

**Idaho Virtual Academy  
Board of Director's  
Special Board Meeting  
October 4, 2017**

**I. PRELIMINARY**

**A. CALL TO ORDER:**

**B. ESTABLISH QUORUM:**

The meeting was called to order and confirmed a quorum established at 7:31 P.M. Vice Chairman MacConnell ran the meeting in Chairman Handeen's absence.

**C. ROLL CALL:**

<i>Seat</i>	<i>Occupant</i>	<i>Term</i>	<i>Present</i>	<i>Absent</i>
Position 1	Not in use by Directors			
Position 2	Director Sankovich	(7/18)	X	
Position 3	Director Handeen	(7/19)		X
Position 4	Director MacConnell	(7/20)	X	
Position 5	Director Krein	(7/21)	X	
Position 6	Director Thompson	(7/18)	X	

*Positions and Terms pursuant to Policy 103.0*

Others in attendance:

Kelly Edginton, Head of School  
Allen Wenger, Business Manager  
Mike Groshong, Board Clerk  
Amy White, Board Counsel  
Jared Zwygart  
Teacher "A"

**II. COMMUNICATIONS**

**A. PROCEDURAL NOTE:**

Additions, Corrections, or Substitutions to the posted Agenda.

There were no changes to the posted Agenda.

**B. ORAL COMMUNICATIONS/PUBLIC INPUT:**

Non-Agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.

No member of the public sought to address the Board.

**C. INFORMATIONAL PRESENTATION: Director's Report**

Presentation of informational items at the discretion and selection of the Directors.

**A. Annual Audit Report/Approval**

The Annual Fiscal Audit Report was presented to the Directors by Mr. Wenger and Jared Zwygart.

Mr. Zwygart explained the purpose and formatting of the audit report and explained why and how it was different from a typical non-profit organization audit due to the public school status. He addressed both the state funds as well as federal funds and how they are audited and addressed.

Discussion was held regarding various GASB provisions in relation to PERSI health insurance issues as well as pension liability issues that are required to be addressed but that truly do not have much in the way of relevance to the day to day and overall fiscal status of the school. The audit itself is a clean opinion with the exception of this requirement, which is extremely common for schools. It is not economically feasible to address these matters for schools.

Mr. Zwygart reviewed the various reports included in the audit report for both state and federal programs. There is a clean fund balance with entry no carry over and no ending carrying over. He addressed that the revenues for the year, with related expenses, had increased substantially for the year, he detailed payroll and personnel costs, balance sheet information and the credit/accounts payable memos to address the K12 credit deficit position.

Mr. Zwygart addressed a number of Director questions both throughout the presentation as well as at the conclusion.

Motion made by Director Thompson to approve the Audit Report, as presented.

Motion seconded by Director Sankovich.  
Motion approved by unanimous consent.

- B. **Executive Session** – to discuss matters as allowed by Idaho Code 74-206(1)(b) to consider the evaluation, dismissal or disciplining of or to hear complaints or charges brought against a public officer, employee, staff member or agent.

Motion was made by Director Krein to enter into executive session pursuant to Idaho Code 74-206(1)(b) to consider the evaluation, dismissal or disciplining of or to hear complaints or charges brought against a public officer, employee, staff member or agent.

Motion seconded by Director Thompson.  
Roll call vote was held with a unanimous 4 – 0 approval of the Board to enter into Executive Session.

The Directors entered into Executive Session at 7:52 P.M. to discuss the aforementioned personnel matter as per Idaho Code 74-206(1)(b).

The Directors returned to Open Session at 8:05 P.M.

**VII. ACTION, IF ANY, TO BE TAKEN SUBSEQUENT TO EXECUTIVE SESSION**

A. Personnel

Motion was made by Director Krein to approve the Agreement entered into between the School and Employee 18-A, as presented.

Motion seconded by Director Sankovich.  
Motion approved by unanimous vote.

**VIII. ADJOURN**

At 8:09 p.m. Motion was made by Director Thompson to adjourn the meeting.

Motion seconded by Director Krein, approved by unanimous vote.

Dated this 4th day of October, 2017.

Mike Groshong  
Board Clerk

## **IDVA BOARD MEMBERS**

Anne MacConnell (Director) (Nov 2014) **Seat 4**  
PO Box 166, Arco, Idaho 83213  
208-527-4735  
[anne@wisdomranch.org](mailto:anne@wisdomranch.org)  
[anneracer@gmail.com](mailto:anneracer@gmail.com)  
Term expires July 2020

Laura Sankovich (Vice Chair) (Nov 2015) **Seat 2**  
805 E. Garden Ave, Coeur d'Alene, Idaho 83814  
208-661-2539  
[lsankovich@gmail.com](mailto:lsankovich@gmail.com)  
Term Expires July 2018

Bjorn Handeen (Chairman) (May 2016) **Seat 3**  
914 E Homestead Ave, Coeur d'Alene, Idaho 83814  
208-640-4503  
[bjorn.handeen@gmail.com](mailto:bjorn.handeen@gmail.com)  
Term Expires July 2020

Jeff Thompson (Director) (May 2016) **Seat 6**  
1739 Peggy's Lane, Idaho Falls, Idaho 83402  
208-524-7367  
[jeffdtomp@aol.com](mailto:jeffdtomp@aol.com)  
[jfthompson@house.idaho.gov](mailto:jfthompson@house.idaho.gov)  
Term Expires July 2018

Melissa Krein (Treasurer) (July 2017) **Seat 5**  
3462 Rock Creek Road  
American Falls, Idaho 83211  
208-226-2804  
[Kreinfarms@gmail.com](mailto:Kreinfarms@gmail.com)  
Term Expires July 2020

*\*Position 1 not in use by the Board at this time.*