

Transaction Report
Sacramento Valley Charter School
January 15-March 9, 2026

Transaction date	Transaction type	Memo/Description	Amount
01/30/2026	Deposit	State Special Ed	\$ 31,792.00
		Less Admin fee and NPSRTC	(1,289.00)
			30,503.00
02/05/2026	Deposit	Student transportation	220.00
		Employee Lunch	40.00
		Employee Lunch	40.00
		Dec 2025 fed meal claim	15,360.56
		Dec 2025 state meal claim	17,087.52
			32,748.08
03/04/2026	Deposit	Employee Lunch	40.00
		Employee Lunch	40.00
		Student transportation	600.00
		Employee Lunch	50.00
		Cash back on credit card	397.42
		Reimburse SVCS for V Dali services	1,045.00
		Jan 2026 fed meal reimb	19,576.56
		Jan 2026 state meal reimb	21,343.67
		SB740 2024-25 Final payment	174,592.09
		Health Ins rebates	473.51
		SIR overpayment refund	1,008.45
			219,166.70
			\$ 282,417.78

Acton A. 1/13

Check Detail Report
Sacramento Valley Charter School
February 9-March 10, 2026

Transaction date	Transaction type	Num	Name	Memo/Description	Amount
02/12/2026	Check	6642	Sikh Temple - Rent Payable	Rent for the months of Jan & Feb 2026	64,990.00
02/18/2026	Check	6644	Evo Bluestein	Inv 086 Autoharp music week March 2-6 2026	4,800.00
02/19/2026	Check	6643	CCHAT Center	Inv; AudioJan26	154.00
02/19/2026	Check	6645	Nor- Cal Security	security 02/16 to 02/27	7,612.50
02/26/2026	Check	6651	The Stepping Stones Group LLC	Invoice = M0264329	321.00
02/26/2026	Check	6650	Tajinder Singh	Jan 24, 2025 - Feb 23, 2026	500.00
02/26/2026	Check	6653	Ascend Rehab Services	For Speech Therapist - Month of Jan 1 to Jan 15, 2025	5,592.00
02/26/2026	Check	6652	Ascend Rehab Services	For Speech Therapist - Month of Jan 16 to Jan 31, 2025	6,000.00
02/26/2026	Check	6649	Linda's Party Rentals & Decorations	For Steam night - 4 tents rentals	1,200.00
02/26/2026	Check	6648	McGraw Hill	These are for physical books/materials	24,158.94
02/27/2026	Check	6654	Wave Broadband	Acc#1401-1256191-01 02/23/2026 Inv#125619101-0012010	1,443.97
02/27/2026	Check	6660	Carlos Alejo	Reimbursement for fedex	70.99
02/27/2026	Check	6659	Adam Lee Erkneff	Steam Night Supplies	31.34
02/27/2026	Check	6658	Rajdeep Dosanjh	For Reimbursement Winter Blast Pizza Party	331.99
02/27/2026	Check	6657	Gursharanjit Singh	Reimbursement for DOJ payment	79.00
02/27/2026	Check	6662	PG&E	A/C 7686528609	115.47
02/27/2026	Check	6663	Great America Financial	For Copier Lease	1,292.62
02/27/2026	Check	6656	Salvador Valadez	For supplies	151.96
02/27/2026	Check	6661	T-mobile	For Hotspot Service Fee For School Cell Phones Service Fee Feb 19, 2026	1,282.00
02/27/2026	Check	6664	Bay Alarm Company	Inv: 22553478 Sprinklers Inspection Serv 12/01/25-02/28/26 Monitoring Fee-Fire 12/01/25-02/28/26 Inv: 22580883 Security Alarm Monitoring Services 12/01/25-02/28/26	856.23
02/27/2026	Check	6655	Shutterfly Lifetouch, LLC Accts Receivable	For School Year Book	3,640.85
03/04/2026	Check	6669	Vicky Dali CPA LLC	Invoice for the month of Febuary 2026	8,471.25

03/04/2026	Check	6671	Bode & Bode Lock Safe	For Safety - labor to remove hardware, access to cylinder for rekey and reinstall and adjust.	337.58
03/04/2026	Check	6673	Edmentum, Inc.	#INV32630379	3,620.00
03/04/2026	Check	6672	New Horizon Flooring	March	9,172.00
03/04/2026	Check	6668	Vertex Support Services, LLC	Invoice - CINV 00014646	3,250.00
03/04/2026	Check	6666	STS Education	For Promethean OPS, cable pack, wall mount, licenses	4,865.61
03/05/2026	Check	6681	North Valley Fleet Services, Inc.	For 45 days inspection and replace all the belt, replaced front tire , rear door repair	4,734.70
03/05/2026	Check	6676	Buck Master	Inv 02/11-02/21 2026	289.53
03/05/2026	Check	6679	Serve 3 Network	Monthly Tech Support 3 Months	5,227.20
03/05/2026	Check	6680	DMV	vin: 18218 Renewal Reg.	331.00
03/05/2026	Check	6682	City of West Sacramento	A/C 022799-000 A/C 045459-000	2.21
03/05/2026	Check	6684	Graduation Outlet	For graduation cap, gown and tassel set	520.76
03/05/2026	Check	6675	Young, Minney & Corr, LLP	Inv 21455, 2 months	22,713.00
03/05/2026	Check	6677	Health Equity INc	For Pop Annual Compliance fee Feb 2025	100.00
03/05/2026	Check	112.22	Stericycle, Inc	For Shredding Contract Service Inv: 8013684801	112.22
03/05/2026	Check	6683	MetLife	01/01 to 03/01 2026	1,371.21
03/06/2026	Check	6686	Nor- Cal Security	security 03/02 to 03/13	7,612.50
03/06/2026	Check	6685	STS Education	For google chrome license INV-0023965	35.00

**Sacramento Valley Charter School
2025-26 Budget Narrative at Second Interim
Actuals through Jan. 31, 2026 for action on March 11, 2026**

The following narrative is provided to highlight and explain significant changes since the Board approved the First Interim Report (on December 4, 2025 with actuals through October 31, 2025).

Revenue:

LCFF: Net decrease of (\$399,075) as SVCS has two years of lower unduplicated counts reducing concentration and supplemental funding in addition to lower enrollment and ADA. And, the State added a prior year adjustment accounting for (\$260,809) of the decrease above.

Federal Revenue: Net increase of \$34,783 as Federal Special Ed and meal program reimbursements are expected to be higher than at adopted and first interim.

Other State Revenue: Net increase of \$71,233 for lower SB740 funding estimate as prior estimate vs. actual reduces current revenue to recognize, lower State meal reimbursements offset by \$120,330 new Student Success and Professional Development Block Grant (to be spent by 2028-29).

Local Revenue: Increase of \$25,000 based on year-to-date actual receipts.

Expenses:

Certificated: Net decrease of (\$52,795) as vacant positions are not filled or are filled with contracted costs that are reflected in Services and Operating Expenses below.

Classified: Net increase of \$73,074 is the net change in classified management as the HR/RM Manager position is vacant and the Transportation Supervisor position has been added plus a large increase to wages as nearly all classified staff are now scheduled for 6 or more hours a day and have elected the Health Waiver Stipend instead of medical benefits.

Benefits: Net decrease of (\$9,198) for lower medical insurance expense as open positions are not causing premium expense is offset by higher 401(k) participation.

Books and Supplies: No net change. Supplies budget moved to cover higher costs in other categories.

Services and Operating Expenses: Net increase of \$164,901 for contracted special education positions (while DOJ COR is pending) along with increased accounting and legal costs plus the placeholder for the new Student Success and Professional Development Block Grant offset by lower placeholders for other grants as listed.

Capital Outlay/Other Sources (Uses): No change.

Other Outgo/Financing Uses: No change.

Action 1/11/19
A. Z.

Summary:

In 2025-26 SVCS' is on track to deplete nearly all of its one-time funding, has a decline in enrollment and ADA, and year-after-year has returned a sizeable amount of unspent ELOP funding and this has resulted in known and planned deficit spending. With the next two years also showing deficit spending, SVCS needs to shift its focus to operating with a smaller revenue stream or increasing its revenue stream. This can be achieved through a combination of revenue increases with a focus on increased enrollment, improved attendance rates and expense reductions by reducing contracted services, closing or reducing FTE of positions when there are resignations, terminations, layoffs for long-term savings as well as delaying hiring of open positions for short-term savings.

Because of its long history of fiscal prudence, SVCS will be able to meet its future obligations while maintaining its reserves above the 5% level contained in the Operations MOU. However, more must be done to reduce expenses and increase revenue to achieve a breakeven point where the ending balance is at or near zero as deficit spending is unsustainable.

Sacramento Valley Charter School

Fiscal Year Budget Cycle	Adopted	Budget		Budget
	Budget	1st Interim	Difference	2nd Interim
	6/26/2025	12/4/2025	2025-26	3/11/2026
	2025-26	2025-26	2025-26	2025-26
Key Budget and Financial Variables				
Enrollment	406	391	-16	375
Estimated School P2 ADA	386	372	-2	370
Unduplicated Count - EL/FRLE	300	313	-8	255
A. Revenues:				
State (using FCMAT LCFF Calculator)				
Base Grade Span (includes CiL, EPA)	\$ 4,123,480	\$ 4,049,762	\$ (11,009)	\$ 4,038,753
TK Add-On	56,664	99,366	2,995	102,361
Supplemental and Concentration plus Concentration Grant	1,030,147	922,739	(98,793)	823,946
PY Adj to Cil, EPA, State Aid, ELOP	(400,000)	(219,040)	(292,268)	(511,308)
Subtotal - State Revenue	\$ 4,810,291	\$ 4,852,827	\$ (399,075)	\$ 4,453,752
Federal (ConApp Title I - IV, ESSER III, NSLP, Spec Ed)	375,630	355,240	34,783	390,023
Other State (Lottery, MBG, SB740 CSFGP, Spec Ed, ELOP, Meals)	1,693,392	1,679,663	71,233	1,750,896
Local (bus/van, interest, fund raising, donations, prop tx exempt, solar offset)	180,000	180,000	25,000	205,000
Total Revenue	\$ 7,059,313	\$ 7,067,730	\$ (268,059)	\$ 6,799,671
B. Expenditures:				
1000-1999 Certificated Personnel Salaries	\$ 2,398,050	\$ 2,431,548	\$ (52,795)	\$ 2,378,753
1100 Teachers (all)	1,700,310	1,641,678	(63,035)	1,578,643
1100.01 Substitutes (absence coverage)	175,000	202,000	-	202,000
1100 Hard-to-Fill (Math, Science)	4,000	4,000	-	4,000
1100 Other Stipends and Hourly Extra Duty	9,500	21,500	-	21,500
1100 Longevity Stipends Certificated	33,810	26,000	-	26,000
1200 Parent/Family Liaison Stipend (Title-funded, 1-yr extension)	5,000	5,000	-	5,000
1200 School Psychologist, Counselor	141,100	159,040	10,240	169,280
1200-1900 Cell Phone Stipends	330	330	-	330
1300 Instructional Coach	90,000	90,000	-	90,000
1300 AP/SPED Coord. @ 205 days/yr	100,000	122,000	-	122,000
1300 Principal @ 210 days/yr w PhD	139,000	160,000	-	160,000
2000-2999 Classified Personnel Salaries	\$ 1,457,708	\$ 1,571,378	\$ 73,074	\$ 1,644,453
2100 Instructional Aides/Assoc/Interpreter	350,728	482,411	-	482,411
2200 Non-Certificated Support (drivers, food svcs, tech)	538,421	484,173	-	484,173
2300 Classified Management and Supervisors	132,824	133,400	48,599	181,999
2400 School Office/Clerical	162,520	194,477	-	194,477
2900 Other Classified (CSA, After School)	229,312	235,982	-	235,982
2100-2900 Waived Ins (Other Coverage)	22,050	21,200	24,475	45,675
2100-2900 Cell Phone Stipends	3,970	3,970	-	3,970
2100-2900 Longevity Stipends Classified	17,884	15,765	-	15,765
3000-3999 Employee Benefits	\$ 698,616	\$ 720,550	\$ (9,198)	\$ 711,353
3300 OASDI and Medicare	294,965	306,224	1,551	307,775
3400 Health & Welfare	229,354	217,480	(21,592)	195,888
3500 State Unemployment	18,900	18,900	3,100	22,000
3600 Worker's Compensation	43,397	47,947	243	48,190
3900 401(k) Employer Contributions	112,000	130,000	7,500	137,500
4000-4999 Books and Supplies	\$ 586,000	\$ 526,000	\$ -	\$ 526,000
4100 Textbooks	150,000	87,000	9,000	96,000
4200 Other Books/Library	15,000	15,000	6,350	21,350
4300 Materials and Supplies	145,000	135,000	(15,350)	119,650
4300 Transportation - Gasoline	80,000	80,000	-	80,000
4400 Non-capitalized Furn/Equip (>\$500, <\$5,000)	30,000	43,000	-	43,000
4700 Food	160,000	160,000	-	160,000
4700 After School Program Snacks	6,000	6,000	-	6,000
5000-5999 Services and Other Operating Expenditures	\$ 2,391,619	\$ 1,976,263	\$ 164,901	\$ 2,141,164
5200 Travel & Conferences (see PD 5855)	5,000	25,000	5,000	30,000
5300 Dues & Memberships	7,500	7,500	-	7,500
5400 Insurance	99,092	99,092	-	99,092
5501 Operations & Housekeeping	95,750	95,750	-	95,750
5530 Utilities	25,000	25,000	-	25,000
5610 Facility Rent/Lease	389,935	389,935	-	389,935
5600 Facility Maintenance	5,000	5,000	-	5,000
5630 Copier Leases	18,000	18,000	-	18,000
5670 Facility Security/Safety Improvements	2,000	2,000	-	2,000
5600 Transportation - Bus/Van Maint	65,000	65,000	-	65,000
5800 District Admin Oversight (1% State Aid)	48,103	48,528	(3,991)	44,538

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Sacramento Valley Charter School

Fiscal Year Budget Cycle	Adopted	Budget	Difference	Budget
	Budget	1st Interim		2nd Interim
	6/26/2025	12/4/2025		3/11/2026
	<u>2025-26</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2025-26</u>
5800 SELPA Admin Fee (decr to 3%)	12,018	12,018	561	12,579
5800 Nursing Services (screenings) est.	5,000	5,000	9,059	14,059
5800 Accounting Services	70,000	80,000	40,000	120,000
5820 Audit Services	19,988	19,487	-	19,487
5800 Fieldtrips	30,000	30,000	(5,000)	25,000
5820 ELOP Placeholder	991,372	440,000	(95,000)	345,000
5820 Art, Music, IM Block Grant Placeholder	-	45,000	(5,000)	40,000
5820 Prop 28 Art & Music in Schools Placeholder	-	64,728	(12,728)	52,000
5820 Student Success and PD BG Placeholder	-	-	90,000	90,000
5830 Legal Services	60,000	60,000	10,000	70,000
5800 Marketing/Recruiting	7,500	14,000	-	14,000
5800 Technology Upgrades	20,000	20,000	-	20,000
5800 Technology Support	21,000	21,000	-	21,000
5800 Other Contracted Services	301,225	301,225	132,000	433,225
5800 Professional Development (see 5200)	65,000	45,000	-	45,000
5900 Postage and Communications	38,000	38,000	-	38,000
6000-6999 Capital Outlay	\$ 181,702	\$ 250,355	\$ -	\$ 250,355
6400 Furniture and Equipment (>\$5,000)				
6500 FF&E Replacement (>\$5,000)				
6898 Amortization Expense (non-cash)	13,417	13,417	-	13,417
6900 Depreciation Expense (non-cash)	168,285	236,938	-	236,938
Total Expenditures	\$ 7,713,695	\$ 7,476,095	\$ 175,983	\$ 7,652,077
Net Annual Operations	\$ (654,382)	\$ (408,365)	\$ (444,042)	\$ (852,407)
7000-7999 Other Outgo/Other Financing (Sources)Uses				
7438 Debt Service (bus loan interest 2 buses)	-	-	-	-
7438 Debt Service (bus loan interest 3 buses)	-	-	-	-
Total Other Outgo	\$ -	\$ -	\$ -	\$ -
Net increase (decrease):	\$ (654,382)	\$ (408,365)	\$ (444,042)	\$ (852,407)
Beginning Balance	4,672,662	5,825,983	-	5,825,983
Ending Balance*	\$ 4,018,280	\$ 5,417,618	\$ (444,042)	\$ 4,973,576

Cash	
Bank balance at 06/30/2025:	\$ 3,459,885
Book balance at 6/30/2025:	\$ 3,799,321
Bank balance at 03/10/26:	\$ 3,988,208
Est cash balance at 6/30/2026:	\$ 3,259,487

Sacramento Valley Charter School

Fiscal Year Budget Cycle	Second Interim	MYP	MYP
	2025-26	2026-27	2027-28
Key Budget and Financial Variables			
Enrollment	375.00	385.00	385.00
Estimated School P2 ADA	370.00	370.00	370.00
Unduplicated Count - EL/FRLE	255.00	222.00	222.00
A. Revenues:			
State (using FCMAT LCFF Calculator)			
Base Grade Span (includes CiL, EPA)	\$4,038,753	\$ 4,131,110	\$ 4,257,529
TK Add-On	102,361	105,062	108,281
Supplemental and Concentration plus Concentration Grant	823,946	512,009	569,000
PY Adj to State Aid, ELOP, Cil, EPA	(511,308)	(110,000)	(110,000)
Subtotal - State Revenue	\$4,453,752	\$4,638,181	\$4,824,810
Federal (ConApp, Spec Ed, NSLP)	390,023	390,023	390,023
Other State (Lottery, MBG, SB740 CSFGP, Special Ed, Prop 28 Art & Music, ELOP)	1,750,896	1,630,566	1,635,566
Local (bus/van, fund raising, donations)	205,000	205,000	205,000
Total Revenue	\$ 6,799,671	\$ 6,863,770	\$ 7,055,399
B. Expenditures:			
1000-1999 Certificated Personnel Salaries	\$2,378,753	\$2,424,255	\$2,477,892
1100 Teachers (all)	1,578,643	1,626,002	1,674,782
1100.01 Substitutes	202,000	202,000	202,000
1100 Hard-to-Fill Position (Math+Science) Stipends	4,000	4,000	4,000
1100 Other Stipends and Hourly Extra Duty	21,500	9,500	9,500
1100 Longevity Stipends Certificated	26,000	41,143	46,000
1200 Parent/Family Liaison Stipend (Title-funded, 1-yr extension)	5,000	-	-
1200 School Psychologist, Counselor	169,280	169,280	169,280
1200-1900 Cell Phone Stipends	330	330	330
1300 Instructional Coach	90,000	90,000	90,000
1300 AP/SPED Coord. @ 205 days/yr	122,000	122,000	122,000
1300 Principal @ 210 days/yr	160,000	160,000	160,000
2000-2999 Classified Personnel Salaries	\$1,644,453	\$1,663,249	\$1,670,040
2100 Instructional Aides/Assoc.	482,411	482,411	482,411
2200 Non-Certificated Support (drivers, food srvc, tech)	484,173	484,173	484,173
2300 Classified Management and Supervisors	181,999	193,400	193,400
2400 School Office/Clerical	194,477	194,477	194,477
2900 Other Classified (CSA, After School)	235,982	235,982	235,982
2100-2900 Waived Ins (Other Coverage)	45,675	45,675	45,675
2100-2900 Cell Phone Stipends	3,970	3,970	3,970
2100-2900 Longevity Stipends Classified	15,765	23,161	29,952
3000-3999 Employee Benefits	\$711,353	\$733,504	\$756,327
3300 OASDI and Medicare	307,775	312,694	317,317
3400 Health & Welfare	195,888	209,600	224,272
3500 State Unemployment	22,000	22,000	22,000
3600 Worker's Compensation	48,190	48,960	49,684
3900 401(k) Employer Contributions	137,500	140,250	143,055
4000-4999 Books and Supplies	\$526,000	\$493,500	\$491,000
4100 Textbooks	96,000	100,000	100,000
4200 Other Books/Library	21,350	15,000	15,000
4300 Materials and Supplies (incl. after school)	119,650	125,000	125,000
4300 Transportation - Fuel	80,000	77,500	75,000
4400 Non-capitalized Furn/Equip (>\$500, <\$5,000)	43,000	10,000	10,000
4700 Food	160,000	160,000	160,000
4700 After School Program Snacks	6,000	6,000	6,000
5000-5999 Services and Other Operating Expenditures	\$2,141,164	\$1,666,748	\$1,636,479
5200 Travel & Conferences	30,000	5,000	5,000
5300 Dues & Memberships	7,500	7,500	7,500
5400 Insurance	99,092	102,065	105,127
5501 Operations & Housekeeping	95,750	97,665	99,618
5530 Utilities	25,000	25,000	25,000
5610 Facility Rent/Lease	389,935	399,332	411,552

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Sacramento Valley Charter School

Fiscal Year Budget Cycle	Second Interim	MYP	MYP
	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
5600 Facility Maintenance	5,000	5,000	5,000
5630 Copier Leases	18,000	18,000	18,000
5670 Facility Security/Safety Improvements	2,000	2,000	2,000
5600 Transportation - Bus/Van Maint	65,000	65,000	65,000
5800 District Admin Oversight (1% State Aid)	44,538	46,382	48,248
5800 SELPA Admin Fee (decr to 3%)	12,579	12,579	12,579
5800 Nursing Services (screenings) est.	14,059	14,000	14,000
5800 Accounting Services	120,000	90,000	80,000
5820 Audit Services	19,487	21,000	21,630
5800 Fieldtrips	25,000	25,000	25,000
5820 ELOP Placeholder	345,000	100,000	100,000
5820 Art, Music, IM Block Grant Placeholder	40,000	-	-
5820 Prop 28 Art & Music in Schools Placeholder	52,000	52,000	52,000
5820 Student Success and PD BG Placeholder	90,000	60,000	30,000
5830 Legal Services	70,000	80,000	70,000
5800 Marketing/Recruiting	14,000	14,000	14,000
5800 Technology Upgrades	20,000	20,000	20,000
5800 Technology Support	21,000	21,000	21,000
5800 Other Contracted Srvc (ADP, banking, tech, licenses, driver training, Vertex)	433,225	301,225	301,225
5800 Professional Development	45,000	45,000	45,000
5900 Postage and Communications	38,000	38,000	38,000
6000-6999 Capital Outlay	\$250,355	\$244,677	\$232,281
6400 Furniture and Equipment (>\$5,000)	-	-	-
6500 FF&E Replacement (>\$5,000)	-	-	-
6898 Amortization Expense (non-cash)	13,417	16,594	16,594
6900 Depreciation Expense (non-cash)	236,938	228,083	215,687
Total Expenditures	\$7,652,077	\$7,225,933	\$7,264,020
 Net Annual Operations	 (852,407)	 (362,163)	 (208,621)
 7000-7999 Other Outgo/Other Financing Uses			
7438 Debt Service (bus loan interest 1 bus)	\$ -	\$ -	\$ -
7438 Debt Service (bus loan interest 3 buses)	-	-	-
Total Other Outgo	\$ -	\$0	\$0
 Net increase (decrease):	 (852,407)	 (362,163)	 (208,621)
Beginning Balance	5,825,983	4,973,576	4,611,413
Ending Balance	<u>\$ 4,973,576</u>	<u>\$ 4,611,413</u>	<u>\$ 4,402,793</u>

2025-26 CF Budget at 2nd Interim

Beg. Bal.
(Ref. Only)

JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER JANUARY FEBRUARY MARCH APRIL MAY JUNE EST ACCRLS TOTAL BUDGET
@ 6/30/26 (Ck Fig)

Object	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	EST ACCRLS @ 6/30/26	TOTAL	BUDGET (Ck Fig)
A. BEGINNING CASH	3,799,321	4,268,768	4,292,255	3,862,552	3,803,950	4,057,418	4,067,664	4,392,137	3,944,229	3,800,985	3,907,381	3,750,413			
B. RECEIPTS															
Revenue Limit:															
State Aid, incl. EPA	330,252	156,051	156,056	520,204	561,798	0	520,203	163,135	163,135	402,440	163,135	(73,571)	426,853	3,499,691	3,489,691
Other	0	0	0	259,886	0	259,886	0	0	90,000	90,000	90,000	90,000	84,289	964,061	964,061
Cash in Lieu of Prop Tax	(83,983)	60,060	4,744	18,574	23,805	74,175	96,304	35,457	35,457	35,457	35,457	35,457	19,061	390,023	390,023
Federal Revenues	(62,437)	55,308	(151,156)	516,816	160,394	271,213	370,471	105,000	105,000	105,000	105,000	105,000	65,487	1,750,895	1,750,895
Other State Revenues, incl Spec Ed	51,590	78,006	16,066	10,569	1,423	(1,447)		0	0	0	0	0	19,089	205,000	205,000
Other Local Revenues															
Interfund Transfers In															
All Other Financing Sources															
TOTAL RECEIPTS	235,422	350,025	25,709	1,325,849	747,420	634,379	985,530	303,592	393,592	632,897	393,592	156,886	614,779	6,799,671	6,799,670
C. DISBURSEMENTS															
Certificated Salaries	35,574	130,943	231,507	231,313	229,458	204,895	208,163	225,000	225,000	225,000	225,000	206,960		2,378,753	2,378,753
Classified Salaries	41,279	99,591	167,823	163,517	185,243	146,593	137,675	140,000	160,000	140,000	160,000	102,732		1,644,453	1,644,453
Employee Benefits	54,839	49,745	60,225	64,528	44,460	57,145	48,699	66,500	66,500	66,500	66,200	66,014		711,353	711,353
Books and Supplies	56,315	75,478	66,591	67,546	14,011	50,336	7,563	40,000	40,000	40,000	40,000	28,139		526,000	526,000
Services	60,062	173,816	120,786	201,691	57,138	203,431	115,826	180,000	210,000	210,000	210,000	210,000	191,022	2,143,772	2,143,772
Capital Outlay															
Other Outgo - SPED															
Interfund Transfers Out															
All Other Financing Uses - Bus Loans															
TOTAL DISBURSEMENTS	248,069	529,574	646,832	728,594	530,309	662,340	517,947	651,500	701,500	681,500	701,200	613,845	191,022	7,404,332	7,404,331
D. BALANCE SHEET TRANSACTIONS															
Prepaid Expenditures	17,634	(84,641)	(134,402)												
Accounts Receivable	1,581,362	953,278	365,268	262,816	(421,048)	0	(174,592)		200,000	200,000	195,640			(236,677)	
Fixed Asset Addition		(30,564)	27,851	62,150										90,101	0
Accounts Payable	793,054	417,107	(2,734)	43,345	172,660	(36,358)	(31,485)	100,000	35,336	45,000	45,000	33,967		0	0
Unearned Revenue														0	0
Principal Reduction on Buses														0	0
Change in Amort., rounding/ULD	0	0	0	0	0	9,423	(2)							0	0
TOTAL BALANCE SHEET TRANSACTIONS	482,095	203,035	191,520	(655,658)	36,358	38,207	(143,109)	(100,000)	164,964	155,000	150,640	(33,967)	0	0	0
E. NET INCREASE/DECREASE	469,448	23,487	(429,703)	(58,603)	253,468	10,246	324,474	(447,908)	(143,244)	106,397	(156,968)	(480,926)	423,757	(604,661)	(604,661)
F. ENDING CASH	4,268,768	4,292,255	3,862,552	3,803,950	4,057,418	4,067,664	4,392,137	3,944,229	3,800,985	3,907,381	3,750,413	3,259,487			

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**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: Sacramento Valley Charter
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2025-26

To the entity that approved the charter school:

(x) 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: 3/11/2026
Charter School Official
(Original signature required)

Print Name: Vendetta Dozier-Brown Title: Principal

To the County Superintendent of Schools:

(x) 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: Monique Stovall Title: Asst. Supt. Business Svcs

For additional information on the Second Interim Report, please contact:

For Approving Entity:

Monique Stovall
Name
Asst. Supt. Business Services
Title
916-375-7600 ext. 1011
Phone
mstovall@wusd.k12.ca.us
E-mail

For Charter School:

Vicky Dali, CPA
Name
Consultant
Title
916-996-3943
Phone
vdali@sacvalleycharter.org
E-mail

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**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
A. REVENUES							
1. Revenue Limit Sources							
LCFF State Aid - Current Year	8011	2,802,415.00		1,816,489.00		2,679,711.00	
Education Protection Account (EPA)	8012	1,325,422.00		478,609.00		1,321,288.00	
State Aid - Prior Years	8019	(219,040.00)		(119,972.00)		(511,308.00)	
Tax Relief Subventions (for rev. limit funded schools)	8020-8039						
County and District Taxes (for rev. limit funded schools)	8040-8079						
Miscellaneous Funds (for rev. limit funded schools)	8080-8089						
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092						
Charter Schools Funding in Lieu of Property Taxes	8096	944,030.00		259,886.00		964,061.00	
Other Revenue Limit Transfers	8091, 8097						
Total, Revenue Limit Sources		4,852,827.00		2,435,012.00		4,453,752.00	
2. Federal Revenues							
ESSA Title I - IV - Federal	8290		153,580.00		114,630.00		149,873.00
Special Education - Federal	8181, 8182		51,660.00				66,650.00
Child Nutrition - Federal	8220		150,000.00		79,049.05		173,500.00
Other Federal Revenues	8110, 8260-8299						
Total, Federal Revenues			355,240.00		193,679.05		390,023.00
3. Other State Revenues							
Charter Schools Categorical Block Grant	8480						
Special Education - State	StateRevSE		348,939.00		192,491.00		352,643.00
Child Nutrition - State	8520		210,000.00		79,146.77		194,500.00
All Other State Revenues	StateRevAO		77,142.00		(18,479.02)		77,984.00
Total, Other State Revenues			1,602,521.00		1,090,014.69		1,672,912.00
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO		179,400.00		185,451.19		204,400.00
Total, Local Revenues			600.00		460.00		600.00
5. TOTAL REVENUES		5,109,369.00	1,958,361.00	2,601,984.17	1,284,153.74	4,736,136.00	2,063,535.00
			7,067,730.00		3,886,137.91		6,799,671.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Object Code	Description	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
B. EXPENDITURES										
1100	1. Certificated Salaries	1,767,322.00	132,856.00	1,900,178.00	887,428.45	111,408.62	998,837.07	1,669,097.00	162,856.00	1,831,953.00
1200	Teachers' Salaries	159,040.00	159,040.00	159,040.00	163,715.62	78,715.53	78,715.53	174,800.00	174,800.00	174,800.00
1300	Certificated Pupil Support Salaries	311,330.00	61,000.00	372,330.00	163,715.62	30,527.53	194,243.15	311,000.00	61,000.00	372,000.00
1900	Certificated Supervisors' and Administrators' Salaries	-	-	-	-	-	-	-	-	-
	Other Certificated Salaries	-	-	-	-	-	-	-	-	-
	Total, Certificated Salaries	2,078,652.00	352,896.00	2,431,548.00	1,051,144.07	220,651.68	1,271,795.75	1,980,097.00	398,656.00	2,378,753.00
2100	2. Non-certificated Salaries	374,931.00	61,968.00	436,899.00	199,477.68	54,615.04	254,092.72	487,707.00	60,114.00	547,821.00
2200	Instructional Aides' Salaries	445,257.00	100,004.00	545,261.00	242,208.94	93,537.29	335,746.23	384,169.00	100,004.00	484,173.00
2300	Non-certificated Support Salaries	95,000.00	37,824.00	132,824.00	60,233.44	20,267.84	80,501.28	143,599.00	38,400.00	181,999.00
2400	Non-certificated Supervisors' and Administrators' Sal.	174,471.00	21,022.00	195,493.00	123,442.48	21,021.50	144,463.98	173,455.00	21,022.00	194,477.00
2900	Clerical and Office Salaries	146,404.00	89,578.00	235,982.00	67,588.16	59,329.02	126,917.18	145,982.00	90,000.00	235,982.00
	Other Non-certificated Salaries	-	-	-	-	-	-	-	-	-
	Total, Non-certificated Salaries	1,236,063.00	310,396.00	1,546,459.00	692,950.70	248,770.69	941,721.39	1,394,912.00	309,540.00	1,644,452.00
3101-3102	3. Employee Benefits	-	-	-	-	-	-	-	-	-
3201-3202	STRS	-	-	-	-	-	-	-	-	-
3301-3302	PERS	253,578.00	50,740.00	304,318.00	130,610.19	35,645.01	166,255.20	253,598.00	54,177.00	307,775.00
3401-3402	OASDI / Medicare / Alternative	191,405.00	26,075.00	217,480.00	72,936.29	22,692.08	95,628.37	172,481.00	23,407.00	195,888.00
3501-3502	Health and Welfare Benefits	16,590.00	2,310.00	18,900.00	13,970.34	1,507.46	15,477.80	19,115.00	2,885.00	22,000.00
3601-3602	Unemployment Insurance	41,183.00	6,465.00	47,648.00	32,986.21	566.79	33,553.00	39,707.00	8,483.00	48,190.00
3701-3702	Workers' Compensation Insurance	-	-	-	-	-	-	-	-	-
3751-3752	OPEB, Allocated	-	-	-	-	-	-	-	-	-
3801-3802	OPEB, Active Employees	-	-	-	-	-	-	-	-	-
3901-3902	PERS Reduction (for revenue limit funded schools)	113,993.00	16,007.00	130,000.00	63,772.51	4,952.21	68,724.72	122,500.00	15,000.00	137,500.00
	Other Employee Benefits	616,749.00	101,597.00	718,346.00	314,275.54	65,363.55	379,639.09	607,400.99	103,952.01	711,353.00
	Total, Employee Benefits	1,131,396.00	196,885.00	1,328,281.00	621,634.74	104,501.56	726,136.01	1,037,687.99	173,437.01	1,211,125.00
4100	4. Books and Supplies	27,000.00	60,000.00	87,000.00	12,894.36	58,699.57	71,593.93	36,000.00	60,000.00	96,000.00
4200	Approved Textbooks and Core Curricula Materials	15,000.00	15,000.00	15,000.00	15,239.94	2,465.81	17,705.75	21,350.00	21,350.00	21,350.00
4300	Books and Other Reference Materials	194,745.00	20,255.00	215,000.00	118,071.24	21,725.28	139,796.52	179,395.00	20,255.00	199,650.00
4400	Materials and Supplies	43,000.00	43,000.00	43,000.00	42,915.99	42,915.99	42,915.99	43,000.00	43,000.00	43,000.00
4700	Noncapitalized Equipment	166,000.00	166,000.00	166,000.00	189,121.53	65,848.53	65,848.53	166,000.00	166,000.00	166,000.00
	Food	279,745.00	246,255.00	526,000.00	189,121.53	148,739.19	337,860.72	279,745.00	246,255.00	526,000.00
	Total, Books and Supplies	616,749.00	616,885.00	1,233,634.00	314,275.54	148,739.19	463,014.73	607,400.99	246,255.00	853,656.00
5100	5. Services and Other Operating Expenditures	-	-	-	-	-	-	-	-	-
5200	Subagreements for Services	13,000.00	12,000.00	25,000.00	16,095.61	11,044.02	27,139.63	15,000.00	15,000.00	30,000.00
	Travel and Conferences	-	-	-	-	-	-	-	-	-

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Sacramento Valley
(continued) Charter School
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)								
Land and Land Improvements	6100-6170							
Buildings and Improvements of Buildings	6200							
Books and Media for New School Libraries or Major Expansion of School Libraries	6300							
Equipment	6400							
Equipment Replacement	6500							
Depreciation Expense (for full accrual only)	6900	250,355.00		158,832.87		158,832.87		250,355.00
Total, Capital Outlay		250,355.00		158,832.87		158,832.87		250,355.00
7. Other Outgo								
Tuition to Other Schools	7110-7143							
Transfers of Pass-through Revenues to Other LEAs	7211-7213							
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE							
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			(10,599.69)		10,599.69		
All Other Transfers, incl Indirect Costs	7281-7310							
Debt Service:								
Interest	7438							
Principal	7439							
Total, Other Outgo				(10,599.69)		10,599.69		
8. TOTAL EXPENDITURES		5,586,751.00	1,862,220.00	3,094,261.51	898,695.42	3,992,956.93	5,507,045.99	7,652,077.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(477,382.00)	96,141.00	(492,277.34)	385,458.32	(106,819.02)	(770,909.99)	(852,406.00)
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979							
2. Less: Other Uses	7630-7699							
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999							
4. TOTAL OTHER FINANCING SOURCES / USES								
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(477,382.00)	96,141.00	(492,277.34)	385,458.32	(106,819.02)	(770,909.99)	(852,406.00)

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**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Sacramento Valley
 (continued) Charter School
 CDS #: 57-72694-0124875
 Charter Approving Entity: Washington Unified School District
 County: Yolo
 Charter #: 1338
 Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget		Actuals thru 7/31		2nd Interim Budget		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	4,657,355.58	1,168,626.92	4,657,355.58	1,168,626.92	4,657,355.58	1,168,626.92	5,825,982.50
b. Adjustments to Beginning Balance	9793, 9795							
c. Adjusted Beginning Balance		4,657,355.58	1,168,626.92	4,657,355.58	1,168,626.92	4,657,355.58	1,168,626.92	5,825,982.50
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,179,973.58	1,264,767.92	4,165,078.24	1,554,085.24	3,886,445.59	1,087,130.91	4,973,576.50
Components of Ending Fund Balance (Optional):								
Reserve for Revolving Cash (equals object 9130)	9711							
Reserve for Stores (equals object 9320)	9712							
Reserve for Prepaid Expenditures (equals object 9330)	9713	236,676.76		236,676.76		236,676.76		236,676.76
Net Investment in Capital Assets	9796							
General Reserve	9730							
Legally Restricted Balance	9740	1,264,767.92						1,264,767.92
Designated for Economic Uncertainties	9770							
Other Designations	9775, 9780							
Undesignated / Unappropriated Amount	9790	3,943,296.82		3,928,401.48		3,649,768.83	0.00	3,649,768.83

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CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary

Charter School Name: Sacramento Valley
(continued) Charter School _____
CDS #: 57-72694-0124875
Charter Approving Entity: Washington Unified School District
County: Yolo
Charter #: 1338
Fiscal Year: 2025-26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. Revenue Limit Sources						
LCFF State Aid - Current Year	8011	2,802,415.00	1,816,489.00	2,679,711.00	(122,704.00)	-4.38%
EPA	8012	1,325,422.00	478,609.00	1,321,288.00	(4,134.00)	-0.31%
State Aid - Prior Years	8019	(219,040.00)	(119,972.00)	(511,308.00)	(292,268.00)	133.43%
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	-	-	-	-	-
County and District Taxes (for rev. limit funded schools)	8040-8079	-	-	-	-	-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	-	-	-	-	-
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	-	-	-	-	-
Charter Schools Funding in Lieu of Property Taxes	8096	944,030.00	259,886.00	964,061.00	20,031.00	2.12%
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		4,852,827.00	2,435,012.00	4,453,752.00	(399,075.00)	-8.22%
2. Federal Revenues						
No Child Left Behind	8290	153,580.00	114,630.00	149,873.00	(3,707.00)	-2.41%
Special Education - Federal	8181, 8182	51,660.00	-	66,650.00	14,990.00	29.02%
Child Nutrition - Federal	8220	150,000.00	79,049.05	173,500.00	23,500.00	15.67%
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		355,240.00	193,679.05	390,023.00	34,783.00	9.79%
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	-	-	-	-	-
Special Education - State	StateRevSE	348,939.00	192,491.00	352,643.00	3,704.00	1.06%
Child Nutrition - State	8520	210,000.00	79,146.77	194,500.00	(15,500.00)	-7.38%
All Other State Revenues	StateRevAO	1,120,724.00	799,897.90	1,203,753.00	83,029.00	7.41%
Total, Other State Revenues		1,679,663.00	1,071,535.67	1,750,896.00	71,233.00	4.24%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	180,000.00	185,911.19	205,000.00	25,000.00	13.89%
Total, Local Revenues		180,000.00	185,911.19	205,000.00	25,000.00	13.89%
5. TOTAL REVENUES						
		7,067,730.00	3,886,137.91	6,799,671.00	(268,059.00)	-3.79%
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	1,900,178.00	998,837.07	1,831,953.00	(68,225.00)	-3.59%
Certificated Pupil Support Salaries	1200	159,040.00	78,715.53	174,800.00	15,760.00	9.91%
Certificated Supervisors' and Administrators' Salaries	1300	372,330.00	194,243.15	372,000.00	(330.00)	-0.09%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		2,431,548.00	1,271,795.75	2,378,753.00	(52,795.00)	-2.17%
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	436,899.00	254,092.72	547,821.00	110,922.00	25.39%
Non-certificated Support Salaries	2200	545,261.00	335,746.23	484,173.00	(61,088.00)	-11.20%
Non-certificated Supervisors' and Administrators' Sal.	2300	132,824.00	80,501.28	181,999.00	49,175.00	37.02%
Clerical and Office Salaries	2400	195,493.00	144,463.98	194,477.00	(1,016.00)	-0.52%
Other Non-certificated Salaries	2900	235,982.00	126,917.18	235,982.00	-	0.00%
Total, Non-certificated Salaries		1,546,459.00	941,721.39	1,644,452.00	97,993.00	6.34%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	304,318.00	166,255.20	307,775.00	3,457.00	1.14%
Health and Welfare Benefits	3401-3402	217,480.00	95,628.37	195,888.00	(21,592.00)	-9.93%
Unemployment Insurance	3501-3502	18,900.00	15,477.80	22,000.00	3,100.00	16.40%
Workers' Compensation Insurance	3601-3602	47,648.00	33,553.00	48,190.00	542.00	1.14%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-
Other Employee Benefits	3901-3902	130,000.00	68,724.72	137,500.00	7,500.00	5.77%
Total, Employee Benefits		718,346.00	379,639.09	711,353.00	(6,993.00)	-0.97%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	87,000.00	71,593.93	96,000.00	9,000.00	10.34%
Books and Other Reference Materials	4200	15,000.00	17,705.75	21,350.00	6,350.00	42.33%
Materials and Supplies	4300	215,000.00	139,796.52	199,650.00	(15,350.00)	-7.14%
Noncapitalized Equipment	4400	43,000.00	42,915.99	43,000.00	-	0.00%
Food	4700	166,000.00	65,848.53	166,000.00	-	0.00%
Total, Books and Supplies		526,000.00	337,860.72	526,000.00	-	0.00%

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**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Sacramento Valley
 (continued) Charter School
 CDS #: 57-72694-0124875
 Charter Approving Entity: Washington Unified School District
 County: Yolo
 Charter #: 1338
 Fiscal Year: 2025-26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	25,000.00	27,139.63	30,000.00	5,000.00	20.00%
Dues and Memberships	5300	7,500.00	6,780.93	7,500.00	-	0.00%
Insurance	5400	99,092.00	70,976.00	99,092.00	-	0.00%
Operations and Housekeeping Services	5500	120,750.00	77,741.97	120,750.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	479,935.00	244,836.29	479,935.00	-	0.00%
Direct Cost Transfer for Special Education	5700	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,243,986.00	458,503.69	1,365,887.00	121,901.00	9.80%
Communications	5900	-	17,128.60	38,000.00	38,000.00	New
Total, Services and Other Operating Expenditures		1,976,263.00	903,107.11	2,141,164.00	164,901.00	8.34%
6. Capital Outlay						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for full accrual only)	6900	250,355.00	158,832.87	250,355.00	-	0.00%
Total, Capital Outlay		250,355.00	158,832.87	250,355.00	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		7,448,971.00	3,992,956.93	7,652,077.00	203,106.00	2.73%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(381,241.00)	(106,819.02)	(852,406.00)	(471,165.00)	123.59%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(381,241.00)	(106,819.02)	(852,406.00)	(471,165.00)	123.59%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	5,825,982.50	5,825,982.50	5,825,982.50	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		5,825,982.50	5,825,982.50	5,825,982.50		
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,444,741.50	5,719,163.48	4,973,576.50		
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711	-	-	-	-	
Reserve for Stores (equals object 9320)	9712	-	-	-	-	
Reserve for Prepaid Expenditures (equals object 9330)	9713	236,676.76	236,676.76	236,676.76	-	0.00%
Net Investment in Capital Assets	9796	-	-	-	-	
General Reserve	9730	-	-	-	-	
Legally Restricted Balance	9740	1,264,767.92	1,554,085.24	1,087,130.91	(177,637.01)	-14.05%
Designated for Economic Uncertainties	9770	-	-	-	-	
Other Designations	9775, 9780	-	-	-	-	
Undesignated / Unappropriated Amount	9790	3,943,296.82	3,928,401.48	3,649,768.83	(293,527.99)	-7.44%

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**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Sacramento Valley
 (continued) Charter School _____
 CDS #: 57-72694-0124875
 Charter Approving Entity: Washington Unified School District
 County: Yolo
 Charter #: 1338
 Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2025-26			Totals for 2026-27	Totals for 2027-28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. Revenue Limit Sources						
LCFF State Aid - Current Year	8011	2,679,711.00	0.00	2,679,711.00	2,433,740.00	2,579,012.00
EPA	8012	1,321,288.00		1,321,288.00	1,351,524.00	1,392,881.00
State Aid - Prior Years	8019	(511,308.00)		(511,308.00)	(110,000.00)	(110,000.00)
Tax Relief Subventions (for rev. limit funded schools)	8020-8039					
County and District Taxes (for rev. limit funded schools)	8040-8079					
Miscellaneous Funds (for rev. limit funded schools)	8080-8089					
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092					
Charter Schools Funding in lieu of Property Taxes	8096	964,061.00	0.00	964,061.00	962,917.00	962,917.00
Other Revenue Limit Transfers	8091, 8097					
Total, Revenue Limit Sources		4,453,752.00	0.00	4,453,752.00	4,638,181.00	4,824,810.00
2. Federal Revenues						
No Child Left Behind	8290	0.00	149,873.00	149,873.00	150,000.00	150,000.00
Special Education - Federal	8181, 8182	0.00	66,650.00	66,650.00	66,650.00	66,650.00
Child Nutrition - Federal	8220	0.00	173,500.00	173,500.00	173,373.00	173,373.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	390,023.00	390,023.00	390,023.00	390,023.00
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	0.00	0.00	0.00		
Special Education - State	StateRevSE	0.00	352,643.00	352,643.00	352,643.00	352,643.00
Child Nutrition - State	8520	0.00	194,500.00	194,500.00	194,500.00	194,500.00
All Other State Revenues	StateRevAO	77,984.00	1,125,769.00	1,203,753.00	1,083,423.00	1,088,423.00
Total, Other State Revenues		77,984.00	1,672,912.00	1,750,896.00	1,630,566.00	1,635,566.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	204,400.00	600.00	205,000.00	205,000.00	205,000.00
Total, Local Revenues		204,400.00	600.00	205,000.00	205,000.00	205,000.00
5. TOTAL REVENUES						
		4,736,136.00	2,063,535.00	6,799,671.00	6,863,770.00	7,055,399.00
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	1,669,097.00	162,856.00	1,831,953.00	1,882,645.00	1,936,282.00
Certificated Pupil Support Salaries	1200	0.00	174,800.00	174,800.00	169,610.00	169,610.00
Certificated Supervisors' and Administrators' Salaries	1300	311,000.00	61,000.00	372,000.00	372,000.00	372,000.00
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,980,097.00	398,656.00	2,378,753.00	2,424,255.00	2,477,892.00
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	487,707.00	60,114.00	547,821.00	555,217.00	562,008.00
Non-certificated Support Salaries	2200	384,169.00	100,004.00	484,173.00	484,173.00	484,173.00
Non-certificated Supervisors' and Administrators' Sal.	2300	143,599.00	38,400.00	181,999.00	193,400.00	193,400.00
Clerical and Office Salaries	2400	173,455.00	21,022.00	194,477.00	194,477.00	194,477.00
Other Non-certificated Salaries	2900	145,982.00	90,000.00	235,982.00	235,982.00	235,982.00
Total, Non-certificated Salaries		1,334,912.00	309,540.00	1,644,452.00	1,663,249.00	1,670,040.00

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**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Sacramento Valley
 (continued) Charter School _____
 CDS #: 57-72694-0124875
 Charter Approving Entity: Washington Unified School District
 County: Yolo
 Charter #: 1338
 Fiscal Year: 2025-26

Description	Object Code	FY 2025-26			Totals for 2026-27	Totals for 2027-28
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	253,598.00	54,177.00	307,775.00	312,694.00	317,317.00
Health and Welfare Benefits	3401-3402	172,481.00	23,407.00	195,888.00	209,600.00	224,272.00
Unemployment Insurance	3501-3502	19,115.00	2,885.00	22,000.00	22,000.00	22,000.00
Workers' Compensation Insurance	3601-3602	39,707.00	8,483.00	48,190.00	48,960.00	49,684.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	122,500.00	15,000.00	137,500.00	140,250.00	143,055.00
Total, Employee Benefits		607,400.99	103,952.01	711,353.00	733,504.00	756,328.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	36,000.00	60,000.00	96,000.00	100,000.00	100,000.00
Books and Other Reference Materials	4200	21,350.00	0.00	21,350.00	15,000.00	15,000.00
Materials and Supplies	4300	179,395.00	20,255.00	199,650.00	202,500.00	200,000.00
Noncapitalized Equipment	4400	43,000.00	0.00	43,000.00	10,000.00	10,000.00
Food	4700	0.00	166,000.00	166,000.00	166,000.00	166,000.00
Total, Books and Supplies		279,745.00	246,255.00	526,000.00	493,500.00	491,000.00
5. Services and Other Operating Expenditures						
Subagreements	5100	0.00	0.00	0.00		
Travel and Conferences	5200	15,000.00	15,000.00	30,000.00	5,000.00	5,000.00
Dues and Memberships	5300	7,500.00	0.00	7,500.00	7,500.00	7,500.00
Insurance	5400	99,092.00	0.00	99,092.00	102,065.00	105,127.00
Operations and Housekeeping Services	5500	119,715.00	1,035.00	120,750.00	122,665.00	124,618.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	272,097.00	207,838.00	479,935.00	489,332.00	501,552.00
Professional/Consulting Services and Operating Expend.	5800	755,887.00	610,000.00	1,365,887.00	902,186.00	854,682.00
Communications	5900	35,600.00	2,400.00	38,000.00	38,000.00	38,000.00
Total, Services and Other Operating Expenditures		1,304,891.00	836,273.00	2,141,164.00	1,666,748.00	1,636,479.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Sites and Improvements of Sites	6100	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for full accrual only)	6900	0.00	250,355.00	250,355.00	244,677.00	232,281.00
Total, Capital Outlay		0.00	250,355.00	250,355.00	244,677.00	232,281.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		0.00
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		5,507,045.99	2,145,031.01	7,652,077.00	7,225,933.00	7,264,020.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(770,909.99)	(81,496.01)	(852,406.00)	(362,163.00)	(208,621.00)

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Sacramento Valley Charter School

Learn. Compete. Excel.

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SACRAMENTO VALLEY CHARTER SCHOOL RECORD RETENTION AND DISPOSAL POLICY

Board Approved: March 11, 2026

I. Purpose

The records of Sacramento Valley Charter School (“SVCS” or the “Charter School”) are important to the efficient and effective operation of the Charter School. SVCS records include those produced and received by SVCS’s administrators, employees, volunteers, and board members, both in electronic and paper form, when acting in the course and scope of their roles at SVCS. SVCS records are those found on computers, email accounts, or other electronic storage devices owned or controlled by SVCS and may include SVCS records on personal devices and email accounts. Items that may seem unimportant, such as interoffice e-mails, desktop calendars, and printed memoranda are considered records under this Policy.

The purpose of this Policy is to ensure that necessary records of SVCS are adequately protected and maintained and that records no longer needed by SVCS or that are of no value are appropriately discarded at the proper time. This Policy should also aid administrators, employees, volunteers, and board members of SVCS (sometimes referred to herein as “you”) in understanding obligations in retaining electronic documents, including e-mail, web files, text files, sound and movie files, PDF, Word, or other native-formatted files. If you are ever uncertain as to any procedures set forth in this Policy (e.g., what records to retain or destroy, when to do so, or how), it is your responsibility to seek direction from the Administrator of this Policy (defined below).

II. Policy and Scope

This is SVCS’s formal policy (the “Policy”) regarding the retention and destruction of records, including electronic documents. This Policy applies to all records generated in the course of SVCS’s operation, including both original documents and reproductions. It also applies to electronic documents.

The goals of this Policy are to:

- Retain important documents for reference and future use;
- Delete or dispose of documents that are no longer necessary for the operation of SVCS charter school;
- Organize important documents for efficient retrieval; and

- Ensure that SVCS’s administrators, employees, volunteers, and board members know what documents should be retained, the length of their retention, means of storage, and when / how they should be destroyed.

Federal and state laws require SVCS to maintain certain types of records for particular periods. Failure to maintain such records could subject SVCS to penalties and fines, obstruct justice, affect evidence, and/or seriously harm SVCS’s position in tax or litigation matters. Thus, it is important that you understand and comply with this Policy and any future records retention or destruction policies and schedules. Notwithstanding anything contrary to this Policy, you should retain and seek direction from the Administrator concerning any records which you reasonably believe:

- (i) are or could be relevant to any future tax or litigation matter;
- (ii) arise from a dispute that could lead to litigation; or
- (iii) pertain to a lawsuit in which SVCS is a party. In such situations, SVCS must preserve records unless or until SVCS’s legal counsel determines that the records are no longer needed.

“Records” discussed herein refers to all business records of SVCS (and is used interchangeably with “documents”), including written, printed, and recorded materials, as well as electronic records (i.e., e-mails and documents saved electronically). All records shall be retained for a period no longer than necessary for the proper conduct and functioning of SVCS. No business records shall be retained longer than seven (7) years, except those that: (i) have periods provided for herein; (ii) are in the Record Retention Schedule, found at **Appendix A**; or (iii) are specifically exempted by the Administrator.

III. Administration and Oversight

Attached as Appendix A is a Record Retention Schedule (the “Retention Schedule”) that is approved as the initial maintenance, retention and disposal schedule for physical records of SVCS and the retention and disposal of electronic documents. The Retention Schedule lists several categories of records, as well as specific records that contain specific retention periods. The Superintendent of SVCS (the “Administrator”) or her/his designee is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Retention Schedule is followed. The Administrator is also authorized to: (i) make modifications to the Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for SVCS and the charter schools it operates; (ii) monitor local, state and federal laws affecting record retention; (iii) annually review the record retention and disposal program; and (iv) monitor compliance with this Policy.

To ensure compliance with this Policy, the Administrator is responsible for the following oversight functions:

- Implementing this Policy;

- Ensuring that administrators, employees, volunteers, and board members are properly informed, understand, and follow this Policy and the Retention Schedule;
- Providing oversight on actual retention and destruction/disposal of documents;
- Ensuring proper storage of documents;
- Periodically following-up with legal counsel to ensure proper retention periods are in place;
- Suspending the destruction of documents upon actual or foreseeable litigation or governmental investigation; and
- Keeping administrators, employees, volunteers, and board members apprised of changes in relation to this Policy or the Retention Schedule.

The Administrator shall periodically review this Policy and Retention Schedule, modify them accordingly, and inform and educate all SVCS administrators, employees, volunteers, and board members on any such changes. All document retention and/or destruction questions should be directly addressed to the Administrator.

IV. How Records are Stored

Tangible Records

Tangible records are those which you must physically move to store, such as paper records (including records printed versions of electronically saved documents), photographs, audio recordings, advertisements and promotional items. Active records that are retained as set forth in the Retention Schedule and need to be easily accessible may be stored in SVCS's administration space or equipment. Inactive tangible records that are retained as set forth in the Retention Schedule may be sent to an off-site storage facility.

Electronic Records

Electronic mail ("e-mail") that is required to be retained as set forth in the Retention Schedule should be either printed and stored as tangible records or stored electronically.

V. Destruction/Deletion of Records

Tangible Records

Tangible records that are not required to be retained as set forth in the Retention Schedule should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disk, or tape recording, ask the advice of the Administrator.

Electronic Records

E-mail records that you “delete” from a device typically remain in SVCS’s system. Thus, SVCS information technology (“IT”) staff or vendor will be responsible for permanently removing deleted emails from the computer system that are not required to be retained as set forth in the Retention Schedule. Permanently deleting a file is usually sufficient in most circumstances to dispose of a record. However, because electronic records can be stored in many locations, SVCS’s IT staff or vendor will be responsible for permanently removing deleted files from the entire system. Keep in mind, where duplicate records are involved, both/all copies should be destroyed/deleted, where proper.

Email that is considered SPAM or advertising and is not necessary to the discharge of an official duty may be immediately deleted.

VI. Suspension of Record Disposal in the Event of Litigation, Investigation, or Claims

In the event SVCS is served with a document subpoena, or an employee becomes aware of a governmental investigation or audit concerning SVCS or the commencement of any litigation against or concerning SVCS, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of legal counsel, determines otherwise (“Legal Hold”). A Legal Hold will always supersede any retention period noted in **Appendix A** below. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

APPENDIX A - RECORD RETENTION SCHEDULE

The following types of records will be retained for the following periods of time. At least one copy of each record will be retained according to the following schedule:

A. CORPORATE RECORDS

Document	Time Period
Articles of Incorporation <i>(including all amendments)</i>	Permanent
Corporate Bylaws	Permanent
IRS Application for Tax Exempt Status (Form 1023)	Permanent
IRS Letter of Determination granting tax-exempt status	Permanent
State Application for Tax Exempt Status (Form 3500)	Permanent
State Determination Letter granting tax-exempt status	Permanent
Board Policies/Resolutions	Permanent
Board and Committee Meeting Minutes, including the text of a rule, regulation, policy or resolution not set forth verbatim in the minutes but included therein by reference.	Permanent
Sales Tax Exemption Documents	Permanent
Tax ID Number Designations	Permanent
Licenses and Permits	Permanent
Annual Reports	Permanent
School Employee Directories	Permanent
Employee Newsletters and Handbooks	Permanent
Yearbooks and Other School Publications	Permanent

B. FINANCIAL RECORDS

Document	Time Period
Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial Statements	Permanent
General Ledger	Permanent
Average Daily Attendance Reporting	Permanent
Official budgets for each fiscal year	Permanent
All detailed records related to land building and equipment.	Permanent
Real estate closing statements	Permanent
Average Daily Attendance Reports, including reports for the first and second interim reporting periods (P-1 and P-2)	Permanent
Financial report of all funds, including cafeteria and student body funds	Permanent
Records relating to loans, bonds, receivable sales, or any other liability.	Permanent
Check Registers/Books	7 years
Business Expenses Documents	7 years

Document	Time Period
Bank Statements and Bank Deposit Slips	7 years
Cancelled Checks	7 years
Invoices	7 years
Investment Records (deposit, earning, withdrawals)	7 years
Property and Asset inventories	7 years
Petty cash receipts /documents	7 years
Credit card receipts	7 years
Travel, Transportation, Entertainment and Gift Expenses (specific recordkeeping rules apply to these expenses. For more information, see IRS Publication 463).	3 years from the date you file an income tax return on which a deduction or item of income is claimed. If the nonprofit does not file a return, or a fraudulent return is filed, records must be kept indefinitely.

C. INSURANCE RECORDS

Document	Time Period
Property Insurance Policy	Permanent
Directors and Officers Insurance Policy	Permanent
Workers' Compensation Insurance Policy	Permanent
General Liability Insurance Policy	Permanent
Insurance Claims Applications	Permanent
Insurance Disbursements/Denials	Permanent

D. CONTRACTS

Document	Time Period
All Insurance Contracts	Permanent
Construction Contracts	Permanent
Loan/Mortgage and Real Estate Documents	Permanent
Leases/Deeds	Permanent
Vendor Contracts	7 years
Warranties	7 years

E. LEGAL RECORDS

Document	Time Period
Legal Correspondence	Permanent
Litigation Files	Permanent
Court Orders	Permanent
Trademark and Copyright Registrations	Permanent

F. DONATIONS / FUNDRAISING RECORDS

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Document	Time Period
Grant Dispersal Contract	Permanent
Donor Lists	7 years
Grant Applications	7 years
Donor Acknowledgments	7 years
All requested IRS/grantee correspondence including determination letters and “no change” in exempt status letters	7 years
All evidence of returned grant funds	7 years

G. MANAGEMENT PLANS AND PROCEDURES

Document	Time Period
Strategic Plan	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Disaster Recovery Plan	7 years

H. PERSONNEL RECORDS

General Principle: Pension documents and supporting employee data shall be kept in such a manner that can establish at all times whether or not any pension is payable to any person and if so, the amount of such pension.

Document	Time Period
Employment and Performance <ul style="list-style-type: none"> • Employment contacts/agreements • Training and testing • Performance goals • Performance evaluations • Written feedback and commendations • Promotions and demotions • Letters of reprimand and discipline • Performance Improvement Plans • Termination, resignation, lay-offs, etc. 	Permanent
Recruitment, Hiring and Job Placement Records <ul style="list-style-type: none"> • Job applications • Job descriptions • Resumes • Letters of recommendation • Job advertisements/postings • Results of non-medical pre-employment tests • Offers of employment 	4 years after separation, or for the duration of any claim or litigation

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Document	Time Period
<ul style="list-style-type: none"> ● Signed pre-employment disclosures (employee handbook acknowledgment, complaint procedures, etc.) ● Employee training (harassment prevention, mandated reporting, etc.) ● Employee certificates, credentials, licenses, and other evidence of qualifications ● Certificate of criminal background check clearance (or failure) 	
<p>Employee Medical Leave Records (PDL, FMLA, CFRA, etc.) *</p> <ul style="list-style-type: none"> ● Requests for leave** ● Health care provider notes ● Leave calculations ● Records of disputes regarding leave ● Employee benefits related to leave ● Leave policies 	<p>4 years after separation</p> <p>* Records that contain employee confidential medical information should be retained in a separate, secure file.</p> <p>**Sick leave record is permanent.</p>
<p>Employee Wage Records</p> <ul style="list-style-type: none"> ● Wage rates and calculations ● Shift schedules (hours and days) ● Time cards ● Individual calculations for absences, sick days, vacation days, etc. ● Itemized wage statements/pay stubs 	<p>3 years after separation</p> <p>Note: If a record is both a <i>wage record</i> and a <i>payroll record</i>, follow the longer retention period.</p>
<p>Employee Payroll Records</p> <ul style="list-style-type: none"> ● Employee name, address, age, and occupation ● Individual wage records ● Regularly hourly rate ● Hours worked (daily/weekly) ● Weekly overtime earnings ● Daily and weekly straight time earnings ● Deductions from or additions to wages ● Wages paid each pay period ● Pay dates and pay periods ● Unemployment Insurance Records 	<p>Permanent</p>
<p>Employment Eligibility (I-9 Forms)</p>	<p>The later of (a) 1 year after separation, or (b) 3 years from date of hire.</p>
<p>Employee Health Records*</p> <ul style="list-style-type: none"> ● First-aid records ● Job injuries (causing loss of work time) ● Drug and alcohol test records 	<p>5 years after separation</p> <p>* Records that contain employee confidential medical information should be retained in a separate, secure file.</p>

Document	Time Period
Employee Workers' Compensation Records <ul style="list-style-type: none"> • Copies of claim forms • Reports of occupational injury or illness • Letters of denial of benefits • Reports to the Division of Workers' Compensation • Benefits paid • Estimates of future benefits • Applications to the Workers' Compensation Appeals Board • Orders and Awards of the Workers' Compensation Appeals Board 	5 years after date of injury and 2 years after claim has been closed. * Records that contain employee confidential medical information should be retained in a separate, secure file.
Employee Benefit Records <ul style="list-style-type: none"> • Benefits elections • Beneficiary designations • Eligibility determinations • COBRA notices • Summary plan descriptions • Other welfare benefit plan information (life, health, disability, long-term care, post-retirement medical) 	6 years after separation, but not less than 1 year following a plan termination. * Records required to determine retirement benefits, including 401(k) and similar plans, must be kept indefinitely.
Chemical Safety and Toxic Exposure Records	30 years after separation (medical records of employees who have worked for less than (1) year for the employer need not be retained beyond the term of employment if they are provided to the employee upon the termination of employment)

I. TAX RECORDS

General Principle: SVCS must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any tax return or audit.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, sales and property tax laws.

Document	Time Period
IRS Annual Tax Filing Form 990	Permanent
FTB Annual Form 199	Permanent
Payroll Registers	Permanent
IRS Form 1099 Filings	Permanent
Payroll tax returns and withholding returns	Permanent
Earnings records	Permanent

Document	Time Period
W-2 statements	Permanent

J. STUDENT RECORDS

Document	Time Period
Mandatory Permanent (Original or copy)	Permanent (even after student leaves the charter school)
(A) Legal name of student	
(B) Date of Birth	
(C) Method of verification of birth	
(D) Sex of student	
(E) Place of birth	
(F) Name and address of parent of minor student	
- Address of minor student if different than above.	
- An annual verification of the name and address of the parent and the residence of the student.	
(G) Entering and leaving date of each school year and for any summer session or other extra session	
(H) Subjects taken during each year, half-year, summer session or quarter	
(I) If marks or credit are given, the mark or number of credits toward graduation allows for work taken.	
(J) Verification of or exemption from required immunizations	
(K) Date of high school graduation or equivalent	
Mandatory Interim (Original or copy)	At least 3 school years after the student leaves the charter school or usefulness ceases.
(A) A log or record identifying those persons (except authorized school personnel) or organizations requesting or receiving information from the record. The log or record shall be accessible only to the legal parent or guardian or the eligible pupil, or a dependent adult pupil, or an adult pupil, or the custodian of records.	
(B) Health information, including Child Health Developmental Disabilities Prevention Program verification or waiver.	
(C) Participation in special education programs including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge.	
(D) Language training records.	
(E) Progress slips and/or notices as required by Education Code Sections 49066 and 49067.	
(F) Parental restrictions regarding access to directory information or related stipulations.	
(G) Parent or adult pupil rejoinders to challenged records and to disciplinary action.	

Document	Time Period
(H) Parental authorizations or prohibitions of pupil participation in specific programs.	
(I) Results of standardized tests administered within the preceding three years.	
(J) Expulsion order	
(K) Independent Study Records, including but not limited to independent study agreements, representative samples of student work product, contemporaneous records documenting student attendance, evaluations pursuant to Education Code Section 51747 determining whether it is in the best interest of the pupil to remain in independent study, records of pupil participation or lack of participation in synchronous instruction and live interaction as applicable by grade level, written or computer-based evidence of pupil engagement that includes but is not limited to, a grade book or summary document that for each class, lists all assignments, assessments, and associated grades.	4 years
(L) Documentation of continuous enrollment and satisfactory progress towards a high school diploma for pupils 19 and over.	4 years
Permitted Records (Original or copy)	At least 6 months after the student's completion of or withdrawal from the charter school.
(A) Objective counselor and/or teacher ratings.	
(B) Standardized test results older than three years.	
(C) Routine discipline data (<i>not including expulsion orders</i>).	
(D) Verified reports of relevant behavioral patterns.	
(E) All disciplinary notices (<i>not including expulsion orders</i>).	
(F) Attendance records not used for apportionment or compulsory education (<i>i.e. attendance rosters, truancy letters, SART/SARB contract, etc.</i>)	
Miscellaneous	
Individual student injury record for which a claim was filed	Permanent (or if litigated, 4 years settlement / dismissal of the claim)
Individual student injury record for which a claim was not filed.	4 years

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Sacramento Valley Charter School
Board Approved 03-11-2026

RISK MANAGEMENT POLICY 2025-2026



NOTE: A copy of the 56-page policy is available for public review at the school office or will be sent via email upon request to info@sacvalleycharter.org.

Action A.4.1/2

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SACRAMENTO VALLEY CHARTER SCHOOL
Instructional Calendar 2026-2027

JULY 2026							AUGUST 2026							SEPTEMBER 2026							OCTOBER 2026						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
			1	2	3	4							1	6	7	8	9	10	11	12	4	5	6	7	8	9	10
5	6	7	8	9	10	11	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
12	13	14	15	16	17	18	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
19	20	21	22	23	24	25	23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
26	27	28	29	30	31		30	31																			

NOVEMBER 2026							DECEMBER 2026							JANUARY 2027							FEBRUARY 2027						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
1	2	3	4	5	6	7	6	7	8	9	10	11	12	3	4	5	6	7	8	9	1	2	3	4	5	6	
8	9	10	11	12	13	14	13	14	15	16	17	18	19	10	11	12	13	14	15	16	7	8	9	10	11	12	13
15	16	17	18	19	20	21	20	21	22	23	24	25	26	17	18	19	20	21	22	23	14	15	16	17	18	19	20
22	23	24	25	26	27	28	27	28	29	30	31			24	25	26	27	28	29	30	21	22	23	24	25	26	27
29	30													31							28						

MARCH 2027							APRIL 2027							MAY 2027							JUNE 2027						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
1	2	3	4	5	6		4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
7	8	9	10	11	12	13	11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
14	15	16	17	18	19	20	18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
21	22	23	24	25	26	27	25	26	27	28	29	30	23	24	25	26	27	28	29	27	28	29	30				
28	29	30	31											30	31												

Regular Student Attendance Day: 8:40 a.m. – 3:15 p.m.	Minimum Day for Students: 8:40 a.m. – 1:45 p.m. (PLCs)	Early Release Day for Students @12:30 (PT Conferences)
Teacher Workday / PD – No Students	First and Last Day of School for Students	Holiday – No School
Kindergarten Orientation: Fri, Aug 7 th - 8:30 - 11:30 a.m.	New Teacher Orientation: August 6, 7 @8:30-2:00	Spring Break – No School
Back-to-School Night: Thu, Sep 3 rd - 4:30-6:00 p.m.	Total Student Instructional Days = 177 Days	Total Teacher Work Days = 180 Days
PROGRESS REPORTS DUE 10/9/26	1 st Trimester Ends: 11/12/26	2 nd Trimester Ends: 2/11/27
REPORT CARDS ISSUED →	Wed., Nov 18, 2026	Wed, Feb 24, 2027
Transitional Kindergarten (TK) Graduation: 5/26/27	Kindergarten Graduation: 5/27/27	8 th Grade Promotion: 5/28/27

Actum B.3.