~i. A non-tenured faculty member who has left the institution and is subsequently reappointed after a lapse of not more than three (3) years may have his or her prior service counted toward eligibility for the award of tenure. Eligibility for the award of tenure must be clarified in writing before reappointment. A tenured faculty member who has left the institution and is subsequently reappointed after a lapse of not more than three (3) years must have tenure status clarified in writing by the president or his designee before appointment. The faculty member may be reappointed with tenure, or may be required to serve additional years before being reviewed for tenure status.~~

~~Before a non-tenured faculty member holding academic rank is moved from one position in the institution to another, the member must be informed in writing by the academic vice president, after consultation with the receiving department, as to the extent to which prior service may count toward eligibility for tenure status.~~

~~ii. h~~

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~~the receiving department, as to the extent to which prior service may count toward eligibility for tenure status.~~

~~i. No faculty member's tenure in a discipline may be adversely affected by the reorganization of the administrative structure. A faculty member's tenure is not affected by reassignment of administrative responsibilities.~~

~~—When a tenured faculty member is serving as department chairman, college dean, or in some other administrative or service capacity, retention of membership, academic rank, and tenure in the subject matter department or similar unit is maintained. Should the administrative or service responsibilities terminate, the member takes up regular duties in the discipline within which membership, academic rank, and tenure was retained.~~

12. Faculty Code of Conduct

Each institution must create, establish, and maintain a Faculty Code of Conduct that defines the faculty rights, responsibilities, and expected conduct. The Code must foster and sustain an environment conducive to professionalism, to the sharing of , support, and critical examination of knowledge and values, and that cultivates an ethical educational climate focused on effective teaching and learning. Its purpose is to articulate faculty rights and responsibilities in alignment with Board Policy III.B Academic Freedom and Academic Responsibility and to support the conditions necessary for faculty to fulfill the university institution's mission. It is the responsibility of each institution to uphold these supportive conditions, reflecting a shared commitment to academic quality, accountability, and integrity.

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**SUBJECT**

Board Policy V.E. – Gifts and Affiliated Foundations – Second Reading

**REFERENCE:**

February 2006	Board approved the second reading of amendments to Board Policy V.E.
December 2017	Board approved the first reading of amendments to Board Policy V.E., requiring Board approval of affiliated foundation operating agreements.
February 2018	Board approved second reading of amendments to Board Policy V.E., requiring Board approval of affiliated foundation operating agreements.
April 2019	Board approved first reading of amendments to Board Policy V.E.
June 2019	Board approved second reading of amendments to Board Policy V.E.
November 2025	Board approved first reading of amendments to Board Policy V.E.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.E., Idaho Code Title 67, Chapter 7

**BACKGROUND/DISCUSSION**

Policy V.E. sets out how state-governed agencies and institutions may accept private gifts and work with affiliated non-profit foundations in Idaho, ensuring that contributions supplement but do not supplant state funding, that the foundations are properly organized, transparent and accountable, operate under appropriate agreements and comply with laws.

Board Policy V.E. names the foundation Friends of Idaho Public Television, Inc. (Friends) as the recognized affiliated foundation for Idaho Public Television (IPTV) and requires that this foundation's operating agreement and spending authority conform to Federal Communications Commission (FCC) regulations and the Board's policy on gifts and foundations. The policy provides the structural and governance framework under which IPTV can legally, ethically, and transparently receive and manage private gifts through its affiliated foundation, thereby supporting IPTV's mission while staying compliant with state and federal requirements.

On October 6, 2025, the Legislative Services Office (LSO) informed IPTV that it does not have statutory authority to audit the Friends of Idaho Public Television (Friends), a 501(c)(3) nonprofit organization, as a separate legal entity. LSO's authority extends only to audits of state agencies or entities established by the Legislature.

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Historically, both IPTV and the Friends organization were audited annually by the State Legislative Auditor to meet Corporation for Public Broadcasting (CPB) requirements. Since CPB's dissolution, IPTV has transitioned to a three-year audit cycle, but the Friends organization must continue to complete an annual independent audit to satisfy IRS and governance requirements.

The current Operating Agreement between IPTV and the Friends requires the use of the "State Legislative Auditor." Because LSO cannot perform this audit, IPTV must engage an independent certified public accounting firm to perform the Friends' annual audit beginning in November 2025. This will ensure compliance with IRS deadlines for the Friends' Form 990 filing in May 2026 and requires an update to Board Policy V.E.

**IMPACT**

To align with current legal and operational requirements, it is proposed that the Operating Agreement between Idaho Public Television, an entity of the Idaho State Board of Education and the Friends of Idaho Public Television be updated as follows:

Current Language: "The Friends of IPTV shall annually conduct an audit consistent with GAAP and GASB requirements through the services of the State Legislative Auditor. No individual designated by the State Legislative Auditor shall be a member of the board of the Friends of IPTV. The annual audit shall be a full scope audit, performed in accordance with GAAP."

Proposed Revised Language: "The Friends of IPTV shall annually engage an independent certified public accountant or audit firm to conduct a full-scope audit of its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). No individual employed by or affiliated with the engaged audit firm shall serve as a member or director of the Board of the Friends of IPTV. The annual audit shall be comprehensive and performed in accordance with GAAP standards."

This revision requires an update to Board Policy V.E. to allow the Board to approve and update the Operating Agreement between Idaho Public Television, an entity of the Idaho State Board of Education, and Friends of Idaho Public Television, Inc. This will ensure that policy and the operating agreement are in alignment.

**ATTACHMENTS**

- Attachment 1 – Proposed Amendment to Policy V.E. – Gifts and Affiliated Foundations – Clean Version
- Attachment 2 – Proposed Amendment to Policy V.E. – Gifts and Affiliated Foundations – Redline Version

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**STAFF COMMENTS AND RECOMMENDATIONS**

This is an administrative update to bring Board Policy V.E. into alignment with changes to the updated Operating Agreement between Idaho Public Television, an entity of the State Board of Education, and Friends of Idaho Public Television, Inc. and associated statutory requirement and audit practices.

There have been no substantive changes between the first and second reading.

Board staff recommends approval of the second reading of Policy V.E.

**BOARD ACTION**

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

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

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## 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.
- 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:

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- 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**

**a. General Provisions Applicable to all Affiliated Foundations**

- i. All private support of an institution not provided directly to such institution shall be through a Board approved 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 the Board approved 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:

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- 1) A donor inadvertently directs a contribution to an institution that is intended for the foundation. If an affiliated foundation is the intended 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.
  - 3) The transfer is of a *de minimis* amount not to exceed \$10,000 from the Institution to the Foundation and the transferred funds are for investment by the Foundation for scholarship or other general Institution/Agency support purposes.
  - 4) The transfer is of funds raised by the institution for scholarship or program support and the funds are deposited with the affiliated foundation for investment and distribution in accordance with the purpose for which the funds were raised.
- 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.

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- 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. Although foundations are private entities and are not subject to the Idaho Public Records Law, foundations, while protecting personal and private information related to private individuals, are encouraged, to the extent reasonable, to be open to public inquiries related to revenue, expenditure policies, investment performance and/or similar non-personal and non-confidential financial or policy information.
- 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 the Board or the affiliated institution. 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; or cause an institution to be in violation of Board policy; 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

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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, Section 74-206(1)(c).

**b. Foundation Operating Agreements**

Each institution shall enter into a written operating agreement with each of its affiliated foundations that ensures compliance with this Policy.

Board approval of affiliated foundation operating agreements is required if an affiliated foundation will receive donations, membership dues, gifts or other funds (collectively "funds") and delivers those funds directly to the institution. If an affiliated foundation will not receive or maintain funds, or if it routes all funds received to the institution through another Board-approved affiliated foundation, Board approval of the operating agreement is not required. In such cases, the institution shall ensure that services provided by a Board approved affiliated foundation to another affiliated foundation are provided pursuant to a service agreement between the affiliated foundations which complies with Board policy, a copy of which is available to the institution and to the Board.

Operating agreements must be signed by the chairman or president of the foundation's governing board, and by the institution chief executive officer. Operating agreements requiring Board approval must be approved by the Board prior to execution and must be re-submitted to the Board for re-approval every three (3) years, or as otherwise requested by the Board. Operating agreements shall follow the operating agreement template approved by the Board and found at <http://boardofed.idaho.gov/>. When an operating agreement is presented to the Board for review, an institution must include a redline to the Board's operating agreement template, as well as a redline to the previously Board approved version of the operating agreement, if there is one.

Foundation operating agreements shall establish the operating relationship between the parties, and shall, at a minimum, address the following topics:

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- 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
    - 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.

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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.
- 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

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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;
    - f) 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;

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- 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.

vi. 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 and technology. Such affiliated foundations should operate substantially within the framework for 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.

- 1) The institutions under the Board's governance may affiliate with non-profit entities which generally meet the criteria set forth in paragraph 2.b. of this

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policy and which operate for the purpose of supporting the research and technology transfer efforts of one or more of the institutions.

- 2) Research and Technology Transfer Foundation Operating Agreements. The requirement of a foundation operating agreement under paragraph 2.b. 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.b. 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.
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 Public Television Foundation
  - a. Foundations that exist for the benefit of Idaho Public Television (IPTV) are required by Federal Communications Commission (FCC) regulations to have specific spending authority designated by the Board. The Friends of IPTV Foundation shall annually engage an independent certified public accountant or audit firm to conduct a full-scope audit of its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). No individual employed by or affiliated with the engaged audit firm shall serve as a member or director of the Board of the Friends of IPTV. The annual audit shall be comprehensive and performed in accordance with GAAP standards.
  - b. By action of the Board, the Friends of Idaho Public Television, 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.
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

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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).

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## 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.
- 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:

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- 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

## a. General Provisions Applicable to all Affiliated Foundations

- i. All private support of an institution not provided directly to such institution shall be through a Board approved 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 the Board approved 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:

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- 1) A donor inadvertently directs a contribution to an institution that is intended for the foundation. If an affiliated foundation is the intended 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.
  - 3) The transfer is of a *de minimis* amount not to exceed \$10,000 from the Institution to the Foundation and the transferred funds are for investment by the Foundation for scholarship or other general Institution/Agency support purposes.
  - 4) The transfer is of funds raised by the institution for scholarship or program support and the funds are deposited with the affiliated foundation for investment and distribution in accordance with the purpose for which the funds were raised.
- 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.

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- 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. Although foundations are private entities and are not subject to the Idaho Public Records Law, foundations, while protecting personal and private information related to private individuals, are encouraged, to the extent reasonable, to be open to public inquiries related to revenue, expenditure policies, investment performance and/or similar non-personal and non-confidential financial or policy information.
- 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 the Board or the affiliated institution. 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; or cause an institution to be in violation of Board policy; 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

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- 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, Section 74-206(1)(c).
- b. Foundation Operating Agreements

Each institution shall enter into a written operating agreement with each of its affiliated foundations that ensures compliance with this Policy.

Board approval of affiliated foundation operating agreements is required if an affiliated foundation will receive donations, membership dues, gifts or other funds (collectively "funds") and delivers those funds directly to the institution. If an affiliated foundation will not receive or maintain funds, or if it routes all funds received to the institution through another Board-approved affiliated foundation, Board approval of the operating agreement is not required. In such cases, the institution shall ensure that services provided by a Board approved affiliated foundation to another affiliated foundation are provided pursuant to a service agreement between the affiliated foundations which complies with Board policy, a copy of which is available to the institution and to the Board.

Operating agreements must be signed by the chairman or president of the foundation's governing board, and by the institution chief executive officer. Operating agreements requiring Board approval must be approved by the Board prior to execution and must be re-submitted to the Board for re-approval every three (3) years, or as otherwise requested by the Board. Operating agreements shall follow the operating agreement template approved by the Board and found at <http://boardofed.idaho.gov/>. When an operating agreement is presented to the Board for review, an institution must include a redline to the Board's operating agreement template, as well as a redline to the previously Board approved version of the operating agreement, if there is one.

Foundation operating agreements shall establish the operating relationship between the parties, and shall, at a minimum, address the following topics:

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- 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
    - 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.

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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.
- 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

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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;
    - f) 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;

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- 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.

## vi. 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 and technology. Such affiliated foundations should operate substantially within the framework for 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.

- 1) The institutions under the Board's governance may affiliate with non-profit entities which generally meet the criteria set forth in paragraph 2.b. of this

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policy and which operate for the purpose of supporting the research and technology transfer efforts of one or more of the institutions.

- 2) Research and Technology Transfer Foundation Operating Agreements. The requirement of a foundation operating agreement under paragraph 2.b. 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.b. 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.
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 Public Television Foundation
  - a. Foundations that exist for the benefit of Idaho Public Television (IPTV) are required by Federal Communications Commission (FCC) regulations to have specific spending authority designated by the Board. ~~Audits of the IPTV Foundation will be conducted by the State Legislative Auditor.~~ The Friends of IPTV Foundation shall annually engage an independent certified public accountant or audit firm to conduct a full-scope audit of its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). No individual employed by or affiliated with the engaged audit firm shall serve as a member or director of the Board of the Friends of IPTV. The annual audit shall be comprehensive and performed in accordance with GAAP standards.
  - b. By action of the Board, the Friends of Idaho Public Television, 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.

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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).

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**SUBJECT**

Board Policy V.H., Audit, Risk and Compliance Committee – Second Reading

**REFERENCE**

June 2005	Board approved first reading updating policy to bring it into alignment with creation of Audit Committee.
August 2005	Board approved second reading of policy.
December 2008	Removal of ISDB, Historical Society and Commission from all applicable policies.
December 2015	Board approved first reading of amended policy dealing with audits of agencies under Board jurisdiction.
April 2016	Board approved second reading of policy amendments.
October 2022	Board approved first reading of amended policy V.H. and repeal of Policy V.Y.
December 2022	Board approved second reading of amended Policy V.H. and repeal of Policy V.Y.
October 2025	Board approved first reading of amended Policy V.H.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.H.

**BACKGROUND/DISCUSSION**

The proposed amendments to Board Policy V.H. expand and clarify the role of the Audit, Risk, and Compliance Committee as the Board’s standing committee responsible for oversight of fiscal integrity, risk management, internal controls, compliance, and ethical standards across Idaho’s higher education system. This policy also serves at the Audit, Risk, and Compliance Committee’s charter.

Key revisions include:

- Establishing detailed responsibilities for financial oversight, internal audit, enterprise risk management, and institutional compliance programs.
- Formalizing expectations for external auditor selection, lead partner rotation, audit scope and reporting, and review of Single Audit Reports.
- Codifying the functional independence of the internal audit function under the Chief Audit Executive, who reports administratively to the Executive Director and functionally to the Audit, Risk, and Compliance Committee.
- Requiring each institution to maintain a compliance program administered by a Chief Compliance Officer, with minimum standards for ethics codes, training and reporting mechanisms – including anonymous hotlines, and coordination with legal, audit, and risk management functions.
- Clarifying the Audit, Risk, and Compliance Committee’s meeting schedule, calendar of reports, and its role as liaison with external and regulatory auditors.

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

- Updating terminology to align with new standards.

**IMPACT**

Approval of the proposed amendments provides updated and comprehensive governance guidance for the Audit, Risk, and Compliance Committee. The revisions strengthen oversight of fiscal, risk, audit, and compliance matters across the system, establish clearer accountability for institutional compliance functions, and align Board policy with current best practices in higher education governance.

**ATTACHMENTS**

Attachment 1 – Clean version of Board Policy V.H., Audits  
Attachment 2 – Redline version of Board Policy V.H.

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

The proposed revisions to Board Policy V.H. significantly strengthen and modernize the governance framework for the Audit, Risk, and Compliance Committee. They provide clarification on committee responsibilities, formalize oversight of institutional compliance programs, and reinforce the independence of the internal audit function. These changes align with the national best practices for board-level audit and compliance committees.

There has been one change between the first and second reading. The ARC Committee requested at its December 11<sup>th</sup> meeting for under Section 4.d.- Compliance Reporting, that the \$25,000 penalty threshold was too low when it comes to reporting issues of material non-compliance at institutions. In place of the \$25,000 penalty threshold, language was added that the “Committee will establish criteria to determine amounts to be ‘significant.’”

Board staff recommends approval of the second reading of the amendments to Board Policy V.H.

**BOARD ACTION**

I move to approve the second reading of the proposed amendments to Board Policy V.H. – Audit, Risk and Compliance Committee as presented in Attachment 1.

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

**Idaho State Board of Education****GOVERNING POLICIES AND PROCEDURES****SECTION: V. Financial Affairs****SUBSECTION: H. Audit, Risk and Compliance Committee****December 2025**

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**1. General Purpose and Governance**

The Audit, Risk and Compliance Committee (Committee) is established as a standing committee of the Board under Idaho State Board of Education, Policies and Procedures, Section I. Bylaws to provide fiscal, compliance and risk management oversight responsibilities. The Committee provides oversight for: financial statement integrity, financial practices, internal control systems, financial management, risk management, compliance and ethical standards of conduct. This policy and relevant sections of the Board's bylaws serve as the Committee's charter. Changes to this policy must be approved by the Committee before being submitted for approval by the Board..

The Committee serves as the Board's liaison with its external auditors regulatory auditors, the internal audit and risk management functions of the Office of the State Board of Education, and with compliance officers of the institutions. The Committee reviews institution fiscal operations. The Committee also reviews institutional procedures for controlling operating risks and monitors the compliance programs . At the discretion of the Committee, this policy, or portions of it, can be applied to agencies of the Office of the State Board of Education or to programs and activities of the Office of the State Board of Education. The Committee chairperson reports periodically to the Board on the activities of the Committee, including any recommended changes or additions to the Board's policies and procedures through the Business Affairs and Human Resources Committee. The Committee is authorized to act on applicable items that do not require Board approval.

The Committee shall meet at least four times per year and may be aligned with regularly scheduled Board meetings or more frequently as circumstances may require. The Committee may require institution or agency management or others to attend the meetings and provide pertinent information as necessary.

**2. Calendar**

The Committee shall establish a calendar of all regularly scheduled meetings including Committee chairperson (or designee) reports to the Board, the independent auditors, institutions, and others as appropriate. The Committee should take into consideration the requirements and due dates of other State agencies in establishing timelines.

**3. Selection of External Auditors**

Items 3, 4 and 5 apply to the institutions only (Boise State University, Idaho State University, University of Idaho, and Lewis-Clark State College).

- a. The Committee shall allow enough time to prepare and publish a request for proposal, review and evaluate proposals, obtain Board approval of the selected

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audit firm, and negotiate a contract. The Committee shall consider the need to seek a new proposal every three years.

- b. The Committee shall establish a process for selecting an external audit firm. The process used should include representatives from the Board, Committee, and institutions.
- c. The Committee shall make the selection of the recommended external audit firm.
- d. The selection of the new external audit firm shall be presented to the Board for approval at the next Board meeting following the Committee's recommendation.
- e. An annual review of external auditor performance and fees shall be conducted.

#### 4. Financial Statement Auditors

##### a. Lead Partner Rotation

It is the intent of the Board to adhere to the recommendation of the National Association of College and University Business Officers (NACUBO) to require rotation of the lead audit partner of the external audit firm every five years, with a two-year timeout provision. The Committee shall establish when the five-year limit will be reached for the current lead audit partner. At least one year prior to that time, the Committee shall discuss transition plans for the new lead audit partner. The five-year limit will be reviewed annually with the external auditors. These discussions shall be documented in the Committee meeting minutes.

##### b. Scope and Reporting

- i. Prior to the start of any audit work for the current fiscal year, the Committee will meet with the lead external audit partner to review the audit scope. Questions related to audit scope should include significant changes from prior year, reliance on internal controls and internal audit function, assistance from institutional staff, and changes in accounting principles or auditing standards. The Committee should also discuss how the audit scope will uncover any material defalcations or fraudulent financial reporting, questionable payments, or violations of laws or regulations. Areas of the audit deserving special attention by the Committee and issues of audit staffing should also be reviewed.
- ii. Prior to the publication of the external auditor's report, the Committee will review all material written communications between the external auditors and institution management, including management letters, schedules of posted and/or unadjusted misstatements, and opinion modifications. The Committee

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shall conclude on the appropriateness of the proposed resolution of issues, and the action plan for items requiring follow-up and monitoring. The Committee shall review these risks with institution management at each meeting or sooner, if necessary, to make sure it is up-to-date.

- iii. Subsequent to the external audit report, the Committee shall meet with the lead external audit partner and the Chief Financial Officer of each institution, to review the scope of the previous year's audit, and the relationship between the internal audit function and the external auditors with respect to the scope of the external auditor's work. Prior to the start of interim work for the current year audit, the Committee shall review the audit plans.

c. Accounting Policies

Annually and/or in conjunction with the year-end external audit, the Committee shall review with the lead external audit partner all critical accounting policies and practices and all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management of the institutions, the ramifications of each alternative, and the treatment preferred by each institution.

d. Financial Statement Review

At the completion of the external audit, the Committee shall review with institution management and the external auditors each institution's financial statements, Management's Discussion and Analysis (MDA), related footnotes, and the external auditor's report. The Committee shall also review any significant changes required in the external auditor's audit plan and any serious difficulties or disputes with institution management encountered during the audit. The Committee shall document any discussions, resolution of disagreements, or action plans for items requiring follow-up.

e. Single Audit Review

At the completion of the Single Audit Report, as required under the Single Audit Act of 1984, and the Single Audit Act Amendments of 1996 (collectively "Single Audit Act"), the Committee shall review with institution management and the external auditors each institution's Single Audit Report. The Committee shall discuss whether the institution complies with laws and regulations as outlined in the Single Audit Act and applicable compliance guidance.. The Committee shall report to the Board that the review has taken place and any matters that need to be brought to the Board's attention. The Committee shall document any discussions, resolution of disagreements, or action plans for items requiring follow-up.

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## 5. Internal Audit (Internal Audit and Advisory Services – IAAS)

- a. IAAS reports functionally to the Committee and administratively to the Board's executive director. The Committee shall have sole oversight of internal audit related activities. The internal audit function will be administered by a chief audit executive (CAE) within the Office of the State Board of Education. Institutions are prohibited from establishing their own internal audit functions. The Committee shall:
  - i. Ensure that IAAS works under an internal audit charter, reviewed annually by the Committee
  - ii. Ensure the functional independence of IAAS
  - iii. Hiring, termination and discipline of the CAE rests with the Board with advice from the Committee and the OSBE Executive Director.
  - iv. Provide input into the performance review of the CAE
  - v. Approve and provide feedback on an annual plan submitted by the CAE
  - vi. Advise the Board about increases and decreases to IAAS resources needed to carry out internal audit activities
  - vii. Receive and review an annual performance report on IAAS activities from the CAE.
  - viii. Review IAAS's conformance to internal audit professional standards established by the Institute of Internal Auditors ("IIA").
  - ix. Review IAAS findings and recommendations, and review the adequacy of corrective action taken by institution management.
- b. IAAS shall have free and unrestricted access to institutional personnel, buildings, systems and records needed to perform internal audit work. Institutions are responsible for providing adequate office space, furniture and communication equipment for on-campus audit teams. The Committee shall review and resolve any difficulties encountered by internal audit staff including restrictions on scope or access to personnel, buildings, systems or records. Internal auditors are responsible for handling information in accordance with relevant policies, procedures and laws. The CAE shall establish audit procedures for the collection and retention of private personal, sensitive, or confidential information.
- c. IAAS will maintain a quality assurance and improvement program that covers all aspects of its operations. The program will include an evaluation of I conformance with internal audit standards and an evaluation of whether IAAS conforms to the IIA's Code of Ethics. The program will also assess the efficiency and effectiveness of IAAS and identify opportunities for improvement.

The CAE will communicate to the Committee IAAS's quality assurance and improvement program, including results of internal assessments (both ongoing

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and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment from outside Idaho higher education.

**6. Other Audits**

**a. Legislative Audits**

- ii. All state agencies under the Board’s jurisdiction, excluding the State Department of Education, will receive financial statement audits and federal single audits in accordance with federal and state laws and regulations. The Committee must be informed immediately by an agency of any audit activity being conducted by the legislative auditor.
- iii. At the completion of a legislative audit, the Committee may discuss with the legislative auditor the progress of the legislative audit, including a report on preliminary and final audit findings and recommendations.

**b. Employee Severance Audits**

When key administrative personnel leave an agency or institution, the Committee may bring to the Board a recommendation as to whether an audit should be conducted and the scope of such an audit.

**c. Other External Audits and Reviews**

The Committee is authorized to engage the services of outside auditors or evaluators to perform work used to supplement the work of the Committee, to assess compliance with laws and regulations, or to assess business processes.

**7. Risk Management**

The Committee shall provide oversight of a system-wide enterprise risk management process. This includes authorizing a standardized enterprise risk management methodology. It also includes receiving reports or presentations from board staff or institutional employees regarding operating risks and risk management activities. :

**8. Compliance**

**a. General**

The Board is committed to ethical conduct and to fostering a culture of compliance with the laws and regulations which apply to the institutions and agencies under its governance.

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## b. Compliance Officer

Each institution shall establish a compliance function, administered by a full-time Compliance Officer. The institutions shall consult with the Committee on the appointment of the Chief Compliance Officer. The Compliance Officer shall report directly to the institution President and indirectly to the Committee. Exceptions to this structure can be authorized by the Committee.

## c. Compliance Program

The Committee shall provide oversight of the effectiveness and adequacy of resources of the compliance program. The Compliance Officer shall be responsible for administering a compliance program. A minimum, the compliance program must include the following:

- i. A code of ethics or standards of conduct that apply to all employees.
- ii. A published and widely disseminated list or index of compliance areas and assigned responsibilities, categorized and prioritized based on risk, likelihood, and negative impact of potential events.
- iii. A risk-based compliance training program to educate employees on the laws, regulations and policies relevant to their day-to-day job functions. Training for volunteers will be delivered as necessary and at the reasonable discretion of the supervising employee.
- iv. A framework for coordinating compliance oversight, monitoring and reporting. This includes a management level group or individual with authority and adequate resources to examine compliance issues and assist the compliance officer in investigating, monitoring, and assessing compliance and/or recommending policies or practices designed to enhance compliance.
- v. A process to ensure institutional policies are regularly reviewed for compliance with current federal and state laws and regulations and Board policies.
- vi. Reporting mechanism that provide for anonymous and confidential reporting of compliance issues. Once mechanism shall be an anonymous reporting hotline to be administered by the Chief Compliance Officer.
- vii. Processes to timely investigate or review potential issues of non-compliance. This process must include a process for documenting investigations or reviews.
- viii. Coordination with General Counsel, Internal Audit and Advisory Services, and Systemwide Risk Management Services to address compliance related issues.

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ix. A process to coordinate resolution of compliance matters.

d. Compliance Reporting

The compliance officer shall prepare and submit reports to the Board's executive director and the Committee regarding the adequacy and effectiveness of the compliance program and reasons for updates made to the program. This includes reporting information useful for understanding the effectiveness of the compliance program and to assess compliance related risk. These reports will be submitted at least annually and more frequently if directed by the Committee.

The compliance officer is required to timely report to the President and the Committee actual or likely issues of material non-compliance. Issues of material non-compliance are those that:

- 1) Are of significant public interest using the reasonable person standard
- 2) Result in corrective or enforcement action by a regulatory agency
- 3) Involve executive leadership; or
- 4) Exposes the institution to significant fines, penalties or financial liability. The Committee will establish criteria to determine amounts to be "significant." For purposes of this subparagraph, "financial liability" means the estimated obligation by the institution or another party resulting from non-compliance.

The compliance officer shall immediately report issues of potential or actual fiscal misconduct to the chief audit executive. Fiscal misconduct shall be resolved under Board policy V.Y.

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## 1. General Purpose and Governance

The Audit, Risk and Compliance Committee (Committee) is established as a standing committee of the Board under Idaho State Board of Education, Policies and Procedures, Section I. Bylaws to provide fiscal, compliance and risk management oversight responsibilities. The Committee provides oversight for: financial statement integrity, financial practices, internal control systems, financial management, risk management, compliance and ethical standards of conduct. This policy and relevant sections of the Board's bylaws serve as the audit Committee's charter. Changes to this policy must be approved by the Committee before being submitted for approval by the Board. ~~for the Audit, Risk and Compliance Committee.~~

The Committee serves as the Board's liaison with its external auditors, regulatory auditors, ~~the~~ internal audit and risk management functions of the Office of the State Board of Education, and with compliance officers of the agencies and institutions. The Committee reviews agency and institution fiscal operations. The Committee also reviews institutional procedures for controlling operating risks and oversees-monitors the compliance programs activities. At the discretion of the Committee, this policy, or portions of it, can be applied to agencies of the Office of the State Board of Education or to programs and activities of the Office of the State Board of Education. The Committee chairperson reports periodically to the Board on the activities of the Committee, including any recommended changes or additions to the Board's policies and procedures through the Business Affairs and Human Resources Committee. The Committee is authorized to act on applicable items that do not require Board approval.

The Committee shall meet at least four times per year and may be aligned with regularly scheduled Board meetings or more frequently as circumstances may require. The Committee may require institution or agency management or others to attend the meetings and provide pertinent information as necessary.

## 2. Calendar

The Committee shall establish a calendar of all regularly scheduled meetings including Committee chairperson (or designee) reports to the Board, the independent auditors, institutions, and others as appropriate. The Committee should take into consideration the requirements and due dates of other State agencies in establishing timelines.

## 3. Selection of External Auditors

Items 3, 4 and 5 apply to the institutions only (Boise State University, Idaho State University, University of Idaho, and Lewis-Clark State College).

- a. The Committee shall allow enough time to prepare and publish a request for proposal, review and evaluate proposals, obtain Board approval of the selected

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audit firm, and negotiate a contract. The Committee shall consider the need to seek a new proposal every three years.

- b. The Committee ~~may~~shall establish a process for selecting an external audit firm. The process used should include representatives from the Board, Committee, and institutions.
- c. The Committee shall make the selection of the recommended external audit firm.
- d. The selection of the new external audit firm shall be presented to the Board for approval at the next Board meeting following the Committee's recommendation.
- e. An annual review of external auditor performance and fees shall be conducted.

## 4. Financial Statement Auditors

## a. Lead Partner Rotation

It is the intent of the Board to adhere to the recommendation of the National Association of College and University Business Officers (NACUBO) to require rotation of the lead audit partner of the external audit firm every five years, with a two-year timeout provision. The Committee shall establish when the five-year limit will be reached for the current lead audit partner. At least one year prior to that time, the Committee shall discuss transition plans for the new lead audit partner. The five-year limit will be reviewed annually with the external auditors. These discussions shall be documented in the Committee meeting minutes.

## b. Scope and Reporting

- i. ~~Prior to External Audit:~~ Prior to the start of any audit work for the current fiscal year, the Committee will meet with the lead external audit partner to review the audit scope. Questions related to audit scope ~~may~~should include significant changes from prior year, reliance on internal controls and ~~any~~ internal audit function, assistance from institutional staff, and changes in accounting principles or auditing standards. The Committee should also discuss how the audit scope will uncover any material defalcations or fraudulent financial reporting, questionable payments, or violations of laws or regulations. Areas of the audit deserving special attention by the Committee and issues of audit staffing should also be reviewed.
- ii. Prior to the publication of the external auditor's report, the Committee will review all material written communications between the external auditors and institution management, including management letters, ~~and any~~ schedules of posted and/or unadjusted misstatements, and opinion modifications.

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~~differences.~~ The Committee shall conclude on the appropriateness of the proposed resolution of issues, and the action plan for ~~any~~ items requiring follow-up and monitoring. The Committee shall review these risks with institution management at each meeting or sooner, if necessary, to make sure it is up-to-date.

- iii. ~~Subsequent to Audit:~~ Subsequent to the external audit report, the Committee shall meet with the lead external audit partner and the Chief Financial Officer of each institution, to review the scope of the previous year's audit, and the ~~inter~~ relationship between ~~any~~ the internal audit function and the external auditors with respect to the scope of the external auditor's work. Prior to the start of interim work for the current year audit, the Committee shall review the audit plans ~~for the audit of the current year.~~

c. Accounting Policies

Annually and/or in conjunction with the year-end external audit, the Committee shall review with the lead external audit partner all critical accounting policies and practices and all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management of the institutions, the ramifications of each alternative, and the treatment preferred by each institution.

d. Financial Statement Review

At the completion of the external audit, the Committee shall review with institution management and the external auditors each institution's financial statements, Management's Discussion and Analysis (MDA), related footnotes, and the external auditor's report. The Committee shall also review any significant changes required in the external auditor's audit plan and any serious difficulties or disputes with institution management encountered during the audit. The Committee shall document any discussions, resolution of disagreements, or action plans for ~~any~~ items requiring follow-up.

e. Single Audit Review

At the completion of the Single Audit Report, ~~(as required under the Single Audit Act of 1984, and the Single Audit Act Amendments of 1996~~ (collectively "Single Audit Act"), the Committee shall review with institution management and the external auditors each institution's Single Audit Report. The Committee shall discuss whether the institution ~~is in compliance~~ complies with laws and regulations as outlined in the ~~current~~ Single Audit Act and applicable compliance guidance described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement. The Committee shall report to the Board that the review

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has taken place and any matters that need to be brought to the Board's attention. The Committee shall document any discussions, resolution of disagreements, or action plans for ~~any items~~ requiring follow-up.

## 5. Internal Audit (Internal Audit and Advisory Services – IAAS)

a. IAAS reports functionally to the Committee and administratively to the Board's ~~E~~executive ~~D~~director. The Committee shall have sole oversight of internal audit related activities. The internal audit function will be administered by a ~~c~~Chief ~~A~~audit ~~E~~executive (CAE) within the Office of the State Board of Education. Institutions are prohibited from establishing their own internal audit functions. The Committee shall:

- i. Ensure that IAAS works under an internal audit charter, reviewed annually by the Committee
- ~~ii.~~ ii. Ensure the functional independence of IAAS
- ~~iii.~~ iii. Hiring, termination and discipline of the CAE rests with the Board with advice from the Committee and the OSBE Executive Director.
- ~~iii.~~ iii. Consult with the executive director on the appointment of a CAE to oversee administration of IAAS
- ~~iv.~~ iv. Consult with the executive director on termination or discipline of the CAE
- ~~v.~~ iv. Provide input into the performance review of the CAE
- ~~vi.~~ v. Approve and provide feedback on an annual ~~audit~~ plan submitted by the CAE
- ~~vii.~~ vi. Advise the Board about increases and decreases to ~~internal audit resources~~ IAAS resources needed to carry out internal audit activities
- ~~viii.~~ vii. Receive and review an annual performance report on ~~internal audit activities~~ IAAS activities from the CAE.
- ~~ix.~~ viii. Review ~~internal audit's~~ IAAS's conformance to ~~the International Standards for the Professional Practice of Internal Auditing ("Standards")~~ internal audit professional standards established ~~published~~ by the Institute of Internal Auditors ("IIA").
- ~~x.~~ ix. Review ~~internal audit~~ IAAS findings and recommendations, and review the adequacy of corrective action taken by institution management.

b. IAAS shall have free and unrestricted access to institutional personnel, buildings, systems and records needed to perform internal audit work. Institutions are responsible for providing adequate office space, furniture and communication equipment for on-campus audit teams. The Committee shall review and resolve any difficulties encountered by internal audit staff ~~during the course of internal audit work~~, including restrictions on scope or access to personnel, buildings, systems or records. Internal auditors are responsible for handling information in accordance with relevant policies, procedures and laws. The CAE shall establish audit procedures for the collection and retention of private personal, sensitive, or confidential information.

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- c. IAAS will maintain a quality assurance and improvement program that covers all aspects of ~~IAAS's~~ IAAS operations. The program will include an evaluation of ~~IAAS's~~ conformance with ~~the Standards~~ internal audit standards and an evaluation of whether ~~internal auditors~~ IAAS conforms to apply the IIA's Code of Ethics. The program will also assess the efficiency and effectiveness of IAAS and identify opportunities for improvement.

The CAE will communicate to the Committee IAAS's quality assurance and improvement program, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment from outside Idaho higher education.

## 6. Other Audits

## a. Legislative Audits

- ii. All state agencies under the Board's jurisdiction, excluding the State Department of Education, will receive financial statement audits and federal single audits in accordance with federal and state laws and regulations. The Committee must be informed immediately by an agency of any audit activity being conducted by the legislative auditor.
- iii. At the completion of ~~a the~~ legislative audit, the Committee ~~shall~~ may discuss with the legislative auditor the progress of the legislative audit, including a ~~full~~ report on preliminary and final audit findings and recommendations.

## b. Employee Severance Audits

When key administrative personnel leave an agency or institution, the Committee may bring to the ~~full~~ Board a recommendation as to whether an audit should be conducted and the scope of ~~such an the~~ audit.

## c. Other External Audits and Reviews

The Committee is authorized to engage the services of outside auditors or evaluators to perform work used to supplement the work of the Committee, to assess compliance with laws and regulations, or to assess business processes.

7. Confidential Reporting Lines

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- ~~a. The Committee shall ensure the institutions have reporting mechanisms in place to provide for anonymous and confidential reporting of compliance issues. Such mechanisms include, but are not limited to, the use of external reporting hotlines. The Committee shall review the effectiveness of institutional processes used to resolve reports received through reporting mechanisms.~~
- ~~b. Reports of accounting, internal control or auditing matters~~
- ~~i. The Committee shall set up a process to investigate complaints or reports received by the Board or institutions regarding accounting, internal accounting controls, auditing, or other areas of concern.~~
- ~~ii. The Committee shall review the procedures for the receipt, retention, timely investigation and proper treatment of complaints, referenced in the preceding paragraph. The Committee shall review a cumulative list of complaints submitted annually to review for patterns or other observations.~~

8.7. Risk Management

~~The Committee shall provide oversight of a system-wide enterprise risk management process. This includes authorizing a standardized enterprise risk management methodology. It also includes receiving reports or presentations from board staff or institutional employees regarding operating risks and risk management activities. assessment/risk management program. To accomplish this, the Committee shall:~~

- ~~a. Consult with the executive director on the appointment of a system-wide Risk Manager;~~
- ~~b. Monitor and periodically review processes established by the system-wide Risk Manager and institutions to implement effective risk management activities;~~
- ~~c. Periodically receive reports/presentations from the system-wide Risk Manager;~~
- ~~d. If necessary, receive reports from institution employees who oversee departments that manage key risk areas.~~

9.8. Compliance

## a. General

The Board is committed to ethical conduct and to fostering a culture of compliance with the laws and regulations which apply to the institutions and agencies under its governance.

b. Compliance Program Officer

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Each institution shall ~~designate~~ establish a ~~chief~~ compliance function, administered by a full-time Compliance Officer. The institutions shall consult with ~~an officer, approved by the~~ the Committee on the appointment of the Chief Compliance Officer. The Compliance Officer shall report directly to the institution President and indirectly to the Committee. Exceptions to this structure can be authorized by the Committee.

c. Compliance Program

The Committee shall provide oversight of the effectiveness and adequacy of resources of the compliance program. The Compliance Officer, ~~and~~ shall be responsible for administering a compliance program. ~~ensure that the institution establishes a compliance program to be approved by the Committee which must address,~~ At a minimum, the compliance program must include the following:

- i. A code of ethics or standards of conduct that apply ~~which applies~~ to all employees.
- ii. A published and widely disseminated list or index of ~~all major~~ compliance areas and assigned responsibilities, categorized and prioritized based on risk, probability/likelihood, and negative impact of potential events.
- iii. A risk-based compliance training program to educate employees on the laws, regulations and policies relevant to their day-to-day job functions. Training for volunteers will be delivered as necessary and at the reasonable discretion of the supervising employee.
- iv. A ~~mechanism framework~~ for coordinating compliance oversight, monitoring and reporting. This includes a management level group or individual with authority and adequate resources to examine compliance issues and assist the ~~compliance officer~~ chief compliance officer in investigating, monitoring, and assessing compliance and/or recommending policies or practices designed to enhance compliance.
- v. A ~~process to ensure means of assuring~~ institutional policies are regularly reviewed for compliance with current federal and state laws and regulations and Board policies. ~~Provision of training to educate employees on the laws, regulations and institution policies that apply to their day-to-day job responsibilities.~~
- vi. Reporting mechanism that provide for anonymous and confidential reporting of compliance issues. Once mechanism shall be an anonymous reporting hotline to be administered by the Chief Compliance Officer.

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vii. Processes to timely investigate or review potential issues of non-compliance. This process must include a process for documenting investigations or reviews.

viii. Coordination with General Counsel, Internal Audit and Advisory Services, and Systemwide Risk Management Services to address compliance related issues.

ix. A process to coordinate resolution of compliance matters.

e.d. Compliance Reporting

The compliance officer shall prepare and submit reports to the Board's executive director and the Committee regarding the adequacy and effectiveness of the compliance program and reasons for updates made to the program. This includes reporting information useful for understanding the effectiveness of the compliance program and to assess compliance related risk. These reports will be submitted at least annually and more frequently if directed by the Committee.

The compliance officer is required to timely report to the President and the Committee actual or likely issues of material non-compliance. Issues of material non-compliance are those that:

- 1) Are of significant public interest using the reasonable person standard
- 2) Result in corrective or enforcement action by a regulatory agency
- 3) Involve executive leadership; or
- 4) Exposes the institution to significant fines, penalties exceeding \$25,000 or financial liability exceeding \$25,000. The Committee will establish criteria to determine amounts to be "significant." For purposes of this subparagraph, "financial liability" means the estimated obligation by the institution or another party resulting from non-compliance.

The compliance officer shall immediately report issues of potential or actual fiscal misconduct to the chief audit executive. Fiscal misconduct shall be resolved under Board policy V.Y.

i. The chief compliance officer of each institution will prepare and submit a semi-annual compliance report in January and July, on a confidential basis, to Board counsel and the Committee noting all material compliance matters occurring since the date of the last report, and identifying any revisions to the institution's compliance program.

For purposes of this policy, a compliance matter shall be considered material if any of the following apply:

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- ~~1) The perception of risk creates controversy between management and the internal auditor.~~
- ~~2) It could have a material impact on the institution's financial statements.~~
- ~~3) It is or could be a matter of significant public interest or that carries risk of significant reputational damage.~~
- ~~4) It may be reported in an external release of financial information.~~
- ~~5) It relates to key controls over financial information that are being designed or redesigned, have failed, or otherwise are being addressed by the organization.~~
- ~~6) It involves fraud related to management.~~
- ~~7) It leads to correction or enforcement action by a regulatory agency.~~
- ~~8) It involves potential financial liability in excess of \$25,000~~

~~Notwithstanding the foregoing, a compliance matter with financial liability in excess of two hundred thousand dollars (\$200,000) must be reported to the Committee as soon as reasonably practicable. A de minimis compliance matter need not be reported to the Committee at any time. A violation will be considered de minimis if it involves potential financial liability of less than twenty-five thousand dollars (\$25,000) and is a matter that has not been recurring or is not otherwise indicative of a pattern of noncompliance. For purposes of this subparagraph, "potential financial liability" means the estimated obligation by the institution to another party resulting from noncompliance. Compliance concerns at agencies under the governance of the Board shall be reported to the Committee by the Board's Executive Director when, in his/her discretion, the matter presents material ethical, legal, or fiduciary responsibilities or obligations.~~

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**SUBJECT**

Idaho State Board of Education (Board) Policy Section V.K. Construction Projects  
– Second Reading

**REFERENCE**

April 2014	Board approved first reading of proposed amendments to Policy V.K.
June 2014	Board approved second reading of proposed amendments to Policy V.K.
June 2015	Board approved first reading of proposed amendments to Policy V.K.
August 2015	Board approved second reading of proposed amendments to Policy V.K.
August 2023	Board approved first reading of proposed amendments to Policy V.K.
October 2023	Board approved second reading of proposed amendments to Policy V.K.
November 2025	Board approved first reading of proposed amendments to Policy V.K.

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

At the October 2025 BAHR Committee meeting, members requested that Board staff review and clarify Policy V.K. – Construction Projects, particularly the sequencing in Section 3.a related to planning and design. The current policy requires institutions to submit a preliminary project budget and financing plan before issuing a Request for Qualifications (RFQ) for design professionals. Members of the BAHR Committee expressed concern that this sequencing can inadvertently inflate project bids, increase administrative delay, and limit flexibility in early project planning.

The proposed revisions to Policy V.K. address these issues by:

1. Clarifying that institutions may issue an RFQ solely to identify qualified design professionals before Board approval of a project budget or financing plan, provided no contracts are executed and no expenditures occur prior to formal Board approval.
2. Adding explicit language prohibiting institutions from executing design contracts or initiating any design work until the Board has approved the project's planning and design phase.
3. Requiring institutions to submit a preliminary project scope identifying the project need, anticipated funding sources, and an estimated cost range when requesting planning and design approval.

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4. Clarifying sequencing and allowing certain approvals to be sought concurrently, including when planning/design approval may accompany requests for construction authorization or budget/financing approval.
5. Aligning procedures for design-build project delivery, including explicit requirements for Board approval before issuing design-build solicitations.
6. Strengthening fiscal revision requirements, including more clearly defined reporting obligations when project costs exceed previously approved amounts or when scope changes occur.
7. Improving consistency, terminology, and readability throughout Policy V.K., including authorization limits, project planning, design-build processes, and master planning requirements.

These updates ensure institutions can follow standard architectural procurement practices while maintaining strong Board oversight of project scope, costs, and financing.

**IMPACT**

The proposed amendments streamline the approval process for capital construction projects by better aligning procedural steps with standard design and procurement practices. This change reduces administrative delays, improves cost accuracy, and mitigates the potential for inflated bids while preserving Board oversight of project budgets and financing plans. The revisions are expected to improve flexibility, efficiency, and transparency without reducing fiscal or procedural accountability for institutions and agencies under Board governance.

The amendments also clarify that no design contracts may be executed or design work initiated until the Board formally approves the planning and design phase. Institutions must provide a preliminary project scope including project need, anticipated funding sources, and an estimated cost range, when requesting planning/design approval. The revisions further clarify when approvals may be sought concurrently, outline procedural expectations for design-build delivery methods, and refine requirements for reporting fiscal revisions to previously approved projects.

**ATTACHMENTS**

- Attachment 1 – Proposed Policy Amendments to V.K. Construction Projects – Clean Version
- Attachment 2 – Proposed Policy Amendments to V.K. Construction Projects – Redline Version

**STAFF COMMENTS AND RECOMMENDATIONS**

Board staff have reviewed the proposed amendments in collaboration with institutions to ensure alignment with state procurement rules, state statutes, the Department of Public Works (DPW) policies and best practices in capital project management. The changes address institutional concerns raised in recent

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meetings, clarify procedural sequencing, and maintain appropriate levels of Board control and reporting.

There has been one (1) change to the proposed policy language from the first reading at the November 20, 2025, Board meeting. The word “shall” is deleted from two (2) portions of the proposed language update and replaced with the word “may.” This change is highlighted in the redline version of the proposed policy amendments in Attachment 2.

This adjustment will provide the flexibility needed for all planned projects at the institutions until a larger, more robust overhaul of Policy V.K. comes forth at the April 2026 Board meeting.

Staff recommends approval.

**BOARD ACTION**

I move to approve the second reading of proposed amendments to Policy V.K.- Construction Projects, as provided in Attachment 1.

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

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**SECTION: V. FINANCIAL AFFAIRS**

**SUBSECTION: K. Construction Projects**

**December 2025**

**1. Authorization Limits**

Before any institution or agency under the governance of the Board begins to make capital improvements, either in the form of alteration and repair to existing facilities or construction of new facilities, it must be authorized based on the limits listed below. “Alteration” means a limited construction project for an existing facility that comprises the modification or replacement of one or a number of existing building systems or components. “Repair” means work that corrects deterioration or damage to a facility or to existing building systems or components in order to restore it to its condition prior to the deterioration or damage.

Projects requiring executive director or Board approval must include a project budget detailing the estimated project costs, including costs for architects, engineers, and construction managers and engineering services. Alteration and repair projects funded entirely by an appropriation through the permanent building fund are approved through the Board’s annual approval of an institution’s or agency’s operating budget and do not require separate approval under this policy, except as may be required under Paragraph 5.

For purposes of selecting professional design services, institutions may issue a Request for Qualifications (RFQ) prior to submission of a formal project budget under this policy, provided that no contractual commitment or expenditure occurs until required approvals are obtained under Section 3.

Project Originally Authorized By	Original Project Cost	Cumulative Value of Change(s)	Aggregate Revised Project Cost	Change Authorized By
Local Agency	< \$1 million	Any	< \$1 million	Local Agency
Local Agency	< \$1 million	Any	\$1 – 2 million	Executive Director
Local Agency	<\$1 million	Any	> \$2 million	SBOE
Executive Director	\$1 -\$2 million	<= \$1 million	<= \$2 million	Local Agency
Executive Director	\$1 – 2 million	Any	>\$2 million	SBOE
SBOE	> \$2 million	<\$1 million	Any	Local Agency
SBOE	> \$2 million ,	\$1-\$2 million	Any	Executive Director
SBOE	> \$2 million	>\$2 million	Any	SBOE

**2. Major Projects - Capital Construction Plans**

- a. Institutions and agencies under the governance of the Board wishing to undertake construction projects involving construction of new facilities or significant, long-term renewal improvements to existing facilities shall submit annually to the Board for its approval a six-year capital construction plan (the “Plan”). The Plan shall

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span six fiscal years going forward starting at the fiscal year next. The Plan shall include only capital construction projects for which the total cost is estimated to exceed two million dollars (\$2,000,000) ("Major Projects"), without regard to the source of funding. Alteration and repair to existing facilities are not required to be included on the Plan but such projects shall be reported to the Board when undertaken. Inclusion on the Plan shall constitute notice to the Board that an institution or agency may bring a request at a later date for Board approval of one or more of the projects included in its approved Plan. Board approval of a Plan shall not constitute approval of a project included in the Plan.

b. If a Major Project is not included in a Plan and an institution or agency under the governance of the Board desires to obtain approval of the Major Project, before seeking approval, it shall first bring an amended Plan to the Board for approval at a regularly scheduled meeting of the Board. If a potential donor offers an unsolicited gift to an institution or its affiliated foundation in support of a Major Project which is not in an institution's or agency's Plan, prior to acceptance of the gift, the institution or agency shall notify the Board's executive director in writing of the offer, which notice shall include a detailed statement of purpose and fiscal impact, and a summary of the terms and conditions of the gift. This notice shall also certify to the executive director that the donor understands and acknowledges that construction of the Major Project is subject to the review and approval of the Board.

### 3. Major Projects Approval Process - Design-Bid-Build Projects

#### a. Planning and Design

Institutions and agencies under the governance of the Board shall issue a Request for Qualifications (RFQ) for professional design services on a Major Project prior to obtaining formal Board approval for the planning and design phase, for the limited purpose of selecting qualified architects, engineers, or design teams. Institutions and agencies may seek Board approvals for planning and design or construction prior to the completion of the RFQ process.

No contract for design services may be executed, and no planning or design work may commence, until the Board has granted approval of the project's planning and design phase.

As part of the request for Board approval of the planning and design phase, the institution or agency shall provide a preliminary scope identifying the project need, anticipating funding sources and an estimated project cost range. The Board's approval shall include the authorization of the project budget and financing plan as described in subsection (b).

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## b. Project Budget and Financing Plan

Board approval of a project budget and financing plan (including pro forma financials, debt/operating expenses ratios, pledges, strategic facilities fees, and other material financial information) is required for a design-bid-build Major Project. This approval may be requested only after approval of the design and planning process and may be requested concurrently with approval for construction.

## c. Construction

Board approval is required to proceed with the construction of a Major Project. In order to obtain Board approval for construction of a Major Project, the Board must approve the project budget and financing plan. Construction approval may be requested concurrently with approval of the project's budget and financing plan.

## d. Financing and Incurrence of Debt

Board approval for the financing of Major Projects via the issuance of bonds, or incurrence of any other indebtedness, is required pursuant to Board policy V.F. This approval may be requested concurrently with approval of the project's budget and financing plan and construction approval.

## 4. Major Projects Approval Process - Design-Build Projects

Although design--build projects are performed by one team, design-build contracts can also allow a series of options to proceed (or not) after completion of the design phase and before construction. For design-build Major Projects, Board approval shall be required prior to issuance of a design-build solicitation, including approval to utilize the design-build method. The approval process for major projects using a design-build contract shall be the same as the approval process required for a design-bid-build contract. For purposes of such approval, a preliminary project budget and financing plan shall be submitted. No additional approval shall be required unless the preliminary budget and financing plan is exceeded. Approval of debt issuance as part of the financing plan is required as provided in Policy V.F. An institution may seek approval from the permanent building fund advisory council for use of design-build delivery method prior to or following Board approval, as long as both agencies approve, if required, prior to issuance of a bid.

## 5. Fiscal Revisions to Previously Approved Projects

If a project budget increases above the total Board or executive director-authorized amount by 5% or more, then the institution or agency shall be required to seek further authorization based on the limits established in paragraph 1, above. Regardless of the authorization level required, the institution shall provide the Board with the amount and reason(s) for the cost overruns and the source of funds.

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**6. Project Acceptance**

Projects under the supervision of the Department of Administration are accepted by the Department on behalf of the Board and the State of Idaho and all contracts and acquisition of goods and services are acquired through the Department of Administration as applicable. Projects conducted through the Department of Administration shall not require approval other than as required under this Policy V.K. Projects under the supervision of an institution or agency are accepted on behalf of the Board and the State of Idaho by the institution or agency and the project architect. Projects under the supervision of the University of Idaho are accepted by the University on behalf of the Board of Regents.

**7. Statute and Code Compliance**

- a. All projects must be in compliance with Section 504 of the Rehabilitation Act of 1973 and must provide access to all persons. All projects must be in compliance with applicable state and local building and life-safety codes as provided in Chapter 41, Title 39, and applicable local land-use regulations as provided in Section 67- 6528, Idaho Code.
- b. In designing and implementing construction projects, due consideration must be given to energy conservation and long-term maintenance and operation savings versus short-term capital costs.

**8. Campus Master Plans**

Each institution shall develop a seven (7) to fifteen (15) year Campus Master Plan (CMP). The CMP shall serve as a planning framework to guide the orderly and strategic growth and physical development of an institution's campus. The CMP shall be consistent with and support the institution's current mission, core themes, strategic plan, and six-year capital construction plan. The CMP and substantive updates thereto must be approved by the Board.

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1. Authorization Limits

Before any institution or agency under the governance of the Board begins to make capital improvements, either in the form of alteration and repair to existing facilities or construction of new facilities, it must be authorized based on the limits listed below. “Alteration” means a limited construction project for an existing facility that comprises the modification or replacement of one or a number of existing building systems or components. “Repair” means work that corrects deterioration or damage to a facility or to existing building systems or components in order to restore it to its condition prior to the deterioration or damage.

Projects requiring executive director or Board approval must include a project budget detailing the estimated project costs, including costs for architects, engineers, and construction managers and engineering services. Alteration and repair projects funded entirely by an appropriation through the permanent building fund are approved through the Board’s annual approval of an institution’s or agency’s operating budget and do not require separate approval under this policy, except as may be required under Paragraph 5.

For purposes of selecting professional design services, institutions may issue a Request for Qualifications (RFQ) prior to submission of a formal project budget under this policy, provided that no contractual commitment or expenditure occurs until required approvals are obtained under Section 3.

Project Originally Authorized By	Original Project Cost	Cumulative Value of Change(s)	Aggregate Revised Project Cost	Change Authorized By
Local Agency	< \$1 million	Any	< \$1 million	Local Agency
Local Agency	< \$1 million	Any	\$1 – 2 million	Executive Director
Local Agency	<\$1 million	Any	> \$2 million	SBOE
Executive Director	\$1 -\$2 million	<= \$1 million	<= \$2 million	Local Agency
Executive Director	\$1 – 2 million	Any	>\$2 million	SBOE
SBOE	> \$2 million	<\$1 million	Any	Local Agency
SBOE	> \$2 million ,	\$1-\$2 million	Any	Executive Director
SBOE	> \$2 million	>\$2 million	Any	SBOE

2. Major Projects - Capital Construction Plans

a. Institutions and agencies under the governance of the Board wishing to undertake construction projects involving construction of new facilities or significant, long-term renewal improvements to existing facilities shall submit annually to the Board for its approval a six-year capital construction plan (the “Plan”). The Plan shall

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span six fiscal years going forward starting at the fiscal year next. The Plan shall include only capital construction projects for which the total cost is estimated to exceed two million dollars (\$2,000,000) ("Major Projects"), without regard to the source of funding. Alteration and repair to existing facilities are not required to be included on the Plan but such projects shall be reported to the Board when undertaken. Inclusion on the Plan shall constitute notice to the Board that an institution or agency may bring a request at a later date for Board approval of one or more of the projects included in its approved Plan. Board approval of a Plan shall not constitute approval of a project included in the Plan.

b. If a Major Project is not included in a Plan and an institution or agency under the governance of the Board desires to obtain approval of the Major Project, before seeking approval, it shall first bring an amended Plan to the Board for approval at a regularly scheduled meeting of the Board. If a potential donor offers an unsolicited gift to an institution or its affiliated foundation in support of a Major Project which is not in an institution's or agency's Plan, prior to acceptance of the gift, the institution or agency shall notify the Board's executive director in writing of the offer, which notice shall include a detailed statement of purpose and fiscal impact, and a summary of the terms and conditions of the gift. This notice shall also certify to the executive director that the donor understands and acknowledges that construction of the Major Project is subject to the review and approval of the Board.

### 3. Major Projects Approval Process - Design-Bid-Build Projects

#### a. Planning and Design

~~Board approval is required before any institution or agency begins planning and design on a Major Project carried out under the traditional "design-bid-build" method. For design-bid-build projects, planning and design encompasses the preparation of architectural and engineering documents and associated budget and schedule information through the completion of the construction documents for bidding. As part of the Board's approval process for planning and design, the institution or agency may submit a preliminary project budget and financing plan (including pro forma financials, debt/operating expenses ratios, pledges, strategic facilities fees, and other material financial information).~~

Institutions and agencies under the governance of the Board may issue a Request for Qualifications (RFQ) for professional design services on a Major Project prior to obtaining formal Board approval for the planning and design phase, for the limited purpose of selecting qualified architects, engineers, or design teams. Institutions and agencies may seek Board approvals for planning and design or construction prior to the completion of the RFQ process.

No contract for design services may be executed, and no planning or design work

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may commence, until the Board has granted approval of the project's planning and design phase.

As part of the request for Board approval of the planning and design phase, the institution or agency shall provide a preliminary scope identifying the project need, anticipating funding sources and an estimated project cost range. The Board's approval shall include the authorization of the project budget and financing plan as described in subsection (b).

b. Project Budget and Financing Plan

Board approval of a project budget and financing plan (including pro forma financials, debt/operating expenses ratios, pledges, strategic facilities fees, and other material financial information) is required for a design-bid-build Major Project. This approval may be requested only after ~~completion~~ approval of the design and planning process ~~but~~ and may be requested concurrently with approval for construction.

c. Construction

Board approval is required to proceed with the construction of a Major Project. In order to obtain Board approval for construction of a Major Project, the Board must approve the project budget and financing plan. Construction approval may be requested concurrently with approval of the project's budget and financing plan.

d. Financing and Incurrence of Debt

Board approval for the financing of Major Projects via the issuance of bonds, or incurrence of any other indebtedness, is required pursuant to Board policy V.F. This approval may be requested concurrently with approval of the project's budget and financing plan and construction approval.

4. Major Projects Approval Process - Design-Build Projects

Although design--build projects are performed by one team, design-build contracts can also allow a series of options to proceed (or not) after completion of the design phase and before construction. For design-build Major Projects, Board approval shall be required prior to issuance of a design-build solicitation, including approval to utilize the design-build method. The approval process for major projects using a design-build contract shall be the same as the approval process required for a design-bid-build contract. For purposes of such approval, a preliminary project budget and financing plan shall be submitted. No additional approval shall be required unless the preliminary budget and financing plan is exceeded. Approval of debt issuance as part of the financing plan is required as provided in Policy V.F. An institution may seek approval from the permanent building fund advisory council for use of design-build delivery method prior to or following Board approval, as long as both agencies approve, if required, prior to issuance of a bid.

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## 5. Fiscal Revisions to Previously Approved Projects

If a project budget increases above the total Board or executive director-authorized amount by 5% or more, then the institution or agency shall be required to seek further authorization based on the limits established in paragraph 1, above. Regardless of the authorization level required, the institution shall provide the Board with the amount and reason(s) for the cost overruns and the source of funds.

## 6. Project Acceptance

Projects under the supervision of the Department of Administration are accepted by the Department on behalf of the Board and the State of Idaho and all contracts and acquisition of goods and services are acquired through the Department of Administration as applicable. Projects conducted through the Department of Administration shall not require approval other than as required under this Policy V.K. Projects under the supervision of an institution or agency are accepted on behalf of the Board and the State of Idaho by the institution or agency and the project architect. Projects under the supervision of the University of Idaho are accepted by the University on behalf of the Board of Regents.

## 7. Statute and Code Compliance

- a. All projects must be in compliance with Section 504 of the Rehabilitation Act of 1973 and must provide access to all persons. All projects must be in compliance with applicable state and local building and life-safety codes as provided in Chapter 41, Title 39, and applicable local land-use regulations as provided in Section 67- 6528, Idaho Code.
- b. In designing and implementing construction projects, due consideration must be given to energy conservation and long-term maintenance and operation savings versus short-term capital costs.

## 8. Campus Master Plans

Each institution shall develop a seven (7) to fifteen (15) year Campus Master Plan (CMP). The CMP shall serve as a planning framework to guide the orderly and strategic growth and physical development of an institution's campus. The CMP shall be consistent with and support the institution's current mission, core themes, strategic plan, and six-year capital construction plan. The CMP and substantive updates thereto must be approved by the Board.

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**BOISE STATE UNIVERSITY**

**SUBJECT**

Proposed Revisions to State Board Policy V.X Intercollegiate Athletics – Second Reading

**REFERENCE**

June 2012	Board approved first reading of amendments tying general fund limit to General Fund appropriation and tying institutional fund limit to total appropriation as new Board Policy V.X.
August 2012	Board approved second reading of new Board Policy V.X.
June 2014	Board approved first reading of amendments setting athletic limits through formula rather than Board approval.
August 2014	Board approved second reading of amendments to Board Policy V.X.
April 2016	Board approved first reading of amendments revising the reporting requirements for gender equity and financial reporting.
June 2016	Board approved use of the 4-year institutions' Federal Title IX reports for tracking compliance with Gender Equity regulations; and use of annual NCAA reports (and the NCAA report format in the case of Lewis-Clark State College) for annual tracking of institutions' athletic revenues and expenditures.
April 2019	Board approved first reading of amendments to Board Policy V.X.
June 2019	Board approved second reading of amendments to Board Policy V.X.
October 2025	Board approved first reading of amendments to Board Policy V.X.

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

In an effort to review and update policies that could be clarified and streamlined, Boise State University is requesting an update to Board Policy V.X. to enhance clarity, update citations to other policies, streamline reporting, and modify calculations to provide predictability.

Several items within the policy needed to be updated, cleaned up or streamlined. Board Policy V.X includes references to Board Policy V.R. which was updated in

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February 2022 after Board Policy V.X. was approved by the State Board in June of 2019. References to the Board Policy V.R. needed to be updated to cite the proper section. The formatting of Board Policy V.X. needed to be updated as it was incorrect, such as missing a number 2. Further, the language was shortened and examples and statements unrelated to athletics funding were removed.

Finally, the athletics spending cap was created in 2014. The current formula for the spending cap ties all institutions funding together in the calculation and bases the calculation on the change in funding level creating variability year to year, limiting each institution's ability to plan for the cap each year. The modified formula bases the cap on each institution's prior three years of funding leveling out the variability, simplifying the calculation and increasing each institution's ability to plan for a fiscal year earlier and more accurately.

**IMPACT**

The modifications to this policy streamline and clean up the language and formatting for an old policy. In addition, the changes to the athletic spending cap updates an out-of-date formula that enhances understanding of the calculation and levels out year-to-year fluctuations allowing for better financial planning.

**ATTACHMENTS**

- Attachment 1 – Policy V.X. Proposed Revisions – Clean Version
- Attachment 2 – Policy V.X. Proposed Revisions – Redline Version
- Attachment 3 – Proposed Revisions to Athletic Spending Limit Calculation

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed the proposed amendments to Board Policy V.X. The revisions update outdated references, correct formatting errors, and remove unnecessary provisions, which will improve clarity and consistency across Board policies.

The proposed change to the athletics spending limit calculation: For each fiscal year, the individual institution's athletic spending caps shall be set at the greater of \$5 million or at 6% of the average of that institution's prior three (3) years of state general funds and institution funds.

This new calculation is intended to reduce annual variability by basing the limit on a rolling three (3) year average of institutions funding levels rather than year-to-year changes tied across institutions. This adjustment should enhance predictability, improve long-term financial planning for the four (4) year institutions, and reduce administrative complexity in applying the formula.

There have been no substantive changes between the first and second readings.

Board staff recommends approval.

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**BOARD ACTION**

I move to approve the second reading of the proposed amendments to Board Policy Section V.X. – Intercollegiate Athletics as presented in Attachments 1-3.

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

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**GOVERNING POLICIES AND PROCEDURES****SECTION: V. FINANCIAL AFFAIRS****SUBSECTION: X. Intercollegiate Athletics**December 2025

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## 1. Policies

The day-to-day conduct of athletic programs is vested in the institutions and in their chief executive officers. Decision making at the institutional level shall be consistent with the policies established by the Board and by those national organizations and conferences with which the institutions are associated. In the event that conflicts arise among the policies of these governance groups, the institution shall follow Board policy and the institution's chief executive officer shall notify the Board in a timely manner. Any knowledge of serious NCAA, NAIA, or conference rule infractions involving an institution shall be communicated by the athletic department to the chief executive officer of the institution immediately and the chief executive officer shall notify the Executive Director.

The sources of funds for intercollegiate athletics shall be defined in the following categories:

- a. State General Funds means state General Funds (as defined in Section 67-1205, Idaho Code) appropriated to the institutions.
  - b. Student Athletic Fee Revenue means revenue generated from the full-time and part-time student activity fee that is dedicated to the intercollegiate athletics program pursuant to policy V.R.3.d.i.
  - c. Program Funds means revenue generated directly related to the athletic programs, including but not limited to ticket sales/event revenue, tournament/bowl/conference receipts, media/broadcast receipts, concessions/parking/advertisement, game guarantees and foundation/booster donations.
  - d. Tuition Funds is defined pursuant to policy V.R.3.a.
  - e. Institutional Funds means any funds generated by the institution outside the funds listed in a., b. and c. above. Institutional Funds shall not include tuition and fee revenue collected under policy V.R.3.
2. Athletic spending limits:
- a. For each fiscal year, individual institution's athletics spending caps shall be set at the greater of \$5 million or at 6% of the average of that institution's prior three years of state general funds and tuition funds.
  - b. No limits are set for the expenditure on athletic Program Funds or institutional funds.
3. Adjustments to Athletic Spending limits: Institution chief executive officers may request from the Board, one-time or permanent changes to the above-described spending limits to address non-routine programmatic changes. Changes that may be used as evidence for adjustments to the Athletic Spending Limit may include but are not limited to the addition of new sports, new expenditures related to compliance requirements, transitions to different athletic conferences, or expansion of team rosters and schedules.

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4. Balanced Budgets
  - a. The chief executive officer of each institution is accountable for balancing the budget of the athletic department on an annual basis. If substantial changes in the budget occur during the fiscal year resulting in a projected deficit for that year, the chief executive officer shall advise the Executive Director of the situation immediately and shall submit a plan for Board approval to eliminate the deficit.
  - b. Donations to athletics at an institution must be made and reported according to Board policy V.E.
5. Financial Reporting.
  - a. The NCAA Agreed Upon Procedures Reports that are prepared annually and reviewed by the external auditors for each university will be provided to the Board and will also serve as a reporting template for a similar annual report for Lewis-Clark State College.
  - b. An institution will provide the Board with report(s) required by the institution's federal regulatory body regarding compliance to Title IX in its athletics programs and any summaries of such reports.
  - c. Additional reporting requirements may be required based on a timeline and format established by the Executive Director.

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## 1. Policies

The day-to-day conduct of athletic programs is vested in the institutions and in their chief executive officers. Decision making at the institutional level shall be consistent with the policies established by the Board and by those national organizations and conferences with which the institutions are associated. In the event that conflicts arise among the policies of these governance groups, the institution shall follow Board policy and the institution's chief executive officer shall notify the Board in a timely manner. Any knowledge of serious NCAA, NAIA, or conference rule infractions involving an institution shall be communicated by the athletic department to the chief executive officer of the institution immediately and the chief executive officer shall notify the Executive Director.

The sources of funds for intercollegiate athletics shall be defined in the following categories:

- a. State General Funds means state General Funds (as defined in Section 67-1205, Idaho Code) appropriated to the institutions.
- b. Student Athletic Fee Revenue means revenue generated from the full-time and part-time student activity fee that is dedicated to the intercollegiate athletics program pursuant to policy V.R.3.b-i-d.i.
- c. Program Funds means revenue generated directly related to the athletic programs, including but not limited to ticket sales/event revenue, tournament/bowl/conference receipts, media/broadcast receipts, concessions/parking/advertisement, game guarantees and foundation/booster donations.

d. Tuition Funds is defined pursuant to policy V.R.3.a.

d.e. \_\_\_\_\_ Institutional Funds means any funds generated by the institution outside the funds listed in a., b. and c. above. Institutional Funds shall not include tuition and fee revenue collected under policy V.R.3. ~~Examples of Institutional Funds include, but are not limited to, fees from Auxiliary Enterprises (as defined in Board Policy V.B.4.a), investment income, interest income, vending, indirect cost recovery funds on federal grants and contracts, and administrative overhead charged to revenue-generating accounts across campus.~~

2. Athletic spending limits: ~~The Board shall establish annual limits on-~~

a. ~~For each fiscal year, individual institution's athletics spending caps shall be set the expenditures drawn from State General Funds greater of \$5 million or at 6% of the average of that institution's prior three years of state general funds and Institutional Funds. -tuition funds.~~

3.b. \_\_\_\_\_ No limits are set for the expenditure ~~of~~ on athletic Program Funds or institutional funds.

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**SUBSECTION: X. Intercollegiate Athletics**

June 2019 December 2025

~~i. The FY 2020 limits on total athletics spending from State General Funds and Institutional Funds are:~~

~~General Funds for Athletics:~~

- ~~a) Boise State University \$ 5,265,600~~
- ~~b) Idaho State University \$ 5,750,000~~
- ~~c) University of Idaho \$ 6,850,000~~
- ~~d) Lewis Clark State College \$ 3,532,600~~

~~ii. The athletic limits shall be calculated annually based on the rate of change for the next fiscal year of ongoing State appropriated funds compared to the ongoing State appropriated funds in the current fiscal year, unless set through Board action.~~

~~4.3. Adjustments to Athletic Spending limits: Institution chief executive officers may request from the Board, one-time or permanent changes to the above-described spending limits to address non-routine programmatic changes. Changes that may be used as evidence for adjustments to the Athletic Spending Limit may include but are not limited to the addition of new sports, new expenditures related to gender equity or other compliance requirements, transitions to different athletic conferences, or expansion of team rosters and schedules, inflationary factors related to the expense of academic support and tutoring, room and board increases, or atypical spikes in tuition rates.~~

~~b. Program Funds~~

~~The institutions can use the program funds generated, without restriction.~~

~~5. Fund Balances~~

## Idaho State Board of Education

## GOVERNING POLICIES AND PROCEDURES

## SECTION: V. FINANCIAL AFFAIRS

## SUBSECTION: X. Intercollegiate Athletics

October 2025

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4. Balanced Budgets

- a. The chief executive officer of each institution is accountable for balancing the budget of the athletic department on an annual basis. ~~In accounting for the athletic programs, a positive fund balance for the total athletic program must be maintained. Athletic program funds shall be maintained in a separate account. If the fund balance becomes negative in any fiscal year, the institutions shall submit a plan for Board approval that eliminates the deficit. Reduction in program expenditures and/or increased program funds can be used in an institutional plan to eliminate a negative fund balance.~~ If substantial changes in the budget occur during the fiscal year resulting in a projected deficit for that year, the chief executive officer shall advise the Executive Director of the situation immediately and shall submit a plan for Board approval to eliminate the deficit.
  
- b. Donations to athletics at an institution must be made and reported according to Board policy V.E. ~~The amount of booster money donated to and used by the athletic department shall be budgeted in the athletic department budget.~~

## Idaho State Board of Education

## GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

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~~6. Gender Equity~~

~~a. Title IX of the Higher Education Amendments Act of 1972 prohibits discrimination on the basis of gender in any education program or activity receiving federal financial assistance, including athletics.~~

~~The chief executive officer of each institution shall prepare a gender equity narrative for review by the Board in a format and time to be determined by the Executive Director.~~

~~b.a. An institution will provide the Board with report(s) required by the institution's federal regulatory body regarding compliance to Title IX in its athletics programs and any summaries of such reports.~~

~~5. 6. Financial Reporting.~~

~~a. The NCAA Agreed Upon Procedures Reports that are prepared annually and reviewed by the external auditors for each university will be provided to the Board and will also serve as a reporting template for a similar annual report for Lewis-Clark State College.~~

~~b. An institution will provide the Board with report(s) required by the institution's federal regulatory body regarding compliance to Title IX in its athletics programs and any summaries of such reports.~~

~~c. Additional reporting requirements may be required based on a timeline and format established by the Executive Director.~~

**State Board of Education  
Intercollegiate Athletics Support Limits**

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
<b>1 Calculation of Limits:</b>													
<b>2 Appropriated Funds:</b>													
3 Ongoing Appropriation Allocation:													
4 General Funds	236,543,600	251,223,200	258,776,400	273,694,900	280,266,400	288,293,200	299,534,700	284,845,055	306,866,500	331,822,800	347,500,400	358,655,900	376,121,900
5 Endowment	10,729,200	12,528,000	13,980,000	15,618,500	15,840,000	16,443,200							
6 Student Fee Revenue-Ongoing	216,048,800	226,704,200	240,109,300	255,436,400	261,830,100	261,397,800	280,864,800	296,049,300	264,321,900	278,049,900	301,690,600	310,860,300	330,157,700
7 Total Appropriated Funds	463,321,600	490,455,400	512,865,700	544,749,800	557,936,500	566,134,200	580,399,500	580,894,355	571,188,400	609,872,700	649,191,000	669,516,200	706,279,600
9 % Growth	3.77%	6.21%	3.01%	5.77%	2.40%	2.86%	3.90%	0.09%	-1.67%	6.77%	6.45%	3.13%	5.49%

<b>Athletics Limit Detail</b>							
<b>General Funds and Institutional Funds</b>							
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
17 Boise State University	5,265,600	5,270,100	7,682,000	8,202,300	8,731,100	10,004,500	10,553,900
18 Idaho State University	5,750,000	5,754,900	6,098,756	6,041,900	6,431,400	7,832,800	8,262,900
19 University of Idaho	6,850,000	6,855,800	6,741,200	7,197,800	7,661,800	9,251,700	9,759,700
20 Lewis-Clark State College	3,532,600	3,535,600	3,476,500	3,711,900	3,951,200	4,574,900	4,826,100
21 Total	21,398,200	21,416,400	23,998,456	25,153,900	26,775,500	31,663,900	33,402,600

**Proposed Athletics Support Limit**

Calculation of Limits:	FY23				FY24				FY25			
	Boise State	Idaho State	U of Idaho	Lewis-Clark	Boise State	Idaho State	U of Idaho	Lewis-Clark	Boise State	Idaho State	U of Idaho	Lewis-Clark
Ongoing Appropriation Allocation:												
General Funds	120,502,400	90,068,200	100,862,300	20,389,900	125,254,900	94,980,500	105,504,500	21,760,500	128,879,800	98,206,800	109,126,500	22,442,800
Endowment (excluded)												
Tuition	147,062,900	53,787,900	61,951,500	15,247,600	157,286,900	59,351,000	69,580,500	15,472,200	160,918,800	61,910,900	72,402,600	15,628,000
Total Appropriated Funds	267,565,300	143,856,100	162,813,800	35,637,500	282,541,800	154,331,500	175,085,000	37,232,700	289,798,600	160,117,700	181,529,100	38,070,800
Total All Institutions	609,872,700				649,191,000				669,516,200			

3-year average (FY23, FY24, FY25)	3-year average Total	FY2026, 6% of 3-year average or \$5M minimum		Total
General Funds and Tuition		6%	\$5M minimum	
Boise State University	124,879,033	155,089,533	279,968,567	16,798,100
Idaho State University	94,418,500	58,349,933	152,768,433	9,166,100
University of Idaho	105,164,433	67,978,200	173,142,633	10,388,600
Lewis-Clark State College	21,531,067	15,449,267	36,980,333	2,218,800
				5,000,000
				41,352,800

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**DECEMBER 17, 2025**

**SUBJECT**

Lifelong Interdisciplinary Movement, Biomechanics, and Respiration (LIMBR) Center - Planning and Design Approval

**REFERENCE**

December 2025                      Update to Boise State University Six-Year Capital Plan

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

Boise State University seeks Board approval for planning and design of the Lifelong Interdisciplinary Movement, Biomechanics, and Respiration (LIMBR) Center project.

In September 2025, Boise State University (BSU) was awarded an \$8,000,000 federal grant from the National Institutes of Health (NIH) to centralize and modernize essential shared human movement and respiratory laboratory facilities into one location.

The project would remodel approximately 13,500 square feet of space located in the Kinesiology Annex building that currently houses a decommissioned aquatic center. The new research space will consist of laboratories tailored to the needs of respiratory and human movement research, a clinical exam room, a conference room, staff and student spaces, and other support spaces. The project would repurpose an underutilized space and put the program in a central location easily accessible to other major research hubs on campus.

**IMPACT**

If approved, Boise State will move forward with planning and design efforts in order to meet key dates and requirements for the grant timeline, which requires completion by May 31, 2030.

The project will help address the high demand for research space on campus and advance biomedical research and collaboration. It will also repurpose a space that was underutilized to better benefit students and faculty.

A preliminary assessment of the facility was conducted to inform the total funding amount requested. The estimated total project cost is \$8,000,000, which will be funded through the NIH awarded grant indicated above.

**ATTACHMENTS**

- Attachment 1 – LIMBR Center Project Budget
- Attachment 2 – LIMBR Center Site Plan
- Attachment 3 – LIMBR Center Capital Project Tracking Sheet

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed the request and find that the proposed planning and design activities are consistent with Board Policy V.K., including the recent revisions related to project and approval thresholds. The project is fully supported by external Federal NIH Grant funding, and the planning and design work is necessary for BSU to meet NIH grant milestones and move the project toward construction.

The repurposing of an underutilized facility, consolidation of research functions, and alignment with campus research priorities are consistent with BSU's updated Six-Year Capital Plan.

Moving forward with planning and design will allow BSU to improve cost estimates, complete scope, and prepare the project for Board review.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the request by Boise State University for planning and design of the LIMBR Center project for a total cost not to exceed **\$630,000.00**.

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

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**LIMBR Center  
Project Budget**

Project Number:	DPW26-TBD
Project Title:	LIMBR Center
Date:	December 2025

<b>Category</b>	<b>Budget</b>
Design and Planning Fees	\$630,000
Construction	\$6,300,000
Construction Contingency	\$315,000
Testing, Inspections and Misc.	\$100,000
<b>Subtotal</b>	<b>\$7,345,000</b>

University Direct Costs (FFE, Utilities, IT, Signage, etc.)	\$485,000
University Contingency	\$170,000
<b>Total Base Project Budget</b>	<b>\$8,000,000</b>

LIMBR Center  
Site and Vicinity Map



**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**SUBJECT**

Construction Approval, Morrison Center Restroom Remodel

**REFERENCE**

August 2024	Executive Director Approval for Design and Construction
December 2025	Boise State Six Year Capital Improvement Plan Amendment

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

Boise State University seeks Board approval for construction of the Morrison Center Restroom Remodel project.

In August 2024, the university received Executive Director approval for design and construction, with a funding authorization not to exceed \$1,800,000. The original scope was to remodel the lobby restrooms on all three levels of the Morrison Center to address capacity constraints during events and improve ADA accessibility. Lombard Conrad Architects is serving as the design professional, and Core Construction has been selected as the Construction Manager/General Contractor (CMGC).

As the design progressed, the team identified opportunities to increase the restroom fixture count beyond initial estimates, significantly improving capacity for patrons. However, it necessitates an expansion of the sewer service to accommodate the additional fixtures, which will cause the budget to exceed the previous Executive Director authorization.

Due to the unforeseen but advantageous increase in scope, this project was not originally included in Boise State University's Six Year Capital Plan. An amended capital plan has been concurrently submitted for the December board meeting for approval.

**IMPACT**

If approved, Boise State will move forward with construction, including the increased scope. Completing this project will significantly improve patron experiences at the Morrison Center. The project will provide comfortable and accommodating facilities that reduce wait times, heighten patron experience and simplify cleaning and maintenance.

This project will be constructed through the CMGC process through the State of Idaho Division of Public Works. Current cost estimates include a construction cost of \$2,900,000. Contingencies, architectural and engineering fees, commissioning, testing, FFE and other administrative and soft costs bring the estimated total base project cost to \$4,000,000.

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

This project will be funded from Morrison Center auxiliary reserves. While the proposed work fully encumbers the reserves identified for this project, the auxiliary maintains additional reserves for operations and other facility needs.

**ATTACHMENTS**

- Attachment 1 – Morrison Center Restroom Remodel Project Budget
- Attachment 2 – Morrison Center Restroom Remodel Site Plan
- Attachment 3 – Morrison Center Restroom Remodel Capital Project Tracking Sheet

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed Boise State’s request and confirms that the project aligns with the institution’s facilities needs, Board Policy V.K., and the Division of Public Works’ CMGC delivery process.

The increased project cost is attributable to scope refinements identified during design and reflects an improved outcome for patrons through expanded fixture capacity and enhanced accessibility.

Funding has been verified through Boise State’s Morrison Center auxiliary reserves, and the Boise State has submitted the required amendment to its Six-Year Capital Improvement Plan for Board consideration within the Consent Agenda for the December 17, 2025 Board meeting.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the request by Boise State University for construction of the Morrison Center Restroom Remodel project for a total cost not to exceed \$4,000,000.00.

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

**Morrison Center Restroom Remodel  
Project Budget**

Project Number:	DPW24-217
Project Title:	Morrison Center Restroom Remodel
Date:	December 2025

<b>Category</b>	<b>Budget</b>
AE Fees	\$272,000
Construction	\$2,900,000
Construction Contingency	\$395,000
Testing, Inspections and Misc.	\$9,000
<b>Subtotal</b>	<b>\$3,576,000</b>

University Direct Costs (FFE, Utilities, IT, Signage, etc.)	\$179,000
University Contingency	\$245,000
<b>Total Base Project Budget</b>	<b>\$4,000,000</b>

### Morrison Center Restroom Remodel Site and Vicinity Map



**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**ATTACHMENT 3**

**Office of the Idaho State Board of Education  
Capital Project Tracking Sheet  
December 17, 2025**

**History Narrative**

1 **Institution/Agency:** Boise State University      **Project:** Morrison Center Restroom Remodel  
 2 **Project Description:** Remodel lobby restrooms on floors 1-3 to provide additional fixtures and improve ADA accessibility, and expand building sewer capacity  
 3 **Project Use:** Restrooms to support performing arts facility events  
 4 **Project Size:** Approx. 3,500 square feet

	Sources of Funds				Use of Funds			
	PBF	ISBA	Other *	Total Sources	Planning	Use of Funds Const	Other	Total Uses
9 Initial Cost of Project	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 126,000	\$ 1,150,000	\$ 524,000	\$ 1,800,000
11 Additional Authorization	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000	\$ 156,000	\$ 1,750,000	\$ 294,000	\$ 2,200,000
22 <b>Total Project Costs</b>	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ 282,000	\$ 2,900,000	\$ 818,000	\$ 4,000,000

History of Funding:	PBF	ISBA	* Other Sources of Funds			Total Other	Total Funding
			Institutional Funds	Student Revenue	Other		
26 August 2024	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
27 October 2025	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
29 Total	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**SUBJECT**

Construction Approval, University Plaza Garage Repairs

**REFERENCE**

November 2021	Executive Director Approval for Design and Construction
September 2024	Revised Executive Director Approval for Design and Construction
December 2025	Boise State Six-Year Capital Improvement Plan Amendment

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

Boise State University seeks Board approval to continue construction on the University Plaza Garage Repairs project.

In November 2021, the university sought and received Executive Director approval for design and construction costs not to exceed \$998,000 to address structural deficiencies and corrosion at the parking garage servicing the University Plaza building. This parking garage is constructed using a post-tensioning system that uses cable bundles (tendons) that are encased in the concrete decking which increases the concrete strength and reduces the number of support columns. Most of the repairs involve repairing or replacing the corroded tendons, which if not addressed, will reduce the structural integrity of the parking structure. Upon the start of construction, the extent of repairs needed proved to be more extensive than anticipated. This prompted the university to request a revised approval from the Executive Director that was approved in September 2024 for up to \$1,750,000 to complete additional work.

The additional authorization allowed for the evaluation and completion of repairs to the structural members for one half of the parking structure. An additional \$750,000 in authorization is required to perform an evaluation of the remaining portion of the garage, which would exceed the prior authorization funding limit. The university requests construction approval authorization for up to \$2,500,000 to include this evaluation in the project. This will allow additional structural investigation including destructive and invasive inspection of the existing conditions performed by a qualified structural engineer, general contractor and material testing expert. Following this investigation, a cost estimate will be provided for the remaining portion of work, at which time the university will submit a separate request for additional authorization to complete any identified repairs.

Due to the unforeseen nature of the extent of work needed, this project was not originally included in Boise State University's Six Year Capital Plan. An amended

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

capital plan has been concurrently submitted for the December board meeting for approval.

**IMPACT**

If approved, Boise State University will continue to refine the scope of work required to ensure the long-term structural integrity and safety of the parking structure for both campus and community use.

The estimated cost of the evaluation is \$750,000, which will bring the total budget to \$2,500,000. The source of the funding is from Boise State University reserves generated from the building lease revenue.

**ATTACHMENTS**

- Attachment 1 – University Plaza Parking Garage Project Budget
- Attachment 2 – University Plaza Parking Garage Site Plan
- Attachment 3 – University Plaza Parking Garage Capital Project Tracking Sheet

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed Boise State University’s request and confirms that the expanded authorization is warranted based on the discovery of more significant structural deterioration than previously understood with the University Plaza Parking Garage.

The additional work on the parking garage project is necessary for Boise State to correctly assess the remaining structural deficiencies and ensure the long-term safety and future functionality of the parking garage.

Funding has been verified through institutional reserves generated from building lease revenue. Boise State has submitted an amendment to include this project to the University Six-Year Capital Improvement Plan for Board consideration in the Consent Agenda for the December 17,2025 Board meeting.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the request by Boise State University for construction of the University Plaza Garage Repairs project for a total cost not to exceed **\$2,500,000.00**.

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

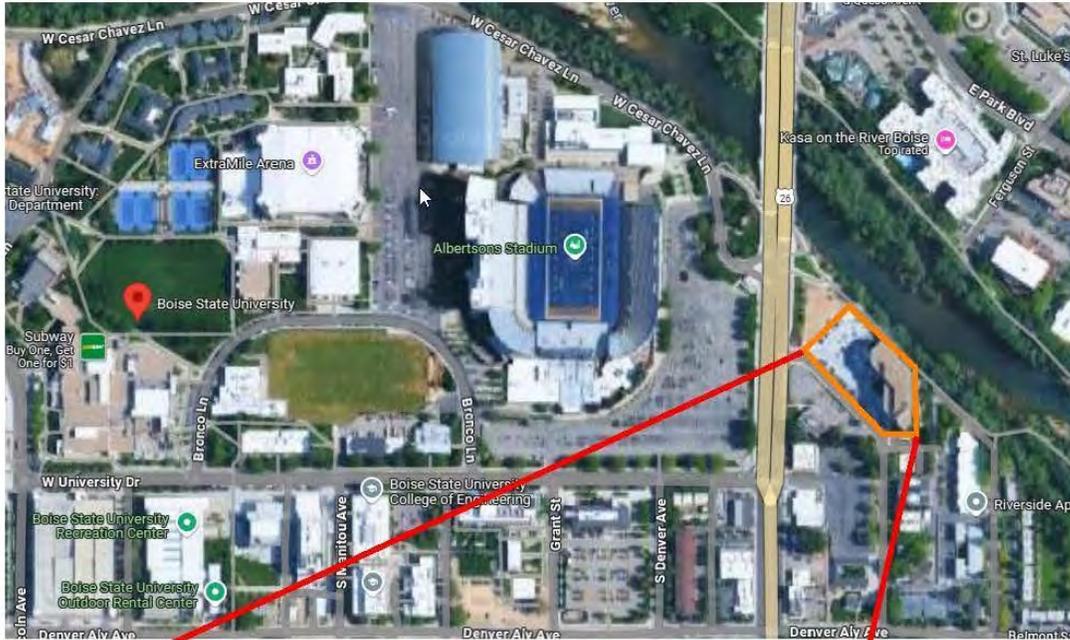
**University Plaza Garage Repairs  
Project Budget**

Project Number:	DPW22-202
Project Title:	University Plaza Garage
Date:	October 2025

<b>Category</b>	<b>Budget</b>
Design-Build Planning Fees	\$92,000
Construction	\$2,219,200
Construction Contingency	\$38,000
Testing, Inspections and Misc.	\$5,800
<b>Subtotal</b>	<b>\$2,355,000</b>

University Direct Costs (FFE, Utilities, IT, Signage, etc.)	\$95,000
University Contingency	\$50,000
<b>Total Base Project Budget</b>	<b>\$2,500,000</b>

University Plaza Garage Repairs  
Site and Vicinity Map



**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**IDAHO STATE UNIVERSITY**

**SUBJECT**

Student Housing Public Private Partnership Solicitation Authorization

**REFERENCE**

December 2024

Idaho State University Campus Master Plan

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

Idaho State University (ISU) seeks authorization to formally solicit proposals from qualified private developers for a Public-Private Partnership (P3) to develop new student housing on its Pocatello campus. We anticipate this solicitation will take the form of a two-step procurement process with the release of an initial Request for Qualifications (RFQ) in early January 2026, followed by a Request for Proposals issued to a short list of the most qualified developers.

This action is supported by ISU's recently completed campus master plan and is a critical step in addressing the institution's student housing needs which directly impacts enrollment growth and student success. A P3 approach will allow ISU to achieve this development efficiently, minimizing impact on institutional cash flow and transferring specific project risks to a private-sector partner.

Housing on the Pocatello campus over the past four consecutive years has remained at near 100% capacity, with consistently high wait lists. First-year students have been given priority for on-campus housing availability, which has resulted in challenges for returning students to secure off-campus housing in the Pocatello community. As such, ISU has worked with an advisory firm to confirm demand analysis, review industry trends and models, and develop a strategy for ISU to proceed with a priority project to construct apartment-style housing on ISU property in partnership with a private developer. This is a crucial factor for ISU to continue enrollment growth and maintain high student retention rates. The need for additional and revitalized housing is a key component of the ISU Campus Master Plan approved by the Board, which outlines a multi-phase strategy to develop a more robust and modern student living environment.

ISU has evaluated traditional debt financing and P3 models and determined that P3 is the most strategic approach for this housing initiative, offering several advantages:

- Risk Mitigation: the P3 model will transfer the risks of construction and cost management to a private development partner with expertise in housing development and operations.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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- Financial Efficiency: a P3 allows for the development of modern housing units without impacting the institution's cash flow or committing state Permanent Building Funds (PBF). This approach leverages private capital, keeping the University focused on its core academic mission.
- Speed and expertise: Partnering with a developer specializing in student housing will accelerate the project timeline and introduce specialized industry expertise, resulting in facilities that are modern and highly attractive for students.

The formal solicitation will seek a partner to move forward with the top priority for construction of an apartment style housing complex with approximately 350 beds. The solicitation will also invite partnership discussions for the possible renovation and enhancement of existing units and/or the construction of additional units in support of future demand growth.

ISU will maintain land ownership and provide strategic project oversight, ensuring the facilities align with the campus mission and student experience goals. The University will retain control over student life programming and the management of student housing residents and rentals, consistent with other housing properties. The developer will be responsible for the financing and construction of the housing units under a long-term ground lease or similar negotiated agreement.

**IMPACT**

Idaho State University requests authorization from the Board to formally proceed with the solicitation of private developers to establish a Public-Private Partnership for student housing development on the Pocatello campus.

Approval of this request authorizes ISU to issue an RFQ/RFP and begin the selection and negotiation process, with the understanding that ISU will return to the Board at a later date for final approval of the development agreement, ground lease, and financing plan before any construction commences.

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed Idaho State University's request to initiate a competitive solicitation for a public-private partnership (P3) to develop additional student housing on the ISU Pocatello campus. The request aligns with the Board approved ISU Campus Master Plan and responds to student housing shortage and evidence of unmet student demand.

The P3 procurement approach for this type of project provides ISU the benefits of:

- 1) Shifting construction and cost-overrun risks to a private developer
- 2) Expediting delivery
- 3) Avoiding the need for institutional capital or state Permanent Building Funds

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
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ISU intends to retain ownership of the land and control over student life and housing management, ensuring alignment with campus priorities and leveraging private financing and development.

The requested authorization is limited to initiating the RFQ/RFP process. ISU will return to the Board for review and approval of the following before any construction or contractual commitments occur:

- 1) Selected development partner
- 2) Financing structure
- 3) Long-term lease arrangements
- 4) Final project scope

Board staff recommends approval.

**BOARD ACTION**

I move to approve Idaho State University's request to solicit proposals from the private market for a public-private partnership to develop additional student housing on the Pocatello campus. I further authorize ISU's Vice President of Operations to execute all necessary documents for this solicitation. ISU will seek final board approval of the development agreement and contracts before construction begins.

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

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**UNIVERSITY OF IDAHO**

**SUBJECT**

Request for design and construction authorization; proposed 4<sup>th</sup> Street Building Renovations and Improvements, Prichard Gallery, University of Idaho, Moscow, Idaho.

**REFERENCE:**

December 2025 Idaho State Board of Education (Board) approved the revision of the U of I Six-Year Capital Improvement Plan

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section V.K.1, and Section V.K.4

**BACKGROUND/DISCUSSION**

This agenda item is an Authorization Request to allow the University to proceed with planning, programming, design, and construction phases of a Capital Project to renovate and improve the 4<sup>th</sup> Street Building to serve as the university's Prichard Gallery. It is the intent of the university to deliver this project via a design-build methodology and process. This agenda item represents the initial authorization request for this project effort.

The University of Idaho recently purchased a building located in downtown Moscow, Idaho, known as the 4<sup>th</sup> Street Building. This building was constructed in 1932 and most recently served as the headquarters for the City of Moscow Police Department. The university intends to renovate the structure to house the university's Prichard Gallery. The Prichard was previously located in rented facilities in downtown Moscow and serves to support academic programs of the College of Art & Architecture, as well as providing a space to generate revenue from traveling exhibits and shows. Access to an active gallery tied to the College of Art & Architecture programs is also critical for college accreditation.

The anticipated set of renovations and improvements requested here is intended as the minimum renovations required to convert the existing facility for use as the Prichard Gallery and gain a Certificate of Occupancy. The scope includes improvements and renovations to mechanical, electrical, and plumbing systems, a new roof membrane, insulation and other thermal envelope improvements to meet the requirements of the energy codes, replacement of the windows, restrooms, universal accessibility, and tenant improvements necessary to create a functional and operational gallery and exhibit space. The scope of any future phases is yet to be determined and authorization for any such future phase will be sought at the time of a decision to proceed with such future improvements.

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**IMPACT**

This project is a strategic choice among a list of potential projects because it advances a critical, accreditation-linked facility while positioning the institution to leverage external funding sources for other high-priority needs. This project does not displace or replace any other institutional priority.

The full cost of the project, to be delivered via the design-build methodology, is estimated at \$2.8M, based upon initial feasibility studies. Project fund sources include \$1.8M from central reserves and \$1.0M from fundraising (with \$500K already in hand). In addition, completion of the gallery positions the institution to pursue a significant art gift to the university, an opportunity that is contingent on having an operational, dedicated, quality gallery space. It is also important to note that the university has worked closely with the South Hill master developer team to reduce the scope and budget down to the minimum set of renovations and improvements necessary to meet the overall requirements of the facility. Working cooperatively with this team, and taking advantage of shared labor, elimination of duplicate contractor mobilization costs, and sequencing advantages, we have reduced the initial cost estimates from a high of approximately \$5M down to a current estimate of \$2.8M. However, these savings are time-sensitive, as they result from taking advantage of contractors that are currently working on other projects on the Moscow campus.

In summary, the University of Idaho requests authorization to proceed with a design-build effort for the design and construction phases of the proposed 4th Street art gallery project. The university seeks authority to spend \$2.8M, based on estimated costs for A&E fees, owner costs, construction costs, fixed furnishings and improvements, and reasonable construction and project contingency allowances. This project is central to academic programming, accreditation, community engagement, and donor stewardship. Given (1) the accreditation-critical nature of the gallery, (2) the opportunity to leverage \$1M in fundraising and pursue a major art gift, (3) the operational value of collocated retail and rental space, and (4) the exceptional cost savings made possible by contractor availability, it is prudent for the institution to advance this priority project now, taking advantage of highly favorable conditions.

**Overall Project**

<b>Funding</b>		<b>Estimated Budget</b>	
State		A/E Fees	202,000
Federal (Grant)		Const Cost	2,050,000
Other (UI)		Const Contingency (10%)	205,000
Central	1,800,000	Owner Cost, Permits, etc,	70,900
Gifted Funds	<u>1,000,000</u>	FFE	17,500
		Project Contingency (10%)	<u>254,600</u>
<b>Total</b>	<b>\$2,800,000</b>	<b>Total</b>	<b>\$2,800,000</b>

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
DECEMBER 17, 2025**

**ATTACHMENTS**

- Attachment 1 – Project Cost Estimate Summary
- Attachment 2 – Capital Project Tracking Sheet
- Attachment 3 – 4<sup>th</sup> Street Funding Memo

**STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed the University of Idaho’s request for planning and design as well as construction of the 4th Street Building renovations for the Prichard Gallery. The project addresses necessary code, accessibility, and system upgrades needed to occupy and operate the facility. It also supports accreditation requirements for UI’s College of Art & Architecture. UI has identified sufficient funding to begin design and pre-construction work, with full project budget supported by central funds and targeted gifts.

The estimated \$2,800,000 budget aligns with the proposed scope of work as well as Board Policy V.K.

Board staff recommends approval.

**BOARD ACTION**

I move to approve the request by the University of Idaho to implement a design-build process and the planning, programming, design, and construction phases of a Capital Project for the University of Idaho 4<sup>th</sup> Street Building Renovations and Improvements, Prichard Gallery, in the amount of \$2,800,000. Authorization includes the authority for the Vice President for Finance and Administration to execute all necessary and requisite consulting and vendor contracts to implement the project.

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

**PROJECT COST ESTIMATE SUMMARY**

**4th Street Improvements**

<b>PROJECT FUNDING</b>	
• UI	\$ -
• Central Admin	\$ 1,800,000
• Net Development Campaign	\$ -
• Net Federal Sources	\$ -
• College (CAA)	\$ 500,000
• PBF	\$ -
• Grant, for Equipment	\$ -
• Other Development Campaign (Gifts)	\$ 500,000
<b>TOTAL PROJECT FUNDING</b>	<b>\$ 2,800,000</b>

<b>PROJECT COSTS</b>	
• Fees	\$ 226,900
• Construction - Contractor	\$ 2,255,000
• Construction - Owner	\$ 46,000
• Furnishings / Fixtures	\$ 17,500
• Additional Miscellaneous Costs	\$ -
<b>Subtotal</b>	<b>\$ 2,545,400</b>
• Project Contingency (10%)	\$ 254,600
<b>Subtotal</b>	<b>\$ 2,800,000</b>
• UI IPM Mgmt Fee (3%)	\$ -
<b>TOTAL PROJECT COST</b>	<b>\$ 2,800,000</b>

<b>FEES</b>	
Consulting A/E Services - Prime A/E	\$ 200,000
Reimbursables Allowance	\$ 2,000
Consulting A/E Services - Additional/Other	\$ -
Reimbursables - Additional/Other	\$ -
Administrative Support, UI AES	\$ -
Advertisement, Statesman	\$ -
Advertisement, Spokesman	\$ -
Advertisement, Daily News	\$ 500
Printing of RFQ	\$ -
Prints	\$ 500
Spec Book Printing	\$ 400
IDEQ Permit Fees	\$ -
IDOPL Plan Check Fees	\$ 4,500
Detail Site Survey	\$ 4,000
Geotechnical Services	\$ -
Construction Materials Testing	\$ 7,500
ACM Lab Analysis Fee	\$ 7,500
Lead Paint Analysis Fee	\$ -
<b>Subtotal Fees</b>	<b>\$ 226,900</b>

<b>CONSTRUCTION - CONTRACTOR</b>	
1	\$ 2,050,000
2	\$ -
3	\$ -
4	\$ -
5	\$ -
6	\$ -
7	\$ -
8	\$ -
9	\$ -
10	\$ -
<b>Subtotal Direct Construction</b>	<b>\$ 2,050,000</b>
Contingency on Items 1 - 10 Above (10%)	\$ 205,000
<b>Subtotal Contractor Construction</b>	<b>\$ 2,255,000</b>

<b>FURNISHINGS / FIXTURES</b>	
Furnishings	\$ -
Artwork	\$ -
Architectural ID and Wayfinding Signage	\$ 10,000
Donor Recognition Signage	\$ 7,500
Non-Fixed Equipment	\$ -
<b>Subtotal Furnishings / Fixtures</b>	<b>\$ 17,500</b>

<b>CONSTRUCTION - OWNER</b>	
Facilities (Support)	\$ -
Building Exteriors Shop	\$ -
Grounds Shop	\$ -
Interiors Shop (Signs)	\$ -
Plumbing Shop	\$ -
Electric Shop (Support)	\$ 1,000
Paint Shop	\$ -
Machine Shop	\$ -
Steam Plant	\$ -
Miscellaneous Materials	\$ -
Fixed, Installed Equipment	\$ 10,000
UI ITS	\$ 20,000
Miscellaneous Svcs Storm -SPUPI	\$ -
Asbestos Abatement (Existing Buildings)	\$ 15,000
Lead Paint Abatement (Existing Buildings)	\$ -
Soils Testing/Compaction	\$ -
<b>Subtotal Owner Construction</b>	<b>\$ 46,000</b>

<b>ADDITIONAL MISCELLANEOUS COSTS</b>	
Chiller Plant Capacity Contribution	\$ -
Move / Swing, Etc.	\$ -
<b>Subtotal Miscellaneous Costs</b>	<b>\$ -</b>

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
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Office of the Idaho State Board of Education  
**Capital Project Tracking Sheet**  
As of December, 2025

**History Narrative**

- 1 **Institution/Agency:** University of Idaho      **Project:** Capital Project Authorization Request, design-build process, design and construction phases, proposed 4th Street Building Renovations and Improvements, Prichard Gallery, University of Idaho (UI), Moscow, Idaho.
- 2 **Project Description:** A Capital Project to provide for the design and construction of the proposed improvements to the 4th Street Building to serve as the university's Prichard Gallery, located in downtown Moscow, University of Idaho, Moscow, Idaho. The intent of the university is to deliver the project utilizing the design-build process.
- 3 **Project Use:** The project is a proposed renovation of the existing 4th Street Building in downtown Moscow, Idaho to house the university's Prichard Gallery. The Prichard was previously located in rented facilities in downtown Moscow and serves to support academic programs of the College of Art & Architecture, as well as providing a space for revenue generation by hosting traveling exhibits and showings. Access to an active gallery tied to the College of Art & Architecture programs is critical for college accreditation and the ability of the College of Art & Architecture to serve the State of Idaho.
- 4 **Project Size:** 9,000 gsf

Project Cost History:	Sources of Funds				Use of Funds*			Total Uses
	PBF	ISBA	Other	Total Sources	Planning	Const**	Other***	
Initial Cost of Project, Design and Construction Phases Authorization Request. December 2025	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000	\$ 202,000	\$ 2,255,000	\$ 343,000	\$ 2,800,000
<b>History of Revisions:</b>								
<b>Total Project Costs</b>	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000	\$ 202,000	\$ 2,255,000	\$ 343,000	\$ 2,800,000

\* Figures quoted are for the Total Project Cost.  
 \*\* Direct Construction Costs & Construction Contingency  
 \*\*\* Owner's Costs (\$70,900), FFE (\$17,500) & Project Contingency (\$254,600).

History of Funding:	PBF	ISBA	Other Sources of Funds			Total Other	Total Funding
			Institutional Funds **** (Gifts/Grants)	Student Revenue	Other		
Initial Cost of Project, Design and Construction Phases Authorization Request. December 2025	\$ -	\$ -	\$ 2,800,000	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000
<b>History of Revisions:</b>							
<b>Total</b>	\$ -	\$ -	\$ 2,800,000	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000

\*\*\*\* UI Central Reserves \$1,800,000; UI College of Art & Architecture, Gifts and Donations \$1,000,000

**To:** BAHR Committee Members

**From:** President Green, University of Idaho

**Subject:** Rationale for Prioritizing \$1.8M Funding for the 4th Street (Prichard Gallery) Project

The University recommends allocating \$1.8M toward the renovation and improvement of the 4th Street Building to support the relocation and reopening of the Prichard Gallery, an expansion of the Vandal Store into downtown Moscow, and the creation of an additional market-rate rental space. This allocation is a strategic choice among a list of potential projects because it advances an academic-critical, accreditation-linked facility while positioning the institution to leverage external funding sources for other high-priority needs. This project does not displace or replace any other institutional priority; however, it will require the use of central reserves to complete.

The previous Prichard Gallery was shuttered during the budget reductions of 2019, leaving the College of Art & Architecture without a required accreditation-supporting gallery space. Restoring this capability is essential, and the 4th Street facility offers a cost-effective path to meeting that requirement. The downtown location adds value through the ability to expand Vandal Store retail operations and establish a revenue-generating rental space to help subsidize gallery operations.

The project is further strengthened by \$1M in committed and anticipated fundraising. In addition, completion of the gallery will unlock a significant western art gift to the university, an opportunity that is contingent on having an operational, dedicated gallery quality space. With contractors already mobilized nearby for other institutional construction efforts, the university can realize approximately \$2M in savings through shared labor, sequencing advantages, and reduced mobilization costs. These savings are time-sensitive and significantly reduce the all-in investment required.

The Prichard Gallery is central to academic programming, accreditation, community engagement, and donor stewardship. Given (1) the accreditation-critical nature of the gallery, (2) the opportunity to leverage \$1M in fundraising and secure a major art gift, (3) the operational value of collocated retail and rental space, (4) the exceptional cost-savings made possible by contractor availability, and (5) the readiness of the project for immediate implementation, the time is now to move forward. Prioritizing \$1.8M for the 4th Street project represents the most mission-aligned, financially responsible, and opportunity-driven decision for the university.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**SUBJECT**

Undergraduate Medical Education Update

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho Code § 33-3732 – Undergraduate Medical Education Plan, Idaho Code § 33-3731 – Return-to-Practice Obligations for State-Supported Medical Students, Idaho Code § 33-3723 – Rural Physician Incentive Program (RPIP)

**BACKGROUND/DISCUSSION**

Idaho Code § 33-3732(3) directs the Idaho State Board of Education to submit a statewide Undergraduate Medical Education (UME) plan to the Governor and Legislature. In response, the Office of the State Board of Education (OSBE), in partnership with the Undergraduate Medical Education Plan Working Group, has developed the Idaho Undergraduate Medical Education Report and Multi-Year Plan.

Idaho continues to face one of the most severe physician shortages in the nation despite growth in residency and fellowship programs. Limited clinical teaching capacity, especially preceptors in rural and frontier communities, combined with rapid population growth and high physician retirement rates has strained the pipeline. Idaho's three (3) primary UME pathways (Idaho WWAMI, University of Utah's Spencer Fox Eccles School of Medicine, and the Idaho College of Osteopathic Medicine) provide important training capacity but remain constrained by clerkship availability and statewide competition for clinical sites.

The UME Working Group's plan, "Train Here, Stay Here, Grow Here," outlines a coordinated strategy to expand UME capacity, strengthen clinical placement infrastructure, and align UME growth with Graduate Medical Education (GME) expansion. The plan emphasizes:

- Maintaining and growing Idaho's existing UME programs in accordance with Idaho Code § 33-3732.
- Establishing statewide coordination of clinical placements, onboarding, and preceptor development.
- Implementing targeted incentives, including loan repayment and preceptor support, to retain Idaho-trained physicians.
- Improving Idaho student access to in-state rotations and residency opportunities, which are strong predictors of long-term physician retention.

**IMPACT**

The Undergraduate Medical Education Report and Multi-Year Plan will:

- Fulfill the statutory requirement in Idaho Code § 33-3732(3) to submit an undergraduate medical education plan to the Governor and Legislature.
- Provide a coordinated, multi-year roadmap to expand Idaho's UME capacity while synchronizing clinical placements, preceptorships, and GME growth.

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
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- Align state investments in medical education with Idaho’s return-to-practice statute (Idaho Code § 33-3731) to convert more Idaho-trained learners into Idaho-practicing physicians, particularly in rural and frontier communities.
- Create a statewide coordination structure (Health Education Director and associated committees) that can be leveraged across UME, nursing, and allied health to address shared clinical capacity challenges.
- Offer the Governor and Legislature clear near-term and long-term policy options, including UME seat purchases or program development (e.g., UU-SFESOM expansion, UU-UI regional MD program, ICOM seat purchases, potential ICOM acquisition), preceptor incentives, and enhanced loan-repayment programs.
- Establish measurable metrics and public dashboards to track capacity, placement, and retention, improving transparency and accountability for state investments.

**ATTACHMENTS**

Attachment 1 - Draft Copy - Idaho Undergraduate Medical Education Report and Multi-Year Plan “Train Here, Stay Here, Grow Here,” including Executive Summary, Implementation and Fiscal Framework, and 36-Month Rollout.

**STAFF COMMENTS AND RECOMMENDATIONS**

The Undergraduate Medical Education (UME) Report and Multi-Year Plan fulfills the requirement in Idaho Code § 33-3732(3) to provide a statewide UME plan to the Governor and Legislature. The plan outlines Idaho’s ongoing physician workforce challenges, including limited clinical training capacity and shortages in rural and frontier communities.

The report presents a coordinated approach to strengthening the medical education pipeline, expanding UME capacity, improving clinical placement infrastructure, and aligning efforts with Graduate Medical Education (GME) growth to enhance physician retention. It includes a 36-month implementation timeline with key milestones and metrics.

The UME Working Group received public comment on the draft plan through December 12, and will meet the week of the December Board Meeting to review the plan for final approval and submission.

**BOARD ACTION**

This item is for information only.

DRAFT – For Public Comment; Subject to Working Group Approval

January XX, 2026

The Honorable Governor of the State of Idaho  
Members of the Idaho Legislature

Subject: Transmittal of the Idaho Undergraduate Medical Education Report and Multi-Year Plan pursuant to Idaho Code § 33-3732

This report is submitted pursuant to Idaho Code § 33-3732(3), which established a working group for the purpose of developing a “medical education plan” for delivery to the governor and the legislature. It reflects the coordinated work of the Office of the Idaho State Board of Education (OSBE) and the Undergraduate Medical Education Plan Working Group.

Idaho’s physician workforce challenge is solvable with a disciplined, Idaho-centered approach that grows undergraduate medical education while coordinating clinical placements and aligning with residency expansion. By executing the *Train Here, Stay Here* plan under the authority of Idaho Code § 33-3732 and leveraging the accountability of Idaho Code § 33-3731, the State can expand access to high-quality training, strengthen rural and frontier care, and retain more Idaho-trained physicians in Idaho practice. The Working Group stands ready to implement this plan in partnership with OSBE, institutions, health systems, and the Legislature.

For the Undergraduate Medical Education Plan Working Group:

Representative Dustin Manwaring  
District 29  
Co-Chair

Senator Dave Lent  
District 33  
Co-Chair

*Working Group Members:*

Representative Dustin Manwaring, Co-Chair

Senator Dave Lent, Co-Chair

Dr. Ted Epperly, Idaho State Board of Education Graduate Medical Education Coordinator

Dr. Tracy Farnsworth, President & CEO, Idaho College of Osteopathic Medicine (ICOM)

Dr. Rex Force, Vice President for Health Sciences, Idaho State University

Dr. Rayme Geidl, Interim Regional Dean, Idaho WWAMI, University of Idaho

Shawn Keough, Idaho State Board of Education

Susie Pouliot Keller, CEO, Idaho Medical Association

Brian Whitlock, President & CEO, Idaho Hospital Association

DRAFT – For Public Comment; Subject to Working Group Approval

## I. EXECUTIVE SUMMARY

Idaho faces a persistent physician shortfall despite meaningful progress in residency and fellowship growth. The state’s medical education landscape is anchored by three complementary pathways: the University of Washington (Idaho WWAMI), the University of Utah’s Spencer Fox Eccles School of Medicine (UU-SFESOM), and the Idaho College of Osteopathic Medicine (ICOM). These programs collectively support Idaho students through distributed rural learning opportunities, primary care experiences, and clinical rotations across Idaho’s communities.

Despite these efforts, Idaho ranks 50th nationally for physicians per capita, and 44th in primary care physicians per capita. Despite a 100% increase in residency programs (9 to 18), 250% increase in fellowship programs (4 to 14), and 119% increase in resident physicians and fellows (134 to 284) since 2017,<sup>1</sup> Idaho still faces a physician shortage. Rapid population growth (+54% since 2000, +22.5% since 2010) and high retirement rates (33% of physicians are over age 60) strain supply. Idaho’s aging population – especially those over 55 – is rising and, while Idaho's birth rate is declining, it remains higher than the national average.<sup>2</sup> The state’s undergraduate medical education (UME) landscape is further challenged by limited clinical teaching capacity, particularly preceptors in community, rural, and frontier settings.

The central policy conclusion is that Idaho must maintain existing UME capacity and grow new capacity while synchronizing clinical placements and preceptorships, including through targeted incentives that convert Idaho-trained learners into Idaho-practicing physicians. In keeping with [Idaho Code § 33-3732](#) (2025), the plan described here is immediately actionable in the near term and scalable as deemed appropriate by the Governor and Legislature. Appendix A contains the Working Group’s complete findings, which form the evidentiary and analytical foundation for the recommendations presented here.

## II. TRAIN HERE, STAY HERE, GROW HERE PLAN

To meet growing healthcare demands, the UME Plan Working Group recommends that the state strategically develop its medical education infrastructure, ensure high-quality training, optimize the use of available funds, and expand both undergraduate and graduate clinical opportunities within Idaho. This policy plan outlines a coordinated framework to address these needs, aligning initiatives under the seven key factors crucial to Idaho’s healthcare workforce development set forth in Idaho Code § 33-3732(3). The proposal includes short-term and long-term initiatives.

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<sup>1</sup> Idaho 2025 Graduate Medical Education Committee Annual Report to the State Board of Education.

<sup>2</sup> University of Idaho McClure Center for Public Policy Research, *Idaho at a Glance: Population Change in Idaho* (May 2025, Vol. 14, No. 1), <https://blog.idahoreports.idahoptv.org/wp-content/uploads/2025/06/MCCLURE0010-IAAG-PopChange2025-DIGITAL.pdf>.

**A. Reducing Idaho’s Physician Shortage, in Conjunction with GME: Education Coordination and Pipeline Programs**

- **Expand High School and Undergraduate Pre-Med Pathways:** Strengthen and broaden Idaho CTE, AHEC, WWAMI initiatives (RUOP/WRITE/TRUST), and community college bridges, building on successful rural experiences in Clearwater Valley/St. Mary’s to attract and prepare students early for medical careers in Idaho.
- **Grow-Our-Own Pipeline (K-16 → MD/DO):** Pursue development and launch an Idaho BA/MD (and BA/DO) track modeled after successful programs like UNM’s BA/MD and Nebraska’s RHOP/KHOP to recruit, support, and guarantee admission for rural and first-generation Idaho students. This approach fosters a long-term commitment to in-state practice and increases the likelihood of graduates serving rural communities.
- **Co-location of UME and GME:** Place more undergraduate students at sites with active residency programs (e.g., Boise VA, St. Luke’s, PMC, Saint Alphonsus) to enhance teaching capacity and increase the likelihood of residents remaining in Idaho post-training.

**B. Ensuring Quality of Medical Education for Idaho Students**

- **Retain Existing UME Partnership Programs:** Continue support for existing WWAMI and SFESOM programs. Supporting 50 state-supported seats.
- **Grow Existing UME Partnership Programs in State:** To the extent permitted by law, invest in additional seats at WWAMI and UU-SFESOM programs.
- **Grow Non-WWAMI Medical Programs by 10 seats/year:** As required by Idaho Code § 33-3732, add 10 seats/year until incoming class reaches 30 students.
- **Start New UME Partnerships and Programs in State:** Expand partnerships with other medical programs, prioritizing cost-effective programs with demonstrated availability of clerkship sites.

**C. Maximizing Idaho Medical Education Funds Spent Within the State**

- **Revisit Contracts with Existing Medical Education Institutions:** Work with Idaho State Board of Education to review medical education institution contracts to ensure state investments are maximized in-state and for Idaho students.
- **Support and Monitor Idaho Return-to-Practice Law:** Enhance outreach related to state-supported programs and monitor outcomes associated with Idaho Code §33-3731
- **Blended Funding Sources:** Combine state appropriations, federal GME funding (DGME/IME), other federal funding mechanisms (e.g., Medicaid), hospital in-kind contributions, and philanthropic partnerships to maximize in-state impact.
- **Direct and Pass-Through Stipends:** Enable direct stipends and hospital pass-throughs for preceptors, offsetting lost clinical time and ensuring financial resources stay within Idaho’s healthcare ecosystem.

DRAFT – For Public Comment; Subject to Working Group Approval

- **Shared Metrics and Accountability:** Deploy a public dashboard (building on GME’s model) to track capacity, fill rates, and outcomes by region and specialty, promoting transparency and trust among all partners.

#### **D. Maximizing Clinical Medical Education Placements Located in and Managed by Idaho**

- **Statewide Coordination Center:** Establish a Health Education Director position at the Idaho State Board of Education to support an undergraduate medical education, nursing and allied health committees of program officers, stakeholders and agency partners to manage a shared preceptor database, standardized onboarding and collaboration, placement scheduling, and gap analysis.
- **Expand Clerkship Sites:** Leverage Idaho’s FQHC network (15 CHCs, 200+ sites) and the Boise VA as anchor teaching sites, maximizing placements near where patients live and expanding rural and underserved access.
- **Housing and Logistics Support:** Address placement barriers by providing stipends or block-leased housing units for rural rotations, as identified in North Idaho and other regions.
- **Standardized Cost Targets:** Set transparent cost targets per rotation (\$300–\$1,500) to budget state grants, supporting onboarding and coordination without unnecessary overspending.

#### **E. Maximizing Medical Residency Placements in Idaho**

- **Residency Program Expansion:** Add new residencies in high-need specialties (OB/GYN, General Surgery, Emergency Medicine, Psychiatry, Pediatrics, and selected IM subspecialties), especially in rural and underrepresented locations.
- **Retention Incentives:** Implement state loan-repayment and tax credit programs for physicians who both precept Idaho students and residents and practice in shortage areas, mirroring successful models from West Virginia and Nebraska, thus enhancing retention and service in Idaho communities.
- **Sustained State Support:** Increase per-resident state funding and match federal DGME/IME funds, supporting Idaho’s strong return on investment and high physician retention rates.

#### **F. Minimizing Conflicts with Medical Education Program Partners**

- **Governance Structures:** Establish a Health Education Director position at the Idaho State Board of Education to facilitate collaboration between institutions and with other statewide initiatives and agencies (e.g., CTE, WDC), with clear MOUs, shared metrics, and collaborative oversight, ensuring alignment and minimizing inter-institutional conflicts.

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- **Preceptor Development and Recognition:** Offer faculty development modules, annual state awards, and teaching toolkits to address barriers identified by key health systems, supporting high-quality teaching and mentorship.
- **Standardized Onboarding and Access:** Develop a statewide onboarding process and aligned system access for all clerkship sites, ensuring consistent training experiences and reducing administrative burdens.
- **Continuous Quality Improvement (CQI):** Institute regular tracking and evaluation of placements, preceptor engagement, rural service, and multi-year retention outcomes, ensuring that educational quality is measured and improved over time.

#### **G. Minimizing Conflicts in Delivering Coursework and Clinical Placements Across Programs**

- **Standardized Processes and Scheduling:** Implement standardized onboarding, EMR access, and placement scheduling across all programs to reduce friction and ensure equitable access to clinical experiences for students from different institutions.
- **Support for Rural Student Needs:** Guarantee longitudinal rural rotations and fellowships (WRITE/TRUST-style), along with travel, housing, and tele-education supports, to accommodate students in varied programs and locations.

### **III. IMPLEMENTATION AND FISCAL FRAMEWORK**

Short-term actions focus on building coordination infrastructure, implementing targeted incentives for teaching, and addressing practical barriers to rural rotations. The Board will establish a statewide coordination function, in partnership with institutions and health systems, to schedule clerkships across regions, maintain a registry of preceptors, and resolve site-specific onboarding hurdles. Incentives for clinical teaching should be designed to be budget-predictable, and Idaho can integrate these elements into a comprehensive strategy that prioritizes Idaho students, rural training, and measurable return on investment through in-state practice.

Long-term actions will scale Idaho's UME access alongside clinical capacity, ensuring that seat expansions occur in step with the number and distribution of clerkship experiences. Annual reporting to the Governor and Legislature will document progress against specific milestones: increased preceptor participation, expanded rural rotations, and the conversion of Idaho medical graduates into Idaho residents and practicing physicians.

The fiscal approach relies on a combination of one-time startup investments and steady-state commitments, paired with federal, hospital and health center contributions and philanthropic leverage. Federal funds may be uniquely positioned to support one-time investments, including through the Rural Health Transformation Grant,<sup>3</sup> which may be used toward new infrastructure

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<sup>3</sup> In November 2025, the Idaho Department of Health & Welfare (IDHW) submitted a Rural Health Transformation Program Grant (RHTG) application to CMS which includes funding requests for sustaining rural workforce with

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and programs to expand training capacity, strengthen education-to-practice pipelines, and build sustainable community-based workforce solutions.

**IV. PROPOSED 36-MONTH ROLLOUT: TIMELINE AND MILESTONES**

**Phase I – Foundation (FY27)**

*Objectives: Build coordination infrastructure, launch new programs, and invest in new state-supported UME seats consistent with Idaho Code § 33-3732*

<b>Focus Area</b>	<b>Key Actions</b>	<b>Responsible Entities</b>	<b>Milestones</b>	<b>Estimated Cost</b>
UME Seat Growth	Increase non-WWAMI medical seats by 10 (per Idaho Code §33-3732). See Appendix Section VI for program options.	OSBE + Partner Institutions.	Seat Funding in FY26 Budget	FY27: \$350K-\$3.2M  <i>(does not account for possible ICOM purchase)</i>
Residency Expansion Planning	Identify high-need specialties and host sites (OB/GYN, EM, Psychiatry, Pediatrics).	GME + IDHW + OSBE	Funding requests submitted for FY27.	\$2.5M for startup cost for OB-GYN residency program
Finance & Incentives	Develop statutory language for preceptor tax credit and state loan-repayment expansion.	OSBE + JFAC + DFM	Draft legislation for FY26 session.	Adjustable cap.
Governance & Coordination	Establish Health Education Director at OSBE; finalize committee governance structures and MOUs among state agencies and major health systems.	OSBE + Governor’s Office	Coordination Center operational by Month 12.	Approx. \$350,000

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training, recruitment, and retention and to “[d]evelop or enhance available training, education, and degree programs for healthcare professions in coordination with educational institutions. This could include new undergraduate medical education pathways explicitly serving rural populations, degree or certificate programs, and space renovations to support learning and training.” See IDHW, About the Rural Health Transformation Program Grant (Nov. 12, 2025), available at <https://healthandwelfare.idaho.gov/providers/rural-health-transformation-program-grant/about-rural-health-transformation-program-grant1>.

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<b>Focus Area</b>	<b>Key Actions</b>	<b>Responsible Entities</b>	<b>Milestones</b>	<b>Estimated Cost</b>
Pre-Med & CTE Pathways	Expand AHEC and WWAMI rural exposure programs; align with CTE and community college bridges.	AHEC, CTE, CCs + SBOE	New rural high-school pipelines launched in 3 regions by Month 12.	TBD
Sustainable Funding Mechanism	Explore and develop plan for dedicated funding sources, including federal funds, RHTG, and insurance premium tax	LSO + DFM + OSBE	Options identified by Month 12; pursuit ongoing.	N/A

**Phase II – Expansion (FY28)**

*Objectives: Scale educational pathways, expand clinical placements, and begin new residencies.*

<b>Focus Area</b>	<b>Key Actions</b>	<b>Responsible Entities</b>	<b>Milestones</b>	<b>Estimated Cost</b>
UME Seat Growth	Increase non-WWAMI medical seats by 10 (per Idaho Code §33-3732).	OSBE + Partner Institutions	Seat funding in FY28 budget.	FY28: \$700K-\$5.8M  <i>(does not account for possible ICOM purchase)</i>
Residency Program Development	Secure ACGME accreditation for new residencies; initiate recruitment.	Health Systems + GME	At least two new programs accredited by Month 24.	Continued Development of OB-GYN at a class size of 4/4/4/4 at \$70K/resident per year will be \$1.12M/year when mature.  Ongoing development of EM, Surgery and Neurology will be approximately \$3M

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<b>Focus Area</b>	<b>Key Actions</b>	<b>Responsible Entities</b>	<b>Milestones</b>	<b>Estimated Cost</b>
Clinical Placement Expansion	Establish 10 new clerkship sites, including FQHCs and VA placements.	IHEC / OSBE / Health Systems	Placements operational by Month 24.	Approximately \$500K/year (10 new clerkship sites for 39/52 wks at \$1,000/wk)
Statewide Onboarding & Access	Design standardized onboarding, credentialing, and access protocol.	IHEC + Hospitals	System live by Month 24.	Estimate underway
Preceptor Recognition	Launch annual awards.	OSBE + Health Systems	First awards by Month 18.	N/A
Data & Dashboards	Design unified data system and public dashboard for UME/GME seat tracking, placements, and retention.	UI/ISU + OSBE + GME		Estimate underway
Public Dashboard	Publish baseline metrics for capacity, fill rates, and retention.	OSBE	Basic dashboard public by Month 24.	Estimate underway
Pipeline Development	Begin design of Idaho BA/MD & BA/DO framework (admissions standards, partner institutions, scholarships).	CUs + SBOE	Framework completed by Month 24.	Estimate underway

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**Phase III – Consolidation**

*Objectives: Fully operationalize statewide system, demonstrate retention results, and integrate continuous quality improvement (CQI).*

<b>Focus Area</b>	<b>Key Actions</b>	<b>Responsible Entities</b>	<b>Milestones</b>	<b>Estimated Cost</b>
UME Seat Growth	Increase non-WWAMI medical seats by 10 (per Idaho Code §33-3732).	OSBE + Partner Institutions	Seat funding in FY29 budget.	FY29: \$1M-\$5M  <i>(does not account for possible ICOM purchase)</i>
Residency-UME Co-location	Expand UME placements at GME sites; align rotations with residency growth.	IHEC + WWAMI/SFESOM	Co-located training at 3 sites by Month 30.	
Loan Repayment & Tax Credit Implementation	Begin awarding state loan repayment and preceptor tax credits.	IDHW + Tax Commission	Programs operational by Month 28.	Estimate underway
Housing & Logistics Support	Launch rural housing stipends or block-lease pilot.	OSBE + IDHW + Health Systems	25 rural students supported by Month 36.	Estimate underway
Statewide Onboarding & Access	Continue design of standardized onboarding, credentialing, and access protocol.	IHEC + Hospitals	System live by Month 24.	Estimate underway
Public Dashboard and Accountability	Dashboard fully populated with statewide data; plan for first longitudinal retention analysis at Year-5.	OSBE + Data & Insights	Comprehensive Year-3 report to Legislature and Board.	Estimate underway
Pipeline Development	Continue design of Idaho BA/MD & BA/DO framework (admissions standards, partner institutions, scholarships) and pursue accreditation.	CUs + SBOE	Completed by Month 36.	Estimate underway

**Long-Term Components**

<b>Focus Area</b>	<b>Description / Target Outcome</b>	<b>Target Year</b>
UME Growth Continuation	Continue adding 10 new Idaho medical seats annually until 30 per class achieved.	Years 4–7
Residency Maturation	Expand Psychiatry, Pediatrics, and Internal Medicine subspecialties; achieve 300+ residency positions statewide.	Years 4–8
Outcome Evaluation and Legislative Renewal	Report 5-year outcomes on retention, cost efficiency, and rural access to inform next statutory reauthorization under §33-3732.	Year 5
Regional Academic Health Hubs	Develop fully integrated regional academic health partnerships (e.g., Boise, Pocatello, Coeur d’Alene) linking UME, GME, and rural outreach.	Years 5–8
Sustainable Funding Mechanism	Establish permanent state trust or revolving fund leveraging DGME/IME, hospital, and philanthropic dollars. Use one-time federal dollars for strategic infrastructure development.	Year 6

**V. CONCLUSION**

This report outlines a decisive, Idaho-centered strategy to expand medical education capacity, strengthen clinical training statewide, and ensure that state investments translate into physicians practicing in Idaho communities. The plan is structured to deliver measurable results, protect taxpayer value, and give the Governor and Legislature a clear line of sight into progress over the next several years. With coordinated execution, Idaho can close long-standing workforce gaps while building a resilient, self-sustaining training pipeline that serves every region of the state.

**APPENDIX A:**  
**FINDINGS OF THE WORKING GROUP**

Across its meetings from August through October 2025, the Undergraduate Medical Education Working Group assembled Idaho’s public institutions, private partners, hospital and clinic leaders, and front-line clinical educators to identify a pragmatic path forward. Members expressed support for a plan that expands UME access, coordinates clinical placements statewide, and prioritizes rural experiences without compromising training quality.

Deliberations underscored several themes: Idaho should sustain existing and grow new UME pathways; adopt an explicit statewide mechanism to coordinate clinical placements and preceptor engagement across institutions; design incentive structures that recognize uncompensated teaching time and offset onboarding costs; capture the benefit of Idaho Code § 33-3731—return-to-practice for Idaho-funded students—by ensuring high-quality Idaho rotations and practical transition into Idaho residencies; develop a central coordinating position and/or committee to improve collaboration and strategic investments; and publish an accessible implementation roadmap that the Legislature can monitor year over year.

**I. THE UNDERGRADUATE–GRADUATE MEDICAL EDUCATION PIPELINE**

**A. Overview**

The development of Idaho’s physician workforce depends on the seamless alignment between undergraduate and graduate medical education—the UME–GME continuum. This process begins when students complete a four-year college degree and apply to medical school, either allopathic (MD) or osteopathic (DO). Once accepted, students enter the **Undergraduate Medical Education (UME)** phase, a four-year curriculum that lays the foundation for medical practice.

During the first two years, students build a broad base of biomedical and clinical knowledge through classroom learning, laboratory study, and early exposure to patient care. The third and fourth years emphasize clinical rotations—typically four to twelve weeks each—across major specialties under the supervision of practicing physicians, or preceptors. These rotations not only deepen clinical competence but also expose students to diverse career paths and community health settings.

Upon graduation from medical school, students progress into **Graduate Medical Education (GME)**—residency training that develops expertise within a chosen specialty such as family medicine, internal medicine, pediatrics, psychiatry, or surgery. Completion of residency training is required for medical licensure and board certification in all states. The transition from UME to GME is coordinated through the National Resident Matching Program (NRMP), which uses an

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algorithm to pair applicants with programs that rank them highly.<sup>4</sup> While this national process opens doors to programs across the country, Idaho’s long-term physician retention depends on strengthening in-state opportunities throughout both stages of training.

### B. Idaho’s Pipeline

Each year, approximately 190 Idaho residents apply to allopathic (MD) programs<sup>5</sup> and 213 to osteopathic (DO) programs.<sup>6</sup> Roughly 74 Idaho applicants matriculate to each type of program annually.<sup>7</sup> Of these, **50 students receive state support** through Idaho’s long-standing medical education partnerships with the University of Washington (WWAMI) and the University of Utah (Spencer Fox Eccles School of Medicine, UU-SFESOM).

Established in 1972, the Idaho WWAMI program represents Idaho’s oldest investment in medical education, providing 40 seats per year for Idaho students. The UU-SFESOM partnership, created in 1978, supports 10 Idaho students annually. Together, these two programs guarantee 50 publicly supported seats each year, resulting in approximately 200 Idaho-funded students enrolled at any given time. **State support ranges from \$50,179 to \$61,178 per student per year (FY27)**, allowing Idaho students to pay in-state tuition at partner universities. For WWAMI, state support includes \$500/week/student for preceptors. At UU-SFESOM, the state pays an additional \$500/week/preceptor. In 2022, the Idaho Legislature reaffirmed its commitment to expanding physician training through Concurrent Resolution 38, endorsing the addition of five new WWAMI seats in 2025 and five more in 2027, contingent on available funding.<sup>8</sup> In 2025, the Idaho Legislature enacted legislation (now, Idaho Code § 33-3732) that provides WWAMI seats “may” be reduced in 2027 to increase non-WWAMI seats by ten annually for a period of three years commencing in 2026.<sup>9</sup>

These expansions complement the growth of Idaho’s private medical education sector, represented by the **Idaho College of Osteopathic Medicine (ICOM)**. Founded in 2016 in partnership with Idaho State University, ICOM now trains 220 students per class, including an average of 34 Idaho

<sup>4</sup> National Resident Matching Program, *Intro to The Match* (2025), <https://www.nrmp.org/intro-to-the-match>.

<sup>5</sup> AAMC, *Applicants to U.S. Medical Schools by State of Legal Residence, 2015-2016 through 2024-2025* (2024), <https://www.aamc.org/media/79801/download?attachment>.

<sup>6</sup> AAMC, *Matriculants to U.S. MD-Granting Medical Schools by State of Legal Residence, Academic Years 2015-2016 through 2024-2025* (2024), <https://www.aamc.org/media/79811/download?attachment>.

<sup>7</sup> AACOM, *U.S. Osteopathic Medical School AACOMAS Applicants and Matriculants by U.S. States and Territories* (2024), [https://www.aacom.org/docs/default-source/research-reports/applicants-matriculants-by-us-states-2009-2024c1fa982d-628e-4232-a0c5-c8840ca0d898.xlsx?sfvrsn=1d415572\\_13](https://www.aacom.org/docs/default-source/research-reports/applicants-matriculants-by-us-states-2009-2024c1fa982d-628e-4232-a0c5-c8840ca0d898.xlsx?sfvrsn=1d415572_13).

<sup>8</sup> H.C.R. 38, 67th Leg., 2d Sess. (Id. 2022), <https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2022/legislation/HCR038.pdf>.

<sup>9</sup> Idaho Code § 33-3732, <https://legislature.idaho.gov/statutesrules/idstat/Title33/T33CH37/SECT33-3732>.

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residents each year. ICOM’s campus is adjacent to ISU’s Meridian campus, facilitating physical proximity and sharing of resources. For example, ICOM has a long-term agreement with ISU’s Meridian facility for use of the Treasure Valley Anatomy and Physiology Lab. ISU administrators serve on ICOM’s board of trustees. **Idaho does not fund seats at ICOM.**

Average medical school debt among Idaho students is comparable to national norms. In 2024, WWAMI graduates carried \$208,418 in average debt, SFESOM graduates \$196,875, and ICOM graduates \$227,072. Debt loads vary depending on personal and family circumstances but underscore the significance of Idaho’s state investment in reducing cost barriers for students who agree to serve in-state.

Idaho’s return-to-practice statute (Idaho Code §33-3731) further strengthens this connection. It requires all students receiving state funding for medical education to **return to practice in Idaho for four years** after completing residency or fellowship training.<sup>10</sup> The first class subject to this requirement—those entering in 2023—will begin their service obligations in 2030. This legislative framework reinforces Idaho’s intent to invest in students who will, in turn, invest their careers in Idaho communities.

### C. Clinical Training and Capacity

The ability of Idaho’s medical students to complete their clinical rotations within the state is central to long-term retention. Of the 40 WWAMI students per cohort, approximately half can currently complete their third- and fourth-year clerkships in Idaho. At the UU-SFESOM, all ten Idaho students rotate for 4-6 weeks in Idaho-based primary care practices, ensuring exposure to in-state practice environments. ICOM, meanwhile, enables its 34 Idaho students to complete all of their clinical rotations in Idaho. In 2024, 75 third-year medical students across all programs trained at Idaho clinical sites.

These experiences depend on a finite network of preceptors, hospitals, and clinics. As residency and nursing programs expand, competition for clinical placements and faculty time has intensified. Students seeking certain specialties—particularly surgical subspecialties or emergency medicine—must often leave the state to complete required experiences unavailable in Idaho, such as rotations in Level 1 trauma centers.

Despite these challenges, Idaho-trained students demonstrate high levels of in-state loyalty. Roughly half of Idaho WWAMI graduates ultimately practice in Idaho, exceeding the national average of 39 percent. Of Idaho-sponsored SFESOM students who attended 2000-2019, 32% currently practice in Idaho. ICOM’s first class will graduate from residency in 2026 so return-to-state data is not yet available, but early indicators (including strong in-state preceptor participation) suggest strong Idaho retention.

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<sup>10</sup> Idaho Code §33-3731, <https://legislature.idaho.gov/statutesrules/idstat/title33/t33ch37/sect33-3731>.

## II. INSTITUTIONAL PROFILES AND SYSTEM PARTICIPATION

**A. University of Washington School of Medicine (WWAMI), with University of Idaho**  
Idaho's partnership with the University of Washington School of Medicine, known as WWAMI (an acronym for Washington, Wyoming, Alaska, Montana, and Idaho) was established in 1972, the Idaho WWAMI program was designed to expand medical education opportunities for Idaho residents without requiring the state to build its own medical school.

Through this program, **40 Idaho students** are admitted annually, all of whom are Idaho residents. The first 20 months of training—the pre-clinical phase—take place at the University of Idaho in Moscow, after which students transition to the University of Washington for advanced coursework and clinical rotations. Idaho invests approximately **\$ 50,179 per student per year (FY27)**, enabling students to pay in-state tuition and securing guaranteed access to medical education for Idaho residents. Fees for preceptors are included in that investment.

In the pre-clinical phase of the WWAMI program, 28 faculty members and more than 50 volunteer physicians teach foundational sciences and early patient-care skills. A defining feature of the program is its emphasis on rural and underserved training, reflected in several Idaho-based initiatives:

- **Rural Underserved Opportunities Program (RUOP):** A four-week summer immersion in one of over 25 Idaho communities, where students experience rural medicine firsthand.
- **Targeted Rural Underserved Track (TRUST):** A longitudinal track connecting students to specific rural mentors and communities throughout their training.
- **WWAMI Rural Integrated Training Experience (WRITE):** A 21–24-week rotation that integrates family medicine, internal medicine, and psychiatry within a rural practice setting.

During their clinical phase, students rotate through more than **60 clerkship sites statewide**, including Boise, Coeur d'Alene, Idaho Falls, Twin Falls, Lewiston, and Pocatello. These rotations are often shared with Idaho's GME programs, fostering mentorship between medical students and residents and building continuity across the training pipeline.

Since its inception, the Idaho WWAMI program has produced roughly **450 physicians who practice in the state**. This return rate (**72%** with all WWAMI graduates) exceeds the national average of 39% for publicly supported programs. In recent years, Idaho WWAMI graduates have matched into residency programs at Full Circle Health, Idaho State University, St. Luke's Health System, and other in-state sites. From 2021 through 2025, **46 Idaho WWAMI graduates** and **23 other WWAMI graduates** matched into Idaho residencies.

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**B. University of Utah – Spencer Fox Eccles School of Medicine, with University of Idaho (UME) and Idaho State University (GME)**

Idaho’s other publicly-funded medical education partnership is with the Spencer Fox Eccles School of Medicine (UU-SFESOM) at the University of Utah. Since the 1970s, this collaboration has provided Idaho students with access to one of the nation’s top academic medical centers while maintaining strong regional and rural ties. Over the decades, more than **320 Idaho students** have completed their medical training through this program. Of note, over 600 graduates of UU-SFESOM (Idaho and non-Idaho-sponsored) currently practice in Idaho.

Each year, **10 Idaho students** are admitted into the SFESOM program under the Idaho contract, which guarantees their placement and provides state support of roughly **\$58,700** to offset the cost of in-state tuition and preceptor fees. These students participate in a wide range of clinical experiences and receive targeted mentoring to encourage eventual practice in Idaho. Also, each year, a handful of Idaho students participate in SFESOM’s Rural & Underserved Utah Training Experience (RUUTE) Scholars Program, which accepts up to 20 matriculated medical students each academic year to participate in rural research, outreach, clinical engagement, and elective courses throughout medical school.<sup>11</sup> Students who participate in longitudinal rural programs in medical school are twice as likely to match into primary care specialties such as family medicine.<sup>12</sup>

SFESOM complements its classroom and clinical training with robust pipeline development initiatives designed to engage Idaho learners long before they enter medical school. These include:

- **Little RUUTEs (Rural & Underserved Utah Training Experience):** An early exposure program for K–12 students.
- **Undergraduate Ambassadors Program:** Delivered health science outreach to 771 Idaho middle school students in 2024.
- **Summer Undergraduate Research Experience (SURE):** A 10-week paid research program; three Idaho students from ISU and BYU–Idaho participated in 2024.
- **Pre-medical Mentorship and Advising:** Targeted academic and clinical support for Idaho undergraduates preparing for medical school applications.

Since 2020, **60 SFESOM students**—including both Idaho contract students and Utah-based participants—have completed **clerkship rotations across 14 Idaho communities**, including Boise, Twin Falls, Coeur d’Alene, Idaho Falls, and Nampa. These rotations primarily focus on family medicine, internal medicine, and emergency medicine and serve as a bridge between undergraduate and graduate medical education opportunities in the state.

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<sup>11</sup> University of Utah Spencer Fox Eccles School of Medicine, *Rural & Underserved Utah Training Experience (RUUTE) and Regional Affairs* (2025), <https://medicine.utah.edu/programs/ruute>.

<sup>12</sup> Kathleen Quinn, et al., *Influencing residency choice and practice location through a longitudinal rural pipeline program*, 86 Acad Med. 11:1397-406 (Nov. 2011), <https://pubmed.ncbi.nlm.nih.gov/21952065/>.

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The UU-SFESOM has also invested in innovative residency models that strengthen Idaho’s GME system. Notably, the **Idaho Track Psychiatry Residency Program** allows residents to spend two years in Salt Lake City followed by two years in **Pocatello**, building psychiatric capacity in a region with historically limited access to behavioral health services. A rural child and adolescent psychiatry fellowship was recently established in partnership with ISU, expanding training opportunities and mental health access. Since 2018, **12 SFESOM graduates** have matched into Idaho-based residency programs, including **8 Idaho residents** who trained in family medicine, internal medicine, and psychiatry.

### C. Idaho College of Osteopathic Medicine (ICOM)

The **Idaho College of Osteopathic Medicine (ICOM)** represents Idaho’s first homegrown medical school and the only private institution in the state offering a Doctor of Osteopathic Medicine degree. Established in 2016 in partnership with Idaho State University, ICOM enrolled its inaugural class in 2018 and achieved full accreditation in 2022. The college is also pursuing regional accreditation through the Northwest Commission on Colleges and Universities (NWCCU).

In less than a decade, ICOM has grown rapidly to meet regional demand. Its annual class size increased from 162 students in 2018 to **220 in 2025**, reflecting a 35% percent growth in total enrollment. Applications nearly doubled in that period, from 2,137 to **4,821**, with Idaho, Utah, and California serving as top feeder states. Each year, ICOM matriculates roughly **34 Idahoans**, or 20% of its total enrollment. Since the College was established, students have matriculated from 48 states.

ICOM’s curriculum mirrors that of other accredited medical schools, divided into three phases:

- Years 1–2: Classroom instruction, laboratories, and simulation-based training on its Meridian campus.
- Year 3: Core clinical rotations conducted through a network of 17 sites in 10 states, including several core sites in Idaho.
- Year 4: Advanced electives, sub-internships, and residency preparation.

Idaho’s clinical training sites are a vital part of ICOM’s model, with core rotation placements in the **Treasure Valley (41 students)**, **Magic Valley (8)**, and **Eastern Idaho (26)**. This exceeds in-state placements by state-supported programs, particularly at St. Luke’s in the Treasure Valley. While placement opportunities continue to grow, competition for clinical sites—particularly in internal medicine, pediatrics, obstetrics and gynecology, and psychiatry—remains a constraint.

ICOM has graduated **588 physicians** to date, including **96 Idahoans**. All ICOM graduates have matched or placed into ACGME-accredited residency programs in 20+ specialties. Approximately 53% of graduates have placed into the primary care areas of family medicine, internal medicine, and pediatrics.. In 2025, ICOM graduates filled **20 percent of Idaho’s first-year (PGY1)**

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**residency positions**, a notable rise from 8 percent in 2022. The institution maintains a graduation rate between 89 and 94 percent and, as noted, reports strong outcomes for graduates entering primary care fields and rural medicine.

Tuition at ICOM has risen from \$62,876 in 2023 to \$67,490 in 2025, while total scholarship awards increased modestly from \$180,000 to \$197,000. Unlike Idaho’s public partnerships, ICOM receives **no direct state funding**, yet its graduates increasingly serve Idaho’s healthcare system.

#### **D. Complementary Systemwide Programs**

Idaho’s medical education pipeline is supported not only by its UME programs, but also by a wide range of high-performing nursing, allied health and health-science pathways offered across the state’s K-12 and higher education systems. These complementary programs provide critical support to doctors in training and practice, and form the backbone of Idaho’s near-term and long-term workforce capacity.

##### **1. Idaho State University**

ISU has over 100 years of experience training professionals in pharmacy, nursing, and allied health. The university offers more than 55 programs across fields such as mental and behavioral health, radiographic science, public health, and nutrition. With over 4,000 affiliation agreements statewide, **ISU places approximately 2,000 students annually in Idaho communities**. Over 40% of ISU graduates enter health professions, making the university the largest producer of healthcare graduates in Idaho.

**ISU operates 22 clinics** that provide 45,000 annual patient visits and 70,000 prescriptions through rural Bengal Pharmacies in Challis, Arco, and McCammon. Recent infrastructure developments include a \$2 million simulation center upgrade (with funding from WDC and Portneuf Health Trust), over 100,000 square feet of new facilities at Meridian, and the acquisition of 23 acres for future health science expansion.

Recent expansion includes accelerated BSN programs in Twin Falls, Coeur d’Alene, Meridian, and Pocatello—the only statewide offering in Idaho. ISU has also broadened its health disciplines to include laboratory science, public health, dental hygiene, occupational therapy, physical therapy, and physician assistant programs. New initiatives, such as the Nurse Anesthetist program (beginning Fall 2025), address critical workforce needs. Growth is also evident in mental health counseling and nurse practitioner tracks, particularly in primary care and psychiatry.

Collaboration is a cornerstone of ISU’s approach. Partnerships with Lewis-Clark State College (LCSC), community colleges, and industry partners such as St. Luke’s Magic Valley and Kootenai Health enhance educational opportunities. ISU is actively involved in Area Health Education Centers (AHEC) across four Idaho regions to support healthcare training in rural and underserved communities. The university also strengthens the medical education pipeline through its Family

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Medicine Residency (with a 65% in-state retention rate over 32 years) and a psychiatry residency partnership with the UU-SFESOM .

ISU shares its Meridian Health Science campus with ICOM and collaborates on interprofessional education, shared faculty, and dual DO–MBA/MHA degrees. A 3+4 medical degree pathway is currently under review.

ISU faces challenges related to faculty retention, limited clinical training capacity, and space constraints. Inflationary pressures and competition for clinical sites—especially from out-of-state institutions and ICOM—pose additional difficulties. There is also an increasing demand for paid preceptorships and structured partnerships to support program expansion.

## 2. Boise State University

Boise State University’s College of Health Sciences—which includes the School of Nursing, School of Allied Health Sciences, School of Public and Population Health, and multiple clinical and non-clinical health programs—offers a comprehensive suite of degrees that range from pre-licensure nursing to advanced medical imaging, health studies, kinesiology, and public health.

BSU’s pre-licensure Bachelor of Science in Nursing (BSN) program admits **approximately 80 students per semester**, making it the largest single nursing entry point in the state. The institution also operates a large and successful online RN-to-BS completion program, which provides an accelerated pathway for working nurses to advance their credentials and expand Idaho’s pool of baccalaureate-prepared practitioners.

BSU’s BSN program reports completion rates above 90%, and licensure exam (NCLEX-RN) pass rates in the mid-80s to low-90s, generally exceeding national averages and showing continued improvement over time. Allied health programs also produce high-performing graduates, with several—such as Diagnostic Radiology and Imaging Sciences—reporting job placement rates at or near 100% within six months of graduation. Alumni outcomes data indicate that nearly two-thirds of career-tracked BSU graduates are employed in their field of study, reflecting both program quality and the absorptive capacity of Idaho’s health-care sector.

## 3. Lewis Clark State College

Through its Nursing & Health Sciences Division and the Healthcare Education Center, Lewis-Clark State College (LCSC) offers a focused mix of programs, including pre-licensure BSN, MSN-Leadership, Radiographic Science, Computed Tomography, Medical Assisting, Medical Administrative Assistant pathways, and Health Studies degrees available in both Lewiston and Coeur d’Alene.

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Over the past six years, LCSC has posted NCLEX-RN first-time pass rates between 90% and 97%. The program's outcomes are supported by intensive clinical preparation, small cohort sizes, and strong faculty-student engagement, reflected in a 12:1 student-faculty ratio.

LCSC's allied health programs similarly emphasize hands-on training and direct clinical readiness. Radiographic Science and related imaging programs maintain strong completion rates, solid exam pass rates, and high job placement outcomes under national accreditation standards. Across the institution, more than 90% of graduates secure employment—many in Idaho's rural and regional health-care systems—and institutional data show that roughly 95% of graduates are employed or continuing their education within a year.

#### **4. Idaho Community Colleges**

Idaho's community colleges—North Idaho College (NIC), College of Western Idaho (CWI), College of Eastern Idaho (CEI), and College of Southern Idaho (CSI)—produce the majority of Idaho's entry-level clinicians, technicians, and health-care support professionals, including licensed practical nurses (LPNs), associate-degree registered nurses (ADNs), medical assistants, EMTs and paramedics, surgical technologists, dental hygienists, radiologic technologists, and certified nursing assistants.

##### ***North Idaho College (NIC)***

NIC offers practical nursing, registered nursing (ADN), medical assisting, surgical technology, radiography, dental hygiene, and EMT/paramedic programs. NIC's nursing programs have long maintained strong NCLEX performance, high completion rates, and near-universal job placement in the rapidly growing Coeur d'Alene–Spokane health-care corridor. NIC also provides flexible allied-health pathways and stackable certificates that allow students to move quickly into employment while continuing their education—a key feature supporting workforce mobility and retention in northern Idaho.

##### ***College of Western Idaho (CWI)***

CWI delivers a broad community-college health portfolio in the Treasure Valley. Programs include practical nursing, registered nursing (ADN), medical assisting, dental assisting, dental hygiene, surgical technology, respiratory therapy, medical sonography, pharmacy technology, EMT/paramedic, and an array of health-science certificates. CWI's scale enables deep clinical partnerships across the Treasure Valley, and its ADN program is one of the state's largest contributors to Idaho's annual RN supply. Program outcomes remain strong, with high job placement rates, solid licensure performance, and strong employer demand in a region experiencing some of the fastest health-care workforce growth in the state.

##### ***College of Eastern Idaho (CEI)***

CEI supports eastern Idaho's technical and clinical training pipeline with a set of high-demand health programs, including LPN, ADN, medical assisting, surgical technology, and certified

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nursing assistant options. CEI's ADN program consistently posts strong NCLEX pass rates, and the college partners extensively with Idaho Falls–area hospitals and clinics for clinical placements. CEI is particularly notable for integrating apprenticeships and employer-sponsored training models, helping students earn wages while progressing through certificates and degrees.

### ***College of Southern Idaho (CSI)***

CSI supports south-central Idaho's health-care sector through a diverse slate of nursing and allied-health programs, including LPN, ADN, surgical technology, dental hygiene, radiologic technology, EMT/paramedic, medical assisting, and a rapidly expanding suite of health-science certificates. Clinical partnerships span Twin Falls, Jerome, and surrounding rural counties, enabling students to train close to home and fill workforce needs throughout the Magic Valley. CSI's nursing graduates consistently demonstrate high NCLEX pass rates and near-immediate job placement, and its allied-health programs meet critical shortages across imaging, dental, and emergency-medical fields.

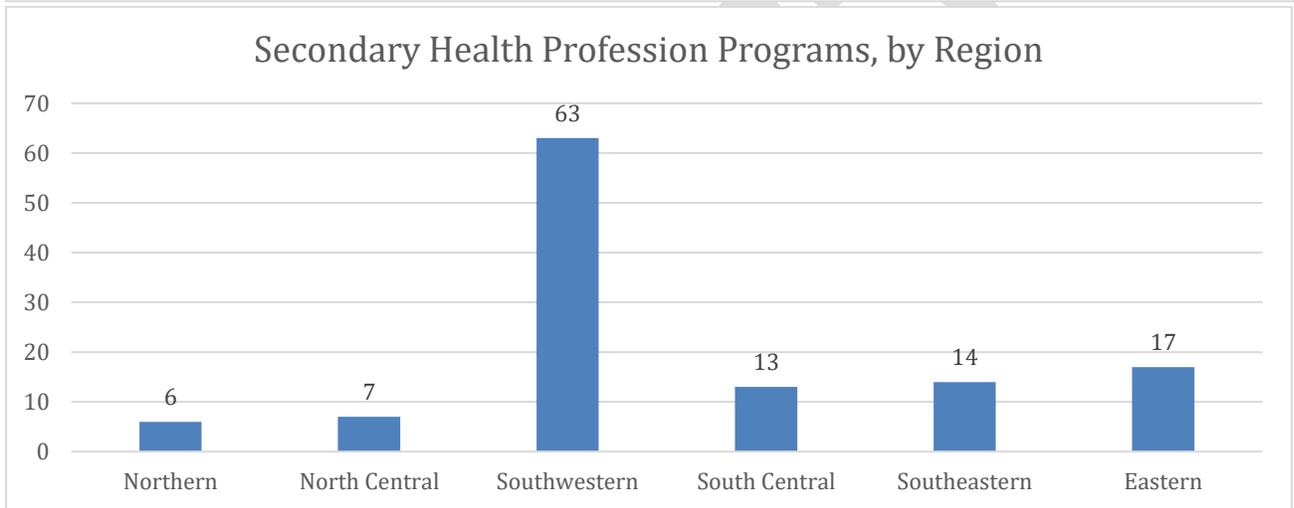
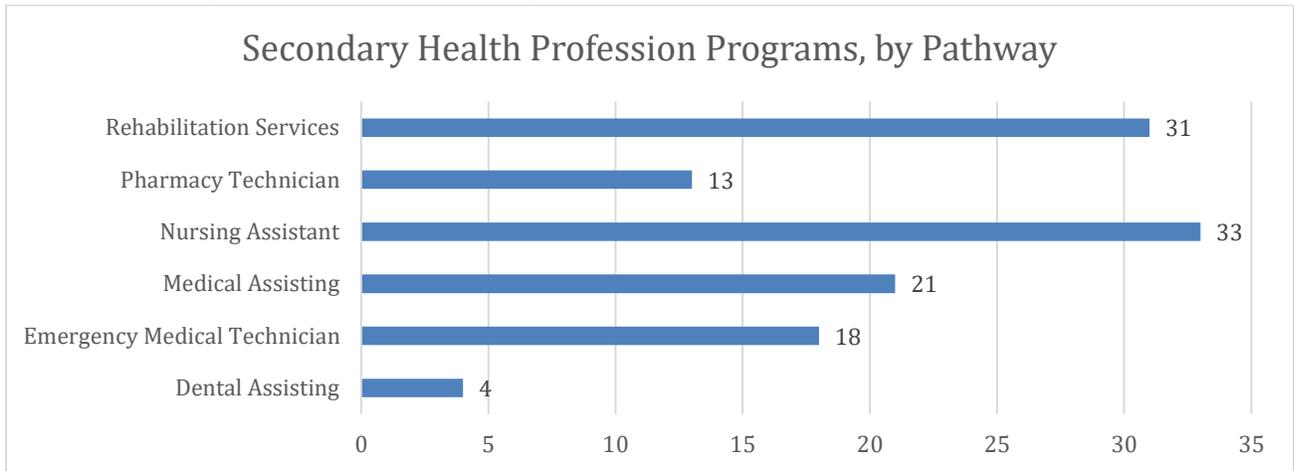
## **5. Idaho Career Technical Education**

The Career and Technical Education (CTE) Health Professions programs form a broad, statewide training pipeline that contributes to meeting healthcare workforce needs across all six geographical regions. The high school (secondary) pathway includes 120 approved programs, including Dental Assisting, Emergency Medical Technician, Medical Assisting, Nursing Assistant, Pharmacy Technician, and Rehabilitation Services. Programs such as Nursing Assistant, Medical Assisting, and Rehabilitation Services are available in every region, providing a dependable local entry point for students pursuing frontline healthcare roles.

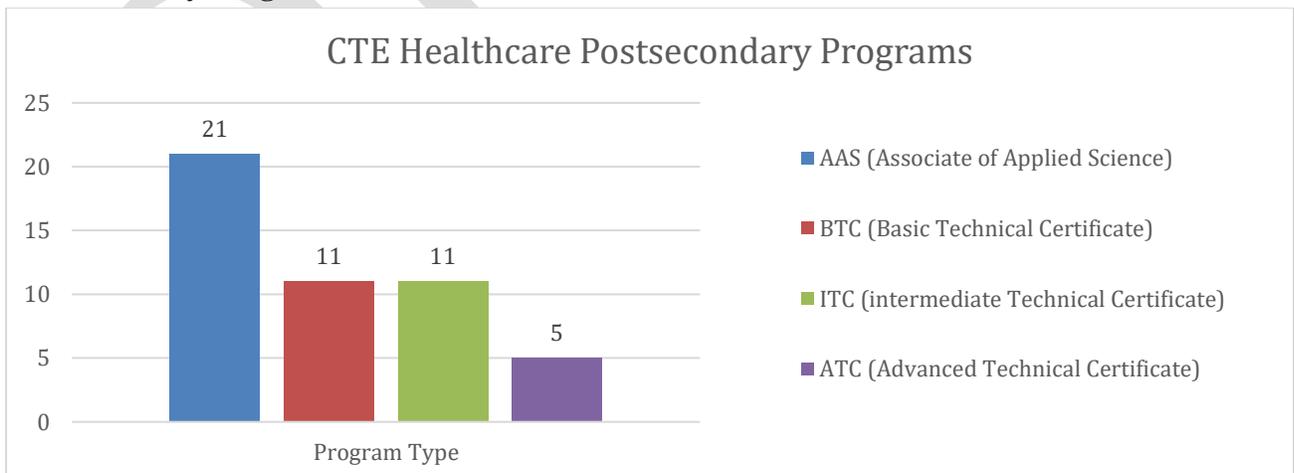
This secondary pipeline connects to postsecondary offerings at Idaho's six technical colleges, which provide advanced certifications and technical degrees in key areas such as Dental Hygiene, Physical Therapist Assistant, Radiography Technology, Surgical Technology, and Practical Nursing. Additional programs – including Medical Laboratory Technology, Occupational Therapy Assistant, Pharmacy Technology, and Respiratory Therapy are offered at NIC, CWI, CSI, and ISU. Together, these secondary and postsecondary options prepare students for a wide range of clinical and supportive healthcare roles and strengthens the healthcare workforce.

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**Secondary Program Distribution (120 programs)**



**Postsecondary Programs**



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### III. IDAHO GRADUATE MEDICAL EDUCATION

Idaho’s medical education system depends not only on expanding undergraduate opportunities but also on strengthening **Graduate Medical Education (GME)**—the residency and fellowship programs that provide advanced, hands-on training and serve as the final step before independent medical practice. While Idaho’s UME programs have grown substantially in recent years, GME capacity remains the most significant bottleneck in retaining physicians trained in Idaho.

Residency training represents the strongest predictor of long-term practice location. Nationally, **55 to 75 percent** of residents remain within 75 miles of where they complete their final stage of training.<sup>13</sup> Idaho’s data align closely with this pattern: once physicians complete a residency in the state, they are more likely than almost anywhere else in the country to stay and practice here. This underscores why GME growth is a central pillar of Idaho’s workforce strategy.

Over the past decade, Idaho has made meaningful progress. Since 2017, the state has seen:

- A **100 percent increase** in the number of residency programs (from 9 to 18);
- A **250 percent increase** in fellowship programs (from 4 to 14); and
- A **119 percent increase** in the total number of residents and fellows (from 134 to 284).

Despite this growth, the gap between demand and capacity remains wide. According to the AAMC, Idaho’s ratio of residents and fellows to medical students is the **lowest in the nation—approximately 3 to 10**.<sup>14</sup> This ratio presents a structural challenge: residents play a critical teaching role for medical students during clinical rotations, and limited GME capacity constrains both undergraduate training and the overall physician pipeline.

At present, Idaho offers approximately **284 residency positions** (approximately 92/year), including 54 in family medicine, 26 in internal medicine, 8 in psychiatry, and 4 in pediatrics per year. The absence of programs in several high-need specialties—such as surgery, emergency medicine, obstetrics/gynecology, and neurology—forces Idaho-trained students to leave the state for residency. Although many are required to return to Idaho under the return-to-practice law (Idaho Code §33-3731), out-of-state residency often leads to professional and personal ties that make return less certain.

The financial foundation for GME programs in Idaho is diverse. State funding is combined with federal sources such as Medicare’s Direct and Indirect Graduate Medical Education (DGME and IME) payments, Health Resources and Services Administration (HRSA) grants, Veterans Affairs (VA), and Teaching Health Center allocations. Local hospitals and health systems also invest

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<sup>13</sup> Fagan, E.B., et al., *Family Medicine Graduate Proximity to Their Site of Training*. Family Medicine (February 2015), <https://pubmed.ncbi.nlm.nih.gov/25646984>.

<sup>14</sup> AAMC, *U.S. Physician Workforce Data: Key Findings* (2024), <https://www.aamc.org/data-reports/data/2024-key-findings-and-definitions>.

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through clinical revenue and staff time. Collectively, these sources allow Idaho to leverage its state appropriations by securing matching federal funds and institutional contributions.

Between **2018 and 2024**, the cost of residency position was approximately **\$180,000 per resident**, increasing to **\$210,000 starting in 2025**. Idaho currently funds a little less than \$60,000 per year of this cost. This enhanced level of support reflects both the rising cost of medical education and the state’s commitment to program stability. Nevertheless, as existing programs mature and new specialties are proposed, maintaining adequate funding remains essential to avoid jeopardizing accreditation or long-term sustainability.

For **Fiscal Year 2026**, Idaho’s GME Committee submitted a **maintenance budget**, emphasizing program sustainability over rapid expansion. This approach prioritizes stabilizing existing programs—such as the newly created **OB/GYN fellowship** developed during the last legislative session—before adding additional residencies. However, GME leaders acknowledge that this maintenance phase will slow the pace of new specialist training and, by extension, the expansion of clinical capacity for UME students who depend on resident mentorship.

Even with careful growth, the return on investment in GME is substantial. Nationally, each residency position is estimated to yield more than **\$11 in economic return** through clinical services, workforce retention, and local spending. Since 2018, roughly **1,500 residents and fellows** have completed Idaho GME programs, with an impressive **58 percent retention rate**—the **seventh highest** in the nation.<sup>15</sup> These graduates now practice across Idaho’s hospitals, clinics, and rural communities, contributing not only to patient care but also to teaching the next generation of medical students.

By investing in both the early and advanced stages of medical training—and ensuring alignment between them—Idaho can maximize the impact of its current programs, attract new faculty and preceptors, and build a sustainable physician workforce that reflects the needs and values of Idaho communities. The ultimate goal is a self-reinforcing system in which students begin, train, and stay in Idaho, supported by a medical education pipeline strong enough to serve the state’s growing and aging population for decades to come.

#### IV. IDAHO MEDICAL SYSTEM PARTICIPATION IN UME AND GME TRAINING

##### A. Regional Program Summaries

Regional health systems support UME and GME expansion by leading clinical and resident training. Idaho hospitals remain committed to supporting medical education despite systemic barriers that hinder growth. Despite their leadership role, the hospitals face challenges such as

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<sup>15</sup> AAMC, *U.S. Physician Workforce Data: Key Findings* (2024), <https://www.aamc.org/data-reports/data/2024-key-findings-and-definitions>.

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limited physician bandwidth for teaching, extensive mentoring needs for new providers, competition for clinical sites, and a lack of dedicated funding for supervision or infrastructure. Without targeted investment in preceptor incentives, infrastructure, and workforce retention initiatives, the state risks a widening gap in physician supply, especially in rural and primary care specialties. Strategic collaboration between the State of Idaho, medical schools, and health systems is essential to building a sustainable, locally trained healthcare workforce for the next decade.

### **1. Saint Alphonsus Health System**

Saint Alphonsus Regional Medical Center in Boise, along with its sister facility in Nampa, forms the largest clinical teaching platform in southwest Idaho. The health system supports hundreds of medical students annually, offering a wide array of required and elective clerkships across family medicine, internal medicine, surgery, OB/GYN, and emergency medicine. Key partner medical schools include ICOM, WWAMI, UU-SFESOM, and regional osteopathic programs. The medical staff comprises 78% MDs and 22% DOs, educated at over 140 institutions nationwide. The average cost per student is \$311.87, which covers coordination, EMR access, orientation, and compliance training; however, the institution does not provide preceptor stipends.

Despite its large role in medical education, only 13.7% of physicians at Boise/Nampa serve as preceptors, due to time constraints, productivity demands, lack of compensation, administrative burdens, limited preceptorship training, and growing competition for clerkships. To address these challenges, Saint Alphonsus supports statewide collaborative approaches, including preceptor incentives such as tax credits and paid teaching time, a standardized teaching contract, accessible preceptor training modules, sharing best practices across institutions, and expansion of its Nampa Family Medicine Residency Program.

Saint Alphonsus emphasizes that Idaho's physician shortage requires systemic, collaborative investment in undergraduate and graduate medical education. The organization is committed to working with state and academic partners to expand training opportunities and strengthen the state's healthcare workforce.

### **2. St. Luke's Health System**

St. Luke's Health System, the state's largest healthcare provider, serves more than 600,000 patients annually and employs over 1,500 physicians and 726 advanced practice providers. The system is a leader in both undergraduate and graduate medical education, hosting medical students from ICOM, WWAMI, and other institutions. In the 2024–25 academic year, St. Luke's hosted approximately 330 rotations for ICOM students and 159 for WWAMI students.

St. Luke's is a major partner in statewide residency programs in family medicine, internal medicine, psychiatry, pediatrics, and emergency medicine. The average cost per student rotation is around \$290, with centralized administrative coordination. Barriers to expanding UME

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participation include limited physician preceptor availability, competition for teaching sites, lack of teaching stipends or recognition, and infrastructure constraints.

St. Luke’s recommends statewide policy and funding solutions such as tax credits or stipends for preceptors, loan repayment incentives, state-level recognition, and coordinated faculty development programs. Ongoing collaboration among the State Board of Education, medical schools, and health systems, alongside enhanced preceptor incentives and infrastructure support, is vital to educating and retaining Idaho’s next generation of healthcare professionals.

### **3. Boise Veterans Affairs Medical Center**

The Boise Veterans Affairs Medical Center (VAMC) is one of Idaho’s largest clinical training sites for medical students and is nationally recognized as a Center of Excellence for Primary Care and Interprofessional Education. The internal medicine clerkship is the largest in Idaho, with 43 third- and fourth-year medical students participating annually in both inpatient and outpatient rotations, in collaboration with St. Luke’s and Saint Alphonsus.

Quality clerkships at the VA depend on ongoing investment in infrastructure, including dedicated workspace, EHR access, and administrative support. Preceptor capacity is limited, and administrative complexity is heightened by partnerships with multiple medical schools. VA physicians do not receive institutional compensation for precepting.

To sustain and expand Idaho’s medical training capacity, recommendations include reducing physician workload during teaching rotations, linking incentives to educational engagement, providing funding for faculty development, and expanding graduate medical education programs. Investment in both UME and GME is crucial to maintaining educational quality and meeting the needs of Idaho’s veteran and rural populations.

### **4. Kootenai Health**

Kootenai Health, based in Coeur d’Alene, is the primary medical education hub for North Idaho and operates a three-hospital system. The region is experiencing rapid population growth and escalating housing costs, which present barriers for trainees and providers. Kootenai Health supports both graduate and undergraduate medical education, with a focus on students from Idaho or those with local ties. The institution partners with WWAMI, UU-SFESOM, WSU, and PNWU, and offers high-demand rotations in OB/GYN, pediatrics, and psychiatry.

A centralized Student Services Department manages affiliation agreements, rotation requests, onboarding, and housing coordination. While preceptor stipends are provided, housing remains a significant barrier for out-of-area trainees. Physicians are motivated to teach to strengthen the workforce and for professional development, but face challenges related to productivity demands, lack of compensation, and limited formal teaching training. Private practice preceptors also experience financial pressures.

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Despite strong institutional commitment, program growth is hindered by limited preceptor availability, financial constraints, and housing challenges. Expanded state and institutional support for preceptors, housing, and education infrastructure will be essential to sustain and grow UME capacity in North Idaho.

#### **5. Portneuf Medical Center**

Portneuf Medical Center (PMC) in Pocatello serves as a regional referral hub and a cornerstone for undergraduate and graduate medical education in southeast Idaho. Its primary and secondary service areas span multiple counties, and the hospital handles high volumes of emergency visits, surgeries, deliveries, and outpatient clinic visits. PMC's medical staff includes 251 physicians and 129 advanced practice providers, representing a diverse range of training backgrounds.

PMC supports medical education across 18 specialties, hosting students from numerous U.S. medical schools and facilitating top rotations in family medicine, OB/GYN, surgery, orthopedics, and pediatrics. The hospital maintains partnerships in residency and fellowship programs, and invests \$100,000–\$125,000 annually to support student rotations.

Medical education at PMC offers institutional benefits, including enhanced quality of care, recruitment pipeline development, academic reputation, and community health engagement. However, challenges include physician time constraints, minimal compensation for teaching, supervision burdens, limited facility space, IT and infrastructure limitations, and a lack of external funding to offset training costs.

PMC's ability to expand training capacity depends on sustained investment in clinical education infrastructure, preceptor support, and state-level funding partnerships to strengthen Idaho's healthcare workforce pipeline.

#### **6. Clearwater Valley Health and St. Mary's Health**

Clearwater Valley Health (CVH) and St. Mary's Health (SMH) operate two rural critical access hospitals and eight clinics in North Central Idaho, serving a population of 29,000 in a largely underserved region. With 29 providers, including 17 physicians, these hospitals deliver care to a geographically dispersed and high-need population.

For over 30 years, CVH/SMH have partnered with WWAMI to host medical student rotations and have participated in family medicine residency training and rural medicine fellowships. The system also supports the education of physician assistants, nurse practitioners, nurses, and radiology students, in addition to hosting an annual Wilderness Medicine retreat.

Participation in medical education supports physician recruitment, retention, professional engagement, quality of care, and community-focused research. Since 2017, CVH/SMH have

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contributed to 11 WWAMI practice-based research studies and have secured over \$100,000 for quality improvement initiatives.

### **B. Overview of Idaho’s Undergraduate Medical Education Landscape**

The Idaho Hospital Association (IHA) conducted a comprehensive statewide survey in August 2025 to evaluate the current capacity, barriers, and opportunities related to Undergraduate Medical Education (UME) across Idaho hospitals and provider groups. The survey received responses from 34 facilities, representing all regions of the state. The findings were presented to the UME Plan Working Group, and underscore the critical need for expanded preceptor support, increased financial incentives, and infrastructure investments to sustain and enhance Idaho’s pipeline of physician training.

#### **Hospital and Service Area Participation in UME**

- Most respondent hospitals currently host medical student clerkships or clinical rotations.
- Key partnerships include ICOM, WWAMI, and UU-SFESOM programs.
- Clerkships are available in core specialties such as family medicine, internal medicine, surgery, obstetrics/gynecology, and psychiatry.
- The average cost per student rotation ranges from **\$1,000 to \$1,500 per week**, which covers onboarding, supervision, and housing assistance.

#### **Key Barriers to Expansion**

- **Physician Time and Productivity:** Serving as a preceptor reduces patient volume and reimbursement, and physicians receive limited or no compensation for teaching.
- **Infrastructure Constraints:** Many facilities report inadequate workspace, IT support, and electronic medical record (EMR) access for trainees.
- **Preceptor Shortage:** There are few clinicians available or willing to teach due to burnout and increased workload.
- **Financial Gaps:** Hospitals lack sufficient state or federal funding to offset the costs of supervision and training.

#### **Regional Insights**

- **North Idaho:** Small facilities typically provide only one to two clerkships per year, with time and preceptor availability as main constraints.
- **Southwest Idaho:** Facilities handle a high patient volume (about 50,000 encounters annually) and require incentives to recruit and retain preceptors.
- **Southeast Idaho:** Approximately 30 preceptors are actively engaged in teaching. The lack of Idaho-trained physicians is cited as a significant workforce barrier.
- Each region expects to **need one to two new physicians annually over the next decade**, with the greatest demand in primary care, OB/GYN, and internal medicine subspecialties.

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### Recommended State-Level Actions

- Establish **loan repayment programs or stipends** for physicians who serve as preceptors.
- Offer income **tax credits or direct payments** to hospitals and preceptors for teaching activities.
- Implement **recognition programs** to honor exemplary preceptors at the state level.
- Provide **funding to offset lost patient revenue** during teaching rotations.
- Expand **residency programs** to align with the growth of medical schools.
- Increase **housing and relocation assistance** for physicians in rural and high-cost regions.

### V. BROADER SYSTEM CONSIDERATIONS

Idaho's healthcare workforce crisis extends well beyond physician shortages; it reflects a deeper structural challenge across the entire clinical education continuum. Statewide, employers report more than **850 open nursing positions**, including approximately 700 RNs and 150 LPNs, with **rural vacancy rates exceeding 15 percent**. High-demand allied health roles – such as surgical technologists, radiologic technologists, and respiratory therapists – carry persistent 10-20 percent vacancy rates, further straining hospitals, clinics, and long-term care facilities. Fundamental barriers to reducing these shortages are similar to those faced within the UME-GME pipeline: limited clinical training capacity, chronic preceptor shortages, highly variable access between urban and rural regions, and a lack of coordinated statewide infrastructure to match students with high-quality clinical experiences.

A recent report of the Idaho Workforce Solutions Collaborative – comprised of Blue Cross of Idaho Foundation for Health, Idaho State Board of Education, and the Workforce Development Council—was presented to the UME Plan Working Group, which helped to frame the UME plan proposed in this document. The report – *The Workforce Rx: Scaling Nursing and Allied Health Talent in Idaho through Preceptorships and Apprenticeships* – recommended several core strategies: expanding preceptorship flexibility, building a centralized statewide clinical placement and preceptor database, improving incentives and recognition for clinical educators, utilizing alternative and rural training sites, and structuring registered apprenticeships to expand hands-on learning in high-need fields. Using these strategies, the Collaborative predicts that, by 2030, **Idaho can generate 200 new healthcare graduates annually**: 100 in nursing pathways (CNA, LPN, RN) and 100 in allied health programs (e.g., surgical and radiologic technology). With a network of over 50 supported preceptors statewide, the plan is projected to reduce workforce shortages by 14% of statewide RN demand, 67% of LPN demand, and 10-20% of allied health demand, depending on the occupation and region.

The Collaborative estimates a **five-year cost of \$5.64 million**, with per-learner costs falling from \$34,000 in early implementation to under \$10,000 by 2030 as the system reaches a steadier state. Conservative ROI projections show a \$5-\$7 return on every dollar invested, driven by reduced

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reliance on travel nurses and contract labor, higher retention of Idaho-trained professionals, and greater workforce stability for rural and frontier communities.

## VI. NATIONAL MODELS

### A. Federal and State Loan Repayment Programs

For more than three decades, federal loan repayment initiatives have formed the backbone of national efforts to attract health professionals to rural and underserved areas. Authorized under the Public Health Service Act Amendments of 1987, the **National Health Service Corps (NHSC) Loan Repayment Program** remains the flagship initiative. It offers up to \$75,000 in repayment for primary care providers and \$50,000 for behavioral or oral health clinicians in exchange for two years of full-time—or four years of part-time—service in a designated Health Professional Shortage Area (HPSA). Participants may renew annually as long as they carry eligible educational debt and continue serving in qualifying sites. In 2024, this program supported **139 Idaho clinicians**.

Complementing this, the **NHSC Students to Service (S2S) Program**, created in 2012, targets medical students in their final year. In exchange for three years of full-time (or six years of part-time) service following an approved primary care residency, participants may receive up to \$120,000 in repayment. The S2S initiative supported **eight Idaho medical professionals** in 2024.

Recognizing the growing behavioral health crisis, Congress expanded eligibility through the **Substance Use Disorder (SUD) Loan Repayment Program** in FY 2018, which now includes pharmacists and other behavioral health providers serving in HPSAs. Participants receive \$75,000 for three years of full-time service or \$37,500 for part-time service; in Idaho, **39 providers** benefited from this program in 2024.

A related offshoot, the **Rural Community Loan Repayment Program**, focuses specifically on expanding opioid and substance use disorder treatment in rural areas. It offers \$100,000 for full-time and \$50,000 for half-time service over three years and supported **25 Idaho professionals** in 2024.

Finally, the **NHSC State Loan Repayment Program (SLRP)** provides states with federal grants on a 1:1 matching basis, allowing them to administer their own repayment programs. Idaho's SLRP, managed by the Department of Health and Welfare, received \$1.3 million in federal funds in 2024 and issues awards through the Idaho Rural Health Care Access Program (RHCAP) and the Rural Physician Incentive Program (RPIP).

Funding stability remains an ongoing concern. These programs depend partly on discretionary appropriations and, more recently, on the Community Health Center Fund (CHCF) created under the Affordable Care Act. The CHCF and related mandatory funding for the NHSC technically expired on September 30, 2025, and have since been extended through January 30, 2026, under a

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short-term continuing resolution. Without longer-term reauthorization, NHSC programs may revert to annual discretionary funding—creating uncertainty for states, institutions, and participants planning multi-year service commitments.

### **B. State-Funded Loan Repayment and Incentive Models**

Beyond federally supported programs, many states have designed independent loan repayment or service-based incentive initiatives tailored to their workforce needs. These models differ in eligibility, award size, and service duration, but all share the goal of addressing persistent rural shortages.

Some states allow residents to commit even before entering practice. For example, Kansas's Bridging Plan lets physicians apply during residency, ensuring continuity between training and rural service. Others rely on community-match models, such as those in Utah and Arkansas, where local hospitals, employers, or municipalities contribute funds to supplement state dollars.

Additional variations illustrate the adaptability of state approaches:

- California's CMSP Loan Repayment Program, Ohio's Primary Care Office Workforce Program, and Oklahoma's Physician Loan Repayment Program each target primary care but **define eligibility around local shortage data**.
- Maine's Health Professions Loan Program **ties interest rates to practice location**, lowering costs for graduates who serve in underserved regions.
- North Carolina's High-Needs Service Bonus (HNSB) diverges from the repayment model entirely, offering a **one-time taxable incentive**—up to \$100,000 for physicians and dentists and \$60,000 for nurse practitioners—for four years of service in high-need areas.

Collectively, these programs demonstrate how states adapt the federal loan repayment framework to local workforce priorities, budget capacities, and regional needs.

### **C. Comparative State Approaches: West Virginia and Nebraska**

#### ***West Virginia – The Integrated Pipeline Model***

Despite economic challenges and geographic isolation, West Virginia has achieved one of the strongest physician-to-population ratios among rural states by weaving together incentives across every stage of medical education. Students encounter health careers early through high-school clubs, health camps, and shadowing opportunities. Colleges and universities offer early-assurance pathways guaranteeing qualified in-state undergraduates admission to medical school.

At the UME stage, West Virginia keeps tuition low, provides rural housing subsidies, and gives admission preference to in-state residents. Residency programs similarly prioritize West Virginia graduates and offer financial bonuses for those who remain to practice after training. At

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the practice level, the state layers loan repayment, rural service scholarships, and partial tuition waivers for out-of-state students who commit to serve in West Virginia.

This “kitchen-sink” model—integrating financial, academic, and geographic incentives—has created a remarkably stable physician workforce despite limited economic resources, demonstrating the value of continuous, coordinated investment from early education through professional practice.

### *Nebraska – Infrastructure and Incentive Alignment*

Nebraska offers a structural comparison particularly relevant to Idaho. Although both states have similar populations, Nebraska employs 30 percent more physicians. Several systemic differences explain this disparity. Nebraska supports 43 percent more public and 71 percent more private postsecondary institutions than Idaho, including two not-for-profit medical schools, both M.D.-granting. Idaho, by contrast, has no public medical school and relies on the WWAMI and ICOM partnerships.

Geography also plays a role: the average distance between Idaho’s higher education institutions and the nearest medical school is 184 miles, compared to 66 miles in Nebraska—a factor that influences student exposure and clinical collaboration.

Nebraska’s incentive infrastructure is anchored by the Rural Health Systems and Professional Incentive Act, administered through a 13-member Rural Health Advisory Commission. This commission oversees the Nebraska Loan Repayment Program and Rural Health Student Loan Program, together providing \$2.2 million annually and awarding up to \$200,000 over three years, renewable for one or two additional terms.

By contrast, Idaho’s RHCAP and RPIP programs jointly disburse about \$1.8 million annually, offering \$100,000 over four years (\$25,000 per year) to 16 active participants, without renewal options. The result is stark: Nebraska’s renewable, higher-value structure supports roughly ten times as many participants.

The Nebraska comparison illustrates that scale, flexibility, and governance integration—not simply funding alone—drive stronger participation and retention outcomes.

### **D. Preceptor Incentive and Tax Credit Programs**

An emerging complement to loan repayment programs is the use of preceptor incentives, designed to expand clinical training capacity by rewarding practitioners who supervise medical, nursing, and allied health students. These incentives often take the form of state income tax credits, compensating clinicians for otherwise unpaid teaching time.

Program structures vary widely across the country. Hawaii offers one of the most studied examples. **Following the creation of its preceptor tax credit in 2019, the number of active preceptors grew from 204 to 362 by 2023.** Hawaii’s success is attributed to its **low threshold—**

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80 hours of supervision per year—and **flexibility** in counting hours across multiple students or disciplines.

Other states, including Colorado, Georgia, Maryland, Missouri, and South Carolina, have adopted similar programs, typically offering between **\$500 and \$1,000 per rotation**, with **annual maximums of \$3,000 to \$10,000**. Despite generous credit limits, several states report underutilization of available funds, often due to limited awareness or administrative complexity.

Eligibility frameworks differ as well. Most programs cover physicians (MD and DO); many include nurse practitioners, physician assistants, and dentists; and a few extend to optometrists, pharmacists, and behavioral health providers.

Administrative processes typically require **third-party certification of hours** by academic institutions or health centers. For instance, Georgia relies on its Area Health Education Centers, while Hawaii administers verification through the Department of Health. A handful of states, such as South Carolina, allow self-certification, though this approach is uncommon.

Evaluations of these programs reveal a consistent trend: flexibility and simplicity drive participation. Hawaii’s open eligibility and low hour threshold increased the preceptor pool most effectively, while restrictive or cumbersome systems—such as early iterations in Colorado—showed limited gains, especially in rural areas.

#### **E. Synthesis and Implications for Idaho**

Across federal and state models, one lesson stands out: coordinated, multi-tiered systems outperform isolated incentives. West Virginia’s vertically integrated approach and Nebraska’s renewal-based loan repayment framework demonstrate that aligning incentives across education, training, and practice can stabilize the physician workforce even in rural or economically constrained states.

Idaho’s current incentive landscape—anchored by the RHCAP and RPIP programs and supplemented by participation in NHSC initiatives—has achieved measurable success but remains modest in scale and flexibility. Award amounts are lower, renewal opportunities are limited, and program awareness among eligible clinicians is uneven.

As Idaho considers how to strengthen its medical education pipeline, two strategies emerge from national models:

1. **Expand and modernize loan repayment programs** to allow renewals and higher award levels tied to shortage severity.
2. **Implement or strengthen preceptor tax credits**, ensuring low administrative burden and inclusive eligibility for multiple health professions.

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Together, these strategies would align financial incentives, educational infrastructure, and rural service expectations—creating a more resilient, self-sustaining pipeline that ensures Idahoans have access to high-quality care close to home.

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**VI. PROGRAM CAPACITY AND PROPOSED MODELS**

Multiple partners have the capacity to expand their existing UME programs, as shown in the chart below. However, WWAMI expansion would not meet the requirement of Idaho Code § 33-3732 to grow non-WWAMI seats by 10 students per incoming class per year until the incoming class reaches 30 students.

	ICOM	UU		WWAMI
		<i>In Utah</i>	<i>With UofI in Idaho</i>	
Current Idaho supported spots	0	40 total (10 admitted/year)	N/A	<i>160 total (40 admitted/year)</i>
Additional Idaho-supported student capacity in FY27	10+/year	50 total (20 admitted/year)	N/A	<i>165 total (45 admitted/year)</i>
Additional Idaho-supported student capacity in FY28	10+/year	60 total (20 admitted/year)	N/A	<i>175 total (50 admitted/year)</i>
Additional Idaho-supported student capacity in FY29	10+/year	70 total (20 admitted/year)	30 total (30 admitted/year)	<i>185 total (50 admitted/year)</i>
Additional Idaho-supported student capacity in FY30	10+/year	80 total (20 admitted/year)	60 total (30 admitted/year)	<i>195 total (50 admitted/year)</i>
Additional Idaho-supported student capacity in FY31	10+/year	80 total (20 admitted/year)	90 total (30 admitted/year)	<i>200 total (50 admitted/year)</i>
Additional Idaho-supported student capacity in FY32	10+/year	80 total (20 admitted/year)	120 total (30 admitted/year)	<i>Growth dependent on clinical preceptor capacity</i>
Estimated base cost to Idaho per student, FY27	\$35,000	\$61,178 <sup>3</sup>	N/A	\$50,179 <sup>3</sup>
Estimated base cost to Idaho per student, FY28	\$35,000 (plus inflation)	\$63,013 <sup>3</sup>	N/A	\$51,684
Estimated base cost to Idaho per student, FY29	\$35,000 (plus inflation)	\$66,600	~\$67,000	\$53,235

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	ICOM	UU		WWAMI
		<i>In Utah</i>	<i>With UofI in Idaho</i>	
Estimated preceptor/institution fee	\$250/week/student	\$500/week/preceptor	-- <sup>4</sup>	<i>\$500/week/student (included in state support)</i>
Projected cost per year to student after Idaho support, FY27	\$35,000	\$54,168	N/A	\$58,402 <sup>5</sup>
Training time spent in Idaho over all 4 years	100%	8 wks clinical	<i>100% classroom &gt;50% clinical (starting FY29)</i>	<i>100% classroom &gt;50% clinical<sup>6</sup></i>
Students returning to Idaho to practice	TBD <sup>1</sup>	TBD	--	<i>51% from Idaho WWAMI<sup>7</sup></i>

1- Data not available due to first class graduating from residency in 2026.

2- Under Idaho Code § 33-3732, “[f]or all but twenty (20) of the non-WWAMI students per incoming class, all of the medical education coursework and a majority of the clinical medical education placements shall be physically located in the state of Idaho.” With 10 additional seats in FY27, UU would admit 20 students/year, requiring adequate in-state infrastructure to support any future seats to be compliant with the law.

3- For WWAMI: 3% increase from FY26 cost/student of \$48,179; for UU: 3% increase from FY26 cost/student of \$59,500.

4- UI/UU recommends investing in preceptor build-out immediately to support FY29 program. Estimated investment of \$800K-\$1M over three-year period. See initial operational start-up costs in table below – “UME Program Recommendations” Section (1).

5- Based on 3% increase from FY26 total cost of tuition including summer terms of \$56,701.

6- 90% of the clinical phase can be completed in Idaho with enough clinical training positions.

7- The return on investment is 72% meaning 7 physicians from the at-large WWAMI program return to Idaho for every 10 students supports in Idaho WWAMI.

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**UME Program Recommendations**

University of Utah, University of Idaho, ICOM and ISU propose four ways to comply with Idaho Code § 33-3732. Each proposal would be subject to review and approval by the Idaho State Board of Education.

**(1) Develop New UME Program between University of Idaho and University of Utah**

University of Idaho proposes a new MD UME partnership with UU-SFESOM. The collaboration would establish a regional MD campus in the Treasure Valley partnering with ISU for anatomy lab facility use, and targeting a program launch in Fall 2028. The partnership proposes to matriculate 30 students/year starting in 2028, scaling to 120 total students matriculating by 2031–32 to ensure sustainability. University of Idaho estimates that at least 96 students need to be enrolled for the MD program to reach sustainability by 2031.

The proposed program would admit only Idaho students—targeting those from rural backgrounds—and provide clinical exposure in underserved areas. The curriculum intends to emphasize rural practice readiness, teaching skills, and preceptor development.

Initial operational startup costs are estimated to be \$11.5 million through 2030 and \$8.5 million to remodel needed space, with ongoing operational costs of approximately \$8.2 million annually.

	FY 27	FY 28	FY 29	FY30	FY 31	FY 32
TOTAL Number of Students (30 entering/year beginning in 2028)			30	60	90	120
Water Center Renovation/ISU Space Collaboration - FUNDS FROM DONORS/ POSSIBLY FROM RHT*	\$8,500,000					
Program Operational Start-Up - FUNDS POSSIBLY FROM RHT*	\$1,200,000 <sup>a</sup>	\$5,800,000 <sup>b</sup>	\$2,700,000 <sup>c</sup>	\$1,500,000 <sup>d</sup>	\$300,000 <sup>d</sup>	\$0 <sup>e</sup>
Idaho PER STUDENT Appropriation (# Students x ~\$67K/year without inflation adjustment)			\$2,010,000	\$4,020,000	\$6,030,000	\$8,040,000
Combined Program Operational Start-Up and Appropriation TO U OF I			\$4,710,000	\$5,520,000	\$6,330,000	\$8,040,000
Portion Paid FROM U OF I TO UTAH		\$500,000	\$1,500,000	\$3,000,000	\$4,500,000	\$6,000,000
*RHT - Rural Health Transformation Grant						
a - Hiring, program design, clerkship development						
b - Hiring, capital outlay, equipment purchase, curriculum development						
c - Hiring, clerkship development						
d - Personnel and operating expenses						
e - Program reaches sustainability (no additional costs beyond usual per student appropriation)						

These figures represent state investments only; they exclude tuition revenue, institutional contributions, or philanthropic support (e.g., Eccles Foundation intends to commit at least \$2M).

**(2) Expand State-Supported Seats at UU-SFESOM**

UU-SFESOM currently admits 10 Idaho-supported medical students per year, who return to Idaho for a primary care clinical elective experience for 3 to 6 weeks. The class size could expand by 10 students to a total of 20 per entering class in AY 26-27. Projections for progressive investment are set forth below and can be adjusted based on Idaho’s preferred prioritization and timeline.

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	CURRENT	PROJECTED ANNUAL COST			
		year 1	year 2	year 3	year 4
<b>SFESOM - expansion</b>	2025-26	2026-27	2027-28	2028-29	2029-30
number of Idaho students at Utah campus	40	50	60	70	80
annual base Idaho cost per student	57,715	\$61,178	\$63,013	\$64,904	\$66,851
total annual Idaho appropriation to UT	2,348,000	3,098,895	3,860,794	4,663,254	5,508,059

*\*total reflects added ID preceptor fee \$5000/3rd yr student*

Enrollment per year with both Utah cohort expansion and combined UU-UI new program in Idaho

Academic yr	SFESOM at Utah Salt Lake City					SFESOM -Univ of Idaho at Treasure Valley					combined
	MS1	MS2	MS3	MS4	total class	MS1	MS2	MS3	MS4	total class	
2025	10	10	10	10	40						40
2026	20	10	10	10	50						50
2027	20	20	10	10	60						60
2028	20	20	20	10	70	30				30	100
2029	20	20	20	20	80	30	30			60	140
2030	20	20	20	20	80	30	30	30		90	170
2031	20	20	20	20	80	30	30	30	30	120	200

UU-SFESOM expects inflation at a rate of 3%.

**(3) Purchase of Seats at ICOM**

ICOM recommends that the program’s participation and repayment terms align with the State’s existing medical education contract model under Idaho Code § 33-3731. Specifically:

- *Eligibility:* Participants must be approved for admission through ICOM’s standard admissions process and meet Idaho residency criteria as defined in Idaho Code § 33-3717B(1) and (1)(k).
- *Service Commitment:* Students would enter into a contract committing to four (4) years of full-time medical practice in Idaho within one year of completing residency or fellowship, consistent with § 33-3731(1).
- *Repayment Obligation:* Graduates who do not fulfill the Idaho practice requirement would reimburse the state under terms similar to those specified in § 33-3731(3)–(4).
- *RPIP Fee:* Students would contribute to the Rural Physician Incentive Program per § 33-3723.
- *Selection Process:* ICOM, in consultation with the State Board of Education and other stakeholders, would establish the selection process for tuition-supported seats.

ICOM’s anticipated tuition and fees for academic year (AY) 2026-2027 (beginning July 2026) is \$69,600. Unlike the WWAMI and UU-SFESOM, which provide Idaho students reduced “in-state” tuition through state support, ICOM is a private institution and does not differentiate between in-state and out-of-state tuition rates. To offer Idaho students a comparable benefit, ICOM proposes that the State fund approximately one-half of the tuition cost, resulting in an estimated per-seat cost to the State of \$35,000 for FY 2027. The table below provides estimated annual costs to the

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State for varying numbers of State-supported seats for Idaho residents pursuing medical education at ICOM:

	<b>Annual Cost</b>	<b>Annual Cost x 4 Years*</b>
Tuition Support for 10 Idahoans	350,000	\$1,400,000
Tuition Support for 20 Idahoans	\$700,000	\$2,800,000
Tuition Support for 30 Idahoans	\$1,050,000	\$4,200,000
Tuition Support for 40 Idahoans	\$1,400,000	\$5,600,000

\* The medical school curriculum covers 4 years. Thus, a commitment to provide financial support for a single medical student in exchange for that student’s contractual commitment to serve Idaho, must cover 4 years.

ICOM’s average annual rate of inflation for tuition and fees over the past three years has been 4%. ICOM’s projected rate of inflation for tuition and fees over the next 3 years is 3.15%.

**(4) Purchase of ICOM**

Recent independent analysis by Tripp Umbach recommends that Idaho State University pursue full public ownership and integration of ICOM through a phased 5-year transition. To support scenario modeling, Tripp Umbach utilizes a **placeholder acquisition estimate of \$250 million**, noting that this figure is not a valuation but an industry-norm benchmark for comparative purposes. A formal fair-market valuation is currently underway by Huron Consulting. Under the modeled \$250 million scenario, the projected 20-year net present value is \$11.66 billion, with a return on investment of 45.6:1 and a three-year payback period. The report estimates that ownership of ICOM would allow enrollment of at least 60 Idahoans annually by 2035 and—combined with in-state clinical training and expanded GME—would double Idaho’s expected physician retention rate. Increased retention would be driven by three factors: (1) priority admission for Idaho residents, (2) all four years of medical education occurring inside the state, and (3) the ability to align residency expansion with Idaho’s community-specific workforce needs.

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**Other Programmatic Recommendations**

In addition, ISU has proposed the creation of an Idaho Health Education Collaborative, to be housed at ISU. The Office of the Idaho State Board of Education (OSBE) proposes, in the alternative, that the collaborative be housed with OSBE and staffed by a Health Education Director who would facilitate broader committees of stakeholders in UME, nursing, and allied health. Estimates below are a valuable bellwether of what may be necessitated immediately or over time to build the necessary infrastructure to support the collaboration necessary to resolve our provider gaps.

<b>Title</b>	<b>FTE</b>	<b>Cost</b>	<b>Benefits @ 39%</b>	<b>Term Service</b>
Program Director	1.0	\$145,000	\$56,550	12-month
Workforce Analyst	1.0	\$70,000	\$27,300	12-month
Clinical Integration Coordinator, physician	0.5	\$110,000	\$42,900	12-month
Clinical Integration Staff	2.0	\$130,000	\$50,700	12-month
Administrative Support Staff	1.0	\$40,000	\$15,600	12-month
AHEC Project Director	0.5	\$95,000	\$37,050	12-month
Annual Operating/Travel	N/A	\$80,000	N/A	N/A
Annual Data Warehouse & Website Development	N/A	\$55,000	N/A	N/A
Marketing	N/A	\$85,000	N/A	N/A
Recruitment & Events	N/A	\$150,000	N/A	N/A
<i>Subtotals</i>		<i>\$960,000</i>	<i>\$230,100</i>	

Total: \$1,190,100

**GLOSSARY OF MEDICAL EDUCATION TERMS (ALPHABETICAL)*****APPs (Advanced Practice Providers)***

Includes Physician Assistants (PAs) and Nurse Practitioners (NPs)—licensed clinicians with graduate-level training, distinct from physicians.

***Board Certification***

Credential awarded after completing residency and passing specialty-specific exams (e.g., American Board of Family Medicine, American Board of Internal Medicine).

***Clinical / Clerkship***

A 4–12 week clinical experience where a medical student trains under a preceptor in a specific specialty.

***DO (Doctor of Osteopathic Medicine)***

A physician who graduated from a Commission on Osteopathic College Accreditation (COCA)-accredited osteopathic medical school (e.g., ICOM). DOs are known for a holistic, patient-centered approach, emphasizing the body's ability to heal itself. DOs receive similar training as a MD, plus up to 200 additional hours in Osteopathic Manipulative Treatment (OMT)—a hands-on technique used to diagnose and treat. DOs account for roughly 25% of physicians in the US and are rapidly growing.

***Fellows***

Physicians who have completed residency and pursue additional 1–2 years of subspecialty training (fellowship).

***Fellowships***

Advanced training programs (1–2 years) following residency for subspecialty skills (e.g., Cardiology, Gastroenterology, Geriatrics, Infectious Diseases, Sports Medicine, etc.).

***MD (Doctor of Medicine)***

A physician who graduated from a Liaison Committee on Medical Education (LCME)-accredited allopathic medical school (e.g., University of Washington, University of Utah). MDs follow a conventional, science-based approach to diagnosing and treating disease, utilizing medications, surgery, and advanced technologies. They account for roughly 75% of physicians in the US.

***Medical Schools***

Institutions (MD or DO) that educate and train students to become physicians. Graduates earn either an MD or DO degree.

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***Medical Students***

Trainees enrolled in MD or DO programs who are working toward becoming licensed physicians.

***NPs (Nurse Practitioners)***

Registered nurses with advanced degrees and clinical training. In Idaho, they may practice independently, but many work collaboratively with and under supervision of physicians.

***PAs (Physician Assistants)***

Healthcare providers who complete a 2-year graduate program and work under physician supervision to provide clinical care.

***Physicians***

Medical doctors who have completed medical school, residency training, and passed licensing exams to practice independently in a state to deliver medical care to citizens of that state.

***Preceptor***

A licensed, board-certified physician who supervises and teaches medical students during clinical rotations in a clinic or hospital based on the medical school's curriculum.

***Residencies***

Post-medical school training programs (3–7 years) where physicians specialize in areas such as Family Medicine, Pediatrics, General Surgery, or Psychiatry.

***Residents***

Physicians in postgraduate training (residency, i.e., GME), specializing in a medical field. Residencies last 3 to 7 years, depending on the specialty.

***Rotation***

A ~4 week period where a resident gains hands-on training in a specialty area under supervision of a preceptor.

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**UNIVERSITY OF IDAHO**

**SUBJECT**

Approval of a Collaboration Agreement between the University of Idaho, School of Health and Medical Professions, and the University of Utah Spencer Fox Eccles School of Medicine as an initial step in the development of a Regional Medical Education Campus Model in Idaho.

**REFERENCE**

March 2025

HB 368 was signed into law enabling the creation of Idaho's largest-ever expansion in undergraduate medical education: a new state-supported program with the goal of enrolling up to thirty (30) new Idaho students annually with a total cohort of 120 students. This is a historic step toward resolving the state's critical physician shortage.

October 2025

Medical Education Legislative Working Group hears testimony and presentation from Dr. Rayme Geidl outlining a partnership between the University of Idaho, School of Health and Medical Professions, and the University of Utah Spencer Fox Eccles School of Medicine for the development of a regional medical education campus model in Idaho.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies and Procedures, Section I.E.2, and Section V.D. Idaho State Code 33-3732.

**BACKGROUND/DISCUSSION**

This agenda item requests State Board of Education approval for the University of Idaho to enter into a Collaboration ("Bridge") Agreement with the University of Utah Spencer Fox Eccles School of Medicine to formalize key initial steps in developing a jointly administered regional campus model for medical education in Idaho.

The Collaboration Agreement builds upon a Memorandum of Understanding (MOU) signed in January 2025, in which the two universities expressed their shared intent to expand medical education opportunities in Idaho by combining Utah's nationally recognized expertise in medical education with University of Idaho's growing health education infrastructure.

The Agreement establishes a structured framework to advance work toward a definitive master agreement governing the joint delivery of a four-year medical education program for up to 30 new Idaho students annually with a total cohort of

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120 students, with the entirety of classroom training and the majority of required clinical training delivered in Idaho.

Key components encompassed by the Collaboration Agreement include:

- Shared costs of \$1.2 million for Utah’s program development, with the University of Idaho contributing a total of \$600,000 over two fiscal years to support curriculum design, accreditation preparation, clerkship development and administrative planning led by the University of Utah. It will not be used for facilities improvements.
  
- Formation of a joint steering committee to coordinate operational planning across admissions, curriculum, faculty development, accreditation, and governance.

The Collaboration Agreement does not establish a degree-granting program at this stage; rather, it represents an intermediate step (“bridge”) toward a fully executed master medical education agreement anticipated by January 2026. The master medical education agreement will encompass program scope, shared responsibilities, and ongoing financial commitments.

This partnership advances the Idaho Legislature’s directive to expand physician-education capacity within the state and aligns with the State of Idaho and the University of Idaho’s strategic goal to strengthen physician-training statewide.

**IMPACT**

Approval of the Collaboration Agreement authorizes the University of Idaho to proceed with the outlined commitments, including financial participation and the formation of the joint steering committee.

Funding from the University of Idaho to Utah for program development will be provided from internal University of Idaho resources. No state appropriation is requested at this time for Utah’s program development costs.

This agreement represents a critical step in Idaho’s long-term strategy to increase in-state medical-education capacity, reduce reliance on out-of-state placements, and create a sustainable framework for collaborative medical-workforce development.

**ATTACHMENTS**

Attachment 1 - Collaboration (“Bridge”) Agreement between the University of Idaho and the University of Utah Spencer Fox Eccles School of Medicine

**STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed the request from University of Idaho (UI) and finds that the proposed Collaboration (“Bridge”) Agreement with the University of Utah (UofU) is consistent with Board Policies I.E.2 and V.D, and Idaho Code 33-3732

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governing cooperative and inter-institutional educational arrangements. The agreement is a measured step toward developing a comprehensive regional medical education program that aligns with legislative direction under HB 368 and current statewide efforts to expand physician training capacity.

The Collaboration Agreement also provides a structured framework for coordinated planning, curriculum development, accreditation preparation, and governance discussions between the UI and the UofU. The agreement does not establish a degree program at this stage.

UI has identified internal institutional resources to meet its financial commitments under the Collaboration Agreement, and no state appropriations are requested at this time.

UI anticipates returning to the Board to approve execution of a master medical education agreement with UofU in early 2026.

**BOARD ACTION / MOTION**

I move to approve the request by the University of Idaho to enter into a Collaboration (“Bridge”) Agreement with the University of Utah Spencer Fox Eccles School of Medicine for the development of a regional medical-education campus model in Idaho, and to authorize the University of Idaho to proceed with associated planning, programming, and design activities in partnership with Idaho State University and the University of Utah.

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

COLLABORATION AGREEMENT  
*DEVELOPMENT OF A MEDICAL SCHOOL  
REGIONAL CAMPUS MODEL*

This Collaboration Agreement (the “Agreement”) is entered into as of the last day execution, by and between the Board of Regents of the University of Idaho, a state educational institution and body politic and corporate organized and existing under the constitution and laws of Idaho (“University of Idaho”), and the University of Utah, a body politic and corporate of the State of Utah, on behalf of its Spencer Fox Eccles School of Medicine (“University of Utah”). University of Idaho and University of Utah are referred to herein individually as a “Party” and collectively as the “Parties.”

RECITALS

- A. The Parties entered that certain Memorandum of Understanding with an effective date of January 14, 2025, (the “MOU”) pursuant to which the Parties expressed their mutual intent to pursue the establishment of a regional campus model administered jointly for medical education in Idaho. The MOU is incorporated into the Agreement between Parties as Annex A and shall be considered as part thereof by reference.
- B. The Parties have been working together in good faith to advance the objectives memorialized in the MOU and wish to memorialize further commitments and certain understandings and expectations concerning ongoing “program development” activities.

Therefore, for good and valuable consideration, the receipt and sufficiency of which is acknowledged, the Parties agree as follows.

AGREEMENT

The foregoing recitals are incorporated herein.

1. Purpose. Consistent with the MOU, it is the Parties intent to agree to certain preliminary key terms to support the establishment of a jointly administered medical education program (the "Program"). This Agreement sets forth the framework for initial activities required for the Parties to execute a definitive master medical education agreement governing the long-term operation of the Program. Such jointly administered medical Program is the ultimate objective of the Parties and is herein described as the “Purpose”

2. Project Timeline. Recognizing the complicated and dynamic nature of the contemplated collaborative efforts, the Parties acknowledge that it is difficult to set firmly fixed deadlines and milestones. Nevertheless, the Parties agree that they will undertake commercially reasonable efforts to meet the following estimated milestones:

*Milestone Target Dates*

- Proposal to ISBOE [December 2025]
  - Initial Program Design Completed [January 30, 2026]
  - Executable Definitive Master Agreement [January 30, 2026]
  - Finalization of Accreditation Materials [December 1, 2026]
  - Program Launch [Fall 2028]
- These dates are non-binding and subject to adjustment by the Parties.

3. Financial Commitment.

- A. The Parties agree to equally share responsibility for the total costs of “Program Development,” including but not limited to curriculum design, faculty time, and administrative support related to all areas described in Section 4 hereto. Neither the University of Utah nor the University of Idaho intends to

expend funds appropriated to it by each of their respective legislatures or other State authorities to advance the “program development” effort. The Parties estimate that costs incurred by the University of Utah associated with Program Development will total \$1,200,000, which represents \$400,000 for work performed through University of Utah’s 2026 fiscal year (July 1, 2025, through June 30, 2026) and \$800,000 for work performed during University of Utah’s 2027 fiscal year (July 1, 2026, through June 30, 2027).

- B. The majority of the University of Utah’s costs will be incurred through deployment of faculty and staff time and efforts. The University of Utah will provide an annual report to the University of Idaho to account for the costs incurred related to the Program.
- C. Upon Idaho Board of Regents approval of the “Program Development” activities identified herein and its associated costs, and upon the adoption of legislation in which an appropriation of funds is made by the Idaho Legislature necessary to fund the “Purpose” as identified herein, the University of Idaho will make an initial payment of \$200,000 to the University of Utah, which will be due not later than thirty (30) days after the latter of such approval or appropriation.
- D. Upon Idaho Board of Regents approval and legislative appropriation as described in subsection 3.C, and as further required herein subsection 3.D, a subsequent payment will be made by the University of Idaho to the University of Utah in the amount of \$400,000 for “Program Development” which will be due prior to the end of the State of Idaho fiscal year 2027 (FY27). Prior to the disbursement of the second payment in the amount of \$400,000 by the University of Idaho, the Parties agree to

confer not later than September 30, 2026 to assess the viability of achieving the Purpose, and whether the Parties desire at that time to proceed further with efforts toward such goal.

- E. To assist with efforts to defray costs, the Parties agree to work together in good faith to identify potential financial donors and to develop a plan for outreach to seek additional financial support for the efforts described in this Agreement.
- F. The Parties agree that the sums identified herein this subsection 3.F are a good faith estimate of what the cost of the Program is expected to be at various increments should a definitive master agreement between the Parties be executed in order to implement the Purpose. Accordingly, the University of Idaho agrees to provide the following funds on the schedule identified herein to the University of Utah School of Medicine to administer and operate the joint regional medical school in Boise (the “Purpose”) pending and subject to all necessary approvals of the Idaho Board of Regents of such purpose and pending and subject to all necessary Idaho legislative appropriations in such amounts:
  - July 1, 2027-June 30, 2028: \$500,000
  - July 1, 2028-June 30, 2029: \$1,500,000
  - July 1, 2029-June 30, 2030: \$3,000,000
  - July 1, 2030-June 30, 2031: \$4,500,000
  - July 1, 2031-June 30, 2032: \$6,000,000These sums may be incorporated into a definitive master agreement.
- G. Except as described herein this Section 3 or otherwise agreed in a writing signed by duly authorized representatives of the Parties, each Party will be responsible for its own internal and external costs

associated with their respective pursuit of the collaborative efforts described in this Agreement. If funds provided by the University of Idaho are in excess of actual Program development costs, the University of Utah shall remit the balance of funds back to the University of Idaho.

4. Steering Committee. Consistent with the intent established in the MOU, the Parties shall form a steering committee (the “Steering Committee”), which will be composed equally of members appointed by University of Idaho and members appointed by the University of Utah. The Steering Committee will be responsible for convening (either virtually or in person) at least monthly to develop plans, workflows, and budgets for the items described in this section. The Steering Committee will also make recommendations to the Dean of the University of Utah School of Medicine and its Education Program and Policy Committee regarding financial and accreditation-related issues. The Steering Committee will be charged with addressing the following substantive issues, as well as others that may arise from time to time:

- Admissions
- Student Affairs and Student Support, including student advising, student wellness and student health
- Marketing and Communications
- Financial Aid and scholarships
- Finance and Accounting
- Government Relations
- Advancement and Donor Relations
- IT Support, development, education technology
- Space Planning
- Education Quality Improvement
- Preceptor Placement and Evaluation
- Library and Materials Access
- Curriculum Development
- Accreditation
- Clinical Rotation Site Development and support
- Faculty Recruitment and Development
- Governance

- Human Resources
- General Counsel

5. Intellectual Property.

- A. Each Party shall retain all rights, title, and interest in and to their respective pre-existing intellectual property. As part of the collaborative efforts contemplated by the MOU and this Agreement (the “Purpose”), the University of Idaho may have access to certain curricula, course materials, administrative and operational documents, or other similar materials developed and/or maintained by the University of Utah (“University of Utah Materials”). Such materials are unique to the University of Utah and its School of Medicine, and materials from which the University of Utah derives independent economic value which is likely to be diminished if not kept confidential.
- B. To the extent permitted by applicable law, including, but not limited to the Idaho Public Records Act (I.C. §§74-101 *et seq.*), University of Idaho will hold University of Utah Materials in confidence and will only use the University of Utah Materials as is reasonably necessary to advance the Purpose. To the extent reasonably practicable, the University of Utah must clearly identify specific records or information as intellectual property in advance of providing it to the University of Idaho. To the maximum extent practicable, University of Idaho shall provide advance notice of any public records request it receives related to records identified as intellectual property of the University of Utah, and an opportunity to the University of Utah to identify such records as exempt material under the Idaho Public Records Act.
- C. University of Idaho shall not, directly or indirectly, use any University of Utah Materials, in whole or in part, for its own benefit or the benefit of any third party nor for any purpose competitive with or

unrelated to the Purpose. University of Idaho may provide third parties with similar access to University of Utah Materials to the extent reasonably necessary to further the Purpose, provided that any such third party must be bound by confidentiality obligations and non-use expectations materially consistent with those of this Agreement.

- D. Upon request, University of Idaho will return or destroy any copies of University of Utah Materials in its possession or otherwise under its control. Other than the foregoing limited use rights, neither University of Idaho nor any third party is granted any rights, title, or interest in the University of Utah Materials.

6. Nature of the Agreement. The Parties agree to these initial steps and the commitment of funds herein in good faith and to use commercially reasonable efforts to achieve the Purpose of ultimately establishing a jointly administered undergraduate medical education program to 120 Idaho students (30 students per class), with the majority of the program delivered in Idaho, and the execution of the definitive master agreement reflecting such. The Parties acknowledge and agree that achievement of that objective is subject to the obtainment of any approvals as may be necessary, including by accreditors, legislative or governing boards and bodies, or other authorities; and the allocation and appropriation of adequate funding by appropriate authorities, Should the execution of the definitive master agreement as identified herein fail to result after objectively reasonable negotiation efforts to secure such, this agreement may be terminated by either Party. However, Sections 5 (Intellectual Property), 7 (Relation to MOU), and (Term and Termination), and 8 (Amendments) shall survive any termination of this agreement. Section 3.C (Program Development Financial Commitment) shall survive any termination of the Agreement only if such Idaho Board of Regents approval and Idaho legislative appropriation identified therein occur.

7. Relation to MOU and Termination. The Parties intend for this Agreement to be complementary to the MOU and interpreted accordingly. The term of this Agreement will be coterminous with the MOU. In the event of any conflict between such instruments, this Agreement shall control and supersede. This Agreement may be terminated in accordance with the "automatic termination" provision of the MOU -in the event the Parties cannot reach mutual agreement as to the establishment or viability of a joint medical education program, In the event of any termination of the MOU prior to expiration of the initial five (5) year term of the MOU, this Agreement shall automatically terminate and the financial obligations of the Parties under this Agreement will be determined as provided herein.

8. Amendments: Any amendment to this Agreement must be in writing and signed by authorized representatives of both Parties.

9. Legal Compliance. The University of Utah hereby certifies that: (i) pursuant to Idaho Code Section 67-2346, if payments under the Agreement exceed one hundred thousand dollars (\$100,000) and it employs ten (10) or more persons, it is not currently engaged in, and will not for the duration of the Agreement engage in a boycott of goods or services from Israel or territories under its control; or (ii) a boycott of any individual or company because the individual or company (a) engages in or supports the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or (b) engages in or supports the manufacture, distribution, sale, or use of firearms, as defined in Section 18-3302(2)(d), Idaho Code; (iii) pursuant to Idaho Code Section 67-2359, it is not currently owned or operated by the People's Republic of China and will not for the duration of the Agreement be owned or operated by the People's Republic of China; and (iv) it is not an abortion provider or an affiliation

of an abortion provider under the No Public Funds for Abortion Act. The terms in this section defined in Idaho Code Section 67-2346, Idaho Code Section 67-2359, and in Title 18, Chapter 87, Idaho Code, respectively, shall have the meanings defined therein.

*--Signatures Follow--*

AUTHORIZED SIGNATORIES:

**University of Idaho**

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

**University of Utah**

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

**Board of Regents of the University of Idaho**

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**DECEMBER 17, 2025**

**SUBJECT**

Idaho Higher Education Outcomes Based Funding (OBF) Framework – Status Update and Model Overview

**APPLICABLE STATUTE, RULE, OR POLICY**

House Bill 476 (2025) directs the Idaho State Board of Education to replace the Enrollment Workload Adjustment (EWA) with an Outcomes-Based Funding (OBF) model and to submit a final proposal to the Legislature by December 31, 2025, with implementation planned for FY 2028 or earlier.

**BACKGROUND/DISCUSSION**

The Idaho State Board of Education has been developing a revised Outcomes Based Funding (OBF) model to better align state investment with improvements in student access, progression, completion, and workforce relevance. The model is designed to reward institutions for improving relative to their own historical performance rather than competing with one another, while maintaining a predictable base funding structure. This model will replace the current Enrollment Workload Adjustment (EWA) model which has been utilized in Idaho higher education funding since the early 1990's.

OBF Framework Overview

The OBF model consists of three major components:

- Base Allocation - Each institution starts with its current base appropriation, including endowment or liquor funds when applicable.
- Base At-Risk Amount - A fixed percentage of the base (e.g., 10%) is placed at risk. Institutions earn back this amount through performance.
- Performance Categories - Institutions are compared to their own three-year baseline in the following weighted categories:
  - Enrollment (e.g., 25%) - Measures student access, including total enrollment, resident enrollment, and first-year enrollment.
  - Progression (e.g., 35%) - Measures credit momentum toward credential completion (24/48/72 for universities; 12/24/48 for community colleges).
  - Completion (e.g., 45%) - Measures credentials awarded across all levels.

Performance Formula

For each category, the model calculates:

- A three-year baseline
- Most recent year's actual value
- A performance ratio (Actual ÷ Baseline)
- A weighted index (Ratio × Category Weight)

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The combined weighted indexes determine how much of the Base At-Risk allocation an institution earns back. Institutions are rewarded or penalized relative to themselves, not to peers.

Premium Bonus Funding

Bonus amounts are added on top of the performance calculation and can offset losses or amplify gains. These bonuses target:

- Idaho resident student outcomes
- High-demand and priority degree production

Final Funding Outcome

The total OBF adjustment equals:

$$(\text{Base Allocation} - \text{Earned At-Risk Funds}) + \text{Premium Bonuses}$$

Institutions with improved outcomes may earn more than their at-risk amount (within caps), while institutions experiencing declines may revert a portion unless bonuses offset losses.

A transparent calculation workbook supports the model, with required data inputs, automated calculations, performance outputs, and comparison tools aligned with FY 2027 EWA projections.

**IMPACT**

The OBF model aims to align state funding with measurable improvements in student success, degree completion, and Idaho workforce readiness. The structure encourages continuous institutional improvement, supports service to at-risk populations, and provides stability through bonuses and self-comparison rather than inter-institution competition. If implemented, the model will replace EWA and serve as Idaho's primary formula for distributing higher education operational funding.

**STAFF COMMENTS AND RECOMMENDATIONS**

Board staff recommends continued engagement with the community colleges and college/universities and refinement of the OBF model structure, including confirmation of performance categories, weighting factors, bonus priorities, and data system requirements.

Once completed, the OBF formula will be submitted to the Legislature before the December 31, 2025 deadline, as well as to the Board.

**BOARD ACTION**

This item is for information only.

**WORK SESSION  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
1	<b>IRSA – POSTSECONDARY CIVICS EDUCATION: PRESENT AND FUTURE</b>	Information Item

**WORK SESSION  
DECEMBER 17, 2025**

**SUBJECT**

Work Session: Postsecondary Civics Education: Present and Future

**REFERENCE**

**APPLICABLE STATUTE, RULE, OR POLICY**

Not applicable

**BACKGROUND/DISCUSSION**

Employers, community leaders, and citizens alike emphasize the importance of graduates who are prepared to engage productively in civic life, bringing skills in civil discourse, problem solving, and informed decision-making to their workplaces and communities. Idaho's strong tradition of civic participation, from high rates of volunteerism to high voting turnouts, underscores the opportunity to reinforce these habits of democracy in higher education. By fostering both career readiness and civic readiness, the Board and institutions can build public trust, strengthen Idaho's workforce, and ensure that graduates contribute meaningfully to the state's economic and democratic vitality.

In this work session, Board members will have the opportunity to hear from student leaders and institutional presidents about current institutional initiatives on civic knowledge, civil discourse, and civic or community engagement.

**IMPACT**

This presentation and guided discussion will enable Board members to learn more about the current institutional initiatives that support postsecondary civic education in Idaho. This work session provides further context for *the America's Next 250: Enhancing Postsecondary Civic Knowledge and Engagement in Idaho* plan, a Board initiative to promote civic education across all postsecondary institutions. The Board's leadership is key in establishing guidance for institutions to develop institution-wide approaches so that students gain civic knowledge and experience civil dialogue. By fostering both career readiness and civic readiness, the Board and institutions can build public trust, strengthen Idaho's workforce, and ensure that graduates contribute meaningfully to the state's economic and democratic vitality.

**ATTACHMENTS**

None

**STAFF COMMENTS AND RECOMMENDATIONS**

Idaho's public postsecondary institutions are well positioned to respond to this discussion with both experience and commitment. They bring existing strengths in workforce preparation and civic engagement and can align their efforts with the Board's leadership in addressing public confidence. Board staff will work with institutions to coordinate their efforts and provide updates as appropriate.

**BOARD ACTION**

This item is for informational purposes.

**INFORMATIONAL  
DECEMBER 17, 2025**

<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>1</b>	<b>BAHR – BOISE STATE UNIVERSITY – CAMPUS MASTER PLAN SUMMARY</b>	Information Item
<b>2</b>	<b>BAHR – COLLEGE/UNIVERSITIES – FINANCIAL RATIOS ANNUAL REPORT</b>	Information Item
<b>3</b>	<b>BAHR – COLLEGE/UNIVERSITIES – NET POSITION BALANCES ANNUAL REPORT</b>	Information Item
<b>4</b>	<b>PPGA – 2025 ANNUAL EDUCATOR EVALUATION REVIEW</b>	Information Item
<b>5</b>	<b>IDE – ENGLISH LEARNERS PROFICIENCY REPORT</b>	Information Item

**INFORMATIONAL  
DECEMBER 17, 2025**

**SUBJECT**

Boise State University Campus Master Plan Update (2025 - 2035)  
Executive Summary Presentation

**REFERENCE**

March 1997	1997 Campus Master Plan was presented to the Idaho State Board of Education (Board)
October 2005	2005 Campus Master Plan was presented to the Board
February 2008	Expansion of boundaries and Master Plan update was presented to the Board
April 2015	2015 Master Plan update presented to the Board
June 2015	2015 Master Plan update approved by the Board

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho State Board of Education Policy V.K.2

**BACKGROUND/DISCUSSION**

Roughly every ten years, Boise State University evaluates and recommends long-term facility and infrastructure projects through a comprehensive Campus Master Plan. This visionary document serves as a strategic guide for the university's leadership to help make informed decisions that shape the future of our physical environment.

The Boise State Master Plan was originally created in 1997, and was updated in 2005, 2008 and 2015. In June of 2021, Boise State adopted a new strategic plan, "Blueprint for Success" and in late 2023, BSU determined an update to the Master Plan was needed to complement the new Strategic Plan. Ayers Saint Gross (ASG) from Tempe Arizona was selected through a qualification-based selection process and retained to guide the university through this update process.

A diverse array of stakeholders including students, staff, faculty, community members, and local partners - such as the City of Boise and ACHD - were engaged throughout the planning process to ensure that the plan reflects the collective aspirations and needs of our community. By understanding enrollment trends and anticipating evolving demographics and programmatic growth, a plan has been created that is both practical and forward-thinking.

Unlike the previous plans, the 2025 Master Plan is a focused 10-year roadmap, grounded in realistic projections and achievable goals. This plan not only addresses immediate priorities but also sets the stage for future exploration and growth, ensuring Boise State remains a dynamic and resilient institution.

The university is presenting an executive summary of the plan at this meeting and will bring the detailed plan back to the Board for adoption in early 2026. During this time, the Plan will be made available to the public through the university's website and other publications, and staff will make a formal request to the Boise City

**INFORMATIONAL  
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Council to integrate this campus master plan update into the City's Comprehensive Plan, *Blueprint Boise*.

**IMPACT**

The updated Master Plan will serve as the framework and guidelines for the development of the Boise State campus for the next 10 years. This plan will guide future facility and infrastructure projects, strategic property acquisitions, and land use guidelines.

**ATTACHMENTS**

Attachment 1 - Boise State University Campus Master Plan Update (2025 - 2035) Executive Summary

**BOARD STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed Boise State University's progress on the 2025–2035 Campus Master Plan Update and finds that the planning efforts are consistent with Board Policy V.K.2. related to long-range campus planning aligned with institutional missions and strategic goals.

BSU has engaged a comprehensive set of stakeholders and incorporated demographic, academic, and infrastructure considerations into the development of the updated plan. The executive summary provides a clear overview of the university's direction for the next ten (10) years.

BSU requested staff to provide this draft Master Plan to the Board for any feedback before the final version of BSU's Master Plan is brought forward to the Board for adoption in early 2026.

Board action is not required. This item is information only.

**BOARD ACTION**

This item is for informational purposes only.

# 10-YEAR CAMPUS MASTER PLAN

**EXECUTIVE SUMMARY  
2025-2034**



**BOISE STATE UNIVERSITY**

# EXECUTIVE SUMMARY

## VISION AND PURPOSE OF THE MASTER PLAN

Every decade, Boise State University embarks on a transformative journey to assess and reimagine its campus through a comprehensive Campus Master Plan. This visionary plan serves as a strategic guide for the university's leadership to help make informed decisions that shape the future of our physical environment.

Engaging a diverse array of stakeholders — including students, staff, faculty, community members, and local partners such as the City of Boise and ACHD — we gather in-depth data to ensure the plan reflects the collective aspirations and needs of our community. By understanding enrollment trends, and anticipating the evolving demographics and programmatic growth, we craft a plan that is both practical and forward-thinking.

Unlike previous plans, the 2025 Master Plan is a focused 10-year roadmap, grounded in realistic projections and achievable goals. While we cannot predict every change the next decade will bring, we are committed to outlining projects that are poised for success and exploring innovative possibilities that align with our long-term vision. This plan not only addresses immediate priorities but also sets the stage for future exploration and growth, ensuring Boise State remains a dynamic and resilient institution.

## INSTITUTIONAL MISSION ALIGNMENT

It is important to anchor to the mission and vision of Boise State when considering the future of the physical campus environment.

### OUR MISSION

Boise State provides an innovative, transformative, and equitable educational environment that prepares students for success and advances Idaho and the world.

### OUR VISION

To be a premier student-success driven research university innovating for statewide and global impact.

### THEMES

- Foster Student Success
- Advance Idaho
- Strengthen a Culture of Innovation and Global Impact

## STRATEGIC PLAN GOALS

Likewise, it is crucial that the Strategic Plan Goals form the supporting pillars of the Master Plan.

**1 Improve Educational Access and Student Success**

**2 Innovation for Institutional Impact**

**3 Advance Research and Creative Activity**

**4 Foster Thriving Community**

**5 Trailblaze Programs and Partnerships**

The primary reason for the Master Plan and the 10-Year Capital Improvement Plan and Projects are to support the Strategic Plan goals.



**B** INFORMATIONAL - BAHR  
TAB 1

# STRATEGIC PRIORITIES AND GUIDING PRINCIPLES

## DIFFERENT APPROACH TO MASTER PLAN

### TEN YEAR TIME FRAME

- The last iteration of the Campus Master Plan spanned 30 years. While aspirational, the plan was not necessarily a reflection of what was realistic. Switching to the 10-year format, that includes robust stakeholder involvement, sets the university up for success.

### LAND USE PLAN

- To support greater flexibility and innovation, this 10-year plan introduces a Land Use Plan approach, replacing the fixed building footprints of the previous 30-year plan. This shift allows future development to adapt more easily to evolving needs and encourages cross-disciplinary collaboration. By planning for dynamic research zones, for example, rather than single-purpose buildings, we position ourselves to better accommodate future programs and foster a more integrated and responsive campus environment.

### INTENTIONAL GROWTH

- The university's remarkable growth over the past decade has opened exciting new opportunities. While space constraints present a challenge, a flexible, multi-outcome planning approach will empower the university to respond effectively to changes in enrollment and continue thriving in a dynamic environment.

### FACILITIES AND SPACE AS SHARED RESOURCES — FLEXIBLE AND ADAPTABLE

- As higher education continues to embrace a multi-disciplinary approach, our facilities must evolve to support this transformation. By prioritizing fiscal responsibility and thoughtful resource management, we can ensure that both new and existing buildings serve a wide range of users and purposes — maximizing impact and adaptability across campus.

### ALIGNMENT WITH CAPITAL PLAN AND STRATEGIC PLAN

- The primary purpose of the Master Plan and the 10-Year Capital Improvement Plan is to actively support and advance the goals outlined in the university's Strategic Plan.
  1. Improve Educational Access and Student Success
  2. Innovate for Institutional Impact
  3. Advance Research and Creative Activity
  4. Foster Thriving Community
  5. Trailblaze Programs and Partnerships

## PRINCIPLES AND STRATEGIC GOALS GUIDE DECISIONS

### VISION

- Space is shared, collaborative, flexible and tech-supported for work, meeting and instruction
- Campus is a hub of innovation and collaborative interaction with local community and industry
- Campus features inspiring and top-quality facilities to attract and retain students and talented faculty
- Natural environment and the Boise River are centerpieces to a thriving and welcoming year-round campus
- Student experience is central with more labs as well as active and experiential learning
- Growth in non-traditional students is encouraged with a greater variety of affordable housing options
- Plans integrate with the city, greenbelt, riverfront and neighborhoods
- Improved transportation includes regional express options

### GOALS FOR THE PLAN

- Support university strategic goals, initiatives and actions
- Accommodate a 10-year vision for growth
- Immerse the student experience-centric campus in nature and embrace the riverfront
- Create space that is flexible, adaptive, shared and student-centered
- Emphasize the revitalization of existing facilities, in addition to new construction
- Expand affordable housing for all (undergraduate, graduate, post-graduate, faculty and staff)
- Integration with the city, neighborhood and local business plans
- Support opportunities for community partnerships, including research
- Improve multi-modal transportation options
- Implement a realistic roadmap aligned with strategic goals and funding resources

# PLANNING PROCESS

INFORMATIONAL  
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## TIMELINE AND PHASES

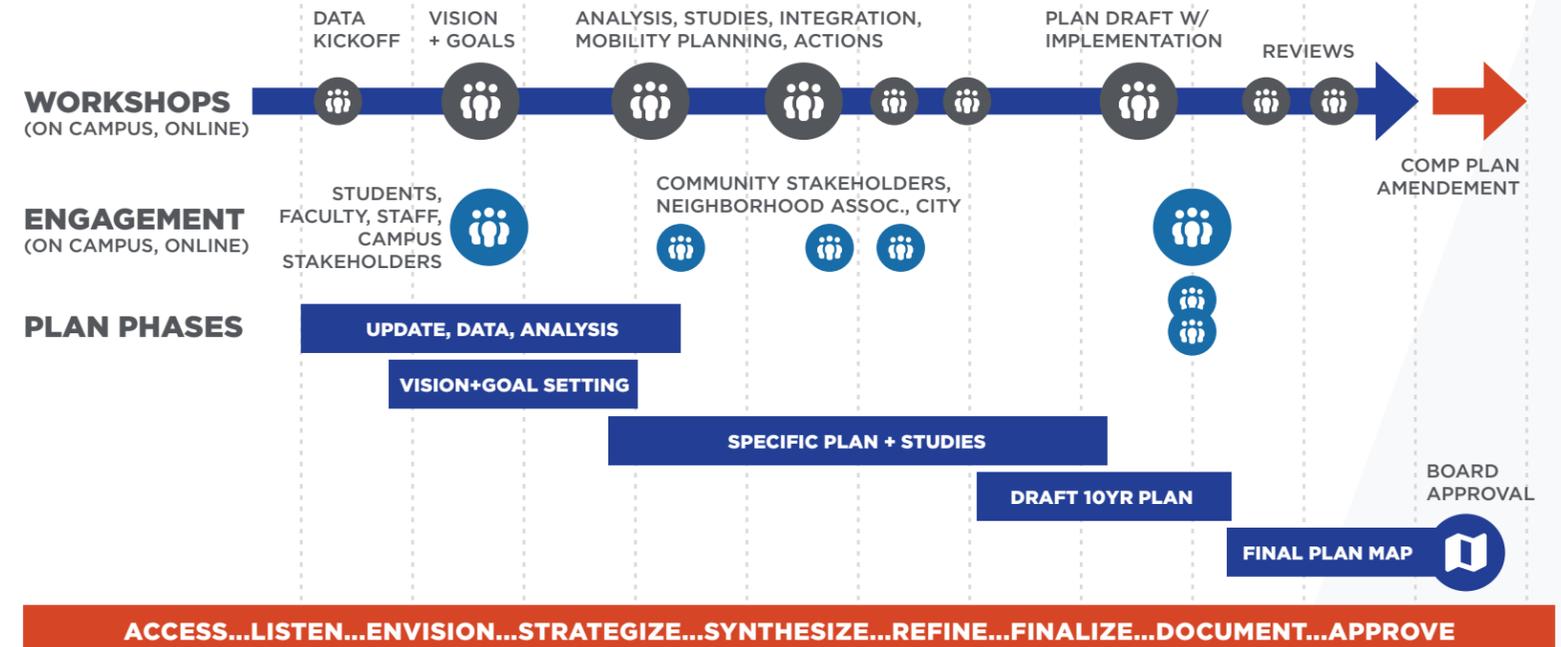
ATTACHMENT 1

The initial discovery phase of the Master Plan process kicked off in early 2024.

The goals for the planning process were outlined early on to be:

- Inclusive but focused
- An innovative engagement of the student voice
- Engaged with the community
- Data informed
- A structured process and plan with mapped milestones
- Transparent with routine updates along the way

### PROCESS PHASES



# STAKEHOLDER ENGAGEMENT STRATEGY

With inclusivity in mind, the stakeholder engagement process was robust.

**300+**

participants involved in providing input and feedback

**18**

stakeholder interviews

**14**

steering committee meetings

**3**

executive team meetings

**8**

MURAL input sessions

**17**

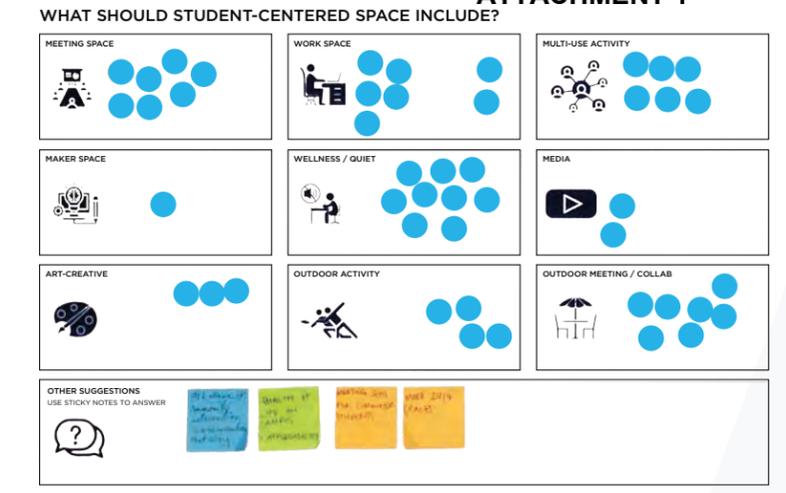
SENA meetings: 8 Master Plan specific subcommittee meetings

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# PROCESS STEPS

- Engaged university Leadership in goal setting and visioning
- Facilitated Steering Committee work sessions by planners
- Shared data analysis for common understanding
- Listened with Intention to understand concerns and opportunities
- Identified specific study areas that include:
  - Expansion area and neighborhood
  - Athletic Village plan integration
  - Mobility, circulation, transportation and parking
  - Sites for near-term capital projects and a 10-year Capital Improvement Plan
  - Sustainability integration
- Tracked goals and strategies in a matrix with actions and projects
- Reached consensus-based planning direction
- Conducted university leadership check-in

# ATTACHMENT 1



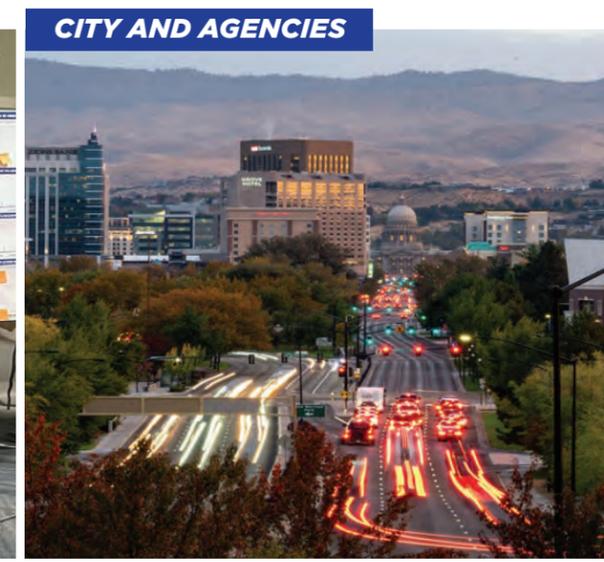
# COMMUNITY AND NEIGHBORHOOD INVOLVEMENT



STUDENTS



LEADERSHIP



CITY AND AGENCIES



COMMUNITY

- Historically, previous iterations of the Campus Master Plan were developed with minimal engagement from the surrounding community and immediate neighbors. This lack of involvement contributed to a sense of mistrust, as residents felt their voices were excluded from decisions that directly affected their neighborhoods.
- The 2025 Campus Master Plan update marks a transformative shift in approach – placing community engagement at the forefront of the planning process. From the outset, university planners prioritized transparency and collaboration, initiating early and consistent dialogue with local stakeholders.
- Planners began attending monthly Southeast Neighborhood Association (SENA) meetings at the beginning of the planning process to ask the group how they would prefer to be engaged. A subcommittee of SENA board members volunteered their time to meet monthly throughout the process to provide valuable feedback on the direction of the plan.
- Beyond SENA, planners proactively connected with other neighborhood associations to ensure broad representation and to foster a shared vision for the campus and its surrounding areas. The City of Boise was also engaged early to align the university's goals with municipal priorities and the evolving zoning code.
- To ensure a holistic and integrated planning effort, the university collaborated with key regional agencies, including:
  - Ada County Highway District (ACHD)
  - Valley Regional Transit (VRT)
  - Capital City Development Corporation (CCDC)
- This inclusive and visionary approach reflects the university's commitment to building lasting partnerships, enhancing community trust, and creating a campus plan that is responsive, sustainable and aligned with the broader aspirations of the region.

# CAMPUS ASSESSMENT



## | EXISTING CONDITIONS OVERVIEW

A recent Facilities Condition Assessment was completed for the primary buildings on campus. This was an in depth study that examined the physical condition of the buildings to determine deferred and future maintenance and renewal needs for ongoing building use. This helps to inform whether or not a building is worth investing in for future use, or if it would be more fiscally responsible to tear it down and build something new.

## | LAND USE AND SURROUNDING CONTEXT

As a land-locked urban campus, Boise State needs to plan for the future, with sensitivity and consideration to its neighboring community and environment. This applies to the physical environment, such as the Boise River, the greenbelt and the surrounding infrastructure. But it also means being a good partner and neighbor to the City of Boise and the residential areas that surround campus. With this in mind, careful consideration and early involvement was given to those stakeholders.

## | FINANCIAL CAPACITY

In the spirit of creating a realistic plan for the next 10 years, the university had to consider its financial capacity. Since the 2015 plan, building costs in the nation, but especially in Boise, have sky-rocketed. Buildings that once cost \$40 million to build, now cost north of \$120 million. Events such as the COVID-19 pandemic have taught us to be prepared for worst case scenarios. Thus this 10-year plan is more conservative in its projections.

## | PROJECTED ENROLLMENT GROWTH

Boise State has seen phenomenal growth over the last decade, but in the spirit of remaining fiscally responsible and conservative in our enrollment projections, we have anticipated a 1% per year increase in enrollment.

## | SPACE UTILIZATION AND MODERNIZATION NEEDS

Rather than focus only on large new buildings, the 10-year plan seeks to examine existing infrastructure on campus, and how it can be modernized and improved to better suit the needs of current and future campus users.





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ATTACHMENT 1

## 10-YEAR GROWTH PROJECTIONS

Projected campus-based student population 2025-2034

**9.1%**

increase of  
campus-based students

**21,901**

total projected campus-based student  
population in 2034

### CAMPUS GROWTH NEEDS

**270+**

additional staff

**430+**

1st-year beds

**750+**

total student beds

**370+**

new parking spaces

## ENROLLMENT PROJECTIONS

Data includes students who participate on campus

UNDERGRADUATE DEGREE SEEKING	ACTUAL			PROJECTED									10-YEAR GROWTH 2025-34
	Fall 2023	Fall 2024	Fall 2025	Fall 2026	Fall 2027	Fall 2028	Fall 2029	Fall 2030	Fall 2031	Fall 2032	Fall 2033	Fall 2034	
Campus Based	14,983	15,265	16,012	16,479	16,822	17,031	17,159	17,238	17,285	17,315	17,333	17,344	<b>8.94%</b>
Online	2,102	2,418	2,717	2,908	2,969	3,005	3,028	3,042	3,050	3,056	3,059	3,061	
<b>Total Undergrad Degree Seeking</b>	<b>17,085</b>	<b>17,683</b>	<b>18,729</b>	<b>19,387</b>	<b>19,790</b>	<b>20,037</b>	<b>20,187</b>	<b>20,279</b>	<b>20,336</b>	<b>20,370</b>	<b>20,391</b>	<b>20,404</b>	

Yearly Growth Undergrad Degree Seeking

3.5% 2.1% 1.2% 0.8% 0.5% 0.3% 0.2% 0.1% 0.1%

GRADUATE DEGREE SEEKING	ACTUAL			PROJECTED									10-YEAR GROWTH 2025-34
	Fall 2023	Fall 2024	Fall 2025	Fall 2026	Fall 2027	Fall 2028	Fall 2029	Fall 2030	Fall 2031	Fall 2032	Fall 2033	Fall 2034	
Campus Based (excludes online)	1,429	1,391	1,345	1,361	1,377	1,394	1,411	1,428	1,445	1,462	1,480	1,497	<b>11.3%</b>





# CONCEPTS FOR CONSIDERATION

# CONCEPTS FOR CONSIDERATION

MAP REF. #	LOCATION	DESCRIPTION	STRATEGIC GOAL*
<b>ACADEMIC AND RESEARCH</b>			
16	Harry Morrison Lab: Addition and Renovation	Increase lab, studio and student collaboration spaces through an addition and renovation	1.4
TBD	Additional Science Research Building	Build a new science building with research labs, classrooms, faculty offices and student collaboration spaces	1.1, 1.4, 2.1, 2.3, 3.1, 4.1, 4.4, 5.3
14	Nursing Program Expansion and Relocate Campus Health Center	Relocate Health Center and renovate second floor for Nursing	1.2, 1.4
TBD	School of Computer and Cybersecurity	Expand off-campus, or add on-campus location	1.2, 1.4
13	Additional Health Sciences Building	Build a new building or create an addition to Norco to relocate programs from the Health Sciences Riverside Building	1.2, 1.4, 2.3, 5.1
<b>STUDENT LIFE: HOUSING, DINING AND RECREATION</b>			
10	SUB Rec Field Improvements	Perform upgrades to increase intramural and club sport use	1.2, 4.1, 4.4
15	Recreation Center - Renovation and Utilization	Evaluate building programming and utilization	1.2, 4.1, 4.4
<b>NEW STUDENT HOUSING FACILITIES</b>			
9	Sawtooth Hall Phase II	Create additional first-year housing and student services space	1.1, 1.2, 1.3, 1.4, 4.1, 4.4
5	Chaffee Site Redevelopment	Create additional first-year housing and dining services	1.4, 4.1, 4.4
12	Manor Site Redevelopment	Consider graduate student housing, health services or retail	1.4, 4.1, 4.2, 4.4
<b>STUDENT HOUSING RENEWALS OR REPLACEMENTS</b>			
1	Towers Demo and Site Redevelopment	Demolish building and repurpose site	1.4, 4.1, 4.4
3	Chaffee Phased Renewals	Modernize and improve infrastructure	1.4, 4.1, 4.4
4	New Dining Hall (in Chaffee, Courts scenarios)	Add dining capacity with a new facility or an addition	1.4, 4.1
	Ongoing Facility Renewals	Modernize and improve infrastructure	1.4, 4.1, 4.4
<b>ATHLETICS AND EVENT VENUES</b>			
11	Varsity Center with Central South Entry**	Create a new athletics "front door" to include additional sports program and administrative offices, new weight room and academic center	1.4, 4.2, 5.1
6	Turf Practice Field**	New outdoor artificial turf Football practice field	1.4, 5.1
TBD	New Tennis Center**	Create new competition venue with indoor and outdoor courts	1.4, 4.1, 5.1
1	Morrison Center Expansion	Add to the facility and make patron entry improvements	1.2, 1.4, 4.1, 5.1, 5.3
<b>EXTRAMILE ARENA IMPROVEMENTS</b>			
3	Exterior Improvement for Event Mall	Expand mall on north side of building for events and food trucks	1.4, 4.1
7	Concourse Renovations and Deferred Maintenance Upgrades	Improve accessibility, add or expand restrooms and concessions, address deferred maintenance items	1.2, 1.4, 4.1, 5.1
8	ExtraMile Arena Capacity Expansion	Expand and enhance the concourse and circulation, to include additional restrooms and concessions	1.2, 1.4, 4.1, 5.1
<b>CAMPUS IMPROVEMENTS AND EXTERIOR MASTER PLAN</b>			
2	Friendship Bridge Plaza Improvements and Quad Connectivity	Build a new pedestrian connection from bridge to the center of campus	1.4, 4.1, 4.4
2	Amphitheater Pavillion Improvements	Add stage cover, support space and restrooms	1.4, 4.1
<b>FACILITIES MAINTENANCE AND OPERATIONS, TRANSPORTATION, AND INFRASTRUCTURE</b>			
4	High/Medium Voltage Loop and Additional Substation	Add capacity and redundancy to electrical service on east end of campus	4.3, 4.4
17	Administrative Operations Building	Consolidate Campus Operations, Housing Maintenance and certain Public Safety activities	4.3, 4.4



**Campus Infrastructure**

- 1 | Towers Demolition and Site Redevelopment
- 2 | Friendship Bridge Plaza Improvements and Quad Connectivity
- 3 | Extra Mile Arena - Exterior Improvement for Event Mall
- 4 | High/Medium Voltage Loop and Additional Substation

**Campus Facilities**

- 1 | Morrison Center Expansion
- 2 | Amphitheater Pavilion Improvements
- 3 | Chaffee Phased Renewals
- 4 | New Dining Hall
- 5 | Chaffee Site Redevelopment
- 6 | Turf Practice Field
- 7 | ExtraMile Concourse Renovations and Deferred Maintenance Upgrades
- 8 | ExtraMile Arena Capacity Expansion
- 9 | Sawtooth Hall Phase II
- 10 | SUB Recreation Field Improvements
- 11 | Albertsons Stadium - Varsity Center with Central South Entry
- 12 | Manor Site Redevelopment
- 13 | Additional Health Sciences Building
- 14 | Nursing Program Expansion / Relocate Campus Health Center
- 15 | Recreation Center - Renovation and Utilization
- 16 | Harry Morrison Lab - Addition and Renovation
- 17 | Administrative Operations Building

# PLANNING COMMITTEES AND CONSULTING TEAMS

The Boise State University master plan committees provided input from February 2024 through May 2025. The list below reflects the members titles at that time.

## MASTER PLAN EXECUTIVE TEAM

- Marlene Tromp, President
- John Buckwalter, Provost and Vice President for Academic Affairs
- Alicia Estey, CFOO, Vice President for Finance and Operations
- Matthew Ewing, Vice President for Boise State University Foundation
- Nancy Glenn, Vice President for Research and Economic Development
- Jeremiah Shinn, Vice President for Student Affairs and Enrollment Management
- Jeramiah Dickey, Executive Director, Athletics
- Bill Brady, Chief Human Resources Officer
- Lauren Griswold, Chief Communications and Marketing Officer
- Andrew Finstuen, Associate Vice President for Strategic Planning and Special Initiatives, Dean, Honors College
- Shawn Benner, Dean, College of Innovation and Design
- Jenn White, Special Counsel for Government Relations, Assistant Vice President for Finance and Operations
- Peter Risse, Senior Advisor, Government Relations

- Brian Wampler, President's Professor of Public Scholarship and Engagement
- Alicia Garza, Professor and President's Fellow
- Drew Alexander, Associate Vice President Campus Operations

## MASTER PLAN STEERING COMMITTEE

- Erika Anderson, Chief of Staff, President's Office\*
- Andrew Finstuen, Associate Vice President for Strategic Planning and Special Initiatives, Dean, Honors College
- Jeff Banka, Deputy Chief Financial Officer, University Financial Services and Treasury\*
- Zeynep Hansen, Vice Provost for Academic Planning and Institutional Effectiveness, Office of the Provost
- Renee Rehder, Director of Strategic Enrollment Initiatives, Enrollment Services\*
- Argia Beristain, Chief Executive Officer, Boise State University Foundation\*
- Jana LaRosa, Assistant Vice President for Research Advancement and Strategy, Center for Research and Creative Activities\*
- Lynda Tieck, Senior Director, Housing and Residence Life

- Drew Alexander, Associate Vice President, Campus Operations
- Jillian Moroney, School of Public Services, Faculty Representative
- Krista Paulsen, School of Public Services, Faculty Representative
- Angel Dang, Associated Students of Boise State University (ASBSU), Student Representative
- Jack Vuturo, ASBSU, Student Representative (alt)
- Christy Jordan, Executive Director, Campus Planning and Space Management
- Kylene Collette, Campus Planner, Campus Planning and Space Management

\* Members of the University Strategic Planning Council

## STAKEHOLDERS INTERVIEWED

- Student Affairs and Enrollment Management, Office of the Registrar, Campus Services, Dean of Students
- Graduate College
- Office of the Provost and Dean's Council
- Academic Senate — Associated Students of Boise State University
- Division of Research and Economic Development
- Housing and Residence Life and Boise State Dining

- Campus Recreation
- ExtraMile Arena and Morrison Center
- Athletics
- Department of Public Safety
- Sustainability Committee
- COLT
- Planning, City of Boise
- Ada County Highway District (ACHD), Valley Regional Transit — planned

## MURALS — STRATEGIC GOAL SETTING AND VISIONING

- Executive Team
- Steering Committee
- Dean's Council and Academic Senate
- Research and Economic Development
- Sustainability Committee
- Murals — Housing Sites and Capacity Studies
- Housing and Residence Life and Boise State Dining
- Boise State-SENA Subcommittee (South East Neighborhood Association)

## SURVEYS

- Student Survey on Sustainability
- Annual Transportation Survey

# ADDITIONAL STUDIES AND OPTIONS

The following detailed studies and options have not been included in this summary, but will be included in the final report

## HOUSING DEMAND STUDY, OPTIONS AND RECOMMENDATIONS

- A comprehensive housing demand study, based on current and projected enrollment, was conducted to establish both present and future guidance for on-campus housing, including the types and quantities of facilities needed. The study evaluates several housing options and locations for future consideration.

## PARKING DEMAND STUDY (WALKER CONSULTANTS)

- Walker Consultants analyzed current parking use and projected future demand based on expected campus development and population growth. These findings set a 10-year baseline for parking needs, considering new construction and enrollment growth. Recommendations for additional parking inform the master plan land use maps and Capital Improvement Plan.

## EXTERIOR CAMPUS IMPROVEMENTS PLAN (THE LAND GROUP)

- This supplementary study looks in depth at the campus' exterior spaces to expand options for social gatherings and outdoor learning spaces. The study also includes methods and recommendations to improve aesthetics of the spaces to ensure consistency in the design and feel of outdoor spaces. Several spaces were identified, studied and are included as projects or future planning opportunities in the master plan and Capital Improvement Plan.

## NAMPA PROPERTY DEVELOPMENT STUDY

- This conceptual planning study provides land-use recommendations to optimize potential future research, creative development capacity and to create opportunities for new partnerships associated with the Boise State-owned property in Nampa.
- The study considers existing uses and provides options for future land use of the approx. 50 acre-parcel through land-use diagrams, maps and high level massing models and images.

## ADJACENT NEIGHBORHOOD PLANNING OPTIONS AND RECOMMENDATIONS

- A separate group was formed with residents from the adjacent neighborhood to provide recommendations for the development properties owned by the university south of University Drive between Capitol Blvd. and Broadway Ave. Their input addresses the new zoning code, preserving neighborhood character and improving transitions between campus and neighborhood to guide land use planning.

## SUSTAINABILITY STRATEGIES

- This document provides benchmarking, information and goal setting within five main categories:
  - Carbon
  - Energy
  - Water
  - Waste
  - Building Design and Standards

## POTENTIAL INNOVATION CAMPUS NAMPA PROPERTY



RESEARCH AND ECONOMIC DEVELOPMENT ACCELERATOR INCUBATORS

MIXED USE AMENITIES

PARTNERSHIP ECONOMIC DEVELOPMENT

- BOISE STATE PROGRAMS**
1. Business Accelerator Program Space - Existing
  2. Business Accelerator Expansion
  3. Maker Space, Printers, Shared Services
  4. Research Labs
  5. Offices (WeWork, accelerator, incubator)

- MIXED-USE, AMENITIES**
6. Retail Food, Hospitality (1st fl)
  7. Hotel (100-150 rms, 2 or 3 upper fls)
  8. Conference – Event Space (1st fl)

- PARTNERS, ECONOMIC DEVELOPMENT**
9. Office Park (4 bldgs. 3-4 st)
  10. Light Industrial with Lab –Office (1-2 fls)
  11. Industrial-Manufacturing with rail spur
  12. Light Industrial-Manufacturing

# BOISE STATE

**INFORMATIONAL  
DECEMBER 17, 2025**

**SUBJECT**

FY 2025 College and Universities' Financial Ratios

**REFERENCE**

December 2011-2025                      Annual Audit reports submitted to the Board

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

The ratios presented measure the financial health of each institution and include a "Composite Financial Index" based on four key ratios. The ratios are designed as management tools to measure financial activity and key trends within an institution over time. They typically do not lend themselves to comparative analysis between institutions because of the varying missions and structures of the institutions and current strategic initiatives underway at a given institution at a given time.

Institution foundations are reported as component units in the college and universities' financial statements. The nationally developed ratio benchmarks model is built around this combined picture.<sup>1</sup> An institution's foundation holds assets for the purpose of supporting the institution. Foundation assets are nearly all restricted for institution purposes and are an important part of an institution's financial strategy and financial health.

<b>Ratio</b>	<b>Measure</b>	<b>Benchmark</b>
Primary reserve	Sufficiency of resources and their flexibility; good measure for net assets	.40
Viability	Capacity to repay total debt through reserves	1.25
Return on net position	Whether the institution is better off financially this year than last	6.00%
Net operating revenues	Whether the institution is living within available resources	2.00%
Composite Financial Index	Combines four ratios using weighting	3.0
Debt Burden	Institution's dependence on borrowed funds	<= 8%
Debt Coverage	Ability of excess income over adjusted expenses to cover annual debt service payments.	2.0
Life of Capital Assets	Recent vs deferred investments	10 - 14

---

<sup>1</sup> See *Strategic Financial Analysis for Higher Education: Identifying, Measuring & Reporting Financial Risks* (7th ed.). New York, NY: Prager, Sealy & Co., LLC; KPMG, LLP; Attain, LLC. The model's analysis developed by industry experts is generally accepted in the field of higher education and has been around and evolving since 1980.

**INFORMATIONAL  
DECEMBER 17, 2025**

Three other ratios provided are the Debt Burden, Debt Coverage, and Life of Capital Assets. The Debt Burden ratio is calculated as debt service divided by adjusted expenditure. The benchmark for this ratio is set by the institution for no more than 8% per Board policy V.F. The Debt Coverage ratio is calculated as adjusted revenues divided by debt service. The benchmark for this ratio is set at 2. The Life of Capital Assets ratio is calculated as accumulated depreciation divided by depreciation expense. The benchmark for this ratio is 10 for research institutions and 14 for undergraduate liberal arts institutions.

**IMPACT**

These financial ratios and analyses are provided for the Board to review the financial health and year-to-year trends at the institutions. The ratios reflect a financial snapshot as of fiscal year end. The Audit, Risk, and Compliance Committee reviews key financial performance factors on a quarterly basis.

**ATTACHMENTS**

Attachment 1 – College and Universities – Financial Ratios

**STAFF COMMENTS AND RECOMMENDATIONS**

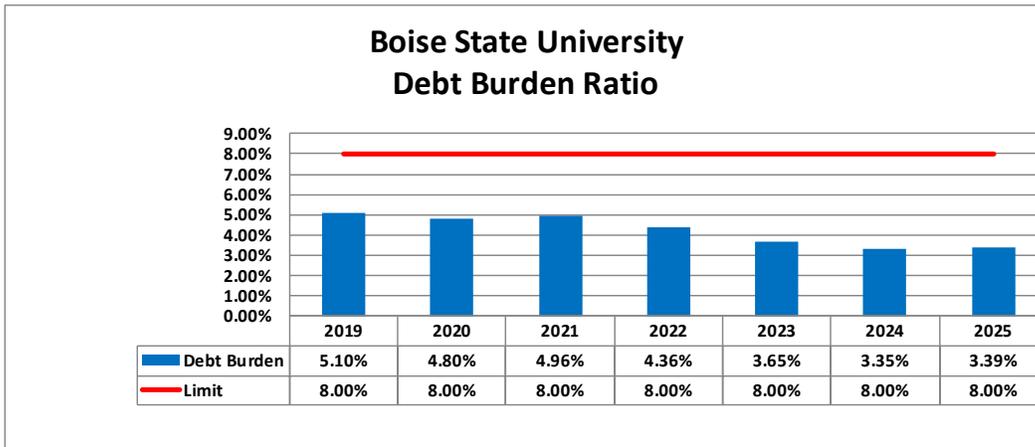
Board staff has reviewed the FY 2025 financial ratio submissions for Boise State University, Idaho State University, Lewis-Clark State College, and University of Idaho, as required under Board Policy V.F. The ratios provide a high-level assessment of each institution's financial health, focusing on trends over time rather than cross-institution comparisons due to differences in missions, structures, and strategic priorities.

Overall, the ratios appear consistent with each institution's audited financial statements and reflect expected year-to-year fluctuations based on enrollment trends, capital activity, operating performance, and investment market conditions. Composite Financial Index (CFI) scores generally indicate stable to improving financial capacity, while debt-related ratios (Debt Burden, Debt Coverage, and Life of Capital Assets) remain within Board-established thresholds or institution-specific targets. As noted in the Background, these measures are most appropriately interpreted over multiple fiscal periods, and institutions remain responsible for managing risks associated with debt, deferred maintenance, and long-term capital planning.

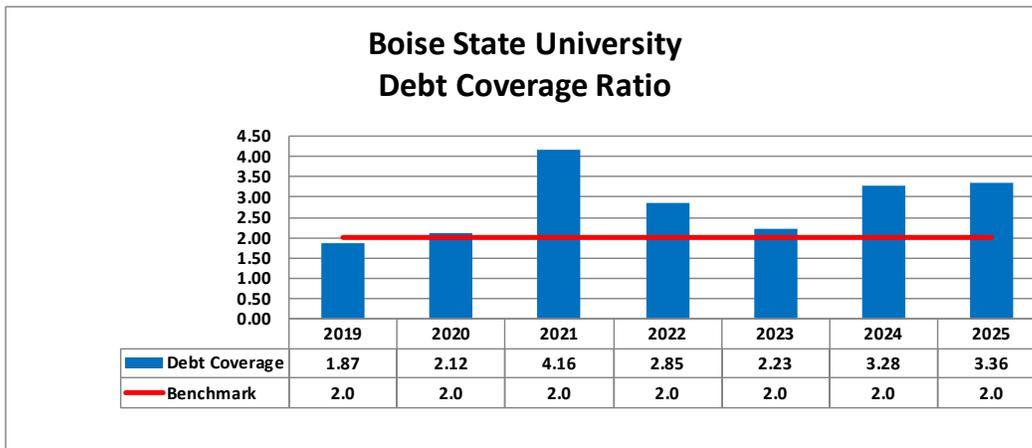
Institution representatives are available to address specific questions regarding ratio performance or drivers of year-to-year changes.

**BOARD ACTION**

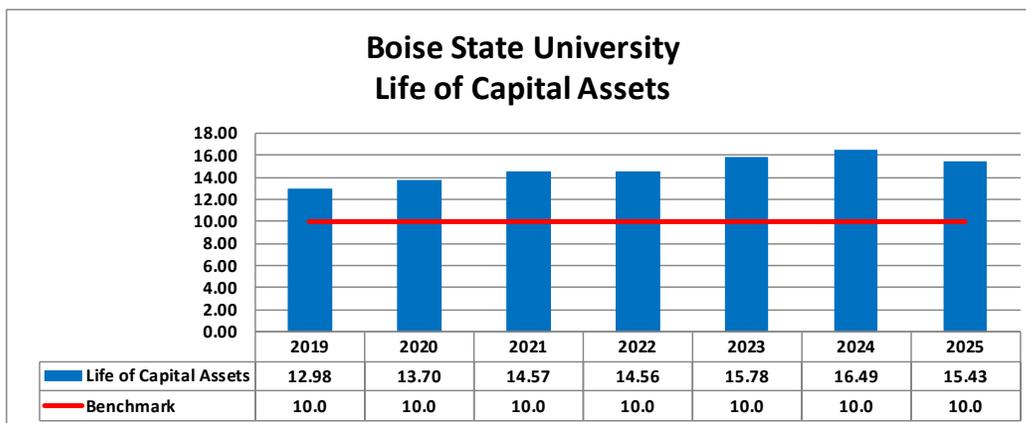
This item is for informational purposes only.



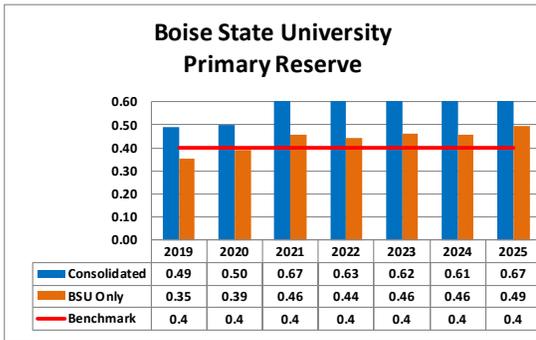
Reflects reliance on borrowed funds as a source of funds.



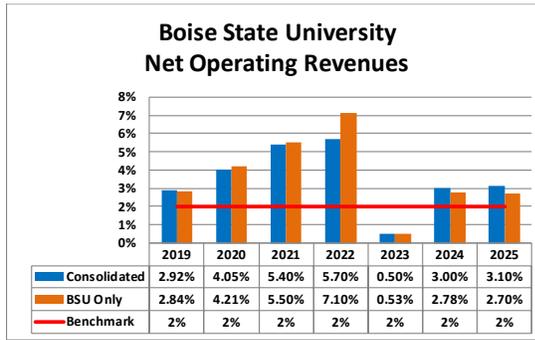
Reflects ability of excess income over adjusted expenses to cover annual debt service payments.



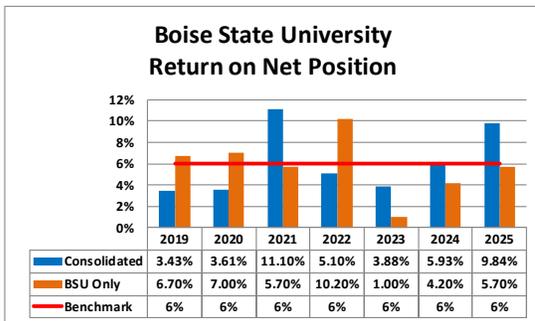
Higher ratio indicates more deferred reinvestment in plant facilities in the future.



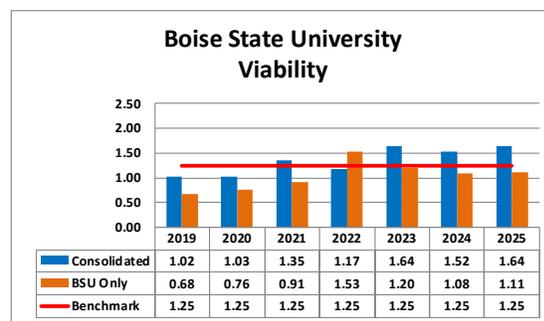
.40 indicates 5 months of operations can be covered by expendable reserves. Trend indicates whether institution has increased net worth in proportion to rate of growth in its operating size.



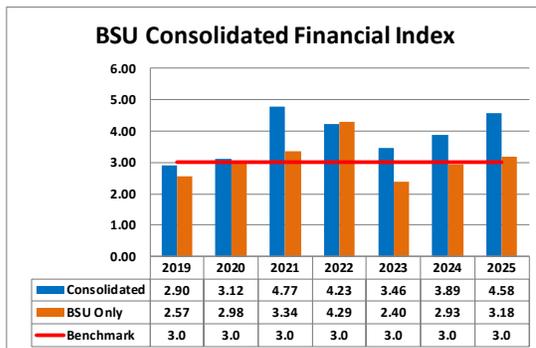
Indicates whether institution is adding or subtracting from net assets. A pattern of deficits is a warning signal that management should focus on restructuring income and expense streams to return to an acceptable level.



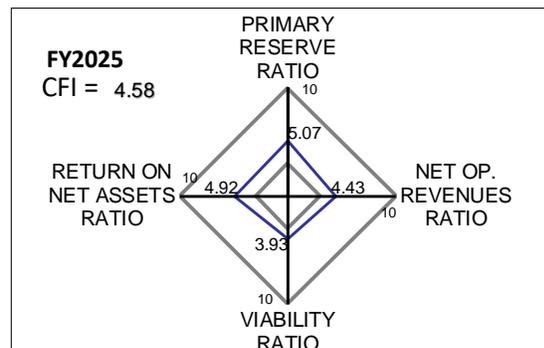
Measures total economic return: higher is better. Lower is okay if it reflects the strategy and mission in setting up for future returns.

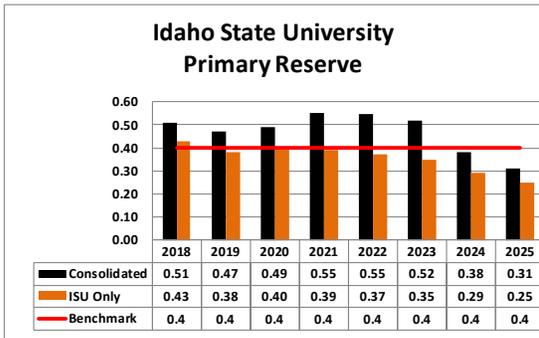


Measures ability to meet entire debt obligation with expendable net assets as of a balance sheet date.

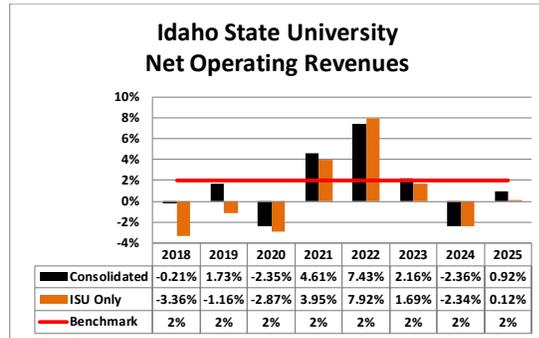


Indicates overall financial health. Ratio range of 3-5 is ideal time to direct resources toward transformation.

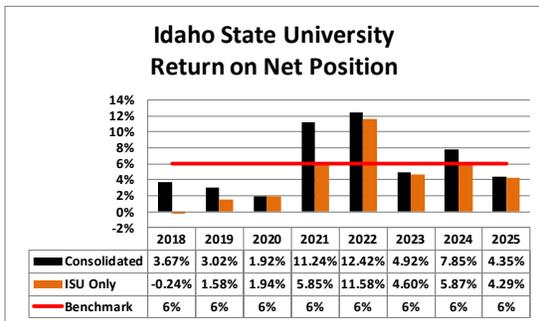




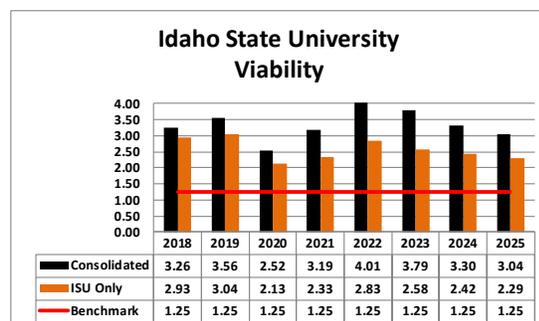
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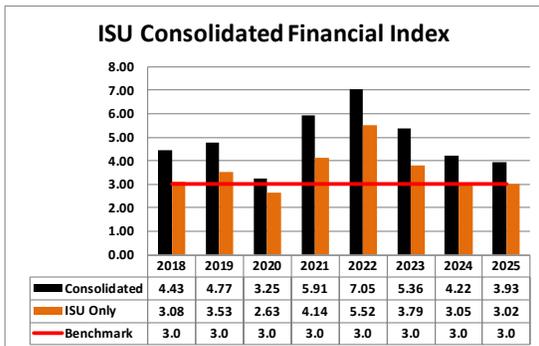
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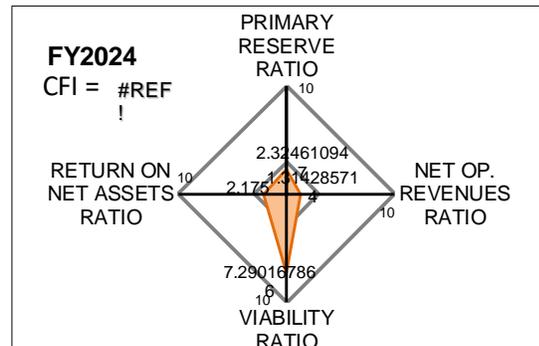
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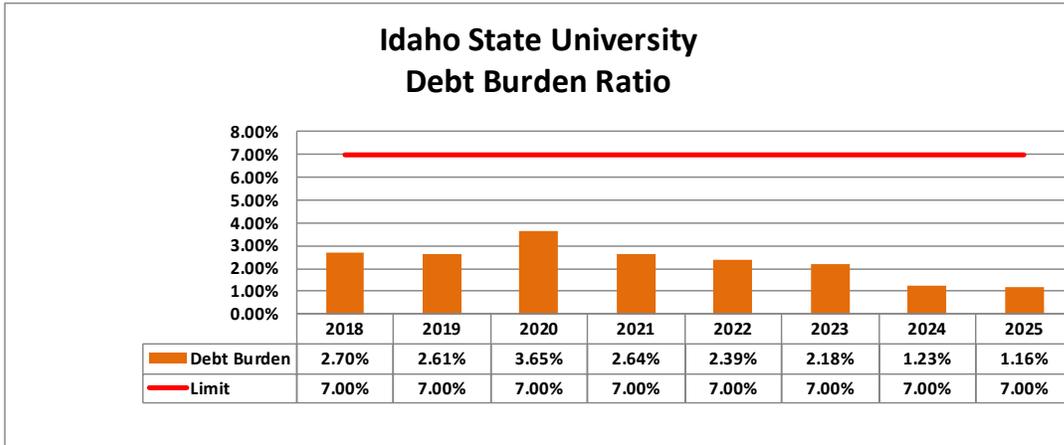


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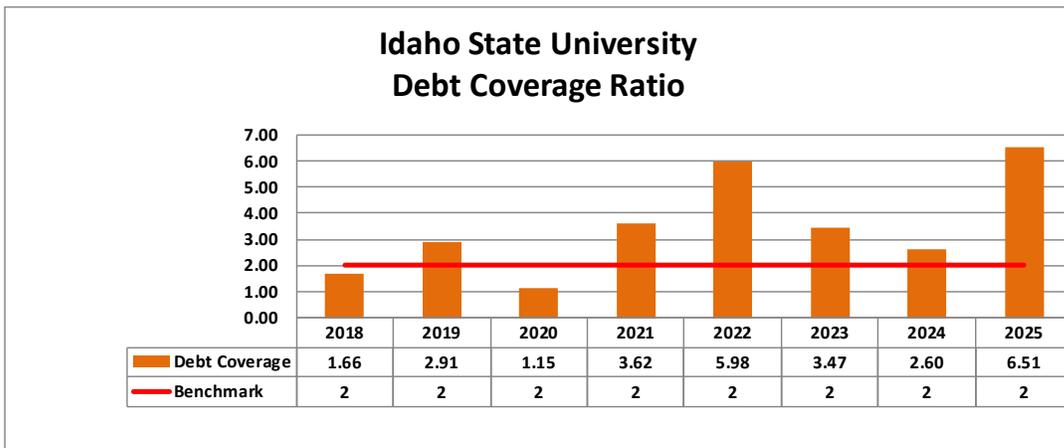


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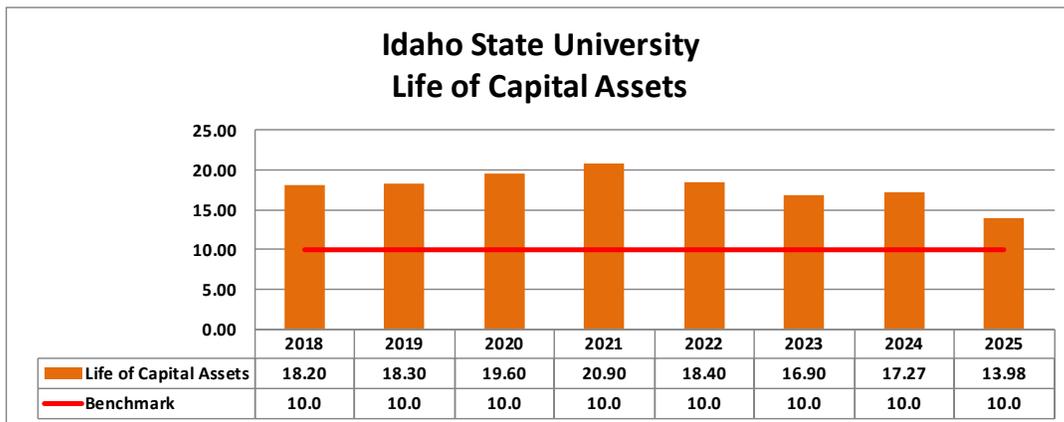




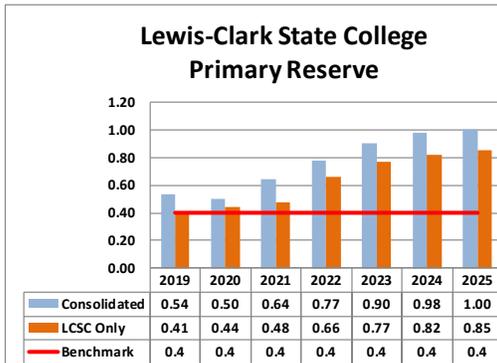
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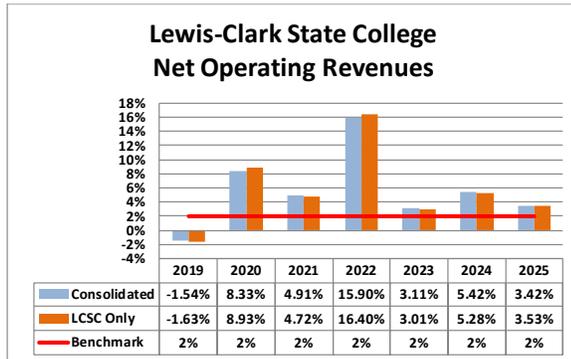
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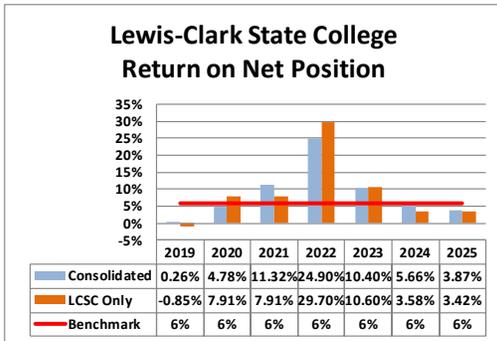
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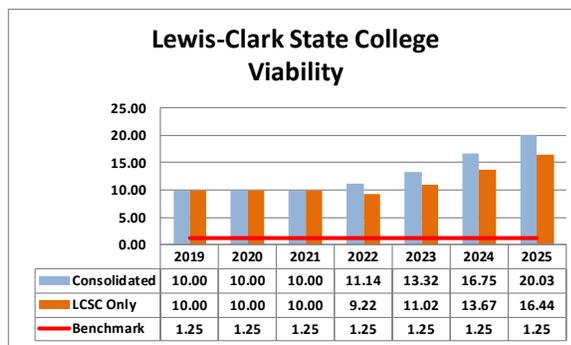
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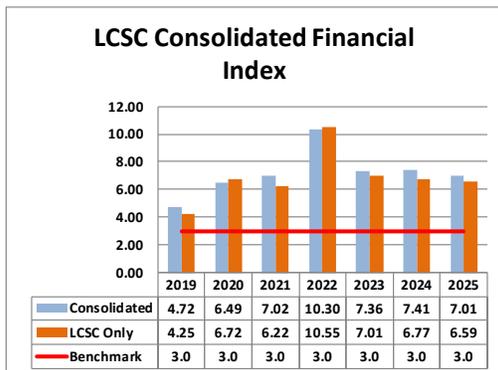
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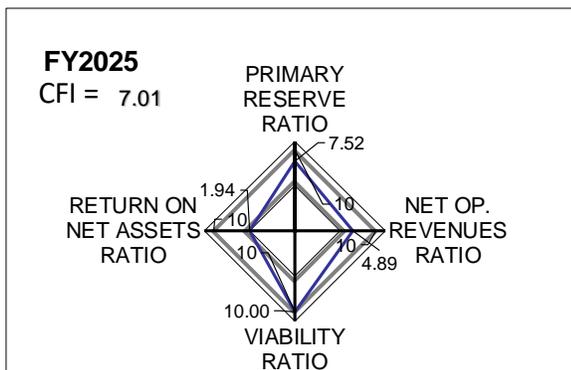
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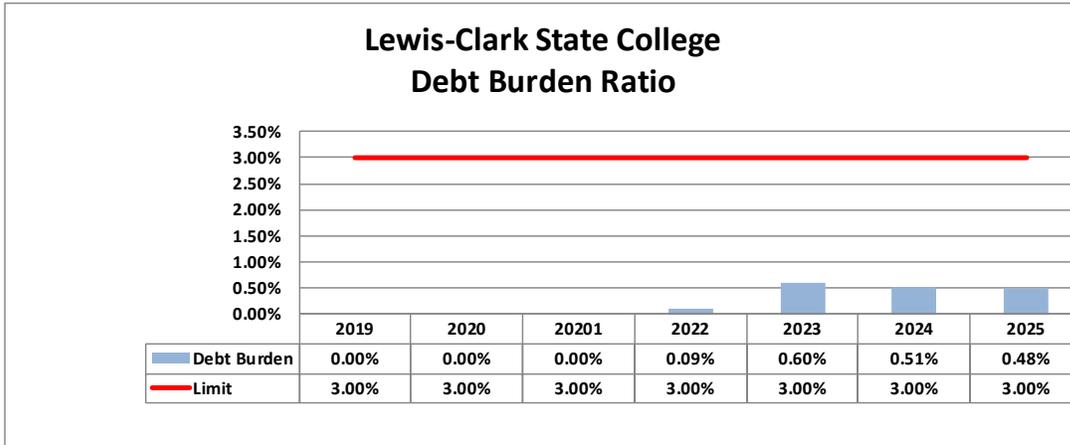


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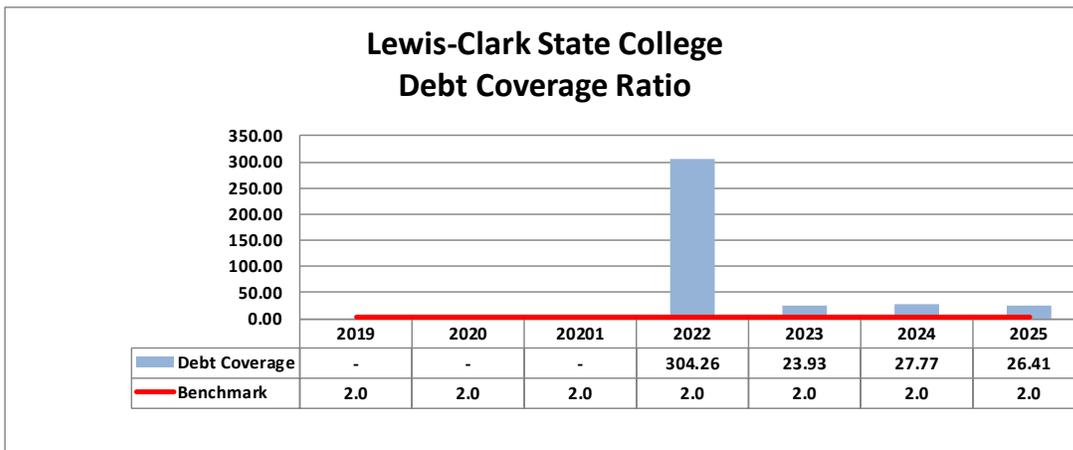


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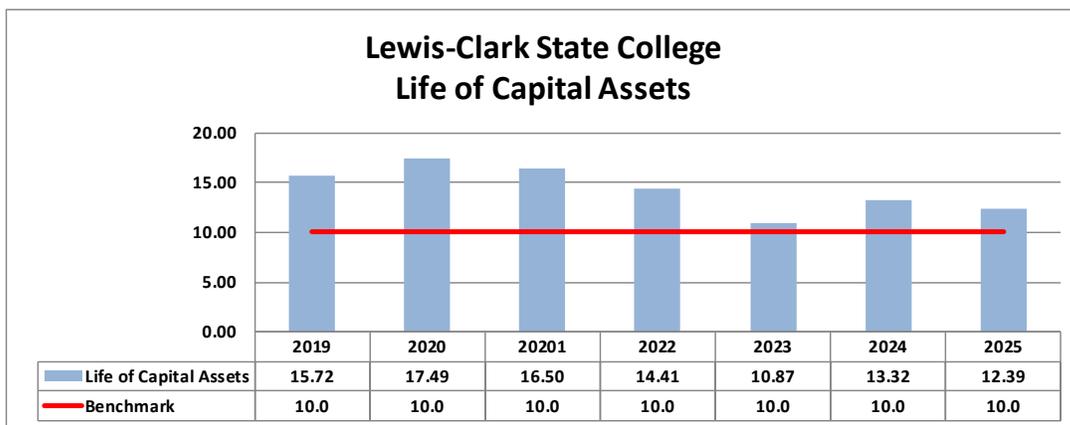




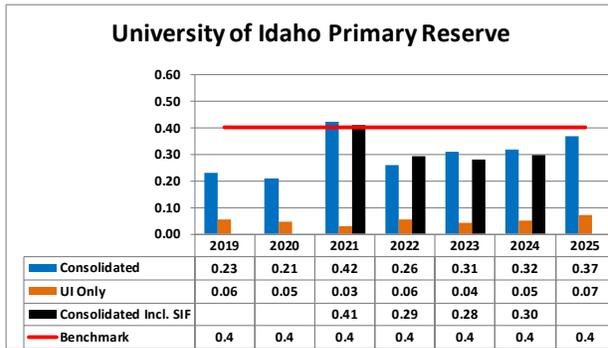
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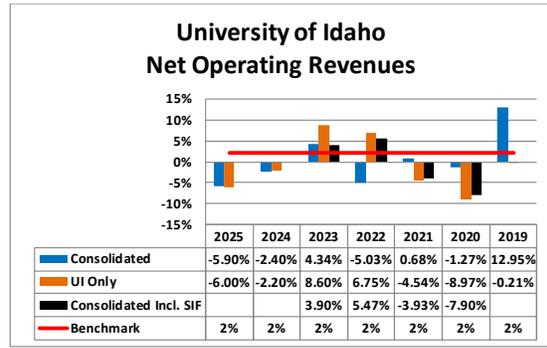
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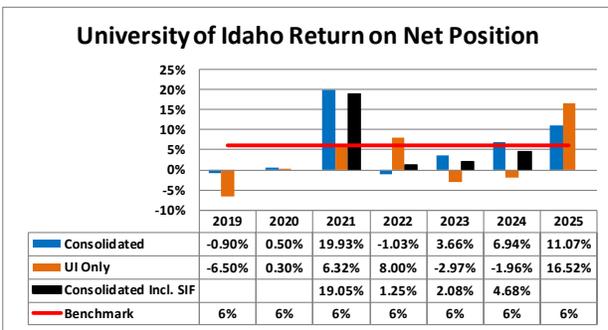
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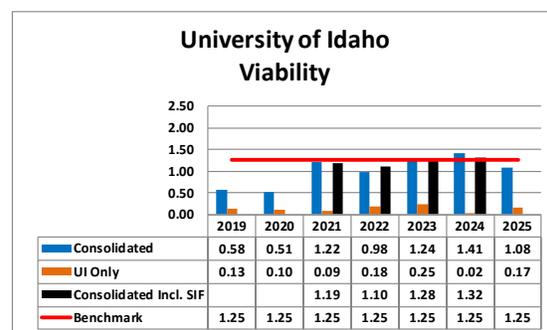
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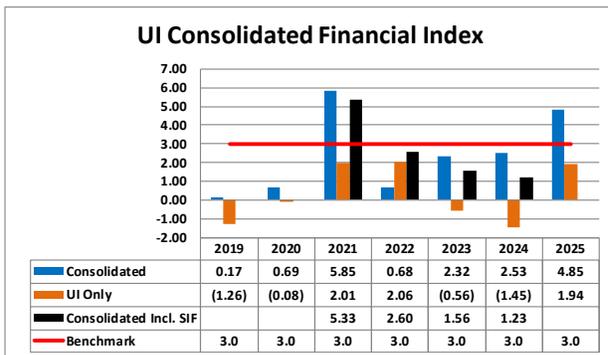
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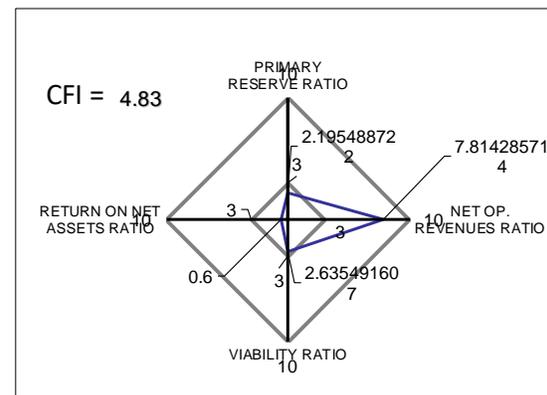
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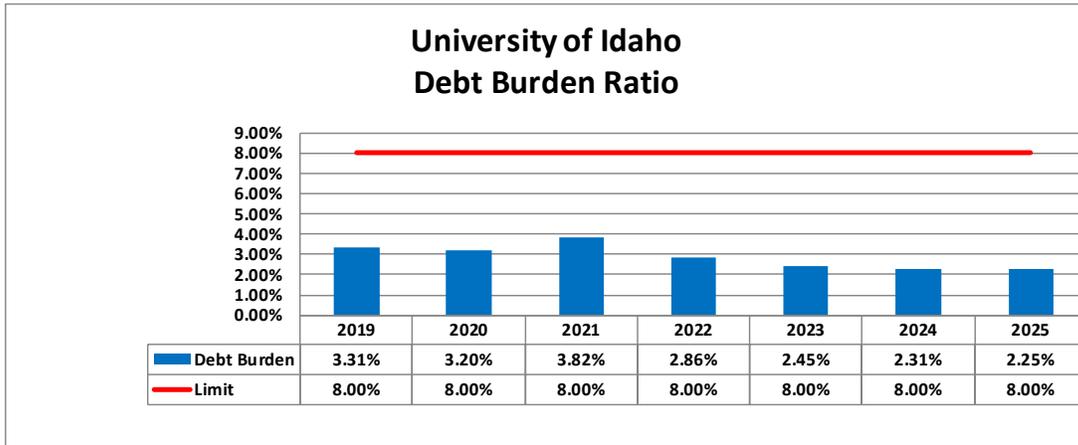


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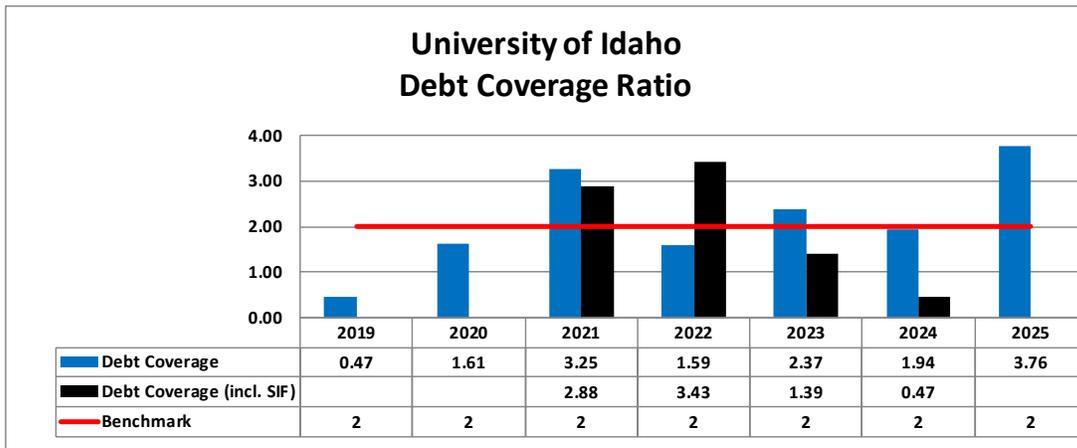


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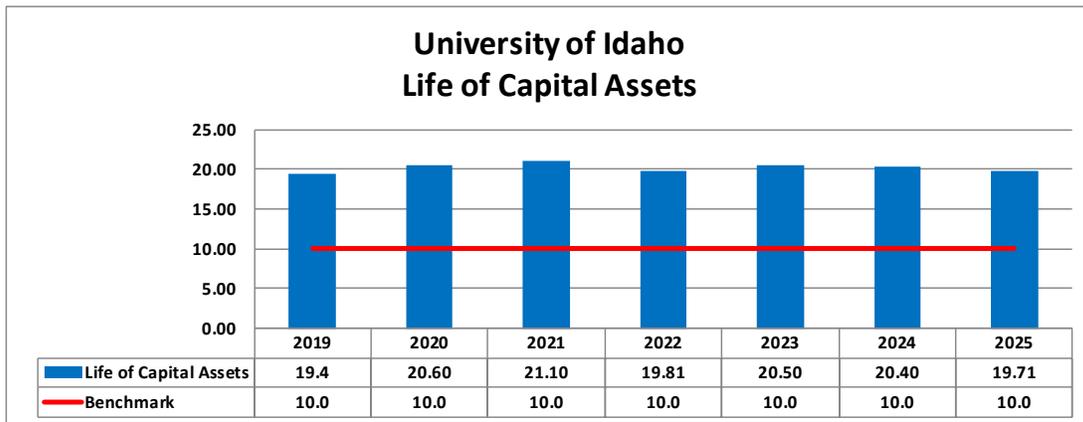




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Higher ratio indicates more deferred reinvestment in plant facilities in the future.

**INFORMATIONAL  
DECEMBER 17, 2025**

**SUBJECT**

FY 2025 College and Universities' Unrestricted Net Position Balances

**REFERENCE**

December 2012 - 2025                      Annual Audit reports submitted to the Board

**APPLICABLE STATUTE, RULE, OR POLICY**

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

**BACKGROUND/DISCUSSION**

Net position balances provide a tool to gauge the amount and types of assets held by an institution. An analysis of unrestricted expendable assets provides insights into some of the "reserves" which might be available in order for an institution to meet emergency needs. The net position balances as of June 30, 2025 for Boise State University, Idaho State University, the University of Idaho, and Lewis-Clark State College are attached. The net position reports for the four institutions are broken out by the following categories:

**Invested in capital assets, net of related debt:** This represents an institution's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

**Restricted, expendable:** This represents resources which an institution is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

**Restricted, nonexpendable:** This represents endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity and invested for the purpose of producing present and future income, which may either be expended or added to principal.

**Unrestricted:** This represents resources derived from student tuition and fees, and sales and services of educational departments and auxiliary enterprises. Auxiliary enterprises are defined as substantially self-supporting activities that provide services for students, faculty, and staff. Not all sources of revenue noted above are necessarily present in the unrestricted position.

Within the category of **Unrestricted Position**, the institutions reserve funds for the following:

**Obligated:** Contractual obligations represent a variety of agreements which support initiatives or operations that have moved beyond management planning into execution. Obligations include contracts for goods and services, including construction projects. Obligations contain debt service commitments for

**INFORMATIONAL  
DECEMBER 17, 2025**

outstanding debt and staffing commitments for personnel. These amounts also consist of inventories and other balances for which contractual commitments exist.

**Designated:** Designated net position represents balances not yet legally contracted, but which have been dedicated to initiatives that have been deemed to be strategic or mission critical. Balances include capital or maintenance projects that are in active planning phases. Facility and administrative cost recovery returns from sponsored projects (grants and contracts) are reinvested in infrastructure or on efforts to obtain additional grant funding. Documented central commitments to initiatives that have been approved at an executive level are designated.

*Note: Designated reserves are not yet legally contracted, so technically they are still subject to management decision or reprioritization. However, it's critical to understand that these net position balances are a snapshot in time as of June 30, 2023, so reserves shown as "designated" on this report could become "obligated" at any point in the current fiscal year.*

**Unrestricted Funds Available:** Balance represents reserves available to bridge uneven cash flows as well as future potential funding shortfalls such as:

- Budget reductions or holdbacks
- Enrollment fluctuations
- Unfunded enrollment workload adjustment (EWA)
- Unfunded occupancy costs
- Critical infrastructure failures

**IMPACT**

The volatility of state funding as well as fluctuations in enrollment and tuition revenue necessitates that institutions maintain fund balances sufficient to stabilize their operating budgets. As such, Board Policy V.B. sets a minimum target reserve of 5%, as measured by "Unrestricted Available" funds divided by annual operating expenses. The institutions' unrestricted funds available as a percent of operating expenses over the past five fiscal years are as follows:

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
<b>BSU:</b>	1.9%	4.8%	5.1%	5.1%	4.54%
<b>ISU:</b>	7.3%	9.9%	5.5%	6.8%	19.7%
<b>LCSC:</b>	7.4%	10.4%	22.2%	15.4%	15.6%
<b>UI:</b>	(3.9%)	(7.0%)	(4.2%)	(7.9%)	2.42%

**ATTACHMENTS**

Attachment 1 – College and Universities Net Position Balances

**INFORMATIONAL  
DECEMBER 17, 2025**

**STAFF COMMENTS AND RECOMMENDATIONS**

Board staff has reviewed the FY 2025 unrestricted net position balances submitted by Boise State University, Idaho State University, Lewis-Clark State College, and University of Idaho consistent with Board Policy V.B. The analysis provides a point-in-time snapshot of institutional reserves and the distribution of obligated, designated, and available balances. This data helps the Board evaluate each institution's capacity to manage financial volatility, respond to emergencies, and maintain operational stability.

For FY2025, unrestricted funds available as a percentage of operating expenses per institution are below:

- Boise State University reported unrestricted funds available of \$27.3 million, or 4.54% of operating expenses. This is slightly below the 5% threshold but within a manageable variance considering obligated and designated commitments.
- Idaho State University reported unrestricted funds available of \$66.5 million, or 19.7%, reflecting a decline from FY2024 driven by increased obligated commitments and lower available reserves.
- Lewis-Clark State College reported \$9.9 million in unrestricted funds available, or 15.6%, well above the Board's reserve minimum.

University of Idaho's FY2025 unrestricted available balance is not yet reflected in the preliminary summary. Based on FY2025 financial statements, the University of Idaho reported positive unrestricted net position of \$12.8M, a substantial improvement from the negative \$17.6M reported in FY2024. This improvement is driven by stronger overall financial performance, with total net position increasing by \$41.5M in FY2025.

While University of Idaho's audited financial statements confirm improved unrestricted net position, the Board Policy V.B. "unrestricted available" calculation, which deducts obligated and designated reserves, is still being finalized by UI. Updated values will be provided to the Board once UI completes its internal allocation of balances across obligated, designated and available categories.

Across all institutions, obligated and designated balances continue to reflect commitments for capital projects, debt service, programmatic initiatives, and institutional priorities. While these amounts are not available for reserve purposes under Board policy, they remain critical components of each institution's long-term financial strategy.

Institution representatives are prepared to provide additional context on year-over-year changes, reserve management practices, and drivers influencing net position classifications.

**BOARD ACTION**

This item is for informational purposes only.



**BOISE STATE UNIVERSITY**

<b>Idaho College and Universities - BOISE STATE UNIVERSITY</b>		
<b>Net Position Balances</b>		
<b>As of June 30, 2025</b>		<b>6/30/2025</b>
1	<b>Net Assets:</b>	
2	Invested in capital assets, net of related debt	340,857,641
3	Restricted, expendable	30,543,844
4	Restricted, nonexpendable	-
5	Unrestricted	270,643,411
6	<b>Total Net Position</b>	<b>642,044,896</b>
7	<b>Unrestricted Net Position:</b>	<b>270,643,411</b>
8	Obligated (Note A)	
9	Debt Reserves	25,289,917
10	Capital Projects	46,253,162
11	Program Commitments	15,693,828
12	Appropriated Budget Reductions	6,000,000
13	Other	15,443,622
14	Total Obligated	108,680,530
15	Designated (Note B)	
16	Capital Projects	67,239,281
17	Program Commitments	30,224,450
18	Administrative Initiatives	2,935,466
19	Other	34,285,780
20	Total Designated	134,684,977
21	<b>Unrestricted Funds Available (Note C)</b>	<b>27,277,904</b>
22	FY25 Operating Expenses	600,832,391
23	Ratio of Unrestricted Funds Available to operating expenses (prelim)	4.54%
24	5% of operating expenses (minimum reserve target)	30,041,620
25	Two months of operating expenses	100,138,732
26	Ratio of Unrestricted Funds Available to two months of operating expenses	27%
27	Number of days expenses covered by Unrestricted Funds Available	16
<b>Note A: Obligated</b> - Contractual obligations represent a variety of agreements which support initiatives or operations that have moved beyond management planning into execution. Obligations include contracts for goods and services, including construction projects. Obligations contain debt service and staffing commitments for outstanding debt and personnel. These amounts also consist of inventories and other balances for which a contractual commitment exist.		
<b>Note B: Designated</b> - Designated net assets represent balances that are not yet legally contracted, but have been dedicated to initiatives that have been deemed to be strategic or mission critical. Balances include capital or maintenance projects that are in active planning phases. Facility and administrative returns from sponsored projects (grants and contracts) are reinvested in infrastructure or on efforts to obtain additional grant funding. Documented central commitments to initiatives that have been approved at an executive level are designated.		
<b>Note C: Unrestricted Funds Available</b> - Balance represents reserves available to bridge uneven cash flows as well as future potential reduced funding. Current examples of potential future reductions are:		

**INFORMATIONAL  
DECEMBER 17, 2025**

**ATTACHMENT 1**



**IDAHO STATE UNIVERSITY  
Net Position Balances  
As of June 30, 2025**

<b>Net Position:</b>	<b>FY25</b>	<b>FY24</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>
1 Invested in capital assets, net of related debt	\$267,524,510	\$242,883,332	\$210,684,539	\$190,404,723	\$173,090,633	\$155,157,201
2 Restricted, expendable	\$17,379,567	\$23,150,742	\$24,552,909	\$15,817,210	\$13,723,335	\$15,910,848
3 Restricted, nonexpendable	\$0					
4 Unrestricted	\$66,454,345	\$70,881,687	\$82,995,444	\$97,368,177	\$85,628,818	\$85,922,852
5 Total Net Position	<u>\$351,358,422</u>	<u>\$336,915,761</u>	<u>\$318,232,892</u>	<u>\$303,590,110</u>	<u>\$272,442,786</u>	<u>\$256,990,901</u>
<b>Unrestricted Net Position:</b>	<b>66,454,345</b>	<b>70,881,687</b>	<b>82,995,444</b>	<b>97,368,177</b>	<b>85,628,818</b>	<b>85,922,852</b>
Obligated (Note A)	-					
6 Total Obligated	-	28,048,267	38,668,223	44,762,651	49,149,065	35,663,182
Designated (Note B)						
Program Commitments						
7 Departmental Funds (Local)	48,253,430	13,393,867	13,407,030	17,039,748	12,747,776	17,085,560
8 Auxiliary Funds	11,689,446	1,802,068	1,487,962	1,121,230	1,877,714	1,250,000
9 Total Designated	59,942,876	20,828,235	27,691,512	24,848,962	17,969,902	27,902,660
10 <b>Unrestricted Available (Note C)</b>	<u><b>6,511,469</b></u>	<u><b>22,005,185</b></u>	<u><b>16,635,709</b></u>	<u><b>27,756,564</b></u>	<u><b>18,509,851</b></u>	<u><b>22,357,010</b></u>
11 Operating expenses	336,755,244	321,255,174	302,560,235	281,248,029	252,592,283	253,036,172
12 Ratio of Unrestricted Funds Available to operating expenses	1.9%	6.8%	5.5%	9.9%	7.3%	8.8%
13 5% of operating expenses (minimum available reserve target)	16,837,762	16,062,759	15,128,012	14,062,401	12,629,614	12,651,809
14 Two months operating expenses	56,125,874	53,542,529	50,426,706	46,874,672	42,098,714	42,172,695
15 Ratio of Unrestricted Funds Available to two months of operating expenses	12%	41%	33%	59%	44%	53%
16 Number of days expenses covered by Unrestricted Funds Available	7	25	20	36	27	32

**Note A:** Obligated - Contractual obligations represent a variety of Agreements which support initiatives or operations that have moved beyond management planning into execution. Obligations include contracts for goods and services, including construction projects. Obligations contain debt service commitments for outstanding debt and staffing commitments for personnel. These amounts also consist of inventories and other balances for which contractual commitments exist.

**Note B:** Designated - Designated net assets represent balances that are not yet legally contracted but have been dedicated to initiatives that have been deemed to be strategic or mission critical. Balances include capital or maintenance projects that are in active planning phases. Facility and administrative returns from sponsored projects (grants and contracts) are reinvested in infrastructure or on efforts to obtain additional grant funding. Documented central commitments to initiatives that have been approved at an executive level are designated.

**Note C:** Unrestricted Funds Available - Balance represents reserves available to bridge uneven cash flows as well as future potential reduced funding. Current examples of potential future reductions are: enrollment fluctuations, budget reductions or holdbacks.

**INFORMATIONAL  
DECEMBER 17, 2025  
Lewis-Clark State College  
Net Position Balances  
As of June 30, 2025**

**ATTACHMENT 1**

		<b>LCSC</b>
1	<b>Net Position:</b>	
2	Invested in capital assets, net of related debt	\$75,195,789
3	Restricted, expendable	3,793,218
4	Restricted, nonexpendable	0
5	Unrestricted	<u>50,496,958</u>
6	<b>Total Net Position</b>	<b><u>\$129,485,965</u></b>
7		
8	<b>Unrestricted Net Position:</b>	<b>\$50,496,958</b>
9	Obligated (Note A)	
10	Debt Service	\$240,725
11	Program Commitments	1,259,783
12	Capital Projects	4,694,790
13	Total Obligated	<u>\$6,195,298</u>
14		
15	Designated (Note B)	
16	Capital Projects	
17	Facilities	\$9,943,289
18	Equipment	1,965,800
19	Program Commitments	
20	Academic	3,321,661
21	Other	15,305,912
22	Other	<u>3,825,359</u>
23	Total Designated	\$34,362,021
24		
25	<b>Unrestricted Available (Note C)</b>	<b><u>\$9,939,639</u></b>
26		
27	Operating expenses	\$63,654,049
28	Ratio of Unrestricted Funds Available to operating expenses	15.62%
29	Ratio of Designated and Unrestricted Funds Available to operating expenses	69.6%
30	Ratio of Obligated, Designated and Unrestricted Funds Available to operating expenses	79.3%
31	5% of operating expenses (minimum available reserve target)	\$3,182,702
32		
33	Two months operating expenses	\$10,609,008
34	Ratio of Unrestricted Funds Available to two months of operating expenses	94%
35	Number of days expenses covered by Unrestricted Funds Available	57

**Note A: Obligated** - Contractual obligations represent a variety of agreements which support initiatives or operations that have moved beyond management planning into execution. Obligations include contracts for goods and services, including construction projects. Obligations contain debt service commitments for outstanding debt and staffing commitments for personnel. These amounts also consist of inventories and other balances for which contractual commitments exist.

**Note B: Designated** - Designated net assets represent balances that are not yet legally contracted, but have been dedicated to initiatives that have been deemed to be strategic or mission critical. Balances include capital or maintenance projects that are in active planning phases. Facility and administrative returns from sponsored projects (grants and contracts) are reinvested in infrastructure or on efforts to obtain additional grant funding. Documented central commitments to initiatives that have been approved at an executive level are designated.

**Note C: Unrestricted Funds Available** - Balance represents reserves available to bridge uneven cash flows as well as future potential reduced funding. Current examples of potential future reductions are:

Enrollment fluctuations  
Budget reductions or holdbacks

University of Idaho

<b>Condensed Statement of Net Position</b>		
As of June 30		
(Dollars in Thousands)		
	2025	2024
<b>ASSETS</b>		
Current assets	\$ 108,939	\$ 80,384
Capital assets - net	546,694	475,637
Other noncurrent assets	271,844	263,292
<b>Total Assets</b>	<b>927,477</b>	<b>819,313</b>
Deferred Outflows of Resources	23,598	33,720
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 951,075</b>	<b>\$ 853,033</b>
<b>LIABILITIES</b>		
Current liabilities	\$ 127,539	\$ 63,618
Noncurrent liabilities	224,341	226,666
<b>Total Liabilities</b>	<b>351,880</b>	<b>290,284</b>
Deferred Inflows of Resources	238,597	243,623
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>590,477</b>	<b>533,907</b>
<b>NET POSITION</b>		
Net investment in capital assets	325,362	305,236
Restricted expendable	22,456	31,443
Unrestricted	12,780	(17,553)
<b>Total Net Position</b>	<b>360,597</b>	<b>319,126</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 951,074</b>	<b>\$ 853,033</b>

<b>Condensed Statement of Revenues, Expenses and Changes in Net Position</b>		
Fiscal Years Ended June 30		
(Dollars in Thousands)		
	2025	2024
Operating revenues	\$ 284,421	\$ 253,156
Operating expenses	528,125	512,668
<b>Operating loss</b>	<b>(243,705)</b>	<b>(259,512)</b>
Net nonoperating revenues	243,199	248,497
<b>Loss before other revenues</b>	<b>(506)</b>	<b>(11,015)</b>
Other revenues	53,239	21,542
<b>Increase In Net Position</b>	<b>52,733</b>	<b>10,527</b>
Net Position - Beginning of year	319,126	308,599
Cumulative effect of change in reporting entity	(11,262)	—
<b>Net Position - End of year</b>	<b>\$ 360,597</b>	<b>\$ 319,126</b>

**INFORMATIONAL  
DECEMBER 17, 2025**

**SUBJECT**

2025 Annual Educator Evaluation Review

**APPLICABLE STATUTE, RULE OR POLICY**

Idaho Code § 33-1004B, § 33-1001, § 33-514  
IDAPA 08.02.02.120

**BACKGROUND/DISCUSSION**

Pursuant to Section 33-1004B, Idaho Code, a review of educator evaluations must be conducted annually to verify such evaluations are being conducted with fidelity to the state framework for teaching evaluation, including each domain, and identification of which domain or domains the administrator is focusing on for the instructional staff or pupil service staff member being evaluated, as outlined in IDAPA 08.02.02.120.

To satisfy statute, evidence is gathered from a statewide randomized sample of public school administrators. That evidence is examined by a review team of experienced reviewers to determine if each selected administrator has conducted their evaluations in compliance with the requirements found in IDAPA 08.02.02.120, Section 33-1001, Idaho Code, and Section 33-514, Idaho Code.

**IMPACT**

This item is for informational purposes only.

**ATTACHMENTS**

Attachment 1 – 2025 Annual Evaluation Review Report

**BOARD ACTION**

This item is for informational purposes only.



Idaho State  
Board of Education

ANNUAL EDUCATOR EVALUATION  
REVIEW PER SECTION 33-1004B,  
IDAHO CODE – CAREER LADDER

*REVIEW OF THE 2024-2025 SCHOOL YEAR*

NOVEMBER 1, 2025  
OFFICE OF THE IDAHO STATE BOARD OF EDUCATION

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**CONCLUSIONS . . . . . 8**

**RECOMMENDATIONS . . . . . 9**

# INTRODUCTION

Pursuant to [Section 33-1004B, Idaho Code](#), a review of educator evaluations must be conducted annually to:

*verify such evaluations are being conducted with fidelity to the state framework for teaching evaluation, including each domain and identification of which domain or domains the administrator is focusing on for the instructional staff or pupil service staff member being evaluated, as outlined in [IDAPA 08.02.02.120](#).*

First, a group of administrators are selected at random, then evidence is gathered from the evaluations conducted by the selected administrator. That evidence is then examined by a review team of experienced reviewers to determine if each selected administrator has conducted their evaluations in compliance with the requirements found in [IDAPA 08.02.02.120](#), [Section 33-1001, Idaho Code](#), and [Section 33-514, Idaho Code](#). A fully compliant evaluation includes a minimum of the following:

- i. At least two (2) documented observations of the staff member's professional practice, the first of which must be completed by January 1<sup>st</sup>;
- ii. At least one (1) additional measure of professional practice, which may be based on student input, parent/guardian input, or a portfolio;
- iii. At least one (1) measure of student achievement and/or indicator of student success (as defined by [Section 33-1001, Idaho Code](#) and appropriate to the staff member's position); and
- iv. At least one (1) summative evaluation completed no later than June 1<sup>st</sup> (as defined by [Section 33-514, Idaho Code](#)), which must be aligned to the applicable professional standards and based on a combination of the items above.

# BACKGROUND

- In 2008, a Teacher Evaluation Task Force (Task Force) was formed by [HB669-2008](#) to provide recommendations to the State Board of Education and other state policy makers on minimum standards for a fair, thorough, consistent and efficient system for evaluating teacher performance across school districts and charter schools in Idaho.
- In 2009, the Task Force recommended the state adopt the Charlotte Danielson's Framework for Teaching 2<sup>nd</sup> Edition (Idaho Framework for Teaching Evaluation) as the statewide teacher evaluation model.
- In 2010, through [IDAPA 08.02.02.120](#), each school district and charter school were required to adopt policies and procedures for teacher evaluations aligned to the Idaho Framework for Teaching Evaluation.
- In 2012, a different Task Force made up of educators was formed to provide recommendations to the Idaho State Board of Education regarding the Idaho Framework for Teaching Evaluation. The Task Force reaffirmed the use of the Idaho Framework for Teaching Evaluation as the statewide model for teacher evaluations. The Task Force provided recommendations for additional administrative rule changes to increase the rigor and utility of teacher evaluations.
- In 2013, training on the Idaho Framework for Teaching Evaluation was incorporated into Idaho State Board of Education approved administrator preparation programs.
- In 2015, the Idaho Framework for Teaching Evaluation was incorporated into the statutory framework for teacher compensation, per [Section 33-1004B, Idaho Code](#), and became a required component of the Institutional Recommendations required for standard teacher certification. In response to concerns that the evaluations may not be conducted consistently and with fidelity to the Idaho Framework for Teaching Evaluation, language was included in [Section 33-1004B, Idaho Code](#), requiring random reviews of the evaluations conducted at the school district and charter school level.
- In 2023, the Career Ladder Data System (CLDS) was built out for the State Mandated Annual Evaluation Review process.

# METHODOLOGY

A randomized sample of administrators generated by the Career Ladder Data System randomizer—representing approximately **10% of the evaluating administrators in each region in the state**—was provided for this review. For every administrator in the sample, a **selection of evaluations from the 2024-2025 school year were reviewed**. Where possible, this selection included two instructional staff evaluations and one pupil service staff evaluation each. **Two hundred ninety-eight (298) staff evaluations by one hundred twenty-eight (128) administrators** were confirmed for the review sample.

A team of twenty (20) experienced education professionals from across Idaho were selected to serve on the review team. This group was composed of current and former public education administrators, educators, and faculty from Idaho educator and administrator preparation programs. Prior to beginning review work, all reviewers were required to sign a confidentiality form and participate in training. The training session is designed to calibrate the review team and increase interrater reliability. Included in the training was a summary of state evaluation requirements, a review of specific compliance criteria used for the review, and two (2) calibration activities.

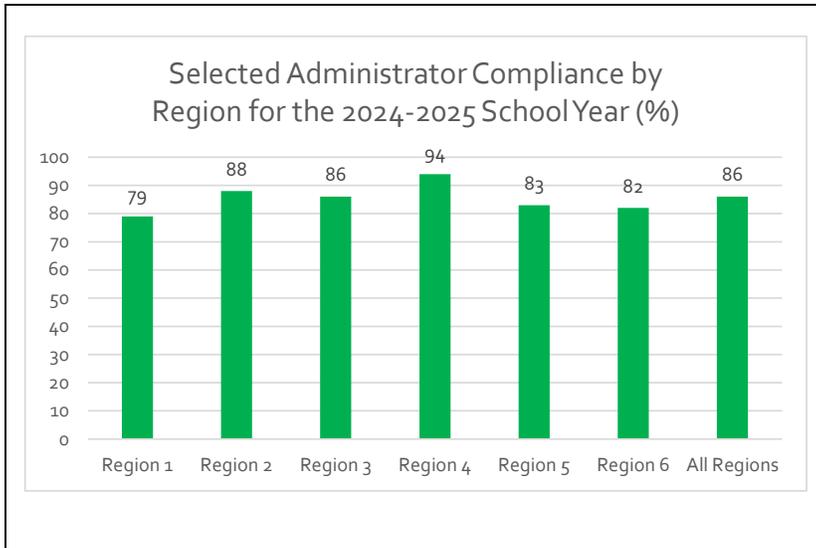
The review process included a desk review, where reviewers work independently to assess the compliance of each evaluation. A minimum of two reviews were conducted by two different reviewers for each submitted evaluation. Reviewers that work in a school district or charter school were assigned evaluations in a different region from their employment region. Once reviews were completed, the review team discussed trends, strengths, and areas of improvement that were observed during the desk review. Upon completion of the desk review, elected administrators were notified of the results of the review. Following notification, administrators were given the opportunity to submit missing documents, provide clarification for the evidence submitted, and/or correct any errors. Evaluations that were resubmitted went through the review process described early in this paragraph and the results were communicated. Once all evaluations had been submitted and reviewed, a final report was created.

# SELECTED ADMINISTRATOR COMPLIANCE

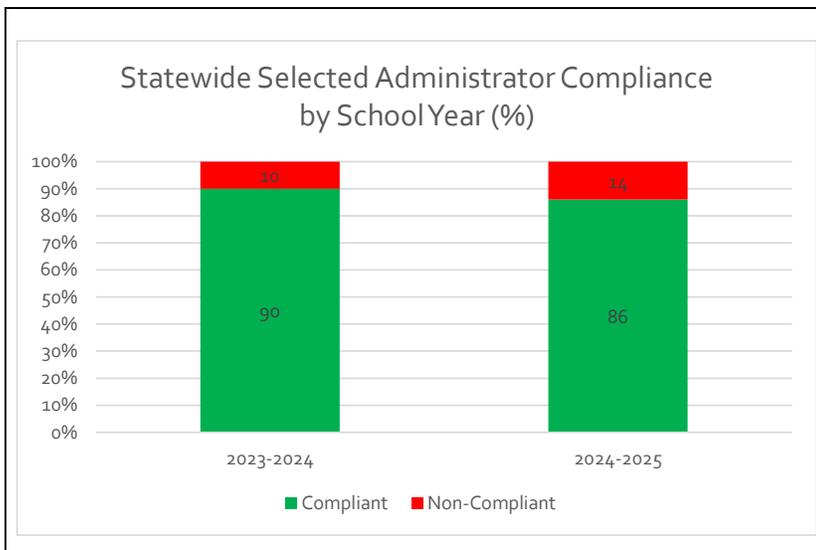
## SELECTED ADMINISTRATOR COMPLIANCE BY EDUCATION REGION FOR THE 2023-2024 SCHOOL YEAR



Education Region Map

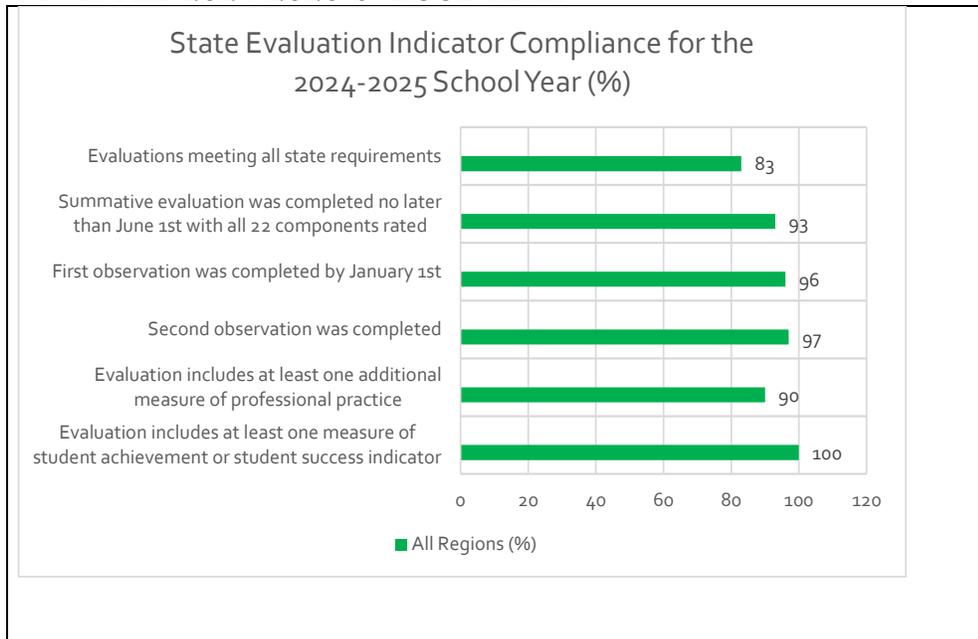


## STATEWIDE SELECTED ADMINISTRATOR COMPLIANCE BY SCHOOL YEAR

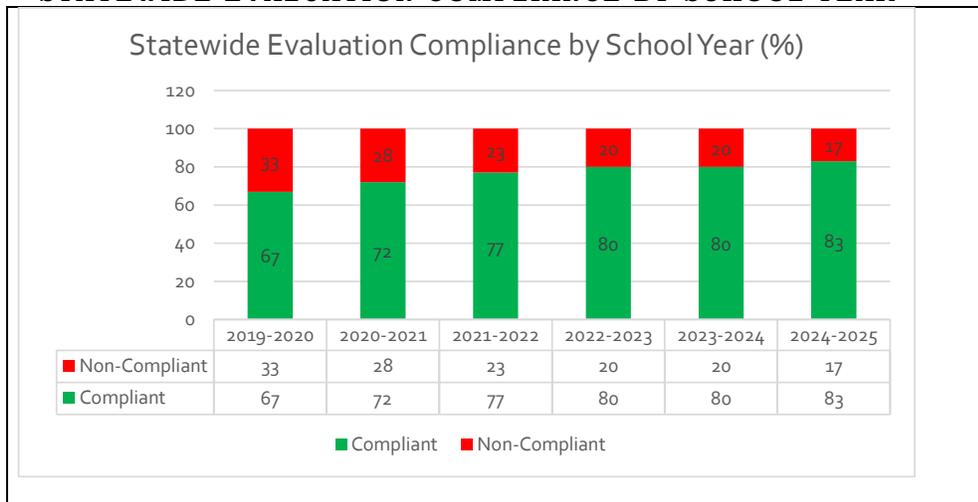


# EVALUATION COMPLIANCE

## STATEWIDE EVALUATION INDICATOR COMPLIANCE FOR THE 2024-2025 SCHOOL YEAR



## STATEWIDE EVALUATION COMPLIANCE BY SCHOOL YEAR



# CONCLUSION

- Pulling student achievement data (Indicator 5) directly from the CLDS website helped increase the compliance percentage to 100% in all six regions. Reviewers found it very helpful to have data automatically available rather than looking for it in the evidence submitted.
- The review also showed a steady progression of fidelity to state requirements regarding certified staff evaluations. There is a 16% increase in overall compliancy over the past six years (from 67% in 2019-20 to 83% in 2024-25). However, compliant evaluations for pupil services (79%) lags behind instructional staff evaluations (83%). Reviewers feel this is due to alternate forms of summative evaluations being used for pupil services.
- Indicator 4 (one additional measure of professional practice) continues to have the lowest compliancy percentage out of all five indicators.
- Numerous factors may impact this year's findings:
  - Changes to the board office state mandated annual evaluation review facilitator;
  - Communication with school districts and charter schools;
  - School administrators prepared outside of Idaho;
  - School administrator turnover.

Efforts to improve the number of evaluations conducted with fidelity to the Idaho Framework for Teaching Evaluation should focus on clarifying evaluation requirements. Specifically, providing guidance for pupil service staff evaluations, clarifying the additional measure of professional practice, explaining student success indicators, and articulating requirements for weighted evaluations.

# RECOMMENDATIONS

## Policy

- Include a process focused on supporting school administrators' professional growth in conducting evaluations that is not compliance based or tied to compensation.
- Increase school administrator recruitment and retention efforts at the state level.

## Training and Support

- Provide regional certified staff evaluation workshops to school administrators that includes assistance with conducting pupil service staff evaluations and clarification of Indicator requirements, with an emphasis on Indicator 4: the additional measure of professional practice.

## Technology:

- Provide a state-sponsored certified staff evaluation platform.

**END OF REPORT**

**NOVEMBER 1, 2025  
OFFICE OF THE IDAHO STATE BOARD OF EDUCATION**

**INFORMATIONAL  
DECEMBER 17, 2025**

**SUBJECT**

English Learners Proficiency Report

**REFERENCE**

August 2010	Board adopted the English Language Assessment Achievement Standards as pending rule (as previously approved in temporary rule in Nov. 2009).
June 2014	Board approved proposed rule amendment for clarification and accuracy in definition for Limited English Proficient.
August 2016	Board removed the Idaho English Language Assessment (IELA) Achievement Standards
December 2020	Board was provided the 2019-2020 English Learner Proficiency update.
December 2022	Board was provided the 2021-2022 English Learner Proficiency update.
December 2023	Board was provided the 2022-2023 English Learner Proficiency update.
December 2024	Board was provided the 2023-2024 Annual Summary report for the English Learner Program and an English Learner Proficiency update.
December 2025	Board was provided the 2024-2025 English Learner Proficiency update.

**BACKGROUND/DISCUSSION**

The English Learner (EL) program assists local education agencies (LEAs) in creating, implementing, and maintaining researched-based programs to support students whose primary language at home is a language other than English. Federal and state requirements help remove barriers and provide equity in learning to ensure English learners succeed in school. Results from the WIDA ACCESS Placement Test determine program eligibility and inform each student's plan for developing English language skills.

The WIDA ACCESS assessment is administered annually to all identified English learners and includes reading, writing, listening, and speaking, resulting in an overall composite score and a scale score in each of the four domains. Beginning with the 2020 ACCESS assessment, a student is considered proficient with a composite score equal to or greater than 4.2 with a minimum score of 3.5 in the reading, writing, and listening domains and a minimum score of one (1) in the speaking domain. Through an Idaho Consolidated State Plan amendment, the Board and Department developed revised long-term goals and annual targets for the percentage of English learners we strive to have meet their growth targets as they work towards English proficiency. Information about the local education agencies' program plan and allocation of funds are included in the English Learner Proficiency update.

**INFORMATIONAL  
DECEMBER 17, 2025**

**IMPACT**

This agenda item will provide the Board with an update on the English Learners program, including student proficiency data.

**ATTACHMENTS**

Attachment 1 – English Learner Proficiency Report

**BOARD ACTION**

This item is for informational purposes only.

2024-2025 ANNUAL SUMMARY

# Idaho English Learner Program



IDAHO STATE DEPARTMENT OF EDUCATION  
FEDERAL PROGRAMS DEPARTMENT | ENGLISH LEARNER & TITLE III-A PROGRAM

650 W STATE STREET, 2ND FLOOR  
BOISE, IDAHO 83702  
208 332 6800 OFFICE / 711 TRS  
[WWW.SDE.IDAHO.GOV](http://WWW.SDE.IDAHO.GOV)

CREATED 10/24/2025

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## **BACKGROUND**

The Idaho English Learner (EL) Program and Title III-A assist school districts with federal and state requirements of English Learners (ELs). We help districts create, implement, and maintain development programs that provide equal learning opportunities for ELs. Our goal is to assist Local Educational Agencies (LEAs) to develop their curriculum and teaching strategies which embrace each learner's unique identity to help break down barriers that prevent ELs from succeeding in school.

Idaho code 33-1617 states, "It is legislative intent that the state board of education and state department of education develop statewide, research-based goals for students in Idaho who are English language learners. Goals shall specifically address compliance with applicable state and federal law and court decisions.

The board of trustees of each school district shall formulate a plan in sufficient detail that measurable objectives can be identified and addressed which will accomplish English language acquisition and improved academic performance. Moneys distributed to school districts based upon the population of limited-English proficiency students and distributed to school districts to support programs for students with non-English or limited-English proficiency shall be utilized in support of the district plan.

The district plan and allocation of funds shall be part of a report made annually to the state board of education and state department of education. The State Board of Education shall provide a summary of these reports to the legislature. Recommendations for program enhancements needed to reach the statewide goals are to be brought to the legislature after review and approval by the State Board of Education."

The Federal Program's English Learner Department oversees state and federal grant requirements, monitoring visits for all Title III-A districts, the state English Learner's 3-year Enhancement Grant, professional development activities, and the English Learner Management System (ELMS).

## **STATE LEVEL SUMMARY**

During the 2024-2025 school year, the Idaho English Learner Program oversaw 139 English Learner educational programs. Of these LEAs, 104 had only state funding and 35 had both state and federal funding, through the Title III-A program. Any LEA which has at least one English Learner enrolled at their school will qualify for English learner state funding. LEAs with more than 106 English Language learners qualify for additional federal funding through the Title III-A program, meeting the federal Title III-A \$10,000 allocation threshold.

All Idaho district/charters are required, under the Title VI of the Civil Rights Act of 1964, to provide a comprehensive English language proficiency program for students who cannot speak, read, or write English well enough to participate meaningfully in educational programs. Federal and State legislation requires that district/charters provide Language Instruction Educational Programs (LIEP) and services to support the language development of EL students. As part of state and federal guidelines, each LEA includes a Home Language Survey as part of their registration process in order to initially screen students for a language other than English.

LEAs submit their English Learner plans through the Consolidated Federal and State Grant Application (CFSGA) each year. In this plan, the LEAs include their EL program information, core language instructional program, yearly goals, and an annual budget. The EL Program Coordinator reviews each plan, provides feedback and indicates where changes or additions need to be made to ensure each LEA is meeting the state and federal minimum requirements. LEAs must have their plan approved by the EL program coordinator before funding is distributed.

## **PROGRAM MONITORING**

The Idaho State Department of Education (SDE) is required to oversee and monitor the activities of its Local Education Agencies (LEAs). In the 2024-2025 school year, 11 out of 40 Title III-A LEAs were monitored through the Federal Programs Monitoring process. The SDE monitors each LEA on a 6-year cycle.

Title III-A monitoring involves reviewing an LEA's core instructional education program, certified staffing and proper supervision of paraprofessionals, parent engagement activities, student support, and proper use of funds. The following LEAs were monitored during the 2024-2025 school year: West Ada #002, Kimberly #414, Shoshone #312, Fruitland #373, Minidoka #331,

Wilder #133, Shelley #060, Valley #262, Blackfoot #055, American Falls #381, and Wendell #232.

## **STATE ENHANCEMENT GRANTS**

The English Learner (EL) Enhancement Grant Program is funded by the state of Idaho through a competitive grant process. The state legislature has earmarked \$450,000 to this enhancement grant and awards range from \$10,000-\$85,000 depending on the chosen project. LEAs have the option of choosing from the following grant options: Implementation of Co-Teaching Model, funding for a Regional Coordinator, or Program Enhancements.

Grantee districts use the funds for additional resources to enhance core EL program services for English learners and to improve student English language skills to allow for better access to the educational opportunities offered in public schools. Grants are funded for three years (2023-2024, 2024-2025, and 2025-2026) with ongoing funding contingent on legislative funding. Each grant recipient creates yearly and three-year goals and works with a grant mentor to ensure benchmarks are being met. An annual report on goal progress by the grantees is developed each year in December on program design, use of funds, goal progress, and program effectiveness. In 2024-2025, we began the second year of a three-year grant cycle, with 12 returning recipients. For this current grant cycle, there are four Co-Teaching grants, no Regional Coordinator grant, and eight Program Enhancement grants.

## STATE ENGLISH LEARNER GOALS

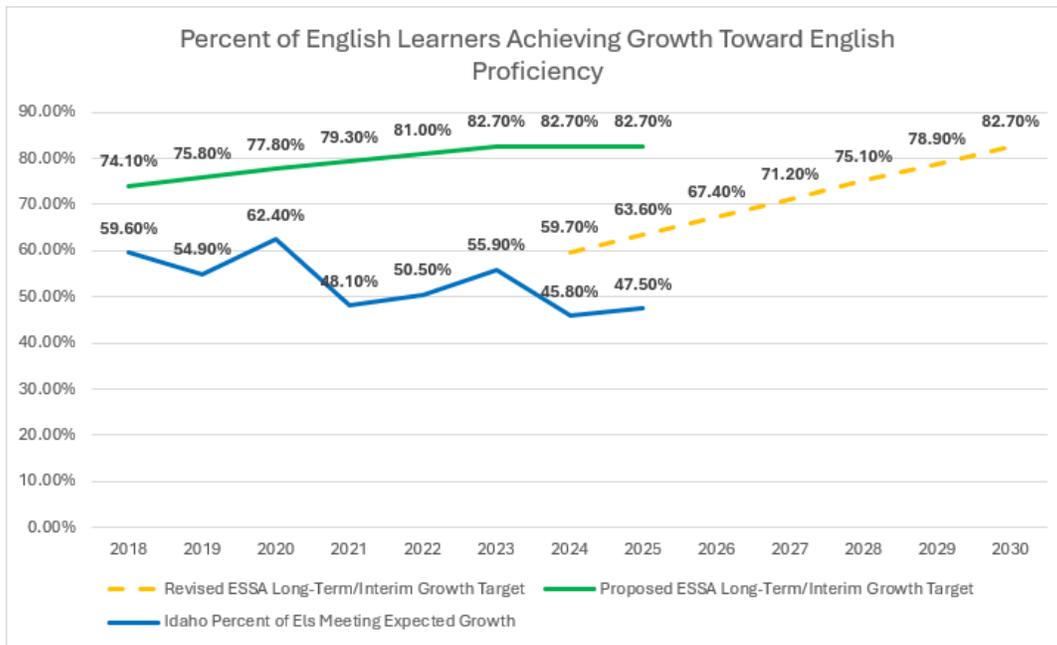
The State of Idaho’s English Learner Program goals towards English Language proficiency taken from the 2024 Amended Idaho Consolidated Plan:

**Table 6b: Percent of Students Making Expected Progress toward English proficiency  
2023 baseline, 2030 long-term goal, and 2024-2029 interim targets**

2023 Baseline	2024	2025	2026	2027	2028	2029	2030
55.9%	59.2%	62.5%	65.8%	69.1%	71.4%	73.7%	76.0%

Idaho will reduce the number of English learners who are not making expected progress towards English proficiency on the WIDA ACCESS assessment, as defined in the above table. This six-year long-term goal has been reset to reflect the change to the expected progress, using 2023 data as the baseline.

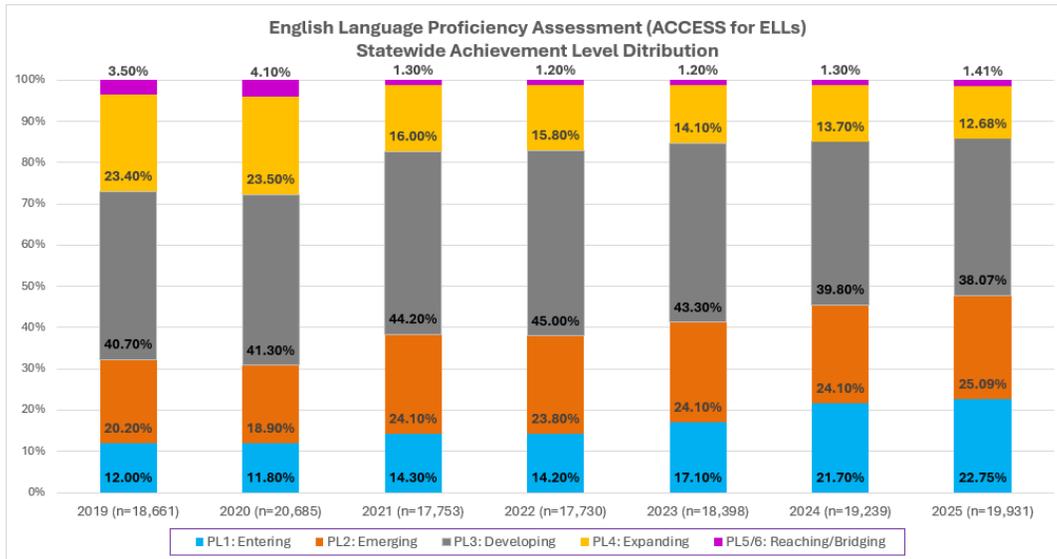
The WIDA ACCESS assessment is administered to all identified English Learners, either electronically or paper based, and includes assessments in reading, writing, listening, and speaking. A student will receive an overall composite score and a scale score in each of the four domains. The reading and writing components are weighted, each making up 35% of the composite score. The speaking and listening are weighted 15% each in the overall composite score. In 2024-2025, 47.5% of ELs who completed ACCESS for ELLs met the expected progress toward English proficiency metric.



## ENGLISH LANGUAGE PROFICIENCY ASSESSMENT

WIDA’s suite of assessments are used to screen, monitor, and exit Idaho students from a research-based language instruction educational program. Using the WIDA Screener for Kindergarten or the WIDA Screener, districts/charters are able to identify newly enrolled students for additional language support services. After identification, Idaho English learners (ELs) participate annually in the WIDA ACCESS for ELLs to monitor academic English language proficiency growth in four distinct language domains: Reading, Writing, Listening, and Speaking. The ACCESS for ELLs annual language proficiency assessment is typically administered from the last week in January to the first week in March. During the 2025-2025 school year, 19,931 students completed all sections of the ACCESS test.

Below is a performance distribution chart, which reflects the percentage of students scoring at each WIDA performance level: 1- Entering, 2- Emerging, 3- Developing, 4- Expanding, 5- Bridging, and 6- Reaching. The State of Idaho has determined a 4.2 composite score as the benchmark for state proficiency. In the 2024-2025 ACCESS administration, 7.9% of English learners reached proficiency.



## 2024-2025 LIST OF STATE ENGLISH LEARNER ALLOCATIONS

LEAs can receive multiple funding allocations based on their EL student population. The following table shows the State Enhancement Grant allocation. The final pages of this report are the official state English Learner allocations to LEAs. Some LEAs listed have been redacted based on data privacy rules for having five English Learner students or less.

LEA Name	EL Student Population	State Enhancement Grant
BOISE INDEPENDENT DISTRICT	2,099	\$85,000
JOINT SCHOOL DISTRICT NO. 2	1,860	\$85,000
JEROME JOINT DISTRICT	1,030	\$15,000
WENDELL DISTRICT	396	\$15,000
AMERICAN FALLS JOINT DISTRICT	277	\$85,000
BLACKFOOT DISTRICT	262	\$15,000
JEFFERSON COUNTY JOINT DISTRICT	230	\$85,000
TETON COUNTY DISTRICT	295	\$15,000
GOODING JOINT DISTRICT	183	\$15,000
PARMA DISTRICT	83	\$15,000
SUGAR-SALEM JOINT DISTRICT	43	\$15,000

<b>LEA Name</b>	<b>EL Student Population</b>	<b>State Enhancement Grant</b>
THE SAGE INTERNATIONAL SCHOOL OF BOISE, A PUBLIC CHARTER SCHOOL, INC.	28	\$5,000

**INFORMATIONAL  
DECEMBER 17, 2025**

**ATTACHMENT 1**

English Learner (EL) - FY 2025 Distribution

School District / Charter School	English Learner (L1, LE) Count	EL Distribution Approximately \$224.8058 per Eligible EL
001 Boise Independent	2,099	\$471,865
002 West Ada Joint	1,860	418,139
003 Kuna Joint	284	63,845
011 Meadows Valley	**	**
013 Council	**	**
021 Marsh Valley Joint	**	**
025 Pocatello	133	29,899
033 Bear Lake County	**	**
041 St. Maries Joint	**	**
044 Plummer / Worley Joint	**	**
052 Snake River	89	20,008
055 Blackfoot	262	58,899
058 Aberdeen	201	45,186
059 Firth	47	10,566
060 Shelley Joint	106	23,829
061 Blaine County	668	150,170
071 Garden Valley	**	**
072 Basin	**	**
073 Horseshoe Bend	**	**
083 West Bonner County	**	**
084 Lake Pend Oreille	15	3,372
091 Idaho Falls	704	158,263
092 Swan Valley Elementary	**	**
093 Bonneville Joint	457	102,736
101 Boundary County	**	**
111 Butte County	**	**
121 Camas County	**	**
131 Nampa	1,940	436,123
132 Caldwell	1,125	252,907
133 Wilder	110	24,729
134 Middleton	127	28,550
135 Notus	45	10,116
136 Melba Joint	52	11,690
137 Parma	83	18,659
139 Vallivue	1,083	243,465
148 Grace Joint	**	**
149 North Gem	**	**
150 Soda Springs Joint	**	**
151 Cassia County Joint	628	141,178
161 Clark County Joint	23	5,171
171 Orofino Joint	**	**
181 Challis Joint	**	**
182 Mackay Joint	**	**
191 Prairie Elementary	**	**
192 Glens Ferry Joint	49	11,015
193 Mountain Home	263	59,124
201 Preston Joint	81	18,209
202 West Side Joint	**	**
215 Fremont County Joint	170	38,217
221 Emmett Independent	91	20,457
231 Gooding Joint	183	41,139
232 Wendell	396	89,023
233 Hagerman Joint	24	5,395

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**ATTACHMENT 1**

English Learner (EL) - FY 2025 Distribution

School District / Charter School	English Learner (L1, LE) Count	EL Distribution Approximately \$224.8058 per Eligible EL
234 Bliss Joint	18	4,047
242 Cottonwood Joint	**	**
243 Salmon River Joint	**	**
244 Mountain View	**	**
251 Jefferson County Joint	230	51,705
252 Ririe Joint	23	5,171
253 West Jefferson	44	9,891
261 Jerome Joint	1,030	231,550
262 Valley	106	23,829
271 Coeur d' Alene	78	17,535
272 Lakeland	9	2,023
273 Post Falls	67	15,062
274 Kootenai Joint	**	**
281 Moscow	47	10,566
282 Genesee Joint	**	**
283 Kendrick Joint	**	**
285 Potlatch	**	**
287 Troy	**	**
288 Whitepine Joint	**	**
291 Salmon	**	**
292 South Lemhi	**	**
302 Nezperce Joint	**	**
304 Kamiah Joint	**	**
305 Highland Joint	**	**
312 Shoshone Joint	132	29,674
314 Dietrich	16	3,597
316 Richfield	15	3,372
321 Madison	109	24,504
322 Sugar-Salem Joint	43	9,667
331 Minidoka County Joint	575	129,263
340 Lewiston Independent	**	**
341 Lapwai	**	**
342 Culdesac Joint	**	**
351 Oneida County	23	5,171
363 Marsing Joint	100	22,481
364 Pleasant Valley Elementary	**	**
365 Bruneau-Grand View Joint	31	6,969
370 Homedale Joint	133	29,899
371 Payette Joint	137	30,798
372 New Plymouth	24	5,395
373 Fruitland	131	29,450
381 American Falls Joint	277	62,271
382 Rockland	**	**
383 Arbon Elementary	**	**
391 Kellogg Joint	**	**
392 Mullan	**	**
393 Wallace	**	**
394 Avery	**	**
401 Teton County	295	66,318
411 Twin Falls	824	185,240
412 Buhl Joint	192	43,163
413 Filer	75	16,860
414 Kimberly	114	25,628

**INFORMATIONAL  
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**ATTACHMENT 1**

English Learner (EL) - FY 2025 Distribution

School District / Charter School	English Learner (L1, LE) Count	EL Distribution Approximately \$224.8058 per Eligible EL
415 Hansen	20	4,496
416 Three Creek Joint Elementary	**	**
417 Castleford Joint	25	5,620
418 Murtaugh Joint	54	12,140
421 McCall-Donnelly Joint	62	13,938
422 Cascade	**	**
431 Weiser	87	19,558
432 Cambridge Joint	**	**
433 Midvale	**	**
451 Victory Charter School	7	1,574
452 Idaho Virtual Academy	23	5,171
453 McKenna Charter School	9	2,023
454 Rolling Hills Public Charter School	**	**
455 Compass Public Charter School	41	9,217
456 Falcon Ridge Public Charter School	**	**
457 INSPIRE Connections Academy	25	5,620
458 Liberty Charter School	**	**
460 The Academy	7	1,574
461 Taylor's Crossing Public Charter School	**	**
462 Xavier Charter School	14	3,147
463 Vision Charter School	8	1,798
464 White Pine Charter School	11	2,473
465 North Valley Academy	14	3,147
466 iSucceed Virtual High School	18	4,047
468 Idaho Science and Technology Charter School	9	2,023
469 Idaho Connects Online (ICON)	**	**
470 Kootenai Bridge Academy	**	**
472 Palouse Prairie Charter School	6	1,349
474 Monticello Montessori Charter School	**	**
475 Sage International School of Boise	28	6,295
477 Blackfoot Charter Community Learning Center	6	1,349
478 Legacy Charter School	**	**
479 Heritage Academy	26	5,845
480 STEM Charter Academy	**	**
481 Heritage Community Charter School	165	37,093
482 American Heritage Charter School	**	**
483 Chief Tahgee Elementary Academy	**	**
485 Bingham Academy	**	**
487 Forrest M. Bird Charter School	**	**
488 Syringa Mountain School	**	**
489 Idaho Technical Career Academy	**	**
491 Coeur d'Alene Charter Academy	**	**
492 ANSER Charter School	9	2,023
493 North Star Charter School	6	1,349
494 Pocatello Community Charter School	**	**
495 Alturas International Academy	**	**
496 Gem Prep: Pocatello	**	**
497 Pathways in Education - Nampa	14	3,147
498 Gem Prep: Meridian	9	2,023
499 Future Public School	19	4,271
508 Hayden Canyon Charter School	8	1,798
511 Peace Valley Charter School	**	**
513 Project Impact STEM Academy	**	**

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**ATTACHMENT 1**

English Learner (EL) - FY 2025 Distribution

School District / Charter School	English Learner (L1, LE) Count	EL Distribution Approximately \$224.8058 per Eligible EL
523 Elevate Academy	69	15,512
528 Sage International School of Middleton	12	2,698
531 FernWaters Public Charter School	**	**
532 Treasure Valley Classical Academy	14	3,147
534 Gem Prep: Online	**	**
536 Mountain Community School	**	**
540 Island Park Charter School	**	**
544 MOSAICS	21	4,721
549 Gem Prep: Meridian North	7	1,574
550 Doral Academy of Idaho	**	**
553 Pinecrest Academy of Idaho	12	2,698
555 COSSA Academy	**	**
559 Thomas Jefferson Charter School	14	3,147
560 Alturas Preparatory Academy	5	1,124
562 RISE Charter School	**	**
566 Cardinal Academy	5	1,124
571 Gem Prep: Meridian South	8	1,798
574 Elevate Academy North	**	**
575 Elevate Academy Nampa	30	6,744
594 Gem Prep: Twin Falls	13	2,922
597 Kootenai Classical Academy	**	**
618 Pinecrest Academy of Lewiston	**	**
619 Promise Academy	**	**
633 Elevate Academy East	**	**
639 Idaho Novus Classical Academy	**	**
642 Pathways in Education - West Ada	**	**
645 Idaho Home Learning Academy	**	**
768 Meridian Technical Charter High School	**	**
785 Meridian Medical Arts Charter High School	**	**
794 Payette River Technical Academy	**	**
795 Idaho Arts Charter School	77	17,310
796 Gem Prep: Nampa	50	11,240
813 Moscow Charter School	6	1,349
<b>TOTAL</b>	<b>19,439</b>	<b>\$4,370,000.00</b>

\*\* In compliance with federal privacy standards for education records, select data has been redacted within this document.