

Transaction Report
 Sacramento Valley Charter School
 December 3, 2025-January 14, 2026

Transaction date	Memo/Description	Amount
12/03/2025	State Special Ed	\$ 31,792.00
	Less Admin fee and NPSRTC	(1,289.00)
01/07/2026	State Special Ed	31,792.00
	Less Admin fee and NPSRTC	(1,289.00)
		<u>61,006.00</u>
12/11/2025	2025-26 Initial Pmt (est 95% proration) SB 740 Facilities	123,525.51
12/04/2025	Oct 2025 Federal Meal Reimbursement	23,185.39
12/04/2025	Oct 2025 State Meal Reimbursement	25,820.55
01/07/2026	Nov 2025 Federal Meal Reimbursement	13,484.63
12/11/2025	Employee meal payment	40.00
12/12/2025	Employee meal payment	40.00
		<u>62,570.57</u>
12/04/2025	Miscellaneous Other Local Income	918.83
1/7/2026	Student Council Fundraising	444.75
12/11/2025	Transportation	725.00
12/12/2025	Transportation	1,375.00
12/17/2025	Transportation	16,493.00
01/05/2026	Transportation	16,263.24
01/07/2026	Transportation	1,687.00
01/09/2026	Transportation	320.00
		<u>36,863.24</u>
		<u><u>\$ 285,328.90</u></u>

Action A.1. ^{1/4}

Check Detail Report
Sacramento Valley Charter School
December 3, 2025-January 13, 2026

Transaction date	Transaction type	Num	Name	Memo/Description	Amount
12/03/2025	Check	6539	Vicky Dali CPA LLC	Invoice for the month of November 2025	6,916.25
12/04/2025	Check	6549	Bay Alarm Company	For Security Alarm Services 12/01/25-02/28/26	856.23
12/04/2025	Check	6540	Young, Minney & Corr, LLP	For Legal Fees	12,653.00
12/04/2025	Check	6543	Yolo County EH	For Annual Inspection Fee	803.00
12/04/2025	Check	6538	Tajinder Singh	For service to SVCS as on committed standby on call	500.00
12/04/2025	Check	6541	The Stepping Stones Group LLC	For OT Services 11/09/25 - 11/22/25	214.00
12/04/2025	Check	6537	Sikh Temple - Rent Payable	Rent for the month of Oct, Nov, & Dec	97,485.00
12/04/2025	Check	6544	PG&E	For Utility Charges	29.13
12/04/2025	Check	6547	MetLife	For AD&D / LTD	457.07
12/04/2025	Check	6548	Great America Financial	For Copier Lease	1,800.60
12/04/2025	Check	6551	New Horizon Flooring	Janitorial Service for the month of December	6,300.00
12/04/2025	Check	6551	New Horizon Flooring	Disinfection Services (Fog Method)	250.00
12/04/2025	Check	6551	New Horizon Flooring	Additional Day Porter Services 13 days	1,794.00
					\$8,344.00
12/08/2025	Check	6552	Gursharanjit Singh	Reimbursement for School Supplies	58.15
12/08/2025	Check	6553	Leonardo Preciado-Chavez	Reimbursement for classroom supplies	59.94
12/08/2025	Check	6554	Ascend Rehab Services	For Speech Therapist - Month of Oct 16 to Oct 31st 2025	5,136.00
12/08/2025	Check	6569	West Sacramento Truck Stop	For Fuel - Invoice for the month of November 2025	4,640.83
12/08/2025	Check	6556	Sabrina Victoria Rios	For Special Education - Assessment System Online Ed.	441.12
12/08/2025	Check	6557	WageWorks	For Cobra Services	100.00

12/08/2025	Check	6558 Stericycle, Inc	For Shreding Contract Service	113.50
12/08/2025	Check	6561 Vertex Education, LLC	For NSLP Services	3,250.00
12/08/2025	Check	6562 K-12 Health	For Health Assessment IEP (Hearing/Screening)	795.00
12/08/2025	Check	6559 Visual Edge IT , Inc	For Office Upstairs	413.93
12/08/2025	Check	6560 Nor- Cal Security	For School Security Services	7,612.50
12/08/2025	Check	6567 Sandip Kang	Reimbursement for Amazon Decor - Mrs. Nadra	67.41
12/08/2025	Check	6570 Bidwell H2O	For 5 gallons of water	69.65
12/08/2025	Check	6565 City of West Sacramento	For Utility Charges	2,358.56
12/08/2025	Check	6564 Wave Broadband	For Phone & Internet Service	1,442.57
12/08/2025	Check	6563 Amazon Capital Services	For office supplies	532.94
12/08/2025	Check	6563 Amazon Capital Services	Dictionary Student Library Books	298.92
12/08/2025	Check	6563 Amazon Capital Services	After School Supplies	785.04
12/08/2025	Check	6563 Amazon Capital Services	Classroom for Supplies - Special Education	500.00
12/08/2025	Check	6563 Amazon Capital Services	For Classroom supplies- printer paper. index cards, shelves, paint, white board, dry erase board	4,612.64
				\$6,729.54
12/11/2025	Check	6573 Serve 3 Network	For Maintain Tech Support	1,742.40
12/11/2025	Check	6575 Nikita Dhir	Reimbursement for Classroom Supplies	68.93
12/11/2025	Check	6572 Great America Financial	For Copier Lease	1,901.81
12/11/2025	Check	6571 Arjean Hayes	CTC Staff Permit	102.65
12/11/2025	Check	6574 US Foods, Inc	For School Meal Program	14,489.94
12/11/2025	Check	6574 US Foods, Inc	For After School Snacks	336.36
				\$14,826.30
12/12/2025	Check	6576 Buck Master	For Classroom - copies	534.82
12/12/2025	Check	6577 Radial Tire Center, Inc.	Install 4 new tires for Bus - VIN: 155548	2,393.95
12/15/2025	Check	6578 The Stepping Stones Group LLC	For OT Services 11/23/25 - 12/06/25	107.00

12/16/2025	Check	6579 Ascend Rehab Services	For Speech Therapist - Month of Nov 1 to Nov 15, 2025	5,034.00
12/29/2025	Check	6588 Interior Spaces Corp	For Furniture/ Instalation Tech (Office)	2,939.02
12/29/2025	Check	6583 Bidwell H2O	For 5 gallons of water	41.80
12/29/2025	Check	6585 Harshwal &Company LLP	For Professional fee for audit services provided for the financial year ended June 30,2025	19,487.00
12/29/2025	Check	6587 Edmentum, Inc.	For Online Learning Program - 3rd Installment	13,139.20
01/01/2026	Check	6545 T-mobile	For Hotspot Service Fee	400.00
01/01/2026	Check	6545 T-mobile	For School Cell Phones Service Fee	241.04
				<u>\$641.04</u>
01/06/2026	Check	6590 WageWorks	For Cobra Services	100.00
01/06/2026	Check	6591 WageWorks	For Cobra Services	100.00
01/06/2026	Check	6592 Vertex Education, LLC	For NSLP Services	3,250.00
01/06/2026	Check	6593 Vicky Dali CPA LLC	Invoice for the month of December 2025	8,876.25
01/06/2026	Check	6594 Stericycle, Inc	For Shreding Contract Service	114.36
01/06/2026	Check	6595 Ascend Rehab Services	For Speech Therapist - Month of Nov 16 to Nov 30, 2025	3,132.00
01/06/2026	Check	6596 Young, Minney & Corr, LLP	For Legal Fees	2,923.00
01/06/2026	Check	6597 Buck Master	For Classroom - copies	1,112.66
01/06/2026	Check	6589 Wave Broadband	For Phone & Internet Service	1,442.57
01/07/2026	Check	6598 Tajinder Singh	For service to SVCS as on committed standby on call	500.00

December 30, 2025

To the Board of Directors
Sacramento Valley Charter School
2399 Sellers Way
West Sacramento, CA 95691-3046

We are pleased to confirm our understanding of the services we are to provide for Sacramento Valley Charter School (the "Charter School") for the years ended June 30, 2026 through June 30, 2028.

Audit Scope and Objectives

We will audit the financial statements of the Charter School, which comprises the statement of financial position, the related statements of activities, and cash flows as of and for the years then ended June 30, 2026 through June 30, 2028. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Supplementary schedules required by the applicable Annual Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and applicable Annual Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

Audit Procedures—Internal Control

We will obtain an understanding of the Charter School and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements.

Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Responsibilities of Management for the Financial Statements

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

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Charter School involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Charter School received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Charter School complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information.

You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

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

As per Federal and State Laws, we don't require, nor do we request, demand, collect, or desire any Personal Identifying Information ("PII"). PII includes but is not limited to individual's' first name (or first initial) and last name combined with other types of personal information, such as Social Security Number; home addresses; online identifiers; passport numbers; bank or credit card numbers; clearances; biometrics; date of birth; birth place; age; mother's maiden name; medical, criminal, and financial records; educational transcripts; email addresses, phone numbers; birth marks, professional designation, employment history, social media account information; driver's license numbers, any other similar and unique personal identifiers, etc. As such, do not provide our firm, staff, employees, consultants, contractors, managers, admin staff, third-party service providers with any of the aforementioned PII as we will not be perusing the records provided to us to identify and purge such records.

By your signature below, you acknowledge and agree that Harshwal & Company, LLP is not responsible for "sanitizing" or "scrubbing" its workpapers in an attempt to identify and delete PII, and as such is not liable were such information to be retained by us or inadvertently accessed by third parties.

Other Services

We will assist in preparing the financial statements, proposed adjusting journal entries, and related notes of the Charter School in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes and that you have reviewed and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Limitation on Liability

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

Subpoena and Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party pursuant to a subpoena, court order or other administrative or legal process in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding, in which we are not a party. You agree that our efforts in complying with such requests or demands will be deemed a part of this engagement and Harshwal & Company, LLP shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Engagement Administration, Fees, and Other

We have our technical resources and audit software in the cloud. We may from time to time, and depending on the circumstances, use third party service providers within and outside of the United States in serving your account. As required by Section 54.1 (b) of the California Code of Regulations, Title 16, confidential information provided by you to our firm, may be disclosed to persons, outside of the United States in connection with the services provided. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Charter School; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection. Our report on the financial statements must be associated only with the financial statements that were the subject of our engagement. You may make copies of our report, but only if the entire financial statements (including related footnotes and supplementary information, as appropriate) are reproduced and distributed with our report. You agree not to reproduce or associate our report with any other financial statements, or portions thereof, that are not the subject of this engagement.

The audit documentation for this engagement is the property of Harshwal & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Harshwal & Company, LLP personnel.

Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Your records are the primary records for your operations and comprise the backup and support for the results of this engagement. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records.

We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period. Except as set forth above, you agree that Harshwal & Company, LLP may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Mr. Adi Harshwal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Fieldwork for audit will be determined with the Charter School's management based on the availability of accounting records and supporting documentation. Our scheduling depends on your completion of the year-end closing and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our services due to your staff's unavailability or delays in your closing and adjusting process. You understand our fees are subject to adjustment if we experience these delays in completing our services. Certain engagement personnel who are not licensed as certified public accountants may provide services during this engagement.

Our fee for the services described in this letter will be as mentioned below, plus applicable gross receipts taxes and out-of-pocket costs (such as travel costs). We have estimated our fees assuming that accounting records will be in balance and supported by appropriate documentation. Also, our costs assumes that the Charter School's personnel will provide supporting schedules for all asset and liability accounts, and provide general assistance, such as locating documents, typing confirmation requests, and coordinating meetings.

<u>Audit Area - Description</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Financial Audit	\$21,000	\$21,630	\$ 22,279

If there were significant changes to the Charter School's operations or the scope of work related to the financial statements, we will discuss with you the additional time and fees that may be incurred.

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness and accuracy of the Charter School's records, and, for example, the number of general ledger adjustments required as a result of our work. We will also need your accounting staff to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance will result in an increase of our fees.

To keep fees at a minimum and provide the reports to you on a timely basis, we are planning on significant assistance from your personnel. In this regard, we will furnish you with a list of schedules and data to facilitate our work. We understand that all records, documentation, and information we request in connection with our audit will be made available to us. Your preparation of schedules and providing supporting evidence that is requested in a timely manner is imperative for us to perform our audit procedures in the most efficient manner possible. If audit related accounting assistance is required to reconcile accounts, these fees will be billed separately at our standard hourly rates. We will obtain your concurrence before we begin such services significantly beyond the scope of the audit.

In the future, you may decide that you need the services of one or more full-time employee. At that time, we could assist you in identifying individuals, our fees for which would then be agreed upon in a separate engagement letter.

However, because of the knowledge that our staff have or will obtain of your Charter School, you may wish to hire one or more of them. If this should occur, please notify us immediately so that we may avoid any potential independence issues. Also, if this should occur, we will charge you a recurring fee of one hundred percent (100%) of the annual gross salary or wages (on an annualized basis) offered to our employee to compensate us for the loss of our valued and extensively trained employee(s). Such amount shall be paid within thirty (30) days following the date of such notification.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

The Charter School acknowledges that the following unexpected circumstances will result in an increase of our fees:

- Failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure to complete the audit preparation work by the applicable due dates; significant unanticipated transactions, audit issues, or other such circumstances;
- Delays causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit;
- An excessive number of audit adjustments.

Unexpected circumstances are also defined as fire, destruction or disappearance of records, discovery of fraud, or similar situations beyond our control or knowledge. We will endeavor to advise you in the event these circumstances occur, however we may be unable to determine the impact on the estimated fee until the conclusion of the engagement.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. Any invoices left unpaid beyond 30 days will be charged a 1.5% late fee per month, added to the then outstanding balance. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

This engagement letter may be terminated by either party, with or without cause, upon ten (10) days written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination, (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this engagement, and (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services.

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential.

We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent.

Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this engagement letter as we deem appropriate.

The proposed fee estimate is contingent upon the Charter School having performed the following functions and sending us copies to review at least two weeks prior to us performing the audit fieldwork:

1. Submitting trial balances and general ledger to us in an electronic format.
2. Completing all steps and sending us copies of the requested information on the audit preparation guide, which we will provide.
3. All material balance sheet accounts need to be reconciled and scheduled. Prepare reconciliations of all checking (payroll and accounts payable, etc.) accounts, savings accounts and investment accounts on a monthly basis and send us copies of the year end reconciliations.

- 4. Providing us electronic copies of your payroll and accounts payable check registers for the fiscal year under audit.

Reporting


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

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

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Harshwal & Company, LLP



Sanwar Harshwal
(Managing Partner)

RESPONSE:

This letter correctly sets forth the understanding of Sacramento Valley Charter School.

Management signature: _____

Title: _____

Date: _____



Date: 01/09/2026
 Order Number: Q-712683
 Revision: 1
 Order Form Expiration Date: 02/06/2026

ORDER FORM

Customer and Billing Address

Customer No.: 437181
 Customer Name: Sacramento Valley Charter Sch
 Billing Address: 2399 Sellers Way
 W Sacramento, CA 95691-3009

Products and Services

Standards Mastery (all 4 core subjects)

Products	Qty	License Start Date	License End Date	License Term (Months)
Standards Mastery: Core Library – Program License	280	01/19/2026	09/01/2026	7
Unlimited access to live professional development in Edmentum Learning Communities	1	01/19/2026	09/01/2026	7

Standards Mastery (all 4 core subjects) Subtotal: \$3,620.00

Total US Funds: \$3,620.00

This Order shall have an effective date ("Effective Date") which is the earlier of (a) the date we accept your signed Order Form or (b) the initial License Start Date, if any, applicable to the products listed in the order summary above ("Order Summary") and shall remain in effect through the end of the Term.

To the extent this Order includes Purchases of Enrollment Products, they are governed by the terms and conditions listed in Appendix A. For all other products, unless otherwise specified in the Order Summary, the Start Date for your software subscription license(s) will be the date on which we have accepted your order and have issued log-in credentials. In the case of a purchase for multiple successive subscription licenses, the Start Date for each successive subscription will be the day immediately following the License Term expiration of the preceding license subscription.

*** Services purchased are valid for an annual term. Any service offering that is not used during the applicable term will expire and cannot be carried over or used in subsequent periods.

Taxes

Prices shown above do not include any state and local taxes that may apply. Any such taxes are the responsibility of the Customer and will appear on the final invoice. If the contracting entity is exempt from sales tax, please send the applicable tax exemption certificate to orders@edmentum.com or attach the certificate to this order form in the Signature section. We reserve the right to pursue collections to the fullest extent permitted by law for sales taxes that have been charged on invoices submitted prior to our receipt of a valid tax exemption certificate.

Invoicing and Payment Terms

The total amount in the Order Summary will be invoiced on the Effective Date.

Edmentum | P.O. Box 776725 | Chicago, IL 60677-6725 | www.edmentum.com



Acton A.3 1/3



Date: 01/09/2026
 Order Number: Q-712683
 Revision: 1
 Order Form Expiration Date: 02/06/2026

ORDER FORM

You agree to pay all invoices within 15 days of receipt. Although we will generally not invoice you until after you enroll, use, or access, we reserve the right to immediately invoice you for any services you purchase.

Terms and Conditions

For the purposes of this Order Form, "you" and "your" refer to Customer, and "we", "us" and "our" refer to Edmentum Inc. and affiliates.

This Order Form and any documents it incorporates (including the Standard Purchase and License Terms located at <http://www.edmentum.com/standardterms> and the documents it references) form the entire agreement between you and us ("Agreement"). You acknowledge that any terms and conditions in your purchase order or any other documents you provide that enhance our obligations or restrictions or contradict the Agreement do not have force and effect. If this Agreement includes Professional Services, they are more fully described herein, in the Standard Terms and/or on an attached Statement of Work.

Purchase Order

This Agreement is non-cancellable. You will submit a purchase order to us for the full amount of this Order Form or, if applicable, for the amount listed on the first payment due date in Invoicing and Payment Terms, followed by additional purchase orders according to the Invoicing and Payment Terms. Your Order will not be scheduled for delivery until a conforming purchase order referencing this Order Form is submitted.

To the extent applicable, you will submit additional purchase orders ("Subsequent Purchase Orders") within ten (10) days of our notice to you that your Enrollment Products Purchases, in the aggregate, have exceeded the amount identified in the Initial Purchase Order for such products. If we waive a Subsequent Purchase Order requirement, you agree to pay the amounts identified on our invoice.

Acceptance

This offer will expire on the Order Form Expiration Date noted above unless we earlier withdraw or extend the offer in writing.

I represent that I have read the terms and conditions included in this Agreement, that I am authorized to accept this offer and the Agreement's terms and conditions on behalf of the customer identified above and that I do accept this offer on behalf of the customer who agrees to adhere to the Agreement's terms and conditions. To the extent that either parties process does not require that I execute this Order Form, I accept, acknowledge and agree to the terms and conditions identified in and referenced in this Agreement as signified by my receipt, use or access of the products and/or services identified.

Invoice Contact Information – Please Provide Your Finance Dept Contact Information

First Name:

Last Name:

Email Address:

Edmentum | P.O. Box 776725 | Chicago, IL 60677-6725 | www.edmentum.com



21



Date: 01/09/2026
Order Number: Q-712683
Revision: 1
Order Form Expiration Date: 02/06/2026

ORDER FORM

Customer Signature

Name (Printed or Typed)

Title

Date

Edmentum | P.O. Box 776725 | Chicago, IL 60677-6725 | www.edmentum.com





Sacramento Valley Charter School

Learn. Compete. Excel.

2399 Sellers Way

West Sacramento, CA 95691

Front Office: 916.596.6422

Fax: 916.372-7249

2025-26 Certificated Salary Schedule

Step	Column 1 Credential	Column 2 Credential plus MA/MS
1	\$60,000	\$63,000
2	\$61,800	\$64,890
3	\$63,654	\$66,837
4	\$65,564	\$68,842
5	\$67,531	\$70,908
6	\$69,556	\$73,034
7	\$71,643	\$75,225
8	\$73,792	\$77,482
9	\$76,006	\$79,806
10	\$78,286	\$82,200
11	\$80,635	\$84,667
12	\$83,054	\$87,207

NOTES:

The schedule reflects a 3% per year pay increase.

Column 2 is a 5.0% increase over Column 1 and replaces the master's degree stipend.

Placement on step 10 is the maximum experience credit for external hires.

On August 22, 2024, SVCS' Board approved a 3% factor for the Education Specialist position that will be added to the applicable cell on the schedule above.

All documentation for initial salary placement must be submitted no later than thirty (30) calendar days from the first date of employment with SVCS. An employee is not eligible for retroactive salary adjustment/placement when official verification of experience and/or transcripts is submitted more than thirty (30) days after initial employment.

Board approval date: 05-15-2025, Revised 01-14-2026

Action C.4.

Sacramento Valley Charter School

Holiday Policy

The Sacramento Valley Charter School (“SVCS” or “the School”) school calendar reflects any and all holidays observed by the School. The following holidays are generally observed by SVCS:

- New Year’s Day
- Martin Luther King, Jr. Day
- Presidents’ Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Diwali
- Veterans’ Day
- Thanksgiving
- Christmas Day

Regular full-time and part-time nonexempt employees who are regularly scheduled to work 20 or more hours per week are eligible for holiday pay at their regular hourly rate. Employees must be employed for 30 calendar days to be eligible for holiday pay. Eligible employees must be in paid status during any portion of the workday immediately preceding the holiday to receive holiday pay.

Other days during the school year, such as days during the School’s calendared breaks, shall not be paid time for nonexempt employees in active status. Recognized religious holidays may be taken off by an employee whose religion requires observance of the particular day. Employees must request the day off in advance by written notice to the Principal. The employee will be paid if the religious holiday is taken as an earned paid leave day (i.e. personal necessity day, as applicable). The employee will not be paid if the religious holiday is taken as a personal leave of absence day.

Employees on any leave of absence do not earn holiday pay.

Sacramento Valley Charter School

JOB DESCRIPTION:

INSTRUCTIONAL COACH

(FULL-TIME)

9:00-4:00 p.m., 190 days/year

(\$85,500 - \$90,250 salary or \$450 - \$475/day)

JOB DESCRIPTION:

The TK-8 Grade Instructional Coach will work collaboratively with classroom teachers to support student learning in the content areas. The Instructional Coach will focus on individual and group professional development that will expand and refine the understanding of research-based effective instruction. In order to fulfill these expectations, the Instructional Coach will provide personalized support that is based on the goals and identified needs of individual teachers in support of the school's continuous improvement plan.

ESSENTIAL JOB FUNCTIONS:

- Facilitate the intellectual and professional development of teachers.
- Create positive relationships with teachers, administrators, and staff.
- Communicate and demonstrate research-based instructional practices that result in increased student performance and an improved classroom environment.
- Communicate effectively with all members of the school district and community.
- Encourage professional growth and provide organized, individual and/or group learning opportunities for teachers.
- Assist teachers with designing instructional decisions based on assessment data and culturally responsive practices.
- Assist teachers in creating instructional plans and materials that are in alignment with the core curriculum.
- Instruct and support teachers with curriculum software products, and classroom/curriculum, and related technologies.
- Assist Test Coordinator with School-Wide Assessments, including the CAASPP
- Provide support in analyzing student assessment data.
- Support, implement and assess various instructional programs and program effects on student achievement.
- Participates in goal/plan setting and evaluation of instructional practices.
- Provide assistance in researching instructional and/or curriculum issues.
- Model lessons when appropriate.
- Manage time and schedule flexibility that maximizes teacher schedules and learning.
- Work positively toward meeting the school's identified improvement goals.
- Assist with the development of the school's curriculum, instruction and assessments.
- Attend workshops/conferences to learn about new innovative instructional strategies.

- Monitor student progress by observing and meeting with teachers.
- Research and provide information and guidance regarding a range of effective and innovative instructional practices through various activities such as:
 - a) individual discussions (informal and formal)
 - b) coaching sessions
 - c) demonstration lessons with pre- and post-discussion/analysis
 - d) professional learning groups
 - e) staff meetings
- Maintain schedule and paperwork consistently, appropriately and in a timely manner
- Remain abreast of current research in best instructional practices
- Maintain the confidentiality of schools, teachers, and classrooms
- Meet monthly with the principal to discuss goal attainment
- Research and prepare materials for the use by teachers and administrators
- Maintain a log of teacher in- and out-of-classroom contact hours

ABILITIES AND KNOWLEDGE:

DEMONSTRATE A THOROUGH KNOWLEDGE OF:

- Research-informed Adult Learning Theory
- Research-informed teacher coaching
- TK-8 curriculum and subject matter.
- CA Common Core Curriculum (TK-8)
- Research-based instruction that engages all learners
- Effective classroom management strategies
- Differentiation of Instruction
- High student engagement strategies
- Lesson development and delivery
- Various assessment tools
- Accessing, analyzing, and using student assessment data to improve student learning.
- Assessment techniques (e.g. formative, summative, informal, formal)
- Interpretation of assessment / data analysis

ABILITIES:

- Multi-task, manage large projects, and adhere to deadlines.
- Self-motivated.
- Facilitate meetings and professional development opportunities.
- Excellent verbal and written communication skills.
- Demonstrated leadership as a teacher coach, mentor, and/or support
- Maintain accurate records and logs of teacher contact hours.
- Work independently with little direction.
- Maintain consistent, punctual and regular attendance.
- Move hands and fingers to operate a computer keyboard.
- Hear and speak to exchange information and make presentations.
- See to read a variety of materials.
- Sit or stand for extended periods of time.
- Bend at the waist, kneel or crouch to file or access materials.

QUALIFICATIONS:

- Current CA Multiple Subject or Single Subject Teaching Credential
- CLAD Certification
- At least 5 years of classroom experience
- Outstanding presentation and facilitation skills
- Interpersonal skills (communication, problem solving, conflict management, collaboration) to share research based instructional approaches and provide advice, mentoring, and coaching to teachers and administrators
- Strong organizational skills

LICENSE OR CERTIFICATE:

- Possession of a valid California driver's license
- First Aid and CPR certificates must be obtained within sixty (60) days from the date of hire

WORKING CONDITIONS:**ENVIRONMENT:**

- School campus that requires walking to and from various buildings.

PHYSICAL DEMANDS:

Employees in this position must have/be able to:

- Operate a computer and other technological devices such as a document camera and projector.
- Hear and understand speech at normal levels and on the telephone with or without hearing aids.
- See and read a computer screen and printed matter with or without vision aids.
- See, hear and speak with/without assistive devices sufficient to communicate effectively with others.
- Stand for extended periods of time.
- Sit for extended periods of time.
- Bend at the waist.
- Reach overhead, above the shoulders and horizontally, grasp, push/pull.
- Lift and/or carry up to 25 lbs. at waist height for short distances.

Sacramento Valley Charter School is an equal opportunity employer. It is the policy of SVCS to afford equal employment and advancement opportunities to all qualified individuals without regard to race, creed, color, religion, national origin, ethnicity, ancestry, sex, sexual orientation, age, physical or mental disability, marital status, citizenship status, medical condition, or any other legally protected status.

SACRAMENTO VALLEY CHARTER SCHOOL
Charter No. 1338
Audited Financial Statements
June 30, 2025

*Note: The complete audit report is located
on the school website. Go to the
Our School v
LCAP/School Financial Info section
and scroll to the Audit Report (June 30, 2025)*

HARSHWAL[®] 
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

*Info/Discussion
A.1.*



Sacramento Valley Charter School

PRINCIPAL'S REPORT TO: THE SACRAMENTO VALLEY CHARTER SCHOOL BOARD OF EDUCATION 1/14/26

Jan-Feb: SVCS has adopted "Kindness Month" for Jan-Feb, 2026. We have registered this event with the CA Dept of Education, which has sent us a packet of many suggested activities. One event is teaching Grades 3-8 multicultural dances at the end of January, and Autoharp lessons and songs at the end of February that tie into Kindness Month.

Trimester 1: Student Discipline is good for the most part; middle school (6th-7th) has needed more attention in order to prevent bullying. There have been ongoing student and parent conferences, particularly with 6th and 8th grade girls. We are also addressing cultural acceptance school wide.

Jan, 2026: SVCS Girl Scout Troop: SVCS will be inviting girls in Grades 3-8 to participate in Girl Scouts, with an emphasis on STEAM activities. The After-School Coordinator has taken on the responsibility of getting the troop up and running.

Jan 12, 2026: Edmentum Professional Development
Agenda: Interpreting and Using Student Assessment Data
Participants: Principal, Instructional Coach, Tech Manager, Tech Support Staff;
Edmentum Support Team

Jan 13, 2026: Teacher and Credential Support Staff Professional Development
Shared student data results from Trimester 1; discussed how to increase student participation in Exact Path math and ELA assignments; shared success by grade level; first grade is ahead of all other grades in student participation; instructional coach, school psychologist, counselor, and A.P. are incentivizing scholars to increase participation.

Jan, 2026: A Lions Bucks Store will be established. Scholars will be issued Lions Bucks when they have demonstrated improved or increased academic and behavioral success. Scholars can purchase different items from the store with their Lions Bucks.

Info/Discussion
B, 1 1/2

December 2025:

- Completed Performance Evaluations for:
 - Assistant Principal
 - H.R. Manager
 - School Secretary
 - After School Coordinator
 - Technology Manager
- Interviews for:
 - Clerical Assistant
 - Instructional Aides
 - Transportation Supervisor

CHALLENGES TO BE ADDRESSED:

- 1) Accommodating an additional 8th Grade Class for the 2026-2027 school year; an additional classroom is needed.
- 2) A Punjabi class for an additional 8th grade will be needed.
- 3) Because there will be 6 middle school classes, if each middle school teacher teaches all of these classes, they will not have a prep period.
- 4) Remodeling of the music classroom; the present set-up is not conducive to teaching and learning. This will involve repairing and painting wall and ceiling surfaces, and possibly moving a wall by 2 feet to create a more spacious and traditional rectangular classroom space.
- 5) Scholar play space. Adding one more middle school class will mean additional scholars on the play yard during lunch and P.E.