Rainier Valley Leadership Academy

Special Board Meeting

Date and Time

Tuesday October 27, 2026 at 4:30 PM PDT

Location

6020 Rainier Ave S
Seattle, WA 98118

Rainier Valley Leadership Academy is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting
https://us06web.zoom.us/j/86019368962?pwd=iocYiPVqraVcMyf9xtQBcPnUodcY9s.1

Join and take notes
https://us06web.zoom.us/j/86019368962?pwd=iocYiPVqraVcMyf9xtQBcPnUodcY9s.1&mynotes=on

Meeting agenda
https://docs.zoom.us/agenda/doc/2a515187-61da-4023-8443-3fd11e9abf2d?from=chext

Meeting chat link
https://us06web.zoom.us/launch/jc/86019368962

Meeting ID: 860 1936 8962
Passcode: 910961

One tap mobile
+12532050468,,86019368962#,,,,*910961# US
+12532158782,,86019368962#,,,,*910961# US (Tacoma)

Join by SIP
• 86019368962@zoomcrc.com

Join instructions
https://us06web.zoom.us/meetings/86019368962/invitations?signature=a4_wAEr17Oltmv9PpHLCAz8GYypYBLxFvHwBtNaYvxY

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**4:30 PM**
	A. Record Attendance		Elijah Forde	5 m
	B. Call the Meeting to Order		Elijah Forde	5 m
	C. Public Comment For Non Agenda Items: -3 minutes per speaker For Agenda Items: -5 minutes per speaker To last not more than 30 minutes of Public Comment. If it goes over there will be space made for those who would still like to provide public comment at another time.		Elijah Forde	3 m
II.	**Consent Agenda**			**4:43 PM**
	A. September 29th, 2026 Board Meeting Minutes	Approve Minutes	Elijah Forde	3 m

		Purpose	Presenter	Time
B.	Septmeber 2026 Payroll & Claim Vouchers	Vote	Elijah Forde	2 m
III.	**Commission Update**			**4:48 PM**
A.	As Needed	FYI	Italiana Hughes	10 m
IV.	**Executive Director Report Out**			**4:58 PM**
A.	Updates Enrollment Budget	Discuss	Ray Garcia Morales & Lenny Emperado	15 m
V.	**Independent Audit 2026/27-Statement of Work**			**5:13 PM**
A.	Update	Discuss	Rau Garcia Morales	10 m
VI.	**Closing Items**			**5:23 PM**
A.	Adjourn Meeting	Vote		1 m

RVLA does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression, gender identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups. The following employees have been designated to handle questions and complaints of alleged discrimination:

Title IX Coordinator
Human Resources
Address: 6020 Rainier Ave S, Seattle 98118
Telephone Number: 206-659-0956
Email: hr@myrvla.org

Section 504/ADA Coordinator
Principal
Address: 6020 Rainier Ave S, Seattle WA 98118
Telephone Number: 206-659-0956

Email: ray.garciamorales@myrvla.org

Civil Rights Compliance Coordinator
Chief of Staff
Address: 6020 Rainier Ave S, Seattle WA 98118
Telephone Number: 206-650-0956
Email: leah.reisberg@myrvla.org

Coversheet

September 29th, 2026 Board Meeting Minutes

Section:	II. Consent Agenda
Item:	A. September 29th, 2026 Board Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Board Meeting on September 29, 2026 Resolution October 2026 - Minutes for September 2026 Mtgdocx.pdf

DRAFT

Rainier Valley Leadership Academy

Minutes

Board Meeting

Date and Time
Tuesday September 29, 2026 at 4:30 PM

Location
Virtual

Rainier Valley Leadership Academy is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting
https://us06web.zoom.us/j/87527888938?pwd=rR2BfTFddeki457jj1ePxC3DEZYt1z.1

Join and take notes
https://us06web.zoom.us/j/87527888938?pwd=rR2BfTFddeki457jj1ePxC3DEZYt1z.1&mynotes=on

Meeting agenda
https://docs.zoom.us/agenda/doc/e4add1e9-0108-48e5-a3aa-b2206d30d3fd?from=chext

Meeting chat link
https://us06web.zoom.us/launch/jc/87527888938

Meeting ID: 875 2788 8938
Passcode: 165403

One tap mobile

+12532050468,,87527888938#,,,,*165403# US
+12532158782,,87527888938#,,,,*165403# US (Tacoma)

Join by SIP
• 87527888938@zoomcrc.com

Join instructions
https://us06web.zoom.us/meetings/87527888938/invitations?signature=p5H_0-ic78EdxZnmIjQIQjyVSmZLNGwbxfjGsJ80Wqc

---

Directors Present
D. Sullivan (remote), E. Forde (remote), J. Rhodes Jr (remote), S. Martinez (remote), T. Moultrie (remote)

Directors Absent
T. Hayman

Guests Present
L. Emperado (remote), L. Reisberg (remote), R. Garcia Morales (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Rhodes Jr called a meeting of the board of directors of Rainier Valley Leadership Academy to order on Tuesday Sep 29, 2026 at 4:59 PM.

C. Public Comment

There was no public comment.

II. Consent Agenda

A. Out of Endorsement Teachers

D. Sullivan made a motion to approve the out of endorsements.
S. Martinez seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

T. Moultrie	Aye
J. Rhodes Jr	Aye
D. Sullivan	Aye
E. Forde	Aye
T. Hayman	Absent
S. Martinez	Aye

B. 26/27 SY Calendar

D. Sullivan made a motion to Approve the 26/27 SY Calendar.
S. Martinez seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

S. Martinez	Aye
E. Forde	Aye
T. Hayman	Absent
T. Moultrie	Aye
J. Rhodes Jr	Aye
D. Sullivan	Aye

C. 26/27 RVLA Handbooks

D. Sullivan made a motion to Approve the 26/27 RVLA Handbooks.
S. Martinez seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

T. Hayman	Absent
E. Forde	Aye
T. Moultrie	Aye
J. Rhodes Jr	Aye
D. Sullivan	Aye
S. Martinez	Aye

D. 26/27 School Specific Goals

D. Sullivan made a motion to Approve the 26/27 School Specific Goals.
S. Martinez seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

J. Rhodes Jr	Aye
T. Moultrie	Aye
T. Hayman	Absent
D. Sullivan	Aye
S. Martinez	Aye
E. Forde	Aye

D. Sullivan made a motion to Approve the 26/27 School Specific Goals.
S. Martinez seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

E. Forde	Aye
J. Rhodes Jr	Aye
T. Moultrie	Aye
D. Sullivan	Aye
T. Hayman	Absent
S. Martinez	Aye

E. August 22, 2026 Board Meeting Minutes

D. Sullivan made a motion to approve the minutes from Board Meeting on 08-22-26.
E. Forde seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

T. Hayman	Absent
J. Rhodes Jr	Aye
E. Forde	Aye
D. Sullivan	Aye
T. Moultrie	Aye
S. Martinez	Absent

F. Resolution August 2026 Payroll & Claim Vouchers

D. Sullivan made a motion to Adopt August 2026 Payroll & Claim Resolution.
S. Martinez seconded the motion.
Total by Payment Type: ACH/Warrants - Public Direct Deposit Numbers 9000004263 through 9000004286, totaling $129,623.34
Total by Payment Type: ACH/Warrants - Public Check Numbers 102969 through 102972, totaling $4,502.25 AP ACH Numbers 9000004287 through 9000004300, totaling $119,002.14
Total by Payment Type: WIRE-PUBLIC Wire Transfer Payments 201900342 through 201900343, totaling $699.74
Total by Payment Type: ACH/Warrants - Public Check Numbers 102955 through 102968, totaling $56,368.59 AP ACH Numbers 9000004256 through 9000004262, totaling $20,183.69
The board **VOTED** unanimously to approve the motion.

Roll Call

J. Rhodes Jr	Aye
T. Hayman	Absent
D. Sullivan	Aye
S. Martinez	Aye
T. Moultrie	Aye

Roll Call

E. Forde Aye

III. Executive Director Report Out

A. Updates

Mr. Emperado gave the enrollment update. We have not hit our enrollment target for the year. This will impact our apportionment of funds. However, due to contracts being cut or renegotiated, we should be able to absorb the projected shortage.

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:30 PM.

Respectfully Submitted,
L. Reisberg
There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:30 PM.

Respectfully Submitted,
L. Reisberg

Documents used during the meeting

- Board Resolution (Out of Endorsement Placement) - September 2026.docx.pdf
- RVLA - Board Resolution (2026-2027 School Year Calendars) .docx (2).pdf
- Staff Handbook Updated 26.27.pdf
- 26_27 Staff Handbook Resolution.docx.pdf
- 2627 SSG Draft.docx.pdf
- School Specific Goals SY 26_27 Resolution.docx.pdf
- Resolution September 2026 - Minutes for August 2026 Mtgdocx.pdf
- Payroll Check Summary with Board Certification 8.31.pdf
- AP Check Summary Report with Board Certification 8.31.pdf
- AP Check Summary Report with Board Certification 8.31 Direct.pdf
- AP Check Summary Report with Board Certification 8.14.pdf
- Resolution Sept 2026 Mtg for August 2026 Vouchers & Payments.pdf

RVLA does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression, gender identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups. The following employees have been designated to handle questions and complaints of alleged discrimination:

Title IX Coordinator
Human Resources
Address: 6020 Rainier Ave S, Seattle 98118
Telephone Number: 206-659-0956
Email: hr@myrvla.org

Section 504/ADA Coordinator
Principal
Address: 6020 Rainier Ave S, Seattle WA 98118
Telephone Number: 206-659-0956
Email: ray.garciamorales@myrvla.org

Civil Rights Compliance Coordinator
Chief of Staff
Address: 6020 Rainier Ave S, Seattle WA 98118
Telephone Number: 206-650-0956
Email: leah.reisberg@myrvla.org

RESOLUTION BOARD MEETING MINUTES
For September 29, 2026 Meeting
On This Day October 27th, 2026

DIRECTORS OF
Rainier Valley Leadership Academy
A Washington State Nonprofit Corporation

Date and Time
Tuesday September 29, 2026 at 4:30 PM

Location
Virtual

Rainier Valley Leadership Academy is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting
https://us06web.zoom.us/j/87527888938?pwd=rR2BfTFddeki457jj1ePxC3DEZYt1z.1

Join and take notes
https://us06web.zoom.us/j/87527888938?pwd=rR2BfTFddeki457jj1ePxC3DEZYt1z.1&mynotes=on

Meeting agenda
https://docs.zoom.us/agenda/doc/e4add1e9-0108-48e5-a3aa-b2206d30d3fd?from=chext

Meeting chat link
https://us06web.zoom.us/launch/jc/87527888938

Meeting ID: 875 2788 8938
Passcode: 165403

One tap mobile
+12532050468,,87527888938#,,,,*165403# US
+12532158782,,87527888938#,,,,*165403# US (Tacoma)

Join by SIP
• 87527888938@zoomcrc.com

Join instructions
https://us06web.zoom.us/meetings/87527888938/invitations?signature=p5H_0-ic78EdxZnmIjQIQjyVSmZLNGwbxfjGsJ80Wqc

---

Directors Present
D. Sullivan (remote), E. Forde (remote), J. Rhodes Jr (remote), S. Martinez (remote), T. Moultrie (remote)

Directors Absent
T. Hayman

Guests Present
L. Emperado (remote), L. Reisberg (remote), R. Garcia Morales (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Rhodes Jr called a meeting of the board of directors of Rainier Valley Leadership Academy to order on Tuesday Sep 29, 2026 at 4:59 PM.

C. Public Comment

There was no public comment.

II. Consent Agenda

A. Out of Endorsement Teachers

D. Sullivan made a motion to approve the out of endorsements.
S. Martinez seconded the motion.
The board VOTED unanimously to approve the motion.

Roll Call	
J. Rhodes Jr	Aye
D. Sullivan	Aye
S. Martinez	Aye
E. Forde	Aye
T. Moultrie	Aye
T. Hayman	Absent

B. 26/27 SY Calendar

D. Sullivan made a motion to Approve the 26/27 SY Calendar.
S. Martinez seconded the motion.
The board VOTED unanimously to approve the motion.

Roll Call	
E. Forde	Aye
D. Sullivan	Aye
S. Martinez	Aye
J. Rhodes Jr	Aye
T. Moultrie	Aye
T. Hayman	Absent

C. 26/27 RVLA Handbooks

D. Sullivan made a motion to Approve the 26/27 RVLA Handbooks.
S. Martinez seconded the motion.
The board VOTED unanimously to approve the motion.

Roll Call	
T. Hayman	Absent
T. Moultrie	Aye
D. Sullivan	Aye
J. Rhodes Jr	Aye
E. Forde	Aye
S. Martinez	Aye

D. 26/27 School Specific Goals

D. Sullivan made a motion to Approve the 26/27 School Specific Goals.
S. Martinez seconded the motion.
The board VOTED unanimously to approve the motion.

Roll Call	
T. Moultrie	Aye
E. Forde	Aye
S. Martinez	Aye
J. Rhodes Jr	Aye
T. Hayman	Absent
D. Sullivan	Aye

D. Sullivan made a motion to Approve the 26/27 School Specific Goals.
S. Martinez seconded the motion.
The board VOTED unanimously to approve the motion.

Roll Call	
D. Sullivan	Aye
J. Rhodes Jr	Aye
E. Forde	Aye
S. Martinez	Aye
T. Moultrie	Aye
T. Hayman	Absent

E. August 22, 2026 Board Meeting Minutes

D. Sullivan made a motion to approve the minutes from Board Meeting on 08-22-26.
E. Forde seconded the motion.
The board VOTED to approve the motion.

Roll Call	
D. Sullivan	Aye
E. Forde	Aye
S. Martinez	Absent
T. Moultrie	Aye
J. Rhodes Jr	Aye
T. Hayman	Absent

F. Resolution August 2026 Payroll & Claim Vouchers

D. Sullivan made a motion to Adopt August 2026 Payroll & Claim Resolution.
S. Martinez seconded the motion.
The board VOTED unanimously to approve the motion.

Roll Call	
J. Rhodes Jr	Aye
T. Moultrie	Aye
E. Forde	Aye
S. Martinez	Aye
T. Hayman	Absent
D. Sullivan	Aye

III. Executive Director Report Out

A. Updates

Mr. Emperado gave the enrollment update. We have not hit our enrollment target for the year. This will impact our apportionment of funds. However, due to contracts being cut or renegotiated, we should be able to absorb the projected shortage.

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:30 PM.

Respectfully Submitted,
L. Reisberg

Documents used during the meeting

- Board Resolution (Out of Endorsement Placement) - September 2026.docx.pdf
- RVLA - Board Resolution (2026-2027 School Year Calendars) .docx (2).pdf
- Staff Handbook Updated 26.27.pdf
- 26_27 Staff Handbook Resolution.docx.pdf
- 2627 SSG Draft.docx.pdf
- School Specific Goals SY 26_27 Resolution.docx.pdf
- Resolution September 2026 - Minutes for August 2026 Mtgdocx.pdf
- Payroll Check Summary with Board Certification 8.31.pdf
- AP Check Summary Report with Board Certification 8.31.pdf
- AP Check Summary Report with Board Certification 8.31 Direct.pdf
- AP Check Summary Report with Board Certification 8.14.pdf
- Resolution Sept 2026 Mtg for August 2026 Vouchers & Payments.pdf

---

RVLA does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression, gender identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups. The following employees have been designated to handle questions and complaints of alleged discrimination:

Title IX Coordinator
Human Resources
Address: 6020 Rainier Ave S, Seattle 98118
Telephone Number: 206-659-0956
Email: hr@myrvla.org

Section 504/ADA Coordinator
Principal
Address: 6020 Rainier Ave S, Seattle WA 98118
Telephone Number: 206-659-0956
Email: ray.garciamorales@myrvla.org

Civil Rights Compliance Coordinator
Chief of Staff
Address: 6020 Rainier Ave S, Seattle WA 98118
Telephone Number: 206-650-0956
Email: leah.reisberg@myrvla.org

_____ _____
Board Secretary Date

ATTEST:

_____ _____
Board Chairperson Date

Coversheet

Septmeber 2026 Payroll & Claim Vouchers

Section: II. Consent Agenda
Item: B. Septmeber 2026 Payroll & Claim Vouchers
Purpose: Vote
Submitted by:
Related Material:
Payroll Check Summary with Board Certification 9.30.pdf
AP Check Summary Report with Board Certification 9.30 Direct (1).pdf
AP Check Summary Report with Board Certification 9.21 (1).pdf
AP Check Summary Report with Board Certification 9.15 (1).pdf
Resolution October 27, 2026 Mtg for September 2026 Vouchers & Payments.pdf

Payroll Check Summary

Payroll Run: 09/30/2026 **Rainier Valley Leadership Academy**

BOARD CERTIFICATION STATEMENT

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of October 27, 2026, the Board, by a _____ vote, approves payments, totaling $118,531.18, and/or voids (cancellations), totaling $0.00. The payments and/or voids are further identified in this document.

Total by Payment Type: ACH/Warrants - Public

Direct Deposit Numbers 9000004311 through 9000004332, totaling $118,531.18

Additional Direct Deposit amount, totaling $0.00

Secretary _____ Board Member _____

Check Listing Summary

Payroll Run: 09/30/2026

Check Number	Employee	Gross Pay	Deductions	Benefits	Net Pay	Additional Direct Deposit
9000004311	Apalla, A.J.	6,423.33	1,722.07	2,548.02	4,701.26	0.00
9000004312	Breland, Jahleel	6,052.92	1,304.35	2,481.22	4,748.57	0.00
9000004313	Chen, Anqi	2,435.53	552.85	1,820.02	1,882.68	0.00
9000004314	Dube, Aster	4,486.68	825.07	1,896.97	3,661.61	0.00
9000004315	Galloway, Jarred	4,760.67	601.15	1,934.68	4,159.52	0.00
9000004316	Garcia Morales, Ray	13,973.50	3,832.22	3,562.03	10,141.28	0.00
9000004317	Hardin, Nati	7,969.83	2,435.26	2,778.25	5,534.57	0.00
9000004318	Hayden, Maddie	6,137.83	1,592.22	2,497.99	4,545.61	0.00
9000004319	Haynes, Leanard	10,456.92	2,903.23	3,014.18	7,553.69	0.00
9000004320	Mann, Danielle Carter	7,737.67	1,986.42	2,767.27	5,751.25	0.00
9000004321	McLauchlan, Sativa	7,091.83	1,468.99	2,169.03	5,622.84	0.00
9000004322	Morgan, Benet	6,551.83	1,287.83	2,570.49	5,264.00	0.00
9000004323	Ochoa, Juan Pablo	6,423.33	1,696.23	2,548.14	4,727.10	0.00
9000004324	Pascoe, Wendy	9,244.50	2,347.60	2,935.35	6,896.90	0.00
9000004325	Ponjun, Suvanna	6,423.33	1,679.33	2,549.96	4,744.00	0.00
9000004326	Potter, Jalil	6,423.33	1,697.63	2,547.98	4,725.70	0.00
9000004327	Reese, Dominic	5,954.37	1,229.04	2,040.09	4,725.33	0.00
9000004328	Reisberg, Leah Fudell	10,050.75	2,612.98	2,338.15	7,437.77	0.00
9000004329	Scott, Marcus	4,769.57	936.98	1,999.43	3,832.59	0.00
9000004330	Shareghi, Linda	6,551.83	1,608.26	2,562.09	4,943.57	0.00
9000004331	Spiegel, Benjamin	6,952.85	1,115.90	2,153.94	5,836.95	0.00
9000004332	Williams, Abigail Esther	8,885.58	1,791.19	2,982.72	7,094.39	0.00
	Totals:	**155,757.98**	**37,226.80**	**54,698.00**	**118,531.18**	**0.00**

Pay Code Totals

Payroll Run: 09/30/2026

Pay Type		Count	Gross Amount
CA13 - Aide		1	4,486.68
CD13 - Classified Base 613		3	19,835.01
CE13 - Chief Executive Officer		1	13,973.50
CF14 - Food Service		1	4,295.94
CO53 - Administration		2	20,507.67
CS13 - Special Education		2	11,680.03
CT13 - Teaching Base		12	80,341.48
TOT3 - Overtime Hours 613		2	347.27
TRH3 - Regular Hours 613		2	290.40
	Totals:	**26**	**155,757.98**

Deduction Code Totals

Payroll Run: 09/30/2026

Deduction	Count	Amount
1FIC - FICA	15	6,840.73
1FIT - Federal Income Tax	22	12,764.05
1FIT+ - FIT Additional Amount	2	232.70
1Med - Medicare	22	2,230.83
1PFML - WA Paid Family Medical Leave	22	1,257.28
1ReE2 - SERS Plan 2	6	2,700.33
1ReE3 - SERS Plan 3	1	0.00
1ReT2 - TRS Plan 2	12	5,388.45
1ReT3 - TRS Plan 3	4	2,011.34
1WC - Workers' Compensation	22	594.20
1WLTC - WA Cares Fund	22	903.43
ACHPC - ACH Deposit PC	1	117.37
HSA - Health Savings Account	1	100.00
KO1ER - Kai WA Opt Acc PPO1 Emp Only	2	90.00
KO3ER - Kai WA Opt Acc PPO3 Emp Only	1	287.00
KW1ER - Kaiser WA Core 1 Empl Only	1	24.00
KW2ER - Kaiser WA Core 2 Empl Only	2	200.00
KWSER - Kaiser WA SoundChoice Emp Only	2	260.00
LTDBU - Supplemental LTD COVERAGE	17	279.09
PHER - Premera High PPO Emp Only	1	21.00
PSCR - Prem Standard PPO Emp Child	1	189.00
PSER - Prem Standard PPO Emp Only	1	108.00
VHSAC - UMP CDHP Emp Child	1	61.00
VUCR - UMP Achieve 1 Emp Child	1	141.00
VUER - UMP Achieve 1 Emp Only	8	426.00
Totals:	**190**	**37,226.80**

Benefit Code Totals

Payroll Run: 09/30/2026

Benefit		Count	Amount
1FIC - FICA		15	6,840.73
1Med - Medicare		22	2,230.83
1ReE2 - SERS Plan 2		6	2,778.94
1ReE3 - SERS Plan 3		1	336.58
1ReT2 - TRS Plan 2		11	5,531.32
1ReT3 - TRS Plan 3		4	3,113.56
1UC - Unemployment Plan 00		22	2,570.99
1WC - Workers' Compensation		22	1,134.05
SEBB - Benefits - SEBB		21	28,854.00
SEBB Adj - Benefits - SEBB Adj		1	1,244.50
SEBBHSA - Benefits - SEBB - HSA		1	62.50
	Totals:	**126**	**54,698.00**

AP Check Register

Accounts Payable Run: 09/30/2026 **Rainier Valley Leadership Academy**

BOARD CERTIFICATION STATEMENT

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of October 27, 2026, the Board, by a _____ vote, approves payments, totaling $573.08, and/or voids (cancellations), totaling $0.00. The payments and/or voids are further identified in this document.

Total by Payment Type: WIRE-PUBLIC

Wire Transfer Payments 201900349 through 201900350, totaling $573.08

☐ In addition to the Check Summary Report below, we have also reviewed the following related documentation:

_____

Secretary _____ Board Member _____

AP Check Register

Accounts Payable Run: 09/30/2026 **Rainier Valley Leadership Academy**

Accounts Payable Run: 20260930 A/P Direct **Run Type:** R - Regular

Payment Number	Payee	Net Payment Amount
201900349	BambooHR LLC	$501.08
201900350	Google Classroom, GoogleIntegration	$72.00

Wire Transfers:	2	$573.08
Total:	**2**	**$573.08**

AP Check Register

Accounts Payable Run: 09/30/2026 **Rainier Valley Leadership Academy**

Fund Summary

Fund	Balance Sheet	Revenue	Expense	Total
10 - General Fund	$0.00	$0.00	$573.08	$573.08

AP Check Register

Accounts Payable Run: 09/21/2026 **Rainier Valley Leadership Academy**

BOARD CERTIFICATION STATEMENT

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of October 27, 2026, the Board, by a _____ vote, approves payments, totaling $507.42, and/or voids (cancellations), totaling $0.00. The payments and/or voids are further identified in this document.

Total by Payment Type: ACH/Warrants - Public

AP ACH Numbers 9000004310 through 9000004310, totaling $507.42

☐ In addition to the Check Summary Report below, we have also reviewed the following related documentation:

_____

Secretary _____ Board Member _____

AP Check Register

Accounts Payable Run: 09/21/2026 **Rainier Valley Leadership Academy**

Accounts Payable Run: 20260921 A/P Checks **Run Type:** R - Regular

Payment Number	Payee	Net Payment Amount
9000004310	Garcia Morales, Ray	$507.42

ACH Payments:	1	$507.42
Total:	**1**	**$507.42**

AP Check Register

Accounts Payable Run: 09/21/2026 **Rainier Valley Leadership Academy**

Fund Summary

Fund	Balance Sheet	Revenue	Expense	Total
10 - General Fund	$0.00	$0.00	$507.42	$507.42

AP Check Register

Accounts Payable Run: 09/15/2026 **Rainier Valley Leadership Academy**

BOARD CERTIFICATION STATEMENT

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of October 27, 2026, the Board, by a _____ vote, approves payments, totaling $132,672.17, and/or voids (cancellations), totaling $0.00. The payments and/or voids are further identified in this document.

Total by Payment Type: ACH/Warrants - Public

Check Numbers 102977 through 102984, totaling $77,467.06

AP ACH Numbers 9000004301 through 9000004309, totaling $55,205.11

☐ In addition to the Check Summary Report below, we have also reviewed the following related documentation:

_____

Secretary _____ Board Member _____

AP Check Register

Accounts Payable Run: 09/15/2026 **Rainier Valley Leadership Academy**

Accounts Payable Run: 20260915 A/P Checks **Run Type:** R - Regular

Payment Number	Payee	Net Payment Amount
102977	Alexander, Josh	$14,220.00
102978	Domain Listings	$288.00
102979	Global Unspoken Truths LLC	$6,325.00
102980	Primo Brands	$79.52
102981	Seneca Family of Agencies	$55,290.00
102982	STS Education	$214.19
102983	Waste Management of Seattle	$907.07
102984	WSIPC	$143.28
9000004301	Amazon Capital Services	$159.15
9000004302	Amazon Capital Services	$269.51
9000004303	Amazon Capital Services	$755.23
9000004304	Amazon Capital Services	$109.50
9000004305	Blueprint	$48,819.14
9000004306	Blueprint	$503.29
9000004307	HopSkipDrive, Inc	$260.26
9000004308	Staples Advantage	$13.03
9000004309	The Lunch Ladies, LLC	$4,316.00

Regular Checks:	8	$77,467.06
ACH Payments:	9	$55,205.11
Total:	**17**	**$132,672.17**

AP Check Register

Accounts Payable Run: 09/15/2026 **Rainier Valley Leadership Academy**

Fund Summary

Fund	Balance Sheet	Revenue	Expense	Total
10 - General Fund	$0.00	$0.00	$132,672.17	$132,672.17

RESOLUTION OF THE BOARD OF DIRECTORS OF
RAINIER VALLEY LEADERSHIP ACADEMY
TO APPROVE SEPTEMBER 2026
CLAIM VOUCHERS AND PAYROLL PAYMENTS

This Resolution is presented to the Board of Directors ("Board") of Rainier Valley Leadership Academy ("RVLA"), a Washington nonprofit corporation, at a regular meeting on October 27th, 2026.

WHEREAS, each of RVLA's Charter School Contracts with the Washington State Charter School Commission requires each school to comply with the Accounting Manual for School Districts in the State of Washington that is published by the Washington State Office of Superintendent of Public Instruction (the "Accounting Manual");

WHEREAS, Chapter 3, Section "Voucher Certification and Approval", requires "board of director approval for payment of claim vouchers and payroll" and the approval "should be recorded in the minutes of the board meeting";

WHEREAS, to meet the conditions set forth in Chapter 3, Section "Voucher Certification and Approval", the Board desires to approve payment of claim vouchers and payroll payments delineated below.

Payroll Check Summary with Board Certification 9.30.pdf
AP Check Summary Report with Board Certification 9.30 Direct (1).pdf
AP Check Summary Report with Board Certification 9.21 (1).pdf
AP Check Summary Report with Board Certification 9.15 (1).pdf

NOW, THEREFORE, BE IT RESOLVED that the Board hereby approves and authorizes RVLA to remit the following payments (these documents can also be found on the board agenda on Board on Track attached to the agenda):

ADOPTED by the Board of Directors of Rainier Valley Leaders State during a regular meeting duly held on October 27th, 2026, at which a quorum was present.

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

docproperty "DocID"

CERTIFIED AS A TRUE AND CORRECT COPY:

CERTIFIED: _____ _____

Board Chairperson Date

CERTIFIED: _____ _____

Board Secretary Date

Coversheet

Update

Section: V. Independent Audit 2026/27-Statement of Work
Item: A. Update
Purpose: Discuss
Submitted by:
Related Material:
Statement of Work - Audit Services - Single Audit Rainier Valley 2026 (1).pdf



CliftonLarsonAllen LLP
https://www.claconnect.com

October 16, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated March 2, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Rainier Valley Leadership Academy ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the period ended August 31, 2026.

Wade McMullen is responsible for the performance of the audit engagement.

Scope of audit services
We will audit the financial statements of the governmental activities and each major fund, which collectively comprise the basic financial statements of Rainier Valley Leadership Academy, and the related notes to the financial statements as of and for the period ended August 31, 2026.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services
We will also provide the following nonaudit services:

- Preparation of data collection form
- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of schedule of expenditures of federal awards.
- Preparation of adjusting journal entries, as needed.

· Preparation of the informational tax returns.

Audit objectives

The objectives of our audit of the financial statements 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 auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

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

- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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 entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the 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 Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

It is our understanding that our auditors' report will be included in your annual report which is comprised of List of Board of Directors and the Administrators and that your annual report will be issued in conjunction with the audit. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. 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.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance.

Those standards require that we exercise professional judgment and maintain professional skepticism

throughout the planning and performance of the audit. As part of our audit, we will:

• Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or 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.

• Obtain an understanding of the entity and its environment, including the system 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 the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

• 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity’s ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

• Management Override of Controls

• Revenue Recogntion

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with

governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

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

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the

financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. 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 the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include

acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying

to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services
For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements
Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

> CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic

site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be

responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees
Our professional fee is $27,500.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Data Collection Form	$1,200.00
Commission Report Preparation	$3,000.00

Bill to be mailed on	**Amount to be billed**
October 2026	$10,650
December 2026	$10,650
February 2027	$10,650

Unexpected circumstances
We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards
Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement
We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:
This letter correctly sets forth the understanding of Rainier Valley Leadership Academy.

CLA
CliftonLarsonAllen LLP

Wade McMullen

McMullen, Wade, Prinicpal

SIGNED 10/18/2026, 12:39:05 PM PDT

Client
Rainier Valley Leadership Academy

SIGN:

Chastity Catchings

DATE: