

IN THE SUPREME COURT OF THE STATE OF IDAHO

COMMITTEE TO PROTECT AND PRESERVE
THE IDAHO CONSTITUTION, INC.;
MORMON WOMEN FOR ETHICAL
GOVERNMENT; SCHOOL DISTRICT NO. 281,
LATAH COUNTY, STATE OF IDAHO; IDAHO
EDUCATION ASSOCIATION, INC.; JERRY
EVANS; MARTA HERNANDEZ; STEPHANIE
MICKELSEN; ALEXIS MORGAN, on behalf of
herself and her minor children; KRISTINE
ANDERSON, on behalf of herself and her minor
children; each of the foregoing individually and as
private attorneys general on behalf of the public of
the State of Idaho,

Petitioners,

vs.

STATE OF IDAHO, acting by and through the
IDAHO STATE TAX COMMISSION,

Respondent.

Docket No. 53264-2025

DECLARATION OF KELTI BAKER

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Attorneys for Respondent

I, Kelti Baker, hereby declare and swear as follows:

1. I am over 18 years of age and am competent to make this declaration.
2. My husband and I live in Meridian, Idaho where we are raising our four school-aged sons.
3. I serve as the President of the Exceeding Excellence Education Foundation (“EEEF”), an organization that empowers parents and communities to provide the right type of education for their children. EEEF equips parents with resources to customize their child’s education to his or her individual needs by, among other things, connecting parents with homeschool pods.
4. I am also the Founder of—and currently run—the Idaho Sports Academy, a homeschool pod with annual enrollment ranging from six to seventeen students.
5. I was raised in a family in which education was prioritized—both my parents were public school educators, and I attended public schools. This passion for education led me to pursue and receive degrees in both Psychology and Nursing.
6. Prior to the Covid-19 pandemic, my husband and I enrolled our children in Idaho public schools.
7. After the pandemic, we determined that the educational needs of our children required a different format than what they were receiving in the

- public education system, so we decided to start a homeschool pod to provide for their educational needs.
8. Many public schools utilize a one-size-fits-all framework, treating every child the same regardless of their abilities or learning difficulties. In addition, many public schools have large class sizes and are inflexible when it comes to scheduling.
 9. Although public schools work for many children, there are many outliers who would be better suited for a more tailored program.
 10. A homeschool pod is a flexible education option in which families can partner with other families to provide educational opportunities for their children. This flexibility allows students who may need to be educationally challenged beyond their grade level—or students who are struggling to learn at their grade level—with the educational opportunities that allow each student to thrive.
 11. In a homeschool pod, both the curriculum and the pace at which a student moves through that curriculum can be tailored to each child's individual needs.
 12. My homeschool pod—the Idaho Sports Academy—varies in structure based on age. I teach students for the middle school and younger ages, and we use an online school curriculum—supplemented by my tutoring—for high school students. In addition, we bring in an instructor who provides

specialized sports training for our students. This is just one example of how to structure a homeschool pod.

13. The online school curriculum we use for high school students is an NCAA accredited online program available to students anywhere in Idaho with an internet connection. It currently costs our family approximately \$2,500/student/year. This program has proven a successful educational option for the students in our pod.
14. Our homeschool pod has led to positive results for the children who are part of it. I believe that this in large part due to the facts that the pod emphasizes individualized attention allows children to have more one-on-one time with educators.
15. Parents often tell us that their children have made great strides in both their education and their behavior since they began attending the pod.
16. Parents are satisfied that the pod fits with their schedule.
17. Our pod is not affiliated with any particular religion and does not make attendance decisions based upon religion.
18. We intend to apply for the Idaho parental choice tax credit (“tax credit”) established by Idaho Code § 63-3029N. This tax credit will allow our family to better afford the cost of online instruction for our high-school aged sons and will allow us to consider this option for our younger children as well.

19. Other families who utilize our homeschool pod also intend to apply for the tax credit.
20. Our pod has served families with a wide variety of economic status, including those with single incomes or single parent households who could not afford other private school options. These parents will be able to afford more educational opportunities for their children with the tax credit.
21. For example, one of our families currently enrolls their younger children in our pod but cannot afford the \$2,500 for their high school-aged child to purchase the online school curriculum we use. The tax credit would allow these parents to be able to provide the educational experience that they believe is best for their child.
22. Any group of families anywhere in Idaho can form a homeschool pod to provide what they think is the best education for their children. This flexibility empowers these parents to tailor their educational approach to each child.
23. I believe education is extremely important to develop a well-informed citizenry that can support a functioning society. That is what has motivated my husband and I to seek out the best educational opportunities for our individual children, whether that is public education or any of the array of private educational opportunities available. The tax credit will make it possible for my family and many other Idaho families to be able to afford

the educational opportunities that we believe are essential to developing
our children into the next generation of society's citizens.

* * *

I declare that the foregoing is true and correct to the best of my knowledge,
information and belief.

DATED: November 5, 2025.

By 
KELTI BAKER

CERTIFICATE OF SERVICE

I certify that on November 10, 2025, I filed the foregoing electronically through the iCourt E-File system, which caused the following parties or counsel to be served by electronic means, as more fully reflected on the Notification of Service:

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