



## Background

The Idaho Digital Learning Academy (IDLA) was created by the Legislature in 2002 with the goal of providing “choice, accessibility, flexibility, quality and equity in curricular offerings” for Idaho students.<sup>1</sup> This is accomplished by pairing technology with the best instructional practices. For education purposes, IDLA is classified as a supplemental program, meaning that students cannot receive a diploma. Rather, credits are transferred from IDLA to the traditional school they attend. Students can register for courses using recommendations from traditional schools, or if they are not affiliated with a traditional school, the student can register directly with the academy.

## Enrollment

Idaho Code 33-1020 counts an enrollment as “each time an Idaho school age child enrolls in an Idaho Digital Learning Academy class and continues to be enrolled in such class past the deadline to withdraw...”. It further clarifies that an individual can be counted as multiple enrollments, meaning that a student enrolled in four IDLA classes counts as four enrollments.

As shown in Table 1, enrollments and students have both increased over the past ten years. Enrollment in IDLA courses has doubled from 25,483 in the 2015 – 2016 school year to 51,452 in the 2024 – 2025 school year. During that same period, the number of students increased from 15,912 to 28,593. These figures show that while both enrollments and students are increasing, enrollments is growing at a faster rate than students. This can be demonstrated by calculating the number of students per enrollment. In the 2015 – 2016 school year, an average student was enrolled in 1.6 classes. During the most recent year, that had increased to 1.8 enrollments per student.

**Table 1. IDLA Enrollments and Students by School Year from 2016 to 2025**

IDLA Enrollments and Students										
Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Enrollments</b>	25,483	27,631	31,105	34,000	32,588	56,936	43,972	44,342	48,329	51,452
<b>Students</b>	15,912	17,180	18,937	19,972	20,913	26,140	22,332	24,126	26,731	28,593
<b>Enrollments Per Student</b>	1.60	1.61	1.64	1.70	1.56	2.18	1.97	1.84	1.81	1.80

<sup>1</sup> Idaho Code 33-5502.

Many IDLA students are also students at a traditional public school or charter school. Table 2 shows a listing of the twenty school districts with the highest number of students taking an IDLA course. The full dataset is available in Appendix 1.

**Table 2. 2024 IDLA Student Count by School District or Charter School**

School District, Charter, or Private School	Students Enrolled in IDLA Course
Twin Falls District	3,357
Gem Innovation Schools	1,372
West Ada School District	968
Nampa School District	936
Boise School District	822
Coeur d'Alene District	710
Lewiston Independent District	685
Middleton District	664
Idaho Falls District	533
Emmett Independent District	529
Cassia County Joint District	478
Preston Joint District	469
Filer District	435
Moscow District	430
Vallivue School District	420
Fremont County Joint District	380
Kuna Joint District	364
Minidoka County Joint District	357
Kimberly District	356
Lake Pend Oreille District	324

When enrolled in an IDLA course, that student will count as an enrollment for IDLA and for that same class period count toward the school district or charter school average daily attendance (ADA). As defined in Idaho Code 33-1001(4), average daily attendance is the “aggregate number of days enrolled students are present, divided by the number of days of school in the reporting period.” Idaho Code does not provide for calculation adjustments when a student is enrolled in an IDLA class. Because of this, a student can count towards a school district or charter school average daily attendance and as an enrollment for IDLA for the same class period. Table 3 shows the school districts or charter schools that have the highest percentage of enrolled students taking an IDLA course. A full dataset is available in Appendix 2.

**Table 3. 2024 IDLA student Count by Percentage of School District or Charter School Fall Enrollment**

School District, Charter, or Private School	Students Enrolled in IDLA Course	School District or Charter Fall Enrollment	Percentage of Fall Enrollment Taking an IDLA Course
Mullan District	81	95	85.26%
Clark County District	65	91	71.43%
Prairie Elementary District	4	6	66.67%
Highland Joint District	109	169	64.50%
North Valley Academy Public Charter	109	201	54.23%
Nezperce Joint District	88	174	50.57%
Council District	125	285	43.86%
Gem Innovation Schools	1,372	3,140	43.69%
Peace Valley Charter School Inc.	83	197	42.13%
Bruneau-Grand View Joint District	109	264	41.29%
Avery School District	3	8	37.50%
Twin Falls District	3,357	9,024	37.20%
Cottonwood Joint District	143	426	33.57%
Oneida County District	313	956	32.74%
Dietrich District	56	174	32.18%
Garden Valley District	74	231	32.03%
Kootenai District	66	213	30.99%
Plummer-Worley Joint District	102	335	30.45%
Meridian Technical Charter High School, Inc.	61	206	29.61%
Camas County District	44	150	29.33%

## Funding

IDLA receives funding from four sources: state funding, fees from participating school districts, professional development fees, and private grant funding. This combination of funding covers all IDLA expenses, plus allows IDLA to maintain a fund balance.

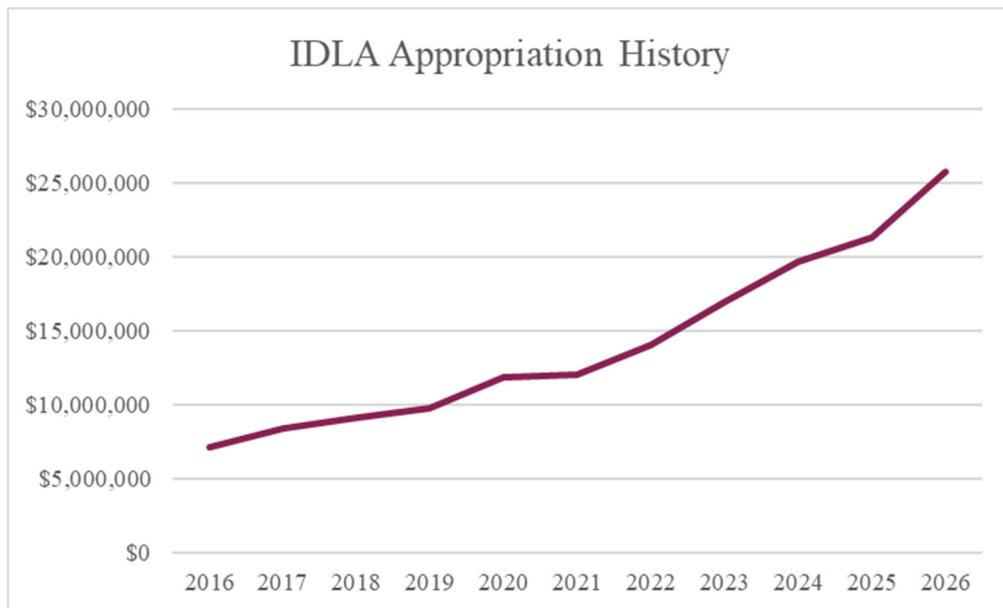
### *State Appropriation*

House Bill 452 (2024) amended Idaho Code 33-1020 to modernize the IDLA funding formula. Following the implementation of HB452 (2024), the funding was calculated at \$430 per enrollment. This formula change saved the state \$1.3 million in FY 2025 and is estimated to save over \$2 million in FY 2026. During the 2025 session, this amount was increased to \$445 per enrollment. (HB 452, 2025). Under this code section, the State Department of Education is directed to transfer 80 percent of the funding for the fiscal year no later than July 31 of each fiscal year. The remaining 20 percent is to be distributed by May 15 once the total enrollment for the fiscal year is determined. If the appropriation is insufficient or, in excess of, the actual

enrollment counts, IDLA is eligible for deposits and withdrawals from the Public Education Stabilization Fund (PESF).<sup>2</sup>

Beginning with FY2024, IDLA has received a standalone appropriation. Prior to that, the appropriation was included in the Public School's Children's Program Division. The Legislature appropriated \$25.8 million dollars for IDLA for FY2026. This represents a 20.8 percent increase over FY2025. An eleven-year appropriation history is shown in Chart 1.

### Chart 1. IDLA Appropriation History



Because Idaho Code does not provide for a funding adjustment when students are enrolled in IDLA courses, the same student counts towards IDLA funding and the average daily attendance that forms the basis for school district funding. As detailed below, the Idaho Department of Education has provided guidance to school districts on how to track attendance for students enrolled in IDLA courses.

#### *Other Fees*

In addition to the state appropriation, Idaho Code 33-5508(2) allows IDLA to charge fees to school districts and charter school for each student enrolled in an IDLA class. These fees are to be established by the IDLA Board of Directors each year. House Bill 452 (2025) contained language limiting that charge to not exceed \$40 per enrollment. Previously, the cap was \$75 per enrollment. Idaho Code 33-5508(2) also gives IDLA the authority to charge fees for summer school and professional development offerings. The fees associated with these programs are also

<sup>2</sup> HB452 (2025) removed the ability for IDLA to withdraw funds from PESF and directed IDLA to use existing cash balances to cover costs associated with enrollments above the appropriation.

set annually by the IDLA Board of Directors. According to the FY2025 budget prepared by IDLA, over \$2 million was received from school districts and charter schools.

#### *IDLA Fund Balance*

Idaho Code 33-5504B provides for the creation of the Idaho Digital Learning Academy Fund (Fund). The Fund will consist of appropriations, collected fees, grants, gifts, and investment earnings. At the end of the 2024 fiscal year, the Fund balance was \$8,493,779. Based on IDLA's proposed 2025 balance, the Fund is projected to decrease to \$7,738,268.

### **Idaho Department of Education Guidance**

The Idaho Department of Education (SDE) provides guidance to school districts on how student attendance is to be counted.<sup>3</sup> This guidance is based on IDAPA 08.02.01.250.01 which provides that a day in session is when "students are under the guidance and direction of teachers in the teaching process for not less than four (4) hours..." IDAPA 08.02.01.250.03 also states that a day of attendance is when a student is "under the guidance and direction of a teacher or other authorized school district personnel while school is in session and under the instruction of a teacher employed ... through the Idaho digital learning academy..." Under the SDE guidance, when taken together, these provisions allow a school district to count students towards ADA. Specifically, the guidance states that "students taking courses from the Idaho Digital Learning Academy, a public school-choice learning environment, can have these courses positively impact attendance and ADA." Here is an example of a student who attends four (4) 55-minute periods at a local high school and one course from IDLA. For attendance purposes, the student would count as a 1.0 value because when the time is added, the student meets the four hour a day minimum, as required in IDAPA 08.02.01.250.01 and because of the lack of legal separation, they also count as one enrollment for IDLA.

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<sup>3</sup> [Attendance and Enrollment User Guide](#), 8/02/2022

## Appendix 1. 2024 IDLA Student Count by District or Charter School

School District, Charter, or Private School	Students Enrolled in IDLA Course
Aberdeen District	92
Alturas Preparatory Academy	125
American Falls Joint District	129
American Heritage Charter District	53
Anser of Idaho, Inc	39
Avery School District	3
Basin School District	47
Bear Lake County District	120
Blackfoot Charter Middle School CLC	53
Blackfoot District	314
Blaine County District	294
Bliss Joint District	19
Boise School District	822
Bonneville Joint District	130
Boundary County District	202
Bruneau-Grand View Joint District	109
Buhl Joint District	201
Butte County Joint District	86
Caldwell District	175
Camas County District	44
Cambridge Joint District	42
Cardinal Academy Incorporated	2
Cascade School District	36
Cassia County Joint District	478
Castleford District	68
Challis Joint District	61
Clark County District	65
Coeur d'Alene Charter Academy	100
Coeur d'Alene District	710
Compass Charter	28
Cottonwood Joint District	143
Council District	125
Culdesac Joint District	12
Dietrich District	56
Elevate Academy Inc.	19
Elevate Academy Nampa LLC	4
Elevate Academy North, LLC	2
Emmett Independent District	529

Falcon Ridge Charter LEA	7
Fern-Waters Public Charter School, Inc.	29
Filer District	435
Firth District	138
Fremont County Joint District	380
Fruitland District	111
Garden Valley District	74
Gem Innovation Schools	1,372
Genesee Joint District	66
Glenns Ferry Joint District	78
Gooding Joint District	314
Grace Joint District	76
Hagerman Joint District	70
Hansen District	46
Hayden Canyon Charter School, Inc.	1
Heritage Academy District	17
Highland Joint District	109
Homedale Joint District	143
Horseshoe Bend School District	44
Idaho Arts Charter School, Inc.	112
Idaho Falls District	533
Idaho Science & Technology Charter	4
Idaho Virtual Academy	228
Idaho Virtual High School	10
Inspire Connections	78
iSucceed Virtual	83
Jefferson School District	80
Jerome Joint District	264
Kamiah Joint District	80
Kellogg Joint District	247
Kendrick Joint District	56
Kimberly District	356
Kootenai Bridge Academy District	2
Kootenai Classical Academy Inc.	7
Kootenai District	66
Kuna Joint District	364
Lake Pend Oreille District	324
Lakeland District	257
Lapwai District	130
Lewiston Independent District	685
Liberty Charter	33
Mackay Joint District	60
Madison District	175

Marsh Valley Joint District	184
Marsing Joint District	46
McCall Community School Inc.	1
McCall-Donnelly District	248
Meadows Valley District	23
Melba Joint District	137
Meridian Medical Arts Charter High School, Inc.	29
Meridian Technical Charter High School, Inc.	61
Middleton District	664
Midvale District	33
Minidoka County Joint District	357
MOSAICS Public School Inc.	3
Moscow Charter School, Inc.	6
Moscow District	430
Mountain Home District	304
Mountain View District	245
Mullan District	81
Murtaugh Joint District	71
Nampa School District	936
New Plymouth District	83
Nezperce Joint District	88
North Gem District	21
North Idaho STEM Charter	90
North Star Charter School INC.	108
North Valley Academy Public Charter	109
Notus District	33
Oneida County District	313
Orofino Joint District	236
Palouse Prairie School	1
Parma District	121
Pathways In Education	3
Payette Joint District	51
Peace Valley Charter School Inc.	83
Pinecrest Academy of Idaho, Inc.	9
Plummer-Worley Joint District	102
Pocatello Community Charter	16
Pocatello District	263
Post Falls District	130
Potlatch District	118
Prairie Elementary District	4
Preston Joint District	469
Project Impact STEM Academy	35
Richfield District	56

Ririe Joint District	74
Rise Charter School Inc	21
Rockland District	47
Rolling Hills Public Charter	38
Sage International	162
Salmon River District	41
Salmon School District	93
Shelley Joint District	295
Shoshone Joint District	41
Snake River District	217
Soda Springs Joint District	89
South Lemhi District	20
St. Maries Joint District	154
Sugar-Salem Joint District	237
Taylors Crossing	64
Teton County District	135
Thomas Jefferson Charter	99
Treasure Valley Classical Academy, Inc.	32
Troy School District	45
Twin Falls District	3,357
Valley District	46
Vallivue School District	420
Victory Charter District	48
Vision Charter School District	65
Wallace District	54
Weiser District	148
Wendell District	279
West Ada School District	968
West Bonner County District	122
West Jefferson District	130
West Side Joint District	39
White Pine Charter	108
Whitepine Jt. School District	41
Wilder District	114
Xavier Charter	127

## Appendix 2. 2024 IDLA student Count by Percentage of School District or Charter School Fall Enrollment

School District, Charter, or Private School	Percentage of Fall Enrollment Taking an IDLA Course
Aberdeen District	14.44%
Alturas Preparatory Academy	26.94%
American Falls Joint District	8.50%
American Heritage Charter District	9.46%
Anser of Idaho, Inc	6.74%
Avery School District	37.50%
Basin School District	15.56%
Bear Lake County District	8.45%
Blackfoot Charter Middle School CLC	12.24%
Blackfoot District	8.25%
Blaine County District	9.44%
Bliss Joint District	17.27%
Boise School District	3.70%
Bonneville Joint District	0.96%
Boundary County District	13.75%
Bruneau-Grand View Joint District	41.29%
Buhl Joint District	16.71%
Butte County Joint District	22.34%
Caldwell District	3.40%
Camas County District	29.33%
Cambridge Joint District	25.93%
Cardinal Academy Incorporated	3.77%
Cascade School District	16.51%
Cassia County Joint District	8.65%
Castleford District	24.64%
Challis Joint District	17.78%
Clark County District	71.43%
Coeur d'Alene Charter Academy	16.86%
Coeur d'Alene District	7.34%
Compass Charter	2.21%
Cottonwood Joint District	33.57%
Council District	43.86%
Culdesac Joint District	11.32%
Dietrich District	32.18%
Elevate Academy Inc.	3.84%
Elevate Academy Nampa LLC	0.81%
Elevate Academy North, LLC	0.66%

Emmett Independent District	21.26%
Falcon Ridge Charter LEA	2.55%
Fern-Waters Public Charter School, Inc.	20.42%
Filer District	27.83%
Firth District	16.85%
Fremont County Joint District	17.28%
Fruitland District	7.14%
Garden Valley District	32.03%
Gem Innovation Schools	43.69%
Genesee Joint District	22.84%
Glenns Ferry Joint District	21.55%
Gooding Joint District	26.25%
Grace Joint District	13.69%
Hagerman Joint District	18.47%
Hansen District	14.94%
Hayden Canyon Charter School, Inc.	0.17%
Heritage Academy District	9.66%
Highland Joint District	64.50%
Homedale Joint District	10.84%
Horseshoe Bend School District	25.88%
Idaho Arts Charter School, Inc.	8.02%
Idaho Falls District	5.36%
Idaho Science & Technology Charter	1.32%
Idaho Virtual Academy	11.04%
Idaho Virtual High School	1.35%
Inspire Connections	5.67%
iSucceed Virtual	5.06%
Jefferson School District	1.20%
Jerome Joint District	6.59%
Kamiah Joint District	21.05%
Kellogg Joint District	22.25%
Kendrick Joint District	20.90%
Kimberly District	17.55%
Kootenai Bridge Academy District	0.53%
Kootenai Classical Academy Inc.	1.33%
Kootenai District	30.99%
Kuna Joint District	6.27%
Lake Pend Oreille District	8.57%
Lakeland District	5.53%
Lapwai District	27.08%
Lewiston Independent District	15.12%
Liberty Charter	6.40%
Mackay Joint District	27.40%

Madison District	3.03%
Marsh Valley Joint District	17.10%
Marsing Joint District	5.62%
McCall Community School Inc.	1.47%
McCall-Donnelly District	17.77%
Meadows Valley District	16.20%
Melba Joint District	16.57%
Meridian Medical Arts Charter High School, Inc.	15.18%
Meridian Technical Charter High School, Inc.	29.61%
Middleton District	15.36%
Midvale District	22.00%
Minidoka County Joint District	8.32%
MOSAICS Public School Inc.	0.57%
Moscow Charter School, Inc.	3.24%
Moscow District	20.13%
Mountain Home District	8.33%
Mountain View District	22.98%
Mullan District	85.26%
Murtaugh Joint District	18.30%
Nampa School District	7.35%
New Plymouth District	9.19%
Nezperce Joint District	50.57%
North Gem District	14.00%
North Idaho STEM Charter	16.27%
North Star Charter School INC.	10.57%
North Valley Academy Public Charter	54.23%
Notus District	9.82%
Oneida County District	32.74%
Orofino Joint District	21.61%
Palouse Prairie School	0.54%
Parma District	11.92%
Pathways In Education	0.76%
Payette Joint District	3.98%
Peace Valley Charter School Inc.	42.13%
Pinecrest Academy of Idaho, Inc.	1.66%
Plummer-Worley Joint District	30.45%
Pocatello Community Charter	4.88%
Pocatello District	2.28%
Post Falls District	2.23%
Potlatch District	26.05%
Prairie Elementary District	66.67%
Preston Joint District	20.01%
Project Impact STEM Academy	15.35%

Richfield District	26.54%
Ririe Joint District	10.29%
Rise Charter School Inc	10.19%
Rockland District	27.98%
Rolling Hills Public Charter	21.59%
Sage International	15.68%
Salmon River District	23.03%
Salmon School District	14.24%
Shelley Joint District	11.69%
Shoshone Joint District	7.96%
Snake River District	5.81%
Soda Springs Joint District	10.35%
South Lemhi District	18.18%
St. Maries Joint District	17.44%
Sugar-Salem Joint District	10.76%
Taylors Crossing	17.07%
Teton County District	6.83%
Thomas Jefferson Charter	27.05%
Treasure Valley Classical Academy, Inc.	5.40%
Troy School District	13.27%
Twin Falls District	37.20%
Valley District	9.22%
Vallivue School District	4.05%
Victory Charter District	9.49%
Vision Charter School District	8.54%
Wallace District	11.02%
Weiser District	10.13%
Wendell District	25.23%
West Ada School District	2.52%
West Bonner County District	13.13%
West Jefferson District	20.73%
West Side Joint District	4.80%
White Pine Charter	16.56%
Whitepine Jt. School District	19.90%
Wilder District	18.63%
Xavier Charter	19.42%