

SUBJECT

Idaho Virtual Academy Annual Update

APPLICABLE STATUTE, RULE, OR POLICY

N/A

BACKGROUND

Idaho Virtual Academy (IDVA) is a virtual public charter school authorized by the Public Charter School Commission (PCSC). IDVA began operations in fall 2004 and currently serves approximately 3,000 students statewide in grades K-12.

DISCUSSION

IDVA has provided a written annual update.

IDVA received a Star Rating of 3 out of 5 for both [2012](#) and [2013](#); however, the school's performance weakened slightly between the two years. Proficiency rates were similar, but fell marginally: reading from 86.8% to 84.6%; math from 72.4% to 70.6%, and language arts from 69.4% to 66.9%. Similarly, IDVA's performance in the growth categories was not quite as strong in 2013; in 2012, the school received 60% of points in Growth to Achievement and 53.3% of points in Growth to Achievement Subgroups; in 2013, IDVA received 46.7% of points in both growth categories.

IDVA's contract with K12 includes a deficit protection clause that guarantees that K12 will forgive invoices as necessary to prevent IDVA from incurring a year-end deficit. IDVA ended FY13 balanced and projects ending FY14 with a similar fiscal situation.

In February 2013, Kelly Edginton became Interim Head of School at IDVA when the school's previous administrator, Desiree Laughlin, left her position at IDVA to move into another role within K12. In summer 2013, the IDVA board officially made Kelly Edginton the new, permanent Head of School.

IMPACT

Information item only.

STAFF COMMENTS AND RECOMMENDATIONS

Staff has no comments or recommendations.

COMMISSION ACTION

Any action would be at the discretion of the PCSC.

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April 17, 2014

Idaho Public Charter School Commission Site Visit Report

School	Idaho Virtual Academy (IDVA)
Address	1965 S. Eagle Road, Suite 190, Meridian, ID 83642
Date of Site Visit	January 7, 2014
PCSC Staff Present	Alison Henken, Charter Schools Program Manager
Board Member(s) Interviewed	David Malnes, Board Chair Kerry Heninger, Member
Administrator(s) Interviewed	Kelly Edginton
Business Manager / Clerk Interviewed	Allen Wenger
Other Stakeholder(s) Interviewed	Teachers and Staff (15)

Board Member(s) Interview

David Malnes, Board Chair, and Kerry Heninger participated in the interview. Both are long-term board members for the school. The board members reported on some of the changes that have occurred at IDVA in the past year. IDVA has a new Head of School, Kelly Edginton, who was transitioned from interim to full status on May 1, 2013. Additionally, the school has a new High School Principal, so they now have three principals (elementary, middle school, and high school). IDVA has also changed their onboarding process for high school students to make sure that families understand the virtual learning model and how to be successful within it early on; a student cannot “officially start” at IDVA until they complete the five (5) steps of the onboarding process.

The members believe the board has a “really good” relationship with the school’s administrator, Kelly Edginton. They described it as one of mutual respect and a high level of trust. They feel that Ms. Edginton has good communication with them and that the board provides perspective in conversations since they can bring a new way of looking at things they don’t live with every day. In describing the division of roles at IDVA, the members stated that K12 is contracted to provide curriculum, management employees, and training. The board oversees the contractor (K12) and the management staff, has the final say in making decisions, and helps to advise and counsel the administration while making an effort not to micromanage or push individual agendas. The administrator is given the responsibility of running the school on a day-to-day basis.

The board has worked to improve board training. Last year, each board member was assigned a topic on which to educate the other members at the monthly board meetings. The board also spent last year discussing how they could improve as a board and revamping the policy manual. Board members can also access outside training through the ICSN and conferences. Each year, the IDVA board conducts a self-evaluation. They evaluate themselves as individuals and the board as a whole, the administrator, and K12 and then integrate all of those surveys into a discussion.

When asked about their concerns regarding the school’s operations, academics, or finances, the members responded that they do not have any major concerns. They are comfortable with the school’s finances and feel they have a great relationship with K12. The board members identified academic outcomes (test results / Star rating) and retention as areas of improvement for the school.

The school’s service agreement with K12 expires in summer 2014, so they will be evaluating how the school and K12 have evolved and will revisit the roles of each.

Administrator(s) Interview

Kelly Edginton, Head of School, participated in the interview. Ms. Edginton is a K12 employee who became the Interim (and later permanent) Head of School at IDVA in spring 2013. In updating the PCSC staff member about the school, Ms. Edginton spoke about the board's and administration's work to revise the school's mission statement and charter (in preparation for work on their performance certificate), the school's application for an alternative program and plan to apply for alternative accreditation, and the addition of the new High School Principal. This year, the school is going through their five-year accreditation process, and Ms. Edginton was happy with the results of the surveys that were completed by parents and students.

Ms. Edginton believes she has a strong relationship with the IDVA board. She feels comfortable calling the board's chairman at any time and believes he provides her with good advice, and overall, feels that she has open, good communication with the board.

Data is a focus for Ms. Edginton in measuring success at IDVA, with indicators of success including students' academic achievement and growth, the school's graduation rate, and student retention. She looks for students to be college and career ready when they graduate.

Ms. Edginton believes that IDVA is making great progress in implementing the Common Core State Standard; the school has been working on it for approximately two and a half years. She's expressed some nervousness about the logistics of transitioning to the Smarter Balanced Assessment (SBA), since it's longer than previous tests. She will be doing a professional development session focused on the SBA test in March.

When asked about her concerns about IDVA, Ms. Edginton responded that getting new students oriented to the school and on track to where they should be is a challenge and she recognizes that consistency of programming is important. Additionally, she is concerned about engaging students who have struggled in school in the past and are academically behind and ensuring they have an academic growth rate of more than one year so they can get caught up and on grade level.

Business Manager / Clerk Interview

Allen Wenger, Business Manager, participated in the interview. As a result of the school's contract with K12, IDVA ended FY13 balanced and Mr. Wenger anticipates the school will end FY14 in a similar manner. He noted that enrollment this year is lower than they had hoped and expected; their goal was to get to 3,500 students and they currently have between 3,100-3,200 enrolled. IDVA budgeted for 139 support units and currently is at 135; Mr. Wenger believes they may get to 139 by the end of the year based on their best weeks.

Mr. Wenger meets with Kelly Edginton, Head of School, on a monthly basis when he receives the financials from K12 to review the reports that will be going to the board. At monthly board meetings, the board receives cash flow and budget reports.

Teacher Meeting

The PCSC staff member had the opportunity to meet with fifteen (15) IDVA teachers and staff. When asked for open and honest feedback, teachers gave the following responses:

How can IDVA improve?

- The enrollment process could improve – sometimes students come into the school and they don't know what to expect and they may think they can be in school whenever they want to be; it would help if they were told they have to attend every class every day.
- The number of late-start cohort students and the overall number of cohorts and frequency of new starts (every couple weeks) makes it tough to focus on our duties and teachers and means that we have to keep getting new students caught up while trying to keep current students on track.
- It would help if we provided training for learning coaches during enrollment so they can better understand their role.
- We're not fans of K-mail and would prefer to use another e-mail system (though we do know that K-mail keeps a permanent record, and that's good).
- We could offer more varied types of classes.
- We would like more flexibility to open Blackboard collaborate sessions early (10 minutes) so everyone can get logged in and we can start classes on-time.
- For teachers and students up north, vacations and spring break matches the Boise area, but not our part of the state, which can be difficult for families.
- The scan-tron test is very buggy for some folks (it crashes); it would be good to remove bugs from testing.

Describe your professional development. Do strategies and ideas learned through professional development get applied?

- We participate in professional learning communities (PLCs).
- For a while, departments were meeting weekly (for CCSS), which was helpful.
- Training as a new IDVA teacher was very intense; it was a little overwhelming at the time, but looking back, I know that it was necessary.
- I like our professional development program; we have the flexibility to choose courses ourselves and IDVA helps pay for them.

How prepared to you feel for Common Core implementation (CCSS) this year, and later, for the transition to the Smarter Balanced Assessment (SBA)?

- We have gotten quite a bit of training on CCSS.
- We've working on making sure the curriculum aligns and have discussed / worked on it in our PLCs.
- We're continuing to work on it.

What is going well at IDVA? What do you like about working here?

- We have a responsive administration; when teachers or parents voice concerns, they're really listened to; they are supportive, value our input, and encourage us to try new things.
- We have the opportunity to make one-on-one contact because we have the flexibility to be proactive and work with individual students as needed.
- We have a lot of communication with parents.
- The staff – we work as a team; we communicate and collaborate; the teachers here are problem solvers.

- Students learn to be self-motivated through this model.
- Students feel like they can engage and participate here.
- We think we have a very responsive SpEd team.

Documents Review

Finances

The FY13 end-year and FY14 year-to-date finances were not available for review at the time of the visit. Allen Wenger sent them via e-mail to the PCSC staff member within 24 hours. IDVA's financial processes and documentation vary from those submitted by other schools (types of forms, etc.). However, because IDVA's contract with K12 includes a deficit protection clause, the PCSC staff member who visited does not have significant concerns about the school's finances at this time.

Special Education Files

Since the IDVA special education files are kept electronically, Tara Ball, Special Education Administrator, allowed the PCSC staff member to randomly select three (3) students and review their files on her computer. All three files included up-to-date IEPs, including accommodations and LRE documentation. All files included current eligibility reports. The electronic files appeared to be organized, though staff does use two separate systems to look at documentation. At this time, the PCSC staff member does not have any significant concerns about the files that were reviewed.

The PCSC staff member also had the opportunity to speak with Ms. Ball briefly regarding the process she uses to ensure that IEPs are appropriately implemented, as virtual schools face unique challenges in this regard. Ms. Ball reported that they have put new systems in place this year, including monthly data conferencing with teachers. The school's special education teachers turn in their progress monitoring regarding the students they are serving on a monthly basis and Ms. Ball reviews it with them to ensure they're working through the students' IEP goals. Additionally, Ms. Ball does observations of special education instruction.

Classroom Observations

Since IDVA is a virtual school, there was minimal opportunity for classroom observations. The PCSC staff member toured the facility, which consisted of staff offices, technology labs and workstations for students, and areas for teachers to interact with students when they come in-person. Additionally, the IDVA administrator sent the PCSC staff member some links of recorded virtual courses. The PCSC staff member watched five to ten minutes each of five recordings, with grades and subjects varying (elementary through high school, English language arts, math, journalism, etc.). The pacing, level of interactive activities, and engagement of students varied by class, but was generally quite strong. However, given that the administrator selected these courses for observation and the PCSC staff member had minimal opportunity for in-person observations of students, it is difficult to make generalized statements regarding the quality of instruction or learning.

Summary

Strengths

- Teachers report that they feel supported by the school's administration; they believe the administration values and is responsive to feedback.

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- Board training and evaluation processes have improved.
- The deficit protection clause in its contract with K12 continues to lead to balanced budgets and financial stability.

Challenges or Areas for Improvement

- Teachers report having challenges with K-mail and scan-tron testing.
- IDVA's administrator and teachers reported feeling that the school's enrollment and/or onboarding / orientation process for students and learning coaches could benefit from additional improvement.

Concerns

- The PCSC staff member who visited does not have any significant concerns about IDVA at this time.

Possible Charter Amendments

- IDVA has informed the PCSC staff member that the school intends to submit charter amendments to clarify and update information about the school's programs and services.

Recommendations

- PCSC staff recommends that the IDVA administrator work with school's teachers to identify and addresses technology issues (K-mail, scan-tron testing, etc).
- PCSC staff recommends that the IDVA administrator work with the school's to develop additional strategies to further improve the school's enrollment and onboarding process for students and learning coaches.

Materials or Follow-up Requested of the School

No additional follow-up was requested of the school.

April 17, 2014



IDAHO
VIRTUAL ACADEMYSM

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March 18, 2014

To: Idaho Public Charter School Commission
Re: Idaho Virtual Academy Annual Update Report

To the Idaho Public Charter School Commission,

The Idaho Virtual Academy is beginning our 12th year! IDVA serves over 3000 students in grades K-12 in nearly every county in Idaho. As our students live across the state, so do our staff. IDVA's teaching staff is comprised of highly qualified, Idaho certified educators who have an average of 12 years teaching experience. Idaho is our community. As we have teachers, parents and students across the state, we work to create community wherever we are. We have community activities, educational opportunities and lots of student-teacher interaction on and off-line. We meet with students in our online classrooms on at least a weekly basis to learn and grow academically together. We analyze assessment data and meet with students who struggle academically in small groups or individually to help meet their unique needs. There are many challenges with having a community that lives in geographically remote areas. During the past three years, we continue to deal with that distance by increasing communication with families, enlisting the help of veteran parents, and putting more systems online. This year we are tapping into our wonderful parent community with our Parent Boosters. These parents are leading outings across the state and providing fun and educational opportunities for our community!

State accountability is an area where we continue to strive for improvement. IDVA was rated a three star school under Idaho's new accountability model the last two years. We continue to note that students who have been at IDVA five years or more exceed the state targets in each academic area. We have increased our concurrent credit opportunities for high school students over the past three years, and have a goal to increase both numbers of opportunities and students who take advantage of those opportunities over the next three years. We also have a goal to increase our pass rates each year and increase graduation rates. We continue to set goals to improve our educational program. Increasing parental/adult involvement is an area where we have set a goal. Last year, we enlisted the help of veteran IDVA parents to work one on one with new parents to help their students be successful in a new educational setting through a new orientation program. We found our orientation program to be very successful and have expanded it to the high school this year. We have implemented data conferencing and much more observation and feedback with our teaching staff this year and expect these new practices to improve our practices and positively impact student learning.

IDVA K5 Department Update: SY 13-14 brought two primary goals for our team. The first was to implement a new approach to targeted Tier 2 (T2) Intervention Program for students needing remediation in math, reading, and language skills. Teachers and administration worked together to review data regularly to adjust groups and ensure that students received needed interventions. Attendance in live online classes has been steady over the course of the year, and we are seeing

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measurable growth in these classes. As we look towards SY 14-15, we are hoping to select a diagnostic assessment tool and instruction program that can alleviate some of the time teachers spend on scoring and reporting to aide in the further development of our T2 program. The second goal for our team was to dive deep into Idaho Core Standards. We participated in two book studies focusing on Common Core in Math and ELA. Teachers and administrators presented the chapters and created activities to aide us in our instruction with students. Our goal was to ensure alignment of our curriculum with Idaho Core, analyze any gaps, strategize plans to fill the gaps, and create an assessment plan for SY 14-15. Our hope for SY 14-15 is to continue to develop our Idaho Core knowledge and share that with our families and our students.

IDVA Middle School Department Update: The Idaho Virtual Academy Middle School focuses on individualizing student learning. Our middle school team partners with families to review individual student needs, learn about previous educational experiences, review student performance and individual student data, and establish individual student goals. We support our families through phone conferences, live classes, live help sessions (one on one or small group), and individualized learning plans. Our middle school team continues to gain professional knowledge through regular PLC meetings and book studies. Our middle school team has implemented regular data conferences in which student data is reviewed to improve teaching and student learning.

IDVA High School Department Update: The High School Department currently offers a “regular” high school and, in response to obvious need, an “alternative” high school opportunity for IDVA students. We are currently seeking separate accreditation for an alternative high school program and expect to obtain that during SY 14/15. Within IDVHS we have a traditional semester schedule. Within the IDAHS program we are on a quarter schedule with students taking 3 classes per quarter allowing them to focus more intently on fewer classes at a time. In addition, we also have a January Term where students are given the opportunity to research a career or passion and present their findings and experience to a panel of staff members. IDVA high school students have advisors, counselors, homeroom teachers and classroom teachers to provide teaching and support for all students. We also support our students with individual learning plans, live classes, and live help sessions for individual assistance. All high school students take finals in a face to face setting that is proctored by the IDVA staff. The high school team of teachers is continually looking at student data within their professional learning communities and working together to implement best practice and strategies to improve student achievement.

We appreciate this opportunity to give you an update on our school and look forward to meeting with you for our annual update in April.

Thank you,

Dave Malnes, IDVA Board of Directors Chair
Kelly Edginton, IDVA Head of School

April 17, 2014

CHARTER SCHOOL DASHBOARD

Date: 3/12/14

School Name: Idaho Virtual Academy
School Address: 1965 S Eagle Rd, Ste 190, Meridian, ID 83642
School Phone: 208-322-3559
Current School Year: 2013/14

School Mission: The Idaho Virtual Academy will strive for student mastery of a rigorous, research-based curriculum delivered on- and off-line that puts public school accountability, teacher competence, and parent/adult involvement at the center of student learning.

CHARTER SCHOOL BOARD

Board Member Name	Office and Term	Skill Set(s)	Email	Phone
David Malnes	Chairman/term expires July 2014	Parent of 3 IDVA graduates / church ministry	dlmalnes6@gmail.com	208-855-2307
Kerry Heninger	Member/term expires July 2014	Parent of IDVA students / pas President of SW PTAB	Heninger_5@msn.com	208-327-3539
Monica Robinson-Eckert	Member/term expires July 2016	J.D., University of Idaho; Assistant Lecturer, Idaho State University, School of Arts and Sciences.	robinmon@isu.edu	208-233-9024
Nathan Vore	Member/term expires July 2015	Parent of IDVA students / Finance	rnvore@q.com	208-790-1100
Kimber Tower	Member/term expires July 2015	Parent of IDVA students	ClanTower@gmail.com	208-745-6007

ENROLLMENT

Grade Level	Current Year's Enrollment Projection	Current Enrollment	Current ADA	Current Waiting List	Previous Year's Enrollment	Previous Year's ADA
K	200	161	151	NA	201	175
1	200	178	493		223	539
2	200	170	493		207	539
3	200	202	493		198	539
4	200	178	540		265	675
5	200	212	540		241	675
6	300	234	540		305	1426
7	350	286	1401		366	1426
8	400	343	1401		392	1426
9	400	360	1401		399	1426
10	300	315	1401		309	1426
11	250	264	1401		259	1426
12	150	155	1401		156	1426
TOTAL	3350	3058	2637		3521	2815

STUDENT DEMOGRAPHICS

School Year	Hispanic (# and %)	Asian (# and %)	White (# and %)	Black (# and %)	American Indian (# and %)	LEP (# and %)	FRL (# and %)	Special Education (# and %)
Current	128/4.19%	13/0.43%	2843/92.97%	28/0.92%	44/1.44%	0/0%	1978/64.68%	354/11.58%
Previous	106/3.68%	24/0.83%	2681/93.15%	23/0.80%	38/1.32%	0/0%	1827/63.48%	280/9.73%

FACULTY AND STAFF

Administrator Name(s): Kelly Edginton, Head of School
 Tara Ball, Special Education Mgr
 Allen Wenger, Business Mgr
 Scott Miller, Secondary Principal
 Amy Chadez, K5 Principal
 Jenny Whelan, Middle School Principal
 Mike Groshong, Human Resources Mgr
 Andrea Hampton, Operations Mgr

Administrator's Hire Date: Edginton, Aug 2002
 Ball, Fall 2002
 Wenger, June 2007
 Miller, July 2013
 Chadez, July 2012
 Whelan, July 2013
 Groshong, Jul 2002
 Hampton, May 2013

Administrator Email(s): kedginton@k12.com; awenger@k12.com; smiller@k12.com; achadez@k12.com;
 jwhelan@k12.com; mgroshong@k12.com; ahampton@k12.com

Current Classified Staff (# FTE): 16
Current Faculty (# FTE): 77

EDUCATIONAL PROGRAM

Does your school have an active improvement plan in place / on file with the SDE? Yes
Does your school currently have a school improvement status with the SDE? Yes
If yes, please specify your school's status (Focus, Priority): Continuous Improvement

COMMENTS (optional)

Please describe any significant changes experienced by your school in the past year:
 Please see our Cover Letter.

Please describe the greatest successes experienced by your school in the past year:

Please describe any challenges you anticipate during the upcoming year:

Please add any additional information of which you would like to make your authorizer aware:

REQUIRED ATTACHMENT

PCSC Budget Template, including budget actuals for most recent month-end, projections for remainder of current year, and the fiscal outlook for next year.

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IDAHO VIRTUAL ACADEMY --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE							
414100 Tuition	-	-	-	-		-	
415000 Earnings on Investments	10,000.00	10,000.00	8,282.51	1,717.49	83%	12,400.00	
416100 School Food Service	-	-	-	-		-	
416200 Meal sales: non-reimbursable	-	-	-	-		-	
416900 Other Food Sales	-	-	-	-		-	
417100 Admissions / Activities	-	-	-	-		-	
417200 Bookstore Sales	-	-	-	-		-	
417300 Clubs / Organization Fees, etc.	-	-	-	-		-	
417400 School Fees & Charges/Fundraising	-	-	-	-		-	
417900 Other Student Revenue	-	-	-	-		-	
419100 Rentals	-	-	-	-		-	
419200 Contributions/Donations	-	-	-	-		-	
419900 Other Local Revenue	-	-	-	-		-	
431100 Base Support Program	11,106,167.00	11,106,167.00	8,455,658.69	2,650,508.31	76%	9,642,159.00	
431200 Transportation Support	953,337.00	953,337.00	1,982,561.22	(1,029,224.22)	208%	2,278,806.00	
431400 Exceptional Child Support	-	-	-	-		-	
431600 Tuition Equivalency	-	-	-	-		-	
431800 Benefit Apportionment	589,967.00	589,967.00	432,876.33	157,090.67	73%	497,559.00	
431900 Other State Support	-	-	-	-		-	
437000 Lottery / Addtl State Maintenance	-	-	-	-		-	
439000 Other State Revenue	-	-	-	-		-	
442000 Indirect Unrestricted Federal	-	-	-	-		-	
443000 Direct Restricted Federal	77,000.00	77,000.00	72,557.37	4,442.63	94%	77,000.00	
445000 Title I - ESEA	750,000.00	750,000.00	352,650.12	397,349.88	47%	750,000.00	
445500 Child Nutrition Reimbursement	-	-	-	-		-	
445600 Title VI-B IDEA	465,000.00	465,000.00	211,577.38	253,422.62	46%	465,000.00	
445900 Other Indirect Restricted Federal	-	-	-	-		-	
451000 Proceeds	-	-	-	-		-	
460000 Transfers In	375,000.00	375,000.00	-	375,000.00	0%	217,000.00	
TOTAL REVENUE	\$14,326,471.00	\$14,326,471.00	\$11,516,163.62	\$2,810,307.38	80%	\$13,939,924.00	

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IDAHO VIRTUAL ACADEMY --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
EXPENDITURES							
100 SALARIES	3,652,000.00	3,652,000.00	2,083,698.14	1,568,301.86	57%	3,529,750.00	
200 EMPLOYEE BENEFITS	908,700.00	908,700.00	667,001.80	241,698.20	73%	1,062,000.00	
300 PURCHASED SERVICES	6,759,771.00	6,759,771.00	7,129,778.26	(370,007.26)	105%	6,996,203.58	
400 SUPPLIES	2,581,000.00	2,581,000.00	1,979,857.05	601,142.95	77%	2,084,970.42	
500 CAPITAL OUTLAY	-	-	-	-		-	
600 DEBT RETIREMENT	-	-	-	-		-	
700 INSURANCE	50,000.00	50,000.00	31,133.36	18,866.64	62%	50,000.00	
920000 TRANSFERS OUT	375,000.00	375,000.00	-	375,000.00	0%	217,000.00	
TOTAL EXPENDITURES	\$14,326,471.00	\$14,326,471.00	\$11,891,468.61	\$2,435,002.39	83%	\$13,939,924.00	
TOTAL FUND REVENUES OVER EXPENDITURES	\$0.00	\$0.00	(\$375,304.99)			\$0.00	
TOTAL BEGINNING BALANCE (All Funds)	\$0.00	\$0.00	\$0.00			\$0.00	
TOTAL CHANGES (All Funds)	\$0.00	\$0.00	(\$375,304.99)			\$0.00	
ENDING BALANCE (All Funds)	\$0.00	\$0.00	(\$375,304.99)			\$0.00	

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IDAHO VIRTUAL ACADEMY --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
CHANGES IN FUND BALANCE BY FUND							
100 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
100 Changes in Fund Balance	\$0.00	\$0.00	(\$218,204.99)			\$0.00	
100 Ending Fund Balance	\$0.00	\$0.00	(\$218,204.99)			\$0.00	
245 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
245 Changes in Fund Balance	\$0.00	\$0.00	(\$53,174.00)			\$0.00	
245 Ending Fund Balance	\$0.00	\$0.00	(\$53,174.00)			\$0.00	
251 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
251 Changes in Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
251 Ending Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
257 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
257 Changes in Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
257 Ending Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
271 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
271 Changes in Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
271 Ending Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
400 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
400 Changes in Fund Balance	\$0.00	\$0.00	(\$103,926.00)			\$0.00	
400 Ending Fund Balance	\$0.00	\$0.00	(\$103,926.00)			\$0.00	

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IDAHO VIRTUAL ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
100.414100	Tuition				-			
100.415000	Earnings on Investments	10,000.00	10,000.00	8,282.51	1,717.49	83%	12,400.00	
100.419100	Rentals				-			
100.419200	Contributions/Donations				-			
100.419900	Other Local Revenue				-			
100.431100	Base Support	11,106,167.00	11,106,167.00	8,455,658.69	2,650,508.31	76%	9,642,159.00	
100.431200	Transportation Support	953,337.00	953,337.00	1,982,561.22	(1,029,224.22)	208%	2,278,806.00	
100.431400	Exceptional Child Support				-			
100.431600	Tuition Equivalency				-			
100.431800	Benefit Apportionment	589,967.00	589,967.00	432,876.33	157,090.67	73%	497,559.00	
100.431900	Other State Support				-			
100.437000	Lottery / Addtl State Maintenance				-			
100.439000	Other State Revenue				-			
100.442000	Indirect Unrestricted Federal				-			
100.443000	Direct Restricted Federal				-			
100.445900	Other Indirect Restricted Federal				-			
100.460000	Transfers In				-			
TOTAL GENERAL FUND REVENUES		\$12,659,471.00	\$12,659,471.00	\$10,879,378.75	1,780,092.25	86%	\$12,430,924.00	
EXPENDITURES								
100.512100	Elementary Salaries	1,010,000.00	1,010,000.00	530,249.16	479,750.84	52%	850,000.00	
100.512200	Elementary Benefits	272,700.00	272,700.00	123,359.20	149,340.80	45%	200,000.00	
100.512300	Elementary Purchased Services	1,466,571.00	1,466,571.00	2,079,495.13	(612,924.13)	142%	1,600,000.00	
100.512400	Elementary Supplies	1,650,000.00	1,650,000.00	1,493,476.31	156,523.69	91%	1,500,000.00	
100.512500	Elementary Capital Outlay				-			
100.512600	Elementary Debt Retirement				-			
100.512700	Elementary Insurance				-			
100.515100	Secondary Salaries	925,000.00	925,000.00	459,753.42	465,246.58	50%	750,000.00	
100.515200	Secondary Benefits	250,000.00	250,000.00	277,342.06	(27,342.06)	111%	430,000.00	
100.515300	Secondary Purchased Services	975,000.00	975,000.00	1,220,364.05	(245,364.05)	125%	1,000,000.00	
100.515400	Secondary Supplies	800,000.00	800,000.00	398,038.66	401,961.34	50%	450,000.00	
100.515500	Secondary Capital Outlay				-			
100.515600	Secondary Debt Retirement				-			
100.515700	Secondary Insurance				-			

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IDAHO VIRTUAL ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.517100	Alternative School Program Salaries	100,000.00	100,000.00	158,507.94	(58,507.94)	159%	240,000.00	
100.517200	Alternative School Program Benefits	27,000.00	27,000.00	33,716.15	(6,716.15)	125%	50,500.00	
100.517300	Alternative School Program Purchased Services	70,000.00	70,000.00	82,620.00	(12,620.00)	118%	125,000.00	
100.517400	Alternative School Program Supplies	1,000.00	1,000.00	28,823.29	(27,823.29)	2882%	43,000.00	
100.517500	Alternative School Program Capital Outlay				-			
100.517600	Alternative School Program Debt Retirement				-			
100.517700	Alternative School Program Insurance				-			
100.521100	Exceptional Child Salaries	220,000.00	220,000.00	157,262.87	62,737.13	71%	240,000.00	
100.521200	Exceptional Child Benefits	60,000.00	60,000.00	41,191.11	18,808.89	69%	62,000.00	
100.521300	Exceptional Child Purchased Services	703,500.00	703,500.00	406,940.76	296,559.24	58%	700,000.00	
100.521400	Exceptional Child Supplies	20,000.00	20,000.00	21,151.28	(1,151.28)	106%	30,000.00	
100.521500	Exceptional Child Capital Outlay				-			
100.521600	Exceptional Child Debt Retirement				-			
100.521700	Exceptional Child Insurance				-			
100.524100	Gifted and Talented Program Salaries				-			
100.524200	Gifted and Talented Program Benefits				-			
100.524300	Gifted and Talented Program Purchased Services	5,000.00	5,000.00	2,883.00	2,117.00	58%	5,000.00	
100.524400	Gifted and Talented Program Supplies				-			
100.524500	Gifted and Talented Program Capital Outlay				-			
100.524600	Gifted and Talented Program Debt Retirement				-			
100.524700	Gifted and Talented Program Insurance				-			
100.532100	School Activity Program Salaries				-			
100.532200	School Activity Program Benefits				-			
100.532300	School Activity Program Purchased Services	50,000.00	50,000.00	22,239.10	27,760.90	44%	45,000.00	
100.532400	School Activity Program Supplies				-			
100.532500	School Activity Program Capital Outlay				-			
100.532600	School Activity Program Debt Retirement				-			
100.532700	School Activity Program Insurance				-			
Subtotals: Instruction		8,605,771.00	8,605,771.00	7,537,413.49	1,068,357.51	88%	8,320,500.00	
100.611100	Attendance-Guidance-Health Salaries	80,000.00	80,000.00	66,562.50	13,437.50	83%	100,000.00	
100.611200	Attendance-Guidance-Health Benefits	20,000.00	20,000.00	24,733.30	(4,733.30)	124%	37,000.00	
100.611300	Attendance-Guidance-Health Purchased Services	7,500.00	7,500.00	4,343.14	3,156.86	58%	6,500.00	
100.611400	Attendance-Guidance-Health Supplies			223.75	(223.75)		223.75	
100.611500	Attendance-Guidance-Health Capital Outlay				-			
100.611600	Attendance-Guidance-Health Debt Retirement				-			
100.611700	Attendance-Guidance-Health Insurance				-			

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IDAHO VIRTUAL ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.622100	Educational Media Salaries				-			
100.622200	Educational Media Benefits				-			
100.622300	Educational Media Purchased Services	27,000.00	27,000.00	9,890.98	17,109.02	37%	20,000.00	
100.622400	Educational Media Supplies				-			
100.622500	Educational Media Capital Outlay				-			
100.622600	Educational Media Debt Retirement				-			
100.622700	Educational Media Insurance				-			
100.631100	Board of Education Program Salaries				-			
100.631200	Board of Education Program Benefits				-			
100.631300	Board of Education Program Purchased Services	4,000.00	4,000.00	489.52	3,510.48	12%	489.52	
100.631400	Board of Education Program Supplies				-			
100.631500	Board of Education Program Capital Outlay				-			
100.631600	Board of Education Program Debt Retirement				-			
100.631700	Board of Education Program Insurance				-			
100.632100	District Administration Program Salaries	380,000.00	380,000.00	254,295.82	125,704.18	67%	382,000.00	
100.632200	District Administration Program Benefits	19,000.00	19,000.00	15,221.55	3,778.45	80%	22,500.00	
100.632300	District Administration Program Purchased Services	795,000.00	795,000.00	1,413,267.43	(618,267.43)	178%	1,250,000.00	
100.632400	District Administration Program Supplies	2,000.00	2,000.00	696.84	1,303.16	35%	1,500.00	
100.632500	District Administration Program Capital Outlay				-			
100.632600	District Administration Program Debt Retirement				-			
100.632700	District Administration Program Insurance				-			
100.641100	School Administration Program Salaries				-			
100.641200	School Administration Program Benefits				-			
100.641300	School Administration Program Purchased Services	26,000.00	26,000.00	22,794.65	3,205.35	88%	35,000.00	
100.641400	School Administration Program Supplies	10,000.00	10,000.00	246.67	9,753.33	2%	246.67	
100.641500	School Administration Program Capital Outlay				-			
100.641600	School Administration Program Debt Retirement				-			
100.641700	School Administration Program Insurance				-			
100.651100	Business Operation Program Salaries				-			
100.651200	Business Operation Program Benefits				-			
100.651300	Business Operation Program Purchased Services	87,000.00	87,000.00	76,255.99	10,744.01	88%	100,000.00	
100.651400	Business Operation Program Supplies	78,000.00	78,000.00	36,671.17	41,328.83	47%	55,000.00	
100.651500	Business Operation Program Capital Outlay				-			
100.651600	Business Operation Program Debt Retirement				-			
100.651700	Business Operation Program Insurance	50,000.00	50,000.00	31,133.36	18,866.64	62%	50,000.00	

April 17, 2014

IDAHO VIRTUAL ACADEMY --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.656100	Administrative Technology Service Salaries				-			
100.656200	Administrative Technology Service Benefits				-			
100.656300	Administrative Technology Service Purchased Services	900,000.00	900,000.00	648,481.58	251,518.42	72%	500,000.00	
100.656400	Administrative Technology Service Supplies				-			
100.656500	Administrative Technology Service Capital Outlay				-			
100.656600	Administrative Technology Service Debt Retirement				-			
100.656700	Administrative Technology Service Insurance				-			
100.667100	Security Program Salaries				-			
100.667200	Security Program Benefits				-			
100.667300	Security Program Purchased Services	43,200.00	43,200.00	-	43,200.00	0%	-	
100.667400	Security Program Supplies				-			
100.667500	Security Program Capital Outlay				-			
100.667600	Security Program Debt Retirement				-			
100.667700	Security Program Insurance				-			
100.681100	Pupil-to-School Transportation Salaries				-			
100.681200	Pupil-to-School Transportation Benefits				-			
100.681300	Pupil-to-School Transportation Purchased Services	1,150,000.00	1,150,000.00	954,862.00	195,138.00	83%	1,332,964.06	
100.681400	Pupil-to-School Transportation Supplies				-			
100.681500	Pupil-to-School Transportation Capital Outlay				-			
100.681600	Pupil-to-School Transportation Debt Retirement				-			
100.681700	Pupil-to-School Transportation Insurance				-			
Subtotals: Support Services		3,678,700.00	3,678,700.00	3,560,170.25	118,529.75	97%	3,893,424.00	
Subtotals: Non-Instruction		-	-	-	-		-	
100.920000	Transfers Out	375,000.00	375,000.00		375,000.00	0%	217,000.00	
100.950000	Contingency Reserve				-			
Subtotals: Other		375,000.00	375,000.00	-	375,000.00	0%	217,000.00	
TOTAL GENERAL FUND EXPENDITURES		\$12,659,471.00	\$12,659,471.00	\$11,097,583.74	\$1,561,887.26	88%	\$12,430,924.00	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	(\$218,204.99)			\$0.00	
BEGINNING FUND BALANCE (July 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$218,204.99)			\$0.00	
ENDING FUND BALANCE AS OF _____		\$0.00	\$0.00	(\$218,204.99)			\$0.00	

April 17, 2014

IDAHO VIRTUAL ACADEMY --- FUND 245 (Technology-State)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
245.431900	Other State Support				-			
245.439000	Other State Revenue				-			
245.460000	Transfers In	150,000.00	150,000.00	-	150,000.00	0%	60,000.00	
TOTAL FUND REVENUE		\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	0%	\$60,000.00	
EXPENDITURES								
245.623100	Instruction-Related Technology Salaries				-			
245.623200	Instruction-Related Technology Benefits				-			
245.623300	Instruction-Related Technology Purchased Services	150,000.00	150,000.00	53,174.00	96,826.00	35%	60,000.00	
245.623400	Instruction-Related Technology Supplies				-			
245.623500	Instruction-Related Technology Capital Outlay				-			
245.623600	Instruction-Related Technology Debt Retirement				-			
245.623700	Instruction-Related Technology Insurance				-			
245.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$150,000.00	\$150,000.00	\$53,174.00	\$96,826.00	35%	\$60,000.00	
TOTAL REVENUE OVER EXPENDITURES		\$0.00	\$0.00	(\$53,174.00)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$53,174.00)			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	(\$53,174.00)			\$0.00	

April 17, 2014

IDAHO VIRTUAL ACADEMY --- FUND 251 (Title I-A, ESEA)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
251.443000	Direct Restricted Federal				-			
251.445100	Title I - ESEA	750,000.00	750,000.00	352,650.12	397,349.88	47%	750,000.00	
251.445900	Other Indirect Restricted Federal				-			
251.460000	Transfers In				-			
TOTAL FUND REVENUE		\$750,000.00	\$750,000.00	\$352,650.12	\$397,349.88	47%	\$750,000.00	
EXPENDITURES								
251.512100	Elementary Salaries	540,000.00	540,000.00	247,185.77	292,814.23	46%	540,000.00	
251.512200	Elementary Benefits	160,000.00	160,000.00	82,520.79	77,479.21	52%	160,000.00	
251.512300	Elementary Purchased Services	50,000.00	50,000.00	22,943.56	27,056.44	46%	50,000.00	
251.512400	Elementary Supplies				-			
251.512500	Elementary Capital Outlay				-			
251.512600	Elementary Debt Retirement				-			
251.512700	Elementary Insurance				-			
251.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$750,000.00	\$750,000.00	\$352,650.12	\$397,349.88	47%	\$750,000.00	
TOTAL FUND REVENUE OVER EXPENDITURES		\$0.00	\$0.00	\$0.00			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$0.00			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	\$0.00			\$0.00	

April 17, 2014

IDAHO VIRTUAL ACADEMY --- FUND 257 (IDEA Part B)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
257.443000	Direct Restricted Federal				-			
257.445600	Title VI-B IDEA Federal Revenue	465,000.00	465,000.00	211,577.38	253,422.62	46%	465,000.00	
257.445900	Other Indirect Restricted Federal				-			
257.460000	Transfers In				-			
TOTAL FUND REVENUES		\$465,000.00	\$465,000.00	\$211,577.38	\$253,422.62	46%	\$465,000.00	
EXPENDITURES								
257.521100	Exceptional Child Salaries	345,000.00	345,000.00	142,130.66	202,869.34	41%	360,000.00	
257.521200	Exceptional Child Benefits	100,000.00	100,000.00	68,917.64	31,082.36	69%	100,000.00	
257.521300	Exceptional Child Purchased Services				-			
257.521400	Exceptional Child Supplies	20,000.00	20,000.00	529.08	19,470.92	3%	5,000.00	
257.521500	Exceptional Child Capital Outlay				-			
257.521600	Exceptional Child Debt Retirement				-			
257.521700	Exceptional Child Insurance				-			
257.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$465,000.00	\$465,000.00	\$211,577.38	\$253,422.62	46%	\$465,000.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	\$0.00			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$0.00			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	\$0.00			\$0.00	

April 17, 2014

IDAHO VIRTUAL ACADEMY --- FUND 271 (Title II-A, ESEA)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
271.443000	Direct Restricted Federal	77,000.00	77,000.00	72,557.37	4,442.63	94%	77,000.00	
271.445900	Other Indirect Restricted Federal				-			
271.460000	Transfers In				-			
TOTAL FUND REVENUES		\$77,000.00	\$77,000.00	\$72,557.37	\$4,442.63	94%	\$77,000.00	
EXPENDITURES								
271.621100	Instruction Improvement Salaries	52,000.00	52,000.00	67,750.00	(15,750.00)	130%	67,750.00	
271.621200	Instruction Improvement Benefits				-			
271.621300	Instruction Improvement Purchased Services	25,000.00	25,000.00	4,807.37	20,192.63	19%	9,250.00	
271.621400	Instruction Improvement Supplies				-			
271.621500	Instruction Improvement Capital Outlay				-			
271.621600	Instruction Improvement Debt Retirement				-			
271.621700	Instruction Improvement Insurance				-			
271.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$77,000.00	\$77,000.00	\$72,557.37	\$4,442.63	94%	\$77,000.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	\$0.00			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$0.00			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	\$0.00			\$0.00	

April 17, 2014

IDAHO VIRTUAL ACADEMY --- FUND 400 (Capital Projects)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
400.451000	Proceeds				-			
400.460000	Transfers In	225,000.00	225,000.00	-	225,000.00	0%	157,000.00	
TOTAL FUND REVENUES		\$225,000.00	\$225,000.00	\$0.00	\$225,000.00	0%	\$157,000.00	
EXPENDITURES								
400.810300	Capital Assets - Student Occupied Purchased Services	200,000.00	200,000.00	92,616.00	107,384.00	46%	140,000.00	
400.810400	Capital Assets - Student Occupied Supplies				-			
400.810500	Capital Assets - Student Occupied Capital Outlay				-			
400.811300	Capital Assets - Non-Student Occupied Purchased Services	25,000.00	25,000.00	11,310.00	13,690.00	45%	17,000.00	
400.811400	Capital Assets - Non-Student Occupied Supplies				-			
400.811500	Capital Assets - Non-Student Occupied Capital Outlay				-			
400.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$225,000.00	\$225,000.00	\$103,926.00	\$121,074.00	46%	\$157,000.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	(\$103,926.00)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$103,926.00)			\$0.00	
ENDING FUND BALANCE AS OF _____		\$0.00	\$0.00	(\$103,926.00)			\$0.00	