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Report on the Firm's System of Quality Control

March 3, 2025

To the Members of Harris CPAs and
the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harris CPAs (the firm) in effect for the year ended June 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under the *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Harris CPAs in effect for the year ended June 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Harris CPAs has received a peer review rating of *pass*.

Presnell Gage, PLLC

Presnell Gage, PLLC

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Pullman Office: 1230 SE Bishop Blvd., Pullman, Washington 99163, (509) 332-6541

RESPONSE:

Acknowledged and agreed on behalf of Idaho Connects Online School No. 469 by:



Vickie McCullough, Head of School

7-10-26

Date

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Entire Agreement

This Agreement represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Other

Morgan Browning is the "engagement partner" for the audit services specified in this letter. The engagement partner's responsibilities include supervising Sorren's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Professional standards prohibit us from being the sole host and / or the sole storage of your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Conclusion

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

You have requested that we provide you with a copy of our most recent external peer review report and subsequent reports received during the contract period. Accordingly, our 2024 peer review report accompanies this letter.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your School.

Yours truly,

A handwritten signature in black ink that reads "Sorren CPAs P.C." in a cursive, slightly stylized font.

Sorren CPAs, PC

Limitation of Damages

Notwithstanding anything to the contrary in this Agreement, Sorren CPAs, P.C. and Sorren's Stakeholders shall not be liable for any lost profits, indirect, special, incidental, punitive, consequential, or similar damages, to the extent such damages may be lawfully limited or excluded, of any nature even if we have been advised by you of the possibility of such damages.

Indemnification of Sorren CPAs, P.C.

You agree to indemnify, defend, and hold harmless Sorren CPAs, P.C. and its stakeholders with respect to any and all claims made by third parties arising from this engagement, resulting from knowing misrepresentations by management to Sorren CPAs, P.C.

Independent Contractor

When providing services to your School, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Sorren CPAs, P.C., and no Sorren Stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections shall survive termination of the Agreement: Limitation of Liability, Limitation of Damages, Indemnification, and Mediation.

Assignment, No Third-Party Beneficiaries

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third-party except as agreed to in writing. This Agreement has been entered into solely between you and Sorren, Inc., and no third-party beneficiaries are created hereby.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Mediation

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association (the AAA) under the AAA Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in Idaho.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute.

No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

Limitation of Liability

Sorren CPAs, P.C.'s owners, officers, director, employees, agents or assigns (collectively, Sorren's Stakeholders) liability for all claims, damages, and costs arising from negligent acts, errors, or omissions committed by us in the performance of this engagement is limited to one times the total amount of fees paid by you to Sorren CPA, P.C. for the service giving rise to this liability.

Non-Solicitation of Personnel

Professional standards require that a firm and its covered members maintain independence throughout the professional engagement period. In order to preserve our independence, you agree not to solicit for employment, directly or indirectly, any employee of Sorren CPAs, P.C. or Sorren, Inc. who is involved in performing services under this engagement for a period of two (2) years following the completion of such services. You shall inform the engagement partner before entering into any substantive employment discussions with any Sorren CPAs, P.C. or Sorren, Inc. personnel. Employment offers to any staff member working on your engagement without our prior knowledge may require substantial additional procedures to ensure our independence on this engagement. Any additional costs incurred due to these procedures will be fully billable in addition to our fee.

In the event you hire or engage any such employee during the term of this engagement or within two (2) years thereafter, you agree to pay Sorren, Inc. a placement fee equal to 50% of the employee's total annual compensation, including bonuses, at the time of departure from the Firm. This fee represents a reasonable estimate of the costs associated with recruiting, hiring and training a replacement. This provision does not restrict the employee's right to seek employment but is intended to protect Sorren, Inc. from the loss of personnel in whom the Firm has invested time and resources.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information through email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision: (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Brokerage, Investment Advisory or Digital Asset Statements

If you provide our Firm with copies of brokerage, investment advisor, or digital asset statements, we will use the information solely for the purpose described in the Engagement Objective and Scope section of this Agreement. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the Engagement Objective and Scope section of this Agreement. Our services under this Agreement do not constitute legal advice.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will only be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies. If we receive such a request, we agree to inform you of it as soon as practicable unless we are prohibited from doing so by applicable laws or regulations. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis. If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the AICPA as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

1. You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
2. We will hold all personal information in compliance with our Privacy Statement.

Third-Party Service Providers or Subcontractors

Sorren CPAs, P.C. may from time to time, and depending on the circumstances, use third-party service providers to assist with the services identified in this letter. We may share some or all of your information with these service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In order to comply with 26 U.S.C. § 7216, 26 C.F.R. § 301.7216-3, and all other applicable laws and regulations for disclosing confidential financial information to a third-party, you are consenting to allow us to disclose all documents and information needed for the performance of our scope of services identified in the engagement letter, including confidential information, to our third-party providers, both inside and outside the United States for the purpose of providing assistance within the scope of our services.

If we disclose tax return information or other related financial information to a service provider located outside of the United States, we will use adequate data protection safeguards. The items may not be disclosed or used for any other purpose, except that may continue to disclose or use the items to the extent we have been retained to do so, or as otherwise required by law.

Your signature at the bottom of this engagement letter serves as your consent to Sorren CPAs, P.C.'s use and disclosure of your information as provided herein.

Records Management

Record Retention and Ownership

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements. Our firm destroys workpaper files after a period of seven (7) years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

preparing confirmations and schedules we request, locating documents selected by us for testing, etc.). Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control cause delay or require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates, and "Auditor" shall not be responsible for any consequences. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

If there is a significant transaction or new accounting issue that requires us to spend a substantial amount of time that was not anticipated in our fees, there may be additional billings. For instance, the above estimate does not include any fees for professional time that may be required to assist in the adoption of new accounting standards. Fees for any additional services will be established separately.

If our Agreement requires a retainer upon execution, you agree that the retainer will be earned as our professional time to complete the engagement is incurred. The retainer will be applied to the final billing, and any unused balance will be refunded at the end of the engagement.

We will bill you for our professional fees and out-of-pocket costs. Payment is due upon receipt. For administrative convenience, payment for our invoices may be made to Sorren CPAs, P.C. or a related Sorren entity as indicated on our invoices. If payment is not received within thirty (30) days, you will be assessed interest charges of 1.5% per month on the unpaid balance. You have thirty (30) days from the invoice date to review the invoice and to communicate to us, in writing, any disagreement with the charges, after which you waive the right to contest the invoice.

All outstanding invoices must be paid prior to the release of work-products specified in the Agreement.

We reserve the right to suspend or terminate our work for non-payment of fees. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

Termination and Withdrawal

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work-product.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and / or testimony relative to information we obtained and / or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred.

engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

The School agrees that we may provide Sorren, Inc. with access to the School's accounting, financial, and other records in our possession so that Sorren, Inc. can provide the School with any services it has engaged them to perform.

File Inspections

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to

our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

Governing Legislation

This engagement letter is subject to and governed by the laws of Idaho and will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any issue arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Time Frames

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we should not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the School of its obligations.

Our audit planning and fieldwork is intended to begin in September of 2026 on a mutually agreed upon date. The audit is expected to conclude with the issuance of our report by October, 2026.

Estimated Fees

We estimate that our fees for the services previously outlined will be as follows:

Base financial statement audit procedures:	\$21,630
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Out of scope advisory services at 85% of our standard billing rates.

Our fees are based upon the complexity of the work to be performed, timing of the engagement, experience level of the personnel required, and estimates of the professional time to complete the required services.

Additionally, our fees are dependent on the availability, quality, and completeness of the School's records and, where applicable, upon the School's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., School employees

finalized document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, supplementary information, auditors' report and other related information contained in an annual report or other public documents (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

Practice Structure

"Sorren" is the brand name under which Sorren CPAs, P.C. and Sorren, Inc. and its subsidiary entities provide professional services. Sorren CPAs, P.C. and Sorren, Inc. (and its subsidiary entities) practice as an alternative practice structure in accordance with the American Institute of Certificate Public Accountants (AICPA) Code of Professional Conduct and applicable laws, regulations and professional standards. Sorren CPAs, P.C. is a licensed independent CPA firm that provides attest services to its clients, and Sorren, Inc. and its subsidiary entities provide tax and business consulting services to their clients. Sorren, Inc. and its subsidiary entities are not licensed CPA firms. Our use of the terms "our firm" and "we" and "us" and terms of similar import, denote the alternative practice structure conducted by Sorren CPAs, P.C. and Sorren, Inc.

Sorren, Inc. has a contractual arrangement with Sorren CPAs, P.C. whereby Sorren, Inc. provides Sorren CPAs, P.C. with professional and support personnel and other support services to allow Sorren CPAs, P.C. to perform its professional services. From time to time, Sorren, Inc. may consult with Sorren CPAs, P.C. in the provision of services pursuant to this engagement. Client hereby consents to Sorren CPAs, P.C. sharing its client information with Sorren, Inc. in support of the services to be provided by Sorren, Inc. for the purpose of performing the Services for which Sorren, Inc. is engaged. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Sorren, Inc. and its employees of confidential information that we may obtain in the course of our engagement.

As part of the alternative practice structure, Sorren CPAs, P.C. and Sorren, Inc. agree to comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure and applicable federal, state and local rules with respect to the confidentiality of client information. Accordingly, Sorren CPAs, P.C. and Sorren, Inc. will not disclose confidential client information without your consent, except that Sorren CPAs, P.C. and Sorren, Inc. shall be permitted to disclose confidential client information: (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process.

Sorren CPAs, P.C. and Sorren, Inc. utilize appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this

You agree to provide the information necessary to complete these non-attest services on a timely basis and assume all management responsibilities relating to the non-attest services we provide. You will be required to acknowledge in the management representation letter the non-attest services we provided and that you

have accepted responsibility for them. Further, you agree to oversee the non-attest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate

the adequacy and results of those services; and accept responsibility for them. You also agree to continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you and to establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.

Reporting

We will issue written reports upon completion of our audit of the School's financial statements. Our report will be addressed to the Board of Trustees of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the School is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Use and Distribution of Our Report

The audit of the financial statements, supplementary information and the issuance of our audit opinion are solely for the use of the School and those to whom our report is specifically addressed to by us.

We make no representations of any kind to any third-party in respect of these financial statements and supplementary information and we accept no responsibility for their use by any third-party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

Reproduction of Auditors' Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire

could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in

communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

In addition to the audit services referred to above, we will, as allowed by the AICPA Code of Professional Conduct, perform non-attest services as required. Our non-attest services will encompass the following activities:

1. Assist in preparing the School's financial statements and related notes of the School in conformity with accounting principles generally accepted in the United States of America based on information provided by you.
2. Preparation of School's federal information return for the year ended June 30, 2025 based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement we will perform tests of the School's compliance with the provision of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Management Override of Controls
2. Revenue Recognition
3. Federal and State Compliance
4. Significant Estimates Related to Pensions

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the School and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

June 10, 2026

To the Board of Trustees
Idaho Connects Online School No. 469
Nampa, Idaho

We are pleased to confirm our understanding of the services we are to provide for the Idaho Connects Online School No. 469 (the School) for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the School as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the School's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the School's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Budgetary comparison schedules for the General Fund and each major special revenue fund.
2. Schedule of Employer's Share of Net Pension Liability and Employer Contributions
3. Schedule of Employer's Share of Net OPEB Asset – PERSI Sick Leave

We have also been engaged to report on supplementary information other than RSI that accompanies the School's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Combining Balance – Nonmajor Special Revenue Funds
2. Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the

Employer Changes

You will notify the Trust office in writing within 30 days of any changes to your waiting periods, eligibility requirements, or other information described in this Agreement. These changes, if approved by the Trustees (or their designee), will be effective the first of the month following receipt of the notice to the Trust office. Employees hired before the effective date of the change will remain subject to the previous rules set by the Employer for the remainder of the Plan Year.

Changes in Employee Information, Eligibility or Enrollment

Within 30 days following the event, you must notify the Trust office (or its designee) of any of the following changes:

- Change to an employee's or dependent's address.
- Change in enrollment or eligibility, including but not limited to:
 - termination of employment or reduction in hours.
 - employee's death or entitlement to Medicare.
 - ineligible dependents if participating Employer is notified.
 - newly eligible dependents due to marriage, birth, or adoption.
- Leave of absence, including when an employee takes an FMLA leave or a USERRA leave, or fails to return to covered employment from an FMLA leave or a USERRA leave.
- Receipt of Qualified Medical Child Support Orders.

The Employer will be responsible to reimburse the Trust for any claims paid on behalf of ineligible employees and/or their dependents that result from a failure of the Employer to notify the Trust in a timely manner of changes or terminations. In addition, the Employer will be responsible to reimburse the Trust for any claims paid on behalf of ineligible employees and/or their dependents that are covered because of incorrect information.

Leaves of Absence

The Trust office must receive notice, in writing, containing the employee's name, the date the leave was granted, and the length of the leave within 30 days of the date of the leave event. A leave of absence can only be allowed when an employee is experiencing a personal or medical situation that is requiring the employee to be off the job for an extended period or for an employee that is working reduced hours, but not separated from the Employer. The Employer is responsible for contribution payments for the entire length of the leave of absence.

Open Enrollment

The Employer agrees to provide an open enrollment each year to all eligible employees prior to a September 1 effective date. During open enrollment, an employee or dependent who was not enrolled when he or she first became eligible, or as allowed under special enrollment conditions, may be enrolled, and enrollees may change plans if the Employer offers a dual choice.

COBRA

An Employer is subject to COBRA during the current calendar year if the Employer employed 20 or more employees on more than 50% of its typical business days in the preceding calendar year. This number is based on the total number of employees, not the number of employees covered. Part-time employees are included in the total employee count expressed as a fraction. The Trust's third-party administrator will send the required COBRA election notice and collect COBRA payments. However, the Employer will be required to comply with COBRA by, for example, properly providing the applicable COBRA general notice, timely notifying the Trust or its designee of COBRA qualifying events and satisfying other COBRA compliance requirements. Unless notified otherwise, Blue Cross of Idaho will be the COBRA administrator.

Legal Compliance

You understand and agree that as an Employer sponsoring an employee benefit plan for your employees you have certain legal obligations under state and federal law. By entering into this Agreement, you agree that you or your staff employees are familiar with or will become familiar with your compliance requirements under COBRA, FMLA, HIPAA, USERRA, PPACA and other applicable laws and regulations. Also, you agree that you will take the necessary steps and actions to comply with these laws and regulations and to cooperate with the Trust (or its designee) in satisfying its obligations to comply with applicable laws and regulations.

Trustees and Trust Agreement

By entering into this Agreement, you accept the appointment of the current Trustees of the Trust. By entering into this Agreement, you agree to abide by the terms and conditions of the Trust Agreement and the terms and conditions of the benefit options offered under the Trust, including the information described in this Agreement.

Miscellaneous

This Agreement supersedes any previous Employer participation or similar agreement. The laws of the State of Idaho shall govern this Agreement.

APPENDIX A

IDAHO SCHOOL BENEFIT TRUST EMPLOYER PARTICIPATION AGREEMENT

This Appendix is incorporated into and part of the Employer Participation Agreement. Defined terms (i.e. capitalized terms such as Trust, and Employer) in this Appendix have the same meanings as in the Employer Participation Agreement.

Employee Participation Requirements

You must offer participation in the Trust to at least **85%** of your eligible employees. An eligible employee is one who works the required number of hours (on average) per week and who has completed the Employer's required probationary period (not to exceed 90 calendar days). Should the total enrollment of eligible employees fall below the required **85%**, you will be subject to a surcharge or discontinuation at the next renewal date. Existing districts that do not meet this criterion must submit to the Trust office a written plan showing how and when compliance will be accomplished. Eligibility for participation in the plan may be audited at any time.

Monthly Contributions

The Trustees approve the annual amount of the contributions, as may be determined by the applicable insurance company or by a qualified actuary, that are payable by participating Employers. The Trustees have the right to change the contribution amounts and how the amount is determined. By entering into this Agreement, you agree to the amounts that the Trustees have established for your group. You further agree to pay all contributions for the Plan Year by the due date in each month's invoice and to abide by the Trust's Delinquent Contribution Policy below.

Delinquent Contribution Policy

Employer and employee contributions are due from the Employer in a timely manner each month. The Employer's account will be considered delinquent if payment is not received, in full, on or before the first day of each month. If payment is 30 or more days late, payment of claims by the Trust or the applicable insurance company will be suspended. If payment is 60 or more days late, claims are subject to denial and benefit coverage for the entire Employer group may be terminated back to the last day of the month in which a full contribution was paid. Contributions are due in full; partial payments will not be accepted as full payment. If an Employer leaves the Trust at the end of a Plan Year commitment period and has outstanding payments, the Trust is authorized to collect the outstanding payments. If an Employer is terminated during the Plan Year commitment period for non-payment or other material failure to comply with the terms of the Employer Participation Agreement, the Employer will still be responsible for paying the remaining contributions through the end of the Plan Year commitment period. If an Employer breaches this Employer Participation Agreement by leaving the Trust during the Plan Year commitment period, the Employer will still be responsible for paying the remaining contributions through the end of the Plan Year commitment period. The obligation to pay all contributions for the full Plan Year commitment period exists to protect the other Employers participating in the Trust and to protect the financial integrity of the Trust. If there is an outstanding balance and the Employer does not bring the account current within 30 days, the Trust is authorized to take legal action to collect the outstanding payments. If an Employer is delinquent or terminated due to non-payment of all or a portion of its contribution, employees and former employees may lose their coverage rights, and such liability will be the responsibility of the Employer.

Changes to Benefit Options

The Trustees have the right to make changes to the benefits from time to time, as they deem necessary in the operation and administration of the Trust. You will be notified of such changes, and you agree to notify your covered employees and their dependents within 30 days of receipt of such notice of changes to the benefits.

Plan Summaries, Policies and Procedures

The Trustees have the authority and right to establish plan documents (including summary plan descriptions and benefit outlines), policies and procedures, as they deem necessary, for the operation and administration of the Trust. Such policies and/or procedures may include rules for minimum waiting periods applied to Employers that leave the Trust and for reserve contributions from Employers that were not recently participating in the Trust. By entering into this Agreement, you agree to abide by the terms and conditions of these documents, policies and procedures.

Summary of Benefits and Coverage (SBC)

Employers must complete and return all enrollment/renewal materials, including an SBC attestation of delivery, in a prompt and timely manner to the Trust office (or its designee). Incomplete or delayed enrollment/renewal materials may cause delays in processing and affect the Employer's ability to view SBCs. The Employer must register for access to the Blue Cross of Idaho Employer portal if you are new to the Trust or don't currently have a login. Employers must deliver the SBCs to all eligible employees (even those not enrolled) and dependents for all selected plan options 30 days prior to the start of the new Plan Year. The Employer must promptly notify the Trust office of any changes to coverage or issues regarding SBCs.

Employer Benefit Selections

Group enrollment in the benefit options is available annually for a September 1 effective date of coverage. Employer changes between benefit options are not available during the Plan Year, unless allowed by law and approved by the Trustees.

**IDAHO SCHOOL BENEFIT TRUST
EMPLOYER PARTICIPATION AGREEMENT**

Plan Years: September 1, 2026 – August 31, 2027

The Idaho School Benefit Trust (the "Trust") provides certain medical, dental, and vision benefits to active employees and pre-65 retirees of participating Employers. The medical benefits made available or provided under the Trust are provided on a fully insured basis and are underwritten pursuant to a policy of insurance issued by Blue Cross of Idaho (the "Policy"). The scope, terms, conditions, limitations, exclusions, cost-sharing, claims procedures, and benefit determinations applicable to the medical benefits are as set forth in the Policy, and in the event of any inconsistency between this Agreement (or any plan description, summary, communication, or other document) and the Policy regarding the fully insured medical benefits, the Policy shall control to the maximum extent permitted by applicable law. The dental and vision benefits are not fully insured coverage. The Trust funds the payment of dental and vision claims through Employer and employee contributions up to a certain limit

1. Participating School District (the "Employer")

School District Name: ICON
Mailing Address: PO Box 125 City: Star Zip: 83669
District Superintendent: Vickie McCullough
Email: Vickie.mccullough@iconschools.org Phone: 208 994 2855 Fax: _____

2. Benefit Programs Selected for the Upcoming Year. The Employer will offer the benefit options selected in the accompanying Trust Benefit Selection Agreement(s), which show the plan type, deductible, coinsurance, copayment, and rates selected by the Employer for the upcoming 12-month Plan Year. The Employer's superintendent or official designee must sign the Trust Benefit Selection Agreement(s).
3. Trust Contributions. The Employer understands and agrees that continued participation in the Trust and the continued coverage of employees and dependents is conditioned on the Employer making full and timely contributions to the Trust (or Blue Cross of Idaho, as its designee) each month of the Plan Year. Failure to make full and timely contribution payments will result in claims payments being delayed or denied, and may result in termination of the Employer's participation in the Trust, as described in the Delinquent Contribution Policy in Appendix A. In addition, the Trustees may terminate an Employer's participation in the Trust for a material failure to comply with the terms of this Agreement. Any early termination of the Employer's participation, either by the Trust or by the Employer, will be subject to the Delinquent Contribution Policy in Appendix A. Contribution amounts and arrangements are to be kept confidential.
4. Additional Required Information. The Trust (or its designee) may request additional information from the Employer to satisfy certain compliance requirements. The Employer agrees to cooperate in a timely manner to provide such requested information.
5. Additional Terms & Conditions. By entering into this Agreement, you agree to abide by the additional terms and conditions in Appendix A, which is attached hereto. The Trust's delay in exercising or failure to exercise any right, power or privilege under this Agreement on any occasion shall not operate as a waiver; nor shall any single or partial exercise of any right, power or privilege preclude any other or further exercise thereof.
6. Broker Commissions and Disclosure. The Trust (or its designee) will honor an Employer's written request to pay compensation in the form of a commission to the Employer's broker. Such commissions will be included in the Employer's rates.
7. Acknowledgement. I have reviewed this Agreement, including the Trust Benefit Selection Agreement(s) and the Additional Terms & Conditions, which are incorporated herein and made part of this Agreement. On behalf of my District, I agree to the terms herein for the September 1, 2026, through August 31, 2027 Plan Year.

Signature of Employer Representative (as authorized by the Superintendent):

Signed: _____

Date: 7-1-26



Option Pricing (Eff 9/1/2026)

Group Name

Group ID

*Group can have no more than 3 plans.

Idaho Virtual Education Partners Inc. dba ICON

10034586

Medical Benefit	PPO 500	PPO 750	PPO 1000	PPO 1500	PPO 2000
Product	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO
Deductible In-Network	\$500 Ind / \$1,000 Family	\$750 Ind / \$1,500 Family	\$1,000 Ind / \$2,000 Family	\$1,500 Ind / \$3,000 Family	\$2,000 Ind / \$4,000 Family
Deductible Out-of-Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network
Medical Total Out-of-Pocket In-Network	\$2,000 Ind / \$4,000 Family	\$3,750 Ind / \$7,500 Family	\$4,000 Ind / \$8,000 Family	\$5,500 Ind / \$11,000 Family	\$3,500 Ind / \$7,000 Family
Medical Total Out-of-Pocket Out-of-Network	\$3,500 Ind / \$7,000 Family	\$5,750 Ind / \$11,500 Family	\$6,000 Ind / \$12,000 Family	\$7,500 Ind / \$15,000 Family	\$5,000 Ind / \$10,000 Family
Medical Out-of-Pocket Includes	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance
Member Coinsurance	20% In / 40% Out	30% In / 50% Out	20% In / 40% Out	30% In / 50% Out	20% In / 40% Out
Physician Copay In-Network	\$30	\$30	\$20	\$30	\$20
Specialist Copay In-Network	\$50	\$50	\$40	\$50	\$40
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs Total Out-of-Pocket	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family

Medical Benefit	PPO 500	PPO 750	PPO 1000	PPO 1500	PPO 2000
Enrollee	\$1,381.99	\$1,207.32	\$1,218.55	\$1,034.34	\$1,098.37
Ee + Spouse	\$3,040.13	\$2,655.90	\$2,680.61	\$2,275.37	\$2,416.22
Ee + 1 Child	\$2,128.29	\$1,859.30	\$1,876.60	\$1,592.91	\$1,691.51
Ee + Children	\$2,473.63	\$2,160.99	\$2,181.10	\$1,851.38	\$1,965.98
Ee + Sp + Child(ren)	\$3,523.97	\$3,078.59	\$3,107.23	\$2,637.50	\$2,800.76

Medical Benefit	PPO 3000	State-similar PPO	HSA 3400	HSA 5000	State-similar HSA	HMO Blue
Product	Preferred Blue PPO	Preferred Blue PPO	H.S.A. Blue PPO (Aggregate)	H.S.A. Blue PPO (Aggregate)	H.S.A. Blue PPO (Umbrella)	HMO Blue N2
Deductible In-Network	\$3,000 Ind / \$6,000 Family	\$350 Ind / \$950 Family	\$3,400 Ind / \$6,800 Family	\$5,000 Ind / \$10,000 Family	\$2,000 Ind / \$4,000 Family	N/A
Deductible Out-of-Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	\$750/N/A
Medical Total Out-of-Pocket In-Network	\$5,500 Ind / \$11,000 Family	\$3,250 Ind / \$6,750 Family	\$5,800 Ind / \$11,600 Family	\$5,000 Ind / \$10,000 Family	\$5,000 Ind / \$10,000 Family	\$2,500/N/A
Medical Total Out-of-Pocket Out-of-Network	\$9,000 Ind / \$18,000 Family	\$6,500 Ind / \$13,500 Family	\$6,000 Ind / \$12,000 Family	\$5,000 Ind / \$10,000 Family	\$5,000 Ind / \$10,000 Family	N/A
Medical Out-of-Pocket Includes	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	N/A
Member Coinsurance	30% In / 50% Out	20% In / 40% Out	30% In / 50% Out	0% In / 0% Out	20% In / 40% Out	Deductible, Copay, Coinsurance
Physician Copay In-Network	\$30	\$20	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$30
Specialist Copay In-Network	\$50	\$40	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$60
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%	\$10/\$30/\$60/\$100	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs Total Out-of-Pocket	\$3000 Ind/\$6000 Family	\$2000 Ind/\$4000 Family	Subject to Medical	Subject to Medical	Subject to Medical	\$3000 Ind/\$6000 Family

Medical Benefit	PPO 3000	State-similar PPO	HSA 3400	HSA 5000	State-similar HSA	HMO Blue
Enrollee	\$875.12	\$1,399.01	\$631.97	\$562.21	\$822.04	\$1,737.50
Ee + Spouse	\$1,925.12	\$3,077.57	\$1,390.22	\$1,236.76	\$2,028.32	\$3,822.19
Ee + 1 Child	\$1,347.70	\$2,154.50	\$973.25	\$865.61	\$1,419.96	\$2,675.78
Ee + Children	\$1,566.39	\$2,504.09	\$1,131.17	\$1,006.30	\$1,650.36	\$3,109.96
Ee + Sp + Child(ren)	\$2,231.50	\$3,567.37	\$1,611.48	\$1,433.59	\$2,351.13	\$4,430.50

Authorized Representative:

Printed Name:

John McCallough
6-30-26 Victor McCallough



Idaho School Benefit Trust

Idaho Virtual Education Partners Inc. dba ICON

Group #10034586

Renewal Rates Effective

09/01/2026--08/31/2027

Medical Benefit	PPO 2000
Product	PPO
Deductible IN (Indiv/Fam)	\$2,000/\$4,000
Deductible OON (Indiv/Fam)	Combined w/ IN
Medical OOP Max IN (Indiv/Fam)	\$5,000/\$10,000
Medical OOP Max OON (Indiv/Fam)	\$7,000/\$14,000
Member Coinsurance (IN/OON)	30%/50%
Physician Copay	\$30
Specialist Copay	\$50
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs OOP (Indiv/Fam)	\$3,000/\$6,000
Commission PEPM	N/A

Dental Benefit	PPO I
Enrollment	Identical
Deductible	\$50
Coinsurance	0%/20%/50%
Benefit Max	\$1,750
Ortho	N
DBC Benefit	N/A
Commission PEPM	N/A

Vision Benefit	Clear \$130
Enrollment	Identical
Exam Copay	\$25
Frame Frequency	12-months
EAP Benefit	10 Visits
Cobra Admin	No, fee applies (\$.50)

*DXL and supplemental accident are no longer offered

Current Rates				
	PPO 2000	Dental	Vision	EAP
Enrollee	\$827.50	\$37.75	\$6.95	\$3.12
Ee + Spouse	\$1,820.35	\$75.55	\$9.90	\$3.12
Ee + 1 Child	\$1,274.35	\$66.40	\$9.90	\$3.12
Ee + Children	\$1,481.15	\$119.55	\$17.65	\$3.12
Ee + Sp + Child(ren)	\$2,110.05	\$138.25	\$17.65	\$3.12

Renewal Rates				
	PPO 2000	Dental	Vision	EAP
Enrollee	\$988.85	\$40.25	\$6.95	\$3.27
Ee + Spouse	\$2,175.30	\$80.55	\$9.90	\$3.27
Ee + 1 Child	\$1,522.85	\$70.80	\$9.90	\$3.27
Ee + Children	\$1,769.95	\$127.45	\$17.65	\$3.27
Ee + Sp + Child(ren)	\$2,521.50	\$147.35	\$17.65	\$3.27

Percent Increase	19.5%	6.6%	0.0%	4.8%
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Current Enrollment			
	PPO 2000	Dental	Vision
Enrollee	23	23	23
Ee + Spouse	6	6	6
Ee + 1 Child	4	4	4
Ee + Children	1	1	1
Ee + Sp + Child(ren)	9	9	9

This document contains proprietary and confidential information. Copy and distribution of this document is prohibited without the written consent of Blue Cross of Idaho.

The quote conditions along with the rate page and standard options together comprise the entire quote.

By signing you are agreeing to all Underwriting conditions and quote assumptions provided herein.

Authorized Representative:

Printed Name:

Date:

Vickie McCullough
Vickie McCullough
6-30-26

Subscription details

Account information

Natalie Tau
Member since August 2025

Username natalietau

Password ***** [change](#)

Subscription information

School Idaho Connects Online
School
Star, ID US

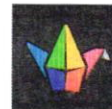
Contacts Vickie McCullough
(Primary)

Subjects	Math Language arts
Licenses	1 teacher, 80 students
Expires	September 12, 2027

[Enter a different activation key](#)

Interested in purchasing more subjects or have other questions? Contact orders@ixl.com.

Invoice



Invoice number JQ55T1WY-0002

Date of issue May 12, 2026

Date due June 11, 2026

Padlet

981 Mission St
San Francisco, California 94103
United States
hello@padlet.com

US EIN 46-1561634
EU OSS VAT EU372012073
GB VAT 383203414

Bill to

Idaho Connects Online School
12639 W Explorer Dr
Boise, Indiana 83713
United States
vickie.mccullough@iconschool.org

\$2,800.00 USD due June 11, 2026

[Pay online](#)

Description	Qty	Unit price	Amount
Padlet for Schools - K12 - Teacher Select May 12, 2026-May 12, 2027	28	\$100.00	\$2,800.00
Subtotal			\$2,800.00
Total			\$2,800.00
Amount due			\$2,800.00 USD

Bank transfer

Account holder Wallwisher Inc
Routing number (ACH/ABA) 322271627
Routing number (Wire transfer) 021000021
Account number 932839712
Bank name JPMorgan Chase Bank, N.A.
Bank branch 270 Park Ave., New York, NY 10017

Please provide invoice number in the transaction reference

Check

Please provide invoice number in the check reference slip.

Address: 981 Mission St. San Francisco, CA 94103



Price Quote

100 S. Mill Ave
Suite 1700
Tempe, AZ 85281
877-725-4257

Date	5/13/2026
Quote No.	Q-220518
Acct. No.	12499221
Total	80,465.00
Pricing Expires	07/05/2026

IDAHO VIRTUAL EDUCATION PARTNERS
5680 E Franklin Rd
Nampa ID 83687
United States

Payment Term	Contract Start	Contract End
Net 30	8/1/2026	7/31/2027

Site	Description	End Date	Qty
IDAHO VIRTUAL EDUCATION PARTNERS			
	Odysseyware K-12 Comprehensive Concurrent User	07/31/2027	175
Idaho Connects Online School (ICON)			
	Odysseyware ClassPace Site License	07/31/2027	1

Subtotal	80,465.00
Tax Total	0.00
Total	80,465.00

Imagine Learning will audit enrollment count throughout the year. If more enrollments are found to be in use than purchased, Imagine Learning will invoice the customer for the additional usage.

This quote is subject to Imagine Learning LLC Terms and Conditions of Company Services ("Terms and Conditions"). These Terms and Conditions are available at www.imaginelearning.com/standard-terms-and-conditions, may change without notice and are incorporated by this reference. By signing this quote or by submitting a purchase order or form purchasing document, Customer explicitly agrees to these Terms and Conditions resulting in a legally binding agreement. To the fullest extent permitted under applicable law, all pricing information contained in this quote is confidential and may not be shared with third parties without Imagine Learning's written consent.

Not valid unless accompanied by a purchase order. Please specify a shipping address if applicable. Please e-mail this quote, the purchase order and order documentation to AR@imaginelearning.com or fax to 480-423-0213.

IDAHO VIRTUAL EDUCATION PARTNERS

Signature:

Print Name:

Title:

Date:

Imagine Learning Representative

Emily Bybee

Account Executive -

emily.bybee@imaginelearning.com

imaginelearning.com

DeltaMath Solutions Inc.
PO Box 23440
New York, NY 10087-3440
orders@deltamath.com



Quote

ADDRESS

Idaho Connects Online School
1st 6th Street North
Nampa, ID 83687

QUOTE # 67483

DATE 05/07/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	26-27 INTEGRAL School License	Schoolwide license for DeltaMath INTEGRAL, SY 26- 27, for all teachers/students. Includes instructional videos, creation of online assessments, school admin portal, print to pdf, student upload of notes, integrations, and additional features.	1	625.00	625.00

Schools covered by this license:
Idaho Connects Online School

*Approximately 150 students

Please send PO's electronically
to: orders@deltamath.com

W9: <https://www.deltamath.com/files/w9.pdf>

SUBTOTAL	625.00
TAX	0.00
TOTAL	USD 625.00

Accepted By

Accepted Date

VMC 8-1-26



Quality Matters
1997 Annapolis Exchange Pkwy
Suite 300
Annapolis MD 21401
United States
866-851-4984

Intent Invoice

#NPINV08316

03/31/2026

Bill To

Idaho Connects Online Schools
402 N Tresa Way
Star ID 83669-5749
United States

Ship To

Idaho Connects Online Schools
402 N Tresa Way
Star ID 83669-5749
United States

TOTAL

\$875.00

Quantity	Item	Rate	Amount
1	267 - K-12 Basic Subscription K-12 Basic Subscription 6/26/26 - 6/23/27	\$875.00	\$875.00
			Subtotal \$875.00
			Tax Total (%) \$0.00
			Total \$875.00

TERMS AND CONDITIONS:

A final invoice will be issued once a fully executed Subscription Agreement is received. Note that the final invoice may be paid online with a purchasing or credit card. If you choose this option, please add 3% to the total amount for administrative fees.

All fees are shown in U.S. dollars (USD). Total amount of QM Quality Matters, Inc. invoices must be paid in USD. All associated fees or conversion rates are the responsibility of customer.

Thank you for your business - we really appreciate it!

VMC 8-1-26

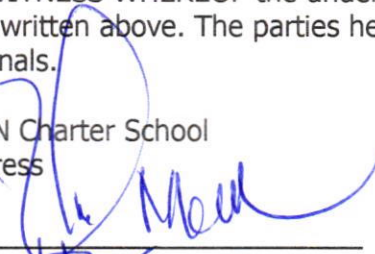


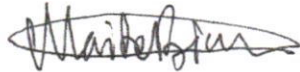
NPINV08316

14. Unenforceability of Provisions. If any provision of this Agreement, or any portion thereof, is held to be invalid and unenforceable, then the remainder of this Agreement shall nevertheless remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Agreement as of the day and year first written above. The parties hereto agree that facsimile signatures shall be as effective as if originals.

ICON Charter School
Address

By: 
Its:  [title or position]



Signature: _____

Biain Educational Services, Inc.

Owner- Maite Biain, M.Ed., Ed.S.
Nationally Certified School Psychologist
3005 N. 30th street
Boise, ID 83703
(208)608-1668
biainmaite@gmail.com

By: Maite Biain, Owner/Agent
Biain Educational Services, Inc.

for testing students reasonably free from distractions) while on-site at ICON. During the term of this Agreement, the Contractor shall bill and ICON shall reimburse her for all reasonable and approved out-of-pocket expenses which are incurred in connection with the performance of the duties hereunder. A one time annual equipment fee of \$120 will be paid by ICON to cover the estimated cost of assessment protocols for individual testing.

6. Confidentiality & Property. The Contractor acknowledges that during the engagement she will have access to and become acquainted with various student information and records. The Contractor agrees that she will not disclose any of the aforesaid, directly or indirectly, or use any of them in any manner, either during the term of this Agreement or at any time thereafter, except as required in the course of this engagement with ICON. All reports, files, and records relating to the business of ICON, whether prepared by the Contractor or otherwise coming into her possession, shall remain the exclusive property of ICON. Forms, documents, or other inventions created by the Contractor prior to or while under contract with ICON outside of reports completed for the business of ICON are the property of the Contractor.

7. Consultant's Taxpayer I.D. Number. The taxpayer I.D. number of the Consultant is 83-3681138. The Consultant covenants that it maintains all valid licenses, permits and registrations to perform the services required herein. The Consultant shall provide a copy of all valid licenses and/or certificates to the school.

8. Termination. ICON or Contractor may terminate this Agreement at any time by 14 working days' written notice to the other party. In addition, if ICON or Contractor is convicted of any crime or offense, is guilty of serious misconduct in connection with performance hereunder, or materially breaches provisions of this Agreement, the engagement may be terminated without prior written notice.

9. Insurance. The Contractor will carry liability insurance related to the services performed for ICON.

10. Liability. With regard to the services to be performed by the Contractor pursuant to the terms of this agreement, the Contractor shall not be liable to ICON, or to anyone who may claim any right due to any relationship with ICON, for any acts or omissions in the performance of services on the part of the Contractor or on the part of the agents or employees of the Contractor, except when said acts or omissions of the Contractor are due to willful misconduct or gross negligence. ICON shall hold the Contractor free and harmless from any obligations, costs, claims, judgments, attorneys' fees, and attachments arising from or growing out of the services rendered to ICON pursuant to the terms of this agreement or in any way connected with the rendering of services, except when the same shall arise due to the willful misconduct or gross negligence of the Contractor and the Contractor is adjudged to be guilty of willful misconduct or gross negligence by a court of competent jurisdiction.

11. Notices. Any and all notices, demands, or other communications required or desired to be given hereunder by any party shall be in writing and shall be validly given or made to another party if personally served, or if deposited in the United States mail at the addresses at the bottom of the document. Any party may change its address for purposes of this paragraph by written notice given in the manner provided above.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by both parties.

13. Entire Understanding. This document and any exhibit attached constitute the entire understanding and agreement of the parties, and any and all prior agreements, understandings, and representations are hereby terminated and canceled in their entirety and are of no further force and effect.

Biain Educational Services, Inc.
INDEPENDENT CONTRACTOR AGREEMENT

This Agreement is entered into as of the May 11, 2026, between ICON and Biain Educational Services, Inc. ("the Contractor"). WHEREAS, ICON is in need of assessment and consultation services to facilitate processes for students with or suspected to have disabilities as mandated under State and Federal Special Education laws or Section 504 of ADA; needs may also include consultation with parents and staff regarding students with behavioral, social-emotional, and academic concerns.

WHEREAS, Contractor will supply an agent that is specially trained and possesses the necessary education, skills, and licenses or credentials to perform the required services. The agent/owner, Maite Biain, has a Master's degree in Education (M.Ed.) and a Specialist degree in School Psychology (Ed.S.). Maite Biain is a Nationally Certified School Psychologist and credentialed in Pupil Personnel Services with an endorsement in School Psychology in the state of Idaho. Subcontractors with Biain Educational Services are credentialed with Pupil Personnel Services certification within the State of Idaho and carry their own liability insurance.

1. Independent Contractor. Subject to the terms and conditions of this Agreement, ICON engages the Contractor as an independent contractor to perform the services set forth herein, and the Contractor hereby accepts such engagement. This Agreement shall not render the Contractor an employee, partner, agent of, or joint venturer with ICON for any purpose. ICON shall not be responsible for withholding taxes with respect to the Contractor's compensation. The Contractor shall have no claim against ICON or otherwise for vacation pay, sick leave, retirement benefits, social security, worker's compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind.

2. Duties. Duties may include, but are not limited to: review of academic records; assessment; assessment scoring; student observation; report writing; interviewing; parent, teacher, and/or service provider consultation; and attendance at team meetings as requested. Contractor agrees to render her services under this agreement in a professional manner and in compliance with all state and federal laws including the ethical principals of her respective professional affiliations.

3. Terms. This engagement shall commence upon execution of this Agreement and shall continue in effect through 05/28/2027. The Agreement may only be extended thereafter by mutual agreement, unless terminated earlier by operation of and in accordance with this Agreement. ICON agrees that it will have no right to control or direct specific details, manner, or means by which the Contractor accomplishes the results of the services performed hereunder. The Contractor has no obligation to work any particular hours or days, or any particular number of hours or days. However, the Contractor agrees to be reasonably available to perform the duties requested by ICON and accepted by the Contractor, and to respond in a timely and reasonable manner.

4. Compensation. As full compensation for the services rendered pursuant to this Agreement, ICON shall pay the Contractor at the hourly rate of \$ 95 per hour, this includes time spent driving to and from ICON testing facility from the Contractor's office and for any other needed testing such as to complete direct testing. Compensation shall be payable within 30 days of receipt of Contractor's monthly invoice for services rendered supported by reasonable documentation. These terms may be amended in writing, or supplemented with subsequent estimates for services to be rendered, by the Contractor and agreed to by ICON.

5. Expenses, Equipment, & Supplies. Equipment/supplies housed by ICON may be utilized by the Contractor. ICON agrees to provide an adequate space to conduct services (i.e., room