

SERVICES FEE AGREEMENT

This Services Fee Agreement ("Agreement") is entered into this 9th day of April 2025, by and between CFOMW Tax, LLC (the "Firm" or "we") and NorthStar Charter School ("Client" or "you") with the with the tax consulting services set forth below. In consideration of the mutual promises contained herein, the Parties agree to the following:

1. Scope of Engagement

Subject to the terms and conditions herein, including without limitation advance payment of the retainer and a signed copy of this agreement, the Firm will perform those services which you requested the IRS Employee Retention Tax Credit ("ERTC") and, more specifically

1. Provide information regarding eligibility for any ERTC provided for in the Coronavirus Aid Relief and Economic Stimulus Act (the "CARES Act");
2. Gather applicable client data (i.e. payroll data, employer healthcare cost information, etc.) from Client required to calculate the ERTC;
3. Calculate the anticipated ERTC for the Client;
4. Prepare and deliver a Tax Credit Package to Client that includes an eligibility analysis, applicable supporting schedules, and an ERTC calculation based on applicable law (the "Tax Credit Package"); and
5. Provide internal, external and IRS audit support (as required) (collectively, the "Engagement").

We anticipate this work will require us to review your historical tax records and ask you various questions related to the Engagement.

2. Responsibilities of the Parties

The Firm will provide those services reasonably required to represent you in prosecuting the claims described in Paragraph 1 and will take reasonable steps to keep you informed of progress and developments, and to respond promptly to inquiries and communications. You agree to be truthful with the Firm, to cooperate, to keep the Firm informed of any information and developments which may come to your attention, to abide by this Agreement, to pay the Firm's bills on time, and to keep the Firm advised of your address, telephone number and whereabouts. You agree to cooperate fully with the Firm in all matters related to the preparation and presentation of your claims.

3. Fee for Representation

Generally, we bill an hourly rate, however for this matter we will only bill you to complete the Engagement if the Engagement results in a refund of taxes or amounts previously paid or due related to a successful ERTC claim. In the event that you obtain a refund related to taxes or amounts paid pursuant to the ERTC claim, you shall pay a fee as follows:

Nine Point Five Percent (9.5%) of the total refund amount received. For the avoidance of doubt,

should you receive a refund of \$100,000; you shall pay the Firm a fee of \$9,500. This fee is due immediately and payable within thirty (30) days of receipt of part or all of the refund you receive. Should your refund be overturned by the IRS on audit, the Firm will refund the fee previously paid pro-rata with the principal amount the Client repays to the IRS. For the avoidance of doubt, should the Client pay a fee to the Company of One Hundred Dollars \$100 and the IRS later overturns Nine and one-half Percent (9.5%) of the original refund principal amount, the Firm shall repay the Client Ten Dollars (\$9.50). Firm will add Client as a "Certificate Holder" on its relevant insurance policy as part of the refundable nature of the Firm's fee.

In the event we are required to do additional work outside the reasonably anticipated scope of this Engagement ("Out-of-Scope Services"), such work shall be on a separate hourly basis and shall require a separate engagement letter; no Out-of-Scope Services shall commence prior to your express written authorization and an hourly rate can be outlined in that agreement. Out-of-Scope Services shall include work on separate or distinct matters not contemplated initially by both parties at the time this Agreement was entered into, or rework or other updates to documents necessary to correct inaccurate statements or representations. If we anticipate the need to provide any significant Out-of-Scope Services in connection with Engagement, we will endeavor to notify you before commencing with such work and incurring expenses and time and may request that you sign a separate engagement letter for the additional services to be performed.

Out-of-Scope Services include, but are not limited to the following:

- Preparation of original or amended federal or state income tax returns other than those as outlined in the Engagement;
- Bookkeeping or financial record compilation services;
- Representation before state tax authorities concerning audits or formal examinations;
- Other business consulting services not related to the proposed Engagement;
- Preparing or drafting of other legal documents not specifically discussed earlier;
- Costs for subsequent state revenue authority appeals and audits, or costs incurred for filing in federal, District Court, or any other state court.

We do our best to see that our clients are satisfied not only with our services but also with the reasonableness of the fees and disbursements charged for these services. Therefore, if you have any questions about or objection to a statement or the basis for our fees to you, you should raise it promptly and not more than thirty (30) days after you receive a bill for discussion. If you object only to a portion of the statement, we ask you pay the remainder, which will not constitute a waiver of your objections.

4. Disbursements

The performance of professional services generally involves costs and expenses, some of which must be paid to third parties. These expenses include, but are not limited to, administrative filing fees, court reporters, deposition fees, travel costs, copying costs, telecopier costs, messenger services, long distance telephone charges, computerized research expenses and expenses of experts whom we deem appropriate to assist in our representation of you. For purposes of this Engagement, we shall not charge any amounts for costs and expenses.

5. Retainer

10. Attorney's Fees

The prevailing party in any claims or disputes arising out of this Agreement shall be entitled to recover reasonable attorney's fees in addition to other relief which a court of competent jurisdiction may award.

11. Miscellaneous

By executing this Agreement, you acknowledge that fees received by the Firm may be utilized to pay employees or contractors associated with the Firm who assisted with the Engagement.

The Firm is not responsible for any errors or omissions regarding information, in whatever form, that you provide to the Firm; you agree that the Firm cannot verify the accuracy of your information and as such the Firm is in no way liable in any way for such provided information.

By executing this Agreement, you acknowledge that there is uncertainty concerning the outcome of this matter and that the Firm and the undersigned professionals have made no guarantees as to the disposition of any phase of this matter. All representations and expression relative to the outcome of this matter, are only expressions of the said professional's opinions and do not constitute guarantees. We look forward to continuing to work with you and thank you once again for the opportunity to serve.

CFOMW TAX, LLC



Name: _____
Title: MICHAEL WILLIAMS
Managing Director

NORTHSTAR CHARTER SCHOOL



Name: _____
Title: Andy Horning
Andy Horning



Commercial Roof Proposal

Name:	North Star Charter School	Date	03/21/2025
Address:	839 N Linder Rd	Estimator	Scott Laufenberg
City, State, Zip	Eagle, ID 83616	Phone	208-417-6699
Phone	208-939-9600	Email	scott@acroofingid.com
Email		ID License:	RCE 56891

All County Roofing Inc. proposes providing all labor and materials required to install a new roof system on the North Star Charter School at the above address.

BASE BID

Scope of work: Furnish & install new architectural grade shingle roof system as outlined below.

- Provide and properly set up all safety equipment needed for the project.
- Remove and dispose of the existing asphalt shingle roof system.
- Clean up work area daily and make sure building is in a watertight condition and miscellaneous materials are properly weighted down.
- Visually inspect the roof deck for any water or other damage. Replacement to be by time and material basis.
- Install new Style-D prefinished metal edge at perimeter of roof areas.
- Install 2-rows of Ice and water shield membrane at eaves and 1-row at valley locations.
- Install new synthetic underlayment as recommended by the roof system manufacturer.
- Provide new roof penetration flashings at pipe vent locations.
- Provide and install new Architectural grade asphalt shingles over the entire roof deck area. The shingle roof system to be installed following the manufacturer recommended installation guidelines.
- Provide and install roof manufacturers accessories including starter shingles, hip/ridge shingles, pipe flashings.
- Furnish owner with 40-year manufacturer limited manufacturer warranty.

Total Base Bid Proposal-New Shingle Roof system: \$ 306,872.00

ALTERNATE BID #1

Scope of work: Repairs (only) to the existing PVC roof system.

- Perform a thorough roof inspection of the membrane roofing including associated flashing.
- Patch and repair any punctures, holes and splits of the membrane system.
- Install 2-rows of aluminum termination bar fastened to parapet walls where needed. Seal top edge of termination bar.
- Prob and repair for seam voids in the roof membrane and flashing.
- Install new sealant were necessary on metal flashings and penetrations.
- Clean out all roof drains and scuppers.
- The total duration of repair project would be 2-weeks, (weather dependent).

Total Bid Proposal Alt#1- PVC Membrane Roof Repairs: \$ 37,840.00 ✓

ALTERNATE BID #2

Scope of work: Replace the existing membrane roof system.

- Remove and dispose of properly the existing roof membrane down to the existing insulation board.
- Visually inspect the roof insulation for any water or other damage. Replacement of any insulation or decking to be on a time and material basis.
- Mechanically attached one layer of 1/2" Polyiso HD cover board over the existing insulation.
- Install a new TPO 60-mil roof membrane (color white) attached over the cover board. System to be installed using the RhinoBond heat induction attachment system per manufacturer (MFR) requirements.
- Install 60-mil TPO flashing membrane on parapet walls, roof top curbs and penetrations per MFR recommendations.
- Clean up work area daily and make sure building is in a watertight condition and miscellaneous materials are properly weighted down.
- We have not included any cost for disconnect / reconnect or raising of rooftop units necessary for proper flashing heights.
- Install TPO walk pad material at roof access point and at the serviceable side of the HVAC roof top units.
- Install manufacturer TPO roof accessories - pipe boots, membrane flashing and sealants necessary for a complete system.
- Roof system to be installed following manufacturer recommendations to qualify for the 20-year labor and material warranty.
- Roof system to be inspected and approved by manufacturer before issuance of warranty.
- Remove the existing sheet metal wall caps to allow for installation of the new roof system and then reinstall the existing caps properly.
- Properly flash around existing wall vents per manufacturers requirements

Total Bid Proposal Alt #2: \$ 341,682.00

Addendums: 0 (None are shown.)

The estimate is valid for 15 days.

Prices subject to change due to availability and market conditions.

INCLUSIONS

- Mobilization of job trailer, equipment and materials for project set-up.
- Hoisting and distribution of materials on roof.
- Provide proper safety equipment including perimeter fall protection in accordance with ACR safety program. (Safety equipment for ACR employees only.)
- Provide a Safe Zone, identified and flagged for ground related roofing activities.
- Ensure the roof is watertight daily.
- Idaho State sales tax.
- Provide owner with a city building permit for the roof replacement project.

EXCLUSIONS

- All sheet metal work other than indicated above.
- Areas of roof ponding water due to substrate deflection and or installation.
- Snow and Ice removal, also drying of roof deck.
- Any additional items not mentioned in this SOW will require an approved/signed change order prior to any work being performed.
- Phased construction.

Please note that pricing cannot be guaranteed beyond the "valid for" date stated on this estimate. Due to ongoing increases in material costs across the board, we require a **deposit** to lock in current pricing. If the estimate is not accepted within the valid timeframe, we may need to reissue the estimate based on updated material costs. We appreciate your understanding and are here to answer any questions you may have.

All County Roofing, Inc. • (208) 322-7663 • acroofingid@gmail.com
2650 S. Cole Rd #B, Boise, ID 83709 • RCE 56891

ACCEPTANCE OF AGREEMENT

I certify that I have the legal authority to authorize All County Roofing to furnish all materials, labor, and services necessary to complete the scope of work outlined in the proposal for the above-referenced project. I, the undersigned, agree to pay the total contract amount in accordance with the Terms and Conditions of this agreement. I understand that this contract is legally binding and enforceable under Idaho law. Further, I acknowledge that any modifications or additions to the original scope of work must be documented through a written and signed change order, which may result in additional costs and revised timelines.

Authorized Representative Name (Printed): Andy Horvath
Title: Head of School
Company Name: North Star Charter
Authorized Signature: [Signature]
Date: 7/14/2025

TERMS & CONDITIONS

1. Payment Terms

Progress Payments: Payment structure will be as follows unless otherwise agreed in writing:

- Progress payments will be invoiced based on project milestones, as outlined in the contract.
- The final payment is due within 30 days of substantial completion and final inspection.
- Payment Methods & Processing Fees:
 - Payments must be made via company check, ACH transfer, or wire transfer.

- Payments made by credit or debit card will incur a 3% processing fee.
- All payments must be made payable to "All County Roofing." Payments made to any other entity or individual do not release the customer from liability under this contract.
- Late Payments & Interest:
 - If payment is not received by the due date, the unpaid balance will accrue interest at a rate of 1.75% per month (21% annual rate), in accordance with Idaho Code § 28-22-104.
 - If an invoice remains unpaid for more than 30 days, All County Roofing reserves the right to suspend work until payment is received, with any associated costs or delays to be borne by the customer.
- Retainage (if applicable):
 - Retainage will be held at a maximum of 5% per Idaho Code § 42-2944.
 - Retainage must be released before the project owner takes possession of the building or within 35 days of project completion and final acceptance of work, whichever occurs first.
 - If retainage is not released before the owner takes possession, All County Roofing reserves the right to pursue legal remedies for non-payment, including filing a mechanic's lien per Idaho Code § 45-501.
- Disputed Charges:
 - Any disputed invoice amounts must be submitted in writing within 14 days of receipt.
 - The customer shall pay the undisputed portion of the invoice while disputes are resolved.
- Collections & Legal Fees:
 - In the event of non-payment, the customer agrees to pay all collection costs, including reasonable attorney's fees, court costs, and collection agency fees, per Idaho Code § 12-120(3).

2. Scope of Work & Change Orders

- Work performed is limited to the scope outlined in the proposal.
- Any additional work or modifications must be documented in a written and signed change order, which may result in additional charges and adjusted timelines.

3. Security for Payment & Lien Rights

- The customer agrees that the property serves as security for this contract.
- All County Roofing reserves the right to file a mechanic's lien for non-payment under Idaho Code § 45-501.

4. Right to Cancel (Company & Customer)

Customer's Right to Cancel

- The customer may cancel within three (3) business days of signing by providing written notice via registered mail, fax, or personal delivery.

Limitations on Cancellation

- Once work has begun, the contract cannot be canceled except as permitted by Idaho law.
- If cancellation occurs after materials are ordered, the customer is responsible for all costs incurred, including materials, restocking fees, permits, and labor.
- Failure to provide proper cancellation notice makes the customer liable for the full contract amount.

Company's Right to Cancel

All County Roofing may cancel this contract if:

- The customer fails to obtain permits, approvals, or financing.
- Unsafe work conditions arise, such as hazardous materials (e.g., asbestos) requiring abatement.
- The customer fails to comply with contract terms, including non-payment of deposits.
- Material shortages or legal restrictions prevent project completion.

Company's Right to Cancel After Work Has Started

All County Roofing may halt or cancel work after commencement due to:

- Unforeseen structural deficiencies (e.g., rotted decking, unstable framing).
- Severe weather or site hazards that endanger workers or the roofing system.
- Jobsite inaccessibility, including customer refusal to provide access.
- Legal or code violations requiring major modifications.
- Customer interference, including unauthorized changes, safety violations, or a hostile work environment.
- Non-payment or breach of contract (e.g., failure to make scheduled payments).

Effect of Cancellation

- If All County Roofing cancels the contract, the customer will receive written notice.
- Deposits may be refunded, minus costs for materials, permits, labor, and preparatory work.

5. Compliance with OSHA & Workplace Safety

- All County Roofing complies with OSHA regulations and Idaho state safety laws.
- Worksite safety is the customer's responsibility, including:
 - Keeping the site safe and accessible.
 - Preventing unauthorized personnel from entering restricted work zones.
- Any delays due to customer interference or unsafe conditions may result in additional costs and timeline adjustments.
- All County Roofing provides fall protection, PPE, and required safety measures for all employees and subcontractors.

6. Unforeseen Delays & Force Majeure

All County Roofing shall not be liable for project delays due to:

- Labor strikes, material shortages, or supply chain disruptions
- Severe weather conditions or natural disasters
- Regulatory changes, permitting delays, or government restrictions
- Unforeseen structural issues impacting feasibility

Project Delays & General Contractor Responsibility

If the general contractor, project owner, or other trades cause delays that prevent All County Roofing from beginning or continuing work as scheduled, the following shall apply:

- Standby & Mobilization Fees: If All County Roofing must remobilize due to project delays beyond its control, the customer will be responsible for additional mobilization fees, which will be outlined in a separate invoice.
- Storage & Material Handling Costs: If materials must be stored, moved, or replaced due to project delays, the customer will be responsible for all associated costs, including storage fees, additional labor, and material restocking fees.
- Schedule Adjustments: If delays push the roofing work beyond the originally agreed-upon timeframe, All County Roofing reserves the right to adjust its schedule, which may impact project completion dates.
- Material Availability & Price Adjustments:
 - If the project is delayed beyond 90 days, previously specified materials may become unavailable or subject to price increases.
 - If a material change is required, All County Roofing will provide a new proposal for approval, and any additional costs will be borne by the customer.
 - If materials have been pre-ordered and stored, any costs related to material degradation or required replacements due to delays will be billed to the customer.
- Labor Rate Increases: If delays extend the project significantly and labor rates increase, the customer may be subject to additional labor costs, which will be documented in a change order for approval.

All County Roofing is not responsible for delays caused by the general contractor, project management team, or other subcontractors, and any resulting costs shall be borne by the customer.

7. Warranty & Liability Limitations

- The company's warranty applies only to the installed roofing system and does not cover:
 - Extreme weather damage (wind, ice, hail) after installation.
 - Structural movement, foundation settling, or related issues.
 - Cosmetic damage to gutters, siding, stucco, or wall abutments due to re-flashing.
 - Water intrusion caused by improper maintenance or failure of other building components.
- All County Roofing shall not be liable for incidental, consequential, or indirect damages, including lost revenue, business disruptions, or property devaluation (Idaho Code § 6-801).

8. Permits & Code Compliance

- All required permits and inspections will be obtained per Idaho building codes.
- If unforeseen code compliance issues arise, the customer is responsible for associated costs.

9. Site Conditions & Customer Responsibilities

- The customer must ensure site accessibility before work begins.
- The company is not responsible for securing personal/business property.
- If hazardous materials (e.g., asbestos) are discovered, work will be paused until remediation occurs at the customer's expense.

10. Modifications & Additional Costs

- Any modifications, upgrades, or additional work must be approved in via change order and will be billed separately.

11. Entire Agreement

- This contract represents the entire agreement between the parties and supersedes prior negotiations or oral agreements.
- Any modifications must be in writing and signed by both parties.

12. Dispute Resolution & Attorney Fees

- Disputes shall be governed by Idaho law (Idaho Code § 28-1-105) and resolved in Ada County, Idaho.
- The prevailing party in any legal dispute shall recover reasonable attorney fees and court costs (Idaho Code § 12-120(3)).

13. Governing Law

- This contract is governed by the laws of Idaho.

ACKNOWLEDGMENT & ACCEPTANCE

By signing below, the undersigned certifies that they have read, understood, and agree to all Terms and Conditions of this contract. The undersigned further confirms they have legal authority to enter into this agreement on behalf of the company listed below.

Authorized Representative (Printed Name): Andy Horning
Title: Head of School
Company Name: North Star Charter
Authorized Signature: [Signature]
Date: 4/11/2025

RAYMOND JAMES®

April 3, 2025

North Star Charter School
839 N Linder Rd.
Eagle, ID 83616

Re: Underwriting or Placement Agent Agreement for North Star Charter School

Dear Board of Directors;

Raymond James & Associates, Inc. ("Raymond James") is pleased to submit this agreement (the "Agreement") to North Star Charter School ("Client") to serve as underwriter (the "Underwriter") or placement agent (the "Placement Agent") for the one or more proposed public offerings or placements, respectively, of tax-exempt and/or taxable municipal bonds or other debt instruments (the "Bonds") in the approximate total principal amount of \$19.5 million to fund new projects and/or refinance existing debt (the "Financing").

1) During the term of this Agreement, in our capacity as Underwriter or Placement Agent, Raymond James proposes to undertake certain activities, including, as appropriate, the following:

- (a) Advising Client as to the form and structure of the Bonds and prevailing interest rates and market conditions for comparable securities.
- (b) Assisting in the preparation of a preliminary Term Sheet or other applicable information (the "Term Sheet"). Responsibility for the contents of such Term Sheet as it relates to the Client shall be solely that of Client and any issuer of the Bonds.
- (c) Strictly as Underwriter, assisting in the preparation of a Public Offering Memorandum or other applicable information and offering material (the "Memorandum"). Responsibility for the contents of such Memorandum shall be solely that of Client and any issuer of the Bonds.
- (d) Introducing Client to potential investors that may serve as the purchaser of the Bonds.
- (e) Participating in meetings with transaction participants, including potential investors for the Bonds, as well as Client board meetings.
- (f) Reviewing all related Bond documents.
- (g) Managing, structuring, arranging for and participating in all discussions with nationally recognized rating agencies for obtaining ratings on the Bonds, if appropriate.

RAYMOND JAMES®

- (h) Assisting in presentations to potential issuers.
- (i) Strictly as Underwriter, marketing the Bonds on a best efforts basis.
- (j) Articulating, explaining or defending the proposal or positions adopted by Client regarding the placement of the Bonds with potential investors.
- (k) Strictly as Underwriter, upon a successful marketing, submitting a Bond Purchase Contract for the purchase of the Bonds.

2) In order that Client and the Raymond James can best coordinate efforts to effect a financing satisfactory to you, Client grants Raymond James sole and exclusive right and authority to perform the services described herein and agrees that it will not initiate or participate in any discussions relating to the financing with any person other than Raymond James. **As compensation for Raymond James' services hereunder you will pay us a fee in our capacity as Underwriter or Placement Agent as broken out in the chart below, exclusive of our out-of-pocket expenses referenced below.** The Client and Raymond James expressly agree that Raymond James' services will be fully performed and such fee will be due and payable only upon closing of the Financing, whether or not the issuance of the Bonds was arranged or underwritten by Raymond James or such issuance occurs subsequent to the expiration of this Agreement.

Method	Fee*
Bank Placement	0.75% (of par amount of bonds)
Bond Underwriting	1.00% (of par amount of bonds)

*If bank placement closes first, 50% of the bank placement fee will be credited toward the underwriting fee in a second transaction

3) In addition, Client agrees to pay Raymond James' out-of-pocket expenses, which shall include, but not be limited to, travel, delivery and similar charges, **which expenses will be capped at \$4,000, unless approved in writing in advance by Client.** The Client will also be responsible for all fees, costs and expenses payable to third parties including by way of example but not limitation, Client's and/or issuer's counsel, any other attorneys including Raymond James' counsel, bond counsel, auditors, feasibility consultants, printers, rating agencies and bond trustee.

4) Client hereby covenants and agrees that it will indemnify and hold harmless Raymond James, its parent and affiliates, and each of the foregoing entities' officers, directors, employees and agents (the "Raymond James Indemnitees") against any and all losses, claims, demands, damages or liabilities of any kind whatsoever, arising from or out of the acts, omissions or doings of the Client, its representatives, employees or agents, or in any way relating to the financings or other matter within the purview of this Agreement, whether

RAYMOND JAMES®

pursuant to statute or at common law or otherwise (hereinafter, "Claims"), and will reimburse each of the Raymond James Indemnitees for any legal or other expense reasonably incurred by it in connection with investigating or defending any such Claims or actions or proceedings arising from such Claims, whether or not resulting in any liability.

5) The Client understands that the consummation of the transaction will be based upon, among other things, the truth, accuracy and completeness of the information included in the Term Sheet and Memorandum or otherwise provided to Raymond James. The Client agrees that all such information will be true, correct and complete, and that it will update such information during the course of the Financing process, as appropriate, and that all projections provided to Raymond James will have been prepared in good faith and based upon reasonable assumptions. The Client acknowledges and agrees that Raymond James will rely upon such information and projections without independent verification. Strictly in connection with our role as Underwriter, any bond purchase agreement entered into between Raymond James and Client will contain customary indemnification and contribution provisions to indemnify Raymond James and its affiliates and their officers, directors, employees and agents and any person controlling any of the foregoing.

6) Client acknowledges and agrees that this Agreement does not constitute a guarantee by Raymond James to underwrite or arrange the placement of the Bonds. It is understood that Raymond James' obligations under this Agreement are to use reasonable efforts throughout the term of this Agreement to perform the services described herein. The Client acknowledges and agrees that Raymond James is being retained to act solely as underwriter or placement agent for the Bonds, and not as advisor or in any other capacity as agent, and that this Agreement is not intended to confer rights or benefits on any member, affiliate, shareholder or creditor of Client or any other person or entity or to provide Client or any other person with any assurances that the transaction will be consummated. Raymond James shall act as an independent contractor under this Agreement, and not in any other capacity, including as a fiduciary. Client acknowledges and agrees that: (i) the transaction contemplated by this Agreement is an arm's length, commercial transaction between Client and Raymond James in which Raymond James is acting solely as a principal and is not acting as a municipal advisor, financial advisor or fiduciary to the Client; (ii) Raymond James has not assumed any advisory or fiduciary responsibility to the Client with respect to the transaction contemplated hereby and the discussions, undertakings and procedures leading thereto (irrespective of whether Raymond James has provided other services or is currently providing other services to the Client on other matters); (iii) the only obligations Raymond James has to the Client with respect to the transaction contemplated hereby expressly are set forth in this Agreement; and (iv) the Client has consulted its

RAYMOND JAMES®

own legal, accounting, tax, financial and other advisors, as applicable, to the extent it has deemed appropriate.

(7) Strictly in our capacity as Underwriter, Raymond James will enter into a definitive agreement to underwrite the Bonds if and only if the security, structure, disclosure and other aspects of the issue are satisfactory in all respects to Raymond James. Without limiting the generality of the foregoing, the approval of Raymond James management and its appropriate internal credit committee(s), based upon independent internal credit review and analysis of the Bonds and the Financing, will be required for Raymond James to serve as investment banker and underwriter for the Bonds. Client acknowledges and agrees that if either Raymond James management or the appropriate Raymond James internal credit committee does not approve such underwriting, Raymond James' obligations under this Agreement will terminate immediately, with no liability to Raymond James. Upon such termination Client shall be obligated to pay any unreimbursed out-of-pocket expenses described above.

8) You should be aware that Raymond James or its affiliates may have trading and other business relationships with other participants in the proposed transaction, including with potential purchasers of the Bonds. These relationships include, but may not be limited to, trading lines, frequent purchases and sales of securities and other engagements through which Raymond James may have, among other things, an economic interest. In addition, you should be aware that the primary role of an underwriter or placement agent is to purchase, or arrange for the placement of, respectively, securities in an arm's-length commercial transaction between the issuer and (i) Raymond James, strictly in our capacity as Underwriter, or (ii) the purchaser, strictly in our capacity as Placement Agent, and that the Raymond James has financial and other interests that differ from those of the Client. Notwithstanding the foregoing, **Raymond James will not receive any compensation with respect to the Bonds other than as disclosed above or otherwise disclosed to Client.** Raymond James is involved in a wide range of activities from which conflicting interests or duties may arise. Information which is held elsewhere within Raymond James, but of which none of our personnel involved in the proposed transaction actually has knowledge, will not for any purpose be taken into account in determining Raymond James' responsibilities to you.

9) This Agreement will become effective upon its acceptance by Client or until the closing of the Financing, whichever is earlier. Either Client or Raymond James may terminate this Agreement in its sole discretion upon 30 days' written notice without liability to the other except that Raymond James shall be entitled to the prompt payment of any unreimbursed out-of-pocket expenses described above, and Client shall remain obligated to Raymond James as provided in paragraph 2, above. Client's indemnification obligation shall survive any termination of this Agreement.

RAYMOND JAMES®

10) No opinion or advice of Raymond James shall be reproduced, disseminated, quoted or referred to at any time without the prior written consent of Raymond James. Upon the completion of the financing, we will be entitled to advertise the transaction in publications and at times selected by us at our own expense.

11) No waiver, amendment or other modification of this Agreement shall be effective unless in writing and signed by each party hereto.

12) Any dispute between the parties hereto concerning or arising under this Agreement shall be resolved by arbitration under the commercial arbitration rules of the American Arbitration Association. TO THE FULLEST EXTENT ALLOWABLE UNDER THE LAW EACH PARTY HERETO WAIVES ITS RIGHT TO A JURY TRIAL IN RESOLVING ANY SUCH DISPUTE.

[remainder of page intentionally left blank]

RAYMOND JAMES®

We look forward to working with you and other members of your financing team on this important assignment.

Please sign below to evidence acceptance of the terms of this Agreement and return one executed copy to me.

Sincerely yours,

RAYMOND JAMES & ASSOCIATES, INC.

Wes Olson

Wes Olson, Managing Director

Accepted and agreed to:

CLIENT

By: *Bryan Wheeler*

Name: *Bryan Wheeler*

Title: *Board Chair*

Dated: *April* *15*, 202*5*

880 E Franklin Rd Ste 307
Meridian, ID 83642
208.343.5122 Office
208.343.7766 Fax
www.sorianofloors.com



Page No. 1 of 1
License # RCE-19571
UT 7524614-5501
CCB - 179970
WA - SORIAFF901P8

PROPOSAL

PROPOSAL SUBMITTED TO		TODAY'S DATE	CONTACT
North Star Charter School		April 11, 2025	Bob Kearney
PHONE NUMBER	FAX PHONE NUMBER	JOB NAME	
208-616-3626		Gym Floor Screen & Coating	
ADDRESS, CITY, STATE, ZIP		JOB LOCATION	
839 N Linder Rd Eagle, ID 83616		Various Location	

We propose to provide labor, materials, and supervision for the Gym Floor Screen and Coating at North Star Charter School and Rolling Hill Charter School.

The scope of work is as follows:

1. Dry screen the entire gym floor using a 120-grit screen disk.
2. Vacuum the floor and tack-clean the entire floor with lint-free towels.
3. Tack the entire floor with lint-free towels.
4. Apply (2) two coats of 450 VOC compliant oil base polyurethane high gloss finish.

Work Area: Main Gym

Total Price: \$4,660.40 – North Star Charter School
\$3,646.50 – Rolling Hill Charter School

We propose hereby to furnish material and labor – complete in accordance with above specifications for the sum of:

Eight Thousand Three Hundred Six and 0/100 _____ dollars (\$8,306.90)

All material is guaranteed to be as specified. All work is to be completed in a substantial workmanlike manner according to specifications submitted, per standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Payments are due 30 Days following the date of the invoice, all invoices over thirty (30) days due will be subject to a 1.5% monthly interest charge on the past due balance. If either party commences legal action to enforce its rights pursuant to this agreement, the prevailing party in said legal action shall be entitled to recover its reasonable attorney's fees and costs of litigation resulting to said legal action, as determined by a court of competent jurisdiction.

**Authorized
Signature**

Note: this proposal may be withdrawn by us
if not accepted within 30 days.

ACCEPTANCE OF PROPOSAL The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature
Signature _____

Date of Acceptance 4/14/2025



Proposal Submitted To North Star Charter School		Attention Finance Dept		Phone (208) 939-9600		Fax () -		Date 04/02/25	
Proposal Name North Star Charter School - Phase II Carpet Class				Job Name North Star Charter School - Phase II Ca				Job # 186828	
Street 839 N Linder Road				Job Street 839 N Linder Rd				Proposal ID 211654	
City, State and Zip Del Rey, CA 93616		Architect Sourcewell	Date of Plans	Add #	Job City, State and Zip Eagle, ID 83616--442		Customer Job # None	Customer PO None	

We hereby submit specifications and estimates for:

Item Description	Color	Qty	UOM	Unit Price	Extended Price
Rebalance StrataWorx	00550/Stone Hearth	1,404.43	SY	\$13.68	\$19,212.60
Navigate It EcoWorx Tile 18" x 36"	00500/Hailstorm	53.33	SY	\$43.66	\$2,328.39
LokWorx+ Carpet Tile Adhesive 4 Gallon / 5000P		10.00	4 Gal	\$111.53	\$1,115.30
Carpet Removal		1,400.00	SY	\$4.24	\$5,936.00
Carpet Disposal		1,400.00	SY	\$1.14	\$1,596.00
Carpet Tile Installation		1,400.00	SY	\$9.09	\$12,726.00
4" Vinyl Base Installation (excludes material)		1,760.00	LF	\$1.42	\$2,499.20
Transitions Installation only		100.00	LF	\$1.70	\$170.00
Furniture Moving		75.00	Hour	\$78.65	\$5,898.75
Floor Prep		75.00	Hour	\$78.65	\$5,898.75
Open Market - Rubber Base 4.5" Materials		1,800.00	LF	\$1.09	\$1,962.00
Open Market - Base Adhesive		30.00	Each	\$8.98	\$269.40
Open Market - Floor Prep Patch		25.00	Each	\$37.67	\$941.75
Open Market- Reducer		108.00	Each	\$1.88	\$203.04
Reimbursement of taxes imposed on the contractor. The contract price does not include any contingency for such tax.		1.00	LF	\$1,211.91	\$1,211.91
Freight - Pricing Good for 30 Days		1.00	Each	\$2,755.00	\$2,755.00
Base Bid Total:					\$64,724.09

Proposal Inclusions and Exclusions:

1. Sourcewell Contract# 061323-SII
2. Exclusions: attic stock, major floor prep, furniture moving unless specified in proposal, disconnecting and moving of computers and electronic equipment, vacuuming and protection of finished products, and any plumbing work (removal of commodes, etc)..
3. Price includes work as specifically stated in the above description for the quantities stated. Any circumstances that require additional labor will be handled through the change order process.
4. Proposal does not include removal of any materials containing asbestos.
5. Material title and risk of loss passes to the purchaser at the time of material delivery to owner provided address
6. Extensive floor prep is not included in the price but may be necessary due to unforeseen conditions of the sub-floor. This work may include, but is not limited to, leveling or grinding, encapsulation or sealing, or extensive scraping of the sub-floor. Should extensive floor prep be required, you will receive a change order for the necessary work.
7. Price is based on a consecutive installation period without delays and is based on the customer allowing installation crews access to work a minimum of 8 consecutive hours a day until completion. Delays other than "acts of God" will result in charges for down-time.
8. Please email your Purchase Order to Kim Collins at kim.collins@shawinc.com to initiate the order process. A purchase order is required before materials can be shipped.
9. Please email your Purchase Order to Kim Collins at kim.collins@shawinc.com to initiate the order process. A purchase order is required before materials can be shipped.

Mail Drop 999 P.O. Box 748552
Atlanta, GA 30384-8552
Proposal ID: 211654



Phone: () -
Fax: () -

Proposal Inclusions and Exclusions:

10. Remit to Address: SHAW INTEGRATED SOLUTIONS PO Box 748552 Atlanta, GA 30384-8552

We PROPOSE to perform the work complete in accordance with the specifications and as described above for the SUM of:

Signature: Kim Collins Kim Collins \$64,724.09
Email: kim.collins@shawinc.com

Conditions of Proposal:

1. This Proposal may be withdrawn, if not accepted, within 30 days of its issuance. Shaw Industries Group, Inc. will consider reasonable requests to engage in negotiations for revisions to this Proposal, including signing a subcontract that includes the terms of this Proposal. A proposal not accepted within 30 days will be subject to price escalation of materials, labor, freight and fuel costs.
2. This proposal is subject to credit review and approval. Payment terms are net 30 days. A convenience fee of 2.5% will be added if paying via credit card. Past due invoices are subject to service charges of 1.5% per month (18% per annum). In the case of any default, Customer shall pay Shaw Industries Group, Inc.'s reasonable attorney fees and costs, including those on any appeal, even if no suit or action is filed.
3. All work shall be performed in a workmanlike manner according to industry standards. Areas to receive flooring shall be free and clear of debris. Any changes to the work shall be performed only after execution of a written change order.
4. Prior to commencement of Shaw Industries Group, Inc.'s work: (a) Customer shall test all concrete sub floors receiving flooring for vapor emission levels and alkalinity per manufacturers' recommendations utilizing ASTM F2170 and provide written results to Shaw Industries Group, Inc., including a list of any sealers applied to the concrete sub floor; (b) If Customer does not provide such reports at least 10 days prior to commencement of Shaw Industries Group, Inc.'s work, then Customer shall provide Shaw Industries Group, Inc. with access to all concrete sub floors for appropriate testing and Customer shall be responsible for the costs of such testing; and (c) Any concrete sub floors not meeting manufacturers' requirements for installation will require correction or the execution of a separate waiver agreement.
5. All work is contingent upon strikes, accidents or delays beyond Shaw Industries Group, Inc.'s control. Customer shall carry insurance for all hazards, including fire. Shaw Industries Group, Inc.'s workers are fully covered by Worker's Compensation and Liability Insurance.
6. Customer represents and warrants that: (a) the project site contains no hazardous or other dangerous substances, either exposed or concealed; or (b) Customer has given written notice to Shaw Industries Group, Inc. of all such substances and their location(s). To the fullest extent permitted by law, Customer shall indemnify, defend and hold Shaw Industries Group, Inc. harmless from any damage, claim, loss, expense and attorney fees related to Shaw Industries Group, Inc.'s liability, if any, including any federal or state statute related to hazardous or other dangerous substances.
7. Shaw Industries Group, Inc. is fully licensed, bonded, and insured. This proposal does not include participation in any OCIP/CCIP or related programs. Requests for Shaw Industries Group, Inc. to participate in such programs may result in additional costs.

ACCEPTANCE OF PROPOSAL: *The above prices, specifications, and conditions are satisfactory and are hereby ACCEPTED.*
You are authorized to do the work as specified.

Customer: North Star Charter School

Signed: 

Date: 4/1/2025



UNITED STATES DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202

April 3, 2025

Reminder of Legal Obligations Undertaken in Exchange for Receiving Federal Financial Assistance and Request for Certification under Title VI and *SFFA v. Harvard*

Requested Certification:

On behalf of North Star Charter School [SEA/LEA], I acknowledge that I have received and reviewed this Reminder of Legal Obligations Undertaken in Exchange for Receiving Federal Financial Assistance and Request for Certification under Title VI and *SFFA v. Harvard*. I further acknowledge that compliance with the below and the assurances referred to, as well as this certification, constitute a material condition for the continued receipt of federal financial assistance, and therefore certify our compliance with the below legal obligations.

Signature

4/15/2025
Date

Head of School Northstar 493 ID
Title and District or State

Title VI of the Civil Rights Act of 1964 provides that “[n]o person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.”¹

Notification of the obligations imposed by Title VI are incorporated throughout federal funding and contracting as a specific condition on the receipt of federal funds by educational institutions throughout the United States such as your own and have been in force and effect for decades:

Title VI of the Civil Rights Act unambiguously imposes a condition on the grant of federal moneys. Section 601 of Title VI states that “[n]o person ... shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” 42 U.S.C. § 2000d. Recipients of Federal financial assistance are automatically subject to the nondiscrimination obligation imposed by the statute.

¹ 42 U.S.C. § 2000d. The United States Department of Education’s regulations regarding Title VI further state that a recipient of federal funds may not, “on ground of race, color, or national origin ... [r]estrict an individual in any way in the enjoyment of any advantage or privilege enjoyed by others receiving any service, financial aid, or other benefit under the program.” 34 C.F.R. § 100.3(b)(1)(iv). Nor may a funding recipient, such as a college or university “[d]eny an individual an opportunity to participate in the program through the provision of services or otherwise or afford him an opportunity to do so which is different from that afforded others under the program” on the basis of race, color, or national origin. *Id.* § 100.3(b)(1)(vi).

The statutory mandate can hardly escape notice. Every application for Federal financial assistance must, “as a condition to its approval and the extension of any Federal financial assistance,” contain assurances that the program will comply with Title VI and with all requirements imposed pursuant to the executive regulations issued under Title VI. In fact, applicants for federal assistance literally sign contracts in which they agree to comply with Title VI and to “immediately take any measures necessary” to do so. This assurance is given “in consideration of” federal aid, and the federal government extends assistance “in reliance on” the assurance of compliance. *See* 3 R. Cappalli, *Federal Grants* § 19:20, at 57, and n. 12 (1982) (written assurances are merely a formality because the statutory mandate applies and is enforceable apart from the text of any agreement).

Guardians Ass’n v. Civ. Serv. Comm’n of City of New York, 463 U.S. 582, 629–30 (1983).

Direct receipt of federal funding under Title I Part A of the Elementary and Secondary Education Act of 1965 *as amended* (20 U.S.C. § 6301 *et seq.*) is conditioned with an assurance that your entity “[w]ill comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: ... Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin.” [Revised Assurances Template: The Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act](#), p. 6. Similar assurances are required under federal contracts and grants. Specifically, federal regulations require that “[t]he Federal agency or pass-through entity *must manage and administer the Federal award in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with the U.S. Constitution, applicable Federal statutes and regulations—including provisions protecting free speech, religious liberty, public welfare, and the environment, and those prohibiting discrimination—and the requirements of this part.* The Federal agency or pass-through entity must communicate to a recipient or subrecipient all relevant requirements, including those contained in general appropriations provisions, and incorporate them directly or by reference in the terms and conditions of the Federal award.” 2 CFR § 200.300(a) (emphasis added).

Moreover, each State Education Agency is required to file a single set of assurances with the Secretary as part of its consolidated State plan or application under the Elementary and Secondary Education Act of 1965, as amended (20 U.S.C. 7844). These assurances include the SEA’s commitment to comply with all Federal statutes regarding nondiscrimination, including, but not limited to, Title VI of the Civil Rights Act of 1964.

In *Students for Fair Admissions v. President and Fellows of Harvard College* (“*SFFA v. Harvard*”), 600 U.S. 181 (2023), the Supreme Court held that the race-based affirmative action programs at Harvard and the University of North Carolina were illegal because they violated the Equal Protection Clause of the Fourteenth Amendment (for state schools like North Carolina), as well as Title VI (for state and private schools that receive federal funding like Harvard). The Court explained that the Equal Protection Clause “represent[s] a foundational principle—the absolute equality of all citizens of the United States politically and civilly before their own laws.” *Id.* at 201 (internal quotation marks omitted). It “forbids discrimination by the General Government, or by the States, against any citizen because of his race.” *Id.* at 205 (alterations omitted; quoting *Bolling v. Sharpe*, 347 U.S. 497, 499 (1954)). Put simply, the Equal Protection Clause and Title VI prohibit race-based action, with only the narrowest of exceptions. *Id.*

“The entire point of the Equal Protection Clause is that treating someone differently because of their skin color is *not* like treating them differently because they are from a city or from a suburb, or because they play the violin poorly or well.” *SFFA v. Harvard*, 600 U.S. at 220. That means that “race may never be used as a ‘negative’ and that it may not operate as a stereotype,” and the Court’s “cases have stressed that an individual’s race may never be used against him in the admissions process.” *Id.* at 218. Through its equity mandates, the Biden administration has, as did the colleges and universities in *SFFA v. Harvard*, “concluded, wrongly, that the touchstone of an individual’s identity is not challenges bested, skills built, or lessons learned but the color of their skin. Our constitutional history does not tolerate that choice.” *Id.* at 231. As the Supreme Court emphasized, “[e]liminating racial discrimination means eliminating all of it.” *Id.* at 206.²

Given the text of Title VI and the assurances you have already given, any violation of Title VI—including the use of Diversity, Equity, & Inclusion (“DEI”) programs to advantage one’s race over another—is impermissible. The use of certain DEI practices can violate federal law. The continued use of illegal DEI practices may subject the individual or entity using such practices to serious consequences, including:

1. The use of the provisions of 42 U.S.C. § 2000d-1 to seek the “termination of or refusal to grant or to continue assistance under such program,” eliminating federal funding for any SEA, LEA, or educational institution that engages in such conduct.³
2. For entities and institutions that use DEI practices in violation of federal law, those entities may incur substantial liabilities, including the potential initiation of litigation for breach of contract by the Department of Justice in connection with civil rights guarantees contained in federal contracts and grant awards seeking to recover previously received funds paid to them under these contracts and grants.⁴

² The only exception to this prohibition on the use of racial classifications is where their use satisfies “strict scrutiny” under the Equal Protection clause. A racial classification will survive strict scrutiny only where its use advances a compelling governmental interest and the use of race is narrowly tailored to achieve that interest. *SFFA v. Harvard*, 600 U.S. at 207. “Classifying and assigning” students based on their race “requires more than an amorphous end to justify it.” *Id.* at 214 (alteration omitted). Goals to correct “societal discrimination,” for example, are insufficient. *Id.* at 226. The Supreme Court has been clear that only two interests rise to the level of “compelling”: (1) “remediating specific, identified instances of past discrimination that violated the Constitution or a statute;” and (2) “avoiding imminent and serious risks to human safety in prisons, such as a race riot.” *Id.* at 207. And even if there is an identified compelling interest, “the government’s use of race” must be “‘narrowly tailored’”—i.e., “‘necessary’”—to “‘achieve that interest.’” *Id.*

³ “Compliance with any requirement adopted pursuant to this section may be effected (1) by the termination of or refusal to grant or to continue assistance under such program or activity to any recipient as to whom there has been an express finding on the record, after opportunity for hearing, of a failure to comply with such requirement, but such termination or refusal shall be limited to the particular political entity, or part thereof, or other recipient as to whom such a finding has been made and, shall be limited in its effect to the particular program, or part thereof, in which such noncompliance has been so found, or (2) by any other means authorized by law.” 42 U.S.C. § 2000d-1.

⁴ Title VI allows the enforcement of conditions attached to federal funding by “any other means authorized by law.” One enforcement mechanism for Title VI violations is a suit by the Attorney General for breach of contract. *See, e.g., Guardians Ass’n v. Civil Serv. Comm’n of N.Y.C.*, 463 U.S. 582, 630 n.24 (1983) (“the Federal Government can always sue any recipient who fails to comply with the terms of the grant agreement”); *Cannon v. Univ. of Chi.*, 441 U.S. 677, 772 (1979) (White, J., dissenting) (“The ‘other means’ provisions of [Title VI] include agency suits to enforce contractual antidiscrimination provisions”); *United States v. Marion Cnty. Sch. Dist.*, 625 F.2d 607, 609–11 & 617 (5th Cir. 1980) (concluding “that the United States is entitled to sue to enforce contractual assurances of compliance with Title VI’s prohibition against discrimination in the operation of federally-funded schools”); *see also* Arthur R. Block, *Enforcement of Title VI Compliance Agreement by Third Party Beneficiaries*, 18 HARV. C.R.C.L. L. REV. 1, 9 n.24 (1983) (noting that the Department has enforced Title VI “under two legal authorizations”: suits under Title IV of the Civil Rights Act of 1964 and actions for “specific performance of contractual assurances of non-discrimination made by fund recipients”).

3. Moreover, the submissions of claims for money from the federal government when an entity is not in compliance with Title VI and/or its assurances due to certain DEI practices subjects the entity to liability under “[t]he False Claims Act (FCA) [which] imposes liability on anyone who ‘knowingly’ submits a ‘false’ claim to the Government.” *United States ex rel. Schutte v. SuperValu Inc.*, 598 U.S. 739, 742 (2023) (citing 31 U.S.C. § 3729(a)). Under the FCA, violators face penalties including treble damages and civil penalties of thousands of dollars per violation.