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

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

Idaho State University

University of Idaho

Lewis-Clark State College

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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

Create Opportunities

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

- Revaluate 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

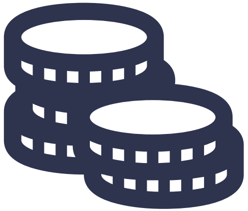
CLA can help by assisting with or evaluating financial statement disclosure updates

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.

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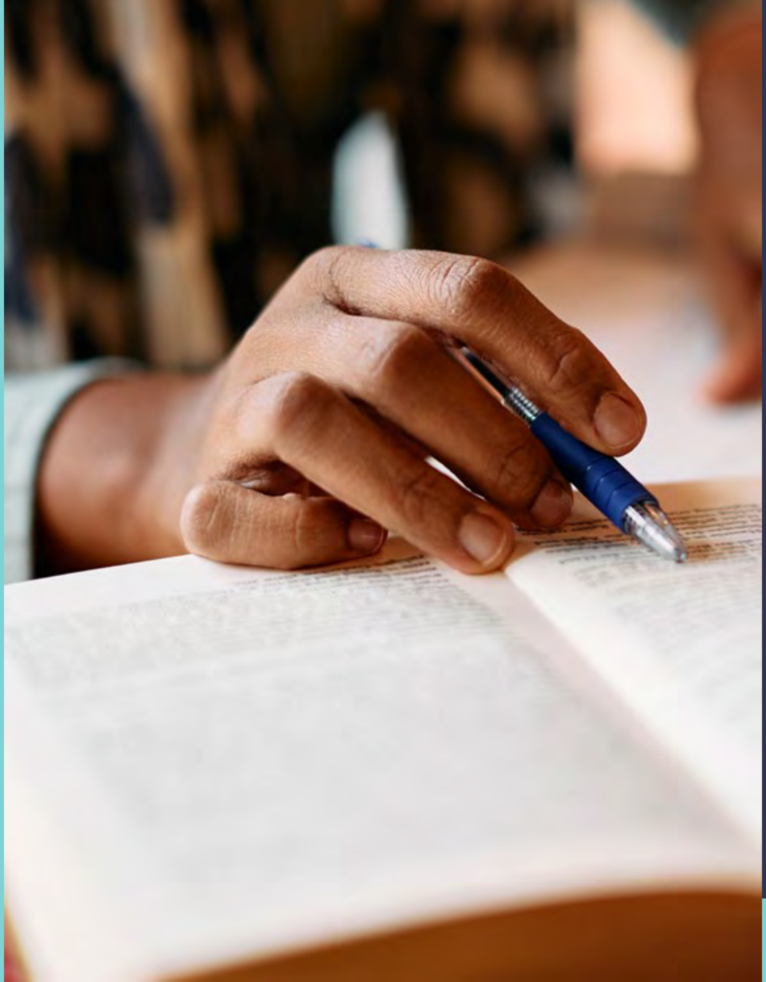

AUDIT RESULTS

Financial statement

No material weaknesses noted.

No significant deficiencies noted.

Some management letter comments and verbal observations noted.

Create Opportunities

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 Veral 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

02 Completion of 2025 NCAA Agreed Upon Procedures

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?

Jean Bushong, CPA
Principal
303-265-7884
Jean.Bushong@CLAconnect.com

CLAconnect.com

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

CliftonLarsonAllen LLP
CLAconnect.com

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 Principals, 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.

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.

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

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: Stacy Pearson ______________________ Title: Interim Chief Financial Officer
Stacy Pearson
Date: 10/02/2025

Signature: ______________________ Title: Interim President
Dr. Jeremiah Shinn
Date: 10/06/2025

CliftonLarsonAllen LLP
CLAconnect.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.

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.

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

CliftonLarsonAllen LLP

St. Louis, Missouri
October 24, 2025

CliftonLarsonAllen LLP
CLAconnect.com

Idaho Office of State Board of Education
University of Idaho
Moscow, Idaho

We have audited the financial statements of the business-type activities, the discretely presented component units, and the aggregate remaining fund information of University of Idaho (the University) as of and for the year ended June 30, 2025, and have issued our report thereon dated October 20, 2025. Our report includes a reference to other auditors who audited the financial statements of the University of Idaho Foundation, Inc. and the University of Idaho Health Benefit Trust. This report does not include the results of the other auditors' testing or matters that are reported on separately by those auditors.

We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing*, 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 University of Idaho 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 material 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 material impact to the financial statements as a result of implementing this standard, disclosures were added in Note 17 to the financial statements.

As described in Note 21, The University's Foundation is presented in accordance with Financial Accounting Standards Board (FASB) standards instead of Governmental Accounting Standards Board (GASB) standards. 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.

Also as described in Note 21, the University of Idaho Strategic Initiatives Fund, Inc. (the SIF) changed reporting from a blended component unit of the University to a discretely presented component unit.

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.

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 as 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.

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.

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.

* * *

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

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

UNCORRECTED ADJUSTMENTS	Effect of misstatements on:			
Description	Assets	Liabilities	Net Position	Net Expense/Revenue and Change in Net Position
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)	$ -	$ (1,570,106)	$ 1,570,106	$ 549,979
Financial statement totals	$ 951,074,625	$ (590,476,757)	$ (360,597,868)	$ (52,733,339)
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%

CliftonLarsonAllen LLP
CLAconnect.com

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.

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

CliftonLarsonAllen LLP

Bellevue, Washington
September 29, 2025

Idaho Office of the State Board of Education
Lewis Clark State College
Page 4

SUMMARY OF UNCORRECTED MISSTATEMENTS
Lewis Clark State College
Year Ended June 30, 2025

UNCORRECTED ADJUSTMENTS — **Effect of misstatements on:**

Description	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Net Position	Net Expense/Revenue and Change in Net Position
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)	$ (84,331)	$ 218,417	$ (134,086)	$ (18,448)
Financial statement totals	156,360,393	(26,874,428)	(129,485,965)	(4,282,346)
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%

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 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:

<u>"Super" Catch-Up Contributions (457(b) & 403(b) Plans)</u>
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.

<u>Beneficiary Revocation at Divorce (All Plans)</u>
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.

<u>CWI Employer Contributions (457(b) Plan)</u>
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.

<u>Vendor List (457(b) Plan)</u>
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.

<u>403(b) Plan Updates & Clarifications</u>
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

- 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

<u>Amendment for Phased Retirement Distributions -Optional Retirement Plan 401(a)</u>
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

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

Table of Contents

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 Ill 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 Ill. 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.

<u>Maximum Annual Addition</u>. 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: _______________________________

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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 Ill 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 Ill. 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: _______________________________

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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 **<u>Basic Annual Limitation</u>.** 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 **<u>Special Section 403(b) Catch-up Limitation for Employees With 15 Years of Service</u>.** 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 **<u>Age-Based Catch-up Elective Deferral Contributions</u>.**

(a) <u>Age 50 Catch-Ups</u>. 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 **<u>Benefit Distributions At Severance from Employment or Other Distribution Event</u>.** 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 Participation 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 **<u>Small Account Balances</u>.** Effective December 1, 2025, the Plan will not make any mandatory distributions of small amounts.

5.3 **<u>Minimum Distributions</u>.** 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 **<u>In-Service Distributions From Rollover Account</u>.** 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 **<u>Hardship Withdrawals</u>.**

(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 **<u>Rollover Distributions</u>.**

(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 **<u>Contract and Custodial Account Exchanges</u>.**

(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 **<u>Manner of Investment</u>.** 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 **<u>Investment of Contributions</u>.** 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 **<u>Current and Former Vendors</u>.** 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 **<u>Termination of Contributions</u>.** 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 **<u>Amendment and Termination</u>.** The Employer reserves the authority to amend or terminate this Plan at any time.

8.3 **<u>Distribution upon Termination of the Plan</u>.** 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.** he 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 Participation 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 **<u>Eligible Rollover Contributions to the Plan</u>.**

(a) <u>Eligible Rollover Contributions</u>. 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) <u>Eligible Rollover Distribution</u>. 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) <u>Separate Accounts</u>. The Vendor shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan.

6.2 **<u>Plan-to-Plan Transfers to the Plan</u>.**

(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 **<u>Contract and Custodial Account Exchanges</u>.**

(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 **<u>Non-Assignability</u>.** 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 **<u>Administrative Expenses</u>.** 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 **<u>Domestic Relation Orders</u>.** 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 **<u>IRS Levy</u>.** 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 **<u>Tax Withholding</u>.** 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 **<u>Payments to Minors and Incompetents</u>.** 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.** he 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 January1, 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.

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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.

7.07Board-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.7.08Revenue 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 5th 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 10th 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 10th 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 10th 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[1]

1) Vendors Eligible to Receive Contributions:

    a. Fidelity Investments
    b. TIAA
    c. Corebridge
    d. Nationwide
    e. Ivy
    f. Vanguard
    g. Principal

[1] 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 January1, 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 5th 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^{th} 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 10th 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^{th} 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[1]

1) Vendors Eligible to Receive Contributions:

   a. Fidelity Investments
   b. TIAA
   c. Corebridge
   d. Nationwide
   e. Ivy
   f. Vanguard
   g. Principal

[1] 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.

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.

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 _____

ticketmaster

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 forgoing, 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 is 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 confidential 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 forgoing, 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.

(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

By: ______________________________

Print Name: Clay Luter

Title: EVP, Sports
Stadium, Outdoor & College Sports

Date: ____________________________

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

BOISE STATE UNIVERSITY
a State of Idaho public institution of higher education

By: ______________________________

Print Name: __________________________

Title: ______________________________

Date: ______________________________

Address: 1910 University Drive
Boise, ID 83725

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:

Type of Ticket	Per Ticket Inside Charge
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:

Type of Transaction	Amount of Archtics Transaction Fee
New Season/Contract Ticket sales	$0.00 per seat

Type of Transaction	Amount of Archtics Transaction Fee
MiniPlan Ticket sales	$0.00 per seat
Online Upgrades and Exchanges	$0.00 per Ticket
Suite additionals	$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:

Software	License Fee
Archtics	$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 *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").
Hosting Services	Waived as bundled with Archtics License Fee* 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.

Software	**License Fee**
Archtics – User Licenses	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
AccountManager	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:

Installment Payment	Allocation Purpose of Installment
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^{th}) 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.

EXHIIBT 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	● Unlimited issue resolution technical support v Ticketmaster product support ● Implementation services ● Industry-specific web-based training ● Industry-specific user guides ● Industry-specific best practices documentation and webinars ● Deliverability support
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, and to Principal at 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 for Ticketmaster, and 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.

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.

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 _____

SIX-YEAR CAPITAL IMPROVEMENT PLAN (Amendment)

FY 2027 THROUGH FY 2032 (December 2025)

Institution: Boise State University

Project Title	Est. Cost	*Prev. Fund.*	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total	FY2032 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
Total	599,500,000	74,186,000	135,900,000	101,050,000	55,064,000	43,800,000	38,000,000	26,500,000	125,000,000

May entail a non-State Entity and/or public-private partnership delivery model. Component of the Athletics Master Village Plan*

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 4th 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 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:	**848,059,700**	**9,745,900**	**82,298,200**	**207,951,000**	**29,187,300**	**138,227,400**	**61,649,900**	**93,000,000**

Project schedule is TBD and dependent upon funding availability.

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 Moreiera. 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 <u>differences</u> 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

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

  - 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 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 <u>Termination of Coach for Convenience of University.</u>

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 <u>Termination due to Disability or Death of Coach</u>.

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:____________________	Signature:______________________
Printed Name: C. Scott Green	Printed Name: Arthur Moreira
Chief Executive Officer	
Date: ______________________	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:

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 ~~(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.~~3~~4 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. Scott Green	Printed Name~~:~~______________________: 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.]~~

~~EMPLOYMENT~~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~~head 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~~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.

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:

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.~~2.2~~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~~/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.~~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~~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.~~5~~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.~~6~~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 ~~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, ~~any~~by one of Coach's assistant coaches, any other employees for whom Coach is administratively responsible, or a member of the Team;~~ or~~

~~i)~~ i) A violation of any applicable law or the policies, rules or regulations of the University, the Board, the conference, or the NCAA, ~~any~~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.~~5~~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.~~2~~4 Termination due to Disability or Death of Coach.

5.~~2~~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~~head coach, or dies.

5.~~2~~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.~~2~~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~~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.~~3~~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.~~4~~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.

~~5.5 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 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~~ or by facsimile.~~. All notices shall be addressed to the parties at the following addresses or at such other addresses as the parties may from time to time direct in writing:

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 ~~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

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.

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_____

Idaho Division of Vocational Rehabilitation

STATE REHABILITATION COUNCIL APPLICATION FORM

Name: Sarah Gornik

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	Term Date
Idaho Community Advisory Committee (CDHD)	2020-Current
Idaho Secondary Transition Team (Id. Dept of Edu)	2018- Current
West Ada School Distr. Secondary Transition Team	2022-Current
Idaho State Rehabilitation Council	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 -
-LifeCouse 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

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

REC'D - FISCAL
JUN 17 2022

Idaho Division of Vocational Rehabilitation

STATE REHABILITATION COUNCIL APPLICATION FORM

Name: Diana Kadekian Colgrove
Mailing Address: [redacted]
Home/Cell Phone: [redacted] Work Phone:
E-Mail: [redacted]

Please explain why you would like to serve on the State Rehabilitation Council

See attached.

What Boards, Commissions, Councils, or Task Forces, etc., have you previously, or currently served on?

Name: Family Support Services Advisory Council	Term Date: 2003 to 2010
Name: - Montana state Interagency Coordinating Council	Term Date: Chairperson 2005-2010
Name: Special Education Advisory Panel	Term Date: 2005-2007
Name: - Montana State IDEA Part C Representative	Term Date: 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

[redacted]

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.

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.

Appointments are made for two-year terms and commence on July 1st. 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

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

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.

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

EPP STATE REVIEW EVALUATION REPORT

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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	☒	No Stipulations	Seven (7) Years
Approval with Stipulations	☐	Stipulations	Three (3) Years Mid-cycle review
Non-Approval	☐	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	☒	☐	-
Standard 2	☒	☐	☐
Standard 3	☒	☐	-
Standard 4	☒	☐	☐

EPP STATE REVIEW EVALUATION REPORT

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** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
American Government/Political Sci. (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Bilingual Education (K-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Biological Science (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Chemistry (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Communication (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Computer Science (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Early Literacy (K-3)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Earth and Space Science (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Economics (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Engineering (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
English (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
English as a Second Language (ESL) (K-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Geography (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Geology (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Health (5-9, 6-12 or K-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
History (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Humanities (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Journalism (5-9 or 6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Literacy (K-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Mathematics (6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Mathematics – Middle Level (5-9)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Music (5-9, 6-12 or K-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐
Natural Science (6-12)	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐	**Met** ☒ **Not Met** ☐

Online-Teacher (K-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Physical Education (PE) (5-9, 6-12, or K-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Physical Science (5-9 or 6-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Physics (5-9 or 6-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Psychology (5-9 or 6-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Science – Middle Level (5-9)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Social Studies (6-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Social Studies – Middle Level (5-9)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Sociology (5-9 or 6-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Sociology/ Anthropology (5-9 or 6-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Theater Arts (5-9 or 6-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Visual Arts (5-9, 6-12 or K-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
World Language (5-9, 6-12 or K-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Chinese	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
French	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
German	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Japanese	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Latin	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Russian	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Spanish	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Blended Early Childhood Education/ Early Childhood Special Education (Birth – Grade 3)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Blended Elementary Education/ Elementary Special Education (Grade 4-Grade 6)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Deaf/Hard of Hearing (Pre-K-12)	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable
Early Childhood Special Education (Pre-K-3)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Exceptional Child Education (K-8, 6-12, or K-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Gifted and Talented (K-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐
Blind and Low Vision (Pre-K-12)	Met ☒ Not Met ☐	Met ☒ Not Met ☐	Met ☒ Not Met ☐

Teacher Leader Instructional Specialist	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable
Teacher Leader Instructional Technology	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable
Teacher Leader Literacy	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable
Teacher Leader Mathematics	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable
Teacher Leader Special Education	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ Not applicable	Met ☐ Not Met ☐ 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	☒	☐

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) ☐	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 ☒	A desk review of Standard 2: Clinical Experience is required by the state.
Non-Accredited Non-Public Providers ☐	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	☒	☐	☐

Stipulations with Rationale:
No stipulations.

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
Accredited Providers (Public, Non-Public) ☐	The provider is accredited through CAEP or AAQEP. Standard 3: Candidate Assessment and Support is reviewed within the CAEP or AAQEP accreditation review.
Non-Accredited Public Providers ☒	A desk review of Standard 3: Candidate Assessment and Support is required by the state.
Non-Accredited Non-Public Providers ☐	Non-public educator preparation providers shall meet the following requirements for Standard 3: Candidate Assessment and Support per Idaho Code 33-1207A. • Nonpublic teacher preparation programs require that their graduates satisfy the following: ○ Hold a bachelor’s degree from an accredited four-year institution. ○ Submit to a criminal history check. ○ 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. ○ Pass pedagogical training in substantive alignment with knowledge or equivalent standards set forth in the core standards of the initial standards for teacher certification

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	☒	☐

Stipulations with Rationale:
No stipulations.

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
Accredited Providers (Public, Non-Public) ☐	The provider is accredited through CAEP or AAQEP. Standard 4: Continuous Program Improvement is reviewed within CAEP or AAQEP accreditation review.
Non-Accredited Public Providers ☒	A desk review of Standard 4: Continuous Program Improvement is required by the state.
Non-Accredited Non-Public Providers ☐	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	☒	☐	☐

Stipulations with Rationale:
No stipulations.

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

STANDARD INSTRUCTIONAL CERTIFICATE		
• All Subjects (K-8) • American Government/Political Science (5-9 or 6-12) • Bilingual Education (K-12) • Biological Science (5-9 or 6-12) • Blended Early Childhood Education/Early Childhood Special Education (Birth – Grade 3) • Blended Elementary Education/Elementary • Special Education (Grade 4-Grade 6) • Blind and Low Vision (Pre-K-12) • Chemistry (5-9 or 6-12) • Communication (5-9 or 6-12) • Computer Science (5-9 or 6-12) • Deaf/Hard of Hearing (Pre-K-12) • Early Childhood Special Education (Pre-K-3) • Early Literacy (K-3) • Earth and Space Science (5-9 or 6-12) • Economics (5-9 or 6-12) • Engineering (5-9 or 6-12) • English (5-9 or 6-12) • English as a Second Language (ESL) (K-12) • Exceptional Child Education (K-8, 6-12, or K-12) • Geography (5-9 or 6-12) • Geology (5-9 or 6-12) • Gifted and Talented (K-12) • Health (5-9, 6-12 or K-12)	• History (5-9 or 6-12) • Humanities (5-9 or 6-12) • Journalism (5-9 or 6-12) • Literacy (K-12) • Mathematics (6-12) • Mathematics – Middle Level (5-9) • Music (5-9, 6-12 or K-12) • Natural Science (6-12) • Online-Teacher (K-12) • Physical Education (PE) (5-9, 6-12, or K-12) • Physical Science (5-9 or 6-12) • Physics (5-9 or 6-12) • Psychology (5-9 or 6-12) • Science – Middle Level (5-9) • Social Studies (6-12) • Social Studies – Middle Level (5-9) • Sociology (5-9 or 6-12) • Sociology/ Anthropology (5-9 or 6-12)	• Teacher Leader – Instructional Specialist • Teacher Leader-Instructional Technology • Teacher Leader – Literacy • Teacher Leader – Mathematics • Teacher Leader – Special Education • Teacher Librarian (K-12) • Theater Arts (5-9 or 6-12) • Visual Arts (5-9, 6-12 or K-12) • World Language (5-9, 6-12 or K-12) • Chinese, French, German, Japanese, Latin, Russian, Spanish, etc.
PUPIL SERVICE STAFF CERTIFICATE		
• Audiology • Occupational Therapist • Physical Therapist • School Counselor (K-12) • School Counselor – Basic (K-12) • School Nurse • School Psychologist • School Social Worker • Speech-Language Pathologist		
ADMINISTRATOR CERTIFICATE		
• Director of Special Education (Pre-K-12) • School Principal (Pre-K-12) • Superintendent (Pre-K-12)		

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 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

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. **<u>Emmett School District #221</u>**
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. **<u>Gooding Joint School District #231</u>**
Applicant Name: Alisa Bridge
Certificate: Provisional
Endorsement(s): All Subjects K-8
College Training: 79 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, 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.

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

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 BYUI, 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. <u>Lava Hot Springs Academy #688</u>
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 ____

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 Tokle (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

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

Jonathan Lashley, Ph.D., Chair Deputy Chief Academic Officer Office of the State Board of Education	**Martin Gibbs, Vice-chair** Dean of Liberal Arts & Sciences Lewis-Clark State College Appointed June 2020
Laura Ahola-Young Vice-Provost for Faculty Affairs Idaho State University Appointed August 2024	**Barb Kirchmeier, Ed.D.** Director of General Education University of Idaho Appointed August 2024
Jacob Haeberle Dean of General Education College of Eastern Idaho Appointed February 2023	**Whitney Smith-Schuler** Dean of General and Transfer Education College of Southern Idaho Appointed August 2024
Greg Wilson Assistant Dean, General Education College of Western Idaho Appointed June 2019	**Sherry Simkins, Ed.D.** Dean of Instruction, Transfer and General Studies North Idaho College Appointed April 2022
Candyce Reynolds, Ph.D. Director, University Foundations Boise State University Appointed August 2021	**Karina Smith, Ph.D.** Assistant Director of Concurrent Enrollment Boise State University, Dual Credit Representative Appointed October 2021
Ryan Faulkner, Ed.D. Dean of Online Learning College of Eastern Idaho, Digital Learning Representative Appointed December 2022	**Debbie Ronneburg** Associate Dean, College of Technology Idaho State University, Technical College Leadership Council Representative Appointed October 2021
Mandy Nelson Registrar Boise State University, Idaho Registrars Council Representative Ex-officio member	**Susan Aydelotte** Professor, Mathematics College of Western Idaho, Open Education Representative *Pending Appointment*