

IDLA Board of Directors

November 11, 2025

Working Session

Fiscal Audit Presentation

Dan Coleman, Quest CPAs

IDLA Elevator Pitch Activity

What is an Elevator Pitch?

- Short, persuasive speech
- About yourself or your company
- Delivered in 30-60 seconds
- Should prompt the listener to ask follow-up questions



Components of an Elevator Pitch

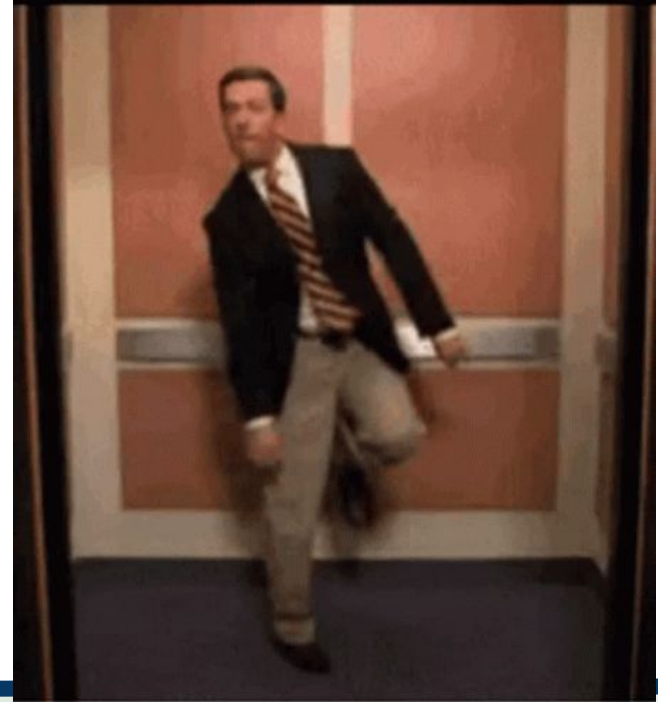
Concise

Persuasive

Engage

Prompt Follow-Up

Share What is Unique



Resources

[IDLA Annual Report](#)

[IDLA One-Pager](#)

[2025 IDLA Legislator Talking Points](#)

[IDLA Value Statements](#)

[Student Spotlights/Blogs](#)

Include your personal story



BREAK

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 fifteen 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

24-25 Audit

6.1 Ensure IDLA sustainability through fiscal responsibility.

Business Meeting

Policies, First Reading

7407 - [Public Procurement of Goods and Services](#)

- Bidding requirements for procurement of goods and services
- Exceptions to the bidding requirements for procurement of goods and services

7408 - [Entering Into Professional Service Contracts](#)

- Process and procedures for establishing professional service contracts

7409 - [Acquisition of Real and Personal Property](#)

- Requirements of IDLA and the Board if the Board determines it is appropriate to purchase real property

7410 - [Petty Cash Funds](#)

- Requirements for purchasing items with petty cash
- Requirements for annual accounting of petty cash

7420 - [Personal Reimbursements](#)

- Criteria for purchases that are reimbursable by IDLA staff

Policies, Second Reading

- 7402 - [Restrictions on Contracts](#)
 - Entities boycotting Israel, owned by the government of China, or boycotting specified industries
- 7405 - [Public Works Contracting and Procurement](#)
 - Licensure and bidding requirements
- 7405-P(1) - [Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property](#)
 - Specific procurement requirements based on the amount of purchase

Policies, Final Reading

- 7400 - [Miscellaneous Procurement Standards](#)
 - **Update:** Approved amount for micro-purchases updated from \$3,000 to \$10,000 based on October ISBA Model Policy update
 - Procurement standards for purchases made using federal funds
- 7400-P(1) - [Miscellaneous Procurement Standards - Federal Award Requirements](#)
 - Requirements specific to standards for purchases and work completed using federal awards
- 7400-P(2) - [Miscellaneous Procurement Standards - Procurement Methods Under a Federal Award](#)
 - Procedures for soliciting proposals that utilize federal funds
- 7400-P(3) - [Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award - Competition](#)
 - Restrictions for soliciting proposals that utilize federal funds
- 7400-P(4) - [Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards](#)
 - Guidelines for contractor oversight, conflicts of interest, and efficient purchasing when utilizing federal funds

Board Member Updates

Superintendent Update

Legislative Update

6.3 Inform and engage stakeholders through advocacy and transparency.

Legislative Update

Legislators

- One-pager and enrollment by legislative district

Superintendents

- One-pager and legislative talking points

Key conversations

- Difference between IDLA and a virtual charter school
- Strengths of the IDLA funding formula
- Critical need for IDLA courses within schools

2026 Legislative Presentations

House and Senate Ed Committees

- IDLA's role in the education system
 - Who we are
 - How we got here
 - Who we aren't
 - What we do

JFAC Presentation

- Growth
- Value
- Funding

Tracking the Session

Private School enrollment

- Connection with Tax Credit

Funding bill language

- Tracking changes

OpenAI Partnership

4.3 Prepare IDLA students for the AI-supported workforce.

5.3 Provide professional development for all faculty and staff.

2026 Strategic Planning

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

2026 Strategic Planning

Creating a new Five-Year Plan

Dr. Phil Gore, ISBA

Upcoming Meeting Dates

- Tuesday, January 13, 2026 - Virtual 10:00 a.m. MST
- Tuesday, February 3, 2026 - Face-to-Face, Boise, Noon MST
- Tuesday, April 14, 2026 - Virtual 10:00 a.m. MST
- Tuesday, May 12, 2026 - Virtual 10:00 a.m. MST
- Tuesday, June 16, 2026 - Face-to-Face, Boise, Noon MST

Idaho Digital Learning Alliance

Meeting of the Board of Directors

Working Session

Coeur d'Alene Resort

115 S. 2nd Street, Coeur d'Alene, ID 83814

Kidd Island Bay Room

Zoom: <https://idla.zoom.us/j/2083420207>

Meeting ID: 208 342 0207

November 11, 2025

12:00 p.m. Lunch

12:30 p.m. Fiscal Audit Presentation - Mr. Dan Coleman, Quest CPA's

1:00 p.m. Elevator Pitch Activity

1:30 p.m.	Adjourn / Break
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1:50 p.m.	Business Meeting
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Idaho Digital Learning Academy

Year Ended June 30, 2025

Audited Financial Statements



www.qcpas.com

Quest CPAs PLLC

IDAHO DIGITAL LEARNING ACADEMY

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Independent Auditor's Report

Board of Directors
Idaho Digital Learning Academy

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Idaho Digital Learning Academy (the Organization) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

Qualified Opinion on the Governmental Activities

In our opinion, except for the effects of the matter described in the Matter Giving Rise to the Qualified Opinion on the Governmental Activities section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Organization, as of June 30, 2025, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Unmodified Opinions on All Other Opinion Units Described Below

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Organization as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to the Qualified Opinion on the Governmental Activities

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, schedule of employer's share of net pension asset and liability and schedule of employer contributions listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has not included the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Quest CPAs PLLC

Payette, Idaho
September 18, 2025

IDAHO DIGITAL LEARNING ACADEMY

Statement of Net Position

June 30, 2025

	Governmental Activities
Assets	
Current Assets	
Cash & Investments	\$7,365,723
Accounts Receivable	73,769
Prepaid Expenses	561,497
Total Current Assets	<u>8,000,989</u>
Noncurrent Assets	
Depreciable/Amortizable Net Capital Assets	<u>508,729</u>
Total Noncurrent Assets	<u>508,729</u>
Total Assets	<u><u>8,509,718</u></u>
 Deferred Outflows of Resources	
Pension Deferred Outflows	<u>1,810,299</u>
Total Deferred Outflows of Resources	<u>1,810,299</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$10,320,017</u></u>
 Liabilities	
Current Liabilities	
Accounts Payable	\$0
Long-Term Liabilities, Current	<u>418,076</u>
Total Current Liabilities	<u>418,076</u>
Noncurrent Liabilities	
Long-Term Liabilities, Noncurrent	<u>4,683,035</u>
Total Noncurrent Liabilities	<u>4,683,035</u>
Total Liabilities	<u><u>5,101,111</u></u>
 Deferred Inflows of Resources	
Pension Deferred Inflows	<u>77,093</u>
Total Deferred Inflows of Resources	<u>77,093</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>5,178,204</u></u>
 Net Position	
Net Investment in Capital Assets	0
Unrestricted	<u>5,141,813</u>
Total Net Position	<u>5,141,813</u>
Total Liabilities and Net Position	<u><u>\$10,320,017</u></u>

IDAHO DIGITAL LEARNING ACADEMY

Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Governmental Activities
Governmental Activities					
Supervision and Instruction	\$10,993,676	\$796,564			(\$10,197,112)
Elementary	1,819,629	121,644			(1,697,985)
Curriculum	2,229,690	149,057			(2,080,633)
District Programs	1,777,992	118,860			(1,659,132)
Technology	4,701,106	314,273			(4,386,833)
Operations	1,872,395	158,279			(1,714,116)
Total	<u>\$23,394,488</u>	<u>\$1,658,677</u>	<u>\$0</u>	<u>\$0</u>	<u>(21,735,811)</u>
General Revenues					
Local Revenue					789,021
State Revenue					21,362,400
Disposition of Lease					(1,528)
Pension Revenue (Expense)					(1,188,245)
Total					<u>20,961,648</u>
Change in Net Position					(774,163)
Net Position - Beginning					<u>5,915,976</u>
Net Position - Ending					<u><u>\$5,141,813</u></u>

IDAHO DIGITAL LEARNING ACADEMY

Balance Sheet - Governmental Funds
June 30, 2025

Page 1 of 2

	General Fund
Assets	
Cash & Investments	\$7,365,723
Accounts Receivable	73,769
Prepaid Expenditures	561,497
Total Assets	\$8,000,989
Liabilities	
Accounts Payable	\$0
Total Liabilities	0
Fund Balances	
Nonspendable	561,497
Unassigned	7,439,492
Total Fund Balances	8,000,989
Total Liabilities and Fund Balances	\$8,000,989

IDAHO DIGITAL LEARNING ACADEMY

Balance Sheet - Governmental Funds

June 30, 2025

Page 2 of 2

**Reconciliation of Total Governmental Fund Balances to Net Position
of Governmental Activities**

Total Governmental Fund Balances	\$8,000,989
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	508,729
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Certain long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(853,933)
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Pension deferred outflows/inflows are not due and payable in the current period and therefore are not reported in the funds.	(2,513,972)
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Net Position of Governmental Activities	<u><u>\$5,141,813</u></u>
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IDAHO DIGITAL LEARNING ACADEMY
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2025

Page 1 of 2

	General Fund
Revenues	
Local Revenue	\$2,447,698
State Revenue	21,362,400
Total Revenues	<u>23,810,098</u>
Expenditures	
Supervision and Instruction	11,915,540
Elementary	1,819,629
Curriculum	2,229,690
District Programs	1,777,992
Technology	4,701,106
Operations	2,367,660
Total Expenditures	<u>24,811,617</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,001,519)
Other Financing Sources (Uses)	
Proceeds From Lease	508,729
Total Other Financing Sources (Uses)	<u>508,729</u>
Net Change in Fund Balances	(492,790)
Fund Balances - Beginning	8,493,779
Fund Balances - Ending	<u><u>\$8,000,989</u></u>

IDAHO DIGITAL LEARNING ACADEMY
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2025

Page 2 of 2

**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances - Governmental Funds to the Statement of Activities**

Net Change in Fund Balances - Total Governmental Funds (\$492,790)

Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense or allocated over the appropriate term as amortization expense. This is the excess of capital outlays over (under) depreciation/amortization expense in the current period. 251,787

Proceeds of debt is a financing source in the governmental funds, but increases long-term debt in the statement of net position. (508,729)

Repayment of long-term liability principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 241,950

In the statement of activities, compensated absences are accrued when earned, but the expenditure is reported when due in the governmental funds. (43,994)

Changes in net pension asset/liability and related pension deferred outflows/inflows do not provide or require current financial resources and therefore are not reflected in the funds. (222,387)

Change in Net Position of Governmental Activities (\$774,163)

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – Idaho Digital Learning Academy (the Organization) was created by the Idaho State Legislature (Title 33 Chapter 55) to provide supplemental online learning opportunities for students across the state of Idaho. The Organization is governed by a Board of Directors who are responsible for its development and oversight as outlined in section 33-5503 of Idaho code. These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to special purpose government entities. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the Organization are discussed below.

Basic Financial Statements - Government-Wide Statements – The Organization’s basic financial statements include both government-wide (reporting the Organization as a whole) and fund financial statements (reporting the Organization’s major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the Organization’s activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the Organization’s functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

As the Organization has only one function (providing supplemental online learning) which is reported in one fund, all expenses are considered direct and, accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the Organization as an entity and the change in the Organization’s net position resulting from the current year’s activities. Fiduciary funds are not included in the government-wide statements.

Basic Financial Statements - Fund Financial Statements – The financial transactions of the Organization are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the Organization include:

General Fund – The general fund is the Organization's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Basis of Accounting – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within sixty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

Investments – Investments are measured using the market approach and include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

Receivables – Receivables are reported net of any estimated uncollectible amounts.

Inventories – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

Capital Assets and Depreciation – Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of depreciable assets is recorded using the straight line method.

Leases/SBITAs and Amortization – Material long-term leases and subscription-based information technology arrangements (SBITAs) are reported in accordance with the provisions of GASB 87 *Leases* and GASB 96 *SBITAs*. When incurred, amortization over the appropriate lease or SBITA term is recorded using the straight-line method.

Pensions – For purposes of measuring the net pension asset/liability and pension revenue/expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from the Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Pension obligations will be paid by the fund in which the employee works.

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

Deferred Outflows/Inflows of Resources – The Organization’s financial statements may report deferred outflows/inflows of resources. Deferred outflows of resources represent a consumption of net assets that apply to a future period. Deferred inflows of resources represent an acquisition of net assets that apply to a future period. Deferred outflows/inflows of resources generally represent amounts that are not available in the current period.

Net Position – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

Fund Balance Classifications – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity’s governing body. Assigned portions represent amounts that are constrained by the government’s intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the Organization first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the Organization first utilizes committed resources then assigned resources before using unassigned resources.

Contingent Liabilities – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Custodial Credit Risk – The Organization maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The Organization does not have a formal policy concerning custodial credit risk.

Risk Management – The Organization is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

Subsequent Events – Subsequent events were evaluated through the date of the auditor’s report, which is the date the financial statements were available to be issued.

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

B. CASH AND INVESTMENTS

Cash and investments consist of the following at year end:

Cash - Deposits	(\$582,731)
Investments - Local Gov't Investment Pool	7,948,454
Total	<u><u>\$7,365,723</u></u>

Deposits – At year end, the carrying amounts of the Organization’s deposits were (\$582,731) and the bank balances were \$933,367. Of the bank balances, \$250,000 was insured and the remainder was uninsured and uncollateralized.

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

Interest rate risk:

Investment Type	Investment Maturity Schedule (In Years)	
	Less Than 1	Total
Local Gov't Invest Pool	\$7,948,454	\$7,948,454
Total	<u><u>\$7,948,454</u></u>	<u><u>\$7,948,454</u></u>

Credit rate risk:

Investment Type	Investment Rating Schedule	
	Not Rated	Total
Local Gov't Invest Pool	\$7,948,454	\$7,948,454
Total	<u><u>\$7,948,454</u></u>	<u><u>\$7,948,454</u></u>

Investments – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Treasury, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The Organization’s investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer’s office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days’ notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at www.sto.idaho.gov.

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

C. RECEIVABLES

Receivables consist of the following at year end:

	<u>General Fund</u>	<u>Total</u>
Local Sources		
Other Local Sources	\$73,769	\$73,769
Total	<u>\$73,769</u>	<u>\$73,769</u>

D. CAPITAL ASSETS

A summary of capital assets for the year is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Depreciable/Amortizable Capital Assets				
Leased Building	\$513,883	\$508,729	\$513,883	\$508,729
Subtotal	513,883	508,729	513,883	508,729
Accumulated Amortization				
Leased Building	256,941	85,647	342,588	0
Subtotal	256,941	85,647	342,588	0
Total	<u>256,942</u>	<u>423,082</u>	<u>171,295</u>	<u>508,729</u>
 Net Capital Assets	 <u>\$256,942</u>	 <u>\$423,082</u>	 <u>\$171,295</u>	 <u>\$508,729</u>

Amortization expense of \$85,647 was charged to the operations program.

E. LONG-TERM LIABILITIES

At year end, the Organization had a lease as follows:

Lease for facilities for 5 years starting July 2025, due in monthly payments whose annual total ranges from \$121,120 to \$136,322, with interest at 7.50%, paid through the general fund.	<u>\$508,729</u>
Total	<u>\$508,729</u>

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

Future lease payments are estimated as follows:

Year Ended	Principal	Interest	Total
6/30/26	\$72,872	\$38,155	\$111,027
6/30/27	92,064	32,689	124,753
6/30/28	102,712	25,784	128,496
6/30/29	114,270	18,081	132,351
6/30/30	126,811	9,511	136,322
Total	\$508,729	\$124,220	\$632,949

Changes in long-term liabilities are as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Facilities Lease - BSD	\$241,950	\$0	\$241,950	\$0	\$0
Facilities Lease - Sundance		508,729		508,729	72,872
Comp. Absences	301,210	407,226	363,232	345,204	345,204
Net Pension Liability	4,583,351	0	336,173	4,247,178	0
Total	\$5,126,511	\$915,955	\$941,355	\$5,101,111	\$418,076

Interest during the year amounted to \$13,307 and was charged to the operations program. Compensated absences are paid through the general fund.

F. PENSION PLAN

Plan description

The Organization contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for

IDAHO DIGITAL LEARNING ACADEMY

Notes to Financial Statements

their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and employer contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2024 it was 6.71% for general employees and 9.83% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% for general employees and 13.26% for public safety. The Organization's contributions were \$965,858 for the year ended June 30, 2025.

Pension asset/liabilities, pension revenue (expense), and deferred outflows/inflows of resources related to pensions

At June 30, 2025, the Organization reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Organization's proportion of the net pension liability was based on the Organization's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2024, the Organization's proportion was .11354133%.

For the year ended June 30, 2025, the Organization recognized pension revenue (expense) of (\$1,188,245). At June 30, 2025, the Organization reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$676,190	
Changes in assumptions or other inputs	168,251	
Net difference between projected and actual earnings on pension plan investments		\$77,093
Employer contributions subsequent to the measurement date	965,858	
Total	<u>\$1,810,299</u>	<u>\$77,093</u>

\$965,858 reported as deferred outflows of resources related to pensions resulting from Organization

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

contributions made subsequent to the measurement date will be recognized as an adjustment to the pension revenue (expense) in the year ending June 30, 2026.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2023 the beginning of the measurement period ended June 30, 2024 is 4.6 and 4.6 for the measurement period June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

Year Ended	
6/30/26	(\$209,624)
6/30/27	(791,897)
6/30/28	136,561
6/30/29	97,612
Total	<u><u>(\$767,348)</u></u>

Actuarial assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return, net of investment expenses	6.35%
Cost-of-living (COLA) adjustments	1.00%

Contributing members, service retirement members, and beneficiaries

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%
Teachers - Males	Pub-2010 Teacher Tables, increased 12%
Teachers - Females	Pub-2010 Teacher Tables, increased 21%
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%
	5% of Fire & Police active member deaths are assumed to be duty related. This assumption was adopted July 1, 2021.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

Disabled Members - Females

Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2024 is based on the results of an actuarial valuation date of July 1, 2024.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2024.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid Cap	11%	4.70%
International Equity	15%	4.50%
Emerging Markets Equity	10%	4.90%
Domestic Fixed	20%	-0.25%
TIPS	10%	-0.30%
Real Estate	8%	3.75%
Private Equity	8%	6.00%

Discount rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for administrative expense.

Sensitivity of the Organization's proportionate share of the net pension liability to changes in the discount rate.

IDAHO DIGITAL LEARNING ACADEMY
Notes to Financial Statements

The following presents the Organization's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Organization's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current	1% Increase
	(5.35%)	(6.35%)	(7.35%)
Organization's proportionate share of the net pension liability	<u>\$8,070,961</u>	<u>\$4,247,178</u>	<u>\$1,124,122</u>

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Impact on the Organization's net position

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the Organization may periodically experience a deficit in its net position. This can occur as a result of recording the Organization's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan when deemed necessary), such deficits are not deemed to be of substantial concern.

IDAHO DIGITAL LEARNING ACADEMY

Budgetary Comparison Schedule - General and Major Special Revenue Funds Year Ended June 30, 2025

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
General Fund				
Revenues				
Local Revenue	\$3,039,000	\$2,134,055	\$2,447,698	\$313,643
State Revenue	22,360,000	21,362,400	21,362,400	0
Total Revenues	<u>25,399,000</u>	<u>23,496,455</u>	<u>23,810,098</u>	<u>313,643</u>
Expenditures				
Supervision and Instruction	12,611,594	11,919,407	11,915,540	3,867
Elementary	2,340,724	1,846,247	1,819,629	26,618
Curriculum	2,163,971	2,159,624	2,229,690	(70,066)
District Programs	1,901,637	1,825,201	1,777,992	47,209
Technology	4,448,972	4,657,758	4,701,106	(43,348)
Operations	1,787,129	1,843,729	2,367,660	(523,931)
Total Expenditures	<u>25,254,027</u>	<u>24,251,966</u>	<u>24,811,617</u>	<u>(559,651) *</u>
Excess (Deficiency) of Revenues Over Expenditures	144,973	(755,511)	(1,001,519)	(246,008)
Other Financing Sources (Uses)				
Proceeds From Lease	0	0	508,729	508,729
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>508,729</u>	<u>508,729</u>
Net Change in Fund Balances	144,973	(755,511)	(492,790)	262,721
Fund Balances - Beginning	7,229,912	8,493,779	8,493,779	0
Fund Balances - Ending	<u>\$7,374,885</u>	<u>\$7,738,268</u>	<u>\$8,000,989</u>	<u>\$262,721</u>

**Total expenditures (over) under appropriations are:* (\$559,651)

IDAHO DIGITAL LEARNING ACADEMY
Schedule of Employer's Share of Net Pension Asset and Liability
and Schedule of Employer Contributions
PERSI - Base Plan

Schedule of Employer's Share of Net Pension Asset and Liability*

Fiscal Year Ended June 30	Employer's Portion of the Net Pension (Asset) Liability	Employer's Proportionate Share of the Net Pension (Asset) Liability	Covered Payroll	Employer's Proportional Share of the Net Pension (Asset) Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset) Liability
2016	0.08546240%	\$1,125,401	\$2,153,640	52.26%	91.38%
2017	0.09107550%	\$1,846,240	\$2,393,781	77.13%	87.26%
2018	0.09460500%	\$1,487,028	\$2,663,684	55.83%	90.68%
2019	0.08982120%	\$1,324,878	\$2,938,366	45.09%	91.69%
2020	0.10552310%	\$1,204,517	\$2,889,876	41.68%	93.79%
2021	0.09940250%	\$2,308,257	\$3,539,606	65.21%	88.22%
2022	0.15777608%	(\$124,608)	\$5,887,990	-2.12%	100.36%
2023	0.13610063%	\$5,360,675	\$5,160,494	103.88%	83.09%
2024	0.11485164%	\$4,583,351	\$4,883,392	93.86%	83.83%
2025	0.11354133%	\$4,247,178	\$4,902,143	86.64%	85.54%

*As of the measurement date of the net pension (asset) liability.

Schedule of Employer Contributions

Fiscal Year Ended June 30	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$270,976	\$270,976	\$0	\$2,393,781	11.32%
2017	\$301,529	\$301,529	\$0	\$2,663,684	11.32%
2018	\$332,623	\$332,623	\$0	\$2,938,366	11.32%
2019	\$327,134	\$327,134	\$0	\$2,889,876	11.32%
2020	\$422,629	\$422,629	\$0	\$3,539,606	11.94%
2021	\$703,026	\$703,026	\$0	\$5,887,990	11.94%
2022	\$616,163	\$616,163	\$0	\$5,160,494	11.94%
2023	\$583,077	\$583,077	\$0	\$4,883,392	11.94%
2024	\$622,082	\$622,082	\$0	\$4,902,143	12.69%
2025	\$965,858	\$965,858	\$0	\$7,165,119	13.48%



**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Board of Directors
Idaho Digital Learning Academy

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Idaho Digital Learning Academy (the Organization), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated September 18, 2025. In our report, we expressed a qualified opinion on the governmental activities as management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Quest CPAs PLLC

Payette, Idaho
September 18, 2025

Idaho Digital Learning Alliance

Meeting of the Board of Directors

Coeur d'Alene Resort

115 S. 2nd Street, Coeur d'Alene, ID 83814

Kidd Island Bay Room

Zoom: <https://idla.zoom.us/j/2083420207>

Meeting ID: 208 342 0207

November 11, 2025

Tuesday, November 11, 2025 @ 1:50 PM PST

Board Members Present

-

Board Members Absent

-

Staff Members Present

-

Others Present

-

Call to Order, Introductions, and Welcome @ 1:50 PM

I. Agenda

II. Public Comment

Open Forum is held only during regularly scheduled Board meetings—not during special meetings or Executive Sessions—and is limited to a total of fifteen minutes, with individual speakers allowed up to five minutes each. The Board Chair may adjust speaking time, limit the number of speakers, or request group representatives to summarize shared viewpoints. Priority is given to individuals addressing agenda items or those who have not recently spoken at Open Forum. Public testimony must not include comments about employees, personnel matters, disciplinary issues, personal grievances, or partisan political topics. Board members do not respond during the forum, but concerns raised will be recorded and may be addressed at a future time.

III. Consent Agenda

1. Approval of the Minutes
2. Expenditures

3. Personnel

IV. Action Items

1. FY 24-25 Fiscal Audit
2. Policies, 1st Reading
 - a. #7407 - Public Procurement of Goods and Services
 - b. #7408 - Entering Into Professional Service Contracts
 - c. #7409 - Acquisition of Real and Personal Property
 - d. #7410 - Petty Cash Funds
 - e. #7420 - Personal Reimbursements
3. Policies, 2nd Reading
 - a. #7402 - Restrictions on Contracts
 - b. #7405 - Public Works Contracting and Procurement
 - c. #7405-P(1) - Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property
4. Policies, Final Reading
 - a. #7400 - Miscellaneous Procurement Standards
 - b. #7400-P(1) - Miscellaneous Procurement Standards - Federal Award Requirements
 - c. #7400-P(2) - Miscellaneous Procurement Standards -Procurement Methods Under a Federal Award
 - d. #7400-P(3) - Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award- Competition
 - e. #7400-P(4) - Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards

V. Updates

1. Board Member Updates- All
2. Superintendent Update - Mr. Jeff Simmons
 - a. Legislative Update
 - b. Open AI Partnership -Mr Ryan Gravette
 - c. Phil Gore- ISBA

2025 -2026 Board Meeting Dates

- Tuesday, January 13, 2026 - Virtual 10:00 a.m. MST
- Tuesday, February 3, 2026 - Face-to-Face, Boise, Noon MST
- Tuesday, April 14, 2026 - Virtual 10:00 a.m. MST
- Tuesday, May 12, 2026 - Virtual 10:00 a.m. MST
- Tuesday, June 16, 2026 - Face-to-Face, Boise, Noon MST



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

Board of Directors
November 11, 2025

Recommendations for Hire:

Name	Full-Time /Part-Time	Position	Hire Date
Zaine Wilcox	FT	District Service Specialist	November 20, 2025

Resignations/Terminations/Non-Contract Renewals:

Name	Full-Time /Part-Time	Position	Years of Service	Last Day
Charlie Bidondo	PT	Instructor	4.75	September 10, 2025
Wendy Moore	PT	Elementary Principal	11.25	October 21, 2025
Megan Talbot	PT	Instructor	8.25	October 23, 2025

FY2526 EXPENDITURES FOR BOARD APPROVAL

10/01/2025 - 10/31/2025

		Opening Bal 9/30/2025	10/01/2025 thru 10/31/2025	FY2526 Ending	FY2526 Approved Budget (June 2025)	FY2526 Remaining
SUPERVISION & INSTRUCTION						
100.500.313.100.000	SUPERVISION & INSTRUCTION - FACULTY TRAINING	\$5,705.60	\$0.00	\$5,705.60	\$75,000.00	\$69,294.40
100.500.381.000.000	INSTRUCTION - STAFF TRAINING & TRAVEL	\$7,333.47	\$4,311.28	\$11,644.75	\$30,000.00	\$18,355.25
100.500.410.000.000	INSTRUCTION - SUPPLIES & MATERIALS	\$39.69	\$0.00	\$39.69	\$2,000.00	\$1,960.31
100.500.440.000.000	INSTRUCTION - TEXTBOOKS	\$67.00	\$0.00	\$67.00	\$1,000.00	\$933.00
100.640.312.000.000	SUPERVISION - CONTRACTED SERVICES	\$22,086.84	\$17,895.88	\$39,982.72	\$212,400.00	\$172,417.28
100.640.381.000.000	SUPERVISION - STAFF TRAINING & TRAVEL	\$4,947.72	\$1,015.11	\$5,962.83	\$15,000.00	\$9,037.17
100.640.410.000.000	SUPERVISION - SUPPLIES & MATERIALS	\$125.05	\$0.00	\$125.05	\$1,000.00	\$874.95
TOTAL:		\$40,305.37	\$23,222.27	\$63,527.64	\$336,400.00	\$272,872.36
CURRICULUM PROGRAMS						
100.510.312.000.000	CONTENT DEVELOPMENT SERVICES	\$23,901.50	\$9,830.00	\$33,731.50	\$107,000.00	\$73,268.50
100.510.381.000.000	CURRICULUM - STAFF TRAINING & TRAVEL	\$16,971.70	\$7,534.82	\$24,506.52	\$55,000.00	\$30,493.48
100.510.410.000.000	CURRICULUM - SUPPLIES & MATERIALS	\$1,376.12	\$154.70	\$1,530.82	\$3,000.00	\$1,469.18
100.510.440.000.000	CURRICULUM - EDUCATIONAL CONTENT LICENSING & SUPPORT	\$131,933.90	\$0.00	\$131,933.90	\$140,000.00	\$8,066.10
TOTAL:		\$174,183.22	\$17,519.52	\$191,702.74	\$305,000.00	\$113,297.26
ELEMENTARY PROGRAMS						
100.512.381.000.000	ELEMENTARY - STAFF TRAINING & TRAVEL	\$7,035.63	\$9,019.64	\$16,055.27	\$35,000.00	\$18,944.73
100.512.410.000.000	ELEMENTARY - SUPPLIES & MATERIALS	\$1,149.12	\$295.93	\$1,445.05	\$5,000.00	\$3,554.95
100.512.440.000.000	ELEMENTARY - CONTENT LICENSING & SUPPORT	\$35,340.00	\$0.00	\$35,340.00	\$35,000.00	-\$340.00
100.512.555.000.000	ELEMENTARY - TECHNOLOGY HARDWARE	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
TOTAL:		\$43,524.75	\$9,315.57	\$52,840.32	\$78,000.00	\$25,159.68
DISTRICT PROGRAMS						
100.600.312.000.000	DISTRICT COORDINATION & IMPLEMENTATION	\$28,604.08	\$2,404.60	\$31,008.68	\$35,000.00	\$3,991.32
100.600.381.000.000	DISTRICT PROGRAMS - STAFF TRAINING & TRAVEL	\$37,558.36	\$12,927.53	\$50,485.89	\$95,000.00	\$44,514.11
100.600.410.000.000	DISTRICT PROGRAMS - SUPPLIES & MATERIALS	\$687.96	\$99.64	\$787.60	\$7,500.00	\$6,712.40
TOTAL:		\$66,850.40	\$15,431.77	\$82,282.17	\$137,500.00	\$55,217.83
INFORMATION AND TECHNOLOGY						
100.623.312.100.000	CONTRACTED SERVICES - PROGRAMMING	\$131,996.74	\$32,161.12	\$164,157.86	\$989,140.00	\$824,982.14
100.623.312.200.000	CONTRACTED SERVICES - GENERAL	\$58,374.73	\$25,654.00	\$84,028.73	\$295,000.00	\$210,971.27
100.623.350.000.000	ORGANIZATIONAL COMMUNICATION	\$23,012.20	\$3,578.27	\$26,590.47	\$250,400.00	\$223,809.53
100.623.381.000.000	TECHNOLOGY - STAFF TRAINING & TRAVEL	\$9,706.72	\$1,102.04	\$10,808.76	\$40,000.00	\$29,191.24
100.623.410.000.000	TECHNOLOGY - SUPPLIES & MATERIALS	\$662.49	\$0.00	\$662.49	\$8,000.00	\$7,337.51
100.623.460.100.000	TECHNOLOGY - SOFTWARE	\$200,144.28	\$12,639.37	\$212,783.65	\$315,000.00	\$102,216.35
100.623.460.200.000	TECHNOLOGY - LMS & SUPPORT	\$330,698.24	\$0.00	\$330,698.24	\$405,000.00	\$74,301.76
100.623.555.000.000	TECHNOLOGY - HARDWARE	\$48,958.02	\$577.89	\$49,535.91	\$150,000.00	\$100,464.09
100.623.556.000.000	TECHNOLOGY - SECURITY	\$45,750.00	\$22,520.12	\$68,270.12	\$50,000.00	-\$18,270.12
100.623.557.000.000	TECHNOLOGY - INFRASTRUCTURE	\$180,138.34	\$1,918.40	\$182,056.74	\$434,000.00	\$251,943.26
TOTAL:		\$1,029,441.76	\$100,151.21	\$1,129,592.97	\$2,936,540.00	\$1,806,947.03
BUSINESS OPERATIONS						
100.651.312.000.000	OPERATIONS - CONTRACTED PROFESSIONAL SERVICES	\$15,772.60	\$9,940.53	\$25,713.13	\$70,000.00	\$44,286.87
100.651.315.000.000	OPERATIONS - STAFF EDUCATIONAL PROGRAM	\$6,183.00	\$1,815.00	\$7,998.00	\$30,000.00	\$22,002.00
100.651.321.000.000	OPERATIONS - FACILITY & OCCUPANCY	\$119,987.73	\$2,493.61	\$122,481.34	\$111,027.00	-\$11,454.34
100.651.335.000.000	OPERATIONS - LIABILITY INSURANCE	\$4,936.69	\$0.00	\$4,936.69	\$15,000.00	\$10,063.31
100.651.350.000.000	DISTRICT SERVICES AND COMMUNICATION	\$22,313.86	\$3,666.50	\$25,980.36	\$80,000.00	\$54,019.64
100.651.355.000.000	OPERATIONS - STAFFING EXPENDITURES	\$29,747.86	\$0.00	\$29,747.86	\$22,000.00	-\$7,747.86
100.651.381.000.000	OPERATIONS - STAFF TRAINING & TRAVEL	\$16,095.79	\$1,658.70	\$17,754.49	\$56,000.00	\$38,245.51
100.651.382.000.000	BOARD OF DIRECTORS - TRAINING AND TRAVEL	\$1,224.63	\$0.00	\$1,224.63	\$14,000.00	\$12,775.37
100.651.410.000.000	OPERATIONS - OFFICE SUPPLIES AND MATERIALS	\$9,653.43	\$1,553.44	\$11,206.87	\$60,000.00	\$48,793.13
TOTAL:		\$225,915.59	\$21,127.78	\$247,043.37	\$458,027.00	\$210,983.63

Idaho Digital Learning Alliance

Virtual Meeting of the Board of Directors
9199 W. Black Eagle Drive, Boise, ID 83709

Zoom: <https://idla.zoom.us/j/2083420207>

Meeting ID: 208 342 0207

October 14, 2025

Tuesday, October 14, 2025 @ 10:00 AM

Board Members Present

- Mr. Matt Valadao, Mrs. Megan Sindt, Mr. Norm Stewart, Mr. Jeff Schutte, Mr. Brian Lee, Mrs. Karla LaOrange, Mr. John Stiffler, Mrs. Michelle Clement Taylor
-

Board Members Absent

-

Staff Members Present

- Mr. Jeff Simmons, Mr. Ryan Gravette, Ms. Kim Caldronney, Mr. Jeff Farden, Ms. Jolene Del Re, Mr. Brian Smith

Others Present

-

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

I. Agenda

The meeting began at 10:01 am. A motion to approve the agenda was made by Mrs. Karla LaOrange and seconded by Mr. Matt Valadao. The motion is unanimous.

II. Public Comment

Open Forum is held only during regularly scheduled Board meetings—not during special meetings or Executive Sessions—and is limited to a total of fifteen minutes, with individual speakers allowed up to five minutes each. The Board Chair may adjust speaking time, limit the number of speakers, or request group representatives to summarize shared viewpoints. Priority is given to individuals addressing agenda items or those who have not recently spoken at Open Forum. Public testimony must not include comments about employees, personnel matters, disciplinary issues, personal grievances, or partisan political topics. Board members do not respond during the forum, but concerns raised will be recorded and may be addressed at a future time.

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. #2320 -Health, Sex Education, and Human Sexuality
- b. #2320-P(1) - Health, Sex Education, and Human Sexuality -Parent Complaints
- c. #7402 - Restrictions on Contracts
- d. #7405 - Public Works Contracting and Procurement
- e. #7405-P(1) - Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property

A motion to approve policy numbers # 2320 and #2320-P(1) for immediate adoption into board policy was made by Mr. Brian Lee and seconded by Mr. John Stiffler. The motion is unanimous.

A motion to approve and send policy #'s 7402, 7405, 7405-P(1) to the second reading was made by Mr. Jeff Schutte, and seconded by Mr. Matt Valadao. The motion is unanimous.

2. Policies, 2nd Reading

- a. #7400 - Miscellaneous Procurement Standards
- b. #7400-P(1) - Miscellaneous Procurement Standards - Federal Award Requirements
- c. #7400-P(2) - Miscellaneous Procurement Standards -Procurement Methods Under a Federal Award
- d. #7400-P(3) - Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award- Competition
- e. #7400-P(4) - Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards

A motion to approve and send policy numbers #7400, #7400-P(1), #7400-P(2), 7400-P(3), and #7400-P(4) to the final reading was made by Mrs. Karla LaOrange and seconded by Mr. Matt Valadao. Seven Board members approved, one opposed. The motion carries.

3. Policies, Final Reading

- a. #1500- P(1) - Board Meetings
- b. #4105 - Public Participation in Board Meeting
- c. #7320 - Allowable Uses for Grant Funds
- d. #7320-P(1) - Allowable Uses for Grant Funds - Determining Necessity and Reasonableness of Expenses
- e. #7320-P(2) - Allowable Uses for Grant Funds - Selected Items of Cost

A motion to approve policy numbers #1500-P(1), #4105, #7320, and #7320-P(1) and adopt as board policy was made by Mr. Brian Lee, and seconded by Mr. Matt Valadao. The motion is unanimous.

V. Updates

1. Board Member Updates- All
Board members discussed various topics and subjects related to their individual districts, regions, and interests, and provided updates.
2. Superintendent Update - Mr. Jeff Simmons
 - a. Legislator Feedback
Mr. Jeff Simmons discussed the most recent developments and events. The DOGE committee meeting was 2 weeks ago. The committee primarily discussed Medicaid. Mr. Simmons has some scheduled meetings with legislators. There is some news from the Governor's office regarding the 3% holdback for the upcoming year and 2027. Mr. Simmons and IDLA leadership will have a plan in place to work through this. There are some Legislators who are particularly focused on online programs and charter schools.
 - b. Review Legislative Strategy
Mr. Jeff Simmons collaborated with staff to develop a handout that highlights the value of a virtual program and aims to demonstrate the significant savings the program provides to the state. These will be distributed to legislators and Superintendents.
 - c. Topics for the November Working Session
The Auditor will present and be invited virtually during the working session.

2025 -2026 Board Meeting Dates

- Tuesday, November 11, 2025 - Face-to-Face, Coeur d' Alene, Noon PST
- Tuesday, January 13, 2026 - Virtual 10:00 a.m. MST
- Tuesday, February 3, 2026 - Face-to-Face, Boise, Noon MST
- Tuesday, April 14, 2026 - Virtual 10:00 a.m. MST
- Tuesday, May 12, 2026 - Virtual 10:00 a.m. MST
- Tuesday, June 16, 2026 - Face-to-Face, Boise, Noon MST

Policy 7407: Public Procurement of Goods and Services

Status: PROPOSED

Original Adopted Date:

Last Reviewed Date:

IDLA shall always adhere to the bidding requirements for procuring goods and services set out in Idaho code.

\$0 to \$100,000	No bidding requirements	IC 67-2803(2)
\$100,000 to \$250,000	Semi-formal bidding: Issue written requests for bids describing goods or services desired to at least three vendors. Allow three days for a written response unless an emergency exists; One day for objections. Keep records for six months when it is impractical to obtain three bids. <u>Accept the low bid or reject all bids.</u>	IC 67-2806(1)
\$250,000 and above	Formal bidding: Publish bid notice at least two weeks in advance of bid opening and again at least seven days before the opening. Make bid specifications available; written objections allowed. May request bid security/bond. Can reject all if able to purchase more economically in the open market.	IC 67-2806(2)

Exemptions to Public Procurement of Goods and Services Bidding

Personal Property	Already competitive bid (piggy-backing)	IC 67-2803(1)
Less than \$100,000	Contracts or purchases of goods or services	IC 67-2803(2)
Any Amount	Payments of Wagesices	IC 67-2803(3)
Any Amount	Personal or professional services performed by an independent contractor. (Refer to info on qualifications in IC 67-2320)	IC 67-2803(4)
Any Amount	Procurement of an interest in real property – lease or purchase	IC 67-2803(5)

Any Amount	Procurement of insurance	IC 67-2803(6)
Any Amount	Costs of Joint Powers Participation	IC 67-2803(7)
Any Amount	Procurement of used personal property	IC 67-2803(8)
Any Amount	Procurement from federal government general services administration (GSA) schedules or federal multiple award schedules (MAS)	IC 67-2803(9)
Any Amount	Procurement of personal property or services through contracts entered into by the Division of Purchasing of the Department of Administration of the State of Idaho	IC 67-2803(10)
Any Amount	Procurement of goods for direct resale	IC 67-2803(11)
Any Amount	Procurement of travel and training;	IC 67-2803(12)
Any Amount	Procurement of goods and services from Idaho Correctional Industries	IC 67-2803(13)
Any Amount	Procurement of repair for heavy equipment	IC 67-2803(14)
Any Amount	Procurement of software maintenance, support, and licenses of an existing system or platform that was bid in compliance with state law	IC 67-2803(15)
Any Amount	Procurement of public utilities	IC 67-2803(16)
Any Amount	Procurement of used equipment at an auction if authorized by the governing board	IC 67-2803(18)
Any Amount	Emergency Expenditures	IC 67-2808(1)

Legal References

Description

IC § 67-2320	Professional Service Contracts with Design Professionals, Construction Managers, and Professional Land Surveyors
IC § 67-2801, et seq.	Purchasing by Political Subdivisions

Policy 7408: Entering Into Professional Service Contracts Status: PROPOSED
Original Adopted Date:
Last Reviewed Date:

Selection of Public Works Professionals to be Based on Qualifications

Notwithstanding any other provision of law to the contrary, IDLA and their agents shall make selections for professional engineering, architecture, landscape architecture, construction management, and professional land surveying services by persons and firms licensed under Idaho law to perform such professional services based on qualifications and demonstrated competence, and shall negotiate contracts or agreements with licensed professional(s) selected to provide the requested professional service(s).

For such contracts of \$30,000 or more per year, IDLA shall publish the following information within 15 days on the State Controller's website:

1. The parties;
2. The amount of the contract; and
3. A one-sentence description of the contract's purpose.

Additionally, such contracts shall be published as required in IDLA policy.

No proposal, bid, or qualifications for contracts of \$100,000 or more shall be accepted or denied based on criteria which is inconsistent with state and federal law and/or unrelated to the specifications in a solicitation or qualifications of a bidder.

Procedures to Select Public Works Professionals for Contracts Greater than \$100,000

In carrying out this policy, the Board shall use the following guidelines when securing contracts for engineering, architectural, landscape architecture, construction management, and land surveying services on projects for which the professional service fee is anticipated to exceed the total sum of \$100,000, excluding, however, those professional services contracts previously awarded by IDLA for an associated or phased project, and for which the expenditure is otherwise exempt from the bidding process otherwise required by law. To implement this policy:

1. The Board or its designee will provide a general description of the services being solicited and encourage persons or firms engaged in the services being solicited to submit statements

of qualifications and past performance data.

2. The Board or its designee will establish and make a request for qualifications available to the public, including the criteria and the procedures for measurable scoring, ranking, and selection of qualified persons or firms to perform such services.
3. After receiving responses to a request for qualifications, the Board or its designee shall score and rank the responding persons and firms based on their qualifications and demonstrated competence pursuant to the Board's or its designee's established criteria and procedures. The list of ranked respondents, including the scoring used to develop the ranking, shall be made available to the public. Some examples of selection criteria for consideration may include, but are not limited to:
 - A. A description of the firm, including its location and longevity;
 - B. Its past performance;
 - C. Its project manager and key staff experience, education, and training;
 - D. Its experience with similar projects;
 - E. Its specific approach to projects or assignments;
 - F. Its proposed schedule, if applicable; and
 - G. Its quality control procedures.
4. The Board or its designee shall select for negotiation the persons or firms IDLA determines to be the highest-ranked and best qualified.
5. The Board or its designee shall next negotiate with the highest-ranked person or firm for a contract or an agreement to perform such services at a price determined by IDLA to be reasonable and fair to the public after considering the estimated value, scope, complexity, schedule, and nature of the services required.
6. If the Board or its designee cannot negotiate a satisfactory contract or agreement with the highest-ranked person or firm, it shall formally terminate negotiations and undertake negotiations with the next highest-ranked person or firm, following the procedure prescribed above.
7. In the event the Board or its designee is unable to negotiate a satisfactory contract or agreement with any of the selected persons or firms, it may recommence negotiations as described in the two items immediately above until a contract or agreement is reached or may, in its discretion, cancel the procurement.

8. **Published Request for Qualifications.** When the Board solicits proposals for qualifications for engineering, architectural, landscape architecture, construction management, or land surveying services for which the professional service fee is anticipated to exceed the total sum of \$100,000, it shall publish a public notice in the same manner as required for procurement of public works construction projects set forth at Procedure 7405P, which sets forth the procedures required by Section 67-2805(2) of Idaho Code.
9. **A List of Qualified Professionals.** In fulfilling the requirements of the items above, the Board may establish and select from a list of two or more persons or firms selected and preapproved for consideration by IDLA. When creating a preapproved list of qualified professionals, the Board or its designee shall first publish notice as outlined in the item immediately above. When selecting from such a list, no notice shall be required; and
10. Any list established under this item will be valid for up to five years unless canceled by the Board prior to the list's expiration, where the Board has first determined in open session that cancellation of the list would be in the public's best interest.

Procedures to Select Public Works Professionals for Contracts Less than \$100,000

When securing contracts for engineering, architectural, landscape architecture, construction management, or land surveying services on projects for which the professional service fee is anticipated to be less than the total sum of \$100,000, the Board may use the guidelines outlined in the above paragraphs or may establish its own guidelines for selection based on demonstrated competence and qualifications to perform the type of services required, which shall then be followed by negotiation of the fee at a price determined by the Board to be fair and reasonable after considering the estimated value, scope, complexity, schedule, and nature of services required.

Approvals for Phased Projects

When the Board has previously awarded a professional services contract to a person or firm for an associated or phased project, IDLA may, at its discretion and following all provisions of Section 59-1026 of Idaho Code, negotiate an extended or new professional services contract with that person or firm.

Legal References	Description
IC § 59-1026	Willful and Knowing Avoidance of Competitive Bidding and Procurement Statutes
IC § 67-2320	Professional Service Contracts with Design Professionals, Construction Managers, and Professional Land Surveyors

IC § 67-2347	Prohibition of Environmental, Social, and Governance Standards in Public Contracts
IC § 67-2805	Procurement of Public Works Construction
IC § 67-2810	Publication of Contractee, Amount, and Purpose of Personal Service Contracts -- Definition

Other References	Description
Idaho State Department of Education	Policies and Procedures Used Template

Cross References

Code	Description
4130	Public Access to District Website
7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards - Federal Award Requirements
7400-P(2)	Miscellaneous Procurement Standards - Procurement Methods Under a Federal Award
7400-P(3)	Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award - Competition
7400-P(4)	Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards
7405	Public Works Contracting and Procurement
7405-P(1)	Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property

Policy 7409: Acquisition of Real and Personal Property**Status: PROPOSED****Original Adopted Date:** **Last Reviewed Date:** Procurement of Public Works, Goods, or Services

Except for the purchase of curricular materials as defined in Idaho Code § 33-117A, all contracts for the construction, repair, or improvement of any real property or the acquisition, purchase, or repair of any equipment or other personal property necessary for the operation of IDLA shall be entered into following the provisions of Procedure 7405P.

Purchase of Real Property

When purchasing real property for IDLA use, the Board may designate and purchase any real property it finds necessary for educational purposes or the operation of IDLA. After making such a determination and to accomplish the purchase of the designated real property, the Board will:

1. Obtain appraisal of subject property. Not more than one year prior to any purchase of real property, such property must be appraised by an appraiser certified in the state of Idaho. This appraisal shall be entered into the Board's records and used to establish the value of the real property.
2. Determine the size of the site necessary for educational purposes. The site shall be located within the incorporated limits of any city within Idaho. However, if the Board finds that it is not in the best interests of the electors and the students of IDLA to locate the site within the incorporated limits of a city, the Board may designate a site located elsewhere within the state of Idaho. The Board may do so by duly adopting a resolution setting forth the reasons for its finding.

Legal References

IC § 33-1103

Description

Definitions-Bonds-limitation on Account-Elections to Authorize Issuance

IC § 33-601

School Property-Real and Personal Property-Acquisition, Use or Disposal of the Same

Cross References

Policy

Description

7405

Public Works Contracting and Procurement

7405-P(1)

Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property

Policy 7410: Petty Cash Funds**Status:** PROPOSED**Original Adopted Date:** **Last Reviewed Date:**

The use of petty cash funds shall be authorized for specific purchases only. Those purchases will include individual purchases of supplies and materials under the amount of \$50, postage, delivery charges, and freight. Individual personal reimbursements that exceed \$50 should not be made from petty cash funds unless expressly authorized by the Superintendent. Petty cash accounts will be maintained as cash on hand, and the total dollar amount of each petty cash account will be limited to \$200.

At the conclusion of each school year, all petty cash funds must be closed out and the petty cash vouchers and cash on hand returned to the Director of Operations or designee for processing.

The IDLA Director of Operations shall be responsible for establishing the procedures involving the use and management of petty cash funds.

Cross References

7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards - Federal Award Requirements
7400-P(2)	Miscellaneous Procurement Standards - Procurement Requirements Under a Federal Award
7400-P(3)	Miscellaneous Procurement Standards- Requirements and Restrictions for Procurement Under a Federal Award - Competition
7400-P(4)	Miscellaneous Procurement Standards- General Procurement Standards for Federal Awards

Policy 7420: Personal Reimbursements**Status:** PROPOSED**Original Adopted Date:** **Last Reviewed Date:**

While it is recommended that all purchases of goods or services be made within established purchasing procedures, an employee may occasionally need to make a purchase from personal funds for the benefit of IDLA. In that event, an employee will be reimbursed for a personal purchase under the following criteria:

1. It is clearly demonstrated that the purchase is of benefit to IDLA;
2. The purchase was made with the approval of an authorized administrator;
3. The item purchased was not available from resources within IDLA; and
4. The claim for personal reimbursement is appropriately accounted for and documented with an invoice or receipt.

The IDLA Operations Team will be responsible for developing the procedures and forms to process claims for personal reimbursements.

Cross References

7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards - Federal Award Requirements
7400-P(2)	Miscellaneous Procurement Standards - Procurement Requirements Under a Federal Award
7400-P(3)	Miscellaneous Procurement Standards- Requirements and Restrictions for Procurement Under a Federal Award - Competition
7400-P(4)	Miscellaneous Procurement Standards- General Procurement Standards for Federal Awards

Policy 7402: Restrictions on Contracts
Original Adopted Date: [REDACTED]
Last Reviewed Date: [REDACTED]**Status:** PROPOSEDEntities Boycotting Israel

For all contracts IDLA enters into after July 1, 2021, to acquire or dispose of services, supplies, information technology, or construction:

1. For greater than \$100,000; and
2. With a company that employs ten or more people

IDLA shall include the following written certification in such contract:

“Section 67-2346, Idaho Code, prohibits IDLA from contracting with any company (of more than ten employees) that engages in a boycott of Israel. Per Section 67-2346, such a boycott means ‘engaging in refusals to deal, terminating business activities, or other actions that are intended to discriminate against, inflict economic harm, or otherwise limit commercial relations specifically with the state of Israel or territories under its control, or persons or entities doing business in the state of Israel or territories under its control.’ By entering into this agreement, we acknowledge that we do not currently engage in – and will not engage in during the duration of this contract – a boycott against the State of Israel or its territories.”

Entities Owned or Operated by the Government of China

Any contract IDLA enters into after July 1, 2023, for any services, supplies, information technology, or construction shall include the following written certification:

“Section 67-2359, Idaho Code, prohibits IDLA from contracting with any company unless it certifies that it is not currently owned or operated by the government of China – either in whole or in part – and will not be for the duration of the contract. By entering into this agreement, we affirm this company is not currently owned or operated by the government of China – either in whole or in part – and will not be for the duration of the contract.”

Entities Boycotting Supporters of Specified Industries

For all contracts IDLA enters into for goods and services after July 1, 2024:

1. For greater than \$100,000; and
2. With a company that employs ten or more people

IDLA shall include the following written certification in such contract:

“Section 67-2347A, Idaho Code, prohibits IDLA from contracting with any company (of more than ten employees) that engages in a boycott of any individual or company because the individual or company:

1. Engages in or supports the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or
2. Engages in or supports the manufacture, distribution, sale, or use of firearms, as defined in section 18-3302(2)(d), Idaho Code.

Per Section 67-2346, such a boycott means ‘without a reasonable business purpose, refusing to deal with an individual or organization, terminating business with an individual or organization, or taking another action that is intended to penalize, inflict economic harm on, or limit commercial relations with an individual or organization because the individual or organization:

1. Engages in a particular business sector;
2. Engages in a particular business sector and does not commit or pledge to meet standards beyond applicable federal and state law; or
3. Does business with an individual or organization that engages in a particular business sector.’

By entering into this agreement, we acknowledge that we do not currently engage in – and will not engage in during the duration of this contract – a boycott of the individuals or companies listed above.”

This requirement shall not apply if:

1. The IDLA Board of Directors determines that these requirements are inconsistent with their constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.
2. The IDLA Board of Directors determines that these requirements would be, with respect to a specific contract, contrary to IDLA’s business needs and would prevent IDLA from fulfilling its legal duties or obligations.

Contracts in Violation

If IDLA has entered or enters into a contract that does not include the required certifications subsequent to the applicable deadlines above, IDLA has a period of 90 days from discovery of this

status to obtain the required certification. If IDLA fails to obtain such certification within 90 days, the contract is declared void as a matter of law.

For all contracts entered into by IDLA before the applicable deadlines above that do not contain the required certifications, IDLA shall not renew such contracts without including the required certifications.

Legal References	Description
IC § 67-2346	Anti-Boycott Against Israel Act
IC § 67-2347A	Prohibition on Contracts with Companies Boycotting Certain Sectors
IC § 67-2359	Contract with a Company Owned by the Government of China Prohibited

Policy 7405: Public Works Contracting and Procurement

Status: PROPOSED

Original Adopted Date: [REDACTED]

Last Reviewed Date: [REDACTED]

No contract involving a public works project shall be let to any contractor who is not licensed as required by the laws of this State. Further, IDLA shall at all times adhere to the bidding requirements for public works contracting and procurement as set out in State law.

Public Works Contractor Licensure Requirements

\$0 to \$50,000	No licensure requirement	IC 54-1903(9)
\$50,000 and above	Licensure required	IC 54-1903(9)

Exemptions from Public Works Contractor Licensure

Less than \$50,000 for construction, alteration, improvement, or repair.	Single project with any number of trades	IC 54-1903(9)
Any construction, alteration, or repair due to an emergency.	Pursuant to the provision of Chapter 10, Title 46 Idaho Code	IC 54-1903(11)

Public Works Construction Bidding

\$0 to \$100,000	No bidding requirements	IC 67-2803(2)
\$100,000 to \$250,000	Semi-formal bidding: Issue written requests for bids describing the work to at least three licensed contractors. Allow three days for a written response and objections one day prior to bid. Keep	IC 67-2805(1)

records for six months. Accept the low bid or reject all bids.

\$250,000 and above

Formal bidding 2 **Options A & B:**

IC 67-2805(2)

Category A – Open to all licensed contractors. Publication requirements. Written objections are allowed. May request bid security/bond. Accept the low bid or reject all bids. See code for details. (IC 67-2805(2)(a).)

Category B – Open to pre-qualified contractors. After pre-qualification is determined, the bidding process is in the same manner as Category A. (IC 67-2805(2)(b).)

Legal References

Description

IC § 33-601

School Property - Real and Personal Property - Acquisition, Use, or Disposal of the Same

IC § 54-1903

Unlawful to Engage in Public Works Contracting Without License - Exemptions

IC § 67-2801, et seq.

Purchasing by Political Subdivisions

IC § 74-401 et seq.

Ethics in Government

Other References

Idaho State Department of Education

Policies and Procedures Used Template

Cross References

7400

Miscellaneous Procurement Standards

7400-P(1)

Miscellaneous Procurement Standards - Federal Award Requirements

7400-P(2)

Miscellaneous Procurement Standards - Procurement Methods Under a Federal Award

7400-P(3)

Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award - Competition

7400-P(4)

Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards

7408

Entering into Professional Service Contracts

7409

Acquisition of Real and Personal Property

**Policy 7405-P(1): Public Works Contracting and
Procurement - Procuring Public Works, Services,
and Personal Property****Status:** PROPOSED**Original Adopted Date:** [REDACTED]**Last Reviewed Date:** [REDACTED]IDLA Procurement Policy

Efficient and cost-effective procurement of goods, services, and public works construction is an important aspect of IDLA operations. IDLA shall endeavor to buy goods, services, and public works construction through a publicly accountable process that respects the shared goals of economy and quality. IDLA shall, to the extent reasonably available and not prohibited by law or administrative rules, endeavor to purchase goods and services from vendors with a significant economic presence in Idaho.

Authorization and Control - Generally

It is the policy of IDLA to conduct its purchasing program in a manner to ensure the optimum use of IDLA funds. The Board, or its designee, reserves the right to determine what is in the best interest of IDLA.

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year, and pursuant to State purchasing and federal procurement requirements. Board approval for the purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$100,000, except the Superintendent shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of IDLA or the health and safety of the staff or students. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with State and federal procurement requirements. Staff members shall not obligate IDLA without express authority of the Board or an authorized designee. Staff members who obligate IDLA without proper authorization may be held personally responsible for payment of such obligations and may also be subject to discipline, up to and including termination.

All other procurement and purchases shall be made in accordance with the State and federal laws and administrative rules and with IDLA policies and procedures.

Procuring Public Works Construction

Public Works Procurement, Projects Between \$100,000 and \$250,000: When the Board contemplates procurement of public works construction valued at or in excess of \$100,000, but in an amount less than \$250,000, the following procedures shall be followed.

1. The Board or its designee shall prepare a solicitation for bids for the contemplated public works construction, and shall deliver it in writing to no fewer than three owner-designated licensed public works contractors. Delivery may be accomplished either by electronic or physical delivery. The solicitation shall describe the construction work to be completed in sufficient detail to allow an experienced public works contractor to understand the construction project IDLA seeks to build.
2. In the event that it is impractical or impossible to obtain three bids for the proposed public works procurement, IDLA may proceed to acquire the work in any manner the Board or its designee deems best from a qualified public works contractor quoting the lowest price. When fewer than three bids are considered, a description of IDLA's efforts undertaken to procure at least three bids shall be documented and placed in the records of the Board, and such documentation shall be maintained for at least six months following the date of the final procurement decision.
3. The solicitation for bids shall describe the electronic or physical delivery method or methods authorized to submit a bid, the date and time by which a bid proposal must be received by the clerk, secretary, or other authorized IDLA official, and shall provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three business days.
4. The solicitation shall explain that if a potential bidder has an objection to the specifications described in the solicitation, it must submit a written objection to IDLA. The objection must be received by IDLA's clerk, secretary, or other authorized person no later than one business day before the date and time of the bidders' deadline to submit bids.
5. When written bids have been received by IDLA, by either physical or electronic delivery, they shall be submitted to the Board or its designee, who shall present the lowest responsive bid to the Board for approval or, if the Board's designee is so authorized,

approve the bid. The Board or the Board's designee is required to either approve the responsive bid proposing the lowest procurement price, or reject all bids and publish notice for bids, as before.

6. In the event two or more price quotations offered by different licensed public works contractors are the same and represent the lowest responsive bid, the Board or its authorized designee may, in the exercise of its discretion to promote the best interests of the District, accept the one it chooses.

Public Works Procurement, Projects greater than \$250,000: When the Board contemplates procuring public works construction valued in excess of \$250,000, the following procedures shall apply. The purchase of construction services shall be made pursuant to a competitive sealed bid process. The purchase shall be made from the qualified public works contractor submitting the lowest bid price complying with bidding procedures and meeting the pre-qualifications, if any are required, established by the bid documents. The competitive bidding process may follow either of two alternate procedures described in detail below, either Category A, bidding open to all licensed public works contractors; or Category B, bidding open only to licensed public works contracts who satisfy minimum requirements set by the Board or its designee.

Category A: Competitive bidding procedures shall be open to all licensed public works contractors desiring to bid upon a public works project. For all Category A bids, the Board may consider only the amount bid, the bidder's compliance with administrative requirements of the bidding process, and whether the bidder holds the requisite license. When considering bids meeting these requirements, the Board shall award the bid to the qualified bidder submitting the lowest responsive bid.

1. IDLA's request for bids for a Category A procurement shall set a date and place for the public opening of bids. IDLA shall publish two notices soliciting bids in the newspaper. The first notice shall be published at least two weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven days before the date that bids are scheduled to be opened. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be created by the Board or its designee and shall be made available upon request by any interested bidder that also submits payment of a reasonable plan copy fee.
2. The solicitation shall explain that in the event a bidder has an objection to project specifications or bidding procedures, it must submit a written objection in writing, which

must be received by the Board or its designee at least three business days before the date and time the bids are scheduled to be opened. The Board or its designee shall respond to all objections in writing and shall provide written copies of the objection and the response to the objecting bidder, and deliver copies to all other bidders known to IDLA at that time. The Board or its designee may adjust the bidding timeframes if necessary.

3. All bids shall be delivered under sealed cover to the Clerk of the Board or other designee identified in the bid solicitation documents provided to bidders by IDLA. On the cover of the sealed bid, the bidder must include a concise statement generally identifying the project for which the bid is submitted.
4. In the event the Board deems it to be in the best interest of IDLA to require bidders to provide bid security, it may do so in an amount equal to at least 5% of the amount bid. If the Board requires bid security, no bid may be considered unless it includes adequate bid security in one of the following forms designated by the Board:
 - A. Cash;
 - B. A cashier's check made payable to IDLA;
 - C. A certified check made payable to IDLA; or
 - D. A bidder's bond executed by a qualified surety company, made payable to IDLA.
5. Once submitted to IDLA, no bid may be withdrawn after the passing of the date and time set in the notice for opening of the bids. When sealed bids have been received, they shall be opened in public at a designated place and time, thereafter to be compiled and submitted to the Board for award to the lowest responsive bidder, or, if a designee had been authorized to select the lowest bid, for approval of the award.
6. In the event the successful bidder fails to execute the contract, at the sole discretion of the Board, the bidder's security may be forfeited to IDLA, and the proceeds shall be deposited in a designated fund from which the expenses of procuring substitute performance are paid.
7. In the event the successful bidder refuses or fails to execute the contract, IDLA may award the contract to the qualified bidder that had submitted the next lowest responsive bid. If the Board awards the contract to the next lowest qualified bidder, IDLA may apply the lowest qualified bidder's security to the difference between the lowest responsive bid

and the next lowest responsive bid. The surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used. IDLA may retain reasonable administrative costs not to exceed 25% of the amount of the bidder's security.

8. In its discretion, the Board may reject all bids presented and decide to re-bid the project. Alternatively, the Board may, after finding it to be a fact, pass a resolution declaring that the project sought to be accomplished by the expenditure can be performed more economically by purchasing goods and services on the open market because the project is not a public works project.
9. If the Board chooses to award a competitively bid contract involving the procurement of public works construction to a bidder other than the apparent low bidder, the Board shall, in open session at a duly noticed Board meeting, declare its reason or reasons on the record and shall communicate such reason or reasons in writing to all bidders that submitted a competing bid.
10. In the event a participating bidder objects to the award of the project to a bidder other than the lowest responsive bidder, such bidder shall, within seven calendar days of the date of the Board's award notice, deliver to the Board Clerk or designee its written objection to the Board's award, setting forth the express reason or reasons that the Board's award decision is in error. Upon receipt of such objection, the Board shall immediately stay performance of the project until after the Board addresses the contentions raised by the objecting bidder(s). To address the objection(s), the Board shall review its decision and determine whether to affirm its prior award, to modify the award, or to re-bid the project, setting forth its reason or reasons therefor. The Board's review cannot be delegated. After completion of the review process, the Board may proceed as it deems to be in the public's best interest.
11. If two or more identical bids are received, the Board may select the bidder it prefers.
12. If no bids are received, the Board may complete the project by selecting a licensed public works contractor without further competitive bidding procedures.

Category B: When following this procedure, competitive bids may only be submitted by licensed public works contractors who have satisfied the Board's preliminary supplemental qualifications. The solicitation for bids in Category B procurement consists of two stages:

1. An initial stage determining supplemental pre-qualifications for licensed contractors, either prime or specialty contractors; followed by
2. A second stage during which bids are accepted only from prequalified contractors.

The Category B procedure shall be as follows:

1. Notice of the prequalification stage of the Category B competitive bidding process shall be given in the same manner that notice of competitive bidding is provided for a Category A competitive bid request, by providing a specific date and time by which qualifications statements must be received. The Board may establish prequalification standards premised upon demonstrated technical competence; experience constructing similar facilities; prior experience with IDLA; available nonfinancial resources, equipment, and personnel as they relate to the subject project; as well as the contractor's overall performance history. Such request shall also include the standards the Board will use when evaluating the applicant's qualifications.
2. During the initial stage of the Category B bidding process, licensed contractors desiring to be prequalified to bid on a project must submit a written response to the Board's request for qualifications.
3. The solicitation shall explain that in the event a bidder has an objection to the prequalification procedures, it must submit a written objection, which must be received by the Board or its designee at least three business days before the date and time prequalification statements are due. The Board or its designee shall respond to all objections in writing and shall provide the written response to the objecting contractor, and deliver copies to all other contractors seeking to prequalify that are known to IDLA at that time. The Board or its designee may adjust the bidding timeframes if necessary.
4. After a review of qualification submittals, IDLA may select licensed contractors that meet the prequalification standards. If any licensed contractor submits a statement of qualifications but is not selected as a qualified bidder, the Board or its designee shall supply a written statement of the reason or reasons why the contractor failed to meet the

Board's prequalification standards.

5. The solicitation shall explain that any licensed contractor that fails the prequalification stage can appeal in writing any such determination to the Board within seven days after transmittal of the prequalification results. After reviewing the objection, if the Board sustains the decision that a contractor fails to meet prequalification standards, it shall state its reason or reasons in writing to the contractor. The Board's decision may be appealed to the public works contractor's license board no more than 14 days following the Board's decision. Category B prequalification procedures that are appealed shall be stayed during the pendency of the prequalification appeal until the public works contractor's license board completes its review, but in no instance more than 49 days after the appellate decision of the Board regarding prequalification. Any licensed public works contractor affected by a decision on appeal by the public works contractor's license board may, within 28 days of the final decision, seek judicial review as provided by Idaho Code 67-5201, et seq.
6. Following the conclusion of the prequalification administrative procedures, the bidding stage shall proceed by the setting of a time, date, and place for the public opening of bids. In circumstances involving prequalified prime contractors, a notice soliciting bids shall be transmitted to prequalified bidders at least 14 days before the date of opening the bids. In circumstances involving prequalified specialty or subordinate contractors, the notice soliciting bids shall be published in the same manner applicable to Category A bids. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request and payment of a reasonable plan copy fee by any eligible bidder.
7. Thereafter, the Board shall proceed with its solicitation of and consideration of bids from prequalified public works contractors in accordance with the procedures set forth above regarding submission and consideration of Category A bids set forth above at Category A paragraphs 2 through 12, inclusive.

Procuring Services or Personal Property, Purchases between \$100,000 and \$250,000

When the Board contemplates an expenditure to purchase or lease personal property or to procure services, other than personal property or services excluded pursuant to section Idaho

Code § 67-2803, valued at or in excess of \$100,000 but not to exceed \$250,000, the procurement procedures of this policy shall apply.

1. The Board or its designee shall solicit bids from no fewer than three vendors by written means, either by electronic or physical delivery. The solicitation shall describe the personal property or services to be purchased or leased in sufficient detail to allow a vendor dealing in such goods or services to understand what IDLA seeks to procure.
2. The solicitation for bids shall describe the electronic or physical delivery method or methods authorized to submit a bid, the date and time by which a bid proposal must be received by the Board or its designee, and shall provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three business days.
3. The solicitation shall explain that a vendor's objections to specifications or bid procedures must be in writing and received by the Board or its designee at least one business day before the date and time upon which bids are scheduled to be received.
4. All timely written bids received by IDLA, whether submitted electronically or by physical delivery, shall be compiled and submitted to the Board or its designee who shall approve the responsive bid proposing the lowest procurement price, or shall reject all bids and publish notice for bids, as before.
5. In the event the Board determines that it is impractical or impossible to obtain three bids for the proposed procurement, the Board may acquire the property or services in the manner the Board deems to be in IDLA's best interest from a qualified vendor quoting the lowest price. When fewer than three bids are considered, a description of the Board's efforts to procure at least three bids shall be documented in the Board's official records, and such documentation shall be maintained for at least six months following the date of the procurement. In the event two or more bids are the same and the lowest responsive bids, the Board or its designee may exercise its discretion and select the bid it deems to be in IDLA's best interest.

Procuring Services or Personal Property, Purchases greater than \$250,000

When the Board contemplates a purchase or lease of personal property or the hiring of services, other than personal property or services excluded pursuant to Idaho Code § 67-2803, valued in excess of \$250,000, the following procurement procedures shall apply.

1. The purchase or lease shall be made pursuant to an open competitive sealed bid process with the procurement to be made from the qualified bidder submitting the lowest bid price that complies with bidding procedures and meets the specifications for the goods and/or services sought to be procured.
2. The request for bids shall set a date, time, and place for the opening of bids. Two notices soliciting bids shall be published in the newspaper. The first notice shall be published at least two weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven days before the date that bids are scheduled to be opened. The notice shall succinctly describe the personal property and/or services to be procured. Copies of specifications, bid forms, bidder's instructions, contract documents, as well as general and special instructions shall be made available upon request by any interested bidder.
3. The notice shall explain that written objections to specifications or bidding procedures must be received by the Board or its designee at least three business days before the date and time upon which bids are scheduled to be opened.
4. If the Board deems it to be in IDLA's best interest, it may require all bidders to provide bid security in an amount equal to at least 5% of the amount bid. If so required, a bid shall not be considered unless one acceptable form of security is enclosed with it, and it is submitted in a form which substantially complies with the form provided by IDLA. The Board may require that bid security be provided by means of the following:
 - A. Cash;
 - B. A cashier's check made payable to IDLA;
 - C. A certified check made payable to IDLA; or
 - D. A bidder's bond executed by a qualified surety company, made payable to IDLA.
5. No bid received by IDLA after the time set in the notice for opening of bids may be withdrawn. When sealed bids have been received, they shall be opened in public at a designated place and time. Thereafter, the bids are compiled and submitted to the Board

for award or, if a designee had been authorized, for approval of the designee's award.

6. In the event the successful bidder fails to execute the contract, the amount of the bidder's security may be forfeited to IDLA at the sole discretion of the Board. Thereafter, the proceeds may be deposited in a designated fund out of which reasonable expenses incurred in procuring substitute performance are paid.
7. The Board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the next lowest qualified bidder. If the Board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the Board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used. The Board may retain a reasonable administrative cost not to exceed 25% of the amount of the bidder's security.
8. In its discretion, the Board or its designee may reject all bids presented and re-bid or, after finding it to be a fact; the Board may pass a resolution declaring that the subject goods or services can be procured more economically on the open market.
9. If the Board chooses to award the contract for delivery of personal property or services to a bidder other than the apparent low bidder, the Board shall first declare in open session at a duly noticed public meeting its reason or reasons for the award and shall communicate such reason or reasons in writing to all bidders that responded to IDLA's solicitation for bids.
10. The solicitation shall explain that if any participating bidder objects to the Board's award to a bidder other than the lowest apparent bidder, such bidder shall, within seven calendar days of the date of transmittal of the notice, object in writing to the award and specifically identify the reason or reasons that the Board's award is in error. Thereafter, the Board shall stay performance of the award until after the Board reviews and addresses the bidder's objections. The Board shall then review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, and will identify its reason or reasons therefor. The Board shall not delegate this responsibility. After completion of the review process, the Board may proceed as it deems to be in the public's

best interest.

11. If two or more bids are the same and the lowest responsive bids, the Board or its designee may accept the one it deems to be in the public's best interest.
12. In its discretion, when the Board purchases goods, it may forgo the above request for bids procedure and may preauthorize the purchase of goods (but not services) at a public auction.

Requests for Proposals: The Board may utilize a request for proposal process as set forth below as an alternative to the competitive bidding process required by the Procuring Services or Personal Property policy subsection set forth above, when the Board contemplates a procurement of goods or services for which the Board determines one or more of the following is true:

1. The submission of fixed specifications by the Board may prevent the discovery of a more cost-effective solution;
2. The specific need to be satisfied by the procurement is amenable to more than one solution; or
3. Factors other than price will determine the best option for IDLA to satisfy or solve the specific need.

Factors to be Considered: When the Board utilizes the request for proposal process, it may consider the following factors when evaluating the vendor's responses to the request:

1. An innovative solution that is offered;
2. Unique product features;
3. Price;
4. Vendor experience in the market;
5. Financial stability of a vendor;
6. Differences among vendors in their ability to perform contract requirements in a timely or efficient manner;
7. Ability to meet product specifications;
8. Product quality;
9. Product performance records;
10. Past performance by a vendor;
11. Future product maintenance or service requirements; and
12. Product warranties.

Requirements of a Request for Proposals

At a minimum, a request for proposals shall:

1. State the instructions of the process;
2. Identify the scope of work for the goods or services contemplated;
3. Identify the selection criteria;
4. Identify the contract terms; and
5. Identify the scoring methodology by applying relative weights to factors considered.

The notification, solicitation, and consideration of contests concerning the award of a procurement contract pursuant to a request for proposal shall be in accordance with the same procedures and requirements set forth in the policy subsection pertaining to Procuring Services or Personal Property, subject to the selection criteria established by the Board at the outset of each such procurement. After the procurement recommendation is made to the Board under the Request for Proposal process described above, the documents and records compiled in the scoring process shall be made available for public inspection.

Legal References	Description
IC § 33-601	School Property - Real and Personal Property — Acquisition, Use or Disposal of the Same
IC § 54-1903	Unlawful to Engage in Public Works Contracting Without License – Exemptions
IC § 67-2801, et seq.	Purchasing by Political Subdivisions
IC § 74-401 et seq.	Ethics in Government
 Other References	 Description
Idaho State Department of Education	Policies and Procedures Used Template
 Cross References	
 Code	 Description
7400	Miscellaneous Procurement Standards

7400-P(1)	Miscellaneous Procurement Standards - Federal Award Requirements
7400-P(2)	Miscellaneous Procurement Standards - Procurement Methods Under a Federal Award
7400-P(3)	Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award - Competition
7400-P(4)	Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards
7408	Entering into Professional Service Contracts
7409	Acquisition of Real and Personal Property

Policy 7400: Miscellaneous Procurement Standards Status: PROPOSED**Original Adopted Date:** [REDACTED]**Last Reviewed Date:** [REDACTED]Procurement Generally

When making purchases with federal funds, IDLA will follow its procurement policies and procedures, which reflect applicable State and local laws and regulations, provided that the procurement practice also conforms to applicable Federal law and the standards identified in applicable federal regulations. See Policies 7410, 7408, and 7420.

Authorization and Control

It is the policy of IDLA to conduct its purchasing program to ensure optimum use of funds. The Board, or its designee, reserves the right to determine what is in the best interest of IDLA.

Micro-Purchase Procedures

Notwithstanding the process for Superintendent-approved purchases outlined in Policy 7405P, when using federal funds, the Superintendent or designee may purchase supplies or services using simplified acquisition procedures when making aggregate purchases of \$3,000 or less, and when making such purchases shall otherwise comply with all applicable IDLA purchase order procedures.

Simplified Acquisition Procedures

When procuring goods or services, whether with federal or state funds, IDLA shall comply with all requirements and procedures outlined in IDLA Policies 7410, 7408, and 7420 and applicable Idaho and Federal law. For purchases less than the federal Simplified Acquisition Threshold, the Board may adopt small purchase procedures that do not otherwise conflict with IDLA Policies 7410, 7408, and 7420 or applicable Idaho or Federal law. Absent such a policy, all purchases for amounts less than the simplified Acquisition Threshold shall comply with the requirements and procedures set forth at IDLA Policies 7410, 7408, and 7420 and applicable Idaho and Federal law.

Cooperative Purchasing

IDLA may cooperatively enter into contracts with one or more districts to purchase materials necessary or desirable for the conduct of business, provided that the purchasing cooperative follows state purchasing and federal procurement requirements.

Personnel Conflicts of Interest

No employee will make any purchase or incur any obligations for or on behalf of IDLA from any private business, contractor, or vendor in which or with which the employee has a direct or indirect financial or ownership interest.

Purchases or contracted services from any private business or venture in which any employee of IDLA has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following procedures:

1. The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or the vendor;
2. The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by IDLA;
3. The interested employee will not be involved in any part of the bidding process, including but not limited to preparing specifications, advertising, analyzing, or accepting bids; and
4. This policy will apply to any organization, fund, agency, or other activity maintained or operated by IDLA.

No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or as a result of placing any purchase order with a business, contractor, or vendor on behalf of IDLA nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of \$50 or less in value.

Violations

Any IDLA officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination. Violations of law shall be referred to the local, state, or federal authority having proper jurisdiction.

Legal References	Description
2 CFR § 200.317	Procurement by States
2 CFR § 200.318	General Procurement Standards
2 CFR § 200.320	Methods of Procurement to be Followed

2 CFR §200.67
2 CFR §200.88

Micropurchase

IC § 187-1351

Simplified Acquisition Threshold

IC § 33-316

Bribery and Corrupt Practices - Definitions
Cooperative Contracts to Employ Specialized Personnel
and/or Purchase Materials

Cross References

Code

Description

7218

Federal Grant Financial Management System

7237

Retention of Records Relating to
Federal Grant

7320

Allowable Uses for Grant Funds

7320-P(1)

Allowable Uses for Grant Funds -
Determining Necessity and
Reasonableness of Expenses

7320-P(2)

Allowable Uses for Grant Funds -
Selected Items of Cost

7405

Public Works Contracting and Procurement

7405-P(1)

Public Works Contracting and Procurement - Procuring
Public Works, Services, and Personal Property

7408

Entering into Professional Service Contracts

7410

Petty Cash Funds

7420

Personal Reimbursements

**Policy 7400-P(1): Miscellaneous Procurement
Standards - Federal Award Requirements**
Original Adopted Date:
Last Reviewed Date:

Status: PROPOSED

In addition to its other policies and procedures regarding procurement, IDLA shall adhere to the following requirements for Federal awards:

1. Ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be produced and set forth those minimum essential characteristics and standards to which the material, product, or service must conform. IDLA will identify all requirements bidders must fulfill and all other factors necessary to evaluate bids or proposals.
2. Prohibit the use of statutorily or administratively imposed state, local, or tribal geographical preferences in evaluating bids or proposals, except in cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering services, geographic location may be a selection criterion, provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.
3. Provide a written criteria for conducting technical evaluations of the proposals received and for selecting recipients, including factors considered for the evaluation; who performs the evaluation, the number of evaluations performed, the timeframe for conducting any evaluations, and the selection of a vendor and whether another position reviews the evaluation.
4. Maintain oversight to ensure that contractors perform according to the terms, conditions, and specifications of their contracts or purchase orders.
5. Avoid acquiring unnecessary or duplicative items;
6. Consider consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis of lease versus purchase alternatives and any other

appropriate analysis will be made to determine the most economical approach.

7. Maintain a list of prequalified persons, firms, or products used in acquiring goods and services, and include enough qualified sources to ensure maximum open and free competition.
8. Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
9. Maintain records sufficient to detail the history of procurement. These records will include:
 - A. Rationale for the method of procurement;
 - B. Selection of contract type;
 - C. Contractor selection or rejection; and
 - D. The basis for the contract price.
10. Using a time and materials type contract is prohibited unless IDLA determines that no other contract is suitable. Time and materials type contract means a contract whose cost to IDLA is the sum of:
 - A. The actual cost of materials; and
 - B. The direct labor hours charged at hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. When this type of contract is used, it will include a ceiling price that the contractor exceeds at their own risk. IDLA will assert a high degree of oversight over such contracts to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

11. IDLA will adhere to any additional procurement rules as applicable to specific federal programs, such as federal child nutrition programs.

Legal References	Description
2 CFR § 200.317	Procurement by States
2 CFR § 200.318	General Procurement Standards

2 CFR § 200.320	Methods of Procurement to be Followed
2 CFR §200.67	
2 CFR §200.88	Micropurchase
IC § 187-1351	Simplified Acquisition Threshold
IC § 33-316	Bribery and Corrupt Practices - Definitions Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials

Cross References

Code	Description
7218	Federal Grant Financial Management System
7237	Retention of Records Relating to Federal Grant
7320	Allowable Uses for Grant Funds
7320-P(1)	Allowable Uses for Grant Funds - Determining Necessity and Reasonableness of Expenses
7320-P(2)	Allowable Uses for Grant Funds - Selected Items of Cost
7405	Public Works Contracting and Procurement
7405-P(1)	Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property
7408	Entering into Professional Service Contracts
7410	Petty Cash Funds
7420	Personal Reimbursements

**Policy 7400-P(2): Miscellaneous Procurement
Standards - Procurement Methods Under a
Federal Award****Status: PROPOSED****Original Adopted Date:** **Last Reviewed Date:**

This procedure shall apply to purchases with federal funds not solicited through a sealed bid process.

Competitive Proposals

The technique of competitive proposals is usually conducted when more than one source submits an offer, and either a fixed price or cost-reimbursement type contract is to be awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

1. Requests for proposals must be publicized, and all evaluation factors and their relative importance must be identified. Any response to publicized requests for proposals must be considered to the maximum extent practical;
2. IDLA must have written criteria identified by the Board and/or its Designee for conducting technical evaluations of the proposals received and making selections;
3. Proposals must be solicited from an adequate number of qualified sources; and
4. Contracts must be awarded to the firm responsible for the proposal most advantageous to IDLA and the objectives of the contract. The award of the contract will consider factors such as price, and as required by policy, state, and federal law. Other relevant factors may also be considered whenever appropriate and consistent with policy, state, and federal law.

IDLA may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to fair and reasonable compensation negotiation. This method, where the price is not used as a selection factor, can only

be used to procure A/E professional services. It cannot be used to purchase other services, though A/E firms are a potential source to perform the proposed effort.

Contract/Price Analysis

IDLA performs a cost or price analysis in connection with every procurement action (including contract modifications) in excess of IDLA's simplified procurement threshold or in excess of \$50,000, whichever amount is lower. A cost analysis generally means evaluating the separate cost elements that make up the total price. In contrast, a price analysis means evaluating the total price without looking at the individual cost elements.

The method and degree of analysis depend on the facts surrounding the particular procurement situation; however, IDLA's Superintendent must come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, IDLA's Superintendent negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Documentation of all such cost and price analyses shall be kept for three years beyond the current year for review.

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from IDLA; or
4. After solicitation from a number of sources, competition is determined to be inadequate.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$50,000.

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR §200.319 and 200.320. To ensure objective contractor performance and

eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include, but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business;
2. Requiring unnecessary experience and excessive bonding;
3. Noncompetitive pricing practices between firms or between affiliated companies;
4. Noncompetitive contracts to consultants who are on retainer contracts;
5. Organizational conflicts of interest;
6. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement;
and
7. Any arbitrary action in the procurement process.

Legal References	Description
2 CFR § 200.317	Procurement by States
2 CFR § 200.318	General Procurement Standards
2 CFR § 200.320	Methods of Procurement to be Followed
2 CFR §200.67	Micropurchase
2 CFR §200.88	
IC § 187-1351	Simplified Acquisition Threshold
IC § 33-316	Bribery and Corrupt Practices - Definitions Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials
Cross References	
Code	Description
7218	Federal Grant Financial Management System
7237	Retention of Records Relating to Federal Grant
7320	Allowable Uses for Grant Funds
7320-P(1)	Allowable Uses for Grant Funds - Determining Necessity and Reasonableness of Expenses

7320-P(2)	Allowable Uses for Grant Funds - Selected Items of Cost
7405	Public Works Contracting and Procurement
7405-P(1)	Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property
7408	Entering into Professional Service Contracts
7410	Petty Cash Funds
7420	Personal Reimbursements

**Policy 7400-P(3): Miscellaneous Procurement
Standards - Requirements and Restrictions for
Procurement Under a Federal Award - Competition**
Original Adopted Date:
Last Reviewed Date:

Status: PROPOSED

The following shall be required in the case of procurement under a federal grant to ensure adequate competition.

Geographical Preferences Prohibited

IDLA shall conduct procurements in a manner that precludes the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage such preferences. When contracting for architectural and engineering services, geographic location may be a selection criterion, provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Prequalified Lists

IDLA shall ensure that all prequalified lists of persons, firms, or products used in acquiring goods and services reflect multiple current and qualified sources to maximize the efficiency of the procurement process. Also, IDLA shall not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

IDLA shall ensure that all solicitations incorporate a clear and accurate description of the technical requirements for procuring material, product, or service. Such description shall not, in competitive procurements, contain features that unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to clearly and accurately describe the technical requirements, a “brand name or equivalent” description may be used to define the performance or other salient procurement requirements. The specific features of the named brand that offers must meet shall be clearly stated, and all requirements that the offers must fulfill and all other factors to be used in evaluating bids or proposals shall be identified.

Other Procurement Considerations

IDLA will consider additional factors in the procurement process identified in policy, state, and federal law, whenever possible and to the extent such considerations are consistent with its obligations under state and federal law.

Legal References	Description
2 CFR § 200.317	Procurement by States
2 CFR § 200.318	General Procurement Standards
2 CFR § 200.320	Methods of Procurement to be Followed
2 CFR §200.67 2 CFR §200.88	Micropurchase
IC § 187-1351	Simplified Acquisition Threshold
IC § 33-316	Bribery and Corrupt Practices - Definitions Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials
Cross References	
Code	Description
7218	Federal Grant Financial Management System
7237	Retention of Records Relating to Federal Grant
7320	Allowable Uses for Grant Funds
7320-P(1)	Allowable Uses for Grant Funds - Determining Necessity and Reasonableness of Expenses
7320-P(2)	Allowable Uses for Grant Funds - Selected Items of Cost
7405	Public Works Contracting and Procurement

7405-P(1)	Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property
7408	Entering into Professional Service Contracts
7410	Petty Cash Funds
7420	Personal Reimbursements

**Policy 7400-P(4): Miscellaneous Procurement
Standards - General Procurement Standards for Federal
Awards****Status: PROPOSED****Original Adopted Date:** **Last Reviewed Date:** Contractor Oversight

IDLA shall maintain oversight to the extent necessary to ensure that its contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Conflict of Interest

The following standards of conduct define conflicts of interest and govern the performance of employees engaged in the selection, award, and administration of contracts:

1. No IDLA employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if they have a real or apparent conflict of interest. Such a conflict of interest is present when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein has a financial or other interest in or a tangible personal benefit from a firm or person considered for a contract.
2. IDLA officers, employees, and agents of the non-Federal entity must neither solicit nor accept gratuities, favors, services, or items exceeding \$50 in value from any contractors or subcontractors. Any IDLA employee soliciting or accepting an unsolicited gift with a value exceeding \$50 shall be subject to disciplinary action up to and including termination. Any IDLA officer or agent shall be immediately terminated or separated from IDLA service.

The above standards are to be applied subject to, and consistent with, and federal and state law concerning conflicts of interest which may further govern employee conduct.

Efficient Purchases

IDLA shall use all resources and assets effectively and efficiently. Accordingly, before any purchase request, the requester shall evaluate the need for the item and ensure that the acquisition of unnecessary or duplicative items is avoided. In addition to the previous standards, whenever

feasible, consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Finally, where appropriate, an analysis of lease versus purchase alternatives will be made, as well as any similar analysis of alternatives to determine the most economical approach. The following standards shall further govern efficient purchases:

1. To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal government, IDLA shall endeavor to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.
2. IDLA shall endeavor to use Federal excess and surplus property instead of purchasing new equipment and property whenever such use is feasible and reduces project costs.
3. IDLA shall endeavor to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure its essential function is provided at a lower cost overall.
4. IDLA shall award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration shall be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
5. IDLA shall maintain records that are sufficient to detail the history of procurement. These records shall include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
6. IDLA may use time and material type contracts only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and material type contract means a contract whose cost to IDLA is the sum of:
 - A. The actual cost of materials; and
 - B. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

This formula generates an open-ended contract price. A time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract shall set a ceiling price that the contractor exceeds at its own risk. Further,

IDLA shall assert a necessary degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Legal References	Description
2 CFR § 200.317	Procurement by States
2 CFR § 200.318	General Procurement Standards
2 CFR § 200.320	Methods of Procurement to be Followed
2 CFR §200.67 2 CFR §200.88	Micropurchase
IC § 187-1351	Simplified Acquisition Threshold
IC § 33-316	Bribery and Corrupt Practices - Definitions Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials

Cross References

Code	Description
7218	Federal Grant Financial Management System
7237	Retention of Records Relating to Federal Grant
7320	Allowable Uses for Grant Funds
7320-P(1)	Allowable Uses for Grant Funds - Determining Necessity and Reasonableness of Expenses
7320-P(2)	Allowable Uses for Grant Funds - Selected Items of Cost
7405	Public Works Contracting and Procurement
7405-P(1)	Public Works Contracting and Procurement - Procuring Public Works, Services, and Personal Property
7408	Entering into Professional Service Contracts
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Supplemental Report to the Board

November 11, 2025

Superintendent Simmons



Members of the Board,

Happy Holidays! It feels awkward to type that right now, but the holidays are approaching, and our November meeting will be our last before the holiday season. November is often a good time to reflect on those things for which you are grateful. I include each of you on my gratitude list. I could not do what I do to support IDLA without the support, guidance, and leadership of each of you.

I'm also grateful for the people we have on our IDLA Team. The people I am blessed to work with each day make this job so rewarding. We attract and retain high-quality, high-character team members. They are a gift to me each day, and each one contributes significantly to the high quality of online learning we provide to students in our great state.

Staffing

Our staff is working to fill a few open positions before the end of the calendar year. These positions were opened up due to internal staff promotion and movement between teams. Before the end of December, we plan to welcome new team members in the following positions:

- District Services Specialist
- Software Engineer
- Technical Support Specialist

Culture



Fall Semi-Annual. From October 14 to 16, we held our fall semi-annual event. This is an in-person, all-staff event that includes team time, professional development, fun activities, and a service project. Each team contributes either a training or an activity. We also asked team members to choose from one of the following service project opportunities:

- Cleaning up the Boise Greenbelt
- Making birthday cards for Veterans
- Collecting items and raising money to fill backpacks for the Women and Children's Alliance (WCA)
- Making blankets for the NICU
- Cleaning up Kleiner Park in Meridian

In total, our team provided 204 hours of service at this year's Semi-Annual!

Student Success

Accessibility. We recently learned that we have a blind student completing one of our Spanish courses. The student is in a rural school district, and shared how much they enjoy the course. It's rewarding to me to hear feedback and stories like this one. Through well-designed online learning, visually impaired students living in rural areas can still access opportunities that are not available to them locally.

We build each of our courses to be fully accessible, and each course must meet [WCAG 2.1 standards](#) before students log in. We also regularly review our website and systems for compliance with WCAG 2.1 standards, and require tools, platforms, and licensed content to meet the same standards. We also provide regular teacher training on accessibility to ensure instruction is accessible to all students.

Accessibility can be a lot of work, but hearing stories like this one makes it all worthwhile!

News

Our District Programs Team highlights outstanding achievement by Site Coordinators with the Outstanding Practices Award (OPA). Melissa Coons, Librarian and Site Coordinator for Clearwater Valley Jr/Sr High School, was recognized as one of our OPA winners this fall. Melissa's achievement was recognized in the [Idaho County Free Press](#).

Events

Project Leadership



Brian and I had the opportunity to present an afternoon session to Level 3 participants at this year's Project Leadership event in Sun Valley. Project Leadership is professional development and networking for school administrators. Level Three participants are in their final year of the program. We shared information about AI, its uses as an administrator, how to utilize your strategic plan to drive AI implementation forward, and a sneak peek at what student use of AI will look like at IDLA.

I was impressed with the group. Only one administrator had not already been using AI. Our Level Three participants shared some of their current uses of AI as administrators, some of which I had not thought of before (like using AI to help balance class sizes on the master schedule).

ISBA Convention

IDLA will have a presence at this year's ISBA Convention in Coeur d'Alene. In addition to attending and networking, IDLA Staff will present the following sessions:

"Continuing AI Discourse: Insights from Research and the Field", Wednesday 11/12 at 4:15 PM

- Panel presentation including Jeff Simmons and Ryan Gravette

"Unpacking the Executive Order on AI", Thursday 11/13 at 8:45 AM

- Jeff Simmons and Liz Wargo (U of I)

"Reading Skills Boost: Summer School with IDLA Launchpad", Thursday 11/13 at 8:45 AM

- Amy Marlowe

"Death by Meeting", Thursday 11/13 at 2:15 PM

- Jeff Simmons