HAYDEN ROSS

July 7, 2026

To the Board of Trustees
West Bonner County School District No. 83
Priest River, Idaho 83856

We have audited the financial statements of West Bonner County School District No. 83 as of and for the year ended June 30, 2024 and have issued our report thereon dated July 7, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 4, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of West Bonner County School District No. 83 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

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Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence. Such safeguards were communicated to you in the Independence Letter dated December 4, 2025.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by West Bonner County School District No. 83 is included in Note 1 to the financial statements. As described in Note 2 to the financial statements, during the year, the entity adopted GASB No. 100. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

> Management's estimate of the useful lives of property and equipment is based on industry standards for the various types of assets. We evaluated the key factors and assumptions used to develop the useful lives of property and equipment in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the pension related balance sheet accounts. We evaluated the key factors and assumptions used to develop the related deferred outflow and inflow of resources and the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimated of the incremental borrowing rate for interest on right-of-use lease assets and liabilities and SBITA assets and liabilities.

Financial Statement Disclosures

The financial statements disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Please find attached a list of uncorrected mistatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to West Bonner County School District No. 83's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated July 7, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with West Bonner County School District No. 83, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as West Bonner County School District No. 83's auditors.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the net pension liability schedules, and the respective budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Trustees and management of West Bonner County School District No. 83 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Hayden Ross, PLLC

Client:	***21801 - West Bonner County School District No. 83***
Engagement:	***Audit 2024***
Period Ending:	***6/30/2024***
Trial Balance:	***3001 - TB***
Workpaper:	***3204 - Passed Adjusting Entry (PAJE) Report***
Fund Level:	***All***
Index:	***All***

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 301		**4112**		
The Cash at the beginning of the audit period was reconciled at $4628273 and the GL was $4717550, a difference of $89277. The client fixed this in FY2024 by adding expenditures but the affected accounts were not determined.				
100.321.000.000.000	Fund Balance		89,277.00	
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES			89,277.00
Total			**89,277.00**	**89,277.00**
Proposed Journal Entries JE # 302		**7203**		
Per review of invoices selected in large disbursement testing, there were expenditures paid for FY2023 in FY2024 that were not accrued in FY2023.				
100.321.000.000.000	Fund Balance		70,193.00	
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES			3,528.00
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES			14,262.00
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES			9,690.00
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES			25,243.00
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES			17,470.00
Total			**70,193.00**	**70,193.00**
Proposed Journal Entries JE # 303		**5213**		
To adjust salaries payable to actual				
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES		32,334.00	
100.321.000.000.000	Fund Balance			32,334.00
Total			**32,334.00**	**32,334.00**
Proposed Journal Entries JE # 304		**7107**		
To record 6/30/2023 Medicaid AR				
100.112.100.000.000	General Fund Checking Account		47,552.00	
100.5XX.000.000.000	UNCATEGORIZED EXPENDITURES		47,552.00	
260.112.100.000.000	Medicaid Checking Account		47,552.00	
260.445.900.000.000	Medicaid Revenue		47,552.00	
100.112.100.000.000	General Fund Checking Account			47,552.00
100.321.000.000.000	Fund Balance			47,552.00
260.112.100.000.000	Medicaid Checking Account			47,552.00
260.611.115.000.000	Medicaid Salaries			47,552.00
Total			**190,208.00**	**190,208.00**
	Total Proposed Journal Entries		**382,012.00**	**382,012.00**
	Total All Journal Entries		**382,012.00**	**382,012.00**