



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

February 11, 2026

Management and the  
Board of Directors of  
The Accelerated Schools  
Los Angeles, California

**RE: Renewal for Audit Services**

Christy White, Inc. (CW) appreciates the opportunity to continue serving The Accelerated Schools. We value our partnership and the trust you place in our team.

As we prepare for the upcoming audit cycle, we are pleased to provide our proposed renewal fees for the 2025-26 audit engagement, along with an optional renewal for 2026-27. The State of California updates the *K-12 Audit Guide* annually, and charter schools continue to see new and evolving compliance requirements. CW remains committed to staying ahead of these changes and delivering a high-quality, efficient audit that meets all state and professional standards.

Enclosed are our proposed fees for the audit and tax preparation services. These reflect the current scope of work required and the level of quality, responsiveness, and the K-12 expertise you expect from CW.

Thank you for your continued partnership. We look forward to supporting The Accelerated Schools in the coming year. Please do not hesitate to contact us with any questions or to arrange a meeting.

Sincerely,

Marcy Kearney, CPA  
Partner

Enclosure: Proposed Fee Schedule

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# PROPOSED FEE SCHEDULE

## FEE STRUCTURE FOR THE ACCELERATED SCHOOLS

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the organization. Audit fees currently increase per year at a rate of ten percent to reflect the Cost of Living Adjustment (COLA) and the planned ongoing expansion of *K-12 Audit Guide* procedures applicable to charter schools. We encourage our clients to contact us at any time year-round for complimentary guidance on general finance and accounting matters.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel assigned to the engagement by classification, along with estimated hours and hourly rates associated with the audit.

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2025-26</u>	<u>(optional) 2026-27</u>
Partner	\$ 355	12	\$ 4,260	\$ 4,686
Director	275	15	4,125	4,538
Supervisor	230	25	5,750	6,325
Senior	205	45	9,225	10,148
Staff	160	65	10,400	11,440
Paraprofessional	110	8	880	968
		<u>170</u>		
<b>Total Audit Fees</b>			<b>\$ 34,640</b>	<b>\$ 38,105</b>
<b>Tax Preparation Fees*</b>			<u>2,000</u>	<u>2,000</u>
<b>Total Professional Fees</b>			<b>\$ 36,640</b>	<b>\$ 40,105</b>

*\*Fees for preparation of tax returns include IRS Form 990 with its related schedules, and California Form 199. Should different forms be required, or if additional Federal or State filings are necessary, the fee may be revised to reflect the Organization's specific tax compliance requirements (i.e. Form 990-T for reporting unrelated business taxable income).*

We will enter into an agreement with The Accelerated Schools in the form of an engagement letter upon acceptance of these proposed fees. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: \_\_\_\_\_



Name: Marcy Kearney, CPA

Title: Partner

Date: February 11, 2026