

# Idaho Digital Learning Alliance

Meeting of the Board of Directors

Working Session

9199 W. Black Eagle Drive, Boise, ID 83709

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

Meeting ID: 208 342 0207

February 3, 2026

12:00 p.m. Lunch

12:30 p.m. FY 2027 Budget

1:00 p.m. Strategic Planning - Mr. Phil Gore

3:00 p.m.	Adjourn / Break
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3:15 p.m.	Business Meeting
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# IDLA Board of Directors

Feb 3, 2026

# 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.

# Consent Agenda

# Action Items

# Policies - First Reading

- 7225 - [Financial Fraud and Theft Protection](#)
  - UPDATE to include cybersecurity as per ISBA 2025 Policy Update (updated sections in green)
- 7455 - [Federal Debarment and Suspension](#)
  - IDLA cannot enter into contract with any person or entity suspended or debarred by a federal agency
- 7460 - [Use of Public Funds - Prohibition on Contracting with Abortion Providers](#)
  - IDLA cannot enter into contract with any facility or provider of abortions
- 7500 - [New Fees or Increase of Fees](#)
  - IDLA course fees will be reviewed and approved annually by the IDLA Board and the State Board of Education
- 7600 - [Declaration of Financial Emergency](#)
  - Establishing the IDLA Board's ability to declare a financial emergency
- 7600-P(1) - [Declaration of Financial Emergency - Financial Emergency Declaration Requirements](#)
  - Requirements necessary to declare a financial emergency
  - Process the Board will follow in declaring a financial emergency and/or adjusting contracts

# Policies - Second Reading

- 7430 - [Travel Allowances and Expenses](#)
  - Outlines items that are reimbursable due to IDLA travel by both Board members and staff
  - Outlines procedure that will be followed to reimburse approved expenses
  - UPDATE: includes language specifying auditing and reporting requirements
- 7440 - [IDLA Credit Cards](#)
  - Identifies which employee roles are issued credit cards, limits on individual cards, and disciplinary actions against employees who violate provisions of the policy
- 7450 - [Federal Cash Management Policy](#)
  - Requirements for holding and expending federal funds
- 7450-P(1) - [Federal Cash Management Policy - Timely Obligation of Funds](#)
  - Identifies the timeline for obligation of federal funds for specific purposes
- 7450-P(2) - [Federal Cash Management Policy - Federal Program Income](#)
  - Identifies acceptable uses of income generated from federal funds

# Policies - Final 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
- UPDATE: includes language specifying auditing and reporting requirements

## 7420 - [Personal Reimbursements](#)

- Criteria for purchases that are reimbursable by IDLA staff
- UPDATE: includes language specifying auditing and reporting requirements



# Updates

# Board Member Updates

# Superintendent Update

# Legislative Update

[House Ed](#) Presentation - 2/4 9:00am

[Senate Ed](#) Presentation - 2/4 3:00pm

Legislation Status

# Upcoming Meetings

- Tuesday, April 14, 2026 - Virtual 10:00 a.m. MST
- Tuesday, May 19, 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  
9199 W. Black Eagle Drive, Boise, ID 83709

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

Meeting ID: 208 342 0207

February 3, 2026

*Tuesday, February 3, 2026 @ 3:15 PM*

Board Members Present

- 

Board Members Absent

- 

Staff Members Present

- 

Others Present

- 

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Call to Order, Introductions, and Welcome @ 3:15 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: None

#### *IV. Action Items*

1. Policies, 1st Reading
  - a. #7225 - Financial Fraud and Theft Prevention
  - b. #7455 - Federal Department of Suspension
  - c. #7460 - Use of Public Funds - Prohibition on Contracting with Abortion Providers
  - d. #7500 - New Fees or Increase of Fees
  - e. #7600 - Declaration of Financial Emergency
  - f. #7600-P(1) - Declaration of Financial Emergency - Financial Emergency Declaration Requirements
2. Policies, 2nd Reading
  - a. #7430 - Travel Allowances and Expenses
  - b. #7440 - IDLA Credit Cards
  - c. #7450 - Federal Cash Management
  - d. #7450-P(1) - Federal Cash Management -Timely Obligation of Funds
  - e. #7450-P(2) - Federal Cash Management - Federal Program Income
3. Policies, Final 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

#### *V. Updates*

1. Board Member Updates- All
2. Superintendent Update - Mr. Jeff Simmons
  - a. Legislative Update

#### *2025 -2026 Board Meeting Dates*

- Tuesday, April 14, 2026 - Virtual 10:00 a.m. MST
- Tuesday, May 19, 2026 - Virtual 10:00 a.m. MST
- Tuesday, June 16, 2026 - Face-to-Face, Boise, Noon MST

# 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

January 13, 2026

*Tuesday, January 13, 2026 @ 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
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## Board Members Absent

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## Staff Members Present

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

## Others Present

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

## *I. Agenda*

The meeting began at 10:00 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 Mr. Brian Lee. The motion is unanimous.

### *IV. Action Items*

1. Policies, 1st Reading

- a. #7430 - Travel Allowances and Expenses
- b. #7440 - IDLA Credit Cards
- c. #7450 - Federal Cash Management
- d. #7450-P(1) - Federal Cash Management - Timely Obligation of Funds
- e. #7450-P(2) - Federal Cash Management - Federal Program Income

A motion to approve policy numbers 7430, 7440, 7450, 7450-P(1), and 7450-P(2) was made by Mr. Matt Valadao, and seconded by Mr. John Stiffler. The motion is unanimous.

2. Policies, 2nd 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

A motion to approve and send policy numbers 7407, 7408, 7409, 7410, and 7420 to the final reading was made by Mrs. Karla LaOrange and seconded by Mr. Brian Lee. The motion is unanimous.

3. Policies, Final 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

A motion to approve the final reading of policy numbers 7402, 7405, and 7405-P(1) and adopt as board policy was made by Mrs. Michelle Clement Taylor, and seconded by Mr. Brian Lee. The motion is unanimous.

### *V. Updates*

1. Board Member Updates- All

The Board members discussed a variety of subjects, ranging from building remodels, test scores, facilities, graduation requirements, staff retirements, programs, and the legislative session.

2. Superintendent Update - Mr. Jeff Simmons

- a. Legislative Update

Mr. Jeff Simmons provided an overview of the Governor's State of the State address as it relates to IDLA and the pending budget reduction.

- b. Strategic Planning Update

Mr. Jeff Simmons will continue to work with the leadership team to prepare for the upcoming February meeting and have the information the Board requested to aid in the process.

c. Final Accreditation Report

Mr. Jeff Simmons relayed that IDLA has been accredited and will remain so for the next 6 years.

A motion to adjourn the meeting at 11:12 a.m. was made by Mr. John Stiffler and seconded by Mr. Brian Lee. The motion is unanimous.

<b><i>2025 -2026 Board Meeting Dates</i></b>
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- 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

FY2526 EXPENDITURES FOR BOARD APPROVAL

01/01/2026\_01/31/2026

		Opening Bal 12/31/2025	01/01/2026 thru 01/31/2026	FY2526 Ending	FY2526 Approved Budget (June 2025)	FY2526 Remaining
<b>SUPERVISION &amp; INSTRUCTION</b>						
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	\$15,075.02	\$0.00	\$15,075.02	\$30,000.00	\$14,924.98
100.500.410.000.000	INSTRUCTION - SUPPLIES & MATERIALS	\$237.52	\$0.00	\$237.52	\$2,000.00	\$1,762.48
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	\$53,031.08	\$0.00	\$53,031.08	\$212,400.00	\$159,368.92
100.640.381.000.000	SUPERVISION - STAFF TRAINING & TRAVEL	\$6,927.73	\$0.00	\$6,927.73	\$15,000.00	\$8,072.27
100.640.410.000.000	SUPERVISION - SUPPLIES & MATERIALS	\$146.85	\$0.00	\$146.85	\$1,000.00	\$853.15
	<b>TOTAL:</b>	<b>\$81,190.80</b>	<b>\$0.00</b>	<b>\$81,190.80</b>	<b>\$336,400.00</b>	<b>\$255,209.20</b>
<b>CURRICULUM PROGRAMS</b>						
100.510.312.000.000	CONTENT DEVELOPMENT SERVICES	\$50,718.50	\$3,500.00	\$54,218.50	\$107,000.00	\$52,781.50
100.510.381.000.000	CURRICULUM - STAFF TRAINING & TRAVEL	\$36,099.33	\$0.00	\$36,099.33	\$55,000.00	\$18,900.67
100.510.410.000.000	CURRICULUM - SUPPLIES & MATERIALS	\$1,631.77	\$0.00	\$1,631.77	\$3,000.00	\$1,368.23
100.510.440.000.000	CURRICULUM - EDUCATIONAL CONTENT LICENSING & SUPPORT	\$145,447.15	\$0.00	\$145,447.15	\$140,000.00	<b>-\$5,447.15</b>
	<b>TOTAL:</b>	<b>\$233,896.75</b>	<b>\$3,500.00</b>	<b>\$237,396.75</b>	<b>\$305,000.00</b>	<b>\$67,603.25</b>
<b>ELEMENTARY PROGRAMS</b>						
100.512.381.000.000	ELEMENTARY - STAFF TRAINING & TRAVEL	\$17,833.24	\$140.98	\$17,974.22	\$35,000.00	\$17,025.78
100.512.410.000.000	ELEMENTARY - SUPPLIES & MATERIALS	\$1,647.38	\$79.42	\$1,726.80	\$5,000.00	\$3,273.20
100.512.440.000.000	ELEMENTARY - CONTENT LICENSING & SUPPORT	\$35,340.00	\$0.00	\$35,340.00	\$35,000.00	<b>-\$340.00</b>
100.512.555.000.000	ELEMENTARY - TECHNOLOGY HARDWARE	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
	<b>TOTAL:</b>	<b>\$54,820.62</b>	<b>\$220.40</b>	<b>\$55,041.02</b>	<b>\$78,000.00</b>	<b>\$22,958.98</b>
<b>DISTRICT PROGRAMS</b>						
100.600.312.000.000	DISTRICT COORDINATION & IMPLEMENTATION	\$31,797.78	\$0.00	\$31,797.78	\$35,000.00	\$3,202.22
100.600.381.000.000	DISTRICT PROGRAMS - STAFF TRAINING & TRAVEL	\$65,392.89	\$190.47	\$65,583.36	\$95,000.00	\$29,416.64
100.600.410.000.000	DISTRICT PROGRAMS - SUPPLIES & MATERIALS	\$1,565.94	\$26.83	\$1,592.77	\$7,500.00	\$5,907.23
	<b>TOTAL:</b>	<b>\$98,756.61</b>	<b>\$217.30</b>	<b>\$98,973.91</b>	<b>\$137,500.00</b>	<b>\$38,526.09</b>
<b>INFORMATION AND TECHNOLOGY</b>						
100.623.312.100.000	CONTRACTED SERVICES - PROGRAMMING	\$350,417.50	\$39,870.50	\$390,288.00	\$989,140.00	\$598,852.00
100.623.312.200.000	CONTRACTED SERVICES - GENERAL	\$143,709.73	\$22,779.00	\$166,488.73	\$295,000.00	\$128,511.27
100.623.350.000.000	ORGANIZATIONAL COMMUNICATION	\$137,726.40	\$194.73	\$137,921.13	\$250,400.00	\$112,478.87
100.623.381.000.000	TECHNOLOGY - STAFF TRAINING & TRAVEL	\$18,724.52	-\$975.00	\$17,749.52	\$40,000.00	\$22,250.48
100.623.410.000.000	TECHNOLOGY - SUPPLIES & MATERIALS	\$1,725.59	\$8.01	\$1,733.60	\$8,000.00	\$6,266.40
100.623.460.100.000	TECHNOLOGY - SOFTWARE	\$246,357.74	\$766.23	\$247,123.97	\$315,000.00	\$67,876.03
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	\$51,481.94	\$577.89	\$52,059.83	\$150,000.00	\$97,940.17
100.623.556.000.000	TECHNOLOGY - SECURITY	\$68,270.12	\$0.00	\$68,270.12	\$50,000.00	<b>-\$18,270.12</b>
100.623.557.000.000	TECHNOLOGY - INFRASTRUCTURE	\$236,089.76	\$1,918.40	\$238,008.16	\$434,000.00	\$195,991.84
	<b>TOTAL:</b>	<b>\$1,585,201.54</b>	<b>\$65,139.76</b>	<b>\$1,650,341.30</b>	<b>\$2,936,540.00</b>	<b>\$1,286,198.70</b>
<b>BUSINESS OPERATIONS</b>						
100.651.312.000.000	OPERATIONS - CONTRACTED PROFESSIONAL SERVICES	\$30,814.13	\$1,234.76	\$32,048.89	\$70,000.00	\$37,951.11
100.651.315.000.000	OPERATIONS - STAFF EDUCATIONAL PROGRAM	\$17,568.92	\$3,216.00	\$20,784.92	\$30,000.00	\$9,215.08
100.651.321.000.000	OPERATIONS - FACILITY & OCCUPANCY	\$137,313.37	\$200.00	\$137,513.37	\$111,027.00	<b>-\$26,486.37</b>
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	\$26,995.86	\$11,416.66	\$38,412.52	\$80,000.00	\$41,587.48
100.651.355.000.000	OPERATIONS - STAFFING EXPENDITURES	\$29,747.86	\$0.00	\$29,747.86	\$22,000.00	<b>-\$7,747.86</b>
100.651.381.000.000	OPERATIONS - STAFF TRAINING & TRAVEL	\$31,844.04	-\$301.74	\$31,542.30	\$56,000.00	\$24,457.70
100.651.382.000.000	BOARD OF DIRECTORS - TRAINING AND TRAVEL	\$3,745.47	\$580.24	\$4,325.71	\$14,000.00	\$9,674.29
100.651.410.000.000	OPERATIONS - OFFICE SUPPLIES AND MATERIALS	\$21,199.48	\$214.77	\$21,414.25	\$60,000.00	\$38,585.75
	<b>TOTAL:</b>	<b>\$304,165.82</b>	<b>\$16,560.69</b>	<b>\$320,726.51</b>	<b>\$458,027.00</b>	<b>\$137,300.49</b>

**Policy 7225: Financial Fraud and Theft Protection****Status:** PROPOSED**Original Adopted Date:** June 17, 2025**Last Reviewed Date:**

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

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

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

**Mandatory Disclosures**

As indicated under 2 CFR 200.113, IDLA must promptly disclose whenever it finds credible evidence of a violation of the following in connection with a federal award, including any activities or subawards:

1. Federal criminal law involving:
  1. Fraud;
  2. Conflicts of interest; or
  3. Bribery;
2. Gratuity violations found in Title 18 USC; or
3. A violation of 31 USC 3729-3733.

The disclosure must be made in writing to the federal agency, the agency's office of inspector general, and to any pass-through entity, if applicable. IDLA and any of its subrecipients are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of 2 CFR Part 200.

## Staff Responsibilities

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

Employees may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing what they believe is reasonable evidence of gross mismanagement of a federal contract, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract or grant. Employees must be notified of whistleblower rights and protections under 41 USC 4712.

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

If the concern or complaint involves the Superintendent, the matter shall be brought to the attention of the Chair of the Board, who is hereby empowered to contact IDLA's legal counsel, auditing firm, and any other agency to investigate the concern or complaint.

## Definition

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

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

## Internal Controls

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

1. **Budgetary Transfers:** The HR/Finance Manager initiates transfers of appropriations. The Director of Operations reviews and approves these transfers. All approved transfers are documented and shared with the appropriate staff.
2. **Receipts:** The HR Specialist collects payments, and the Financial Specialist issues and tracks numbered receipts for all checks received.
3. **Checks and Payment Records:** The Senior Financial Specialist prepares and cuts checks. The Director of Operations reviews and approves the check register. Signature stamps, if used, are securely held, and a log of all checks is maintained.
4. **Audits:** A person outside the core business office functions will periodically audit the check register and other financial records to ensure accuracy and transparency.
5. **Background Checks:** IDLA performs full reference and criminal background checks for potential Operations Team hires and others in sensitive financial roles.
6. **Separation of Duties:** Financial tasks are intentionally divided among multiple team members to reduce the risk of fraud or error through oversight and accountability.

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### **Legal References**

18 USC

### **Description**

Crimes & Criminal Procedure

2 CFR § 200.113

Mandatory Disclosures

### **Cross References**

#### **Code**

5395

#### **Description**

Whistleblowing



Idaho Digital Learning Alliance  
P. O. Box 10017  
Boise, ID 83707  
208.342.0207  
[www.IdahoDigitalLearning.org](http://www.IdahoDigitalLearning.org)

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**Policy 7455: Federal Debarment and Suspension****Status: PROPOSED****Original Adopted Date:** [REDACTED]**Reviewed Date:** [REDACTED]

For all IDLA programs receiving federal funds, IDLA shall comply with all applicable federal regulations and requirements, including, but not necessarily limited to, Executive Order 12549, that restrict or prohibit transactions using federal funds with all persons or entities that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

**Covered Federal Non-Procurement Transactions**

Federal funds received by IDLA that are covered by this policy include, but are not necessarily limited to funds received from the following transactions:

1. Grants;
2. Cooperative agreements;
3. Scholarships;
4. Fellowships;
5. Contracts of assistance;
6. Loans;
7. Loan guarantees;
8. Subsidies;
9. Insurances;
10. Payments for specified uses; and
11. Donation agreements.

**IDLA's Covered Transactions with Third Parties**

This Policy applies to circumstances where IDLA enters into a procurement contract with a third party for goods and/or services, and intends to use covered federal funds to partially or fully purchase such goods and/or services, as more specifically described below:

A contract for goods or services is a “covered transaction” if any of the following applies:

1. The contract is awarded to IDLA according to a nonprocurement transaction listed above, and the amount of the contract is expected to equal or exceed \$30,000; or

2. The contract requires the consent of an official of a federal agency. In that case, regardless of the amount, the contract is always considered a covered transaction, and it does not matter who awarded it. For example, it could be a subcontract awarded by a contractor at a tier below IDLA's nonprocurement transaction; or
3. The contract is for federally required audit services.

In addition, a subcontract is also a covered transaction if:

1. It is awarded by a participant in a procurement transaction under a nonprocurement transaction of a federal agency that extends the coverage of Item 1 above, under "IDLA's Covered Transactions with Third Parties"; and
2. The value of the subcontract is expected to equal or exceed \$30,000.

#### IDLA Responsibilities before Entering into Covered Transactions - Prohibition

Before entering into a "covered transaction" with a third party, IDLA shall verify that the person or entity with whom it intends to do business is not excluded or disqualified by performing any one of the following:

1. Checking the Excluded Parties List System (EPLS);\*
2. Collecting a certification from that person; or
3. Adding a clause or condition to the covered transaction with that person.

*\* The General Services Administration maintains the EPLS and makes it available to requesting parties. When a Federal agency takes an action to exclude a person under the nonprocurement or procurement debarment and suspension system, the agency enters the information about the excluded person into the EPLS. If IDLA has a question about any person or entity on the EPLS, it should contact the point of contact of the federal agency that placed the person's name into the EPLS. The agency's point of contact is identified in the EPLS.*

If the third party is on the EPLS, IDLA shall not enter into the contemplated transaction until the federal agency responsible for providing IDLA with the Federal funds grants a written exception.

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#### **Legal References**

#### **Description**

13 CFR § 400.109

Government-Wide Debarment and Suspension

2 CFR § 180

Guidelines to Agencies on Government-Wide Debarment and Suspension (Nonprocurement)

2 CFR § 200.213

Suspension and Debarment



31 USC § 6503

Intergovernmental financing (Cash Management  
Improvement Act of 1990)



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**Policy 7460: Use of Public Funds - Prohibition on Contracting with Abortion Providers**      **Status: PROPOSED**  
**Original Adopted Date:**    
**Last Reviewed Date:**  

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For all IDLA programs receiving state or federal funds, IDLA shall comply with all applicable State regulations that restrict or prohibit transactions going to abortion providers or their affiliates. With exceptions outlined below, public funds are ineligible for participation in IDLA counseling referrals, programs, or activities.

Contracts with Abortion Providers or Their Affiliates Prohibited

IDLA shall not enter into any contract or commercial transaction with any health care provider or facility under the terms of which such health care provider or health care facility agrees to provide, perform, or induce abortion, except when the life of the mother is endangered, as outlined in 18-1704.

This policy does not apply to contracts or commercial transactions:

1. That are subject to federal law related to Medicaid;
2. With hospitals as defined in I.C. 39-1301;
3. With medical facilities that provide care for two or more individuals for 24 or more consecutive hours; or
4. Medical facilities staffed to provide professional nursing care on a 24-hour basis; or
5. As otherwise stated in state or federal law.

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**Legal References**

IC § 18-8701, et seq.

IC § 39-1301

**Description**

No Public Funds for Abortion Act

Definitions



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**Policy 7500: New Fees or Increase of Fees****Status: PROPOSED****Original Adopted Date:**                     **Last Reviewed Date:**                     

The Superintendent or designee shall review the fees assessed annually to determine if an increase, decrease, new fee, or other change is necessary. The Superintendent or designee shall report the fee findings to the Board at least annually.

If a fee change is necessary, the Superintendent will seek Board approval through the budget presented at the annual meeting. Course fees are also approved by the State Board of Education annually as part of IDLA's Annual Report to the State Board of Education.

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**Legal References**

IC § 33-603

IC § 60-106

IC § 63-1311A

IDAPA 08.04.01

**Description**

Payment of Fees or Returning of Property

Qualifications of Newspapers Printing Legal Notices

Advertisement of and Hearing on Fee Increases

Rules of the Idaho Digital Learning Academy

**Cross References****Code**

7300

**Description**

Revenues



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<b>Policy 7600: Declaration of Financial Emergency</b>	<b>Status: PROPOSED</b>
<b>Original Adopted Date:</b> <span style="background-color: yellow; border: 1px solid black; padding: 0 20px;"> </span>	
<b>Last Reviewed Date:</b> <span style="background-color: yellow; border: 1px solid black; padding: 0 20px;"> </span>	

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This section and related Board policies shall apply in the event of a financial emergency as declared in accordance with Idaho Code Section 33-522. This policy shall apply unless otherwise provided for, or superseded by, state or federal law.

The Board of Directors is dedicated to sound and efficient financial management. Recognizing the limitations and fluctuations in funding, and the potential negative impact on IDLA's fiscal status due to historical revenue and/or expenditure issues, IDLA must take specific action to ensure education remains the organization's primary goal and responsibility. If an IDLA financial situation necessitates such action, the Board will consider declaring a financial emergency.

Before declaring a financial emergency, the Board shall hold a public meeting to receive input concerning possible solutions to the organization's financial problems.

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Legal References	Description
IC § 33-402	Notice Requirements
IC § 33-515	Issuance of Renewable Contracts
IC § 33-522	Financial Emergency
IC § 33-801	School District Budget

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**Policy 7600-P(1): Declaration of Financial Emergency    Status: PROPOSED**  
**- Financial Emergency Declaration Requirements**  
**Original Adopted Date:**    
**Last Reviewed Date:**  

If the Idaho Department of Education certifies that one or more of the conditions below in paragraphs 1 or 2 are met, then the Board of Directors may declare a financial emergency if it determines that the condition in paragraph 4 is also met. Alternatively, the Board may declare a financial emergency if it determines that either of the conditions in paragraph 3 of this subsection is met and the Idaho Department of Education certifies that the condition outlined in paragraph 4 is also met.

1. IDLA's per-enrollment funding in section 33-1020 is reduced by 1½ percent or more from any prior fiscal year.
2. Total IDLA funding is reduced by more than 3 percent from any prior fiscal year's appropriation.
3. IDLA's general fund has decreased by at least 1½ percent from the previous year's level due to reduced funding or a natural disaster, but not due to a drop in enrollment or Idaho Code.
4. IDLA's unrestricted fund balance, which excludes funds restricted by State or federal law and considers both anticipated expenditures and revenue, is less than 5½ percent of IDLA's unrestricted general fund budget at the time the financial emergency is declared or for the fiscal year for which the financial emergency is declared.

### Negotiations

Upon declaring a financial emergency, the Board shall have the power to reset employee salaries and benefits, including, but not necessarily limited to, the length of current contracts and the amount of compensation and benefits. Further, if all affected parties agree, the Board shall also have the power to reopen other negotiated agreements that directly affect financial circumstances.

### Due Process Hearing

If the Board takes action after the declaration of a financial emergency and such action is directed at more than one certificated employee and if mutually agreed to by both parties, the Board shall use the following procedure to conduct a single, joint due process hearing for all affected certificated employees within 67 days of the declaration of financial emergency or on or before June 22, whichever shall occur first.

1. The Superintendent or any other duly authorized IDLA administrative officer may recommend a change in the length of the terms of current contracts or reduce the salary of any employee by filing with the Board written notice specifying the purported reasons for such changes.
2. Upon receipt of such notice, the Board, acting through its duly authorized administrative official, shall give the affected employees written notice of the reductions and the recommendation of the change in the length of the term stated in the current contract or the reduction of salary, along with written notice of a hearing before the Board prior to any determination by the Board.
3. The hearing shall be scheduled to take place not less than six days nor more than 14 days after written notice is made. The hearing date may be changed by mutual consent.
4. The hearing shall be open to the public.
5. All testimony at the hearing shall be given under oath or affirmation. Any Board member or the clerk of the Board may administer oaths to witnesses or affirmations by witnesses.
6. The employees may be represented by legal counsel.
7. The Chair of the Board, or the designee of the Chair, shall conduct the hearing.
8. The Board shall cause an electronic record of the hearing to be made or shall employ a competent reporter to take notes of all the testimony at the hearing. The Board shall provide a transcript of the hearing upon the employee's request.

9. At the hearing, the Superintendent or other duly authorized administrative officer shall present evidence to substantiate the reduction contained in such notice.
10. The employees may produce evidence to refute the reduction. Any witness presented by the Superintendent or employees shall be subject to cross-examination. The Board may also examine witnesses and be represented by counsel.
11. The affected employees may file written briefs and arguments with the Board within three days after the close of the hearing, or at any other time agreed upon by the affected employees and the Board.
12. Within seven days following the close of the hearing, the Board shall determine and, acting through its duly authorized administrative official, shall notify the employees in writing whether the evidence presented at the hearing established the need for the action taken.

#### Length of Financial Emergency

A financial emergency shall remain in effect for one fiscal year, unless IDLA qualifies in subsequent years due to additional reductions or applicable conditions.

#### Annual Meeting and Notice Requirements

If a financial emergency has been declared, the notice of annual meeting and the notice of the annual budget hearing shall be posted for not less than five days, and by such further notice as shall provide reasonable notice to the patrons of IDLA if publication in a newspaper is not feasible. If IDLA has declared a financial emergency, no later than 14 days prior to its annual meeting, the Board shall have prepared a budget and held a public hearing.

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<b>Legal References</b>	<b>Description</b>
IC § 33-402	Notice Requirements
IC § 33-515	Issuance of Renewable Contracts
IC § 33-522	Financial Emergency
IC § 33-801	School District Budget

**Policy 7430: Travel Allowances and Expenses****Status:** PROPOSED**Original Adopted Date:**  **Last Reviewed Date:**  

Every IDLA employee and Board Member will be reimbursed for travel expenses while traveling and engaged in official IDLA business. All travel expenses must be reported on IDLA-approved travel voucher forms, and approval must be obtained from both the employee's supervisor and the Superintendent before traveling. IDLA will adhere to the State of Idaho Travel Policy.

The Director of Operations will be responsible for developing procedures and forms to be used in connection with travel expense claims and reimbursements and will report any serious problems or discrepancies to the Board. In conjunction with Policy 7230: Financial Reporting and Audits, these internal controls provide reasonable assurance the proper purchasing standards are met.

Types of Travel

**In-State Expenses:** IDLA employees and Board Members shall be reimbursed for actual and necessary expenses incurred within the state of Idaho while attending to IDLA business. Actual mileage driven for pre-approved in-state travel shall be reimbursed. It is the responsibility of the Board to review travel within the state by the Superintendent or by Board Members.

**Out-of-State Travel:** Travel outside the state of Idaho requires pre-approval. Board Members shall obtain Board approval before incurring out-of-state expenses, and employees shall obtain prior approval from their supervisor and the Superintendent.

Actual monies spent for food while on out-of-state trips requiring an overnight stay shall be reimbursed.

IDLA employees and Board Members shall be reimbursed for actual and necessary expenditures incurred as part of out-of-state travel for IDLA business.

Documentation of Expenses



Expenses not in compliance with this policy and the State of Idaho Travel Policy shall not be reimbursed or paid by the Board.

Before reimbursement of actual and necessary expenses, the IDLA employee or Board Trustee must submit a detailed receipt indicating the date, purpose, and nature of the expense for each claim item, along with any appropriate travel expense or voucher form. Expenses requiring prior approval must include a copy of the written prior approval. Employees shall submit their receipts, travel expenses, and voucher forms to the Superintendent or designee. The Superintendent and Board Members shall submit such documentation to the Board. Failure to provide a detailed receipt will make the expense non-reimbursable.

The Board may allow a claim without a proper receipt in exceptional circumstances. Written documentation explaining the exceptional circumstances will be maintained as part of IDLA's record of the claim.

The Board directs the Superintendent or Designee to promulgate procedures specifying which expenses shall be reimbursable for travel of different distances and durations.

#### Travel Costs Under Federal Award

**General:** Travel costs refer to the expenses for transportation, lodging, subsistence, and related items incurred by employees in a travel status for official business of a grant recipient. Such costs may be charged on an actual cost basis, a per diem or mileage basis in lieu of actual costs incurred, or a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip and results in charges consistent with those generally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the recipient's written travel reimbursement policies.

**Lodging and subsistence:** Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by IDLA in its regular operations as a result of its written travel policy. In addition, if these costs are charged directly to the federal award, IDLA will maintain documentation justifying the following:

1. Participation of the individual is necessary for the federal award; and
2. The costs are reasonable and consistent with this policy and any related procedures.

**Commercial air travel:** Airfare costs above the basic, least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

1. Require circuitous routing;

2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Result in additional costs that would offset the transportation savings; or
5. Offer accommodations not reasonably adequate for the traveler's medical needs

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**Legal References**

2 CFR § 474

**Description**

Travel Costs

IC § 33-701

Fiscal Year – Payment and Accounting of Funds

**Other References**

State of Idaho Controller's Office

**Description**

State Travel Policy

**Cross References****Code**

1420

**Description**

Trustee Expenses

**Policy 7440: IDLA Credit Cards****Status: PROPOSED****Original Adopted Date:**  **Last Reviewed Date:**  

The Board of Trustees permits the use of IDLA credit cards by certain school officials to pay for actual and necessary expenses incurred in the performance of work-related duties for IDLA.

All credit cards will be in the name of IDLA. Credit cards may only be used for legitimate IDLA business expenditures. The use of credit cards is not intended to circumvent IDLA's policy on purchasing. Purchases that are unauthorized, illegal, represent a conflict of interest, are of a personal nature, or violate the intent of this policy may result in the revocation of the employee's credit card and disciplinary action.

The Director of Operations shall monitor the use of each credit card monthly by reviewing credit card expenditures and reporting any serious problems or discrepancies directly to the Board.

**Credit Card Users**

The Director of Operations shall authorize the issuing of credit cards to specific positions rather than to specific individuals.

Credit card users must take proper care of their credit card(s) and exercise all reasonable precautions to prevent damage, loss, or theft. Any damage, loss, or theft must be reported immediately to the Director of Operations and the appropriate financial institution. Failure to take proper care of credit cards or report damage, loss, or theft may result in financial liability for the employee.

Users must submit detailed documentation, including itemized receipts for services, travel, and other actual and necessary expenses incurred in connection with IDLA-related business for which the credit card has been used. Failure to provide a proper receipt can make the employee responsible for expenses.

**Credit Card Limits**

IDLA shall establish credit limits for each card issued based on business need and internal controls.

1. Standard settings: Unless otherwise approved, IDLA credit cards shall be configured with single purchase limits under \$5,000 and monthly spend limits under \$25,000.

2. Maximum limits: Individual credit card limits shall not exceed \$75,000 per transaction or \$150,000 per monthly billing cycle.
3. Appropriate use of higher limits: Limits above standard settings may be approved only for one-time or infrequent purchases when credit card payment provides financial benefits or more secure payment processing than alternative methods, and only with approval by the Director of Operations.

#### Return of Credit Card

An IDLA employee who is no longer employed shall return the credit card to the Director of Operations within five calendar days after termination, without further use.

#### Misuse and Unauthorized Use

An employee who violates a provision of this policy may:

4. Have their credit card revoked immediately;
5. Be subject to disciplinary action as determined by the Superintendent; and
6. Be reported to local law enforcement.

If the Superintendent violates a provision of this policy, they may be subject to disciplinary action as determined by the Board and shall be reported to the local law enforcement authorities.

#### Additional Procedures

In consultation with the Director of Operations, the Superintendent may establish additional procedures governing the issuance and use of IDLA credit cards. These procedures shall not contradict any part of this policy. Each cardholder shall be apprised of the procedures governing the use of the credit card, and a copy of this policy and accompanying procedures shall be given to each cardholder.

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#### **Legal References**

#### **Description**

IC § 18-5701

Misuse of Public Money by Officers

IC § 18-5703

Definitions

**Policy 7450: Federal Cash Management Policy****Status: PROPOSED****Original Adopted Date:** [REDACTED]**Last Reviewed Date:** [REDACTED]

All responsible IDLA employees shall comply with applicable methods and procedures for payment that minimize the time elapsed between IDLA's receipt of federal funds and their disbursement by IDLA, as required by and in accordance with the Cash Management Improvement Act of 1990. Generally, IDLA receives payment of federal funds from the Idaho Department of Education on a reimbursement basis.

According to guidance from the U.S. Department of Education (USDE), when calculating the interest earned on USDE grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by IDLA.

Payment Methods

1. **Reimbursements:** IDLA will initially charge federal grant expenditures to nonfederal funds.

The Director of Operations or their Designee shall request reimbursement for actual expenditures incurred under the federal grants on a monthly basis. All reimbursements are based on actual disbursements, not on obligations. Reimbursement requests shall be submitted on an IDLA form to the Department of Education.

The Superintendent or designee shall promulgate a procedure specifying any further requirements.

Consistent with State and federal requirements, IDLA shall maintain source documentation supporting federal expenditures, such as invoices, timesheets, and payroll stubs, and will make such documentation available for the Department of Education to review upon request.

Reimbursements of actual expenditures do not require interest calculations.

2. **Advances:** To the extent IDLA receives advance payments of federal grant funds, IDLA shall strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, IDLA shall attempt to expend all drawdowns of federal funds within 72 hours of receipt.

IDLA shall hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. IDLA shall begin to calculate interest earned on cash balances once funds are deposited into IDLA’s account.

Interest shall be calculated quarterly. Total federal grant cash balances shall be calculated on cash balances per grant and applying IDLA’s average interest rate. Within 30 days of the end of the quarter, IDLA shall remit interest earned. IDLA may retain up to \$500 of interest earned per year.

The Superintendent or designee shall promulgate a procedure specifying the process for remitting interest.

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Legal References	Description
2 CFR § 200.305	Payment
31 CFR § 205	Rules and Procedures for Efficient Federal-State Funds Transfers
31 USC § 6503	Intergovernmental financing (Cash Management Improvement Act of 1990)

**Policy 7450-P(1): Federal Cash Management**  
**Policy - Timely Obligation of Funds**  
**Original Adopted Date:**    
**Last Reviewed Date:**  

**Status: PROPOSED**

When Obligations are Made

Obligations are orders placed for property and services, contracts, subawards made, and similar transactions during a given period that require payment by IDLA during the same or a future period.

Funds received under a federal grant shall be considered obligated according to the standards provided in 34 CFR § 75.707 or 34 CFR § 76.707, as applicable. The following table illustrates when funds are determined to be obligated under federal regulations:

If the obligation is for:	The obligation is made:
Acquisition of property	On the date on which IDLA makes a binding written commitment to acquire the property
Personal services by an IDLA employee	When the services are performed
Personal services by a contractor who is not an IDLA employee	On the date on which IDLA makes a binding written commitment to obtain the services
Public utility services	When IDLA receives the services
Travel	When the travel is taken
Rental of property	When IDLA uses the property
A pre-agreement cost that was properly approved by the Director of Operations or	On the first day of the project period.

designee under the cost principles in 2 CFR part 200, Subpart E- Cost Principles.	
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### Period of Performance of Federal Funds

All obligations must occur on or between the beginning and ending dates of the grant project. This period is known as the period of performance. The performance period is dictated by statute and will be indicated in the Grant Adjustment Notice (GAN). Further, certain grants have specific requirements for carryover funds that must be adhered to.

**State-Administered Grants:** As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, many federal education grants have an availability period of 27 months. Federal education grant funds are typically awarded on July 1 of each year. While IDLA will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes 15 months of initial availability, plus 12 months for carryover. For example, funds awarded on July 1, 2025 would remain available for obligation through September 30, 2027.

**Direct Grants:** Generally, the period of availability for federal funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, IDLA must liquidate all obligations incurred under the award within 120 days after the end of the funding period, unless an extension is authorized. Any funds not obligated within the period of availability or liquidated within the specified timeframe are considered to have lapsed and must be returned to the awarding agency. Consequently, IDLA shall closely monitor grant spending throughout the grant cycle.

IDLA shall submit all financial, performance, and other reports required by the terms and conditions of the federal award before the end of this 120-day period. Any such reports required to be submitted to a pass-through entity shall be provided within 90 days of the end of the funding period, unless an extension is authorized.

### Carryover

**State-Administered Grants:** As described above, the Tydings Amendment extends the availability period for applicable state-administered program funds. Essentially, it permits



recipients to “carry over” any funds left over at the end of the initial 15-month period into the following year. These leftover funds are typically referred to as carryover funds and remain available for obligation for an additional 12 months. Accordingly, IDLA may simultaneously have multiple years of grant funds available under the same program.

According to GAAP and State statutes, any carryover in individual federal programs is determined in an annual audit. After carryover amounts are determined, they are reported and administered in accordance with specific federal award requirements outlined in the individual program applications.

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Legal References	Description
2 CFR § 200.305	Payment
31 CFR § 205	Rules and Procedures for Efficient Federal-State Funds Transfers
31 USC § 6503	Intergovernmental financing (Cash Management Improvement Act of 1990)



**Policy 7450-P(1): Federal Cash Management Policy - Status: PROPOSED****Federal Program Income****Original Adopted Date:**  **Last Reviewed Date:**  Definition

Program income means gross income earned by a federal grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's performance period.

Program income must be used for the original purpose of the federal award. Program income earned during the period of performance may only be used for costs incurred during the period of performance or allowable closeout costs as required by 2 CFR 200.472. Program income must be expended prior to requesting additional federal funds. Program income exceeding amounts specified in the federal award may be added to or deducted from the total allowable costs in accordance with the terms and conditions of the federal award.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principle and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award program, income does not include rebates, credits, discounts, and/or interest earned. Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income.

Use of Program Income

There are three methods of applying program income: deduction, addition, and cost-sharing. The federal agency should specify what program income method(s) will be used in the terms and conditions of the federal award. The deduction method will be used if the federal agency does not specify a method for applying program income. When no program income method is

specified in the federal award, prior approval is required to use the addition or cost sharing methods.

The default method for the use of program income for IDLA is the deduction method. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the federal awarding agency or pass-through entity otherwise directs IDLA. IDLA may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award.

While the deduction method is the default method, IDLA shall always refer to the grant award notification before determining the appropriate use of program income.

It is the policy of IDLA that no program income will be generated in federal programs. If program income is generated, the Director of Operations shall account for it following IDLA's routine accounting procedures, utilizing the special revenue accounting codes of IFARMS, and track it as program income attributable to a specific federal program.

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Legal References	Description
2 CFR § 200.305	Payment
2 CFR § 200.307	Program Income
31 CFR § 205	Rules and Procedures for Efficient Federal-State Funds Transfers
31 USC § 6503	Intergovernmental financing (Cash Management Improvement Act of 1990)

**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)

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## 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 Policy 4130 Public Access to IDLA Website.

No proposal, bid, or qualifications for contracts of \$100,000 or more shall be accepted or denied based on environmental, social, and governance standards, including screening or scoring bids, in whole or in part, on subjective ethical or sustainability criteria 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.

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#### **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

<b>Other References</b>	<b>Description</b>
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Idaho State Department of Education	Policies and Procedures Used Template
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### **Cross References**

<b>Code</b>	<b>Description</b>
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. 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.

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**Legal References****Description**

IC § 33-1103

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**

<b>Code</b>	<b>Description</b>
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 and will report any serious problems or discrepancies to the Board. In conjunction with Policy 7230, these internal controls provide reasonable assurance the proper purchasing standards are met.

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**Cross References**

7230	Financial Reporting and Audits
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 Director of Operations will be responsible for developing the procedures and forms to process claims for personal reimbursements and will report any serious problems or discrepancies to the Board. In conjunction with Policy 7230: Financial Reporting and Audits, these internal controls provide reasonable assurance the proper purchasing standards are met.

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**Cross References**

7230	Financial Reporting and Audits
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



# Supplemental Report to the Board

## February 3, 2026

Superintendent Simmons

Members of the Board,

We're working through some challenging times. The Governor's proposal to reduce IDLA's FY27 budget by \$10 million has definitely impacted IDLA's leadership, staff, and faculty. I appreciate each of you and the leadership you provide our organization to help us weather this storm.

We find ourselves in the middle of a storm right now, but we will weather it and continue to do what we can to provide opportunities for students in Idaho. I look forward to working with you at this month's board meeting to do some strategic planning and start envisioning our future. This is a good time for us to step back and reflect on who we are and why the work we do is essential.

Here are a few updates highlighting our team's work over the past month...



### Staffing

#### Reg 5/6 Regional Coordinator

Our long-time Regional Coordinator for Regions 5 & 6, Ron Perrenoud, is retiring at the end of the school year. Ron is beloved by the IDLA staff and his schools. We will miss him, but are excited that he is finally ready to retire fully. While our FY27 budget is uncertain, we are moving forward on applications for this position. Our Regional Coordinators lead the support we provide to our schools, and we will need a Region 5 & 6 Regional Coordinator to continue supporting our schools in eastern Idaho. Interested applicants can find information about the position and an application link on our website:

<https://idla.org/careers/>

#### PT Teacher & Principal

Due to the uncertainty in our FY27 budget and a likely enrollment reduction, we will not be hiring many part-time teachers or part-time principals this spring. Any part-time teacher or principal hiring will be in specific content areas that will still have a need. We want to prioritize our current part-time faculty, given the limited enrollment we expect in FY27.

### Culture

#### Self-Care

The Governor's proposal has created uncertainty for our faculty and staff. We are encouraging our team members to give each other grace, as everyone responds to news of this nature differently. We are also encouraging our team members to prioritize self-care this spring. Brian Smith led our full-time staff through a great reflection activity at our Pulse meeting on January 27th on dealing with stress by sharing ideas and allowing the team to share ideas with each other.

That said, our team is resilient and dedicated. We are starting our highest-enrolled spring semester, and continue to bring our best each day to provide a quality experience for students. The IDLA Leadership Team will continue to monitor our team's needs and do what we can to support our employees during this challenging season.

## Student Success



Spotlight

Our most recent Student Highlight features [Rylee Walters](#) from Salmon River High School. Rylee has used IDLA's dual credit program and will graduate from high school this year with an associate's degree. Rylee said that "taking college classes while still in high school can be overwhelming, but it's shown me that with discipline and consistency, I can handle hard things and still succeed." We're proud of Rylee and wish her the best as she continues her journey!

## News

[School board chairman voices worry about funding cuts](#). The Chairman of the Challis School District Board shared his concerns in a recent meeting about the proposed budget cuts to IDLA. We anticipate that other school board members and administrators will voice similar concerns as details of the proposed cut come forward.

[Governor, superintendent propose major cuts to state's online learning platform](#). This article from January 15th has provided the best coverage of the Governor's proposed cut to IDLA thus far.

## Events

### 2026 IETA Presentations



IDLA will be present at this week's Idaho Education Technology Association (IETA) conference. IDLA's staff has so much expertise to provide to this group! I'm amazed at how much content we'll be able to share with the field at the 2026 IETA Conference. IDLA presentations on the conference schedule include:

"Configuring Google Workspace to Improve IDLA Student Experience"  
Wed Feb. 4th, 1:15 PM  
Lew Huskey

"Protecting What Matters Most: Student Data Privacy and the 1EdTech TAMS Dashboard"

Wed Feb. 4th, 1:15 PM  
Ashlee Kolar

"Ask, Analyze, Act: Designing Surveys and Dashboards That Drive Action"  
Wed. Feb 4th, 1:15 PM

Thurs Feb 5th 3:30 PM  
Megan Dembi & Julie Patterson

“Tools, Tips, and Tricks of AI for Teachers”  
Thurs. Feb 5th, 8:30 AM  
Amanda Gravette

“AI Roundtable  
Thurs. Feb 5th, 11:15 AM  
Ryan Gravette

“AI-Driven Simulations: Teaching Critical Thinking Through Real-World Scenarios”  
Thurs. Feb 5th, 1:15 PM  
Fri. Feb 6th 12:30 PM  
Byron Heath

“The Data Factory: Your Golden Ticket to Insightful Analytics”  
Thurs. Feb 5th, 1:15 PM  
Marsha Baker & Zach Grammon

“An Introduction to CISSP (Certified Information Systems Security Professional) Certification  
Thurs. Feb 5th, 1:15 PM  
Ryan Gravette

“From Stressed to Centered: Simple Ways to Reset Your Mind and Boost Your Energy”  
Thurs Feb 5th, 3:30 PM  
Jolene Del Re & Amanda Swanson

“Automating Processes with N8N”  
Fri Feb 6th, 8:00 AM  
Ryan Gravette

“Getting Started with AI in Education: Lessons Learned and Building Your District’s First Steps”  
Fri Feb 6th, 9:45 AM  
Ashlee Kolar

“Growing Up with AI”  
Fri Feb 6th, 2:15 PM  
Amanda Gravette

“Strategic Implementation of AI at IDLA”  
Fri Feb 6th 2:15 PM  
Jeff Simmons & Jeff Farden