

MEETING AGENDA - Santa Clarita Valley international Board

Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all of the Board members shall be available for public inspection at the main office of the school between 9:00 am and 3:30 pm.

Meeting

Meeting Date	Tuesday, January 20, 2026
Start Time	6:00 PM
End Time	7:00 PM
Location	Address: Santa Clarita Valley International, 28080 Hasley Canyon Rd., Castaic Room: Gabriela Mistral (located on our Upper Campus)
Purpose	Regular scheduled meeting

Agenda

1. Opening Items

1.1. Call The Meeting To Order

1.2. Roll Call

1.3. Pledge Of Allegiance

1.4. Board Meeting Agenda

Discuss and take action regarding the Board Meeting Agenda.

Resolution #:

1.5. Board Meeting Minutes

Discuss and take action regarding the Board Meeting Minutes from the previous meeting/s.

Resolution #:

Documents

- Minutes-2025-09-09.pdf
-

2. Curriculum Moment and Reports

2.1. Curriculum Moment

2.2. Learner Board Ambassador Report

2.3. Staff Board Ambassador Report

3. Public Comments

3.1. Public Comments

The public may address the governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card or alert them during Public Comments. Comments for the public will be limited to 3 minutes for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.

4. Action Items

4.1. School Accountability Report Card

Discuss and take action regarding 2023 - 2024 School Accountability Report Card outlining the required school information for public review.

Due date: 1/20/2026

Documents

- 24-25 SCVi SARC Final.pdf
-

4.2. 2024-2025 Audit Report

Discuss and take action on the Audit Report for 2024-2025.

Due date: 1/20/2026

Documents

- SantaClaritaValleyInternational SchoolRpt audit25.pdf
-

4.3. Board Member Terms

Discuss and take action to extend Greg and Nicole's three year term.

Due date:

5. Discussion And Reports

5.1. School Director Report

Documents

- School Director Board Report - January 20, 2026.pdf
-

6. Consent Items

6.1. Personnel Report

Resolution #:

Documents

- 1.20.26_SCVi_PersonnelReport.pdf
-

6.2. Check Registers

Resolution #:

Documents

- SCVi Payment Register Summary_20260114.pdf
 - SCVi Payment Register_20260114.pdf
-

7. Board Comments

7.1. Board Comments

8. Closing Items

8.1. Annual For 700

The Conflict of Interest Office has opened the electronic filing system. Forms are due April 1, 2026.

8.2. Next Meeting Date

Board Members mark their calendars and confirm quorum.

February 10th

8.3. Adjournment

Please note: items on the agenda may not be addressed in the order they appear. The Board of Directors may alter the order at their discretion.

- **Board Room Accessibility:** The Board of Directors encourage those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the office at least 48 hours before the scheduled Board of Directors meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132).]

The Secretary of the Board of Directors, hereby certifies that this agenda was publicly posted 72 or 24 hours prior to the meeting as required by law.

MEETING MINUTES - Santa Clarita Valley international Board

Meeting

Date	Tuesday, September 9, 2025
Started	6:09 PM
Ended	7:39 PM
Location	Address: Santa Clarita Valley International, 28080 Hasley Cyn Rd., Castaic Room: Shakespeare Theatre (located on the Upper Campus)
Purpose	Regular Scheduled Meeting
Chaired by	Greg Kimura
Recorder	Donna Wood

Minutes

1. Opening Items

1.1. Call The Meeting To Order

Greg Kimura called the meeting to order at 6:09 pm.

Status: Completed

1.2. Roll Call

Wendy Emeterio: Present

Greg Kimura: Present

Teddy Shelby: Virtually joined due to an emergency medical situation

Miguel Fletcher: Arrived 6:39 pm

Status: Completed

1.3. Pledge Of Allegiance

Pledge of Allegiance was recited.

Status: Completed

1.4. Board Meeting Agenda

Discuss and take action regarding the Board Meeting Agenda.

Motion to Approve: Wendy Emeterio

Seconded By: Teddy Shelby

Roll Call Vote:

- Wendy Emeterio: Yes
- Teddy Shelby: Yes
- Greg Kimura: Yes

Resolution #:

Status: Carried

1.5. Board Meeting Minutes

Discuss and take action regarding the Board Meeting Minutes from the previous meeting/s.

Motion to Approve: Teddy Shelby

Seconded By: Wendy Emeterio

Roll Call Vote:

- Wendy Emeterio: Yes
- Teddy Shelby: Yes
- Greg Kimura: Yes

Resolution #:

Status: Carried

Documents

- Minutes-2025-06-25.pdf
-

2. Curriculum Moment and Reports

2.1. Curriculum Moment

Crystal Norris's learner presented her art to the Board, and her parent shared with the Board why their family picked SCVi.

Status: Completed

2.2. Learner Board Ambassador Report

Elections are being completed at the High School for a Learner Ambassador.

Status: Completed

2.3. Staff Board Ambassador Report

Desiree Lopez presented the Staff Board Ambassador Report to the Board and answered questions of the Board

Status: Completed

3. Public Comments

3.1. Public Comments

The public may address the governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card or alert them during Public Comments. Comments for the public will be limited to 3 minutes for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.

No public comments were made.

Status: Completed

4. Action Items

4.1. 2024/2025 Education Protection Account

Discuss and take action regarding the annual 23/24 Educational Protection Account Resolution as CDE requires.

Amanda Fischer presented the 2024/2025 Education Protection Account to the Board and answered questions from the Board.

Motion to Approve: Wendy Emeterio

Seconded by: Teddy Shelby

Roll Call Vote

- Wendy Emeterio: Yes
- Teddy Shelby: Yes
- Greg Kimura: Yes

Due date:

Status: Completed (9/9/2025)

Documents

- FY24.25 SCVi EPA Board Resolution .pdf

4.2. Restricted Donation

Discuss and take action regarding the restrictive donations received from the Red Cross for learner scholarships.

Martha Spansel Pellico presented the Restricted Donation to the Board and answered questions from the Board.

Motion to approve: Teddy Shelby

Seconded by: Wendy Emeterio

Roll Call Vote

- Teddy Shelby: Yes
- Wendy Emeterio: Yes
- Greg Kimura: Yes

Due date:

Status: Completed (9/9/2025)

Documents

- American Red Cross Scholarship Award.pdf

5. Discussion And Reports

5.1. School Director Administrative Work Calendar

Discuss annual work year and attendance procedures for School Directors.

Amanda Fischer presented the School Director Administrative Work Calendar to the Board and answered questions from the Board.

Status: Completed

Documents

- AdministrativeWorkYearCalendar.pdf
-

5.2. School Director Report

Martha Spansel Pellico and Chad Powell presented the School Director Report to the Board and answered questions from the Board.

Status: Completed

Documents

- School Director Board Report - September 9, 2025.pdf
-

6. Closed Session

6.1. Conference with Legal Counsel - Existing Litigation

Gov. Code Section 54956.9(a): Maker Learning Network v Santa Clarita Valley International School, et al (Case No. 25STCV18083)

Status: Completed

7. Report of Closed Session

Greg Kimura reported no action was taken

Resolution #:

Status: Carried

8. Consent Items

8.1. Personnel Report

Motion to Approve: Wendy Emeterio

Seconded by: Miguel Fletcher

Roll Call Vote:

- Wendy Emeterio: Yes
- Teddy Shelby: Yes
- Greg Kimura: Yes
- Miguel Fletcher: Yes

Resolution #:

Status: Carried

Documents

- 09.09.25_SCVI_PersonnelReport.pdf
-

8.2. Check Register

Motion to Approve: Wendy Emeterio

Seconded by: Miguel Fletcher

Roll Call Vote:

- Wendy Emeterio: Yes
- Teddy Shelby: Yes
- Greg Kimura: Yes
- Miguel Fletcher: Yes

Resolution #:**Status:** Carried

Documents

- SCVi Payment Register Summary_20250903.pdf
 - SCVi Payment Register_20250903.pdf
-

8.3. Revised Conflict of Interest Code

County approval and removal of the position "Lower School Director" from the Code.

Motion to Approve: Wendy Emeterio

Seconded by: Miguel Fletcher

Roll Call Vote:

- Wendy Emeterio: Yes
- Teddy Shelby: Yes
- Greg Kimura: Yes
- Miguel Fletcher: Yes

Resolution #:**Status:** Carried

Documents

- RevisedConflictCode_Santa Clarita Valley International School.pdf
-

9. Board Comments

9.1. Board Comments

Miguel Fletcher liked the new setup in the Theatre.

Greg Kimura appreciates everyone and acknowledges that they are doing a great job.

Status: Completed

10. Closing Items

10.1. Ethics Training

Per CA Gov. Code section 53234, all CA charter school governing board members must complete two hours of ethics training by January 1, 2026.

Kim Lytle presented the Ethics Training to the Board and answered questions from the Board.

Status: Completed

10.2. Next Meeting Date

Board Members mark their calendars and confirm quorum.

Tuesday, October 28, 2025 at 6:00 pm

The next Board Meeting will occur on Tuesday, October 28th at 6:00 pm.

Status: Completed

10.3. Adjournment

Greg Kimura adjourned the meeting at 7:39 pm.

Status: Completed

Santa Clarita Valley International

2024–25 School Accountability Report Card

Reported Using Data from the 2024–25 School Year

California Department of Education

Address: 28060 Hasley Canyon Rd., Ste. 200 Castaic, CA , 91384-4577	Principal: Martha Spansel, School Director
Phone: (661) 705-4820	Grade Span: K-12

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard)

<https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

About This School

Martha Spansel, School Director

Principal, Santa Clarita Valley International

About Our School



Welcome to Santa Clarita Valley International!

Santa Clarita Valley International (SCVi) is a tuition-free, public charter school that educates learners in grades TK-12. Our school offers a learner-centered approach to education that focuses on project-based learning, social-emotional learning, and individualized learning principles that adhere to the Common Core Standards. We offer a dual immersion program and Santa Clarita Valley's only International Baccalaureate Career Program. Additionally, SCVi provides a rigorous arts and theater curriculum, hands-on aerospace TK-12 pathway, CIF athletic participation opportunities, Career Technical Education, and NCAA-approved coursework. SCVi's Schoolwide Learner Outcomes were carefully selected to develop the whole child with a focus on academic and social-emotional learning. These include Lifelong Learner, Empathetic Citizen, Authentic Individual, and Design Thinker. Through thoughtfully designed learning environments, it is our goal to build an engaging and rigorous educational experience with a focus on each learner's unique strengths and love of learning.

Sincerely,

Martha Spansel-Pellico and Chad Powell, School Directors

Contact

Santa Clarita Valley International
28060 Hasley Canyon Rd., Ste. 200
Castaic, CA 91384-4577

Phone: (661) 705-4820

Email: director@scvi-k12.org

Contact Information (School Year 2025–26)

District Contact Information (School Year 2025–26)

District Name	William S. Hart Union High
Phone Number	(661) 259-0033
Superintendent	Vierra, Michael
Email Address	mvierra@hartdistrict.org
Website	www.hartdistrict.org

School Contact Information (School Year 2025–26)

School Name	Santa Clarita Valley International
Street	28060 Hasley Canyon Rd., Ste. 200
City, State, Zip	Castaic, CA , 91384-4577
Phone Number	(661) 705-4820
Principal	Martha Spansel, School Director
Email Address	director@scvi-k12.org
Website	http://ileadsantaclarita.org
Grade Span	K-12
County-District-School (CDS) Code	19651360117234

School Description and Mission Statement (School Year 2025–26)

Mission: Free to Think. Inspired to Lead.

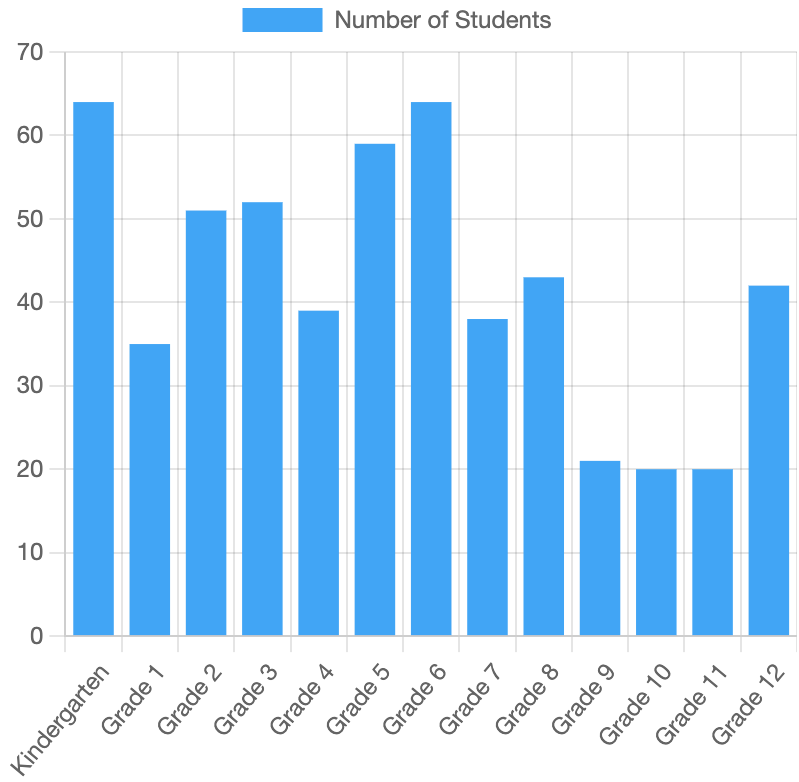
Vision: At SCVi, we strive to be a beacon of innovation and creativity, fostering a culture of curiosity and leadership. Our commitment to unlocking the potential of our learners and the communities we serve is unwavering. We believe that by empowering people to become Lifelong learners, Empathetic citizens, Authentic individuals, and Design thinkers, we can create a better future for all.

Santa Clarita Valley International (SCVi) prioritizes a positive, supportive, and inviting environment where our learners can focus on their development. In addition to academic excellence, we are committed to supporting learners' development of emotional intelligence, life skills, and community engagement. Our teachers

(facilitators) are devoted to providing learners with the best academic and emotional support by way of individualized attention.

Student Enrollment by Grade Level (School Year 2024–25)

Grade Level	Number of Students
Kindergarten	64
Grade 1	35
Grade 2	51
Grade 3	52
Grade 4	39
Grade 5	59
Grade 6	64
Grade 7	38
Grade 8	43
Grade 9	21
Grade 10	20
Grade 11	20
Grade 12	42
Total Enrollment	548



Student Enrollment by Student Group (School Year 2024–25)

Student Group	Percent of Total Enrollment	Student Group (Other)	Percent of Total Enrollment
Female	42.50%	English Learners	6.00%
Male	56.80%	Foster Youth	0.00%
Non-Binary	0.70%	Homeless	1.10%
American Indian or Alaska Native	0.20%	Migrant	0.00%
Asian	2.40%	Socioeconomically Disadvantaged	45.10%
Black or African American	8.90%	Students with Disabilities	20.10%
Filipino	3.50%		
Hispanic or Latino	40.30%		
Native Hawaiian or Pacific Islander	0.00%		
Two or More Races	8.80%		
White	35.90%		

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	22.20	47.44%	820.20	80.27%	234405.20	84.00%
Intern Credential Holders Properly Assigned	2.20	4.70%	11.70	1.15%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	9.20	19.58%	22.00	2.16%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	7.60	16.37%	77.90	7.63%	11953.10	4.28%
Unknown/Incomplete/NA	5.50	11.90%	89.70	8.78%	15831.90	5.67%
Total Teaching Positions	46.90	100.00%	1021.80	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teacher Preparation and Placement (School Year 2022–23)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	22.50	53.47%	823.80	81.79%	231142.40	83.24%
Intern Credential Holders Properly Assigned	2.00	4.74%	16.90	1.68%	5566.40	2.00%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	10.40	24.86%	26.50	2.64%	14938.30	5.38%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	7.10	16.90%	72.40	7.19%	11746.90	4.23%
Unknown/Incomplete/NA	0.00	0.00%	67.50	6.70%	14303.80	5.15%
Total Teaching Positions	42.10	100.00%	1007.30	100.00%	277698.00	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teacher Preparation and Placement (School Year 2023–24)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	22.80	62.12%	826.50	81.41%	230039.40	100.00%
Intern Credential Holders Properly Assigned	1.00	2.72%	14.30	1.42%	6213.80	2.23%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	6.00	16.30%	28.80	2.84%	16855.00	6.04%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	6.10	16.71%	76.60	7.55%	12112.80	4.34%
Unknown/Incomplete/NA	0.70	2.09%	68.80	6.78%	13705.80	4.91%
Total Teaching Positions	36.80	100.00%	1015.30	100.00%	278927.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2021– 22 Number	2022– 23 Number	2023– 24 Number
Permits and Waivers	4.00	6	4.00
Misassignments	5.20	4.4	2.00
Vacant Positions	0.00	0	0.00
Total Teachers Without Credentials and Misassignments	9.20	10.4	6.00

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2021– 22 Number	2022– 23 Number	2023– 24 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.40	1.1	1.50
Local Assignment Options	7.10	6	4.50
Total Out-of-Field Teachers	7.60	7.1	6.10

Class Assignments

Indicator	2021– 22 Percent	2022– 23 Percent	2023– 24 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	18.8%	20.6%	5.60%
No credential, permit or authorization to teach (a percentage of all the classes taught	9.1%	7.5%	7.70%

Indicator	2021– 22 Percent	2022– 23 Percent	2023– 24 Percent
by teachers with no record of an authorization to teach)			

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

School Facility Conditions and Planned Improvements

Santa Clarita Valley International ensures that its facilities are clean, safe, and functional. SCVi uses a facility survey instrument developed by the State of California OPSC. The results of this survey can be accessed at the school office. Using the Facility Inspection Tool (FIT), the school's overall condition was rated as good in December 2025. The school systems, interior, cleanliness, electrical, restrooms/fountains, safety, structural systems, and playground were rated as good.

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2025

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	The SCVi play yard is getting an upgrade in the 25=26 school year to enhance the quality of play.

Overall Facility Rate

Year and month of the most recent FIT report: December 2025

Overall Rating	Good
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B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes assessments for English language arts/literacy [ELA], mathematics, and science for students in the general education population and the California Alternate Assessment [CAA]. Only eligible students may participate in the administration of the CAA. CAA items are aligned with alternate achievement standards, which are linked with the Common Core Standards [CCSS] or California Next Generation Science Standards [CA NGSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students taking and completing state-administered assessments Grades Three through Eight and Grade Eleven Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2023– 24	School 2024– 25	District 2023– 24	District 2024– 25	State 2023– 24	State 2024– 25
English Language Arts / Literacy (grades 3-8 and 11)	48%	46%	65%	67%	47%	48%
Mathematics (grades 3-8 and 11)	29%	29%	42%	46%	35%	37%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	313	301	96.17%	3.83%	46.18%
Female	122	115	94.26%	5.74%	53.04%
Male	190	185	97.37%	2.63%	41.62%
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	23	21	91.30%	8.70%	52.38%
Filipino	11	11	100.00%	0.00%	81.82%
Hispanic or Latino	128	124	96.88%	3.12%	38.71%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	27	26	96.30%	3.70%	38.46%
White	116	112	96.55%	3.45%	52.68%
English Learners	20	20	100.00%	0.00%	10.00%
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	151	143	94.70%	5.30%	39.16%
Students Receiving Migrant Education Services	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Students with Disabilities	76	70	92.11%	7.89%	30.00%

Note: ELA test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Mathematics by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	314	303	96.50%	3.50%	29.14%
Female	122	118	96.72%	3.28%	29.06%
Male	191	184	96.34%	3.66%	28.80%
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	23	22	95.65%	4.35%	45.45%
Filipino	11	11	100.00%	0.00%	36.36%
Hispanic or Latino	128	125	97.66%	2.34%	21.60%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	27	25	92.59%	7.41%	36.00%
White	117	113	96.58%	3.42%	32.14%
English Learners	20	20	100.00%	0.00%	0.00%
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	151	145	96.03%	3.97%	20.83%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	77	73	94.81%	5.19%	11.11%

Note: Mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2023– 24	School 2024– 25	District 2023– 24	District 2024– 25	State 2023– 24	State 2024– 25
Science (grades 5, 8, and high school)	40.57%	29.81%	47.98%	48.98%	30.73%	32.33%

Note: Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	175	168	96.00%	4.00%	31.55%
Female	74	70	94.59%	5.41%	34.29%
Male	99	96	96.97%	3.03%	30.21%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	14	14	100.00%	0.00%	35.71%
Filipino	--	--	--	--	--
Hispanic or Latino	67	63	94.03%	5.97%	26.98%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	13	13	100.00%	0.00%	46.15%
White	72	70	97.22%	2.78%	34.29%
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	71	69	97.18%	2.82%	21.74%
Students Receiving Migrant Education Services	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Students with Disabilities	49	46	93.88%	6.12%	23.91%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Career Technical Education (CTE) Programs (School Year 2024–25)

SCVi offered the following Career/Technical Education pathways in 2024-2025:

1. Performing Arts

2. Aerospace

Learners have the opportunity to complete 300 hours of learning with internships and career exploration opportunities. Pathways use the California CTE Model Curriculum Standards.

Career Technical Education (CTE) Participation (School Year 2024–25)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	108
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	61.5%
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	100%

Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Course Measure	Percent
2024–25 Pupils Enrolled in Courses Required for UC/CSU Admission	97.09%
2023–24 Graduates Who Completed All Courses Required for UC/CSU Admission	78.95%

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2024–25) Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	100%	100%	100%	100%	100%
7	100%	100%	100%	100%	100%
9	81.5%	81.5%	81.5%	81.5%	81.5%

Note: The administration of the PFT requires only participation results for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority:

Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2025–26)

At Santa Clarita Valley International School (SCVi), parents/guardians serve many important roles in the day-to-day operations of the school, as well as the strategic planning and overall vision of the school community. As families enroll, it is important they understand the components of the program model. SCVi makes accommodations to meet the unique schedules of parents/guardians to ensure every opportunity for them to attend an orientation meeting where they can have questions answered and/or connect with other families who have learners already enrolled in the program.

Parents/guardians are regularly informed about school events, volunteering opportunities, special committees, parent meetings, and other pertinent information through the Monday Message, a weekly publication that is sent out to all families, as well as through Parent Square, a digital newsletter for families. Facilitators also communicate with their families on a regular basis through various forms of communication (emails, phone calls, etc.). SCVi offers several parent groups and opportunities for parents/families to be involved. Families have the opportunity to be elected to the School Site Council, ELAC, join PTSA, provide feedback on the annual LCAP, and attend public board meetings.

Parents/guardians are strongly encouraged to volunteer at SCVi. Completion of volunteer hours, however, is not a prerequisite for enrollment at SCVi. The school director maintains a comprehensive list of volunteer opportunities including, but not limited to: volunteering in the classroom/school (including at-home assistance), tutoring, attending parent-teacher conferences, attendance at board meetings or any applicable parent group functions, fundraising events, and/or assistance with schoolwide programs, events and activities.

For more information on how to be involved, please email office@scvi-k12.org.

State Priority: Pupil Engagement

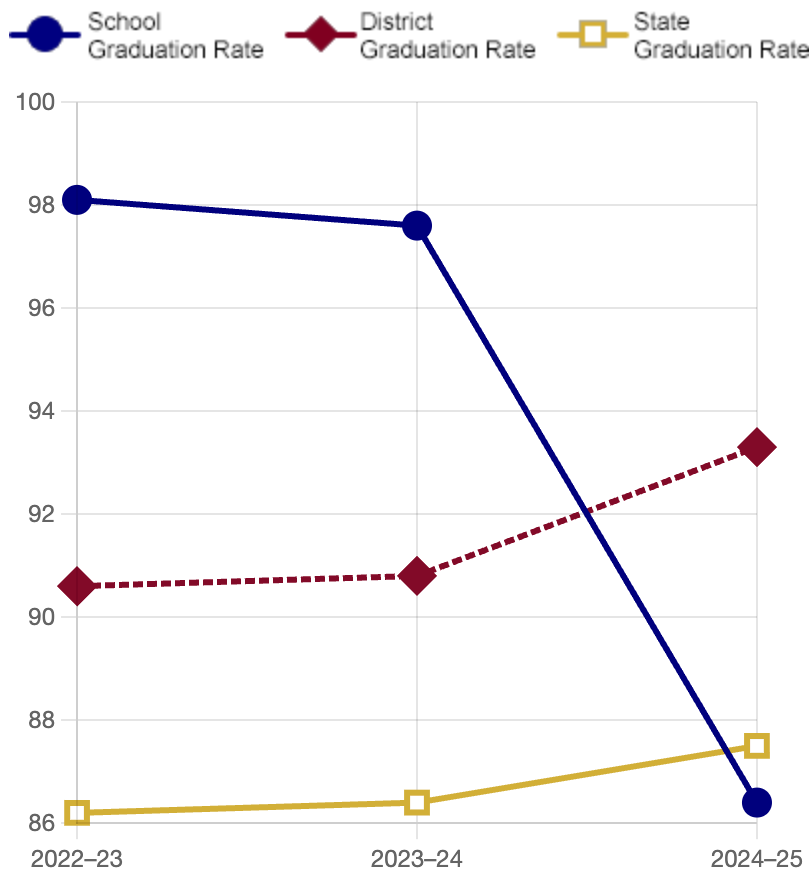
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school graduation rates;
- High school dropout rates; and
- Chronic Absenteeism

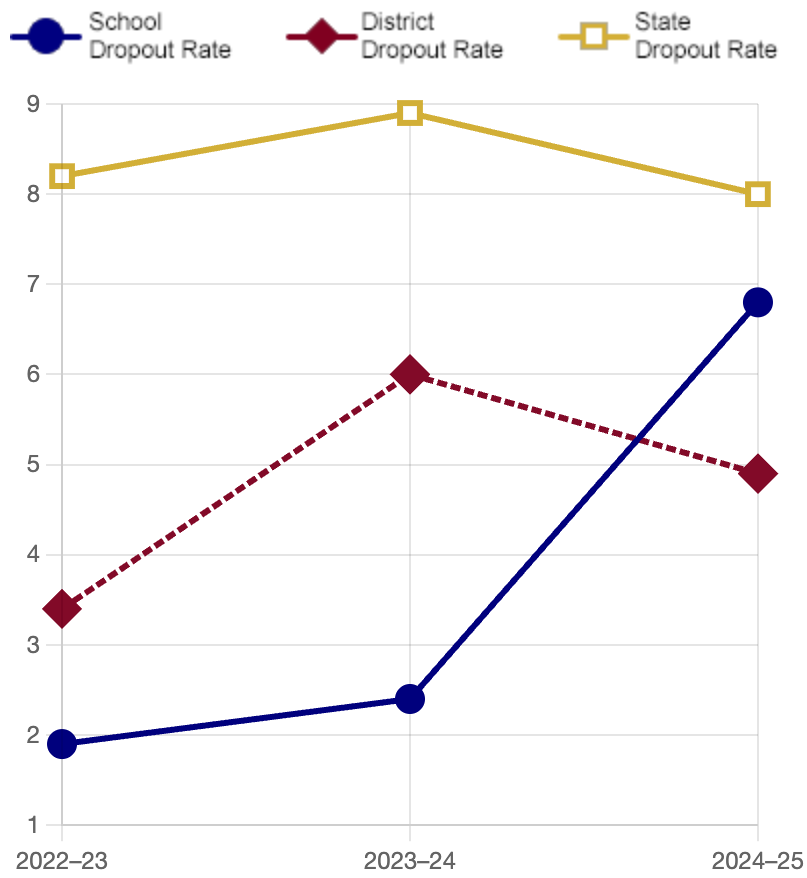
Graduation Rate and Dropout Rate (Four-Year Cohort Rate)

Indicator	School 2022– 23	School 2023– 24	School 2024– 25	District 2022– 23	District 2023– 24	District 2024– 25	State 2022– 23	State 2023– 24	State 2024– 25
Graduation Rate	98.1%	97.6%	86.4%	90.6%	90.8%	93.3%	86.2%	86.4%	87.5%
Dropout Rate	1.9%	2.4%	6.8%	3.4%	6.0%	4.9%	8.2%	8.9%	8.0%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Graduation Rates

Dropout Rates



Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2024–25)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	44	38	86.4%
Female	16	12	75.0%
Male	27	25	92.6%
Non-Binary	--	--	--
American Indian or Alaska Native	0	0	0.00%
Asian	--	--	--
Black or African American	--	--	--
Filipino	--	--	--
Hispanic or Latino	12	9	75.0%
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	--	--	--
White	22	19	86.4%
English Learners	--	--	--
Foster Youth	0.0	0.0	0.0%
Homeless	--	--	--
Socioeconomically Disadvantaged	19	17	89.5%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	15	12	80.0%

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Chronic Absenteeism by Student Group (School Year 2024–25)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	624	597	90	15.1%
Female	262	250	35	14.0%
Male	358	343	55	16.0%
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	17	15	0	0.0%
Black or African American	54	54	11	20.4%
Filipino	19	19	2	10.5%
Hispanic or Latino	262	249	41	16.5%
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	57	53	4	7.5%
White	214	206	32	15.5%
English Learners	41	41	8	19.5%
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	292	280	60	21.4%
Students Receiving Migrant Education Services	--	--	--	--

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	129	124	23	18.5%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2022– 23	School 2023– 24	School 2024– 25	District 2022– 23	District 2023– 24	District 2024– 25	State 2022– 23	State 2023– 24	State 2024– 25
Suspensions	2.77%	3.85%	2.88%	3.34%	2.88%	2.53%	3.60%	3.28%	2.94%
Expulsions	0.00%	0.00%	0.00%	0.11%	0.05%	0.04%	0.08%	0.07%	0.06%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Suspensions and Expulsions by Student Group (School Year 2024–25)

Student Group	Suspensions Rate	Expulsions Rate
All Students	2.88%	0.00%
Female	1.15%	0.00%
Male	4.19%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	3.05%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	4.67%	0.00%
English Learners	4.88%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	3.08%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	9.30%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

School Safety Plan (School Year 2025–26)

It is the vision of SCVi to provide a safe learning environment for all of its learners, staff, and families. It is a place where learners feel welcomed and comfortable so learning is the central focus. A Comprehensive School Safety Plan helps to ensure a safe environment for each learner's academic and social-emotional learning to occur. Developing and maintaining the plan enables school staff to respond quickly and knowledgeably in the case of an incident or emergency. The plan identifies the roles of staff, faculty, learners, and other key stakeholders including their respective responsibilities before, during, and after an incident. The safety plan includes general policies and procedures for handling safety and specific emergency situations including earthquakes, fire, and active shooter scenarios. It also includes information on child abuse reporting, sexual harassment, and discipline. This plan provides parents and other community members with the assurance that SCVi has developed and established guidelines and procedures to respond to an incident or a hazard in an organized, systematic method to prevent, prepare for, respond to, and recover from an incident. The Comprehensive School Safety Plan:

1. Protects the safety and welfare of learners and staff.
2. Provides for a safe and coordinated response to emergency situations.
3. Protects facilities and property, allowing the school to restore normal conditions with minimal confusion in the shortest amount of time possible.
4. Provides for coordination between the school and local emergency services when necessary.

Lastly, the school's digital safety is equally important. The Learner/Family Guidebook outlines the school's technology policies. The school works to keep current with digital safety best practices and provides frequent education to learners, families, and staff in this area.

The School Site Council meets annually to review and discuss the CSSP and make recommendations for improvements. The Comprehensive School Safety Plan was last approved by the school Board in November 2025. Review and training on the CSSP for staff happen at the start of each school year and frequently throughout the school year.

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2023–24)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$16241.00	\$5994.00	\$12352.00	\$65372.00
District	N/A	N/A	--	\$96875.00
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$11146.18	\$113595.00
Percent Difference – School Site and State	N/A	N/A	37.00%	54.00%

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2024–25)

Local Control Funding Formula (LCFF) base and supplemental funds are utilized as outlined in the Local Control Accountability Plan (LCAP) to ensure that all learners receive the basic, intervention/enrichment support, and services that are needed to help them become proficient in academic and social-emotional learning. The LCAP also details the actions associated with meeting the specific needs of English learners, foster and homeless youth, and low-income learners. State and federal categorical funding is used to support learners in special education with IEP needs and goals. Title I, II, and IV funding is used to provide targeted academic intervention, and staff training, and promote well-rounded learning. Title funding is monitored by the School Site Council using the School Plan for Student Achievement (SPSA). One-time funding sources are utilized to complement and add additional services to support specific outcomes as defined by the funding source. The school ensures all educational partners have the opportunity to provide input on the annual LCAP and SPSA to ensure that spending aligns with community needs.

Professional Development

Measure	2023– 24	2024– 25	2025– 26
Number of school days dedicated to Staff Development and Continuous Improvement	22	22	22

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2025**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

Santa Clarita Valley International School (Charter No. 0981)



SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
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JUNE 30, 2025

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Santa Clarita Valley International School
Castaic, California

Report on the Audit of the Financial Statements**Opinion**

We have audited the accompanying financial statements of Santa Clarita Valley International School which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Santa Clarita Valley International School as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Santa Clarita Valley International School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Santa Clarita Valley International School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Santa Clarita Valley International School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Santa Clarita Valley International School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2025, on our consideration of Santa Clarita Valley International School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Santa Clarita Valley International School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Santa Clarita Valley International School's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
December 14, 2025

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

Current assets

Cash and cash equivalents	\$ 2,997,108
Accounts receivable	1,399,150
Prepaid expenses	<u>80,601</u>
Total current assets	<u>4,476,859</u>

Noncurrent assets

Deposits	29,622
Intellectual property, net	60,644
Right-of-use asset	13,612,204
Capital assets, net	<u>388,447</u>
Total noncurrent assets	<u>14,090,917</u>
Total Assets	\$ 18,567,776

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 665,598
Deferred revenue	123,052
Finance lease liability	<u>16,169,992</u>
Total liabilities	<u>16,958,642</u>

Net assets

Without donor restrictions	<u>1,609,134</u>
Total net assets	<u>1,609,134</u>

The notes to the financial statements are an integral part of this statement.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Without Donor Restrictions</u>
SUPPORT AND REVENUES	
Federal and state support and revenues	
Local control funding formula, state aid	\$ 4,642,046
Federal revenues	226,852
Other state revenues	<u>1,621,089</u>
Total federal and state support and revenues	<u>6,489,987</u>
Local support and revenues	
Payments in lieu of property taxes	1,677,886
Grants and donations	17,677
Investment income, net	47,565
Other local revenues	<u>728,626</u>
Total local support and revenues	<u>2,471,754</u>
Total Support and Revenues	<u>8,961,741</u>
 EXPENSES	
Program services	7,698,357
Supporting services	
Management and general	744,328
Fundraising	<u>1,911</u>
Total Expenses	<u>8,444,596</u>
 CHANGE IN NET ASSETS	 517,145
 Net Assets - Beginning	 <u>1,091,989</u>
 Net Assets - Ending	 <u>\$ 1,609,134</u>

The notes to the financial statements are an integral part of this statement.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

		Supporting Services		
	Program Services	Management and General	Fundraising	Total
EXPENSES				
Personnel expenses				
Certificated salaries	\$ 2,108,591	\$ 186,346	\$ -	\$ 2,294,937
Non-certificated salaries	677,525	25,855	-	703,380
Pension plan contributions	619,824	18,421	-	638,245
Payroll taxes	119,473	6,377	-	125,850
Other employee benefits	337,690	17,773	-	355,463
Total personnel expenses	3,863,103	254,772	-	4,117,875
Non-personnel expenses				
Books and supplies	402,304	7,213	-	409,517
Insurance	110,371	5,809	-	116,180
Facilities	1,273,992	67,051	-	1,341,043
Professional services	1,438,774	281,025	1,911	1,721,710
Depreciation and amortization	508,540	26,765	-	535,305
Fees to authorizing agency	-	62,776	-	62,776
Other operating expenses	101,273	38,917	-	140,190
Total non-personnel expenses	3,835,254	489,556	1,911	4,326,721
Total Expenses	\$ 7,698,357	\$ 744,328	\$ 1,911	\$ 8,444,596

The notes to the financial statements are an integral part of this statement.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 517,145
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation and amortization	535,305
(Increase) decrease in operating assets	
Accounts receivable	(432,788)
Prepaid expenses	23,189
Increase (decrease) in operating liabilities	
Accounts payable	(236,974)
Deferred revenue	(178,695)
Net cash provided by (used in) operating activities	<u>227,182</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of capital assets	(38,024)
Net cash provided by (used in) investing activities	<u>(38,024)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on finance lease	(122,650)
Net cash provided by (used in) financing activities	<u>(122,650)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 66,508

Cash and cash equivalents - Beginning 2,930,600

Cash and cash equivalents - Ending \$ 2,997,108

SUPPLEMENTAL DISCLOSURE

Cash paid for interest	<u>\$ -</u>
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The notes to the financial statements are an integral part of this statement.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Santa Clarita Valley International School (the "Charter") was formed as a nonprofit public benefit corporation on July 16, 2007 for the purpose of providing support and assistance for a charter school in the community of the Santa Clarita Valley in Southern California. The charter school is numbered by the State Board of Education as California Charter No. 0981. The mission of Santa Clarita Valley International School is to provide a rigorous, relevant, inquiry-based, self-directed and collaborative learning environment for students in grades TK-12, inspiring them to become lifelong learners with the skills to lead in the 21st century.

Santa Clarita Valley International School is authorized to operate as a charter school through William S. Hart Union High School District (the "authorizing agency"). On November 20, 2019, the Board of Directors of William S. Hart Union High School District approved a charter renewal petition for a five-year term beginning July 1, 2020 and expiring on June 30, 2025. As a result of AB 130 and SB 114, the charter petition end date is extended to June 30, 2028. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter's policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958. Santa Clarita Valley International School reports information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, Santa Clarita Valley International School also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter's financial statement presentation.

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

F. In Lieu of Property Tax Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to Santa Clarita Valley International School. Revenues are recognized by the Charter when earned.

G. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

H. Cash and Cash Equivalents

Santa Clarita Valley International School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

I. Investments

The Charter's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2025, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

K. Capital Assets

Santa Clarita Valley International School has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

L. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

J. Lease Arrangements

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*, a new lease standard effective no later than the fiscal year 2022-23. Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating or finance lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

M. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets. |
| Level 2 | Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Income Taxes

Santa Clarita Valley International School is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2025, consists of the following:

Cash in banks, non-interest bearing	\$ 2,998,071
Deficit cash with third party processor	(1,413)
Cash on hand	450
Total Cash and Cash Equivalents	\$ 2,997,108

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. As of June 30, 2025, \$2,571,636 of the Santa Clarita Valley International School's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks. Santa Clarita Valley International School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. Throughout the year, the bank balance fluctuates and exceeds the FDIC limit.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2025, consists of the following:

Federal sources	\$ 116,337
Other state sources	936,197
Due from iLEAD California Charters 1	302,247
Local sources	44,369
Total Accounts Receivable	\$ 1,399,150

NOTE 4 – INTELLECTUAL PROPERTY

In December 2022, the Charter entered into a termination agreement and intellectual property assignment agreement with Maker Learning Network to terminate all services between the parties effective June 30, 2023 and to have shared rights to the intellectual property. The intellectual property is to be depreciated over a useful life of 10-years. The cost of the intellectual property has been recorded as \$138,649. The Charter has recorded depreciation for the year ended June 30, 2025 of \$27,721.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2025 consists of the following:

	Balance July 1, 2024	Additions	Disposals	Balance June 30, 2025
Property and equipment				
Land	\$ 61,590	\$ -	\$ -	\$ 61,590
Buildings	1,052,556	38,024	-	1,090,580
Site improvements	769,280	-	-	769,280
Total property and equipment	1,883,426	38,024	-	1,921,450
Less accumulated depreciation	(1,404,768)	(128,235)	-	(1,533,003)
Capital Assets, net	\$ 478,658	\$ (90,211)	\$ -	\$ 388,447

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2025, consists of the following:

Due to ILEAD California Charters 1	\$ 431,997
Vendor payables	183,610
Due to authorizing agency	39,934
Salaries and benefits	10,057
Total Accounts Payable	\$ 665,598

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2025, consists of \$123,052 in unspent conditional contributions from state sources.

NOTE 8 – FINANCE LEASE

The Charter leases school facilities under a long-term, noncancelable lease agreement. The lease expires in May 2061 and requires monthly payments in line with a payment intercept schedule. The facility lease agreement generally requires the School to pay real estate taxes, insurance, and repairs. The lease agreement also requires the School to comply with certain covenants and to maintain certain financial ratios. As of June 30, 2025, the Charter believes they are in compliance with all ratios and covenants.

During the fiscal year ended June 30, 2025, the Charter paid \$1,140,892 in lease payments under this finance lease. At June 30, 2025, the right-of-use asset was \$13,612,204 and the finance lease liability was \$16,169,992. The Charter has accounted for its lease agreement using discount rate of 6.25%.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 8 – FINANCE LEASE (continued)

The right-of-use asset will be amortized and the lease liability will be paid over the remaining term of the lease as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Finance Lease Liability</u>	<u>Right-of-Use Asset</u>
2026	\$ 1,139,202	\$ 1,389,925
2027	1,141,601	1,381,886
2028	1,143,051	1,373,194
2029	1,140,970	1,363,869
2030	1,138,906	1,354,091
Thereafter	35,210,375	31,493,352
Total lease payments	40,914,105	38,356,317
NPV adjustment	(24,744,113)	(24,744,113)
Total	\$ 16,169,992	\$ 13,612,204

NOTE 9 – NET ASSETS

As of June 30, 2025, the Charter did not hold any net assets with donor restrictions. Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2025, the Charter's net assets without donor restrictions consists of the following:

Net investment in capital assets	\$ 388,447
Undesignated	1,220,687
Total Net Assets without Donor Restrictions	\$ 1,609,134

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2025, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 2,997,108
Accounts receivable	1,399,150
Prepaid expenses	80,601
Contractual or donor-imposed restrictions	
Cash held for conditional contributions	(123,052)
Financial Assets available to meet cash needs for expenditures within one year	\$ 4,353,807

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The Charter offers social security as an alternative plan to employees who may not qualify for CalSTRS.

California State Teachers' Retirement System (CalSTRS)

Plan Description

Santa Clarita Valley International School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, California 95851-0275.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2024-25 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2024-25 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the fiscal year ended June 30, 2025 was \$366,139; 100% of the required contribution.

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Santa Clarita Valley International School is estimated at \$269,818. The on-behalf payment amount is computed as the proportionate share of total 2023-24 State on-behalf contributions.

Alternative Plan

As established by federal law, all public sector employees who are not members of their employer's existing retirement plan (CalSTRS) must be covered by social security or an alternative plan. The Charter offers both social security and a 403(b) employee funded plan. All employees are eligible to participate in the plans. A participant of the 403(b) plan may make an election to defer compensation and have it contributed to this plan. During the fiscal year ended June 30, 2025, the Charter paid \$2,288 in 403(b) contributions.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 11 for additional information on employee retirement plans.

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 12 – COMMITMENTS AND CONTINGENCIES (continued)

Charter School Authorization

As mentioned in Note 1A, Santa Clarita Valley International School is approved to operate as a public charter school through authorization by William S. Hart Union School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code (EC) whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the charter petition was extended to June 30, 2027. On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended EC 47607.4. The EC was amended to add "all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year." As a result, the charter petition end date is extended to June 30, 2028.

The Charter makes payments to the authorizing agency to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight amounted to \$62,776 for the fiscal year ending June 30, 2025.

Governmental Funds

Santa Clarita Valley International School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

Pending or Threatened Litigation

The Charter is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2025.

NOTE 13 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Santa Clarita Valley International School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles. The Charter did not receive any donated items during the year ended June 30, 2025.

NOTE 14 – SUBSEQUENT EVENTS

Santa Clarita Valley International School has evaluated subsequent events for the period from June 30, 2025 through December 14, 2025, the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2025

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

	<u>Second Period Report</u>	<u>Annual Report</u>
	<u>Classroom-Based</u>	
Grade Span		
Regular		
Kindergarten* through third	167.89	170.20
Fourth through sixth	127.13	126.60
Seventh through eighth	65.34	64.78
Ninth through twelfth	74.00	72.47
Total Average Daily Attendance - Classroom-Based	<u>434.36</u>	<u>434.05</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Regular		
Kindergarten* through third	27.47	27.96
Fourth through sixth	28.84	28.63
Seventh through eighth	11.90	11.93
Ninth through twelfth	22.24	22.67
Total Average Daily Attendance - Nonclassroom-Based	<u>90.45</u>	<u>91.19</u>
Total Average Daily Attendance	<u>524.81</u>	<u>525.24</u>

*Includes Transitional Kindergarten (TK)

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2025

This schedule presents information on the amount of instructional time offered per grade level by the charter school and whether the charter school complied with the provisions of *Education Code Section 47612.5*.

Grade Level	Minutes Requirement	2024-25 Instructional Minutes	2024-25 Number of Days	Status
Kindergarten*	36,000	56,180	175	Complied
Grade 1	50,400	55,790	175	Complied
Grade 2	50,400	55,790	175	Complied
Grade 3	50,400	55,790	175	Complied
Grade 4	54,000	55,790	175	Complied
Grade 5	54,000	55,790	175	Complied
Grade 6	54,000	55,245	175	Complied
Grade 7	54,000	55,245	175	Complied
Grade 8	54,000	55,245	175	Complied
Grade 9	64,800	65,367	175	Complied
Grade 10	64,800	65,367	175	Complied
Grade 11	64,800	65,367	175	Complied
Grade 12	64,800	65,367	175	Complied

*Includes Transitional Kindergarten (TK)

SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2025

This schedule provides the information necessary to reconcile fund balance/net position reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets on the audited financial statements.

June 30, 2025, fund balance/net position on the Unaudited Actuals	<u>\$ 1,566,299</u>
Adjustments:	
Increase (decrease) in total net assets:	
Client closing entries to accrued revenues	<u>42,835</u>
June 30, 2025, net assets per audited financial statements	<u>\$ 1,609,134</u>

OTHER INFORMATION

**SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2025**

This schedule provides information about the local education agency (LEA or charter school), including the charter school's authorizing agency, grades served, members of the governing body, and members of the administration.

Santa Clarita Valley International School, located in Los Angeles County, was formed as a nonprofit public benefit corporation on July 16, 2007. The charter school operated by the nonprofit, Santa Clarita Valley International School, is numbered by the State Board of Education as Charter No. 0981. The charter school is authorized by the William S. Hart Union School District. Classes initially began in Fall 2008. During 2024-25, the charter school served approximately 548 students in grades TK to 12.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Nicole Miller	Chair	December 2025
Greg Kimura	Treasurer	December 2025
Teddy Shelby	Secretary	December 2027
Wendy Angelo-Emeterio	Member	December 2026
Miguel Fletcher	Member	December 2026

ADMINISTRATION

Martha Spansel-Pellico
Co-Director

Chad Powell
Co-Director

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**Independent Auditors' Report

To the Board of Directors of
Santa Clarita Valley International School
Castaic, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Santa Clarita Valley International School (the "Charter") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Charter's financial statements and have issued our report thereon dated December 14, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 14, 2025

**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL
OVER COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

To the Board of Directors of
Santa Clarita Valley International School
Castaic, California

Report on State Compliance**Opinion on State Compliance**

We have audited Santa Clarita Valley International School's compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to Santa Clarita Valley International School's state program requirements for the fiscal year ended June 30, 2025.

In our opinion, Santa Clarita Valley International School complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2025, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Santa Clarita Valley International School and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of Santa Clarita Valley International School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Santa Clarita Valley International School's state programs.

Auditor's Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Santa Clarita Valley International School's compliance based on our audit.

Auditor's Responsibilities for the Audit for State Compliance

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 generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Santa Clarita Valley International School's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Santa Clarita Valley International School's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Santa Clarita Valley International School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Santa Clarita Valley International School's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Santa Clarita Valley International School's compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

"Not applicable" is used in the table above to indicate that the charter school either did not receive program funding or did not otherwise operate the program during the fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 14, 2025

FINDINGS AND QUESTIONED COSTS SECTION

**SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

PART I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

The Charter did not expend more than \$750,000 in federal awards; therefore, a Federal Single Audit under OMB Uniform Grant Guidance is not applicable.

State Awards

Internal control over state programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None Reported
Any audit findings disclosed that are required to be reported in accordance with 2024-25 Guide for Annual Audits of California K-12 Local Education Agencies ?	No
Type of auditors' report issued on compliance for state programs:	Unmodified

All audit year findings, if any, are assigned an appropriate finding code as follows:

FIVE DIGIT CODE	AB 3627 FINDING TYPE
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

PART II – FINANCIAL STATEMENT FINDINGS

There were no audit findings related to the financial statements for the year ended June 30, 2025.

PART III – STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2025.

**SANTA CLARITA VALLEY INTERNATIONAL SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

This section presents the status of actions taken by the Charter on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2024.



SCVi School Director Board Report

January 20, 2026

The School Director's Report will reflect the School's Annual Goals and the CA Professional Standards for Education Leaders. These are critical goals for the school's continual improvement cycle.

Enrollment Information

- Budgeted Enrollment Number - 510
- Attendance % - 95%
- Current Enrollment Number - 478
- Wait List Information - Explorations - 158

CA Professional Standards for Education Leaders

Development and Implementation of a Shared Vision

Continual review of School Goals, update on how Big Rocks are progressing, and any other focus you may have....

School Annual Goals

- Increase Scores in ELA (CAASPP and MAP)
- Increase in Scores Math (CAASPP and MAP)
- All Students Achieved a Year's Worth of Academic Growth as Measured by CGI
- 95% Attendance Rate
- 85% Staff and Learner Retention

Quarterly Big Rocks - Completed by 3/11

- Increase Upper School Spirit and 8th Grade Retention
- Strengthen Targeted Intervention Program (Upper School and Lower School)
- PLC: Collect Data & Complete Agendas
 - WIN: Monitor Facilitator/Learner Buy-in

Instructional Leadership

- Setting Second Semester Intention Around School Goals

- PLC/Grade-Level Planning
- Restructuring Middle Grades (6/7)
- Tightening Collaboration Between Gen Ed and Sp Ed Departments

Management and Learning Environment

- Successful Completion of Williams Facilities Visit
- Library Renovation Ongoing
- School Deep Cleaning Completed
- Staff Focus on the Vision of Connection
- Upper School Welcome Back Assembly
- Morale Makers Holiday Activities
- Thank you iLEAD California for the Backyard Upgrade

Family and Community Engagement

- Aerospace Rocket Launches
- December Activities: Book Faire, All School Movie Night, Spirit Week, Winter Show, Core Us
- PTSA Reflections Gala - January 22
- Prospective Parent Upper School Information Night - 2/12
- Tours Continue
- PTSA Donation of Playground Equipment

External Context and Policy.

- Aerospace Presentation of Learning (POL) Which Included Local Government Officials
- Successful Authorizer Visit
- Continuing to Develop College Connect Program/Partnership With COC

EMPLOYMENT - NEW HIRES

Nguyen, Hieu (Backfill)	Facilitator- Math	11/24/2025
Macario, Nicolas (New position)	Care Team - Transportation	1/08/2026
Lee, Jane (Backfill)	Facilitator - Art	1/08/2026

RESIGNATIONS/TERMINATIONS

Wilson, Steven	Facilitator - Math	12/02/2025
Carrillo-Gonzalez, Angela	Care Team - Play Support	12/18/2025

STATUS CHANGE

N/A

Company Name: Santa Clarita Valley International
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 10/23/2025-01/14/2026

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	37,480.83
3402	Health & Welfare Benefits - Classified positions	29,982.14
4110	Core Curriculum - Texts, Workbooks, etc	1,487.62
4120	Core Curriculum - Software & Programs	3,102.78
4210	Professional Development References	8,100.00
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	5,376.69
4310	Science Supplies	438.69
4325	Custodial Supplies	3,415.06
4330	Health & Safety	727.19
4335	Home Study Stipend	41,830.63
4340	Office Supplies	1,045.26
4345	Printing & Reproduction Supplies	2,720.31
4355	Facilities Supplies	1,870.22
4410	Classroom Furniture & Equipment	118.47
4420	NonClassroom Furniture & Equipment	474.54
4430	IT Equipment & Supplies	10,449.16
5210	Travel for PD, Conferences, & School Development	1,595.36
5220	Travel for Intersite Business - Mileage*	103.60
5230	Conference & Workshop Registration Fees	475.00
5240	Professional Development - Meetings & Collaborations	514.30
5310	Professional Dues, Memberships, and Subscriptions	2,192.00
5510	Utilities - Electricity	31,206.83
5520	Utilities - Gas	588.55
5530	Utilities - Water	2,513.27
5540	Utilities - Trash	3,654.90
5560	Operations - Security	3,186.96
5610	Rent - Facilities Rent and CAM Charges	16,793.98
5630	Repairs & Maintenance - Facilities	7,367.24
5640	Repairs & Maintenance - Elevator Service	1,019.28
5801	Professional Services - Service Fees	82,084.03
5803	Professional Services - Business Services	54,434.51
5804	Professional Services - Auditing & Tax Preparation	12,523.50
5808	Professional Services - Legal Fees	4,860.64
5809	Professional Services - Shared/Leased Employees	17,615.93
5822	Operating Expenditures - Licenses & Other Fees	876.00
5825	Operating Expenditures - Banking Charges & Fees	192.88
5827	Operating Expenditures - Other Benefit Fees	256.80
5840	Operating Expenditures - Software Licenses	1,060.00
5850	Student Services Expenditures - Student Information System	2,810.58
5851	Student Services Expenditures - Student Assessment Services	3,750.00
5852	Student Services Expenditures - Special Education Contracted Services	161,440.57

GL Account #	GL Account Description	Total
5853	Student Services Expenditures - Student & Group Activities	7,588.42
5854	Student Services Expenditures - Electives & Enrichment	750.00
5855	Student Services Expenditures - Substitutes	28,402.00
5856	Student Services Expenditures - Student Transportation	64,400.00
5910	Telephone & Fax	9,507.53
5920	Internet Services	1,600.00
5940	Postage Expense	63.83
7999	Unallocated Expense	202.54
9310	Prepaid Expenditures (Expenses)	32,412.55
9313	Prepaid Events	266.00
9535	Retirement Liability	153,178.53
9536	403b Payable	11,568.64
9546	Credit Card Payable - SCVi	3,350.62
Grand Total		\$ 875,026.96

Company name: Santa Clarita Valley International
Report name: Payment Register
Report title 2: 10/23/2025-01/14/2026
Created on: 1/15/26
Location: 110--Santa Clarita Valley International

Date	Vendor	Amount
10/27/25	AMAZ100--Amazon Capital Services (iCA)	29.41
10/27/25	AXES000--Axes Fire Protection Inc.	881.35
10/27/25	B4SP000--B4Sports Leadership Academy, Inc	600.00
10/27/25	CIGN000--Cigna Healthcare	1,409.41
10/27/25	DWLL000--Donna Wood	483.71
10/27/25	EXPL002--Exploration Education	94.02
10/27/25	FLIT001--Flite Test LLC	1,319.94
10/27/25	GAS110H--SoCalGas 2166	15.46
10/27/25	ILEA300--iLEAD California	2,192.00
10/27/25	MANZ000--Nabor Hernandez Manzano	33.60
10/27/25	MCCA000--McCalla Company	674.18
10/27/25	NATI000--National Benefit Services	1,850.00
10/27/25	PAND000--Pandia Press Inc [P]	148.95
10/27/25	ROB000--Kathy Robles	15.00
10/27/25	USAI000--US Air Conditioning Distributors, LLC	705.97
10/29/25	LEGA003--Legal Shield	44.85
10/29/25	UNDE000--Underwood Family Farms*	110.00
11/3/25	CIGN003--Cigna Health and Life Insurance Company	7,987.03
11/4/25	FLIT001--Flite Test LLC	-1,319.94
11/4/25	LOSA001--Los Angeles County Office of Education (LACOE)	50,169.23
11/6/25	AMAZ100--Amazon Capital Services (iCA)	2,361.53
11/6/25	ATT110D--AT&T 7579	246.22
11/6/25	ATT110E--AT&T 0778	608.39
11/6/25	ATT110F--AT&T 0768	664.12
11/6/25	ATT110G--AT&T 3228	664.12
11/6/25	FLIT001--Flite Test LLC	1,319.94
11/6/25	GAS110C--SoCalGas 8533	93.38
11/6/25	JIVE000--GoTo Technologies USA, LLC	29.76
11/6/25	KOOL000--Kool It Refrigeration*	292.56
11/6/25	MCCA000--McCalla Company	369.85
11/6/25	MIKH000--Mikhail, Nancy [P]	17.00
11/6/25	MYST003--Mystery Science	109.00
11/6/25	QCLO000--QC Locksmiths	667.99
11/6/25	QUES001--Questivity, Inc.	8,540.06
11/6/25	RAIN000--Rainbow Resource Center Inc [P]	576.46
11/6/25	SANT003--Santa Clarita Athletic Independent League	2,050.00
11/6/25	SANT016--Santa Clarita Ballet Company, Inc	70.00
11/6/25	SCOO000--Scoot Education	3,380.00
11/6/25	THEC003--The Cube Santa Clarita	266.00

Date	Vendor	Amount
11/6/25	WOOD002--Donna Wood	19.98
11/10/25	AMAZ100--Amazon Capital Services (iCA)	836.08
11/10/25	CHES 001--Khristyn Cheshire	102.19
11/10/25	CIGN000--Cigna Healthcare	1,391.12
11/10/25	KAIS000--Kaiser Foundation Health Plan	11,844.24
11/10/25	NONS000--Nonstop Administration & Insurance Services, Inc.	7,943.07
11/10/25	QMDE000--QM Design Group, Inc	268.76
11/10/25	ROCK005--Rockwell Printing Inc	1,600.47
11/10/25	SCHO009--School Pathways LLC	733.33
11/10/25	SLIC003--Sliceform LLC	8,100.00
11/11/25	RAMP110--Ramp	664.53
11/12/25	NATI000--National Benefit Services	1,850.00
11/12/25	VENB000--Venbrook Insurance Services	2,964.36
11/13/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	3,384.99
11/13/25	THER001--Therapy in Action	95.00
11/17/25	AMAZ100--Amazon Capital Services (iCA)	431.78
11/17/25	LAKE001--Lakeshore Learning Materials LLC	320.81
11/17/25	MUTU001--Mutual of Omaha Insurance Company	780.80
11/17/25	RAIN000--Rainbow Resource Center Inc [P]	257.06
11/19/25	PSAD000--PS Administrators	23.70
11/19/25	QMDE000--QM Design Group, Inc	42.25
11/21/25	AMAZ100--Amazon Capital Services (iCA)	2,054.93
11/21/25	ATT110H--AT&T 8036	1,425.52
11/21/25	BAY110B--Bay Alarm Company 6072*	1,036.93
11/21/25	BLUE002--BlueTriton Brand Inc	192.88
11/21/25	BRAI000--BrainPOP LLC	1,490.40
11/21/25	CHAR110A--Charter Communications 2301	800.00
11/21/25	CORK000--Corky's Pest Control Inc	105.00
11/21/25	DELT001--DeltaMath Solutions Inc	1,060.00
11/21/25	EDI110B--Southern California Edison 8155	8,273.00
11/21/25	EDI110C--Southern California Edison 4738	1,522.16
11/21/25	HAWK000--Hawk on Hand Falconry	1,500.00
11/21/25	HORN001--Horn's Backflow & Plumbing Service Inc	1,250.00
11/21/25	ILEA300--iLEAD California	8,482.38
11/21/25	ILEA300--iLEAD California	8,482.38
11/21/25	IMAG001--Image 2000, Inc	1,504.83
11/21/25	LOSA011--Los Angeles County Department of Public Works	438.00
11/21/25	MANZ000--Nabor Hernandez Manzano	47.60
11/21/25	MCCA000--McCalla Company	852.44
11/21/25	MCLA000--Tracey McLaughlin	500.00
11/21/25	PRUD000--Prudential Overall Supply	210.94
11/21/25	SCHO015--School Zone Transportation, Inc	25,950.00
11/21/25	SCOO000--Scoot Education	4,363.00
11/21/25	THYS000--TK Elevator Corporation	1,019.28

Date	Vendor	Amount
11/21/25	VALE9227--Valencia Commerce Center Association 22992-27	372.38
11/21/25	VALE9228--Valencia Commerce Center Association 22992-28	357.33
11/21/25	VALE9229--Valencia Commerce Center Association 22992-29	19.91
11/21/25	VALE9230--Valencia Commerce Center Association 22992-30	216.59
11/21/25	VALE9231--Valencia Commerce Center Association 22992-31	19.41
11/21/25	VALE9232--Valencia Commerce Center Association 22992-32	11.58
11/21/25	VENT000--Ventris Learning LLC	412.95
11/21/25	WAS118A--WM Corporate Services, Inc 3008.	1,218.30
11/24/25	AMAZ100--Amazon Capital Services (iCA)	214.91
11/24/25	ILEA300--iLEAD California	38,747.52
11/24/25	ILEA300--iLEAD California	36,774.95
11/24/25	ILEA300--iLEAD California	41,456.99
11/24/25	NATI000--National Benefit Services	1,850.00
11/24/25	VALE9227--Valencia Commerce Center Association 22992-27	412.78
11/25/25	SPAN002--Martha Spansel-Pellico	-62.85
11/26/25	ABBY000--Abby Zabby LLC (DBA Home School Coaches)	425.00
11/26/25	AIMA000--Aim Academy Online, LLC	176.00
11/26/25	AMAZ100--Amazon Capital Services (iCA)	1,293.71
11/26/25	ATT110D--AT&T 7579	246.22
11/26/25	ATT110E--AT&T 0778	608.39
11/26/25	ATT110F--AT&T 0768	664.12
11/26/25	ATT110G--AT&T 3228	664.12
11/26/25	B4SP000--B4Sports Leadership Academy, Inc	600.00
11/26/25	COLL004--College Board	50.40
11/26/25	GAS110A--SoCalGas 2760	26.83
11/26/25	GAS110A--SoCalGas 2760	26.02
11/26/25	GAS110C--SoCalGas 8533	100.64
11/26/25	GAS110D--SoCalGas 7473	2.33
11/26/25	GAS110H--SoCalGas 2166	16.49
11/26/25	HUCK001--Huckleberry Center for Creative Learning	2,521.17
11/26/25	HUGO000--Hugo's Gymfitness [S]	600.00
11/26/25	INTE000--International Baccalaureate Organization	1,364.00
11/26/25	KESH000--Keshav Education Inc	270.00
11/26/25	LEAR000--Learn Beyond The Book LLC [S]	2,843.70
11/26/25	LEGA003--Legal Shield	44.85
11/26/25	LITT001--Little School of Music [S]	791.00
11/26/25	MUTU001--Mutual of Omaha Insurance Company	819.28
11/26/25	PRUD000--Prudential Overall Supply	105.47
11/26/25	SCOO000--Scoot Education	1,690.00
11/26/25	SCV110A--SCV Water- Valencia Division 2301	191.43
11/26/25	SCV110B--SCV Water- Valencia Division 0301	187.58
11/26/25	SCV110C--SCV Water- Valencia Division 9302	22.55
11/26/25	SCV110D--SCV Water- Valencia Division 3301	22.55
11/26/25	SCV110E--SCV Water- Valencia Division 5302	22.55

Date	Vendor	Amount
11/26/25	SCV110F--SCV Water- Valencia Division 8303	149.88
11/26/25	SCV110G--SCV Water- Valencia Division 7302	22.55
11/26/25	SCV110H--SCV Water- Valencia Division 4302	149.88
11/26/25	SCV110I--SCV Water- Valencia Division 6304	196.97
11/26/25	SCV110J--SCV Water- Valencia Division 8301	205.28
11/26/25	SCV110K--SCV Water- Valencia Division 9301	22.55
11/26/25	SOLU000--Solution Tennis Inc	840.00
11/26/25	STAR003--Star Dance Center [S]	260.00
11/26/25	VANL001--Van Leuven, Amy	260.00
11/26/25	VIBE000--Vibe Performing Arts [S]	1,655.00
11/26/25	WEST000--West Coast Music Academy [S]	736.00
11/26/25	WEXH000--WEX Health Inc.	6.80
11/26/25	WILE001--Wileman, Gina M	275.00
11/26/25	ZAKB000--Zak Barnett Studios Inc	800.00
12/1/25	LOSA001--Los Angeles County Office of Education (LACOE)	51,747.34
12/4/25	SPAN002--Martha Spansel-Pellico	-39.99
12/5/25	ABBY000--Abby Zabby LLC (DBA Home School Coaches)	425.00
12/5/25	AMAZ100--Amazon Capital Services (iCA)	131.40
12/5/25	HOME003--Home Depot Credit Services	1,617.34
12/5/25	KAIS000--Kaiser Foundation Health Plan	12,303.32
12/5/25	NATI000--National Benefit Services	1,850.00
12/5/25	NONS000--Nonstop Administration & Insurance Services, Inc.	8,394.94
12/5/25	SPAN002--Martha Spansel-Pellico	62.85
12/9/25	AMAZ100--Amazon Capital Services (iCA)	390.27
12/9/25	BAY110B--Bay Alarm Company 6072*	628.97
12/9/25	CORK000--Corky's Pest Control Inc	105.00
12/9/25	JIVE000--GoTo Technologies USA, LLC	29.76
12/9/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	423.63
12/9/25	SCHO015--School Zone Transportation, Inc	19,600.00
12/9/25	SCOO000--Scoot Education	9,647.00
12/9/25	SPAN002--Martha Spansel-Pellico	39.99
12/9/25	STRI005--Strickland, Emily	23.14
12/10/25	CIGN000--Cigna Healthcare	1,439.18
12/10/25	CIGN001--Cigna Healthcare	165.62
12/10/25	ILEA300--iLEAD California	115.78
12/10/25	ILEA300--iLEAD California	231.56
12/10/25	ILEA300--iLEAD California	231.56
12/10/25	ILEA300--iLEAD California	115.78
12/10/25	ILEA300--iLEAD California	231.56
12/10/25	ILEA300--iLEAD California	115.78
12/11/25	AMAZ100--Amazon Capital Services (iCA)	363.10
12/11/25	ILEA300--iLEAD California	1,011.41
12/11/25	ILEA300--iLEAD California	1,450.80
12/11/25	ILEA300--iLEAD California	1,432.30

Date	Vendor	Amount
12/11/25	ILEA300--iLEAD California	44,271.11
12/11/25	ILEA300--iLEAD California	65,075.82
12/11/25	ILEA300--iLEAD California	2,142.33
12/11/25	PACI011--Pacific OneSource, Inc	1,114.00
12/11/25	RAMP110--Ramp	1,748.54
12/12/25	AIMA000--Aim Academy Online, LLC	176.00
12/12/25	AMAZ100--Amazon Capital Services (iCA)	188.17
12/12/25	CIGN001--Cigna Healthcare	329.58
12/12/25	HUGO000--Hugo's Gymfitness [S]	515.00
12/12/25	KALO000--Kalos Sthenos Fitness	600.00
12/12/25	KESH000--Keshav Education Inc	180.00
12/12/25	KIDS001--KidsArt - Valencia, Inc [S]	132.00
12/12/25	LAEV000--LA Evolution LLC	240.00
12/12/25	LEAR000--Learn Beyond The Book LLC [S]	2,693.20
12/12/25	LITT001--Little School of Music [S]	714.00
12/12/25	PENN001--Penny M Sancde DBA Sande Strings	200.00
12/12/25	PRIM001--Prima Vista Inc.	300.00
12/12/25	PSAD000--PS Administrators	19.75
12/12/25	RAIN000--Rainbow Resource Center Inc [P]	1,383.80
12/12/25	SOLU000--Solution Tennis Inc	300.00
12/12/25	VANL001--Van Leuven, Amy	130.00
12/12/25	VIBE000--Vibe Performing Arts [S]	258.00
12/12/25	WEST000--West Coast Music Academy [S]	552.00
12/12/25	ZAKB000--Zak Barnett Studios Inc	800.00
12/16/25	VENB000--Venbrook Insurance Services	2,964.36
12/17/25	CIGN000--Cigna Healthcare	41.04
12/17/25	DGSF000--Danny Sanchez	1,600.00
12/17/25	ILEA300--iLEAD California	2,634.23
12/17/25	ILEA300--iLEAD California	2,634.28
12/17/25	ILEA300--iLEAD California	2,634.28
12/17/25	ILEA300--iLEAD California	2,634.28
12/17/25	NATI000--National Benefit Services	468.64
12/18/25	UMBB000--UMB Bank	18,000.00
12/19/25	ASSE009--Assessment, Consultation and Treatment, Inc	3,750.00
12/19/25	BAY110B--Bay Alarm Company 6072*	313.23
12/19/25	COL0000--Jenae Coleman	150.97
12/19/25	COLL004--College Board	45.36
12/19/25	DWLL000--Donna Wood	259.24
12/19/25	EDI110A--Southern California Edison 0668	9,686.96
12/19/25	EDI110C--Southern California Edison 4738	955.96
12/19/25	LOSA011--Los Angeles County Department of Public Works	438.00
12/19/25	MCCA000--McCalla Company	651.42
12/19/25	NILS001--Kristen Nilsen	2,070.36
12/19/25	NONS000--Nonstop Administration & Insurance Services, Inc.	8,622.58

Date	Vendor	Amount
12/19/25	PRUD000--Prudential Overall Supply	105.47
12/19/25	SCV110A--SCV Water- Valencia Division 2301	172.04
12/19/25	SCV110B--SCV Water- Valencia Division 0301	172.04
12/19/25	SCV110C--SCV Water- Valencia Division 9302	22.55
12/19/25	SCV110D--SCV Water- Valencia Division 3301	22.55
12/19/25	SCV110E--SCV Water- Valencia Division 5302	22.55
12/19/25	SCV110F--SCV Water- Valencia Division 8303	160.96
12/19/25	SCV110G--SCV Water- Valencia Division 7302	22.55
12/19/25	SCV110H--SCV Water- Valencia Division 4302	152.65
12/19/25	SCV110I--SCV Water- Valencia Division 6304	183.12
12/19/25	SCV110J--SCV Water- Valencia Division 8301	365.94
12/19/25	SCV110K--SCV Water- Valencia Division 9301	22.55
12/19/25	URBA005--Urbanovich, Rene	1,520.00
12/22/25	AMAZ100--Amazon Capital Services (iCA)	2,468.08
12/22/25	BAY110B--Bay Alarm Company 6072*	606.54
12/22/25	CHAR110A--Charter Communications 2301	800.00
12/22/25	CHRI006--Christy White, Inc,	12,523.50
12/22/25	DWLL000--Donna Wood	79.55
12/22/25	EDI110A--Southern California Edison 0668	7,236.67
12/22/25	HOME003--Home Depot Credit Services	413.00
12/22/25	IMAG001--Image 2000, Inc	140.51
12/22/25	LEGA003--Legal Shield	44.85
12/22/25	MANZ000--Nabor Hernandez Manzano	22.40
12/22/25	MCCA000--McCalla Company	202.54
12/22/25	SCOO000--Scoot Education	3,718.00
12/22/25	WAS118A--WM Corporate Services, Inc 3008.	1,218.30
12/23/25	NATI000--National Benefit Services	1,850.00
12/31/25	LOSA001--Los Angeles County Office of Education (LACOE)	51,261.96
1/6/26	LOSA003--Los Angeles County Tax Collector	46,582.05
1/6/26	LOSA003--Los Angeles County Tax Collector	7,852.46
1/8/26	AIMA000--Aim Academy Online, LLC	176.00
1/8/26	AMAZ100--Amazon Capital Services (iCA)	593.13
1/8/26	ATT110D--AT&T 7579	246.22
1/8/26	ATT110E--AT&T 0778	608.39
1/8/26	ATT110F--AT&T 0768	664.12
1/8/26	ATT110G--AT&T 3228	664.12
1/8/26	BLUE002--BlueTriton Brand Inc	312.83
1/8/26	CORK000--Corky's Pest Control Inc	105.00
1/8/26	CROS001--Crossroads Owners, Inc.	15,384.00
1/8/26	CUMU000--Cumulus Global	456.00
1/8/26	DWLL000--Donna Wood	164.28
1/8/26	GAS110A--SoCalGas 2760	34.46
1/8/26	GAS110B--SoCalGas 5410	24.87
1/8/26	GAS110C--SoCalGas 8533	141.89

Date	Vendor	Amount
1/8/26	GAS110D--SoCalGas 7473	34.63
1/8/26	GAS110E--SoCalGas 8697	24.87
1/8/26	GAS110H--SoCalGas 2166	46.68
1/8/26	JIVE000--GoTo Technologies USA, LLC	29.51
1/8/26	LAWO000--Law Offices of Young, Minney & Corr, LLP	1,052.02
1/8/26	LEAR000--Learn Beyond The Book LLC [S]	2,691.20
1/8/26	MCCA000--McCalla Company	157.71
1/8/26	MYST003--Mystery Science	129.00
1/8/26	NATI000--National Benefit Services	250.00
1/8/26	PRUD000--Prudential Overall Supply	105.47
1/8/26	QCLO000--QC Locksmiths	306.07
1/8/26	RDGG002--RDG Glass Installations, Inc	625.00
1/8/26	SALA000--Pilar Salas	69.64
1/8/26	SANT003--Santa Clarita Athletic Independent League	2,170.00
1/8/26	SCHO015--School Zone Transportation, Inc	19,600.00
1/8/26	SCOO000--Scoot Education	5,604.00
1/8/26	TEAC002--Teacher Synergy LLC	20.30
1/8/26	THER001--Therapy in Action	95.00
1/9/26	ATT110H--AT&T 8036	1,444.43
1/9/26	BAY110B--Bay Alarm Company 6072*	601.29
1/9/26	EDI110B--Southern California Edison 8155	3,532.08
1/9/26	HUGO000--Hugo's Gymfitness [S]	300.00
1/9/26	iLEA010--iLEAD Online Charter	7,100.00
1/9/26	IMAG001--Image 2000, Inc	56.88
1/9/26	IRON001--Iron Fist Martial Arts, LLC	874.00
1/9/26	KAIS000--Kaiser Foundation Health Plan	11,844.24
1/9/26	KNMA000--KNMA, Inc. [S]	145.00
1/9/26	LAEV000--LA Evolution LLC	720.00
1/9/26	LITT001--Little School of Music [S]	602.00
1/9/26	NATI000--National Benefit Services	1,850.00
1/9/26	PRUD000--Prudential Overall Supply	105.47
1/9/26	SCHO009--School Pathways LLC	2,077.25
1/9/26	WAS118A--WM Corporate Services, Inc 3008.	1,218.30
1/9/26	WEST000--West Coast Music Academy [S]	358.00
1/11/26	RAMP110--Ramp	937.55
1/14/26	KESH000--Keshav Education Inc	-180.00
		\$ 875,026.96