IDLA Board of Directors

June 17, 2025

Working Session

FY25 Revised Budget

6.1 Ensure IDLA sustainability through fiscal responsibility.

FY26 Proposed Budget

6.1 Ensure IDLA sustainability through fiscal responsibility.
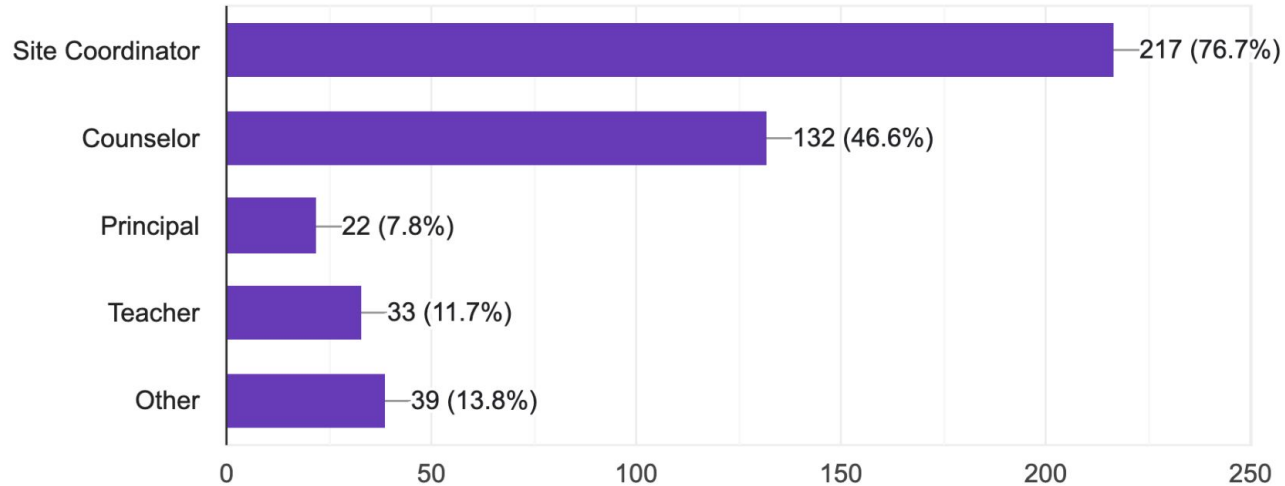
IDLA Course Fees

6.1 Ensure IDLA sustainability through fiscal responsibility.

6.2 Establish policies that ensure IDLA is able to provide consistent support for Idaho districts.

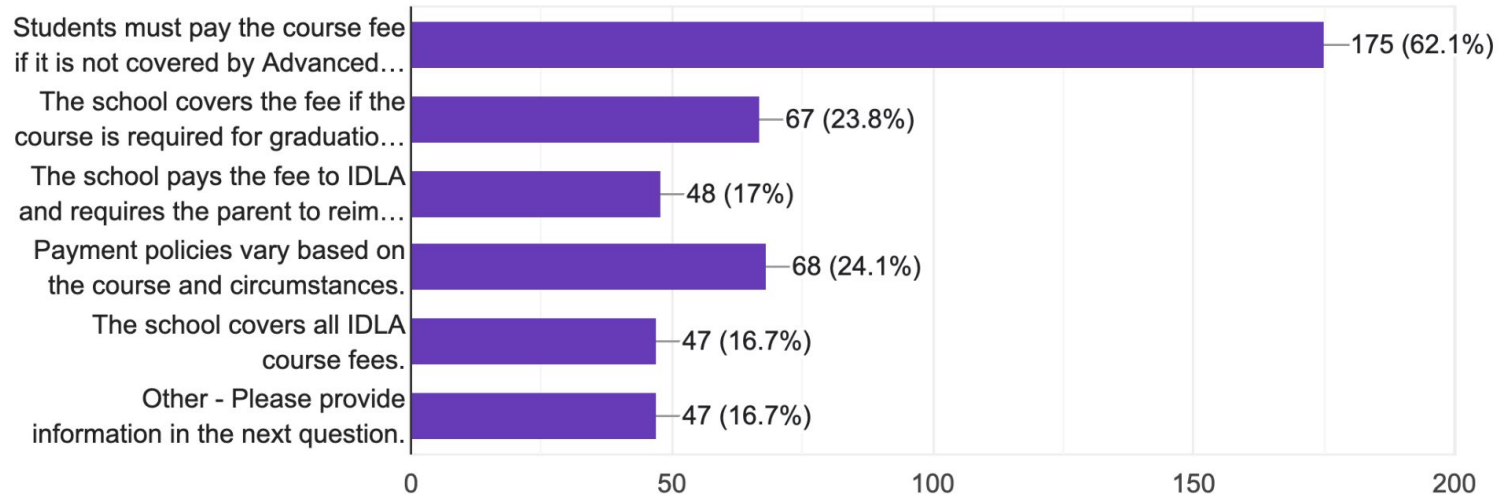1.1 Adjust practices and offerings to meet school and stakeholder needs.

What is your role for your district/school? (check all that apply)

283 responses

How does your school handle IDLA course fee payments? (Check all that apply.)

282 responses

Students must pay the course fee if it is not covered by Advanced…	175 (62.1%)
The school covers the fee if the course is required for graduatio…	67 (23.8%)
The school pays the fee to IDLA and requires the parent to reim…	48 (17%)
Payment policies vary based on the course and circumstances.	68 (24.1%)
The school covers all IDLA course fees.	47 (16.7%)
Other - Please provide information in the next question.	47 (16.7%)

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Other reasons (sample):

The district office reimburses us for IDLA courses for students with 504s, IEPs and those who qualify for free and reduced lunch or are coded "homeless" per McKinney Vento guidelines.

Because our students live at Hope House Children's Home, all fees are paid for by Hope House.

The district may cover the fee if an IDLA class is recommended as part of a student's 504 or IEP plan.

Students must pay the course fee if it is not covered by Advanced Opportunities funding but will receive reimbursement when they successfully complete the course.

The school pays for any classes we do not offer on site, such as electives we do not have/offer. We also pay for graduation required courses that do not fit into a student's schedule. However, the family pays for core classes that we offer and DO fit in the student's schedule - so if the students prefers their core class online versus our already offered English course - then the student/family pays for that.

We seek reimbursement if they don't pay IDLA for fees if we can't submit the class for AO funding.

AO funds are used for any course that is overload and CR course payments are the responsibility of the family. If a student chooses to take a course that isn't overload the family is responsible for the cost.

The student only pays for the course if they are retaking a failed course or failed a previous IDLA course.

LSO Report

6.3 Inform and engage stakeholders through advocacy and transparency.

LSO Report Outline

I.   Executive Summary

II.   Report/Legislation Crosswalk

III.   IDLA Overview

    A.   Mission

    B.   Funding sources

IV.   Services & Cost-Building Methodology

    A.   Types of Courses (Ex: Cohort, Flex)

        1.   Cost per Enrollment by Type of Course

    B.   Zero-Based Cost Example

        1.   Example of all costs per type (a table with costs per type for all types will be provided in an Appendix)

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LSO Report Outline

V . Cost of Services - FY 25

      A.   Spotlight on Elementary Launchpad

VI. Enrollment & Utilization

      A.   Enrollment by course type and grade

VII. Financial Summary

      A.   Appropriation vs. Actual Budget
      B.   Variance Notes

VIII. Funding & Billing Considerations

      A.   Summary of current billing processes, issues under discussion, and simple scenarios for a revised model

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LSO Report Outline

IX. Sustainability Scenarios

    A.   Projected impact of enrollment increases, staffing, and the projected impact on per-course cost for the next three fiscal years

X. Outcomes & Impact Highlights

    A.   Overview of pass rates by program

XI. Glossary & Definitions

    A.   Acronyms and Definitions used in the report

XII. Data Sources and Methodology Notes

    A.   Data sources, fiscal coding, and any assumptions

XII. Appendices

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24-25 Strategic Plan Highlights

6.3 Inform and engage stakeholders through advocacy and transparency.

24-25 Strategic Objective Highlights

Goal One
IDLA is responsive to, and guided by, the needs of Idaho schools and stakeholders.

1.1. Identify school needs.
- District Programs completed 1,450 school visits in the 24-25 school year
- Implemented Qualtrics system wide to better identify the needs of Idaho schools and stakeholders.

1.2 Adjust practices and offerings to meet identified school needs
- Content Team deployed a survey to collect student responses on course needs and is developing courses in response to that feedback - Wilderness and Survival Skills

1.4 Implement a communication strategy to increase parent engagement
- District Programs deployed the Clarity Dashboard to all Site Coordinators
- Increasing the adoption of the parent app
- Communications Team implemented a calendar for strategic communication through blog posts, a newsletter, social media, student highlights, and media coverage

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24-25 Strategic Objective Highlights

Goal Two
IDLA provides best-in-class service and overall end-user experiences.

2.1 Provide quality service to all stakeholders.

- All teams implemented bi-monthly office hours

2.3 Increase the Net Promoter Score of all end-users.

- The Data Team created and deployed an NPS Dashboard to help visualize our NPS data
- The Data Team trained all Full-Time IDLA Employees on the NPS Dashboard at the Spring Semi-Annual Training

24-25 Strategic Objective Highlights

Goal Three
IDLA provides reliable, confidential, responsive, and accessible systems.

3.2 Ensure system confidentiality.
- The Technology Team has implemented monthly phishing tests for all employees, including follow-up training for those who fail the monthly tests
- Fully implemented MDR across the organization

3.4 Ensure accessibility for all users.
- The Technology Team is implementing Spanish language support within the parent app
- The Professional Development Team included accessibility training in 80% of the monthly Just in Time monthly teacher trainings

24-25 Strategic Objective Highlights

Goal Four
IDLA delivers exceptional academic opportunities and outcomes to Idaho students.

4.2 Increase IDLA's overall pass rate to above 90%.

- ***The overall pass rate for the 24-25 school year is 91%!!***
- The District Programs Team provided follow-up support for Seniors taking three or more classes in the spring semester
- The Content Team led a project to rebuild the Flex program to increase student success in our Flex courses

4.4 Prepare IDLA students for the AI-supported workforce.
- IDLA is actively partnering with Agilix (Buzz LMS) to develop student AI tools within the Buzz environment!!
- The Professional Development Team included AI training in 80% of the Just in Time monthly teacher trainings during the 24-25 academic year

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24-25 Strategic Objective Highlights

Goal Five
IDLA employs exceptionally caring and competent faculty and staff.

5.1 Define and document hiring practices
- The Operations Team has completed an audit to identify team members who should be employees or contractors

5.2 Focus on retention and recognition initiatives.
- The Operations Team led an initiative to develop retention strategies for full-time employees, including Focus Fridays and years of service awards

5.3 Provide professional development for all faculty and staff.
- The Technology Team provided cybersecurity training at two staff meetings and at four teacher trainings

5.4 Reinforce the importance of relationships through our culture.
- Every other Pulse Meeting (weekly staff meeting) has been an "IDigU" Pulse session, with a personal, health, or wellness focus
- The iDigFitness Team organized monthly challenges for all employees and planned a 5k for the Spring Semi-Annual training
- The OnRamp Team hosted six face-to-face regional student events across the state
- The Operations Team is implementing a survey to measure overall staff satisfaction

24-25 Strategic Objective Highlights

<u>Goal Six</u>
IDLA operates as a sustainable and consistent support for Idaho's education system.

6.1 Ensure IDLA sustainability through fiscal responsibility.
- IDLA course fees will be reduced to $40/course in the 25-26 academic year
- The Operations Team received an audit for FY24 with no recommendations (for the second year in a row!)

6.2 Establish policies that ensure IDLA is able to provide consistent support for Idaho districts.
- New policy has been proposed and approved at each monthly Board meeting

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Proposed 25-26 Strategic Plan

6.3 Inform and engage stakeholders through advocacy and transparency.

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25-26 Strategic Plan Updates

Goal One
IDLA is responsive to, and guided by, the needs of Idaho schools and stakeholders.

Strategies

1.1 Adjust practices and offerings to meet school and stakeholder needs.
- Combined previous 1.1 and 1.2 into one objective

1.2 Improve custom sections in response to school needs.

1.3 Increase parent engagement.
- Broadened the focus beyond implementation of a Communication Plan

25-26 Strategic Plan Updates

Goal Two
IDLA provides best-in-class service and overall end-user experiences.

Strategies

2.1 Provide quality service to all stakeholders.

2.2 Increase the use of actionable data provided to all staff and stakeholders.

2.3 Increase the Net Promoter Score of all end-users.

2.4 Transition to Agilix Buzz as the single LMS for all IDLA courses.
  - ****NEW**

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25-26 Strategic Plan Updates

Goal Three
IDLA provides reliable, confidential, responsive, and accessible systems and practices.

Strategies

3.1 Improve system reliability and responsiveness.
-   Combined previous 3.1 and 3.3

3.2 Safeguard data privacy.
-   Updated from focus on confidentiality

3.4 Improve accessibility for all users.
-   Changed "ensure" to "improve"

25-26 Strategic Plan Updates

Goal Four
IDLA delivers exceptional academic opportunities and outcomes to Idaho students.

Strategies
4.1 Continuously improve content.

4.2 Increase IDLA's overall pass rate to above 90%.

4.3 Prepare IDLA students for the AI-supported workforce.

*Eliminated previous 4.3 Offer academic advising to students & parents.
- See new Goal 6.3

25-26 Strategic Plan Updates

Goal Five
IDLA employs exceptionally caring and competent faculty and staff.

Strategies

5.1 Improve the onboarding and offboarding of employees.

- Updated from "5.1 Define and document hiring practices."

5.2 Focus on retention and recognition initiatives.

5.3 Provide professional development for all faculty and staff.

5.4 Promote a culture of care by prioritizing personal relationships.

- Updated from "5.4 Reinforce the importance of relationships through our culture."

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25-26 Strategic Plan Updates

<u>Goal Six</u>
IDLA operates as a sustainable and consistent support for Idaho's education system.

<u>Strategies</u>
6.1 Ensure IDLA sustainability through fiscal responsibility.

6.2 Establish policies that ensure IDLA is able to provide consistent support for Idaho districts.

6.3 Inform and engage stakeholders through advocacy and transparency.
  - ****NEW**

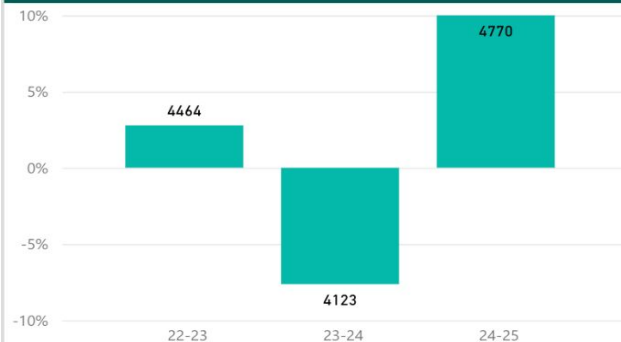IDAHO
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Data Dive

2.2 Increase the use of actionable data provided to all staff and stakeholders.

6.3 Inform and engage stakeholders through advocacy and transparency.

Region 1 Summary

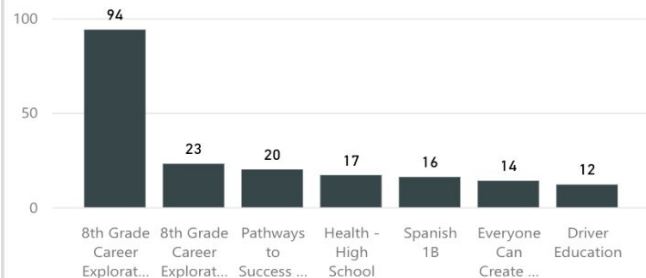## Enrollment Growth

Total Enrollments

AcademicYear	Students	Enr
22-23	2281	4464
Summer	653	994
Fall	1130	1627
Spring	1246	1843
23-24	2254	4123
Summer	762	1103
Fall	936	1269
Spring	1271	1751
24-25	2560	4770
Summer	859	1224
Fall	1178	1618
Spring	1418	1928
Total	5541	13357

Enrollments By Grade Level
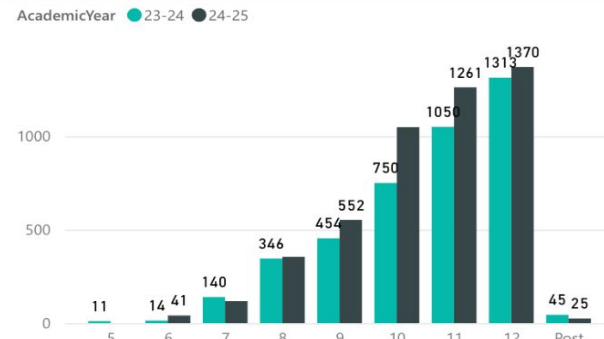
AcademicYear ● 23-24 ● 24-25

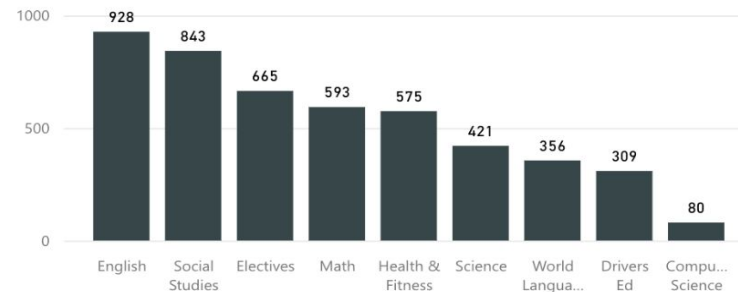## Custom Sections

AcademicYear ● 24-25

Enrollments By Subject Matter

AcademicYear ● 24-25

Top Enrolled Courses

Course	Enr
Driver Education	309
Speech	231
Health - High School	136
Lifetime Fitness	130
Health - High School - FX	129
8th Grade Career Exploration	112
Economics - FX	107
Economics	101
Geometry B	75
Keyboarding - High School	71

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Region 2 Summary

Enrollment Growth

22-23	6364	
23-24	7768	
24-25	8510	
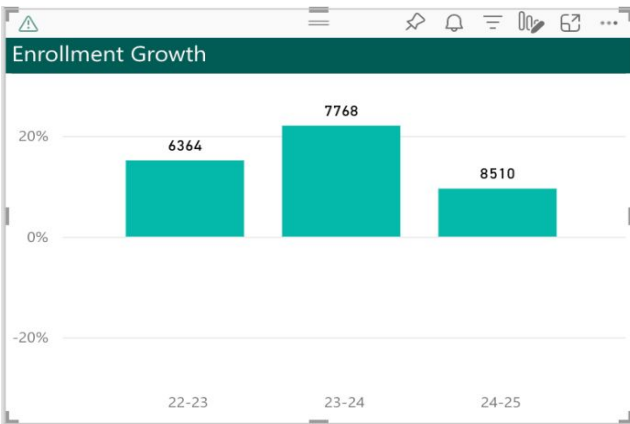
Total Enrollments

AcademicYear	Students	Enr
22-23	**2972**	**6364**
Summer	494	713
Fall	1931	2808
Spring	1907	2843
23-24	**3473**	**7768**
Summer	551	810
Fall	2281	3423
Spring	2293	3535
24-25	**3701**	**8510**
Summer	598	860
Fall	2389	3603
Spring	2602	4047
Total	**6860**	**22642**

Enrollments By Grade Level
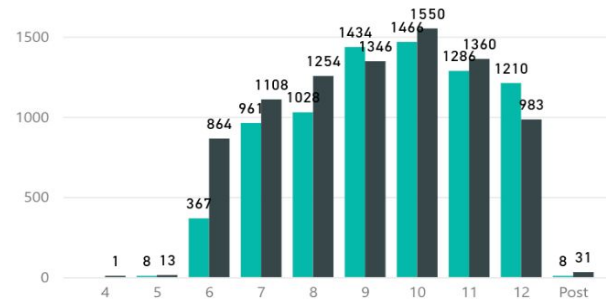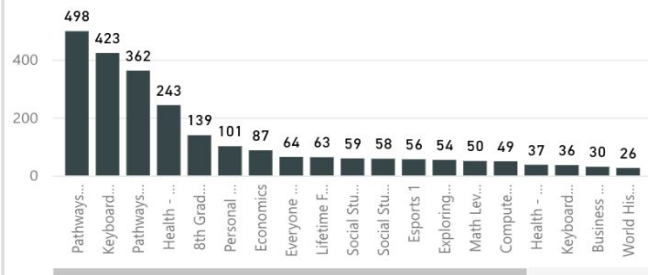
AcademicYear ● 23-24 ● 24-25

Grade	23-24	24-25
4		1
5	8	13
6	367	864
7	961	1108
8	1028	1254
9	1434	1346
10	1466	1550
11	1286	1360
12	1210	983
Post	8	31

Custom Sections

AcademicYear ● 24-25

Pathways...	498
Keyboard...	423
Pathways...	362
Health - ...	243
8th Grad...	139
Personal ...	101
Economics	87
Everyone ...	64
Lifetime F...	63
Social Stu...	59
Social Stu...	58
Esports 1	56
Exploring ...	54
Math Lev...	50
Compute...	49
Health - ...	37
Keyboard...	36
Business ...	30
World His...	26

Enrollments By Subject Matter

AcademicYear ● 24-25

Subject	Enr
Electives	3.3K
Social Studies	1.3K
Health & Fitness	1.1K
English	0.8K
Math	0.5K
Science	0.5K
World Langua...	0.5K
Drivers Ed	0.4K
Compu... Science	0.2K
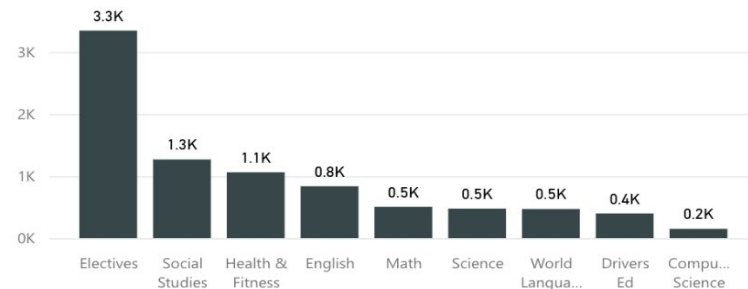
Top Enrolled Courses

Course	Enr
Pathways to Success - Middle School	551
Keyboarding - Middle School	489
Health - High School	446
Pathways to Success - High School	445
Driver Education	398
Personal Finance	227
Economics	219
Keyboarding - High School	176
Intro to Culinary Arts	174
8th Grade Career Exploration	164

Region 3 Summary

Enrollment Growth
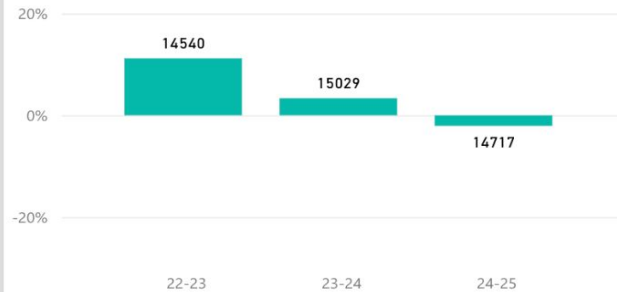
Total Enrollments

AcademicYear	Students	Enr
22-23	7829	14540
Summer	3190	4814
Fall	3244	4435
Spring	3806	5291
23-24	7999	15029
Summer	3154	4784
Fall	3491	4761
Spring	3983	5484
24-25	8239	14717
Summer	3044	4368
Fall	3621	4776
Spring	4143	5573
Total	19070	44286

Enrollments By Grade Level

AcademicYear ● 23-24 ● 24-25

Custom Sections

AcademicYear ● 24-25

Enrollments By Subject Matter

AcademicYear ● 24-25
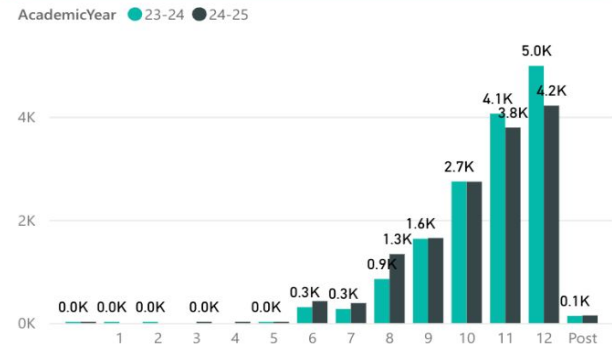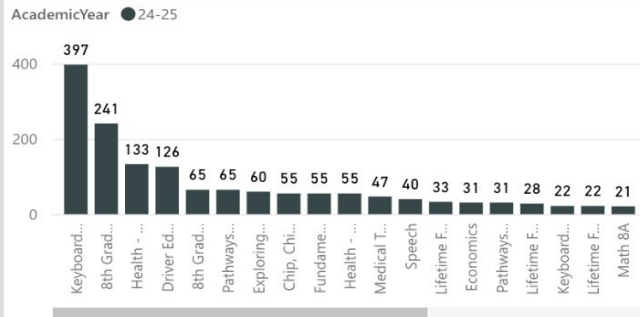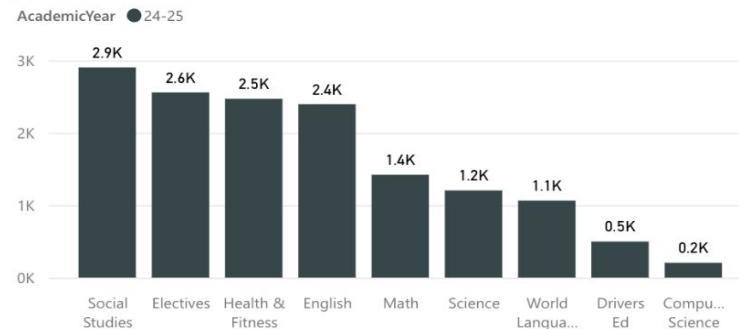
Top Enrolled Courses

Course	Enr
Health - High School	656
Driver Education	498
Economics	492
Lifetime Fitness	429
Speech	408
Keyboarding - Middle School	405
Dual Credit Speech (CWI)	312
8th Grade Career Exploration (4 unit)	241
Health - High School - FX	241
Spanish 1A	213

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Region 4 Summary

Enrollment Growth

- 22-23: 9758
- 23-24: 10873
- 24-25: 10413
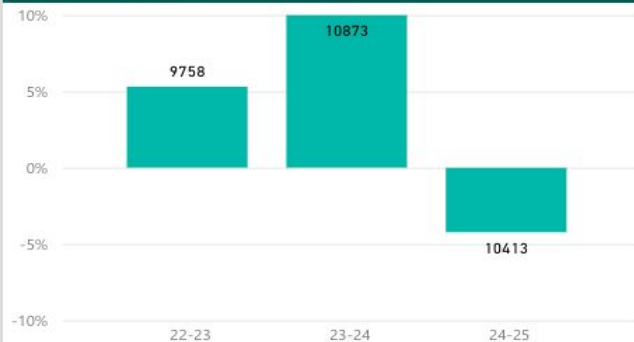
Total Enrollments

AcademicYear	Students	Enr
22-23	**5851**	**9758**
Summer	1198	1656
Fall	2908	3719
Spring	3279	4383
23-24	**6682**	**10873**
Summer	1364	1870
Fall	3379	4345
Spring	3619	4658
24-25	**6434**	**10413**
Summer	1464	1982
Fall	3085	3913
Spring	3560	4518
Total	**12771**	**31044**

Enrollments By Grade Level
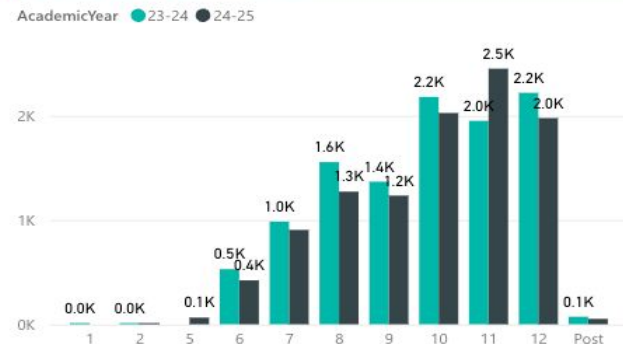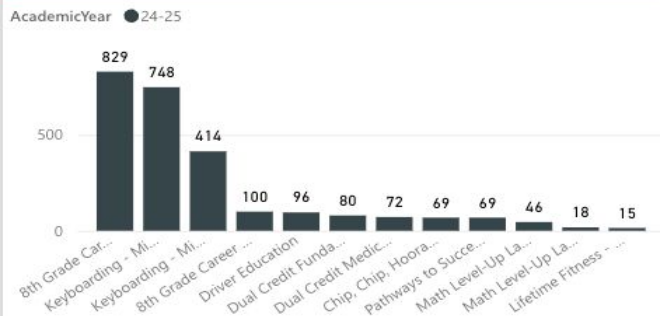
AcademicYear ● 23-24 ● 24-25

Custom Sections

AcademicYear ● 24-25

- 8th Grade Car...: 829
- Keyboarding - Mi...: 748
- Keyboarding - Mi...: 414
- 8th Grade Career ...: 100
- Driver Education: 96
- Dual Credit Funda...: 80
- Dual Credit Medic...: 72
- Chip, Chip, Hoora...: 69
- Pathways to Succe...: 69
- Math Level-Up La...: 46
- Math Level-Up La...: 18
- Lifetime Fitness - ...: 15

Enrollments By Subject Matter

AcademicYear ● 24-25

- Electives: 3.2K
- Social Studies: 1.7K
- English: 1.6K
- Health & Fitness: 1.3K
- Math: 0.9K
- Science: 0.7K
- Drivers Ed: 0.6K
- World Langua...: 0.3K
- Compu... Science: 0.1K
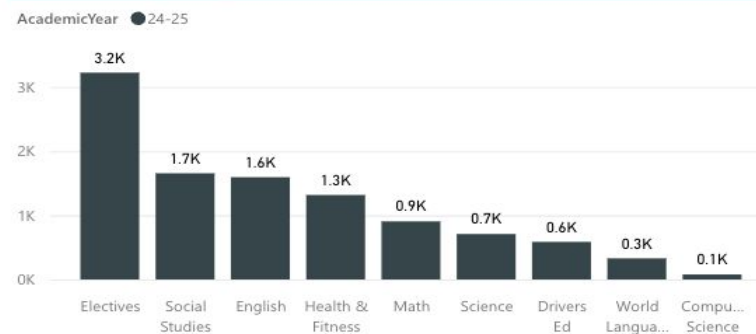
Top Enrolled Courses

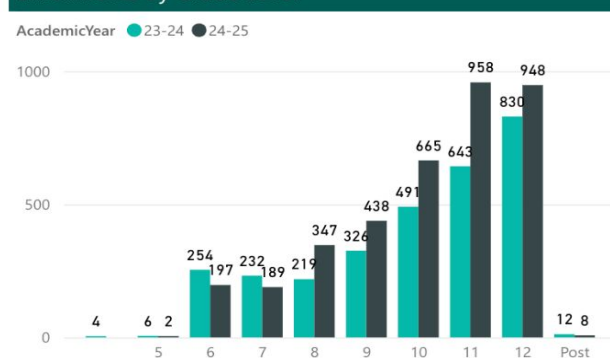| Course	Enr
8th Grade Career Exploration	854
Keyboarding - Middle School	752
Driver Education	588
Keyboarding - Middle School (4 unit)	414
Lifetime Fitness	307
Health - High School	297
Dual Credit Speech (CSI)	270
Dual Credit Fundamentals of Health Professions (CSI)	202
Speech	195
Dual Credit Medical Terminology (CSI)	171

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Region 5 Summary

Enrollment Growth

	22-23	23-24	24-25
	3094	3017	3752
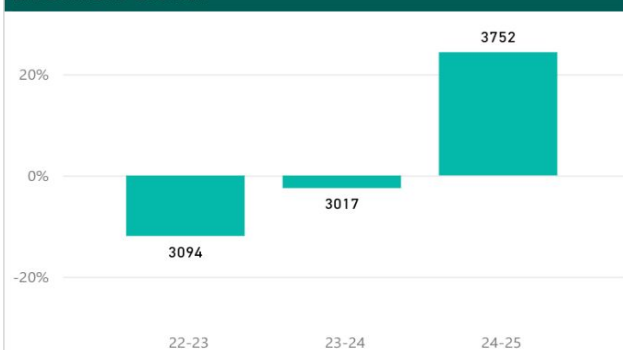
Total Enrollments

AcademicYear	Students	Enr
22-23	**1684**	**3094**
Summer	425	625
Fall	907	1257
Spring	895	1212
23-24	**1727**	**3017**
Summer	363	509
Fall	856	1120
Spring	1053	1388
24-25	**2100**	**3752**
Summer	407	564
Fall	1077	1468
Spring	1255	1720
Total	**4297**	**9863**

Enrollments By Grade Level

AcademicYear ● 23-24 ● 24-25

Custom Sections

AcademicYear ● 24-25

Keyboarding - Middle School (4 u...	Everyone Can Create with iPads	8th Grade Career Exploration ...	Spanish 1A	Spanish 1B
169	98	85	31	24

Enrollments By Subject Matter

AcademicYear ● 24-25

Electives	Social Studies	English	Health & Fitness	Science	Math	World Langua...	Drivers Ed	Compu... Science
904	724	633	393	336	323	197	187	55
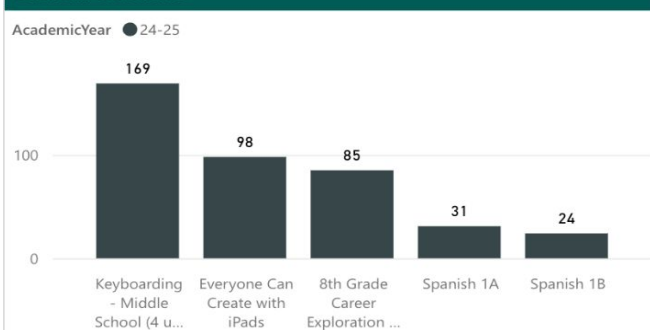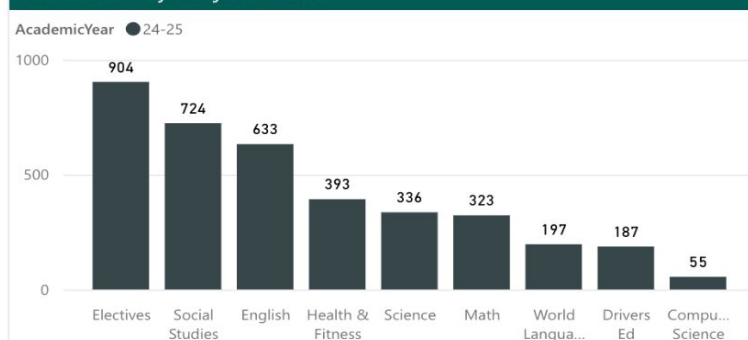
Top Enrolled Courses

Course	Enr
Driver Education	187
Keyboarding - Middle School (4 unit)	169
Everyone Can Create with iPads	114
Health - High School - FX	88
8th Grade Career Exploration (4 unit)	85
Dual Credit Speech (CSI)	79
Keyboarding - High School - FX	77
Health - High School	63
Speech	62
Dual Credit Lifetime Fitness (CWI)	61

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Region 6 Summary

Enrollment Growth

22-23	4609
23-24	5673
24-25	5590
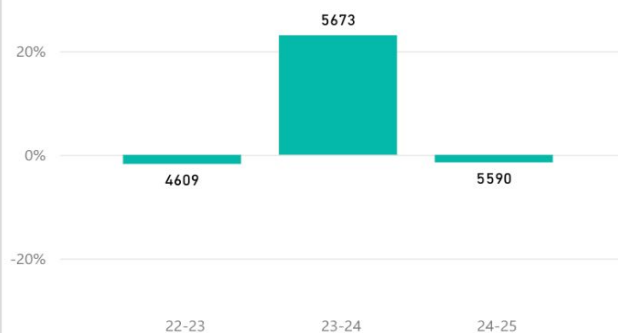
Total Enrollments

AcademicYear	Students	Enr
22-23	**2748**	**4609**
Summer	841	1211
Fall	1366	1717
Spring	1321	1681
23-24	**3468**	**5673**
Summer	927	1352
Fall	1457	1850
Spring	2003	2471
24-25	**3294**	**5590**
Summer	905	1309
Fall	1396	1817
Spring	1942	2464
Total	**7408**	**15872**

Enrollments By Grade Level
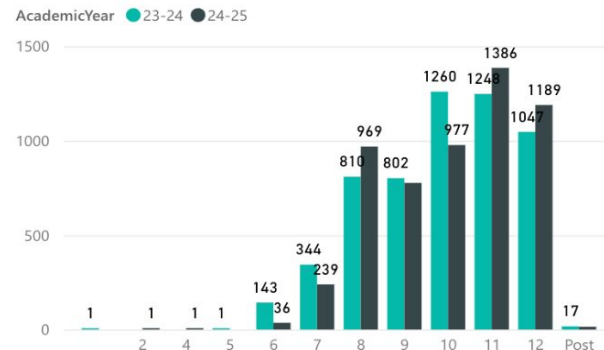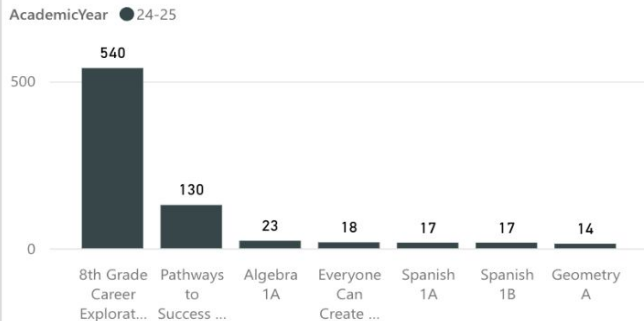
AcademicYear ● 23-24 ● 24-25

Grade	23-24	24-25
2	1	
4	1	1
5	1	
6	143	36
7	344	239
8	810	969
9	802	777
10	1260	977
11	1248	1386
12	1047	1189
Post	17	

Custom Sections

AcademicYear ● 24-25

Section	Enr
8th Grade Career Explorat...	540
Pathways to Success ...	130
Algebra 1A	23
Everyone Can Create ...	18
Spanish 1A	17
Spanish 1B	17
Geometry A	14

Enrollments By Subject Matter

AcademicYear ● 24-25

Subject	Enr
Electives	1315
English	983
Social Studies	937
Math	717
Health & Fitness	597
Science	422
Drivers Ed	306
World Langua...	261
Compu... Science	52
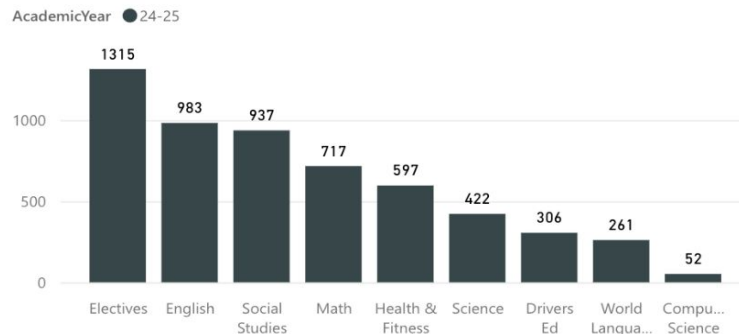
Top Enrolled Courses

Course	Enr
8th Grade Career Exploration (4 unit)	540
Driver Education	306
Health - High School	188
Speech	131
Pathways to Success - Middle School (4 unit)	130
Health - High School - FX	127
Economics	102
Dual Credit Speech (CEI)	86
Keyboarding - High School	69
Spanish 1A	69

Gem Innovation Schools

Idaho Digital Learning

Enrollment Growth
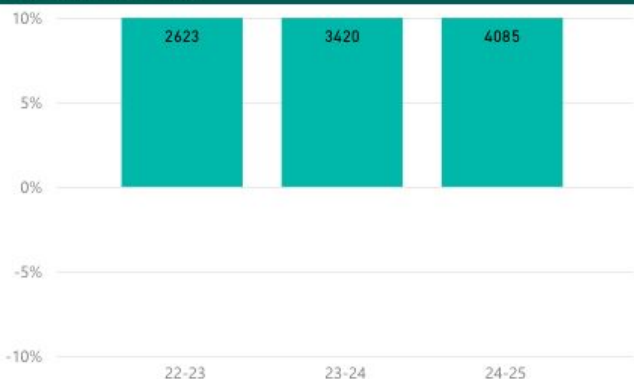
Total Enrollments

AcademicYear	Students	Enr
22-23	**916**	**2623**
Summer	88	127
Fall	691	1253
Spring	707	1243
23-24	**1216**	**3420**
Summer	81	111
Fall	920	1638
Spring	950	1671
24-25	**1371**	**4085**
Summer	100	133
Fall	992	1762
Spring	1200	2190
Total	**2135**	**10128**

Enrollments By Grade Level
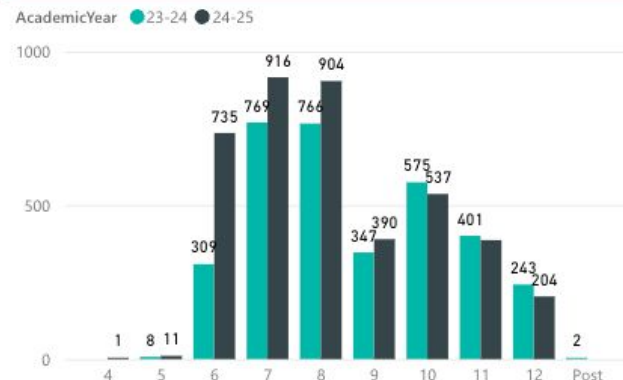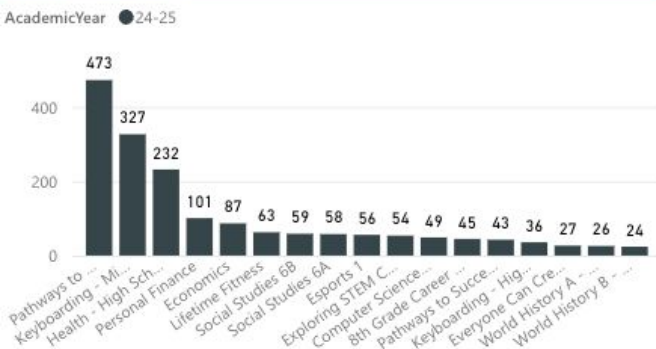
AcademicYear ● 23-24 ● 24-25

Custom Sections

AcademicYear ● 24-25

Enrollments By Subject Matter

AcademicYear ● 24-25
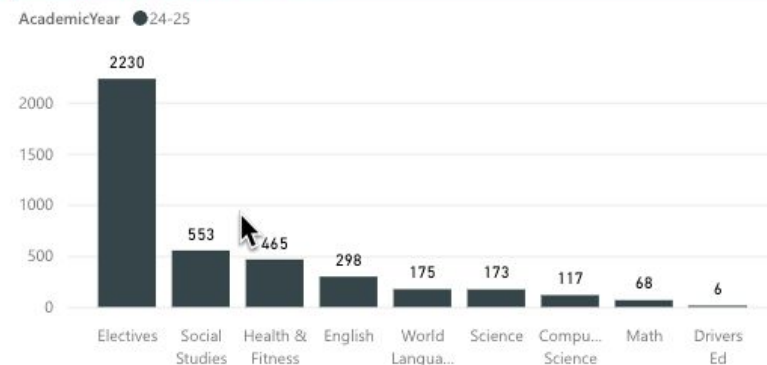
Top Enrolled Courses

Course	Enr
Pathways to Success - Middle School	524
Keyboarding - Middle School	373
Health - High School	312
Personal Finance	207
Intro to Culinary Arts	141
Keyboarding - High School	136
Economics	129
Digital Photography	91
Lifetime Fitness	90
Pathways to Success - High School	83

Business Meeting

GUIDELINES FOR ADDRESSING THE BOARD DURING OPEN FORUM

Open Forum is allowed during a regular scheduled Board meeting and will not be permitted during a special Board meeting or an Executive Session. The duration of time allowed per speaker will not exceed five minutes. Should a large number of speakers wish to speak on the same issue or topical area, the Chair of the Board may limit the time allocated to each speaker, ask representatives of the group to summarize their colleague's statements, or limit the number of speakers. The total time allotted for the Open Forum will not exceed thirty minutes.
Speakers may not air personnel matters, personal complaints, grievances, or partisan political issues.

The following priority will be given to speakers during the Open Forum:
I. Presentations from individuals or groups on matters scheduled for Board action or discussion on the meeting agenda;
II. Presentations from individuals or groups on matters not scheduled for Board action or consideration, and who have not made presentations at the Open Forum within the previous six (6) months; and
III. Presentations from individuals or groups on matters not scheduled for Board action or consideration and who have made presentations at the Open Forum within the previous six (6) months.
Because of the diversity of issues, members of the Board do not respond to the speaker during the Open Forum. Instead, the speakers' concerns are recorded, and time is allotted in the future for the Board to follow up.

Action Items

Board Policy

Policies - First Reading

6.2 Establish policies that ensure IDLA is able to provide consistent support for Idaho districts.

Policies - First Reading

- 2520 - Library Materials Selection (Update)
  - Previously adopted 10/9/23
  - Now includes criteria from IC 18-1514 defining content that is harmful to minors
  - Defines who may file a complaint
  - References Form 2520-F1 which may be used to file a complaint
- 2520-F1
  - Form will be posted to the IDLA website
- 7270 - Property Records
  - Defines inventory and tracking guidelines for all purchased equipment and supplies, including those purchased with federal funds
- 7300 - Revenues
  - IDLA will seek out an utilize all available funds to support the program
- 7310 - Advertising in Schools/Revenue Enhancement
  - Any revenue received through advertising will have Board approval, meet appropriate criteria, and will be used to support educational programs

Policies - Second Reading

6.2 Establish policies that ensure IDLA is able to provide consistent support for Idaho districts.

IDAHO
DIGITAL
LEARNING
ALLIANCE

Policies - Second Reading

7230 - Financial Reporting and Audits
- Annual audit will be completed and submitted to the Board and Dept of Ed no later than November of each calendar year

7236 - Employees Paid with Federal Funds and Unexpected or Extraordinary Closures
- During an emergency closure, employees paid with federal funds will be held to the same expectations as employees paid with IDLA funds

7237 - Retention of Records Relating to Federal Grants
- Guidelines for the retention of paper and electronic records related to federal grants
- Records will be retained for five years plus one additional audit
- *Updated to require records to be retained for seven years from the end of the grant

Policies - Final Reading

6.2 Establish policies that ensure IDLA is able to provide consistent support for Idaho districts.

Policies - Final Reading

7210 - Fixed Assets (GASB Statement 34)

- IDLA will follow all state and federal finance and reporting guidelines
- The Superintendent and Director of Operations will compile and submit all appropriate reports

7215 - Fund Accounting System (GASB Statement 54)

- Fund balance requirements and types of funds

7218 - Federal Grand Financial Management System

- Requirements for state and federal grant dollars

7220 - Documentation and Approval of Claims

- Requirements for requisition, purchase, and payments of claims

7225 - Financial Fraud and Theft Prevention

- Fraud prevention

Superintendent Contract

FY25 Revised Budget

FY25 Revised Budget

6.1 Ensure IDLA sustainability through fiscal responsibility.

FY26 Proposed Budget

FY26 Proposed Budget

6.1 Ensure IDLA sustainability through fiscal responsibility.

Upcoming Meetings

Special Meeting - June 25, 2025

11:30 AM MT/10:30 AM PT

To establish Board leadership for the 25-26 academic year

Proposed 25-26 Board Meeting Dates

August 5th, 8th, or 12th, 2025 - Face-to-Face / Location: IDLA, Boise (IASA)

September 9, 2025 - Virtual 10 a.m.

October 14, 2025 - Virtual 10 a.m.

November 11, 2025 - Face-to-Face / Location: Coeur d' Alene / Noon Start   (ISBA)

January 13, 2026 - Virtual 10 a.m.

February 3, 2026 - Face-to-Face / Location: IDLA, Boise / Noon Start   (IETA)

April 14, 2026 - Virtual 10 a.m.

May 12, 2026 - Virtual 10 a.m.

June 16, 2026 - Face-to-Face / Location: IDLA, Boise / Noon Start

Board Member Updates

Superintendent Update

Facility Tour

9199 W Black Eagle Dr.
Boise, ID 83709

Idaho Digital Learning Alliance

Silverstone Amenity Center
3405 East Overland Road, Meridian ID 83642

Working Session of the Board of Directors
Zoom: https://idla.zoom.us/j/2083420207
Meeting ID: 208 342 0207
June 17, 2025 - 2:00 P.M.

2:00 p.m.	FY 2025 Revised Budget
2:15 p.m.	FY 2026 Proposed Budget
2:45 p.m.	Course Fees -From Around the State
3:00 p.m.	LSO Report Input
3:15 p.m.	Strategic Plan Updates - Completed and Upcoming
3:30 p.m.	IDLA Utilization by Region - Success Data & Quality Metrics
4:00 p.m.	Adjourn / Break
4:15 p.m.	Business Meeting

IDAHO DIGITAL LEARNING ALLIANCE

Line	Account Description	FY25 Proposed Budget	FY25 Revised Budget	
1				
2	**Enrollments**	**52,000**	**51,452**	
3				
4	State Partnerships and Contract Revenue	$ 289,000	$ 289,000	
5	Tuition from Idaho Districts	3,000,000	1,685,660	Refunds to districts of $1,371,270
6	Scholarships and Zero Fee Courses	(565,000)	(665,605)	
7	Earnings on Investments	300,000	785,000	Stock market performance
8	State Appropriation	22,360,000	21,362,400	Legislature capped funding at 49,680 enrollments reducing revenue by $761,960
9	Miscellaneous Deposits	15,000	40,000	
10	**Total Revenue**	**$ 25,399,000**	**$ 23,496,455**	
11				
12	**Expenditures**			
13	Supervision and Instruction Staff Salary	$ 1,067,203	$ 994,195	Travel Coordinator budget moved to Operations Department
14	Supervision and Instruction Benefits and Taxes	1,103,011	1,144,208	PERSI Correction
15	Mentor Teacher Salary	55,000	55,000	
16	Online Instructor Salary	9,365,380	8,752,004	Less Enrollments than budgeted/tightened expenditures
17	Online Principal Salary	630,000	650,000	
18	Professional Development - Summer Conference	40,000	30,000	
19	Supervision and Instruction - Contracted Services	300,000	250,000	
20	Supervision and Instruction - Staff Travel	45,000	40,000	
21	Supervision Textbooks	1,000	0	
22	Supervision and Instruction - Office Supplies	5,000	4,000	
23	**Total Supervision and Instruction**	**12,611,594**	**11,919,407**	
24				
25	Elementary Program Staff Salary	1,302,157	1,117,164	2 FTE with early departures/9 FTE with late starts
26	Elementary Program Benefits and Taxes	657,067	545,983	2 FTE with early departures/9 FTE with late starts
27	Elementary Mentor Salary	18,000	12,000	
28	Elementary PT Instructor Salary	270,000	125,000	Lower than expected Launchpad enrollments for Summer 2025
29	Contracted Services - General	25,000	0	Moved to employee contracts
30	Elementary - Staff Travel	20,000	35,000	
31	Elementary - Supplies	11,250	5,600	
32	Content Licensing and Support	30,000	3,000	Licenses will renew next year
33	Elementary - Technology Hardware	7,250	2,500	
34	**Total Elementary Program**	**2,340,724**	**1,846,247**	
35				
36	Curriculum Staff Salary	1,186,084	1,154,080	
37	Lead Teacher Salary	85,000	90,000	
38	Curriculum Benefits and Taxes	479,487	546,544	PERSI Correction
39	Content Development Services	198,400	166,000	
40	Curriculum and Instruction - Staff Travel	55,000	60,000	
41	Educational Content Licensing and Support	155,000	140,000	
42	Curriculum - Office Supplies	5,000	3,000	
43	**Total Curriculum**	**2,163,971**	**2,159,624**	
44				
45	District Programs Staff Salary	1,206,821	1,159,956	1 FTE with an early departure/1 FTE with a late start
46	District Programs Benefits and Taxes	457,816	420,145	1 FTE with an early departure/1 FTE with a late start
47	District Coordination and Implementation	30,000	35,000	
48	District Programs - Staff Travel	90,000	90,000	
49	District Programs- Office Supplies	10,000	10,000	
50	**Total District Programs**	**1,794,637**	**1,715,101**	
51				
52	Technology Staff Salary	1,296,365	1,325,205	1 Contractor Reclassification
53	Technology Staff Benefits and Taxes	491,607	469,553	1 new FTE with a late start
54	Contracted Services - Programming	645,000	665,000	
55	Contracted Services - General Services	427,000	460,000	
56	Contracted Services - Clarity Project	0	0	
57	Organizational Communication	250,000	245,000	
58	Technology - Staff Travel	40,000	40,000	
59	Technology - Software	232,000	245,000	
60	Learning Management Systems	570,000	540,000	
61	Technology - Hardware	157,000	230,000	Equipment for new building
62	Technology - Security	40,000	70,000	Additional Pen Test
63	Technology - Infrastructure	295,000	360,000	Added additional servers to handle demand
64	Technology- Office Supplies	5,000	8,000	
65	**Total Technology**	**4,448,972**	**4,657,758**	
66				
67	Operations Staff Salary	959,084	951,310	1 new FTE with late start
68	Operations Benefits and Taxes	385,845	358,398	
69	Contracted Professional Services	45,200	80,000	Additional legal expenses for clarity, PERSI Correction, and Classification Audit
70	Staff Educational Program	50,000	30,000	
71	Office Facility	95,000	143,021	Improvements to new building
72	General Insurance	7,000	15,000	
73	District Support and Communications	100,000	65,000	
74	Staffing Expenditures	15,000	14,000	
75	Operations - Staff Travel	70,000	70,000	

76	Operations - Supplies and Materials	60,000	117,000	Supplies and Furniture for new office
77	**Total Operations**	**1,787,129**	**1,843,729**	
78				
79	**Total Grant and Partnerships**	**107,000**	**110,100**	
80				
81	**Total Expenses**	**25,254,027**	**24,251,966**	
82	**Total Revenue**	**25,399,000**	**23,496,455**	
83	**Difference**	**144,973**	**(755,511)**	Result of legislature capped funding
84				
85	**Beginning Fund Balance**	**7,229,912**	**8,493,779**	
86	**Ending Fund Balance**	**$ 7,374,885**	**$ 7,738,268**	

Fund Balance % of Operating Expenses	29.20%	31.91%
Fund Balance in Months	3.50	3.83
Fund Balance end of FY24	*39.50%*	*4.74*

June 17th Board Meeting

Action for Board Meeting: Motion to approve the FY26 Proposed Budget

Line	Account Description	FY25 Revised Budget	FY26 Proposed Budget	
1				
2	**Enrollments**	51,452	54,500	Drivers ED growth, launchpad has slowed, credit recovery growth, and dual credit growth
3				
4	State Partnerships and Contract Revenue	$ 289,000	$ 249,600	CTE Skillstack Grant has ended
5	Tuition from Idaho Districts	1,685,660	1,750,000	Fee reduction and scholarships for parents
6	Scholarships and Zero Fee Courses	(665,605)	(350,000)	Fee reduction and scholarships for parents
7	Earnings on Investments	785,000	400,000	
8	State Appropriation	21,362,400	24,252,500	Restoration of funding - up to 58,000
9	Miscellaneous Deposits	40,000	30,000	
10	**Total Revenue**	$ 23,496,455	$ 26,332,100	
11				
12	**Expenditures**			
13	Supervision and Instruction Staff Salary	$ 994,195	$ 1,064,855	1 additional FTE request - Student Support Specialist
14	Supervision and Instruction Benefits and Taxes	1,144,208	1,138,935	
15	Mentor Teacher Salary	55,000	60,000	
16	Online Instructor Salary	8,752,004	9,553,328	4% Raise and additional enrollments
17	Online Principal Salary	650,000	676,000	
18	Professional Development - Summer Conference	30,000	75,000	Regional Summer conferences vs virtual summer conference
19	Supervision and Instruction - Contracted Services	250,000	212,400	Out of state staff are hard to fill only
20	Supervision and Instruction - Staff Travel	40,000	45,000	
21	Supervision Textbooks	0	1,000	
22	Supervision and Instruction - Office Supplies	4,000	3,000	
23	**Total Supervision and Instruction**	11,919,407	12,829,518	
24				
25	Elementary Program Staff Salary	1,117,164	1,192,404	2 additional FTE requests - Teaching Assistants
26	Elementary Program Benefits and Taxes	545,983	602,395	
27	Elementary Mentor Salary	12,000	8,500	
28	Elementary PT Instructor Salary	125,000	218,400	Increased use of Part time teachers
29	Elementary - Staff Travel	35,000	35,000	
30	Elementary - Supplies	5,600	5,000	
31	Content Licensing and Support	3,000	35,000	Istations license renewal with AI tutoring
32	Elementary - Technology Hardware	2,500	3,000	
33	**Total Elementary Program**	1,846,247	2,099,699	

34				
35	Curriculum Staff Salary	1,154,080	1,319,761	1 additional FTE request - Lead Course Development Specialist and 1 reclass from part-time to full-time position
36	Lead Teacher Salary	90,000	113,000	
37	Curriculum Benefits and Taxes	546,544	517,105	PERSI Correction
38	Employee Content Development Services	0	58,000	Classification audit correction
39	Content Development Services	166,000	107,000	Classification audit correction
40	Curriculum and Instruction - Staff Travel	60,000	55,000	
41	Educational Content Licensing and Support	140,000	140,000	
42	Curriculum - Office Supplies	3,000	3,000	
43	**Total Curriculum**	**2,159,624**	**2,312,866**	
44				
45	District Programs Staff Salary	1,159,956	1,275,807	1 additional FTE request - Regional Support Specialist for Region 3, 1 additional FTE Region 3 Manager
46	District Programs Benefits and Taxes	420,145	479,172	
47	District Coordination and Implementation	35,000	35,000	
48	District Programs - Staff Travel	90,000	95,000	
49	District Programs- Office Supplies	10,000	7,500	
50	**Total District Programs**	**1,715,101**	**1,892,479**	
51				
52	Technology Staff Salary	1,325,205	1,582,440	Full year pay for Data Scientist position hired last year, 2 additional FTE request - Technical Support Specialist and Programmer
53	Technology Staff Benefits and Taxes	469,553	585,652	
54	Contracted Services - Programming	665,000	989,140	Improvements to analytics including AI summaries for parents, rebuild of TheSIS and Portals
55	Contracted Services - General Services	460,000	295,000	2 Contractors moved to employees, phase 1 of Qualtrics complete
56	Organizational Communication	245,000	250,400	
57	Technology - Staff Travel	40,000	40,000	
58	Technology - Software	245,000	315,000	Qualtrics Surveys
59	Learning Management Systems	540,000	405,000	Busy Bee Student AI tool Phase 1 completion
60	Technology - Hardware	230,000	150,000	New building
61	Technology - Security	70,000	50,000	
62	Technology - Infrastructure	360,000	434,000	Google Workspace price increase
63	Technology- Office Supplies	8,000	8,000	
64	**Total Technology**	**4,657,758**	**5,104,632**	
65				
66	Operations Staff Salary	951,310	1,018,434	Includes the Superintendents updated contract, full year of Communications Specialist
67	Operations Benefits and Taxes	358,398	397,796	
68	Contracted Professional Services	80,000	70,000	Anticipating less in legal fees but will have to pay for custodial services at new building
69	Staff Educational Program	30,000	30,000	
70	Office Facility	143,021	111,027	
71	General Insurance	15,000	15,000	
72	District Support and Communications	65,000	80,000	
73	Staffing Expenditures	14,000	22,000	Implementation of staff evaluations in Frontline
74	Operations - Staff Travel	70,000	70,000	
75	Operations - Supplies and Materials	117,000	60,000	
76	**Total Operations**	**1,843,729**	**1,874,257**	
77				

78	Total Grant and Partnerships	110,100	110,100
79			
80	Total Expenses	24,251,966	26,223,551
81	Total Revenue	23,496,455	26,332,100
82	Difference	(755,511)	108,549
83			
84	Beginning Fund Balance	8,493,779	7,754,268
85	Ending Fund Balance	$ 7,738,268	$ 7,862,817

Fund Balance % of Operating Expenses	31.91%	29.98%
Fund Balance in Months	3.83	3.60
Fund Balance end of FY24	*39.50%*	*4.74*

Compensation and Retention Initiatives FY26:

4% across-the-board pay increase for all full- and part-time staff.

Retention Committee Initiatives:

Focus Fridays now in place (no recurring meetings on Fridays) – zero additional cost.

Years-of-Service Stipend for full-time staff (FY26 cost ≈ $33 K):

5–9 yrs: $500

10–14 yrs: $1 000

15–19 yrs: $1 500

20–24 yrs: $2 000

25–29 yrs: $2 500

30+ yrs: $3 000

PERSI Choice 3% match for FT staff with ≥10 yrs service (if fully elected, FY26 cost ≈ $77.7 K)

June 17th Board Meeting

Action Needed: Motion to approve they FY25 Revised Budget

Action Needed: Motion to approve the FY26 Proposed Budget

Line	Account Description	FY25 Revised Budget	FY26 Proposed Budget
1			
2	**Enrollments**	51,452	54,500
3			
4	**Revenue**		
5	State Partnerships and Contract Revenue	$ 289,000	$ 249,600
6	Tuition from Idaho Districts	1,685,660	1,750,000
7	Scholarships and Zero Fee Courses	(665,605)	(350,000)
8	Earnings on Investments	785,000	400,000
9	State Appropriation	21,362,400	24,252,500
10	Miscellaneous Deposits	40,000	30,000
11	**Total Revenue**	$ 23,496,455	$ 26,332,100
12			
13	**Expenditures**		
14	Supervision and Instruction Staff Salary	$ 994,195	$ 1,064,855
15	Supervision and Instruction Benefits and Taxes	1,144,208	1,138,935
16	Mentor Teacher Salary	55,000	60,000
17	Online Instructor Salary	8,752,004	9,553,328
18	Online Principal Salary	650,000	676,000
19	Professional Development - Summer Conference	30,000	75,000
20	Supervision and Instruction - Contracted Services	250,000	212,400
21	Supervision and Instruction - Staff Travel	40,000	45,000
22	Supervision Textbooks	0	1,000
23	Supervision and Instruction - Office Supplies	4,000	3,000
24	**Total Supervision and Instruction**	11,919,407	12,829,518
25			
26	Elementary Program Staff Salary	1,117,164	1,192,404
27	Elementary Program Benefits and Taxes	545,983	602,395
28	Elementary Mentor Salary	12,000	8,500
29	Elementary PT Instructor Salary	125,000	218,400
31	Elementary - Staff Travel	35,000	35,000
32	Elementary - Supplies	5,600	5,000
33	Content Licensing and Support	3,000	35,000
34	Elementary - Technology Hardware	2,500	3,000
35	**Total Elementary Program**	1,846,247	2,099,699
36			
37	Curriculum Staff Salary	1,154,080	1,319,761
38	Lead Teacher Salary	90,000	113,000
39	Curriculum Benefits and Taxes	546,544	517,105
	Content Development Services - MOA	0	58,000
40	Content Development Services	166,000	107,000

41	Curriculum and Instruction - Staff Travel	60,000	55,000
42	Educational Content Licensing and Support	140,000	140,000
43	Curriculum - Office Supplies	3,000	3,000
44	**Total Curriculum**	**2,159,624**	**2,312,866**
45			
46	District Programs Staff Salary	1,159,956	1,275,807
47	District Programs Benefits and Taxes	420,145	479,172
48	District Coordination and Implementation	35,000	35,000
49	District Programs - Staff Travel	90,000	95,000
50	District Programs- Office Supplies	10,000	7,500
51	**Total District Programs**	**1,715,101**	**1,892,479**
52			
53	Technology Staff Salary	1,325,205	1,582,440
54	Technology Staff Benefits and Taxes	469,553	585,652
55	Contracted Services - Programming	665,000	989,140
56	Contracted Services - General Services	460,000	295,000
58	Organizational Communication	245,000	250,400
59	Technology - Staff Travel	40,000	40,000
60	Technology - Software	245,000	315,000
61	Learning Management Systems	540,000	405,000
62	Technology - Hardware	230,000	150,000
63	Technology - Security	70,000	50,000
64	Technology - Infrastructure	360,000	434,000
65	Technology- Office Supplies	8,000	8,000
66	**Total Technology**	**4,657,758**	**5,104,632**
67			
68	Operations Staff Salary	951,310	1,018,434
69	Operations Benefits and Taxes	358,398	397,796
70	Contracted Professional Services	80,000	70,000
71	Staff Educational Program	30,000	30,000
72	Office Facility	143,021	111,027
73	General Insurance	15,000	15,000
74	District Support and Communications	65,000	80,000
75	Staffing Expenditures	14,000	22,000
76	Operations - Staff Travel	70,000	70,000
77	Operations - Supplies and Materials	117,000	60,000
78	**Total Operations**	**1,843,729**	**1,874,257**
79			
80	**Total Grant and Partnerships**	**110,100**	**110,100**
81			
82	**Total Expenses**	**24,251,966**	**26,223,551**
83	**Total Revenue**	**23,496,455**	**26,332,100**
84	**Difference**	**(755,511)**	**108,549**
85			
86	**Beginning Fund Balance**	**8,493,779**	**7,754,268**
87	**Ending Fund Balance**	$ **7,738,268**	$ **7,862,817**

Strategic Plan

2022 - 2025
Updated Spring 2025

IDLA Mission

Serve Idaho students and schools through innovative solutions, collaborative relationships, and equal access to high-quality education.

Goal One
IDLA is responsive to, and guided by, the needs of Idaho schools and stakeholders.

<u>Strategies</u>

1.1 Adjust practices and offerings to meet school and stakeholder needs.

1.2 Improve custom sections in response to school needs.

1.3 Increase parent engagement.

IDLA provides best-in-class service and overall end-user experiences.

Strategies

2.1 Provide quality service to all stakeholders.

2.2 Increase the use of actionable data provided to all staff and
    stakeholders.

2.3 Increase the Net Promoter Score of all end-users.

2.4 Transition to Agilix Buzz as the single LMS for all IDLA courses.

Goal Three
**IDLA provides reliable, confidential, responsive, and accessible systems
and practices.**

Strategies
3.1 Improve system reliability and responsiveness.

3.2 Safeguard data privacy.

3.4 Improve accessibility for all users.

Goal Four
**IDLA delivers exceptional academic opportunities and outcomes to Idaho
students.**

Strategies
4.1 Continuously improve content.

4.2 Increase IDLA's overall pass rate to above 90%.

4.3 Prepare IDLA students for the AI-supported workforce.

Goal Five
IDLA employs exceptionally caring and competent faculty and staff.

Strategies

5.1 Improve the onboarding and offboarding of employees.

5.2 Focus on retention and recognition initiatives.

5.3 Provide professional development for all faculty and staff.

5.4 Promote a culture of care by prioritizing personal relationships.

Goal Six
IDLA operates as a sustainable and consistent support for Idaho's education system.

Strategies
6.1 Ensure IDLA sustainability through fiscal responsibility.

6.2 Establish policies that ensure IDLA is able to provide consistent support for Idaho districts.

6.3 Inform and engage stakeholders through advocacy and transparency.

**Goals highlighted in yellow are Priority Goals

Idaho Digital Learning Alliance

Silverstone Amenity Center
3405 East Overland Road, Meridian, ID 83642

Business Meeting of the Board of Directors
Zoom: **https://idla.zoom.us/j/2083420207**
Meeting ID: 208 342 0207
June 17, 2025

Tuesday, June 17, 2025 @ 4:15 PM

Board Members Present
-

Board Members Absent
-

Staff Members Present
-

Others Present
-

Call to Order, Introductions, and Welcome @ 4:15 PM

I. Agenda

II. Public Comment

III. Consent Agenda

1. Approval of the Minutes
2. Expenditures
3. Personnel

IV. Action Items

1. New Board Member Appointment, Superintendent, Mr. Matt Valadao
2. Oath of Office, Mr. Matt Valadao
3. Policies, 1st Reading
   a. #2520 - IDLA Library Materials Selection & Parent Input Policy
   - 2520 -F1 - Library Materials Concern Form

b. #7270 - Property Records
c. #7300 - Revenues
d. #7310 - Advertising in Schools/Revenue Enhancement

4. Policies, 2nd Reading
   a. #7230 - Financial Reporting and Audits
   b. #7236 - Employees Paid with Federal Funds and Unexpected or Extraordinary Closures
   c. #7237 - Retention of Records Relating to Federal Grants

5. Policies, Final Reading
   a. #7210 - Fixed Assets (GASB Statement 34)
   b. #7215 Fund Accounting System (GASB Statement)
   c. #7218 - Federal Grant Financial Management System
   d. #7220 - Documentation and Approval of Claims
   e. #7225 - Financial Fraud and Theft Prevention

6. Superintendent Contract
7. FY 2025 Revised Budget
8. FY 2026 Proposed Budget
9. Special Virtual Meeting Date, June 25th
10. FY 2025 -2026 Board Meeting Dates

V. Updates

1. Board Member Updates- All
2. Superintendent Update

2025 - 2026 Board Meeting Dates

- TBD

Idaho Digital Learning Alliance

Virtual Meeting of the Board of Directors
3324 S. Milwaukee Lane, Ste #120, Boise ID 83709
Zoom: **https://idla.zoom.us/j/2083420207**
Meeting ID: 208 342 0207

May 13, 2025

Tuesday, May 13, 2025 @ 10:00 AM

Board Members Present
- Mr. Jeff Schutte, Mrs. Karla LaOrange, Mrs. Michelle Clement Taylor , Mr. Norm Stewart , Mr. John Stiffler, Mr. Lance Hansen, Mr. Brian Lee

Board Members Absent
-

Staff Members Present
- Mr. Jeff Simmons, Mr. Jeff Farden, Mr. Brian Smith, Mr. Ryan Gravette, Ms. Kim Caldroney

Others Present
-

Call to Order, Introductions, and Welcome @ 10:00 AM

I. Agenda

The meeting was called to order at 10:03 a.m. A motion to approve the agenda was made by Mr. Norm Stewart and seconded by Mrs. Michelle Clement Taylor . The motion is unanimous.

II. Public Comment

III. Consent Agenda

1. Approval of the Minutes
2. Expenditures
3. Personnel
   A motion to approve the consent agenda was made by Mr. John Stiffler and seconded by Mrs. Karla LaOrange. The motion is unanimous.

IV. Action Items

1. Policies, 1st Reading
   a. #7230 - Financial Reporting and Audits
   b. #7236 - Employees Paid with Federal Funds and Unexpected or Extraordinary Closures
   c. #7237 - Retention of Records Relating to Federal Grants

A motion to accept and move policies #7230, #7236, and #7237 to the second reading was made by Mrs. Karla LaOrange and seconded by Mr. John Stiffler. The motion is unanimous.

2. Policies, 2nd Reading
    a. #7210 - Fixed Assets (GASB Statement 34)
    b. #7215 Fund Accounting System (GASB Statement)
    c. #7218 - Federal Grant Financial Management System
    d. #7220 - Documentation and Approval of Claims
    e. #7225 - Financial Fraud and Theft Prevention

A motion to accept and move policies #7210, #7215, #7218, #7220, and #7225 to the final reading was made by Mr. Jeff Schutte and seconded by Mrs. Michelle Clement Taylor. The motion is unanimous.

3. Policies, Final Reading
    a. #7000 - Goals
    b. #7100 - Budget and Program Planning
    c. #7110 - Budget Implementation and Execution
    d. #7120 - Budget Adjustments
    e. #7200 - Accounting System Design
A motion to approve and adopt policies #7000, #7100, #7110, #7120, and #7200 and move to the policy manual was made by Mr. John Stiffler and seconded by Mr. Brian Lee. The motion is unanimous.

V. Updates

1. Board Member Updates- All
Board members from our various districts and State Department of Education shared information about their year-end wrap-ups with topics that included testing scores, graduation, negotiations, sports achievements, and a post-legislative tour. Those board members representing a Citizen at Large position shared updates related to their industries as well as other groups they are directly involved with that support education.
2. Superintendent Update - Mr. Jeff Simmons
    a. Board Composition
    Mr. Jeff Simmons discussed the current board member terms and the changes that will be forthcoming due to board members exiting and filling those positions.
    b. Handbook & Rubric - Mr. Jeff Farden
    Mr. Jeff Farden guided the board members through the changes and additions that have been made to the current handbooks and rubric. This is an annual process that is completed internally by our team with input from multiple departments.
    c. Facility
    Mr. Jeff Simmons spoke about the upcoming move of office locations and the new facility. The move itself is scheduled for the week of June 9th and the new facility will be in use in either July or August. A tour of the new space will likely be given to our board members in June during our scheduled meeting.
    d. June 2025 Board Meeting Topics
    Mr. Jeff Simmons asked the board members if there are any additional topics of interest that they would like to see on the June Board meeting agenda aside from those previously mentioned.

VI. Executive Session

Per **[Idaho Code 74-206(1)(b)]** **To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student**

Section 74-206 Idaho Code

RESOLUTION TO RECESS FROM A PUBLIC MEETING INTO EXECUTIVE SESSION

The Chair announced that the next order of business would be Executive Session. After a full and complete discussion, upon motion duly made by _____Mr. Norm Stewart_____ and seconded by _____Mr. Brian Lee_____, the following resolution was presented:

BE IT RESOLVED, that the Board of Trustees/Directors of <u>Idaho Digital Learning Alliance</u> **recess from a public meeting into executive session in the manner and for the purpose authorized by Section 74-206(1)(__b____), Idaho Code, to [To consider the evaluation, dismissal, or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student;],**
as set forth in Section 74-206(1) (___b___), Idaho Code.

Executive Session, **Idaho Code 74-206(1)(b)** was entered into at 11:00 a.m.
Roll Call was taken and the following board members were present in Executive Session
Mr. Lance Hansen
Mr. Norm Stewart
Mr. Brian Lee
Mr. John Stiffler
Mr. Jeff Schutte
Mrs. Michelle Clement Taylor
Mrs. Karla LaOrange

Executive Session concluded at 11:30 a.m.

VII. Resume Open Session

1. Finalize Annual Evaluation for Superintendent Jeff Simmons

A motion to adjourn the meeting was made by Mr. John Stiffler and seconded by Mrs. Karla LaOrange at 11:31 a.m. The motion is unanimous.

2025 Board Meeting Dates

● Tuesday, June 17, 2025 - Face to Face, Meridian, Noon MST

Board of Directors
June 17, 2025

Resignations/Terminations/Non-Contract Renewals:

Name	Full-Time /Part-Time	Position	Years of Service	Last Day
Bethany Spencer	FT	Elementary TA	.75	May 30, 2025
Rylee Salvesen	FT	Elementary TA	.75	May 30, 2025
Sadie Parker	FT	Elementary Instructor	.75	May 30, 2025
Geral Dalebout	PT	Secondary Instructor	.91	June 7, 2025

EXPENDITURES FOR BOARD APPROVAL

		Opening Bal 05/07/2025	05/08/2025 thru 06/03/2025	FY2425 Ending	FY2425 Approved Budget (June 2024)	FY2425 Remaining
SUPERVISION & INSTRUCTION						
100.500.313.100.000	SUPERVISION & INSTRUCTION - FACULTY TRAINING	$1,353.44	$0.00	$1,353.44	$40,000.00	$38,646.56
100.500.381.000.000	INSTRUCTION - STAFF TRAINING & TRAVEL	$19,199.95	$899.99	$20,099.94	$22,500.00	$2,400.06
100.500.440.000.000	INSTRUCTION - TEXTBOOKS	$0.00	$0.00	$0.00	$1,000.00	$1,000.00
100.500.410.000.000	INSTRUCTION - SUPPLIES & MATERIALS	$2,052.32	$595.52	$2,647.84	$2,500.00	-$147.84
100.640.312.000.000	SUPERVISION - CONTRACTED SERVICES	$206,497.22	$38,427.87	$244,925.09	$300,000.00	$55,074.91
100.640.381.000.000	SUPERVISION - STAFF TRAINING & TRAVEL	$12,235.78	$729.00	$12,964.78	$22,500.00	$9,535.22
100.640.410.000.000	SUPERVISION - SUPPLIES & MATERIALS	$245.53	$0.00	$245.53	$2,500.00	$2,254.47
	TOTAL:	**$241,584.24**	**$40,652.38**	**$282,236.62**	**$391,000.00**	**$108,763.38**
CURRICULUM PROGRAMS						
100.510.312.000.000	CONTENT DEVELOPMENT SERVICES	$125,430.75	$17,068.00	$142,498.75	$198,400.00	$55,901.25
100.510.381.000.000	CURRICULUM - STAFF TRAINING & TRAVEL	$50,220.38	$352.58	$50,572.96	$55,000.00	$4,427.04
100.510.410.000.000	CURRICULUM - SUPPLIES & MATERIALS	$2,113.04	$492.31	$2,605.35	$5,000.00	$2,394.65
100.510.440.000.000	CURRICULUM - EDUCATIONAL CONTENT LICENSING AND SUPPORT	$125,708.93	$0.00	$125,708.93	$155,000.00	$29,291.07
	TOTAL:	**$303,473.10**	**$17,912.89**	**$321,385.99**	**$413,400.00**	**$92,014.01**
ELEMENTARY PROGRAMS						
100.512.312.000.000	ELEMENTARY - CONTRACTED SERVICES	$10,300.00	$0.00	$10,300.00	$25,000.00	$14,700.00
100.512.381.000.000	ELEMENTARY - STAFF TRAINING & TRAVEL	$30,960.80	$794.18	$31,754.98	$20,000.00	-$11,754.98
100.512.410.000.000	ELEMENTARY - SUPPLIES & MATERIALS	$4,974.29	$624.61	$5,598.90	$11,250.00	$5,651.10
100.512.440.000.000	ELEMENTARY - CONTENT LICENSING & SUPPORT	$2,839.33	$0.00	$2,839.33	$30,000.00	$27,160.67
100.512.555.000.000	ELEMENTARY - TECHNOLOGY HARDWARE	$1,999.00	$0.00	$1,999.00	$7,250.00	$5,251.00
	TOTAL:	**$51,073.42**	**$1,418.79**	**$52,492.21**	**$93,500.00**	**$41,007.79**
DISTRICT PROGRAMS						
100.600.312.000.000	DISTRICT COORDINATION & IMPLEMENTATION	$33,159.22	$0.00	$33,159.22	$30,000.00	-$3,159.22
100.600.381.000.000	DISTRICT PROGRAMS - STAFF TRAINING & TRAVEL	$81,796.00	$1,674.04	$83,470.04	$90,000.00	$6,529.96
100.600.410.000.000	DISTRICT PROGRAMS - SUPPLIES & MATERIALS	$5,787.25	$2,638.21	$8,425.46	$10,000.00	$1,574.54
	TOTAL:	**$120,742.47**	**$4,312.25**	**$125,054.72**	**$130,000.00**	**$4,945.28**
INFORMATION AND TECHNOLOGY						
100.623.312.100.000	CONTRACTED SERVICES - PROGRAMMING	$345,997.30	$56,016.07	$402,013.37	$645,000.00	$242,986.63
100.623.312.200.000	CONTRACTED SERVICES - GENERAL	$369,006.55	$32,498.57	$401,505.12	$427,000.00	$25,494.88
100.623.350.000.000	ORGANIZATIONAL COMMUNICATION	$161,194.62	$79,941.04	$241,135.66	$250,000.00	$8,864.34
100.623.381.000.000	TECHNOLOGY - STAFF TRAINING & TRAVEL	$28,061.30	$403.77	$28,465.07	$40,000.00	$11,534.93
100.623.410.000.000	TECHNOLOGY - SUPPLIES & MATERIALS	$6,872.33	$64.97	$6,937.30	$5,000.00	-$1,937.30
100.623.460.100.000	TECHNOLOGY - SOFTWARE	$228,562.29	$816.81	$229,379.10	$232,000.00	$2,620.90
100.623.460.200.000	TECHNOLOGY - LMS & SUPPORT	$398,765.33		$398,765.33	$570,000.00	$171,234.67
100.623.555.000.000	TECHNOLOGY - HARDWARE	$90,043.18	$565.69	$90,608.87	$157,000.00	$66,391.13
100.623.556.000.000	TECHNOLOGY - SECURITY	$38,475.31	$0.00	$38,475.31	$40,000.00	$1,524.69
100.623.557.000.000	TECHNOLOGY - INFRASTRUCTURE	$316,524.68	$1,918.40	$318,443.08	$295,000.00	-$23,443.08
	TOTAL:	**$1,983,502.89**	**$172,225.32**	**$2,155,728.21**	**$2,661,000.00**	**$505,271.79**
BUSINESS OPERATIONS						
100.651.312.000.000	OPERATIONS - CONTRACTED PROFESSIONAL SERVICES	$65,486.13	$1,964.68	$67,450.81	$45,200.00	-$22,250.81
100.651.315.000.000	OPERATIONS - STAFF EDUCATIONAL PROGRAM	$17,220.00	$4,778.00	$21,998.00	$50,000.00	$28,002.00
100.651.321.000.000	OPERATIONS - FACILITY & OCCUPANCY	$88,021.21	$0.00	$88,021.21	$95,000.00	$6,978.79
100.651.335.000.000	OPERATIONS - LIABILITY INSURANCE	$8,683.04	$4,931.00	$13,614.04	$7,000.00	-$6,614.04
100.651.350.000.000	DISTRICT SERVICES AND COMMUNICATION	$50,846.57	$0.00	$50,846.57	$100,000.00	$49,153.43
100.651.355.000.000	OPERATIONS - STAFFING EXPENDITURES	$12,798.03	$0.00	$12,798.03	$15,000.00	$2,201.97
100.651.381.000.000	OPERATIONS - STAFF TRAINING & TRAVEL	$51,519.19	$1,527.17	$53,046.36	$56,000.00	$2,953.64
100.651.382.000.000	BOARD OF DIRECTORS - TRAINING AND TRAVEL	$6,359.65	$0.00	$6,359.65	$14,000.00	$7,640.35
100.651.410.000.000	OPERATIONS - OFFICE SUPPLIES AND MATERIALS	$40,181.22	$276.42	$40,457.64	$53,000.00	$12,542.36
100.651.410.100.000	OPERATIONS - IDIG FITNESS	$2,670.96	$141.70	$2,812.66	$7,000.00	$4,187.34
100.651.415.000.000	BANKING EXPENSE	$373.24	$30.64	$403.88	$0.00	-$403.88
	TOTAL:	**$344,159.24**	**$13,649.61**	**$357,808.85**	**$442,200.00**	**$84,391.15**

Matt Valadao - Bio

Matues "Matt" Valadao brings nearly two decades of educational experience and a forward-thinking vision to his role as trustee for the Idaho Digital Learning Academy. Beginning his career as a paraprofessional in 2007 and later teaching English Language Arts in Wendell and Bliss, Matt has seen firsthand the transformative power of education in rural Idaho communities.

Currently serving as the principal and superintendent of Bliss School District, Matt is passionate about preparing students for a world defined by unprecedented change and innovation. He believes the fundamental purpose of education is to empower every student to thrive in a dynamic and unpredictable future—by fostering adaptable, lifelong learners equipped with foundational knowledge, critical thinking, creativity, and resilience.

Matt is committed to shared leadership and continually seeks innovative practices, such as student apprenticeship programs, to ensure every child is prepared to navigate their unique educational journey. His vision for the Idaho Digital Learning Academy centers on expanding opportunities and access, so all Idaho students can realize their full potential.

A proud Wendell, ID native, Matt values his close-knit family and the strong community ties that have shaped his outlook. He and his wife of 13 years, along with their two children, embrace the outdoors and the natural beauty of Bliss, enjoying activities like paddleboarding, rafting, boating, and hiking. In addition to his work in education, Matt and his wife are active in real estate, further connecting them to the community they love.

Matt looks forward to collaborating with fellow trustees and educators to champion innovative, student-centered learning across Idaho.

Policy 2520: IDLA Library Materials Selection   **Status:** PROPOSED REVISION
Original Adopted Date: October 9, 2023
Last Reviewed Date: _____

Policy Statement:

Idaho Digital Learning Alliance (IDLA) is committed to maintaining a safe and enriching online library environment that fosters intellectual growth, supports academic pursuits, and ensures the well-being and protection of our students. This policy outlines the procedures for reviewing library materials, addressing stakeholder complaints, and safeguarding minors from inappropriate content.

Selection of Library Materials:

The selection of library materials is a professional task conducted by the curriculum development team. Members of the curriculum development team shall plan the acquisition of new materials, as well as the maintenance and taking of inventory of library materials. This will include a review to determine whether materials should be removed in alignment with this policy.

In selecting library materials, the Director of Curriculum or their designee will consider whether they:

- Are integral to the instructional goals, curricular, or extra-curricular programs of the course offerings at IDLA;
- Are appropriate for the reading level, understanding, and access abilities of enrolled students;
- Reflect the interests and relevant needs of the students and staff;
- Warrant inclusion in the collection because of literary, historical, or artistic value and merit;
- Present information with the greatest degree of currency, accuracy, and clarity possible;
- Represent a fair and unbiased presentation of information while also representing as many shades of opinion as possible, so varying viewpoints are available to students; and

- Reflect a variety of cultural backgrounds.

Access Control:
To ensure appropriate access to content, all materials will be classified as adult, juvenile, or young adult based on their content and intended audience. Access to different classifications will be controlled to ensure age-appropriate access for library users.

Grounds for Complaint
Stakeholders who believe that the selection, classification, or distribution of any library material violates the criteria outlined in Idaho Code § 18-1514, which defines what constitutes material harmful to minors, may initiate a formal complaint.

For full statutory language, see: Idaho Code § 18-1514

Who May File a Complaint:
 The following individuals are defined as *stakeholders* and are eligible to submit a formal complaint regarding library materials:

- A parent or legal guardian of a student currently enrolled in an IDLA course.
- An employee in an Idaho public school, including certified instructional staff, administrators, and support personnel.

Individuals who do not meet any of these criteria are not eligible to submit a formal complaint under this policy.

Stakeholder Complaint Procedure:
To file a complaint, stakeholders must complete the Library Materials Concern Form (Form 2520-F1), available on the IDLA website or by request.

Note: Anonymous complaints or those submitted without a completed form will not be considered.

Complaint Resolution:
When a Library Materials Concern Form (Form 2520-F1) is received, a committee will conduct a thorough review of the material to assess its content, appropriateness, and alignment with Idaho content standards. The committee will include the IDLA Curriculum Director, IDLA Curriculum Manager, IDLA Lead Teacher for the content area supported by the text, and may include other individuals such as parents, general patrons, or other educational professionals, as designated by the Superintendent.

Review Criteria:
The major criterion for deciding whether to keep or remove challenged resources is the appropriateness of the resource for its intended educational use. This may include:

1. The appropriateness of the material for the instructional objectives it is used to teach.
2. The appropriateness of the material's level of difficulty
3. The appropriateness of the material for the age group(s) with which it is used.

Library materials shall be considered in light of their appropriateness for the oldest students who will have access to them.

A stakeholder who has submitted a formal complaint regarding a learning material shall not participate in the review of that item as a committee reviewing the material.

No library material shall be removed solely because of the ideas expressed therein.

Response and Communication:

The IDLA Curriculum Director will communicate the outcome to the parent or guardian, providing a rationale for the decision made regarding the material within 10 business days of the complaint being received.

This decision in this regard may be appealed to the Board.

If an appeal is made to the Board, the Board has the sole discretion in determining how to handle the complaint review, including but not limited to the Board's option of solely reviewing the committee's report and making a determination or seeking to speak with the parties involved in the complaint during a properly noticed meeting of the Board. The decision of the Board reflects the final stage of the formal complaint process.

Current Texts in the Library
A comprehensive list of texts currently available in the library can be found on our website. This list is updated a minimum of once per month.

Conclusion:
IDLA is committed to providing a secure online content repository for our students so that they can efficiently complete the required coursework in our classes. By following this policy, we aim to ensure the selection and classification of library materials align with educational standards and the needs of our students. We strive to protect minors from accessing inappropriate content while

fostering intellectual growth and supporting academic pursuits through our online library resources, which include ebooks and audiobooks.

Legal References	Description
IC § 33-510	Annual Meetings – Regular Meetings – Board of Trustees
IC § 74-206	Executive Sessions – When Authorized
IC § 33-118A	Curricular Materials – Adoption Procedures
IC § 33-512A	District Trustees - District Curricular Materials Adoption Committees
IC § 74-200 et seq.	Open Meeting Law
IDAPA 08.02.03.128	Curricular Materials Selection

Cross References

Code	Description
2140	Student and Family Privacy Rights
2140-F(1)	Student and Family Privacy Rights - Consent Form
2500	Library Materials
2500-F(1)	Library Materials
2510	Selection of Library Materials
2510-P(1)	Selection of Library Materials
2530	Learning Materials Review & Reconsideration
2530-F(1)	Learning Materials Review & Reconsideration - Request for Review & Reconsideration of Learning Materials
7310	Advertising in Schools/Revenue Enhancement

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Idaho Digital Learning Alliance
P. O. Box 10017
Boise, ID 83707
208.342.0207
www.IdahoDigitalLearning.org

Library Materials Concern Form (Form 2520-F1)

Section 1: Complainant Information

Full Name:	
Address:	
Phone Number:	
Email Address:	
Relationship to IDLA:	☐ Parent/Guardian of IDLA Student ☐ Employee in an Idaho public school

Only individuals listed above are eligible to submit a complaint under Policy 2520.

Section 2: Material in Question

Title of Material:	
Author/Creator:	
Format:	☐ eBook ☐ Audiobook ☐ Other (please specify): _____
Where did you access or view the material?	
Grade Level/Course the material is used in (if known):	

Section 3: Nature of the Concern

Please describe your concern in detail. Be specific about the content you believe is inappropriate, referencing page numbers, scenes, or examples as applicable.

Description of Concern:

Concerns should align with the standards of "harmful to minors" as outlined in Idaho Code § 18-1514.

Section 4: Desired Action

What would you like to see happen as a result of this complaint?

☐ Reclassification of the material to a more appropriate age level

☐ Removal of the material from the IDLA library

☐ Other (please explain): _____

Section 5: Acknowledgment

By signing below, I affirm that I am eligible to submit this complaint and that the information provided is accurate to the best of my knowledge.

I understand that the review process will involve a committee as defined in Policy 2520 and that I will receive communication regarding the committee's decision within 10 business days.
I acknowledge that the committee's decision may be appealed to the IDLA Board, whose decision is final.

Signature:
Date:

Policy 7270: Property Records   **Status:** PROPOSED
Original Adopted Date:_____
Last Reviewed Date: _____

Property records and inventory records shall be maintained on all land, buildings, and physical property under the control of IDLA. Such records shall be updated annually.

Property records of facilities and other fixed assets shall be maintained on an ongoing basis. All goods purchased by IDLA shall be delivered to the IDLA Office and received by the Director of Operations or designee.

The Director of Operations or designee checks all items against the invoice to ensure the accuracy of the delivery. Inventory items will be recorded on the IDLA Inventory sheet. No equipment shall be removed for personal or non-school use.

Property records shall show, appropriate to the item recorded, the following:

1. Description and identification;
2. Vendor;
3. Date of purchase;
4. Initial cost;
5. Location or assigned individual;
6. Serial number, if available;
7. Any ultimate disposition data, including the date of disposal and sale price of the property.

Property Classifications

Equipment and supplies with more than one year of useful life and an acquisition value greater than $2,000, including computing devices, will be considered property and tagged with appropriate identification as outlined below.

"Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by IDLA for financial statement purposes, or $10,000.

"Supplies" means all tangible personal property other than that described in 2 CFR § 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by IDLA for financial statement purposes or $10,000, regardless of the length of its useful life.

"Capital assets" are tangible or intangible assets used in operations that have a useful life of more than one year and are capitalized in accordance with GAAP. Capital assets include:

1. Land, buildings (facilities), equipment, and intellectual property (including software), whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and

2. Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

Physical Inventory

An inventory of equipment and supply property must be taken, and the results must be reconciled with the IDLA Inventory at least yearly.

Each staff member will inventory property items in their possession at the end of each school year. The inventory sheet is signed by the staff member taking the inventory as verification, reviewed by the Director of Operations and Director of Information and Technology or designees, and stored in the staff member's employee file.

Any discrepancy between the physical inventory of equipment and the master inventory sheet will be researched by the Director of Operations or designee and documented on the IDLA Inventory.

Maintenance

Per 2 CFR § 313(d)(4), IDLA maintains adequate maintenance procedures to ensure that property is kept in good condition. If an item needs repair, the Director of Operations or designee will be notified, and proper repair procedures will be determined at the IDLA Office or by sending the item to a qualified repair facility.

Lost or Stolen Items

IDLA maintains an inventory system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

Use of Equipment Purchased with Federal Funds

Equipment purchased with federal funds must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and IDLA will not encumber the property without prior approval of the federal awarding agency and the pass-through entity.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was initially acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency in the following order of priority:

1. Activities under a federal award from the federal awarding agency that funded the original program or project; then
2. Activities under federal awards from other federal awarding agencies.

If IDLA no longer needs real or personal property, it will follow the rules, policies, and procedures required by Idaho Code §33-601(4)(b) and Policy 9100.

Legal References	Description
2 CFR § 200.12	Capital Assets
2 CFR § 200.20	Computing Devices
2 CFR § 200.313	Equipment
2 CFR § 200.33	Equipment
2 CFR § 200.94	Supplies
IC § 33-601(4)(b)	Real and Personal Property—Acquisition, Use, or Disposal of
IC § 33-701	Fiscal Year – Payment and Accounting of Funds

Cross References

Code	Description

7210 7210_Fixed Assets (GASB Statement 34)

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Boise, ID 83707
208.342.0207
www.IdahoDigitalLearning

Policy 7300: Revenues　　　　　　　　　　**Status:** PROPOSED
Original Adopted Date:＿＿＿＿＿＿
Last Reviewed Date: ＿＿＿＿＿＿

IDLA will seek and utilize all available revenue sources to finance its educational programs, consistent with its obligations as a governmental entity. This includes revenues from non-tax, local, State, and federal sources. All revenues received for IDLA will be properly credited to the appropriate fund and account as specified by federal and State statutes and the accounting and reporting regulations for IDLA.

IDLA will collect and deposit all direct receipts of revenues as necessary, but at least once monthly. IDLA will make an effort to collect all revenues due from all sources, including, but not limited to, course fees, fines, or other fees and charges.

Legal References	Description
IC § 33-5504B	Expenditures - Budget
IC § 33-5508	Funding

Cross References

Code	Description
7500	New Fees or Increase of Fees

Policy 7310: Advertising in Schools/Revenue Enhancement
Status: PROPOSED
Original Adopted Date: _____
Last Reviewed Date: _____

Revenue enhancement through various IDLA marketing activities, including but not limited to advertising, corporate sponsorship, signage, etc., is a Board-approved venture. Revenue Enhancement opportunities are subject to certain restrictions as approved by the Board in aligning with the values and obligations of IDLA as a governmental entity. Such advertising will seek to model and promote positive values for the students of IDLA through proactive educational messages and not just traditional advertising of a product. Preferred advertising includes messages encouraging student achievement and establishing high standards of personal conduct.

All sponsorship contracts will allow IDLA to terminate the agreement at least annually if it is determined that it will adversely impact the curriculum's implementation, the students' educational experience, or IDLA operations.

The revenue derived should:

1. Enhance student achievement;
2. Assist in the maintenance of existing IDLA programs; and
3. Provide scholarships for students participating in academic and other programs who demonstrate financial need and merit.

Appropriate opportunities for these marketing activities include, but are not limited to:

1. Fixed signage;
2. Banners;
3. IDLA publications;
4. Television and radio broadcasts;
5. IDLA projects;
6. Expanded usage of facilities beyond traditional use (i.e., concerts, rallies, etc.);
7. Individual IDLA publications (when not in conflict with current contracts).

Advertising will not be allowed in classrooms, and corporate-sponsored curriculum materials are subject to Board policy requirements.

The following restrictions will be in place when seeking revenue enhancement. Revenue enhancement activities will not:

1. Promote hostility, disorder, or violence;
2. Attack ethnic, racial, sexual orientation, gender identity or expression, or religious groups;

3. Discriminate, demean, harass, or ridicule any person or group of persons based on gender;
4. Be libelous;
5. Inhibit the functioning of IDLA;
6. Promote, favor, or oppose the candidacy of any candidate for election, adoption of any bond or budget issues, or any public question submitted at any general, county, municipal, or school election.
7. Be obscene or pornographic as defined by prevailing community standards throughout the State of Idaho;
8. Promote the use of drugs, alcohol, tobacco, firearms, or certain products that create community concerns;
9. Promote any religious or political organization;
10. Use any IDLA or school logo without prior approval; or
11. Use age-inappropriate material.

Exception

Nothing herein shall be construed to prevent approved advertising in publications published by student organizations, PTA/PTO, booster clubs, or other parent groups. Funds received for approved projects involving advertising in said publications may be retained by the school-related group sponsoring the activity as a fundraising event.

Solicitations

Salespersons, representatives, or agents shall not solicit or contact pupils, teachers, or other employees on IDLA grounds without prior approval.

Legal References	Description
2 USC § 1758b, Section 204	Local School Wellness Policy

Cross References

Code	Description

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Idaho Digital Learning Alliance
P. O. Box 10017
Boise, ID 83707
208.342.0207
www.IdahoDigitalLearning.org

Policy 7230: Financial Reporting and Audits   **Status:** PROPOSED
Original Adopted Date: _____
Last Reviewed Date: _____

The Board directs that financial reports of all IDLA funds shall be prepared in compliance with statutory provisions and generally accepted accounting and financial reporting standards. In addition to the reports required for local, State, and federal agencies, financial reports will be prepared monthly and annually and presented to the Board. The financial reports shall reflect the financial activity and status of IDLA funds.

Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information will be prepared to facilitate management control of financial operations.

The Board directs that School audits shall be conducted per Idaho Code § 67-450B. Each audit shall be a comprehensive audit of the affairs of IDLA and IDLA funds. The audits shall comply with all statutory provisions and generally accepted governmental auditing standards, as defined by the United States Government Accountability Office.

The report shall be filed with the State Department of Education after its acceptance by the Board of Directors not later than November of each year. A copy of the audit report shall also be provided to any other governmental entity that may occasionally require the provision of the audit report.

Legal References	**Description**
IC § 33-701	Fiscal Year - Payment and Accounting of Funds
IC § 67-450B	Independent Financial Audits by Local Government Entities
IC § 33-5504	Duties of the Academy Board of Directors

Cross References	
Code	Description
7218	Federal Grant Financial Management System

Policy 7236: Employees Paid with Federal Funds and Unexpected or Extraordinary Closures
Original Adopted Date: _____
Last Reviewed Date: _____

Status: PROPOSED

During any emergency closure of IDLA facilities, IDLA employees paid with federal funds shall be compensated or given unpaid time off in the same manner as similarly situated IDLA employees paid with IDLA funds to the extent possible. Such employees shall continue to perform their grant-funded duties during the closure to the extent possible. This may include, to the extent practicable, working by phone, email, and video conference. Employees supported with federal grant funds who are intended to provide direct services to students may maintain contact with students during the unexpected or extraordinary closure using alternative, appropriate methods and as approved by the Superintendent. IDLA employees paid with federal funds shall return to work as soon as possible.

<u>Federal Funding</u>

IDLA intends to apply consistent accounting treatment when allocating funds across federal and non-federal funding streams. IDLA will ensure that the expenditures incurred meet allowability requirements for the specific program and are reasonable, regardless of whether the funding stream is federal, state, or local.

Legal References	Description
Office of Management and Budget	Memo M-20 -11 dated March 9, 2020

Cross References

Code	Description
7218	Federal Grant Financial Management System
7320	Allowable Uses for Grant Funds
7320-P(1)	Allowable Uses for Grant Funds
7320-P(2)	Allowable Uses for Grant Funds - Selected Items of Cost

Policy 7237: Retention of Records Relating to Federal Grants   **Status:** PROPOSED
Original Adopted Date: _____
Last Reviewed Date: _____

The Board directs the Superintendent or designee to ensure that fiscal records related to federal grants are retained for a minimum of seven years from the obligation of funds. These records shall be available for inspection if required.

Procedures

IDLA shall maintain records that fully show the following:

1. The amount of funds under the grant or subgrant;
2. How IDLA uses those funds;
3. The total cost of each project;
4. The share of the total cost of each project provided from other sources;
5. Other records to facilitate an effective audit; and
6. Other records to show compliance with federal program requirements.

IDLA shall also maintain records of significant project experiences and results. These records and accounts shall be retained and made available for programmatic or financial audits.

Per State Department of Education record retention policy, IDLA shall maintain all fiscal and programmatic records relating to federal grants for a minimum of five years and one additional audit.

IDLA will destroy paper records only by shredding them. In the event of the disposal of computers or electronic equipment that may contain confidential student or personnel records, the School will ensure that hard drives are appropriately "wiped" clean of information before disposal.

IDLA shall retain records based on the schedule provided in policy.

Collection and Transmission of Records

IDLA shall maintain electronic records in IDLA's designated systems, and paper records shall be maintained in the IDLA office under the supervision of the Director of Operations or designee. The

Clerk will have authorized access as directed. Electronic and/or paper records shall be provided to awarding agencies to meet reporting requirements and to auditors and monitors, as appropriate and required. Records kept electronically may be electronically transmitted as allowed by 2 CFR 200.335.

Access to Records

IDLA shall provide the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other records of the organization that are pertinent to the Federal award, to make audits, examinations, excerpts, and transcripts, consistent with state and federal law. The right also includes timely and reasonable access to IDLA personnel for interviews and discussions related to such documents.

Privacy

Access to IDLA's designated systems, personnel files, the Student Management System, confidential student files, and Special Education IEP files shall be password protected in the case of electronically maintained records and kept in locked filing cabinets in the case of paper records. These records are maintained under the supervision of the Superintendent or designee and the Director of Operations or designee, who have exclusive access to paper files and passwords for electronic systems. The IDLA Clerk may also have access to these records. Employees shall be trained in the requirements of the Family Educational Rights and Privacy Act (FERPA). If a request for confidential and/or exempt information is received from a source that does not have clear authority under FERPA or other statutes, IDLA shall consult appropriate legal counsel before providing records.

Legal References	Description
2 CFR §§ 200.333-.337	Fixed Amount Subawards
2 CFR 200.335	Requests for Transfer of Records
34 CFR §§ 75.730-.731	Records Related to Grant Funds
34 CFR §§ 75.732	Records Related to Performance
34 CFR §§ 76.730-.731	State Administered Programs

Other References	Description
Idaho State Department of Education	IDEA Part B Funding Manual
Idaho Board of Education	Administration of Federal Grant Program Policy

Cross References

Code	Description
7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards
7400-P(2)	Miscellaneous Procurement Standards
7400-P(3)	Miscellaneous Procurement Standards
7400-P(4)	Miscellaneous Procurement Standards
IDLA Policy 8605	Record Retention

Policy 7210: Fixed Assets (GASB Statement 34)   **Status:** PROPOSED
Original Adopted Date: _____
Last Reviewed Date: _____

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards set out in Governmental Accounting Standards Board Statement 34 ("GASB 34")

The primary objectives of implementing the GASB 34 are to assure compliance with State requirements, to properly account for both the financial and economic resources, and to provide new and additional information to users of IDLA financial statements.

Authority

Participation and reporting shall be in accordance with Board policy, State of Idaho Fiscal Policy manuals as prepared by the office of the State of Idaho Controller's Office, and GASB 34.

Delegation of Responsibility

The responsibility to coordinate the compilation and preparations of all information necessary to implement this policy is delegated to the Superintendent or his or her designee in cooperation with IDLA's Director of Operations.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board of Directors.

Guidelines

In order to associate debt with acquired assets, and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. Any assets capitalized should be depreciated using their estimated useful life, not their amortization schedule.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than $10,000.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books;
2. Curriculum;
3. Computer equipment;
4. Furniture;

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the intermediate unit shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The intermediate unit may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

Legal References	Description
Governmental Accounting Standards Board ("GASB")	Statement No. 34

Cross References	Description
7270	Property Records

Policy 7215: Fund Accounting System (GASB Statement 54)
Original Adopted Date: _____
Last Reviewed Date: _____

Status: PROPOSED

To enhance the usefulness of fund balance information, IDLA will provide clear fund balance classifications and use fund type definitions consistently.

The policy is designed to encourage consideration of unanticipated events that could adversely affect the financial condition of IDLA and jeopardize the continuation of necessary public services. IDLA should maintain adequate fund balances and reserves in order to:

1. Provide sufficient cash flow for daily financial needs;
2. Offset significant economic downturns or revenue shortfalls; and
3. Provide funds for unforeseen expenditures related to emergencies.

<u>Fund Types</u>

The accounts of IDLA are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts. The following funds are maintained by IDLA:

1. The General Fund is used to account for all financial resources not accounted for and reported in another fund;

2. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects;

3. Permanent Funds are used to account for resources restricted to the extent that only earnings, and not principle, may be used for purposes that support the Charter School's purposes.

Note: Currently IDLA only has General Funds but will maintain funding above appropriately in the event it receives either type of funding. IDLA cannot go out for debt and does not receive capital funding so these funds are not listed.

<u>Fund Balance Reporting in Governmental Funds</u>

The following definitions will be used in reporting activity in IDLA's governmental funds. IDLA may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

1. Non-spendable Fund Balance: Includes amounts that cannot be spent because they are either:
   A. Not in spendable form; or
   B. Legally or contractually required to be maintained intact.

2. **Restricted Fund Balance**: Includes amounts that can be spent only for the specific purposes stipulated by IDLA policy, external resource providers, or through federal regulations or State laws or rules.

3. **Committed Fund Balance**: Includes amounts that can be used only for the specific purposes determined by a formal action of the Board.

4. **Assigned Fund Balance**: Includes amounts intended to be used by IDLA for specific purposes, but do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. *Authority to Assign*: The Board delegates to the Superintendent or Director of Operations the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

5. **Unassigned Fund Balance**: Includes the residual classification for IDLA's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

<u>Prioritization of Fund Balance Use</u>

The Board's primary role in adopting this policy is to identify the order of spending unrestricted resources and to acknowledge that the Board is the ultimate decision-making authority with regard to committing balances upon the recommendation of the Superintendent or Director of Operations.

If the Board chooses not to adopt a policy addressing the order of spending, the default approach of reducing restricted, then committed, then assigned, then unassigned fund balances will be used.

<u>Guidelines</u>

Classifying Fund Balance Amounts: Fund balance classifications depict the nature of the net resources that are reported in a fund. An individual fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbrance Reporting: Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in a separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth above.

Minimum Unassigned Fund Balance: IDLA will maintain a minimum unassigned fund balance in its General Fund of 8% of the current year's state appropriation received. This minimum fund balance is to:

1. Provide sufficient cash flow for daily financial needs;
2. Offset significant economic downturns or revenue shortfalls; and
3. Provide funds for unforeseen expenditures related to emergencies.

IDLA shall maintain a minimum fund balance of 8% of the current year's state appropriation received. However, the organization aims to hold reserves equivalent to at least three months' operating expenses.

Replenishing Deficiencies: When the fund balance falls below the minimum range, IDLA will replenish the shortage or deficiency using the following timeframes when the fund balance falls below the minimum range:

1. Deficiency resulting in a minimum fund balance between (6.5 percent) and (8 percent) shall be replenished over a period not to exceed one year;
2. Deficiency resulting in a minimum fund balance between (5 percent) and (6.5 percent) shall be replenished over a period not to exceed three years; and
3. Deficiency resulting in a minimum fund balance of less than (5 percent) shall be replenished over a period not to exceed five years.

The following budgetary strategies shall be utilized by IDLA to replenish funding deficiencies:

1. IDLA will reduce recurring expenditures to eliminate any structural deficit; or
2. Increase revenues or pursue other funding sources; or
3. Some combination of the two options above.

Monitoring and Reporting: The Superintendent shall regularly monitor the fund balance to ensure compliance with the minimum requirement. Financial reports, including the status of the fund balance, shall be presented to the IDLA Board of Directors on an annual basis. The report should

indicate the current fund balance, state appropriation, and any necessary adjustments to maintain compliance with the policy.

Use of Surplus Funds: If the unassigned fund balance exceeds the prescribed range, the Superintendent will thoroughly assess the surplus. The primary objective will be to allocate these funds towards one-time expenditures that align with IDLA's strategic goals and do not result in additional future expenses for maintenance, staffing, or other recurring outlays. Decisions regarding the allocation or investment of excess funds shall rest with the IDLA Board of Directors. Their focus will be on enhancing IDLA's programs and services while considering the organization's long-term financial goals and objectives, as outlined in IDLA's Strategic Plan.

Implementation and Review: The Board authorizes the Superintendent or Director of Operations to establish any standards and procedures which may be necessary for its implementation. The Superintendent or Director of Operations shall review this policy and any procedures regarding its implementation annually or as needed and make any recommendations for changes to the Board.

The Superintendent or Director of Operations shall provide accounting procedures for the receipt, deposit, expenditure, and withdrawal of such moneys and procedures for monthly reporting to the Board of the transactions, assets, liabilities, and fund balance for each such fund.

Legal References	Description
Governmental Accounting Standards Board ("GASB")	Statement No. 54
IC § 33-701 et seq.	Fiscal Affairs of School Districts

Policy 7218: Federal Grant Financial Management System   **Status:** PROPOSED
Original Adopted Date: _____
Last Reviewed Date: _____

The Idaho Digital Learning Academy (IDLA) maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met.

Idaho Financial Reporting Management System (IFARMS)

IFARMS provides the basis for complete financial and cost accounting, for the development of program budgets, and for the preparation of periodic financial reports. The uniformity of the system enables IDLA to fulfill state requirements and provides the flexibility to obtain program and account detail to meet management needs.

Financial Management Standards

The standards for financial management systems are found at 2 CFR § 200.302. The required standards include:

1. **Identification**: IDLA shall identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification shall include the information described below under "Overview of the Financial Management/Accounting System."

2. **Financial Reporting**: Accurate, current, and complete disclosure of the financial results of each federal award or program will be made in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

3. **Accounting Records**: IDLA shall maintain records that adequately identify the source and application of funds provided for federally-assisted activities. These records will contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated

balances, assets, expenditures, income and interest, and be supported by source documentation.

4. **Internal Controls**: Effective control and accountability shall be maintained for all funds, real and personal property, and other assets. IDLA shall adequately safeguard all such property and shall assure that it is used solely for authorized purposes.

    "Internal controls" are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:
    A. Effectiveness and efficiency of operations;
    B. Adequate safeguarding of property;
    C. Assurance property and money is spent in accordance with grant program and to further the selected objectives; and
    D. Compliance with applicable laws and regulations.

5. **Budget Control**: Actual expenditures or outlays shall be compared with budgeted amounts for each federal award.

6. **Cash Management**: IDLA shall maintain written procedures to implement the cash management requirements found in EDGAR. See Policy 7450.

7. **Allowable Costs**: IDLA shall maintain written procedures for determining the allowability of costs in accordance with EDGAR. See Policy 7320 and Procedure 7320P.

<u>Overview of the Financial Management/Accounting System</u>

The IDLA accounting system is established to present, with full disclosure, the financial position and results of the financial operations of IDLA in conformity with generally accepted accounting principles. The accounting system currently used is Tyler Technologies Infinite Visions. The system is in compliance with IFARMS, as required by Idaho statute. IFARMS shall be used as the basis for developing program budgets and the preparation of periodic financial reports. The Director of Operations shall be responsible for managing budgets and accounts payable. As required by 34 CFR 200.302, IDLA shall maintain on file award letters that include Catalog of Federal Domestic Assistance (CFDA) titles and numbers, federal award identification numbers and years, names of the federal awarding agencies, and the name of the State Department of Education (the pass-through entity), for each federal award. The funds are given unique identification numbers in the IFARMS system.

The Director of Operations shall be responsible for preparing financial reports, as required for local, state, and federal agencies, for review and approval by the Board of Directors. The financial reports shall reflect the financial activity and status of IDLA. These reports shall include monthly and cumulative expenditures, program budgets, and balances remaining.

Budgeting

The Planning Phase: Meetings and Discussions: Before Receiving the Grant Award Notice (GAN): The Superintendent or designee, assisted by the Director of Operations, shall be responsible for initial federal grant budget development. Initial budget development shall be based upon estimates of federal program award amounts as provided by the State Department of Education, as well as input from program and administrative staff with respect to individual program staff needs, number and assignments of paraprofessionals relative to program allocations, and need for instructional supplies and equipment. The primary considerations of initial budget development shall be the educational needs of students and the availability of existing IDLA resources for meeting these needs.

Budgets shall be prepared and presented in a format that clearly identifies revenue sources and amounts and budgeted expenditures, in accordance with IFARMS accounting codes, and shall be open for public inspection.

The Superintendent or designee shall present the proposed budget to the Board for final approval of the budget and the policies reflected therein, such as proposed changes or additions to instructional programs and proposed salary schedules. Consideration of the proposed budget shall take place in an open meeting with opportunity for public comment. The approved budget shall be included in the minutes of the Board as documentation of its acceptance and approval.

After Receiving the GAN: If the Superintendent or designee determines that final program allocations necessitate revisions to program budgets, he or she, assisted by the Director of Operations with input from federal programs staff, shall discuss, review, and propose budget revisions. If proposed revisions require amendment proposals, the Superintendent or designee will follow protocols of the amendment process.

Amending the Budget: The Superintendent or designee shall review and approve any necessary budget amendments and shall submit those amendments to the Board at least seven days in advance of the meeting at which the amendment will be considered. The Board shall have final approval of the amended budget and consideration of the proposed budget shall take place in an open meeting with opportunity for public comment. The approved amended budget shall be included in the minutes of the Board of Directors as documentation of its acceptance and approval.

Budget Control: The Director of Operations shall prepare monthly financial reports that monitor budget performance by comparing actual to budgeted revenues and expenditures. Monthly financial reports indicate budgeted amounts, monthly expenditures, year-to-date-expenditures and percentage of budget spent. The Superintendent or designee shall review these reports for the preceding month prior to presentation to the Board.

Accounting Records

The Director of Operations shall be responsible for the maintenance of accounting records. Electronic accounting records are maintained in the Tyler Technologies Infinite Visions, and paper

records are maintained on file in the IDLA office. All accounting records shall be reviewed by the Superintendent or designee and, where appropriate and required, the Board. The IDLA chart of accounts and financial reports shall be established and maintained in accordance with Generally Accepted Accounting Principles (GAAP) and IFARMS, as required by Idaho Code. Accounting records shall be available for public inspection at any time.

Spending Grant Funds

In determining what items will be included in individual program budgets, the Director of Operations and the Superintendent or designee will follow the federal cost principles and individual program statutes and regulations, as the basis for determining whether individual expenditures are allowable.
While developing and reviewing the grant budget, IDLAl will keep in mind the difference between direct costs and indirect costs.

Direct and Indirect Costs:

1. **Determining Whether a Cost is Direct or Indirect**: Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

   Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

   Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

   Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials, and other items of expense incurred for the Federal award. The salaries of administrative and clerical staff shall normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

   A. Administrative or clerical services are integral to a project or activity;
   B. Individuals involved can be specifically identified with the project or activity;
   C. Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
   D. The costs are not also recovered as indirect costs.

2. **Indirect Cost Rate**: It is at the discretion of IDLA to use the indirect cost rate. It is the normal policy of IDLA not to take indirect costs on federal awards. If IDLA elects to take indirect costs, it shall follow the procedures for calculating the indirect cost rate prescribed by the State Department of Education and apply the policies and procedures outlined in the federal regulations as described below.

3. **Applying the Indirect Cost Rate**: Once IDLA has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of $25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. Once IDLA applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For direct grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions.

   Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

Legal References	Description
2 CFR § 200.413	Direct Costs
2 CFR § 200.56	Indirect (Facilities & Administrative (F&A)
2 CFR Subpart D	Costs
34 CFR § 75.564	Post Federal Award Requirements
34 CFR § 76.569	Reimbursement of Indirect Costs
	Using the Restricted Indirect Cost Rate

Cross References Code	Description
7230	Miscellaneous Procurement Standards
7236	Employees Paid with Federal Funds and
	Unexpected or Extraordinary Closures
7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards
7400-P(2)	Miscellaneous Procurement Standards
7400-P(3)	Miscellaneous Procurement Standards
7400-P(4)	Miscellaneous Procurement Standards

Policy 7220: Documentation and Approval of Claims   **Status:** PROPOSED

Original Adopted Date: _____
Last Reviewed Date: _____

All financial obligations and disbursements must be documented in compliance with the statutory provisions and audit guidelines. The documentation will specifically describe acquired goods and/or services, the budget appropriations applicable to payment, and the required approvals. All purchases, encumbrances and obligations, and disbursements must be approved by the administrator designated with the authority, responsibility, and control over the budget appropriations. The responsibility for approving these documents should not be delegated.

The IDLA Operations Team will be responsible for developing the procedures and forms for requisition, purchase, and payment of claims.

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Idaho Digital Learning Alliance
P. O. Box 10017
Boise, ID 83707
208.342.0207
www.IdahoDigitalLearning.org

Policy 7225: Financial Fraud and Theft Protection   **Status:** PROPOSED
Original Adopted Date: _____
Last Reviewed Date: _____

All IDLA employees, Board Members, consultants, vendors, contractors, and other parties maintaining a business relationship with the organization shall act with integrity and due diligence in matters involving IDLA fiscal resources.

The Superintendent or designee shall be responsible for developing internal controls to prevent and detect fraud, financial impropriety, and fiscal irregularities within the organization. Every member of IDLA's administrative team shall be alert for any indication of fraud, financial impropriety, or irregularity within his or her areas of responsibility.

The Superintendent or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information confidential. While investigating and responding to financial fraud allegations, the Superintendent, designee, or Chair of the Board will prioritize avoiding possible retaliation or reprisals.

Staff Responsibilities

Any employee who suspects financial fraud, impropriety, or irregularity has occurred shall immediately report those suspicions to their immediate supervisor and/or the Superintendent or designee, who shall be primarily responsible for initiating necessary investigations. Additionally, the Superintendent or designee shall coordinate investigative efforts with IDLA's legal counsel, auditing firm, and other internal or external departments and agencies, including the county prosecutor's office and law enforcement officials, as the Superintendent or designee may deem appropriate.

Employees who believe they have suffered reprisal, retaliation, or discrimination for a report under this policy shall report the incident(s) to the Superintendent or designee. The Board will attempt to ensure that no employee who makes such a report will suffer any form of reprisal, retaliation, or discrimination for making the report. Employees are prohibited from preventing or interfering with those who make good-faith disclosures of misconduct. This policy shall not apply when an employee knowingly makes a false report.

If the concern or complaint involves the Superintendent, the matter shall be brought to the attention

of the Chair of the Board, who is hereby empowered to contact IDLA's legal counsel, auditing firm, and any other agency to investigate the concern or complaint.

Definition

As used in this policy, "fraud" refers to intentionally misrepresenting, concealing, or misusing information in an attempt to commit fiscal wrongdoing. Fraudulent actions include, but are not limited to:

1. Behaving in a dishonest or false manner concerning IDLA assets, including theft of funds, securities, supplies, or other IDLA properties;
2. Forging or altering financial documents or accounts illegally or without proper authorization;
3. Improper handling or reporting of financial transactions;
4. Personally profiting as a result of insider knowledge;
5. Disregarding confidentiality safeguards concerning financial information;
6. Violating Board conflict of interest policies; and
7. Mishandling (destroying, removing, or misusing) financial records of IDLA assets.

Internal Controls

The following internal controls shall be a regular practice of IDLA to prevent the possibility of fraud:

1. **Budgetary Transfers:** The HR/Finance Manager initiates transfers of appropriations. The Director of Operations reviews and approves these transfers. All approved transfers are documented and shared with the appropriate staff.

2. **Receipts:** The HR Specialist collects payments, and the Financial Specialist issues and tracks numbered receipts for all checks received.

3. **Checks and Payment Records:** The Senior Financial Specialist prepares and cuts checks. The Director of Operations reviews and approves the check register. Signature stamps, if used, are securely held, and a log of all checks is maintained.

4. **Audits:** A person outside the core business office functions will periodically audit the check register and other financial records to ensure accuracy and transparency.

5. **Background Checks:** IDLA performs full reference and criminal background checks for potential Operations Team hires and others in sensitive financial roles.

6. **Separation of Duties:** Financial tasks are intentionally divided among multiple team members to reduce the risk of fraud or error through oversight and accountability.

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Idaho Digital Learning Academy
P.O. Box 10017, Boise, ID 83707
208.342.0207
IdahoDigitalLearning.org

June 17, 2025

Jeff Simmons
3967 E. Fratello St.
Meridian, ID 83542

Dear Superintendent Simmons,

We're delighted to extend your employment as Superintendent of the Idaho Digital Learning Alliance through June 30, 2028. Should you choose to accept, here's a summary of your compensation and benefits, effective July 1, 2025:

Compensation - Paid in equal semi-monthly installments on the 1st and 15th.

- Base salary: $160,795 annually.
- Doctoral stipend: $4,750 annually to recognize your doctoral degree.
- Advocacy & Regional Visit stipend: $3,500 annually to compensate you for the extra time—outside your regular work schedule—spent attending advocacy or regional events (e.g., weekend travel or evening meetings).

Benefits

- Insurance: Comprehensive medical, dental, vision, life, and disability coverage through Regence and Blue Cross. Full details here: https://ogi.idaho.gov/medical/.
- Leave:
    - Sick leave: 12 days per year (banked each July 1) per PERSI guidelines.
    - Vacation: Accrue 20 days per year based on your years of service.
    - Holiday closures: Full pay for state-designated office closures (most federal holidays, one week at Thanksgiving, two weeks at Christmas, and one week at spring break).
- Retirement:
    - Membership in the Public Employee Retirement System of Idaho (PERSI); member contribution of 7.18% (for FY26) of gross pay.

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- ○ Effective upon acceptance, PERSI Choice 401k Plan will receive up to a 3% matching contribution by IDLA. - **Already included.**
  - ○ After your first year of employment, PERSI Choice 401k Plan will receive up to a 5% matching contribution by IDLA. - **Included as of January 1, 2024.**
  - ○ Upon completion of Doctorate Program, PERSI Choice 401k Plan will receive up to a 6% matching contribution by IDLA.
- ● Professional development: Tuition reimbursement for up to six university credits per year.
- ● Supplemental plans: Optional medical and life insurance plus flexible spending accounts through American Fidelity Assurance.
- ● Equipment & connectivity: IDLA provides the necessary computer hardware and reimbursement for internet and phone service as required for your duties.

To accept this offer, please sign and date below. If you have any questions, feel free to reach out.

We look forward to continuing our work together.

Sincerely,

Lance R. Hansen
Board Chair
Idaho Digital Learning Alliance
Lance.Hansen@idla.org

By signing and dating this letter below, I, Jeff Simmons, accept this offer of Superintendent at the Idaho Digital Learning Academy (Legal Name). I further understand that this employment position is "at-will" and can be terminated at any time by the employee or employer. This letter does not constitute an employment contract.

Signature:_____ Date:_____

FY 25 -26 Proposed Meeting Dates

August 5th, 8th, or 12th, 2025 - Face-to-Face / Location: IDLA, Boise

September 9, 2025 - Virtual 10 a.m.

October 14, 2025 - Virtual 10 a.m.

November 11, 2025 - Face-to-Face / Location: Coeur d' Alene / Noon
Start
(ISBA)

January 13, 2026 - Virtual 10 a.m.

February 3, 2026 - Face-to-Face / Location: IDLA, Boise / Noon Start
(IETA)

April 14, 2026 - Virtual 10 a.m.

May 12, 2026 - Virtual 10 a.m.

June 16, 2026 - Face-to-Face / Location: IDLA, Boise / Noon Start

Supplemental Report to the Board

June 17, 2025

Superintendent Simmons

Student Success

24-25 Enrollment and Pass Rate

At the June Board Meeting, the IDLA Leadership Team will share more information on the usage of the IDLA program by region and district. We'll also share pass rates by region and district, and areas within each region where we've seen growth in the utilization of our program. There are two data points I wanted to call out in my Supplemental Report, however:

1. The total enrollment in IDLA programs for the 24-25 academic year was **51,452!** This is just over a 3,000 enrollment increase from the 23-24 academic year. The main drivers of our enrollment increase this year were Driver's Ed and Launchpad.
2. IDLA's overall pass rate for the 24-25 academic year is **91%!!** This increase in our pass rate was driven by Strategic Goal 4.2, "Increase IDLA's overall pass rate to above 90%." It has been a full team effort in achieving this goal, with each team contributing to the overall success of our students. I could not be prouder of our team!

News

Highland Launchpad
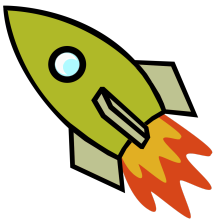
Our Communications Team had the opportunity to highlight our Launchpad program in action in Craigmont, ID. It brings me so much joy to see these little faces using our program to meet and exceed their reading goals! We are currently reaching out to districts that haven't yet registered for next year to assess their needs. We have also had some productive conversations with the leadership team at the State Board of Education on how we can expand access to this program. Thank you to our Board for your support of this program!

Events

2025 IDLA Summer Conference

June is a big training month for IDLA Teachers and Principals. Our Professional Development Team is hosting a virtual Summer Conference this year. All teachers and principals in our program are required to complete this annual training. The Summer Conference covers a mix of program updates, department updates, training on new tools, and training on instructional practices.

Teachers and principals have the month of June to complete asynchronous activities. June 10th was the synchronous day, which included a live keynote and breakout presentations. Our Professional Development Team even organized a watch party for local staff to get together and watch the live sessions.

Summer Projects

Whoever said educators aren't busy in the summer either hasn't ever been an educator or hasn't visited the IDLA Office in the summer. Summer is a busy time for each of our teams as we prepare for the upcoming school year. Here's just a snapshot of the projects our team will be working on between now and the August Board Meeting.

Curriculum Revision - During the summer, our Content Team updates course content for dual credit courses, updates courses with standards that were changed for the upcoming school year, and puts the finishing touches on any new course offerings. This summer, our Content Team will be working on 11 formal course revisions or developments. The Content Team is also going through *every course in our catalog* to embed YouTube videos and start working on the LMS migration from Schoology to Buzz.

Planning, Training, and Support - Our District Programs Team spends the summer planning and training for the upcoming school year. With most schools being closed during the Summer, our District Programs Team also plays an enhanced support role during the summer. Our Regional Team members will proctor exams for students, connect with parents if there are any student concerns, and help fill gaps left when Site Coordinators set the vacation responder on their email for the summer.

Audits, Report, and Moving - Our Operations Team closes the books on the fiscal year at the end of June. They immediately start the new fiscal year in July and begin preparation for the FY25 fiscal audit. Brian and I are also preparing the LSO Report due on August 1st. In addition to all of this, our superstar Operations Team is coordinating a move to our new office location, which should be open for business the week of July 7th.

Summer Students and Training - Our Supervision and Instruction Team launched summer classes on June 2nd with about 10,000 enrollments! In addition to providing a quality experience for each of these students, this team conducts a large amount of training in the summer. All teachers and principals are required to complete the Summer Conference (as mentioned above), and all new teachers and principals complete onboarding training during the summer, as well.

Tech Updates - In addition to supporting all students, teachers, and principals this summer, our Technology Team is also working through several summer projects. The Qualtrics project continues to move forward, which will capture usable feedback from all user groups. The Clarity dashboards continue to improve, and we see more students and parents adopting the Clarity platform, as well.

Accreditation - As if that weren't enough, the full team is working through the AccredVED accreditation process this summer, as well. The National Standards for Quality Online Learning support the AccredVEd process and are organized into four clusters. The team has already submitted our evidence for the first cluster and will have submitted evidence for the second cluster prior to the August Board Meeting.