FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Inglewood Unified School District

July 2026

PROGRESS REPORT

Inglewood Unified
School District

Follow-up Review
July 2026

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Introduction and Executive Summary

Introduction

The Inglewood Unified School District was established in the early 1950s as the successor of the Inglewood School District, which originated in 1888. It encompasses nine square miles in Los Angeles County and is about 13 miles southwest of the city of Los Angeles. Inglewood Unified serves approximately 5,962 transitional kindergarten (TK)-12 students in 12 schools in the city of Inglewood and an adjacent section of unincorporated Los Angeles County (Ladera Heights). The district's schools include two P-8 schools, five TK-8 schools, one grade 9 high school, one comprehensive high school, one district-operated TK-8 charter school, one district-operated charter high school and one alternative education high school (9-12). The district-operated TK-8 charter school has 611 students and the district-operated charter high school has 284 students who are included in the total students referenced above. In addition, the district serves students in one child development center and one adult education school that are not included in the total students referenced above. Some independent charter schools are also in the district service area.

At the request of the district, on September 14, 2012, the governor approved Senate Bill (SB) 533, (Chapter 325, Statutes of 2012), bringing the district under state receivership with an emergency advance apportionment of $55 million to avoid fiscal insolvency. The district's management made efforts to avoid receivership with last-minute expenditure reductions totaling approximately $22 million, but after years of deficit spending, the district's structural budget imbalance was too large. The district was projected to have a negative cash balance by March 31, 2013. Stated reasons for fiscal insolvency included: overstating average daily attendance (ADA), understating California State Teachers' Retirement System (CalSTRS) payments, understating certificated salary expenses, continued deficit spending, and declining enrollment. State emergency appropriations are sized based on many assumptions. These emergency apportionments are not meant to solve the fiscal problem, but to allow time for the district to make the necessary reductions to correct the structural operating deficit.

The emergency apportionment (loan), provided for in the legislation, authorized the California Infrastructure and Economic Development Bank (I-Bank) to issue notes/bonds to provide support for the district's cash flow needs. The I-Bank typically would sell bonds to investors to raise the capital for this purpose. Temporary loans were made from the state's general fund to provide cash flow during the period before the I-Bank bonds were sold. Before they were sold, Assembly Bill (AB) 86, (Chapter 48, Statutes of 2013), was passed. This legislation superseded the previously authorized I-Bank financing and instead authorized the district, through the California Department of Education (CDE), to request cash flow loans directly from the state's general fund in an amount not to exceed $55 million at a lower interest rate, saving the district millions of dollars over the life of the loan.

Of the $55 million authorized, the district drew $29 million from November 2012 through February 2013 because of negative cash flow projections, or 53% of the emergency state loan funding, leaving a balance of $26 million available.

The 2025-26 first interim report combined unrestricted and restricted general fund revenues have increased by approximately $6.6 million since budget adoption while the combined expenditures have increased by approximately $5.7 million, with an unrestricted ending fund balance projected at $70.2 million. The district's multiyear financial projection (MYFP) showed a reserve for economic uncertainties of 3.03% for the current and two subsequent fiscal years. However, the district also included $64.23 million in 2025-26, $43.31 million in 2026-27 and $16.99 million in 2027-28 as committed designations as part of its components of ending fund balance. The district projects to deficit spend in the unrestricted general fund by $13.3 million in 2025-26, $21.2 million in 2026-27 and $26.4 million in 2027-28.

In a letter dated January 15, 2026, the county superintendent noted that the updated Fiscal Stabilization Plan (FSP) that was submitted addressed the district's structural deficit spending and committed the district to implementing cost reductions of $5.0 million in both 2026-27 and 2027-28. The district was instructed to include an updated FSP with its 2025-26 second interim report. The county superintendent also recommended that the district monitor the causes for deficit spending to keep it manageable and to minimize further erosion of the fund balance. According to FCMAT's county office annual oversight review found here, previous FSPs have not been fully implemented, contributing to unsustainable deficit spending and unnecessary consumption of reserves. It also states that the parties should recognize that the district holds sufficient reserves to pay off the entire outstanding balance early and thus eliminate both the interest expense and ongoing debt service expenditures, as well as facilitate the elimination of the next phase of receivership.

The district continues to experience declining enrollment reportedly caused by both decreasing birthrates and the number of students who reside within district boundaries. Additionally, the number and size of charter schools that operate both within and outside of, but adjacent to, the district's boundaries have a direct impact on enrollment. Approximately 585 fewer students attended district schools in the 2025-26 school year compared to the prior year. This represents an approximately 12,007 total student decrease (or 66.8%) since its 2003-04 high of 17,969 students. As stated in the county letter, the continuing trend of declining enrollment results in an enrollment projection of 5,083 for 2025-26, 4,825 for 2026-27, and 4,681 for 2027-28, with projected funded ADA of 5,370, 5,028 and 4,721, respectively.

FCMAT continues to be concerned about external independent audit findings that cite significant deficiencies in internal control in several functional areas of business practice that leave the district's assets susceptible to misstatement, theft, or fraud. Although the district has reduced the number of audit findings to 11, there continues to be repeated or partially repeated findings from the previous year.

Since 2013, Inglewood Unified has not had to make further draws on the emergency apportionment because of the statewide implementation of the Local Control Funding Formula (LCFF), legislative assistance provided under AB 1840 (Chapter 426/2018) (discussed in the Changes to State Receivership section below) as well as state and federal coronavirus relief funds that further augmented its revenue. However, the deficit spending paired with declining enrollment may increase risk of future solvency issues if not adequately addressed sooner rather than later.

Aside from the increasing costs of salaries and benefits, fiscal recovery efforts were also constrained in past years by ongoing costs to the general fund to cover the annual debt service payment of $1.83 million on the state emergency appropriation, which began in November 2014 and was scheduled to end in November 2033. For the 2018-19 fiscal year, the director of the California Department of Finance granted the district a one-time deferment on this payment. However, this is not debt forgiveness, which means the last loan payment will be adjusted to November 2034.

Under state receivership, the superintendent of public instruction (SPI) had historically assumed all the legal rights, duties, and powers of the governing board and appointed a state administrator to act as both the governing board and superintendent. This was the case until September 2018, when under AB 1840, the California State Legislature gave the local county superintendent the role formerly assigned to the SPI for this purpose. The district's five-member governing board continues to serve in an advisory role until the following two events occur:

- The district shows adequate progress in implementing the comprehensive review recommendations in the five operational areas of financial management, personnel management, community relations and governance, facilities management, and pupil achievement.
- The county superintendent, with concurrence from the SPI and president of the State Board of Education (SBE), determines that the district has built sufficient capacity to self-govern.

Even when the governing board resumes control, a trustee will have stay-and-rescind authority until the district has adequate fiscal systems and controls in place, the SPI has determined that the district's future compliance with the fiscal recovery plan is probable, and the county superintendent of schools, SPI and president of the SBE agree the trustee is no longer needed. The county superintendent's role of managing fiscal oversight during the period of state receivership continues to be a key element to the district's recovery since she must assess and approve budgets, receive interim reports and determine the district's fiscal status as either positive, qualified or negative. The county superintendent's oversight role during state receivership is no different than her role during normal times of self-governance but was expanded to include the governance and administration of the district through the passage of AB 1840. That expansion has brought multiple resources to bear in the district to assist in its recovery.

During the first months of state administration, the initial state administrator resigned because of a contractual dispute regarding a collective bargaining agreement signed without the consent of the SPI. The assistant superintendent of business services subsequently became the interim state administrator and remained in this position, filling a dual role, until July 1, 2013. On July 1, 2013, the state appointed a new state administrator, who was called a state trustee based on the subsequent AB 86 legislation. On October 15, 2015, a new state administrator was appointed and subsequently resigned on April 28, 2017, to accept a superintendent position at another school district. An interim state administrator was appointed and remained until another state administrator assumed her position on August 16, 2017. In October 2019, she announced plans to retire with a final retirement date of December 2, 2019. With this disclosure, the county office's deputy superintendent moved to the district's central office to assume the role of interim administrator and assist in providing continuity in leadership upon the departure of the state administrator. According to the revisions in the selection of administrators provided in AB 1840, the Fiscal Crisis and Management Assistance Team (FCMAT) worked to provide the Los Angeles County superintendent of schools with a list of vetted candidates, and a county administrator was appointed in November 2019. The county administrator announced plans to leave the district in October 2022. The county superintendent appointed the county office's retired former deputy superintendent as interim county administrator. FCMAT once again worked to provide the Los Angeles County superintendent of schools with a list of vetted candidates, and the county superintendent appointed the current county administrator on January 10, 2023.

The district has had nine state or county administrators/trustees during a 13-year period, creating instability in organizational development and inconsistency in developing and implementing long-range recovery plans. During this review period, the district's organizational structure remained unchanged at the cabinet level.

The county administrator, the cabinet and the advisory board have many critical roles and responsibilities in the district's recovery. The district requires continued and consistent leadership that has the ability and capacity to set priorities, implement systemic reform, engage the community, establish high expectations for student achievement, manage resources, ensure accountability and align practices. The district will remain in a high-risk position without continuous, consistent and strong leadership, elimination of unsustainable deficit spending, the execution of its multiyear recovery plan, implementation of the Local Control and Accountability Plan (LCAP), development of a well-articulated plan for the district's future and improvement as reflected in the comprehensive review.

This report is the district's 14th review and is mostly based on the period from February 2025 to February 2026. FCMAT's 2026 assessment indicates that the district has made progress in both operational areas reviewed but has not made progress in every standard as is noted in the report. Following FCMAT's visit, it was announced that the assistant superintendent of business services/ CBO would be leaving at the end of June. Much work remains to be done to achieve full recovery, and that work will be difficult with this and any additional administrative turnover.

Purpose

The purpose of this report is to provide the district with the current results of an ongoing systemic and comprehensive assessment of the district's progress, including recommendations for improvement and recovery in the following two operational areas:

1. Financial Management

2. Facilities Management

This report provides data to the district, the county superintendent, the community and the legislature concerning the district's progress in implementing the recommendations of the recovery plans and building its internal capacity so that the locally elected school board and staff can effectively manage the four operational areas to eventually exit state receivership and return to local board governance. Beginning with the 2023 review, the operational area of community relations and governance is no longer reviewed since the district has reached the minimum milestone score of six with no individual standard scoring less than four for two consecutive years. And beginning with the 2026 review, the operational areas of personnel management and pupil achievement are no longer reviewed since they also reached the same accomplishment as community relations and governance.

State Receivership

At the request of the district, on September 14, 2012, SB 533 was signed into law. The bill authorized the appointment of a state administrator and provided a $55 million emergency state loan. Statute authorized FCMAT to complete comprehensive assessments of the Inglewood Unified School District and develop improvement plans in five operational areas. In addition, FCMAT was authorized to assist the state administrator in developing the first annual multiyear financial recovery plan required under paragraph (2) of subdivision (a) of Section 41327 of the Education Code (EC). SB 533 further authorized FCMAT to do the following:

- Assist the state administrator in the development of the adopted budget and interim reports.

- Recommend to the state SPI any studies or activities that the state administrator should undertake to enhance revenue or achieve cost savings.
- Provide any other assistance as described in EC 42127.8.

SB 533 requires the Inglewood Unified School District to bear 100 percent of all costs associated with the emergency loan, including the activities of the appointed administrator and FCMAT.

SB 533 further intended that the state SPI, through the state administrator, work with the staff and advisory board to identify the procedures and programs that the district will implement to accomplish the following:

1. Significantly raise pupil achievement.
2. Improve pupil attendance.
3. Lower the pupil dropout rate.
4. Increase parental involvement.
5. Attract, retain and train a quality teaching staff.
6. Manage fiscal expenditures in a manner consistent with the district's current and projected revenues.

SB 533 also intended for the SPI, through the state administrator, to do the following:

- Analyze the identified procedures and programs and, where applicable and appropriate, protect, maintain, and expand them as the budget of the school district allows. The state administrator shall report any findings applicable to this section to the SPI and the education committees of the legislature.
- To the extent allowed by school district finances, maintain, under the revised program, core educational reforms that will lead to districtwide improvement of academic achievement, including, but not necessarily limited to, educational reforms targeting underperforming and program improvement schools and other reforms that have demonstrated measurable success.

Changes to State Receivership – AB 1840

AB 1840 passed the legislature on August 31, 2018, as a budget trailer bill and became effective on September 17, 2018. Among other provisions, AB 1840 provides for several changes in the oversight of fiscally distressed districts and sets forth specific requirements for the district in exchange for providing financial resources under certain circumstances.

AB 1840 changes the former state-centric system to be more consistent with the principles of local control. Several duties formerly assigned to the SPI are now assigned to the county superintendent, with the concurrence of the SPI and the president of the SBE. While AB 1840 does not change the definition of or criteria for fiscal insolvency, it does change the structure of how fiscally insolvent districts are administered once a state emergency apportionment has been made.

Under AB 1840, the county administrator assigned to the district now reports to the Los Angeles County superintendent of schools. If the county administrator elects not to continue, or a determination is made by the county superintendent, with concurrence of the SPI and the president of the SBE, that the county administrator should be replaced, the appointment of the next county administrator would follow the provisions of AB 1840, namely, 1) be selected from a list of candidates identified and vetted by FCMAT, and 2) be appointed by the county superintendent, with concurrence from both the SPI and president of the SBE.

Additionally, AB 1840 established EC 42161, which provided an opportunity for the district to receive additional state funds based on a set of criteria and an evaluation process. Between 2019-20 and 2021-22, the district received an additional $10.6 million from the state for unrestricted general fund purposes following the process outlined in EC 42161.

AB 181

AB 181, (Chapter 52, Statutes of 2022) was approved by the governor on June 30, 2022, as a budget trailer bill and became effective immediately. The relevant provisions of AB 181 are considered a modified extension of the basic concepts in the prior AB 1840 legislation to aid in the district's fiscal recovery. AB 181 established EC 42163, which provided an opportunity for the district to receive additional state funds based on a set of criteria and an evaluation process. The district did not meet the criteria and did not receive any additional funds from the process outlined in EC 42163.

The Return to Local Governance

AB 1840 also includes revisions to SB 533 of the requirements for the district's return to local governance. As a condition of the emergency advance apportionment, the county superintendent of schools, in consultation with FCMAT, the SPI and the president of the SBE, shall determine the level of improvement needed based on the FCMAT comprehensive review standards before local authority is returned. (EC 41327.1[c])

EC 41326(f) indicates that the authority of the county superintendent of schools, the SPI, the president of the SBE or his or her designee, and the administrator, under this section shall continue until all the following occur:

(1) (A) After one complete fiscal year has elapsed following the qualifying school district's acceptance of an emergency apportionment as described in subdivision (a), the administrator determines, and so notifies the county superintendent of schools, the Superintendent, and the president of the SBE or his or her designee, that future compliance by the qualifying school district with the recovery plans approved pursuant to paragraph (2) is probable.

(B) The county superintendent of schools, with concurrence from both the Superintendent and the president of the SBE or his or her designee, may return power to the governing board of the qualifying school district for an area listed in subdivision (a) of Section 41327.1 if performance under the recovery plan for that area has been demonstrated to the satisfaction of the county superintendent of schools, with concurrence from the Superintendent.

(2) The county superintendent of schools, with concurrence from the Superintendent, has approved all of the recovery plans referred to in subdivision (a) of Section 41327 and the County Office Fiscal Crisis and Management Assistance Team completes the improvement plans specified in Section 41327.1 and has completed a minimum of two reports identifying the qualifying school district's progress in implementing the improvement plans.

(3) The administrator certifies that all necessary collective bargaining agreements have been negotiated and ratified, and that the agreements are consistent with the terms of the recovery plans.

(4) The qualifying school district has completed all reports required by the county superintendent of schools and the administrator.

(5) The county superintendent of schools, with concurrence from the Superintendent, determines that future compliance by the qualifying school district with the recovery plans approved pursuant to paragraph (2) is probable.

Comprehensive Review Process

In preparation for the first comprehensive review in 2013, FCMAT updated the legal and professional standards to ensure continued alignment with industry best practices and with applicable state and federal law, including the California Education Code. The standards, which will continue to be used for the annual updates, are applicable to all California school districts. FCMAT monitored the use of the standards during each assessment to ensure that they were applied fairly and rigorously. The eighth review was omitted pursuant to SB 98, (Chapter 24, Statutes of 2020) due to the COVID-19 pandemic. This July 2026 report includes hundreds of recommendations for improvement and recovery related to the identified standards. Recommendations for recovery are designed and intended to affect functions directly at the district, school site and classroom level. Implementing the designated standards and recommendations with this type of depth and focus will result in improved pupil achievement, financial practices, personnel procedures, community relations and facilities management and will hasten the return to local control and governance, which is one of the primary objectives of the recovery process.

Prior to the initial assessment, the director of the CDE's School Fiscal Services Division and FCMAT conferred and selected priority standards to assess the district's condition in the five operational areas. These priority standards are divided among the five operational areas as follows: 20 community relations and governance standards; 28 personnel management standards; 31 pupil achievement standards; 43 financial management standards; and 33 facility management standards (two of which are no longer applicable). Priority standards were selected to ensure that the report measures the district's progress toward meeting legal and regulatory requirements and restoring the essential functions of an effective district. As previously stated, beginning with the 2023 review period for community relations and governance and the 2026 review period for personnel management and pupil achievement, FCMAT no longer reviews the standards and reports on the district's progress in these areas.

This comprehensive review process is a deficit-analysis model. The process of systemic assessment, prioritization and intervention lays the foundation for increasing the district's capacity and productivity by establishing a baseline measurement against which future progress can be measured. The process also serves to engage advisory board members, parents, students, staff and the community in a partnership to improve student learning. Each annual comprehensive review report will measure progress with a numerical rating and a summary of the district's progress in the identified priority standards.

A recovery process of this magnitude is a challenging, multiyear effort. The county administrator and the district will need to select priority areas on which to focus their efforts during each year of recovery. Understandably, equal progress will not be made in all operational areas as time progresses. The district continues to address issues identified during fieldwork; in some cases, FCMAT was able to report on progress that occurred after the team's visit. This report also discusses standards and operational areas of deficiency that the district was in the process of addressing during fieldwork. At the time of this report's publication, the district continued to work on a number of the concerns addressed in this report and thus may have made progress that is not reflected in this document.

FCMAT acknowledges and extends its thanks to the county administrator, the district's advisory board and staff, the community and the Los Angeles County Superintendent of Schools for their assistance and cooperation during this ongoing review process.

For more generic information on the state receivership process and comprehensive reviews, please see FCMAT's Work During Fiscal Crisis in Schools.

Study Guidelines

FCMAT's approach to implementing the requirements in statute and of SB 533 is based on a commitment to an independent and external standards-based review of the district's operations. FCMAT performed the assessment and developed the improvement plans in collaboration with other external providers. Professionals from throughout California contributed their knowledge and applied the legal and professional standards to the specific local conditions found in the Inglewood Unified School District. Before working in the district, FCMAT adopted five basic tenets to be incorporated in the assessment and recovery plans. These tenets were based on previous assessments conducted by FCMAT in school districts throughout California and a review of data from other states that have conducted external reviews of troubled school districts. The five basic tenets are as follows:

1. Use of Professional and Legal Standards

FCMAT's experience indicates that for schools and school districts to be successful in program improvement, the evaluation, design and implementation of improvement plans must be standards-driven. FCMAT has noted positive differences between an objective standards-based approach and a nonstandards-based approach. When standards are attainable and clearly communicated and defined, there is a greater likelihood they will be measured and met. The standards are the basis of the improvement plans developed for the district.

To participate in the review of the Inglewood Unified School District, providers were required to demonstrate how they would incorporate the FCMAT identified standards into their work. Although the standards were identified for the comprehensive review of the district, they are not unique to this district and could be readily used to measure the success of any school district in

California. Every standard was measured using a consistent rating format, and each standard was given a scaled rating from zero to 10, indicating the extent to which it has been met. Team members met to discuss findings and test for inter-rater reliability.

Following are definitions of terms and the rubric used to arrive at the scaled scores. The purpose of the scaled ratings is to establish a baseline against which the district's future gains and achievements can be measured.

Not Implemented (Scaled Score of 0)

There is no significant evidence that the standard is implemented.

Partially Implemented (Scaled Score of 1 through 7)

A partially implemented standard has been met to a limited degree; the degree of completeness varies as follows:

1. Some design or research regarding the standard is in place that supports preliminary development. (Scaled score of 1)

2. Implementation of the standard is well into the development stage. Appropriate staff are engaged, and there is a plan for implementation. (Scaled score of 2)

3. A plan to address the standard is fully developed, and the standard is in the beginning phase of implementation. (Scaled score of 3)

4. Staff are engaged in implementing most elements of the standard. (Scaled score of 4)

5. Staff are engaged in implementing the standard. All standard elements are developed and are in the implementation phase. (Scaled score of 5)

6. Elements of the standard are implemented, monitored and becoming systematic. (Scaled score of 6)

7. All elements of the standard are fully implemented and are being monitored, and appropriate adjustments are taking place. (Scaled score of 7)

Fully Implemented (Scaled Score of 8 through 10)

A fully implemented standard is complete and sustainable; the degree of implementation varies as follows:

8. All elements of the standard are fully and substantially implemented and are sustainable. (Scaled score of 8)

9. All elements of the standard are fully and substantially implemented and have been sustained for a full school year. (Scaled score of 9)

10. All elements of the standard are fully implemented, are being sustained with high quality, are being refined, and have a process for ongoing evaluation. (Scaled score of 10)

2. Conduct an External and Independent Assessment

FCMAT used an external and independent assessment process to develop the assessment and improvement plans for the district. This report presents findings and improvement plans based on external and independent assessments conducted by FCMAT staff, separate professional agencies, and independent consultants. Collectively, these professionals and consultants constitute FCMAT's providers in the assessment process. Their external and independent assessments serve as the primary basis for the review's reliability, integrity and credibility.

3. Utilize Multiple Measures of Assessment

For a finding to be considered valid, the same or consistent information is needed from multiple sources. The assessments and improvement plans were based on such multiple measures. Testing, personal interviews, group meetings, observations, and review and analysis of data all added value to the assessment process. The providers were required to use multiple measurements and confirm their findings from multiple sources as they assessed the standard. This process allowed for a variety of methods of determining whether the standards were met. All school district operations that affect student achievement (including governance, fiscal, personnel and facilities) were reviewed and included in the improvement plan.

4. Empower Staff and Community

Senate Bill 533 requires that the recovery plan include specific training for advisory board members and staff who have personnel and management policy-making and advisory responsibilities to ensure that the district's leadership team has the knowledge and skills to carry out its responsibilities effectively. The success of the improvement plans and their implementation depend on an effective professional and community development process. For this reason, empowering staff and the community is one of the highest priorities and emphasizing this priority with each of the five teams was critical. Thus, the report consistently calls for and reports progress on providing training for advisory board members, staff and administrators.

Of paramount importance is the community's role in local governance. Parental involvement in the education of their children is an important component to student success. Re-engaging parents, teachers and support staff is vital to the district's success. Parents in the district care deeply about their children's future and want to participate in improving the school district and enhancing student learning. The community relations section of the previous reports provided recommendations for engaging parents and the community, a significant focus of the LCAP process, in a more active and meaningful role in their children's education. They also provided recommendations for engaging the media in this effort and increasing the number and frequency of media reporting on the district's recovery progress. Although FCMAT is no longer reviewing this operational area, the district should continue to include prior recommendations in its recovery efforts, and the Los Angeles County Superintendent of Schools has the responsibility to continue to monitor continued improvement in this area.

5. Engage Local, State and National Agencies

It is critical to involve various local, state and national agencies in the district's recovery; the engagement of state-recognized agencies and consultants in the assessment and improvement process emphasized this. The CDE, city and county interests, California Collaborative for Educational Excellence (CCEE) and professional organizations have expressed a desire to assist and participate in, and provide assistance to, the district's recovery.

Study Team

The study team was composed of the following members:

For FCMAT:

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Summaries of Findings and Recommendations in Each of the Two Operational Areas

The full report includes all the various findings and recommendations for fiscal and operational recovery in the two operational areas reviewed. Each finding and recommendation addresses a previously identified professional or legal standard. Following is a summary of the major findings and recommendations for each operational area, which are presented in greater detail in the body of this report.

This assessment is the product of data collection and analysis of the district's status at a specific point in time since state administration began. It is important to note that the ratings of the first report produced in July 2013 indicated the district's status prior to state administration. The second through the 14th reports have each been based on the district's status from the prior year's rating date to the next year's rating date, except for the district's eighth report, which was omitted according to SB 98, Section 102 due to the COVID-19 pandemic. This report is the district's 14th comprehensive review, will be dated July 2026 and is based on the district's status since July 2025. The Tables of Summary Scores below provide not only the average score for each operational area of the report but also provides the number of standards in which scores were under a four. While past performance and future plans are acknowledged in portions of the report, they were not considered in the application of FCMAT's rating rubric.

The assessment team conducted fieldwork in February 2026 and the Tables of Summary Scores are below.

Tables of Summary Scores

Operational Area	July 2013		July 2014		July 2015		July 2016		July 2107		July 2018		July 2019	
	*Avg. Score**	*Under 4***	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score**	*Under 4***
Community Relations/Governance	1.05	20	0.45	20	1.40	17	3.78	8	4.85	4	5.50	2	6.20	1
Personnel Management	1.46	26	1.36	27	2.82	18	4.00	8	5.43	2	6.32	1	6.60	1
Pupil Achievement	3.23	19	2.03	28	2.87	25	3.32	24	3.68	21	3.94	17	3.87	16
Financial Management	1.19	41	1.33	40	1.95	33	2.16	34	2.44	33	3.28	25	3.81	20
Facilities Management	2.24	29	2.59	27	3.81	17	3.94	16	4.65	9	5.29	7	5.13	7

*Average Score
**Standards Under 4

Tables of Summary Scores

Operational Area	July 2020	July 2021		July 2022		July 2023		July 2024		July 2025		July 2026	
		Avg. Score	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*	*Avg. Score*	*Under 4*
Community Relations/Governance		7.05	0	7.80	0	No longer re-viewed		No longer reviewed		No longer reviewed		No longer reviewed	
Personnel Management	Omitted per SB 98,	6.57	2	6.68	1	6.32	2	7.04	0	7.57	0	No longer reviewed	
Pupil Achievement	Section 102 due to	3.87	20	4.48	11	5.19	0	6.00	0	6.16	0	No longer reviewed	
Financial Management	COVID-19 pan-demic	3.70	23	4.26	16	4.00	19	4.49	14	5.35	7	6.37	0
Facilities Management		4.71	11	5.16	8	5.06	7	5.81	5	6.65	2	7.26	0

*Average Score
**Standards Under 4

Financial Management

The financial management section of this comprehensive report assessed the district in 43 FCMAT standards. The district received an average rating of 6.37, an increase from the score of 5.35 achieved in the prior review period. Fourteen standards received scores between eight and 10-fully implemented, and 29 standards received scores between four and seven-partially implemented. This is the first review period in which no individual financial management standard scored below a four. The district continues to demonstrate progress in implementing and strengthening financial management practices, and many of the remaining recommendations focus on refining, formalizing and consistently implementing established procedures and internal controls.

The assistant superintendent of business services/CBO (who had previously served in this position) has been with the district again since August 2024 and oversees the Fiscal Services, Food Services, Information Technology (IT), Risk Management, Purchasing, Facilities, and the Maintenance, Operations and Transportation (MOT) departments. During this review period, the assistant superintendent of business services/CBO also began sharing oversight of the director of safety and student support position with the assistant superintendent of educational services. Following FCMAT's fieldwork, it was announced that the assistant superintendent of business services/CBO will be leaving the district July 1, 2026. At the time of FCMAT's fieldwork, all of the department head positions were filled. The business office experienced less staff turnover with three of the 13 positions (including Fiscal Services and Purchasing) needing to be filled during this review period, and one additional position (accounting specialist) moved from the Special Education Department to the business office. No business office positions were vacant at the time of FCMAT's fieldwork. The executive director of fiscal services began sharing oversight of one of the business office positions (accounting technician) with the executive director of construction and facilities. No business office positions were vacant at the time of FCMAT's fieldwork. Historically, the ongoing restructuring of the Business Services Department and turnover of business office staff had made it extremely difficult for the district to make progress in improving operational processes and procedures. However, during this review period, staffing has continued to stabilize, and business office staff were better able to articulate and speak confidently about their assigned duties. The district has made measurable progress in strengthening internal capacity within the business office and should continue to support ongoing training, collaboration and knowledge transfer to ensure core business functions are performed independently and consistently. In keeping with best practices and the basic theories of organizational structure, the district should ensure that each staff member reports to only one supervisor and implement a standardized process to routinely review, update and reconcile organizational charts across divisions. Organizational charts should include accurate reporting lines, position titles, and current approval and revision dates.

The business office has provided a significant amount of training to its staff and to school site and department staff. During this review period, it established a written "Professional Development Plan for District Wide Staff" for the business office and other Business Services departments to provide training to school site and department staff. The district should ensure that the plan includes a process to seek input and identify the professional development needs of school site/department staff. Additionally, a formal staff development plan should be developed for the business office, and the district should continue its work to incorporate professional development activities into a staff development plan for each business office staff member and manager.

Business office and/or school site and department administration and support staff continue to desire and/or need initial or additional training in areas such as the Business Enhancement System Transformation (BEST) financial and human resources software systems, Excel, department-specific budgets, student attendance, purchasing, inventory and payroll.

Interviews indicated that business office morale and communication between business office staff members have continued to improve significantly during this review period, that communication between business office staff and site/department staff has also continued to improve, and that business office staff respond timely to inquiries. To further strengthen communication practices, the district should establish and formalize a districtwide standard for responding to email and telephone messages and ensure employees are held accountable for meeting it.

Budget and Multiyear Financial Projections

The district adopted its 2025-26 budget within the statutory timelines and conducted public hearings for its 2025-26 LCAP and proposed budget as required. The county superintendent of schools approved the LCAP and budget. The district filed its 2024-25 second interim and 2025-26 first interim budget reports within statutory timelines; both reports were certified as positive.

The budget and MYFPs must be aligned with the LCAP. The LCAP lists the district's goals and actions to achieve those goals and should be an integral component of the budget. The criteria and standards forms for the 2025-26 adopted budget indicate that the budget includes the expenditures necessary to implement the plan, the county superintendent approved the district's LCAP and budget, and the 2025-26 budget and first interim narrative documents and PowerPoint presentations provided in the board meeting materials discuss the LCAP and/or include a summary of the LCAP supplemental and concentration grant expenditure budget. The district should continue to include a brief discussion and/or summary of the LCAP expenditures in the budget narrative documents so readers can easily determine the extent of their inclusion in the budget at each reporting period. Additionally, the information provided in the online board agenda backup materials at each financial reporting period should consistently include all the major assumptions used to develop the budget and MYFP and should continue to be based on the most current data available.

The district's 2025-26 first interim report projects deficit spending of $13.3 million in the unrestricted general fund in 2025-26, $21.2 million in 2026-27 and $26.4 million in 2027-28. Reserves for economic uncertainties were projected to be 3.03% for the current and two subsequent fiscal years. However, the district also included committed designations of $64.23 million in 2025-26, $43.31 million in 2026-27 and $16.99 million in 2027-28 as part of its components of ending fund balance. The district's pattern of deficit spending in the unrestricted general fund could severely affect its recovery plan and long-term fiscal solvency.

The county superintendent reviewed the district's first interim and FSP, which identified cost reductions totaling $5.0 million in both 2026-27 and 2027-28. The county superintendent emphasized the importance of continued implementation of the FSP and required the district to submit an updated FSP with its 2025-26 second interim report. The county office noted that the district's unrestricted general fund balance is expected to decline from $83.46 million in 2025-26 to a projected balance of $22.56 million in 2027-28, a decline of approximately $60.9 million or 72.97% over three years. As a result, the county superintendent continues to be concerned about the projected trend of deficit spending and its impact on the district's ability to maintain the required reserve for economic uncertainties in future years.

Meetings with each principal and department leader were conducted during 2025-26 budget development, budget monitoring meetings are conducted throughout the year, and budget information is also sometimes presented at monthly principals' meetings.

Budget development worksheets for school sites and departments included 2024-25 expenditures and 2025-26 projected allocations for each account line; however, the worksheets did not include instructions for completion; allocation formulas; or the total site/department allocation, total personnel costs, and total amount remaining to budget for each resource. Budget worksheets and/or a budget manual should include this information. Various other documents were provided to FCMAT regarding 2025-26 budget development including "Defining the Core Program," which was approved by the county administrator in June 2025 and contains some staffing formulas to help determine what may be paid for with supplemental and concentration grant funds. The district should continue to train and cross-train qualified staff to complete budget development. It should also continue to reduce its reliance on consultants and ensure that consultants hired by the district provide training to district staff to continue to build internal capacity. Interviews indicated that the use of consultants to provide support for budget development was minimal during this review period.

Board meeting minutes show that three or more advisory board members were present at all the board meetings except for the November 20, 2025 special meeting where one member was present. However, because this meeting was called with minimal advance notice, the county administrator excused the board members from attending. It is essential for the advisory board members to regularly attend meetings to gain a broader understanding of their role and the district's fiscal matters. Additionally, new advisory board members should initially receive, and all existing advisory board members should continue to periodically receive governance and school finance training.

The district has implemented additional budget monitoring controls and continues to strengthen its budget monitoring practices through monthly reporting, ongoing meetings with site and department staff, and the implementation of system controls within the BEST financial system. Staff are now comparing actual expenditures to budgeted amounts more consistently, and the district has improved processes related to budget transfers and requisition approvals. The district also implemented a hard-stop control within the BEST financial system to prevent purchase requisitions from being processed without sufficient available funding. However, budget monitoring and alignment between budgeted and actual expenditures continue to be inconsistent in some areas, including categorical programs and account-level expenditure monitoring. Continued attention to timely reconciliation, monitoring of actual spending patterns, and program-level oversight is needed to improve budget accuracy and reduce significant variances across expenditure areas.

The district implemented the BEST Human Capital Management (HCM) system in April 2025, integrating position control, payroll, personnel management and budget functions. Staff from Business Services, Human Resources and payroll continue to meet regularly to review and reconcile position control data, and key personnel overseeing the reconciliation process have remained in place, providing continuity during the transition. While the district has made progress in strengthening coordination and reconciliation processes, some procedures are still evolving following implementation of the HCM system. The district relies on multiple reports and manual reconciliation processes to develop salary and benefit projections, and certain payroll-related costs, including overtime, stipends and vacation payouts, continue to be tracked outside of the HCM position control module. As processes continue to be refined, consistent coordination between departments remains essential to support accurate reporting.

Audit and Internal Control

The district has continued to strengthen its internal control environment through updated board policies, improved fraud prevention practices, and greater stability within the Business Services Department, which has contributed to improved operational consistency and collaboration across departments. The district completed the 2024-25 audit with an approved auditor-requested extension; while the number of audit findings declined and overall progress is evident, the audit included a qualified opinion on state compliance and continued to identify material weaknesses and significant deficiencies, including several repeat findings with potential fiscal or compliance implications.

The district has taken steps to reinforce oversight, including updating its Business Services Procedures Manual, expanding internal audit activity, and maintaining an Audit and Finance Advisory Committee; however, effective implementation remains varied due to gaps in staff awareness of the manual, inconsistent follow-through on audit resolution, and limited committee focus on internal and external audit results. Continued emphasis on timely audit completion, systematic corrective action tracking, strengthened internal audit reporting, and continued consistent communication and training will be needed to fully implement internal controls, eliminate repeat audit findings, and safeguard district assets and funding.

Although annual Form 700 filings were generally accurate, the district lacks a documented and consistently implemented process for collecting required disclosures when employees assume or leave designated positions, increasing the risk of noncompliance with conflict-of-interest requirements. In addition, organizational charts are not consistently dated or maintained across divisions and departments, and the absence of a defined review and update processes increases the risk of outdated reporting lines and unclear accountability.

Student Attendance and Associated Student Body

The district has established core systems, policies and procedures to record and report student enrollment and attendance, including reconciliation processes, the use of automated notification tools, and improved data integration between the student information system (SIS), the special education information system (SEIS), and the California Longitudinal Pupil Achievement Data System (CALPADS). Recent improvements include more centralized oversight of attendance functions (the director of safety and student support now has sole responsibility for these functions), better identification and reporting of special education and home and hospital ADA, implementation of a SIS-SEIS data connector, and expanded strategies to address chronic absenteeism, which has declined year over year.

However, persistent leadership turnover, inconsistent site-level implementation, variability in staffing levels, classification and assignments, and gaps in training continue to affect data accuracy and internal controls, resulting in recurring audit findings related to attendance accounting. While board policies and procedures generally align with current law and best practices, the district has not fully operationalized certain required programs, most notably home and hospital instruction for general education students and has not provided annual or regular attendance training to school site staff. Continued stabilization of leadership, clearer assignment of roles and responsibilities, consistent training, and stronger internal review processes are needed to ensure accurate attendance reporting, compliance across all instructional programs, and maximization of LCFF funding.

The executive director of fiscal services is assigned to oversee Associated Student Body (ASB), and the fiscal compliance manager has also been assigned some ASB oversight duties; these individuals visited the comprehensive high school several times to meet with ASB staff and/or examine ASB records during this review period. The district formally adopted FCMAT's Associated Student Body Manual as its ASB manual in November 2025, and it has also posted on its website a Business Services Procedures Manual 2025-2026 that contains information about ASB oversight and various ASB functions. The district should continue to develop and implement written procedures for adequate oversight of ASB funds and should ensure that its Business Services Procedures Manual includes all standardized ASB forms. School sites should be provided with and use the standardized forms.

The June 30, 2025 annual external audit included one finding regarding ASB, which was partially repeated from the prior year. The audit identified the finding as a significant deficiency. The business office also completed an internal audit at two school sites during this review period. School site administrators and the district office should conduct adequate and effective oversight of ASBs and review external and internal audit findings with applicable staff members at all sites with an ASB to ensure corrective action and avoid repeat audit findings. The district should provide initial training for new employees and continue to provide annual training to all employees who are responsible for ASB functions. The training should include topics such as processes and procedures, internal controls, and a review of audit findings; the district should make the training mandatory for all applicable employees and administrators.

Other Related Areas

Management Information Systems – The district's updated 2024-2029 Technology Plan outlines a device replacement plan, including the initial elements of a formalized lifecycle replacement plan for critical network infrastructure equipment. In December 2025, the district adopted a Deferred Maintenance and Technology Plan that provided detailed plans, budgets, and timelines for extensive IT infrastructure upgrades across all the district's facilities. The district also completed the replacement of its previously unsupported Cisco Voice over Internet Protocol (VoIP) phone system. During the 2025-26 winter break, all school sites and administrative offices were successfully migrated to a hosted VoIP service, eliminating an urgent operation and safety risk identified in the 2025 report.

The district has filled the two critical database administrator (DBA) positions and one application support specialist position within the IT Department, and these employees have gained considerable experience and knowledge of CALPADS and other essential state reporting responsibilities. With this experience and capacity improvement, the district no longer relies on consultants for DBA, state reporting, and application support services. The district has met the important CALPADS Fall 1 deadline this year, and the IT team is confident it will meet the remaining CALPADS reporting deadlines. Due to the implementation of the SIS-SEIS data connector, state reporting data errors involving special education records have been significantly reduced and no longer pose a significant risk to the certification process.

School site staff reported improved consistency in enrollment and CALPADS-related data entry training and communication. The district has established structured, monthly CALPADS data meetings supported by documented agendas, attendance tracking, and training materials. Staff indicated increased awareness of available resources, including the Enrollment and Attendance Manual and IT Policies and Procedures Manual, and a clearer understanding of expectations regarding participation in required training sessions. To enhance and sustain data governance practices, the district should regularly leverage the complimentary trainings and professional learning opportunities provided by the California School Information Services.

While training structures and access to documentation have improved, some confusion remains regarding the delineation of job roles and responsibilities for site-based data entry staff. This role-based ambiguity, particularly at sites with divided enrollment and attendance responsibilities, continues to affect full participation and consistency in the application of training.

The district continues to use contracted temporary employees in important school site technical support roles. These positions are the initial and primary support contacts for staff and student devices. They are critical in ensuring the staff and students can access the devices needed for instruction and assessment.

Inventory – The district contracted with a vendor in September 2025 to conduct a physical inventory of items with an original cost of $500 or more, and a fixed asset report was completed. Since the last review, the district has implemented procedures for tagging and tracking fixed assets and staff responsible for these duties have received training. However, donated items are still not tracked and disposals are not removed from the inventory database. The Food Services Department tags its assets, conducts periodic site inventories, and provides asset information to the business office. Most technology assets are delivered with asset tags affixed by the vendor, while IT staff is responsible for tagging assets that are delivered without tags. IT staff reported that technology assets are maintained in a separate inventory system. The district was unable to provide evidence demonstrating that assets tagged by Food Services and IT staff as well as those delivered with vendor-affixed tags were recorded in the district's fixed asset inventory system. To ensure completeness and accuracy of fixed asset records, the district should implement procedures to record and reconcile assets maintained in separate systems with the centralized fixed asset inventory system.

The district lacks clear, written procedures and internal controls for fixed asset disposal, resulting in inadequate tracking of the date and manner of disposal and asset status. Controls to assess market value are not in place, which increases the risk of improper or unauthorized disposal, including the potential loss of valuable items and noncompliance with regulations. Additionally, the district does not track assets from surplus designation through final disposition, and salvage documentation is not used to support sales records or update inventory records, leading to incomplete and unreliable asset data. Procedures should be developed and implemented to ensure proper processes are followed, and all applicable employees should be trained in their use and held accountable for following them. The processing and disposal of surplus assets and instructional materials should be centralized to eliminate the opportunity for loss or theft.

Food Service – The 2024-25 unaudited actuals show that the cafeteria ending fund balance was approximately $4.7 million. The 2024-25 audit report did not contain any adjustments to the

Cafeteria Fund balance; however, the audit did include a material weakness finding stating that the National School Lunch Program (resource 5310) had been charged for Child and Adult Care Food Program (resource 5320) expenses. The district should continue to monitor the cafeteria fund net cash resources calculation to ensure that the state limit is not exceeded. The district should also ensure that the correct account code is charged for all expenditures.

The Food Services Department's accounting specialist retired in August 2022, and the position was replaced by a six-hour-per-day accounting assistant. Since that time, several employees and/or temporary staff have held the accounting position. During the prior review period, the district established a full-time food services accountant position, which was filled in September 2024. The department's administrative secretary resigned in December 2024, and the district approved the replacement of the position with a new food services specialist position, which was filled in July 2025. The district should continue its efforts to ensure that all staff who are assigned to oversee and operate the program are adequately trained, cross-trained and supervised, are knowledgeable about budget and program requirements, and that food service management staff properly analyze the financial aspects of the food service program monthly to evaluate profitability and identify any areas of concern.

Special Education – The district continues to participate in the Southwest Special Education Local Plan Area (SELPA), which supervises special education programs and coordinates regionalized services among its member districts. The district met its maintenance-of-effort requirement in 2024-25; however, special education remains a significant and growing fiscal pressure on the unrestricted general fund, with contributions totaling approximately $28.7 million in 2024-25 and projected to increase further in 2025-26. Persistent compliance challenges related to IEP timelines, service delivery, and documentation continue to contribute to complaints, litigation activity, and higher programmatic and legal costs, underscoring the need for stronger oversight and consistency across school sites. The district has taken steps to improve fiscal and operational controls, including increased coordination between business services and special education and the pursuit of additional funding sources such as extraordinary cost pool reimbursements, Medi-Cal-related program claims, and the implementation of the Children and Youth Behavioral Health Initiative (CYBHI). While these efforts represent progress, full and consistent implementation remains ongoing due to staffing capacity constraints and leadership transitions.

Transportation – To manage costs effectively, expenses should continue to be budgeted accurately and reviewed regularly to identify and address any significant changes. In addition, the Transportation Department coordinator should have access to the budget and routinely monitor it. The district continues to monitor transportation expenditures against its transportation entitlement.

The district provides most of its special education transportation services internally; however, due to limited capacity, some students are transported by the Los Angeles County Office of Education (LACOE) through regionalized transportation services agreements. Although the district reported that reconciliation processes are being performed, supporting documentation provided to FCMAT did not demonstrate that transportation billings were consistently reconciled to student rosters or actual days of service. The district should establish and maintain formal review and approval procedures to ensure transportation billings are properly reviewed, reconciled to supporting student data, and approved before payment is processed.

The district continues to properly transfer "other miles" transportation costs, such as field trips and athletic events, to the benefiting instructional functions; however, timely budget transfers and adjustments are still necessary to prevent negative balances in site and department budgets. The district also continues to process field trip journal entries monthly, and ongoing monitoring will be important to ensure the consistency of these practices.

The district adjusted its field trip transportation rates in September 2024 and reviewed rates again during the current review period using comparisons to third-party providers. While the district's rates appear to align with market rates, it remains important to periodically evaluate rates using internal cost data to ensure transportation services continues to recover actual operating costs.

The district continues to maintain controls over fuel card usage, including assigning cards to individual drivers and monitoring fuel activity through the SC Fuels system. However, documentation was not consistently available to demonstrate that all reconciliation procedures were performed throughout the review period, and some instances of shared fuel card usage were identified. The district should continue strengthening oversight and monitoring procedures to ensure fuel card controls are consistently implemented, and anomalies are investigated timely.

The 2022-23 enacted state budget included a provision for additional ongoing funding as reimbursement to school districts based on prior year eligible home-to-school transportation expenditures, which has been included in every budget since. Districts are required to approve a transportation service plan each year by April 1 as a condition of receiving reimbursement. However, the district submitted its 2023-24 transportation service plan late, on April 17, 2024, missing the April 1 deadline. As a result, the $858,415 received may be subject to repayment pending the outcome of the district's appeal. For the 2024-25 fiscal year, the district approved its transportation plan by the required deadline.

Risk Management – The district continues to maintain a comprehensive risk management program overseeing workers' compensation, property and liability insurance, and employee safety, with sufficient self-insurance reserves to cover projected obligations and support the district's overall financial stability. While the district remains compliant with Governmental Accounting Standards Board (GASB) 75 reporting for other post-employment benefits (OPEB), actuarial projections show rising OPEB costs, highlighting the need for continued monitoring and long-term fiscal planning.

Facilities Management

The facilities management section of this comprehensive report assessed the district in 31 FCMAT standards. The district received an average rating of 7.26, an increase from the score of 6.65 achieved in the prior review period. Fifteen standards scored an eight or higher-fully implemented and 16 standards scored between four and seven-partially implemented. This is the first review period in which no individual standard scored below a four. The district continues to demonstrate progress in implementing and strengthening facilities management practices.

The communities served by Inglewood Unified have shown consistent support for facilities funding by passing several general obligation (GO) bonds totaling over $460 million. Measure K, which passed in 1998, provided $131 million. Measure GG, passed in November 2012, provided an additional $90 million. And most recently, Measure I, was passed in 2020, authorizing $240 million in funding to support facility improvements, repairs and construction.

Through active leadership and funding support, the district has made measurable progress in facilities during this review period, including the development of a new Facilities Master Plan (FMP), the closures and consolidation of school sites and implementation of major capital projects.

Key areas for continued focus include fully implementing a preventive maintenance program, strengthening data-driven planning through updated enrollment projections, improving documentation and accountability in work order systems, and standardizing safety and operational practices. Continued attention to these areas will support long-term sustainability, operational efficiency, and equitable access to quality school facilities.

School Safety

The district continues to maintain and update safety related board policies (BPs) and administrative regulations (ARs). All school sites maintain approved Comprehensive School Safety Plans (CSSPs), and earthquake and fire drills are conducted in accordance with district policy. Districtwide safety coordination under the director of safety and student support provides ongoing training, supports site compliance, and facilitates safety committees.

Facility conditions across school campuses were generally found to be clean and free of safety hazards, with appropriate Safety Data Sheet (SDS) binders maintained at all sites. Fire alarm systems, security systems, and visitor protocols are in place at most school sites, although some issues remain, including a lapse in fire alarm audibility at one site and public address system coverage at certain sites. The district continues to rely on external vendors for inspections such as annual fire extinguisher inspections, though internal monthly inspection practices by site-level staff are not consistently implemented.

The district has made progress in key and lock system upgrades at several campuses. However, a fully standardized districtwide system has not yet been implemented. Exterior lighting is generally functional, though formal assessment processes and comprehensive standards remain limited. The district continues to provide safety training to staff through multiple virtual and in-person formats.

Facility Planning

The district approved a new FMP in December 2025. The FMP outlines long-term facility needs, aligns with evolving instructional models such as the transition to a TK-8 structure, and incorporates project prioritization and funding strategies. However, the plan requires further updates to fully reflect recent school closures, demographic shifts, and recent enrollment projections.

A Facilities Advisory Committee (FAC) and other educational partner committees have been established and are meeting regularly, supporting transparency and collaborative planning. The district has also made progress in reducing facility usage to align with student enrollment needs through school closures and consolidation efforts. This has improved overall maintenance and operations resource allocation.

The district continues to refine procurement processes for architectural and engineering services while recognizing the need to update the request for qualifications (RFQ) to address changing project needs as facility changes occur. Stability in leadership roles has significantly improved planning continuity and project execution.

Facilities Improvement and Modernization

The district continues to implement construction projects guided by the recently approved FMP and supported by Measure I and other funding sources. Major projects include campus renovations, security upgrades, playground improvements, and large-scale efforts such as the Inglewood High School reconstruction project and Coleman Stadium upgrades.

The district has demonstrated improvement in coordinating funding sources, including bond funds and external partnerships. At the same time, greater alignment between project planning, demographic projections, and facility usage decisions is needed to ensure long-term effectiveness.

Collaboration with external consultants has supported project planning and delivery. Continued development of internal staff capacity should remain a priority to reduce reliance on outside support and enhance sustainability.

Facilities Maintenance and Operations

The district maintains compliance with Williams Act inspections and continues to fund its Routine Restricted Maintenance Account (RRMA) above required levels. Recent facility closures have helped align maintenance workloads with available resources, improving overall operational efficiency.

While the district has a work order system in place, it is not consistently used to track completion details or preventive maintenance activities. Even though the district has developed and begun implementing a multiyear preventive and deferred maintenance plan, it continues to operate in a reactive manner rather than being proactive. Greater integration of these plans into the work order system would support proactive maintenance.

Staff are not consistently documenting information on work orders such as the amount of time spent on a project, the cost of materials or regularly closing work orders in the system upon completion of the work. This prevents the district from reviewing work for timeliness, cost and efficiency and staff should be held accountable for these processes.

The district has adequate equipment and supplies, and employees generally have the tools needed to perform their work. The district keeps an inventory of all tools, materials, supplies and equipment stored at the central warehouse facility. However, improvements are needed in site-based supplies.

Utility tracking has improved, with the district now maintaining a centralized tracking system and conducting regular reviews. A comprehensive energy management system and formalized procedures would help support long-term cost control and sustainability efforts.

Instructional Program Issues

The district continues to support instructional priorities in facilities planning through its FMP and ongoing site inspections. Efforts to ensure equity in facilities are embedded in planning processes, including evaluation of facility adequacy, safety, and access across school sites.

The district has engaged educational partners and built community support for facility decisions, particularly in relation to school closures and resource allocation. Continued updates to the FMP, including integration of demographic data and facility conditions, will be essential to maintain equitable and effective learning environments across all sites in the future.

Financial Management

1.1 Internal Control Environment

Professional Standard

All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (Statements on Auditing Standards (SAS) 55, SAS 78, SAS 82: Treadway Commission)

Findings

1. Board policies and administrative regulations are a vital component of internal controls, helping deter and detect fraud and providing the guidance districts and staff need to operate effectively. The district subscribes to the California School Boards Association's (CSBA's) GAMUT online service, which makes adopted board policies and administrative regulations accessible through a link on the district's website.

2. During the review period, the district revised many bylaws, board policies and administrative regulations; adopted several new policies; and maintained existing policies that support a culture of high integrity and ethical conduct, including:

    - Board Bylaw (BB) 9270-Conflict of Interest, revised on January 8, 2025, outlines the requirements for board members and designated employees to disclose any conflicts of interest annually. The exhibit supporting this bylaw was most recently updated on August 6, 2025.

    - Board Policy (BP) and Administrative Regulation (AR) 1313-Civility Policy, revised on June 21, 2023, promotes mutual respect, civility and orderly conduct among district employees, parents/guardians and the public. The district's website still lists the policy under the previous number, 1313.01, and certain exhibits referenced in the policy are not available online. BP 1313 also incorrectly cites BP 5146 regarding Married/Pregnant/Parenting Students rather than BP 5131.4, which covers campus disturbances.

    - Board Policy (BP) and AR 3400-Management of District Assets/Accounts, adopted on August 4, 2014 and revised on January 17, 2024, recognizes internal control procedures and fraud prevention in transactions, such as purchasing, receiving, and payment functions. BPs 3314-Payment for Goods and Services, updated April 17, 2019, and 3314.2-Revolving Funds, adopted August 4, 2014, also describe the board's fiduciary duties to manage and safeguard district assets and resources.

    - Board Policies (BP) 4119.21, 4219.21 and 4319.21-Professional Standards, and their corresponding exhibits, set ethical standards and codes of conduct for district employees. BP Exhibits 4119.21 and 4319.21 were revised on May 24, 2023, and BP Exhibit 4219.21 on April 22, 2020.

However, several related professional standards policies within the 4119.xx series were last updated on August 4, 2014.

3. The district does not have a board policy committee. Instead, the county administrator and executive cabinet review policy updates. Policy changes are communicated to staff by email, with links to the policies posted on the district website.

4. Board members and employees designated in the district's Conflict of Interest Code (BB 9270) are required under Government Code (GC) 87500 to file an annual statement of economic interests, known as Form 700. Although the most recent revision to the exhibit supporting BB 9270 corrected most minor inconsistencies between designated positions and the district's organizational chart, the director of after-school programs was omitted from the revised exhibit. As a result, the employee in this position may not be disclosing economic interests under the correct position designation and disclosure category.

5. In January 2026, the district provided employees in designated positions with training on conflict-of-interest and Form 700 filing requirements. The Fiscal Crisis and Management Assistance Team's (FCMAT's) review of 2025-26 Form 700s filings identified no material errors. However, the district continues to lack a documented process for collecting Form 700s from employees when they assume or leave designated positions. Consequently, Form 700s were not available for FCMAT's review for several appointments to and separations from designated positions during the period under review.

6. In addition, the district's Conflict of Interest Form 700 Roster Tracking System documenting submissions for 2025-26 does not include disclosure categories or the dates employees assumed or left office. Including this information would support monitoring compliance with BB 9270 and GC Section 87302, which require Form 700 filings annually, within 30 days of assuming office and within 30 days of leaving office.

7. The district engaged an independent accounting firm to conduct its annual audit. At the auditor's recommendation, the district requested a 45-day extension of the 2024-25 audit report deadline of December 15, 2025, because a delay in the release of the 2025 Federal Compliance Supplement affected completion of required procedures within the original timeline.

8. The final 2024-25 audit report, dated January 27, 2026, included a qualified opinion on state compliance related to findings on attendance accounting, classroom teacher salaries, school accountability report cards, the Expanded Learning Opportunities Program, home-to-school transportation, and comprehensive school safety plans.

   Additionally, the audit identified material weaknesses and significant deficiencies in internal controls across multiple business functions, indicating the district's assets are vulnerable to misstatement, theft, or fraud. While the district has reduced the overall number of audit findings in recent years, it continues to experience new findings classified as material weaknesses or significant internal control deficiencies. The 2024-25 fiscal year audit reported 11 audit findings, two fewer than the previous year, but nine were repeated or partially repeated from the prior year. Of the findings, four indicated either a financial penalty, questioned costs or potential funding loss.

9. The district has historically maintained several departmental procedural manuals for key functions, including standard operating procedures (SOPs) for routine duties. Business services staff also continue to prepare and update desk manuals to document individual responsibilities. When properly prepared, implemented and followed, these written procedures strengthen internal controls and reduce the risk of errors, fraud, and misappropriation of funds.

   On November 5, 2025, the county administrator/advisory board adopted a comprehensive update to the district's Business Services Procedures Manual, which includes detailed procedures for the following departments: accounting, purchasing, payroll, budget, food services, student enrollment and attendance management, information technology services, associated student body (ASB), developer fees, maintenance and operations, and risk management. However, most district staff interviewed were unaware of the updated manual or its location, which may limit its effective implementation.

10. Establishing and maintaining a fraud prevention program is critical for deterring fraud. Common detection methods include employee tips, either reported to supervisors or through an anonymous hotline, which are most effective when employees have easy access to and regular awareness of reporting methods. The presence of an anonymous tip line alone can serve as a strong fraud deterrent.

    In July and September 2025, the district trained administrators, principals, office managers and secretaries on its WeTip program, which allows anonymous reporting of concerns such as workers' compensation fraud, discrimination, harassment, threats, safety violations, burglary and weapons. To promote the program, the district redistributed written communication to all school sites and maintained hotline information on both district and school websites.

    Staff interviews indicated a general awareness of the WeTip hotline and reporting process. The director II, risk management also facilitates monthly meetings with district administrators (i.e., county administrator, assistant superintendent of business services/chief business official (CBO), and director of safety and student support) to review tips and coordinate responses.

11. Assembly Bill (AB) 2158 (Chapter 279, Statutes of 2022) expanded mandated ethics training to include all local agency officials, regardless of whether they receive compensation for their official duties. GC 53235 requires local agency officials, including school district governing board members, to complete at least two hours of ethics training every two years. Further, GC 53235.1 requires newly elected or appointed governing board members to complete the training within one year of assuming office. Within the past two years, three governing board members and the county administrator have completed CSBA ethics training.

12. The district provides annual employee notifications that include the district's Code of Conduct and Code of Ethics. These notifications are distributed to all employees, including substitutes, and require annual acknowledgement of receipt. Professional standards board policies state that "The Board of Education expects district employees

to maintain the highest ethical standards, exhibit professional behavior, follow district policies and regulations, abide by state and federal laws, and exercise good judgment…" Both the certificated and classified employee handbooks also include sections addressing the district's Code of Conduct.

13. Effective communication, training and routine monitoring are crucial to ensuring control activities function as intended. Since the prior review period, the district has maintained consistent leadership in the Business Services Department, with the same assistant superintendent of business services/CBO and executive director of fiscal services. This continuity has contributed to measurable improvements in business services processes and procedures, operational efficiency, and overall department culture.

    District staff consistently reported stability within the Business Services Department and confidence in its practices and staff's ability to support departmental and school site needs. Routine meetings are held among the Business Services, Human Resources (HR), Special Education and Risk Management departments to address cross-departmental issues, and business services staff provide ongoing training to principals and office managers during monthly meetings. This consistent collaboration and communication have supported improvements in effective operations and districtwide internal controls.

14. External audits, internal reviews and investigations present opportunities to strengthen district practices by identifying risks and informing corrective actions. An audit committee serves to monitor the district's progress in addressing audit findings, particularly those related to internal control weaknesses and potential risks of fraud or misappropriation of funds. When functioning effectively, the audit committee strengthens the internal control environment by promoting accountability and ensuring allegations of fraud or other illegal practices are appropriately investigated and resolved.

    The district has established an Audit and Finance Advisory Committee to advise the county administrator/advisory board on financial issues, including the resolution of internal and external audit findings. During the review period, the committee focused primarily on budget issues and the 2023-24 audit report and did not review internal audit results.

    Interviews with some members indicated that the committee does not have a regular meeting schedule. Since January 2025, the committee has met four times and includes the county administrator; two advisory board members; the assistant superintendent of educational services; the assistant superintendent of business services/CBO; the executive director of fiscal services; the budget and position control analyst; two classified management directors; three bargaining unit representatives; and a parent/community member.

Recommendations for Recovery

1. The district should continue using CSBA's GAMUT policy service to maintain board policies and administrative regulations, tailoring each policy to district-specific needs and

removing nonapplicable language, and ensure adopted policies and regulations remain accessible through the district website.

2. The district should continue to routinely review and update board policies and administrative regulations and ensure policy numbering, citations and referenced exhibits are accurate and available online. Identified issues in BP 1313 should be corrected.

3. Department administrators and management staff should continue to participate in reviewing and proposing board policies and administrative regulations within their areas of responsibility. The district should continue its practice of notifying staff of newly adopted or revised policies and regulations through email to ensure timely awareness and access.

4. The district should ensure positions listed in the Conflict of Interest Code exhibit are aligned with the district's organizational chart, including consistent position titles and designated disclosure categories. The district should regularly review and update the exhibit to ensure all existing and newly created administrative positions are appropriately designated.

5. The district should continue to ensure the staff responsible for completing and collecting Form 700s are properly trained on filing requirements, including applicable timeframes and procedures for reviewing submissions for completeness, accuracy and the correct jurisdiction.

6. The district should establish a formal process for collecting Form 700 filings when employees assume or leave designated positions and maintain a tracking system that includes disclosure categories and dates of assuming or leaving office to support compliance with legal requirements.

7. The district should ensure timely completion of the annual audit, including early coordination with auditors to address external factors that may affect required procedures.

8. The district should implement and monitor corrective action plans for audit findings, with particular attention to material weaknesses and significant deficiencies. Regular internal reviews should be conducted to track resolution, prevent repeated findings, and reduce the risk of financial penalties, questioned costs or funding loss. The district should also strengthen internal controls across business functions to better safeguard assets and reduce the risk of misstatement, theft or fraud.

9. The district should continue to maintain and update comprehensive policies and procedures, including departmental procedural manuals, employee desk manuals and SOPs, and establish a process for regular review, communication and centralized access to ensure staff are aware of updates and can readily locate and implement procedures.

10. The district should continue to promote its WeTip anonymous reporting program to maintain staff awareness and accessibility. The district should also continue to periodically

review and refine response protocols to ensure reported tips are addressed promptly, consistently and appropriately.

11. The district should continue to comply with state-mandated ethics training requirements for governing board members and ensure timely completion by newly elected or appointed members.

12. The district should continue to inform employees annually of policies related to professional standards, including its codes of conduct and ethics.

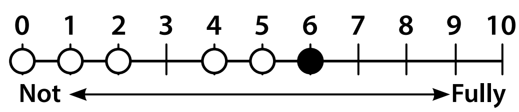
13. The Business Services Department should continue holding regular meetings and collaborating with other departments to provide training that ensures compliance with operational procedures. Principals, office managers and other staff members who attend informational meetings and receive communications about district policies and procedures should promptly share relevant information with their school sites and departments.

14. The district should establish a regular meeting schedule for the Audit and Finance Advisory Committee to strengthen its oversight role and expand the committee's focus beyond budget-related matters to include systemic monitoring of internal and external audit finding corrections.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	2
July 2020 Rating:	Omitted per Senate Bill (SB) 98, Section 102 (Chapter 24, Statutes of 2020) due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	4
July 2025 Rating:	5
July 2026 Rating:	6

Implementation Scale:



1.3 Internal Control Environment

Professional Standard

The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS 55, SAS 78)

Findings

1. The district maintains a districtwide organizational chart that, as of December 10, 2025, outlines three divisions under the county administrator: the assistant superintendent of business services/CBO; the assistant superintendent of human resources; and the assistant superintendent of educational services. Each division also maintains its own organizational charts specifying lines of authority. The charts identify all established positions, including those currently vacant. However, some division and department organizational charts do not include a revision date. In addition, one administrative position is listed on the chart as the director of after school programs, while the employee holding the position identifies as the director of expanded learning programs.

2. The district identifies departmental leadership and support staff on its website. Staff interviews indicate that each division and department is responsible for updating and maintaining its own webpages. Some department websites showed outdated staffing information at the time of the review; however, the district reported it was in the process of redesigning its website.

Recommendations for Recovery

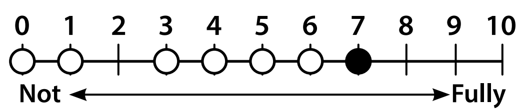
1. The district should implement a standardized review schedule (e.g., quarterly or after any administrative reorganization) to update and reconcile all organizational charts across divisions. Charts should continue to include accurate titles, reporting lines, and clear approval and revision dates. Staff should also have easy access to the most current organizational charts to ensure they know where to direct their questions.

2. Each department should designate a staff member responsible for regularly reviewing and updating its website pages. Additionally, the county administrator's office should implement regular (e.g., monthly or quarterly) checks to ensure website information remains current, accurate, and aligned with organizational charts.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	0
July 2015 Rating:	3
July 2016 Rating:	4
July 2017 Rating:	4
July 2018 Rating:	5
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 Rating:	6
July 2025 Rating:	7
July 2026 Rating:	7

Implementation Scale:



2.1 Inter- and Intradepartmental Communications

Professional Standard

The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls.

Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedure manuals are developed. The Business and Operational departments are responsive to user department needs.

Findings

1. The district office administration continues to work to improve cohesive communications between the Business Services and Operational departments and other departments and school sites. Interviews indicated that business office morale and communication between business office staff members have continued to improve significantly during this review period. Interviews further indicated that communication between business office staff and site/department staff has also continued to improve during this review period. A PowerPoint presentation from the September 12, 2025 business office staff meeting states that staff are to respond to email, telephone and text messages within 24 hours, and interviews indicated that business office staff respond timely to inquiries.

2. The assistant superintendent of business services/CBO (who had previously served in this position) has been with the district again since August 2024 and oversees the Fiscal Services, Food Services, Information Technology (IT), Risk Management, Purchasing, Facilities, and Maintenance, Operations and Transportation (MOT) departments. During this review period, the assistant superintendent of business services/CBO also began sharing oversight of the director of safety and student support position with the assistant superintendent of educational services. At the time of FCMAT's fieldwork, all of the department head positions were filled. Three of the 13 positions in the business office (including Fiscal Services and Purchasing) were filled during this review period, and one additional position (accounting specialist) was moved from the Special Education Department to the business office. The executive director of fiscal services shares oversight of one of the business office positions (accounting specialist) with the executive director of construction and facilities. No business office positions were vacant at the time of FCMAT's fieldwork.

3. The assistant superintendent of business services/CBO has implemented a weekly meeting with all Business Services management staff. During this review period, interviews indicated that the district has also developed a Utility Tracker, and meeting agendas show that the assistant superintendent of business services/CBO and various business office and MOT Department staff members meet routinely to discuss utility costs and opportunities for savings. It would also be beneficial for the assistant superintendent of business services/CBO to schedule routine meetings, for example quarterly or biannually, with each school leader to discuss their budgets and/or other responsibilities related to procedures for areas such as accounting, internal controls, purchasing and payroll.

4. During this review period, interviews indicated that the executive director of fiscal services implemented routine staff meetings, “Fiscal Huddles,” with business office staff members. Sample documents provided to FCMAT show that agendas and meeting materials include customer service, professional development plans, desk manuals and various other topics.

5. The assistant superintendent of business services/CBO, and often other Business Services Department staff members, attend the districtwide principals’ meetings monthly and provide information and training about the budget and various business functions and procedures. During this review period, the business office also conducted individual budget meetings with principals and department leaders during budget development and throughout the year, including weekly scheduled meetings with the Special Education Department.

6. Office managers and administrative secretaries continue to have monthly meetings where various district departments, including Business Services, share information regarding departmental processes and procedures. The 2024-25 meeting calendar indicated that meetings were conducted virtually or in-person, and the 2025-26 meeting calendar indicates that meetings are conducted in-person. Both calendars state that meetings are mandatory. Rosters were provided to FCMAT for six of the meetings conducted in 2025-26 and show that most site and department staff attended each meeting.

7. Interviews with staff indicated that interdepartmental communications between the Business Services and HR departments continue to improve. Leadership continues to work to assess interdependent activities and procedures, evaluate their effectiveness and revise existing or establish new procedures. In addition, applicable staff members from the two departments meet routinely to discuss various topics such as employee leaves, payroll issues, and position control.

8. The business office uses a shared drive where department staff members can access documents that affect duties between their positions and various other business office documents. The HR Department also shares various information on a shared drive with applicable business office staff.

9. During this review period, the Business Services Procedures Manual 2025-2026 was completed and posted to the district website. The manual includes titles, names, and contact information for Business Services Division administrators and support staff and various procedures of the business office and other Business Services departments. The district website also contains numerous reports and forms of interest to districtwide staff and those affected. At the time of fieldwork, some of the links on the website were not functioning and provided the message “Page Not Found” (e.g., the Financial Reports link).

10. Interviews indicated that some desk manuals for business office positions have been completed, and some continue to be in various stages of development and review.

Recommendations for Recovery

1. The district should continue to refine and enhance efforts to establish a systematic process for effective communication between the Business Services and Operational departments and between Business Services/Operational departments and all user departments and school sites.

2. The district should establish and formalize the business office directive as a districtwide standard for responding to email and telephone messages and hold all employees accountable for meeting it.

3. In keeping with best practices and the basic theories of organizational structure, the district should ensure that each staff member reports to one supervisor.

4. The assistant superintendent of business services/CBO should continue to conduct routine meetings with department leaders and schedule and conduct meetings with each principal to review his or her budget and responsibilities for internal controls and operational procedures.

5. The district should continue to ensure that business office staff meetings are routinely scheduled and conducted.

6. The district should continue making the monthly office manager and administrative secretary meetings mandatory, hold all applicable staff accountable for attending, and ensure that attendance rosters are completed for the mandatory meetings.

7. The Business Services and HR departments' staff should continue to meet routinely to resolve issues and reconcile the position control system and ensure it continues to be consistently and accurately maintained.

8. The district should continue to publish its Business Services Procedures Manual, which includes business office processes and procedures for school sites and departments, in a centralized online source. The manual should be reviewed and updated at least annually.

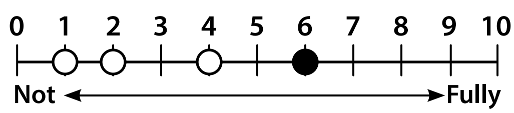
9. The district should ensure that all the links on its website function properly.

10. The district should continue to establish formal written procedures for the business office and ensure that desk manuals are developed and include current policies and step-by-step procedures for all business office functions. Manuals should be reviewed and updated at least annually and as changes occur and should be posted in a centralized online source.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating	1
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	2
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	4
July 2026 Rating:	6

Implementation Scale:



2.3 Inter- and Intradepartmental Communications

Professional Standard

The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.

Findings

1. All seats on the district's five-member elected board, referred to as an advisory board, are filled. All of the advisory board members have completed the CSBA Masters in Governance program. The program includes courses in the following areas: Foundations of Effective Governance/Setting Direction, Policy & Judicial Review/Student Learning & Achievement, School Finance, Human Resources/Collective Bargaining, and Community Relations and Advocacy/Governance Integration.

2. A review of the agendas and minutes posted on the district's website indicates 19 board meetings occurred from February 2025 through January 2026. In addition to regular meetings, these included five special board meetings and/or board workshops. Minutes show that three or more members were present at all the meetings except for the November 20, 2025 special meeting where one member was present. (Because this meeting was called with minimal advance notice, the county administrator excused the board members from attending.) It is essential for the advisory board members to regularly attend meetings to gain a broader understanding of their role and the district's fiscal matters.

3. Interviews with district administrators and advisory board members indicated that the advisory board members are engaged and ask questions at meetings. Board meeting videos posted on the district's website showed that the board asks questions and provides comments about items such as the budget, interim and unaudited actuals reports, the annual audit, and cash flow during the reports/presentations portion of the agenda. Interviews also indicated that each advisory board member has an opportunity to meet with the county administrator and cabinet members prior to board meetings to ask questions regarding agenda items.

4. Many of the district's routine fiscal matters such as approval/ratification of purchase orders, approval of vendor/payroll warrant resolutions, approval of travel expenditures/ conference requests, and numerous contracts and consultant agreements are presented at regular board meetings. During this review period, items regarding the district's fiscal condition, including the budget adoption, interim reports and unaudited actuals, were also presented at regular, rather than special, board meetings. These items should continue to be on regular board meeting agendas since dates for these meetings are typically determined each December and allow advisory board members and the public more time

to schedule attendance and review agendas and backup materials. Items on the district's fiscal condition are listed as consent calendar/action items on the board meeting agendas, and items such as the budget, interim reports and unaudited actuals are also included on the reports/presentations portion of the agenda preceding county administrator action on the issue.

5. Interviews continue to indicate that board agendas and backup materials are provided at least 72 hours before each regular board meeting; typically, on the Friday before the Wednesday meeting. Board agendas and materials, including budget documents and the assumptions narrative for each reporting period, should continue to be provided to advisory board members before board meetings and with sufficient time to review documentation, formulate questions and prepare for discussion. Budget issues are discussed in further detail in Standards 5.1 and 5.2 of this report.

6. Board meeting agendas and minutes are available through links on the district website. Supporting documentation, including that associated with many business and fiscal issues, is also available through links embedded in each agenda. FCMAT's review of agendas and minutes for meetings conducted from February 2025 through January 2026 found that information regarding the rationale and financial impact of most consent calendar/action items is included on the board agendas.

7. The December 10, 2025 board meeting minutes included designations of board representatives to serve on district committees; one advisory board member was appointed to serve on the Audit and Finance Advisory Committee. The 2024-2025 and 2025-2026 Audit and Finance Advisory Committee member lists each included two advisory board members. Committee meeting minutes show that four meetings were conducted during this review period, and that one board member was present at each of the four meetings. The advisory board appointee provided an update about the committee at one board meeting.

8. The district conducted three board workshops during this review period; however, none of the workshops included information regarding the budget. Although district staff provide budget presentations to the county administrator/advisory board at regular board meetings, these presentations are sometimes brief and specific to the budget that is presented for approval at each given reporting period. Budget study sessions/workshops typically provide more global as well as detailed information about the entire budget process, such as how the budget is structured and developed, and budget terminology. These sessions/workshops also typically provide more time for the board to ask questions regarding the district's budget and related processes.

Recommendations for Recovery

1. New advisory board members should initially receive, and all existing advisory board members should continue to periodically receive, governance and school finance training.

2. Advisory board members should attend all board meetings and continue to actively demonstrate a desire to learn about all fiscal matters presented.

3. Items regarding the district's fiscal condition, such as the budget adoption, interim reports and unaudited actuals, should continue to be included on regular board meeting agendas.

4. The district should continue to provide board agendas and materials to advisory board members before board meetings as required by law and ensure that materials are provided with sufficient time for review and preparation for discussion.

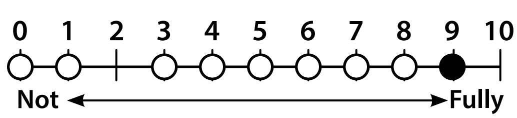
5. The Audit and Finance Advisory Committee should continue to include at least one representative from the advisory board, committee meetings should continue to be routinely scheduled and conducted, and the board representative should continue to routinely attend the committee meetings.

6. The district should conduct, and the advisory board members should attend, budget study sessions/workshops to learn more about the district's budget, financial condition and fiscal decisions.

Standard Fully Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	1
July 2016 Rating:	3
July 2017 Rating:	4
July 2018 Rating:	5
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	8
July 2023 Rating:	8
July 2024 Rating:	8
July 2025 Rating:	8
July 2026 Rating:	9

Implementation Scale:



3.1 Staff Professional Development

Professional Standard

The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.

Findings

1. The district has not completed a formal staff development plan for the business office. However, an individual Professional Development Plan form was completed and provided to FCMAT for most business office staff members. The forms include learning objectives and outcomes, training dates, and the completion status for each activity. The forms are dated December 2025, and some only include activities that have been completed, rather than also including upcoming planned activities. Some "fiscal huddle" meeting agendas and materials include the topic of professional development plans; however, interviews indicated that most staff members have not yet met with their supervisor during this review period to discuss their respective plan.

2. Board Policy (BP) 4331 (adopted August 4, 2014) states the following:

    > The Superintendent or designee shall develop a plan for administrator support and development activities based on a systematic assessment of the needs of district students and staff and aligned to the district's vision and goals.

    This policy addresses staff development for management, supervisory and confidential personnel. AR 4331 (adopted August 4, 2014) identifies the following as potential methods of professional development:

    - Professional education conferences or committee meetings.
    - Courses offered by institutions of higher education.
    - Workshops offered by the district, county office of education, or state.
    - Small-group activities.
    - Self-directed learning.
    - Observation of other schools.
    - Follow-up activities that help staff implement newly acquired skills.

3. Board Policy (BP) 4231 (adopted August 4, 2014) states "Classified staff shall have opportunities to participate in staff development activities in order to improve job skills, retrain to meet changing conditions in the district, and/or enhance personal growth." AR 4231 (adopted August 4, 2014) identifies the following potential staff development opportunities:

- Orientation and support for new employees.
- Visits to other schools and school districts.
- Attendance at professional conferences or committee meetings.
- Classes and workshops offered by the district, county office of education, institutions of higher education, private organizations, or other appropriate agencies.
- Joint staff preparation time and staff meetings.
- Follow-up activities that help staff implement newly acquired skills.

4. The Professional Development Plan forms provided by the district indicate trainings attended by business office staff members during this review period. The forms show various organizations offered the workshops attended by staff members including, for example, the county office of education, California Association of School Business Officials (CASBO), School Services of California, Inc., Alliance of Schools for Cooperative Insurance Programs(ASCIP), and a legal firm.

5. Assessing procedures for core business office functions and establishing or modifying systematic procedures includes evaluating the skill levels of individual staff members for assigned duties. During this review period, business office staff were better able to articulate and speak confidently about their assigned duties. Professional Development Plan forms and interviews continue to indicate that staff members desire or need training and/or additional training in several areas, including those related to procurement and inventory practices and regulations, the new financial (BEST) and human resources (HCM) software systems, payroll functions and employee retirement systems, Excel, and student attendance.

Recommendations for Recovery

1. A formal staff development plan should be developed for the Business Services Department targeted to specific district goals and/or objectives. The district should continue to evaluate the skill levels of each staff member. The focus should be on content areas where deficiencies were previously identified during employee performance evaluations and on deficiencies noted in the annual audit reports or other regulatory agency reviews. The input of business office supervisors and managers should also be used to identify appropriate training and cross-training programs that meet the identified professional development needs of staff members.

2. Appropriate resources should be identified to fund the training included in the staff development plan.

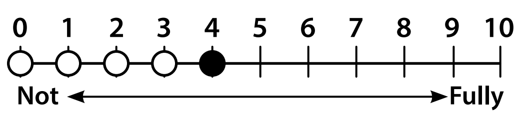
3. The business office staff should continue to attend routine trainings offered by the county office and other professional organizations and seek additional fiscal training and guidance to develop and enhance sound business practices and technical skills.

4. These district should continue its work to incorporate professional development activities into a formal staff development plan for each business office staff member and manager. These plans should include the dates that each individual is scheduled to attend activities to fulfill professional development expectations and be reviewed with the respective employee's supervisor.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	4
July 2026 Rating:	4

Implementation Scale:



3.2 Staff Professional Development

Professional Standard

The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.

Findings

1. During this review period, the district established a written "Professional Development Plan for District Wide Staff" for the business office and other Business Services departments to provide training to school site/department staff. The plan includes a monthly calendar of meetings and trainings from July 2025 through June 2026, and it has a training schedule for each department that states the focus areas for the various activities. Information was not provided about whether there was a process to seek input from the school sites and departments in development of the plan.

2. As discussed in Standard 2.1, the HR Department continues to conduct office manager and administrative secretary meetings where district departments, including Business Services, provide information and training regarding district forms, processes and procedures. Interviews with site and department staff indicated the meetings are generally well received and that attendees have an opportunity to place items on the agenda. Interviews also indicated that the assistant superintendent of business services/CBO, and often other Business Services Department staff members, continue to attend the districtwide principals' meetings monthly and provide information and training about various business functions and procedures.

3. Interviews with school site/department administration and support staff indicated that some individuals need and/or desire initial or additional training in areas such as the financial software system, and department-specific budgets and procurement. School site/department staff should continue to receive routine guidance and training in all content areas related to business activities including, but not limited to, budget management, procurement, enrollment and attendance, and ASB, as applicable. A best practice is to ensure all staff members receive annual trainings to update or correct routine practices. Additionally, staff member turnover or movement within a district is common, and all staff members who are new to the district, site/department or position should receive training upon assuming the position.

Recommendations for Recovery

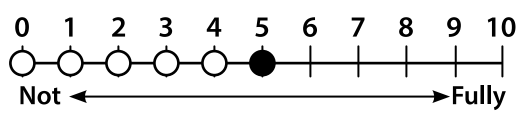
1. The district should ensure that its written professional development plan for the business office staff to provide school site/department staff with in-service training on relevant business procedures and internal controls includes a process to seek input and identify the professional development needs of school site/department staff and that the plan is updated annually.

2. The district should ensure that all applicable school site/department staff members continue to receive annual trainings to update or correct routine business practices, and all staff members who are new to the district, site/department or position should receive training upon assuming the position. It should also consider making attendance at these trainings mandatory for all applicable staff members and ensure that attendance rosters continue to be completed for all trainings.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	1
July 2018 Rating:	2
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	3
July 2025 Rating:	4
July 2026 Rating:	5

Implementation Scale:



4.2 Internal Audit

Professional Standard

Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.

Findings

1. The primary objective of an internal audit is to provide the district management with an independent assessment of monitoring systems, review procedures, authorization processes, and organizational risks and controls. Internal audits also provide the district with an opportunity to improve and mitigate overall risks, including detecting errors, fraud or misappropriation of funds.

2. On December 13, 2023, the district adopted the following board policies and administrative regulations to support its internal audit program:

    - BP 3480-Internal Audit establishes guidance for conducting internal audits, resolving audit findings and improving operational procedures.
    - BP and AR 3233-Monitoring and Audit Resolution emphasize the importance of addressing audit findings and establishing a structured audit resolution process.

3. In the prior review period, the district assigned internal audit responsibilities to the fiscal compliance coordinator, who reported to the executive director of fiscal services. The position was vacated in September 2025 and temporarily filled by an employee working out of class until it was formally reclassified as a fiscal compliance manager and filled in November 2025. The incoming employee reported being able to cross-train with the outgoing employee for several weeks.

4. Internal audits should prioritize areas of weakness identified in the district's annual independent audit to minimize organizational risk and ensure compliance with policies, procedures, laws, and regulations. Internal audit reports should include enough quantifiable detail to measure progress in addressing audit findings. Detailed recommendations for improvements should also be clearly described.

5. The business services staff completed quarterly internal audits during this review period to identify and address potential weaknesses in operational procedures involving accounts payable and purchasing. It also conducted audits of the district's ASBs and payroll.

6. Management is responsible for addressing any findings and recommendations from internal and external audits. During this review period, the Audit and Finance Advisory Committee reviewed the external audit findings in June 2025 and September 2025; however, the finding does not indicate whether corrective actions were implemented, monitored to completion, or formally tracked through a structured audit resolution process. The committee did not review or discuss internal audits.

Recommendations for Recovery

1. The district should continue developing and strengthening its internal audit program by establishing a formal plan and regular schedule (e.g., quarterly) for completing internal audits to ensure consistent practices for identifying risks, addressing audit findings and improving internal controls.

2. With the recent hiring of the fiscal compliance manager, the district should ensure the role is well-supported through appropriate training and resources to effectively carry out internal audit functions.

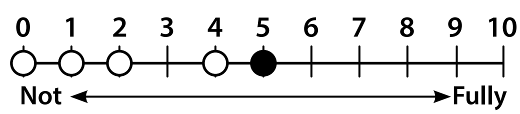
3. The district should prioritize high-risk areas identified in the annual audit, such as attendance, accounts payable, purchasing and ASBs, to strengthen compliance and reduce financial and operational risks. Internal audit reports should include detailed, quantifiable findings along with clear recommendations to track progress in resolving identified weaknesses.

4. The Audit and Finance Advisory Committee should expand its role to include regular review and discussion of both internal and external audit findings to ensure corrective actions are implemented and similar issues are prevented in the future. The district should establish a structured process for the timely resolution of audit findings and document all corrective actions, which should be presented to the committee for ongoing oversight.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	1
July 2018 Rating:	1
July 2019 Rating:	1
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	2
July 2023 Rating:	1
July 2024 Rating:	4
July 2025 Rating:	5
July 2026 Rating:	5

Implementation Scale



5.1 Budget Development Process

Professional Standard

The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.

Findings

1. As discussed in Standard 2.3, a representative from the advisory board has been appointed to serve on the Audit and Finance Advisory Committee, and board members' attendance and participation at most board meetings has continued during this review period. Interviews indicated that advisory board members are involved and ask questions at meetings and continue to learn about the budget and the district's financial condition and that three advisory board members also attended the CSBA's annual conference during this review period.

2. The online agenda for the March 12, 2025 regular board meeting included the approval of the 2024-25 second interim budget report and provided a PowerPoint presentation, the Standardized Account Code Structure (SACS) documents, a written narrative, and the Fiscal Stabilization Plan (FSP) as attachments. The PowerPoint presentation contained an explanation of some key budget terminology and information such as the financial reporting cycle, certification status, the major assumptions used to develop the budget and multiyear financial projection (MYFP), a summary of the Local Control and Accountability Program (LCAP) supplemental and concentration grant expenditure budget, a summary of changes since the first interim reporting period, a summary of the unrestricted general fund MYFP, cash flow projections for the current year and one subsequent fiscal year, and the FSP. The narrative report also included information about projected deficit spending and many of the changes that occurred since the first interim reporting period. The documents showed projected deficit spending in the unrestricted general fund of $12.2 million in 2024-25, $27.3 million in 2025-26, and $22.4 million in 2026-27. The meeting minutes indicated that the assistant superintendent of business services/CBO gave a presentation regarding the second interim report, and the video of the meeting showed and that the advisory board provided comments and/or questions regarding the item prior to its approval by the county administrator with a positive certification.

3. The online agenda for the June 18, 2025 regular board meeting included the presentation of the 2025-26 proposed budget and provided a PowerPoint presentation, a written narrative, the SACS documents, and the updated FSP as attachments. The PowerPoint presentation contained an explanation of some key budget terminology and information such as the financial reporting cycle; a summary of the LCAP supplemental and concentration grant expenditure budget; many of the major assumptions used to develop the budget and MYFP; various tables comparing the second interim report to the estimated actuals, comparing the estimated actuals to the proposed budget, and

summarizing the general fund budget and MYFP; cash flow projections for the current year; and the updated FSP. The narrative report also included information about some of the major assumptions used to develop the budget and MYFP; however, neither the PowerPoint nor the narrative included the unduplicated pupil percentage. The documents showed projected deficit spending in the unrestricted general fund of $16.4 million in 2025-26, $20.3 million in 2026-27, and $26.2 million in 2027-28. The online agenda for the June 25, 2025 regular board meeting included the adoption of the 2025-26 budget and provided a PowerPoint presentation, written narrative and the SACS documents as attachments. The June 18, 2025 and June 25, 2025 meeting minutes indicated that the assistant superintendent of business services/CBO gave a presentation on the budget at both meetings, and the videos of the meetings showed that the advisory board provided comments and/or questions regarding the item at each meeting. The June 25, 2025 meeting minutes indicated that the county administrator approved the budget.

4. The online agenda for the December 10, 2025 regular board meeting included the approval of the 2025-26 first interim budget report and provided a PowerPoint presentation, the SACS documents, and a written narrative as attachments. The PowerPoint presentation contained information such as the financial reporting cycle, certification status, the major assumptions used to develop the budget and MYFP, a summary of the LCAP supplemental and concentration grant expenditure budget, a summary of changes since the 45-day budget revision, cash flow projections for the current and one subsequent fiscal year, a summary of the unrestricted general fund MYFP, and the updated FSP. The narrative report also included information about projected deficit spending and many of the changes that occurred since the 45-day budget revision. The documents showed projected deficit spending in the unrestricted general fund of $13.3 million in 2025-26, $21.2 million in 2026-27, and $26.4 million in 2027-28. The meeting minutes indicated that the assistant superintendent of business services/CBO gave a presentation regarding the first interim report, and the video of the meeting showed that the advisory board provided comments and/or questions regarding the item prior to its approval by the county administrator with a positive certification.

5. Although the district updates its FSP at each reporting period, it continues to face projected operating deficits and ongoing fiscal challenges that may affect its ability to maintain fiscal solvency and the required reserve for economic uncertainties.

6. The SACS report format is highly technical, complex and difficult to read, necessitating some guidance and explanation. Additionally, the SACS report alone does not demonstrate the link between the budget and the district's standards, goals and student needs. As indicated above, a PowerPoint presentation and written narrative were also provided at each reporting period, and the assistant superintendent of business services/CBO made a presentation at each board meeting to help communicate financial information. The information provided in the online agenda backup materials at each reporting period should consistently include all the major assumptions used to develop the budget and multiyear projection and continue to be based on the most current data available at the time. This allows the advisory board, staff and public to understand how the educational goals are reflected in the budget. A properly prepared presentation can demonstrate the district's progress toward fiscal solvency, isolate areas of concern, and focus on expenditure standards, formulas and student and district needs.

7. The county administrator sends a WEEKLY BOARD MEMO to the district's advisory board members. The documents provided to FCMAT show that the memos include updates about topics such as student enrollment and attendance, facilities, school closures and consolidation, and various issues related to the HR and Educational Services departments. The memos also include upcoming board and committee meeting dates and a copy of the County Administrator Newsletter.

Recommendations for Recovery

1. The district should conduct, and the advisory board members should attend, board study sessions/workshops to receive more detailed information on their role in developing the budget and its connection to student achievement. The advisory board members should also continue to attend outside budget workshops.

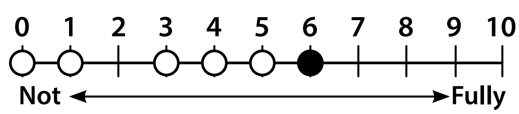
2. The district should continue to provide advisory board members with all the SACS forms and a written narrative that includes comprehensive financial information in an understandable format and the complete set of major assumptions (based on the most current information available at the time) used to develop the budget, interim reports and MYFPs. This information should continue to be provided in the online agenda backup materials.

3. The district should continue to revise and update its FSP to eliminate the operating deficit and maintain the required reserve for economic uncertainty. It should also fully implement the plan and regularly monitor its progress to ensure long-term fiscal solvency is maintained.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	1
July 2017 Rating:	1
July 2018 Rating:	3
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	5
July 2026 Rating:	6

Implementation Scale:



5.2 Budget Development Process

Professional Standard

The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.

Findings

1. One of the most powerful ways to gain input regarding budgetary and instructional issues from those affected, including the advisory board, staff, community and employee associations, is the LCAP, a comprehensive district plan that must be aligned with the budget. Per Education Code (EC) 52060, the district's LCAP (as well as the LCAP for each district-operated charter school) is to include a description of its annual goals for pupils to be achieved for each of the state priorities and for any additional local priorities. The LCAP should provide district staff with the information necessary to develop a budget and to accomplish the actions necessary to achieve the district's goals. The following depicts how the district handled the plan during this review period:

    - A public hearing for the proposed 2025-26 LCAP was held at a regular board meeting on June 18, 2025. Prior to the public hearing, the assistant superintendent of educational services and the executive director of state and federal programs gave a presentation regarding the LCAP, and the minutes indicated that all five of the advisory board members were at the meeting. The video of the meeting showed that the board members provided comments and/or questions regarding the presentation.
    - The county administrator adopted the 2025-26 LCAP at the June 25, 2025 regular board meeting, and the minutes indicated that four of the advisory board members were at the meeting.

    Standard 6.1 provides additional information on the public hearing and adoption processes for the LCAP and budget.

2. Education Code (EC) 52060 states the following:

    > The governing board of a school district shall consult with teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents, and pupils in developing a local control and accountability plan.

    Such meetings are opportunities to involve the board, community, employee associations, and other affected parties to satisfy the required LCAP engagement, seek input for budget development, and build transparency.

The LCAP documents provided at the June 18, 2025 and/or June 25, 2025 board meetings included the results from surveys of students, parents, and staff; indicated that numerous groups were engaged in the LCAP process; listed several Educational Partner LCAP Committee meeting dates and stated that the "IUSD community" was invited to attend and participate in the committee meetings.

3. As discussed previously, the district has an Audit and Finance Advisory Committee, and committee meeting minutes show that four meetings were conducted during this review period. The 2024-2025 and 2025-2026 Audit and Finance Advisory Committee member lists each indicated that committee membership included the county administrator, two advisory board members, management representatives, bargaining unit representatives, one or two parents/community members, one or two student representatives, and facilitators from the business office.

4. Interviews indicated that meetings with each principal and department leader were conducted during budget development, and budget monitoring meetings are conducted throughout the year.

Recommendations for Recovery

1. The district should continue to actively seek input from the advisory board members, parents, students, community, staff and bargaining units during the budget development and LCAP process.

2. The district should continue to ensure that the LCAP guides budget development and is incorporated in the budgeting process.

3. The district should continue to routinely schedule and conduct Audit and Finance Advisory Committee meetings to seek input from committee members.

4. The district should continue to seek input and conduct timely meetings with site administrators and department leaders regarding budget development.

Standard Fully Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 2

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

July 2022 Rating: 4

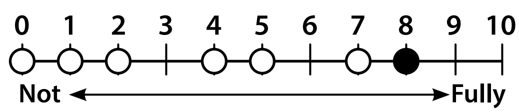
July 2023 Rating: 4

July 2024 Rating: 5

July 2025 Rating: 7

July 2026 Rating: 8

Implementation Scale:



5.3 Budget Development Process

Professional Standard

The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.

Findings

1. Board Policy (BP) 3000-Concepts and Roles (adopted August 4, 2014), states the following regarding budget development:

   > In the development of a district budget, the Board and the Superintendent or designee shall establish a calendar that reflects the full budget cycle and a process that satisfies the requirements of law, including opportunities for public input. The Superintendent or designee shall provide fiscal data and prepare a proposed budget document within the budget priorities and parameters set by the Board. The Board shall adopt a budget that is aligned with the district's vision and goals and enables the district to meet its fiscal obligations.

   Board Policy (BP) 3100-Budget was revised on March 12, 2025, and AR 3100-Budget was adopted on February 20, 2019. These documents are specific to budget development and adoption, outline the board's budgetary responsibilities and provide staff with specific direction for these processes.

2. As discussed in Standard 5.2, the LCAP lists the district's goals and actions to achieve those goals; therefore, the LCAP should be an integral component of the budget. The district adopted its 2025-26 LCAP at the June 25, 2025 board meeting; the document included the LCFF Budget Overview for Parents and states that "This chart provides a quick summary of how much Inglewood Unified School District plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP." The SACS criteria and standards forms for the 2025-26 adopted budget indicated that the district's budget includes the expenditures necessary to implement the LCAP, and the September 4, 2025 oversight letter indicated that the county office approved the district's LCAP and budget. The 2025-26 budget and first interim narrative documents and PowerPoint presentations provided in the board meeting materials also refer to the LCAP.

3. The FSP is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. The 2025-26 adopted budget narrative and PowerPoint presentation included the updated FSP, and the documents were provided with the June 18 and 25, 2025 board meeting materials. The 2025-26 first interim budget narrative and PowerPoint presentation included the updated FSP, and the documents were provided with the December 10, 2025 board meeting materials. The 2025-26 first interim FSP indicated that the planned reductions of $5 million per year in each of the two subsequent fiscal years were not included in the MYFP and projected a remaining unrestricted general fund deficit of $16.2 million in 2026-27 and $16.4 million in 2027-28 after all the planned actions are implemented.

4. The county administrator approved the 2025 Budget Development Calendar at the January 15, 2025 board meeting. The calendar included deadlines/due dates and the position(s) responsible for completing most, but not all, of the key actions related to budget development. For example, the calendar did not include the deadline and by whom the SACS documents were to be completed, when the budget was to be made available for public inspection, and when the budget was to be submitted to the county office. The county administrator approved the 2026 Budget Development Calendar at the December 10, 2025 board meeting. The calendar includes deadlines/due dates and the position(s) responsible for completing most, but not all, of the key actions related to budget development.

5. During a prior review period, the Business Services Department revised the Budget Development Process for School Sites and Department manual that provided some information to administrators about 2021-22 budget development. It included information regarding projected school site enrollment; employee position types; and preliminary general fund, supplemental and concentration grant, and Title I site allocations. The business office also provided school sites with budget development worksheets. During the current review period, such a manual was not provided to FCMAT.

   Samples of school site and department 2025-26 budget development worksheets were provided to FCMAT, and they included 2024-25 expenditures and 2025-26 projected allocations for each account line. However, the worksheets did not include instructions for completion; allocation formulas; the total "Site Allocation," and/or the total "Personnel Costs," or the total "Non-Personnel Amount Remaining" for each resource. Interviews indicated that business office staff met with the principals and department budget managers to review and complete their budget development worksheets.

   Documents provided to FCMAT for 2025-26 budget development also included various spreadsheets for LCFF calculations, several revenue allocations, teacher staffing, site budget allocations, and position control. A document titled "Adopted Budget 2025-26 Enrollment ADA Projections" was provided; however, it is unclear if the document was used for budget development because it does not include the same enrollment information as the LCFF calculations. No documentation was provided about 2025-26 budget development staffing formulas, other than those for teachers in the certificated collective bargaining agreement and the "Defining the Core Program" document (approved by the county administrator at the June 25, 2025 board meeting). This document contains some staffing formulas to help determine what may be paid for with supplemental and concentration grant funds. Interviews further indicated that the use of consultants to provide support for budget development was minimal during this review period.

6. In some previous review periods, the district experienced significant year-over-year carryovers of Title I funds, which required a waiver to be filed for excess carryover beyond the 15% allowance. Providing carryover funds late in the school year, either at the districtwide or school site level, puts the district at risk of exceeding the maximum carryover amount allowed by restricted funding sources. During the current review period, staff indicated that carryover funds were included in the budget by the first interim reporting period and that carryover limits were not exceeded.

Recommendations for Recovery

1. The district should continue to include a brief discussion and/or summary of the LCAP expenditures in the budget narrative documents so readers can easily determine the extent of its inclusion in the budget at each reporting period.

2. The district should continue to revise its FSP as needed and implement the plan to ensure fiscal solvency.

3. The district should continue to ensure that a budget calendar is developed and implemented each year, and that it includes deadlines for all major budget tasks and the department and/or position assigned to complete each task. The calendar should be disseminated to all who are responsible for such tasks.

4. The district should continue to ensure that site administrators and department managers are an integral part of budget development and continue to provide them with training on budget development and monitoring.

5. The district should continue to train and cross-train qualified staff to complete budget development. It should continue to reduce its reliance on consultants and ensure that consultants hired by the district provide training to district staff to continue to build internal capacity.

6. The district should continue to use standardized budget worksheets for school sites and departments; budget worksheets or a budget manual should include instructions for completion, allocation formulas applied, and allocations by resource. Each site/department budget manager should continue to be required to complete the worksheets indicating the account codes where funds are to be budgeted and submit the completed forms to the business office.

7. The district should continue to include carryover in site and/or districtwide budgets before the first interim reporting period, but only after it has finished closing its books

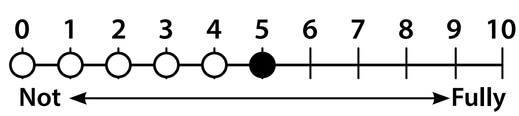
for the previous fiscal year. Site and department administrators should be notified when carryover is provided and the amount for each resource.

8. The district should continue to ensure that budgets are monitored throughout the year and that restricted resources do not exceed allowable carryover balances since this may necessitate the return of funds to the grantor.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	1
July 2015 Rating:	3
July 2016 Rating:	2
July 2017 Rating:	2
July 2018 Rating:	3
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	4
July 2026 Rating:	5

Implementation Scale:



6.1 Budget Adoption, Reporting, and Audits

Legal Standard

The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))

Findings

1. Education Code (EC) 42127(a)(1) and 52062 require school districts to hold two separate public board meetings at least one day apart, the first for the LCAP and budget public hearings, and the second for the LCAP and budget adoption. The LCAP adoption item must precede the budget adoption item (EC 42127(a)(2)(A)). The public hearings require 72 hours public notice, and both the LCAP and the budget must be adopted on or before July 1 each year.

2. The district made presentations regarding the proposed 2025-26 LCAP and the proposed 2025-26 budget at its June 18, 2025 board meeting. Later in the meeting, the district conducted public hearings seeking input on the proposed 2025-26 LCAP and the proposed 2025-26 budget. The minutes indicate that one individual provided public comment for the public hearings.

3. Per EC 52062(b)(2), the meeting for the public hearings and the meeting for the adoption of these documents are to take place at least one day apart to ensure there is an opportunity to incorporate revisions, if needed, in consideration of the input discussed during the public hearings. The June 25, 2025 meeting minutes indicate that the 2025-26 LCAP and the 2025-26 budget were adopted at least one day after the public hearings, and the LCAP was adopted prior to the budget.

4. The district prepared its 2025-26 proposed budget and LCAP, and Form CB (school district certification) of the budget documents indicated these documents were made available for public inspection at least three days prior to the board meeting scheduled for a public hearing as required by EC 42127(a)(1) and 52062(b)(1).

5. The county office's review letter dated September 4, 2025 approved the district's 2025-26 LCAP and budget. The letter indicated that the district projected deficit spending of approximately $16.4 million in 2025-26, a deficit of $20.3 million in 2026-27, and a deficit of $26.2 million in 2027-28. It also referenced the district's updated FSP, which commits the district to implementing expenditure reductions of $1.20 million in 2026-27 and $756,000 in 2027-28. The district was advised that continued implementation of the plan's expenditure reductions is imperative to sustain fiscal stability in future years. The letter further requested that the district submit an updated FSP with the 2025-26 first interim report.

6. County office staff indicated that the district continues to meet the budget submission timelines as required by EC 42127(a).

Recommendations for Recovery

1. The district should continue to hold public hearings for its LCAP and proposed budget at least one day prior to the board meeting to adopt the LCAP and budget, on or before July 1 of each year, in accordance with EC 52062.

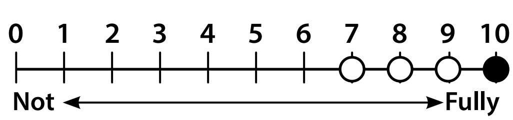
2. The district should continue to ensure that action on the LCAP precedes action on the proposed budget in accordance with EC 42127(a)(2)(A).

3. The district should continue to file its adopted budget with the county superintendent of schools within five days of its adoption or by July 1, whichever occurs first, and should continue to address county office concerns and requests related to the district's FSP and projected deficit spending.

Standard Fully Implemented

July 2013 Rating:	7
July 2014 Rating:	8
July 2015 Rating:	7
July 2016 Rating:	7
July 2017 Rating:	8
July 2018 Rating:	9
July 2019 Rating:	10
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 Rating:	9
July 2025 Rating:	10
July 2026 Rating:	10

Implementation Scale:



6.2 Budget Adoption, Reporting, and Audits

Legal Standard

Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(h))

Finding

1. Governor Gavin Newsom signed the 2025-26 State Budget Act on June 27, 2025; therefore, the district was required to make public any budget revisions made as a result of the enacted state budget by August 11, 2025. The district's adopted budget was based on the May revision, which differed from the enacted state budget. The district made the 45-day budget revision available for public review on August 6, 2025 in compliance with EC 42127(h).

Recommendations for Recovery

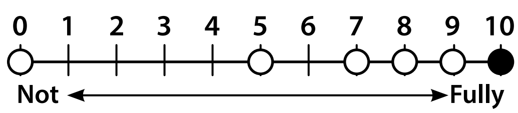
1. The district should continue to follow the requirements of EC 42127(h) within 45 days of the governor signing the annual Budget Act.

2. The district should continue to ensure that all budget revisions are made available for public review within the timelines required per EC 42127(h).

Standard Fully Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	5
July 2016 Rating:	7
July 2017 Rating:	8
July 2018 Rating:	9
July 2019 Rating:	10
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	9
July 2024 Rating:	9
July 2025 Rating:	10
July 2026 Rating:	10

Implementation Scale:



6.3 Budget Adoption, Reporting, and Audits

Legal Standard

The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.

Findings

1. During this review period the district filed the following interim reports:

    - 2024-25 second interim report, approved at a regular board meeting on March 12, 2025.
    - 2025-26 first interim report, approved at a regular board meeting on December 10, 2025.

    Financial reports for each interim reporting period submitted to the county office during this review period were in the SACS format. Although not all conditions in the criteria and standards section were met, they included assessments of the district's fiscal stability for each of the criteria and standards measured by data in the SACS supplemental reports.

2. Education Code (EC) 42130 requires that the second interim report describe the district's financial and budget status for the period ending January 31 and be approved by the district's board within 45 days, or by March 17, 2025. Minutes of the district's March 12, 2025 board meeting indicated approval of the 2024-25 second interim report in compliance with the statutory deadline.

3. Because the district filed a positive certification for its 2024-25 second interim report, it was not required to submit an end-of-year (EOY) financial statement, projecting its fund and cash balances through June 30, 2025, for the period ending April 30, 2025. This is commonly referred to as a third interim report.

4. EC 42130 requires that the first interim report describe the district's financial and budget status for the period ending October 31 and be approved by the district's board within 45 days, or by December 15, 2025. Minutes of the district's December 10, 2025 board meeting indicated approval of the 2025-26 first interim report in compliance with the statutory deadline. Interviews indicate that the district relied less on consultants to prepare the 2025-26 first interim report.

    The district's 2025-26 first interim report shows a projected unrestricted general fund deficit of $13.3 million in 2025-26, a deficit of $21.2 million in 2026-27 and a deficit of $26.4 million in 2027-28. The district's first interim FSP, approved by the county administrator on December 10, 2025, includes expenditure reductions not included in the district's multiyear projection of $5.0 million in both 2026-27 and 2027-28. The county office's review letter noted that the district submitted an updated FSP addressing its structural deficit spending. The updated FSP commits the district to implementing cost reductions of $5.0 million in both 2026-27 and 2027-28. The county office emphasized the importance of the district implementing the FSP's cost reductions to maintain the required reserve for economic uncertainties.

5. Inquiries with county office staff confirmed that the district submitted interim reports within the appropriate timelines. The county office's review letter for the district's 2024-25 second interim report was dated April 15, 2025, and the review letter for the 2025-26 first interim budget report was dated January 15, 2026. The county office's 2025-26 first interim review letter stated that the district should be able to meet its financial obligations for the current and subsequent two fiscal years and concurred with the district's positive certification. The county office expressed concerns about the projected trend of deficit spending and its impact on the district's ability to maintain the required reserve in future years. The letter noted that the unrestricted general fund balance is projected to decrease by $60.9 million from the beginning of 2025-26 to the end of 2027-28, and that it must monitor and manage deficit spending to minimize the further erosion of the fund balance.

Recommendations for Recovery

1. The district should continue to ensure that all interim reports comply with the conditions and timelines established in EC 42130 et. seq.

2. The district should continue to ensure that consultants are used in a training and advisory capacity to build internal capacity with district staff and further reduce reliance on external support.

3. The district should continue to ensure that all budget reports are approved by the county administrator and filed with the county office on time and include a plan to meet all financial criteria and standards for fiscal stability.

Standard Fully Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 5

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 6

July 2019 Rating: 7

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 8

July 2022 Rating: 9

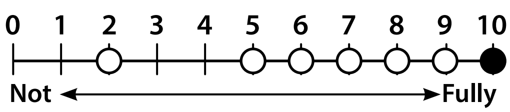
July 2023 Rating: 9

July 2024 Rating: 10

July 2025 Rating: 10

July 2026 Rating: 10

Implementation Scale:



7.2 Budget Monitoring

Professional Standard

The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for over expenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.

Findings

1. The district has transitioned to Los Angeles County Office of Education's (LACOE's) Business Enhancement System Transformation (BEST) budget and finance modules, which replaced the previous PeopleSoft financial system. The BEST system provides improved integration between purchasing, budget and accounting and gives end users access to on-demand data and real-time reports regarding their accounts, including requisitions, purchase orders, contracts and payments.

   Interviews indicated that district staff, including business office personnel, school site personnel and various department personnel have access to training on the BEST system as required for their roles. According to LACOE's website, the county office continues to offer training via instructor-led webinars as well as self-guided e-learning courses.

2. Business office staff continue to produce and distribute monthly budget reports for each school site and department. The BEST system is completely web-based, and site and department users have been granted authorization from the district office to access various modules and view their budget reports. Interviews indicated that more users are accessing budget information through the BEST portal, while also using a combination of direct portal access and distributed reports to monitor their budgets. Some continue to use the distributed reports because they provide quick and convenient access to current budget information. As a result, business office staff continue to generate and distribute these reports via a shared Google Drive or email. Business office staff continue to provide ongoing training so site and department staff can independently access current budget information, including expenditures, encumbrances and remaining budget balances, through the financial system.

   Various business office staff continue to meet with site and department personnel to review their budget reports, offer assistance with budget issues and provide training. Meetings include staff from the Educational Services Department to ensure sites use categorical funds correctly.

3. FCMAT's review of the district's categorical program budget reports, which included expenditures through December 18, 2025, identified some accounts with large remaining balances and others where expenditures were recorded despite insufficient budget being in place. While it is common for accounts to reflect remaining balances at the midpoint of the fiscal year, unbudgeted expenditures and overages make it difficult to accurately monitor financial activity and plan for the remainder of the year.

The budget reports for the district's categorical Title programs, including the Every Student Succeeds Act (ESSA) and the Expanded Learning Opportunities Program (ELOP), showed that more than $17.8 million (approximately 65.58%) of the $27.2 million budgeted remained unspent as of December 18, 2025. Large balances remain in major programs such as Title I, which shows 67.21% unspent, and the ELOP, which shows 67.23% unspent. Similarly, Title III and Bilingual/Immigrant Education programs reported a combined unspent balance of $426,753 representing 84.55% of their total allocation.

Interviews indicated that the district continues to include an estimated carryover amount in the adopted budget prior to the close of the fiscal year. Because the amount is not yet finalized, the carryover included in the budget may not reflect the district's actual available funding once the books are closed. If estimated carryover amounts exceed actual available balances, there is a risk that expenditures could be planned or committed based on funding that is ultimately unavailable. While this approach is commonly used, including estimated carryover in the base budget may limit the clarity of available funding and make it more difficult to clearly distinguish between ongoing and one-time resources during the budget development process.

The financial reports show unspent allocations in supplies, services, and salary accounts. While it's reasonable for salary accounts to have unspent balances in proportion to the months left in the year, some show no spending activity to date. The district's financial system provides tools to support budget tracking such as a percentage remaining column to help sites and departments identify accounts needing attention.

The district has implemented processes to support budget monitoring, including monthly reporting, system access, and regular meetings with site and department staff. Interviews indicated that these efforts have improved communication and awareness of available funding. While these practices are in place, the effectiveness of budget monitoring continues to depend on consistent use and follow-through at the site and program level. Continued use of these processes can further support alignment between planned and actual spending and help reduce the risk of unanticipated shortfalls later in the year.

4. The district uses the BEST financial system for centralized budgeting and purchase requisition processing. Purchase requisitions follow an established process starting at the department or site level. After a requisition is entered, it is reviewed by the purchasing department to ensure that required supporting documentation such as quotes and other backup materials have been provided. Once the requisition is deemed complete, it proceeds through approvals by the cabinet-level administrator and/or executive director of state and federal programs, if necessary, to ensure program compliance with state and federal grants. Additionally, if sites or departments purchase technology equipment, the purchase requisition is routed to the executive director of IT for approval.

   The business services position control/budget manager continues to review purchase requisitions under $10,000 for budget availability before the requisition is forwarded to purchasing for further processing. In November 2025, the district implemented a hard-stop control within the BEST system that prevents purchase requisitions from being processed if sufficient funds are not available in the account. When funding is insufficient, sites and departments are required to submit a budget transfer request before the requisition can proceed.

The implementation of this control has improved budget oversight by preventing requisitions from proceeding when sufficient funds are not available and has reduced the need for staff to manually monitor budget availability or override warning messages. Interviews indicated that the control also provides sites and departments with greater visibility into available funding at the time purchase requests are initiated. Interviews further indicated that ongoing training for site and department personnel continues to support proper use of the system and reinforce budget monitoring practices.

5. Prior to the implementation of the BEST financial system, the district used a Budget Transfer Request Form initiated through Informed K12. According to the budget transfer procedures, this form was created to address issues with purchase requisitions that would otherwise not have been processed or would have been delayed due to insufficient funds. The form was initiated by sites and departments, followed by approvals of the cabinet-level administrator and/or executive director of state and federal programs.

   During the 2023-24 fiscal year, the district discontinued the use of the Budget Transfer Request Form, allowing sites to submit budget transfer requests informally via email or phone call to the business office. However, interviews indicated that in December 2024, the district reinstated the use of the form to improve recordkeeping, ensure proper approvals, and maintain a clear audit trail.

   Beginning with the implementation of the hard-stop control in the BEST system, interviews indicated that budget transfers are now processed as needed when insufficient funds are identified at the time a requisition is created. Sites and departments must submit a budget transfer request before a purchase requisition can proceed. As a result, budget revisions are occurring throughout the fiscal year rather than being concentrated at interim reporting periods. This practice supports more timely budget alignment and promotes more accurate budget monitoring throughout the fiscal year. This process has resulted in budget transfers being processed more timely and consistently throughout the fiscal year, supporting more accurate budget reporting.

   However, FCMAT's review identified some budget accounts with negative remaining balances, which is likely attributable to the hard-stop control not being implemented until November 2025. Transactions processed prior to implementation were not subject to this control.

6. The BEST financial system posts a preencumbrance as soon as a purchase requisition has been created and reduces the available budget in real time. On the budget inquiry page, the BEST system displays columns that reflect the current budget, encumbrances, actual expenditures, and unobligated amounts. When a user selects a specific account line, a preview window opens that displays amounts for preencumbrances, but those amounts are already deducted from the unobligated amount column, which reflects the available amount for that specific account line.

7. In prior reviews, FCMAT recommended that the district strengthen internal capacity to ensure essential functions could be performed independently. Interviews indicate that the district has made measurable progress in this area. Through ongoing training, improved collaboration among leadership and consultant-supported knowledge transfer, staff are increasingly performing core business functions with reduced reliance on external support.

8. The district has implemented best practices for some critical functions that include basic budgeting practices. Interviews indicated that staff are now comparing actual expenditures to budgeted amounts, a process reinforced through the consultant training and aligned with the returning assistant superintendent of business services/CBO's established practices. However, FCMAT's review of budget reports and expenditure activity indicates that budget monitoring is performed at a broader object code level rather than through detailed account-level review, which may limit the district's ability to identify variances and budget misalignments timely. As a result, proper budget monitoring and alignment of budget to actual expenditures continues to be inconsistent. Neglecting to reconcile actuals with projected budgets and making necessary adjustments when variances are identified can result in inaccuracies in the district's financials. The result continues to reflect a budget that lacks alignment with actual spending patterns, including millions of dollars in overstatements and understatements across major object codes and limited internal controls over budget management at the site and district level.

9. FCMAT's review of the district's 2024-25 unaudited actuals found that the district had a net decrease of $681,372 in the unrestricted general fund balance and an increase of $13.57 million in the restricted general fund balance. The unrestricted fund balance was approximately $12.9 million higher than what was projected in the district's estimated actuals report approved in June 2025.

   Variances in salaries and benefits between various financial reports and the unaudited actuals were not large enough to explain the difference in the unrestricted fund balance. Because purchasing windows closed in April and sufficient information should have been available by mid-June to reasonably estimate nonsalary spending patterns, the variance appears to be driven primarily by nonsalary expenditures, including late-year spending activity, timing of categorical program expenditures and budget transfers between programs that were not fully reflected in estimated actuals. This indicates a need to strengthen late-year budget monitoring so that estimated actuals more accurately reflect known spending conditions and expected year-end activity.

10. Interviews indicated that Business Services leadership is now reviewing balance sheet accounts, and reconciliations are being performed at each interim reporting period, which is an improvement from the prior year, when FCMAT did not identify routine reconciliation. However, Fund 76 is still being reconciled only at year-end close rather than monthly.

    While interim reconciliation is an improvement, monthly reconciliation of all balance sheet accounts, including Fund 76 is recommended to ensure accurate financial reporting and prevent material misstatements in the district's fund balance. As further discussed in

Standard 8.2 and 10.4, the district does not routinely reconcile and clear its balance sheet accounts and Fund 76, which can lead to material misstatements of its fund balance.

Recommendations for Recovery

1. The district should continue to use the controls available in the new purchasing system to ensure funds are encumbered at the requisition level and should not override system controls that prevent transactions without sufficient funds.

2. The district should continue requiring use of the site/department budget transfer process, require consistent use of the form, and continue to implement and monitor the effectiveness of the hard-stop control at the account code level in the purchasing process.

3. Budget transfers should have sufficient supporting documentation, and the site or department should initiate them before submitting the purchase requisition for approval. The district should continue to process budget transfers in a timely manner rather than only at interim reporting periods to prevent overspending budget allocations.

4. The district should continue providing monthly budget reports to site and department administrators while also continuing to support direct access to the financial system to strengthen independent budget monitoring.

5. The district should ensure that categorical funds are spent appropriately and in a timely manner to reduce year-end surpluses and to avoid having to return funds to the state.

6. The district should continue meeting regularly with site and department staff to review budgets and provide support. The district should continue the efforts to ensure that budget monitoring remains consistent.

7. The district should strengthen budget monitoring practices by regularly comparing actual expenditures to budgeted amounts and making timely adjustments throughout the fiscal year to ensure alignment between projected and actual financial activity.

8. The district should improve program-level planning and monitoring of categorical funds to ensure timely and appropriate use of resources.

9. The district should strengthen late-year budget monitoring processes to ensure that estimated actuals reflect known spending patterns, including nonsalary expenditures and year-end activity.

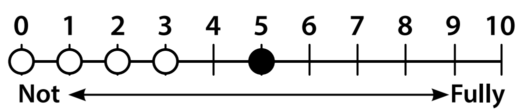
10. The district should review and reconcile balance sheet accounts and Fund 76 monthly rather than only at interim or year-end.

11. The district should continue to support ongoing training, collaboration, and knowledge transfer to ensure the business office staff can independently perform core business functions.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	0
July 2015 Rating:	2
July 2016 Rating:	1
July 2017 Rating:	0
July 2018 Rating:	1
July 2019 Rating:	1
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2
July 2025 Rating:	3
July 2026 Rating:	5

Implementation Scale:



7.3 Budget Monitoring

Professional Standard

The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.

Findings

1. The district transitioned to LACOE's BEST financial system in January 2022, with full implementation of the budget and finance modules on July 1, 2022. In April 2025, the district implemented the BEST system's Human Capital Management (HCM) module, a human resource and payroll system for position control, personnel management, and payroll accounting. Prior to this implementation, the district used the Human Resource System (HRS), a personnel, payroll, and retirement system that interfaced with the BEST financial system.

   The implementation of the HCM module provides an integrated system linking position control, personnel management, payroll and budget functions. Payroll processing is dependent on positions being established within the HCM system and employees being assigned to those positions, creating a control to ensure that staffing costs align with budgeted appropriations.

2. As recommended in previous reviews, each position should ideally be stored in the database using a unique position control number. When the district implemented position control, groups of like employees with similar funding sources at each site were established using one position control number. Using the position control system this way limits those responsible for position control and human resource management from knowing how many vacancies exist within each position control number, how many employees hold unique credentials and certifications, and other necessary data for budgeting, hiring and decision-making.

   In addition, having a unique position control number for each position is especially useful as the district adjusts staffing levels due to declining enrollment. The district does not have an effective process to reduce the number of full-time equivalents (FTEs) allocated to a position when the number of authorized FTEs is reduced. During interviews, district staff indicated that transitioning to a 1-to-1 position control structure is not a current priority as staff are focused on learning and stabilizing the new HCM system.

3. Interviews indicated that the implementation of the HCM system has changed the district's position control by requiring continued coordination between Human Resources, payroll, and Business Services to ensure that positions are properly established before payroll can be processed. This represents a significant shift from prior practices, where payroll processing was not fully dependent on position control data.

The district continues to hold regular meetings between Human Resources (HR), payroll, and business services staff to review position control data, address discrepancies and ensure personnel action requests are accurately reflected in the system. Interviews indicated that staff are focused on ensuring data accuracy and completeness as part of the HCM transition. However, as the system was recently implemented, reconciliation processes and procedures are still being refined, and consistency across departments has not yet been fully achieved. Continued attention to data accuracy and clearly defined procedures will be essential to ensure that position control information supports effective budget monitoring.

4. The position control system should include amounts for items such as overtime, extra-duty pay, stipends, substitutes, and vacation payouts; all payroll related costs should be included in the system because it ultimately populates the district's budget. Interviews and review of the district's position control reports indicated that substitute costs are currently included within the position control system using grouped or "bucket" positions across various program areas.

   In addition, the district tracks overtime, stipends and vacation payouts outside of the HCM position control module. As a result, position control does not fully capture all components of personnel costs within a single system. This approach requires additional coordination between human resources, payroll and business services to ensure that all payroll-related expenditures are accurately reflected in budget development and financial projections.

   Following implementation of the HCM system, the district's process for developing salaries and benefit projections has shifted from prior practices that relied on the F38 report generated from the prior HRS system. Interviews indicated that staff now extract and review multiple reports from the HCM system to reconcile position control, payroll and budget data to determine current year expenditures and project remaining costs.

   Staff reported that no single HCM report captures all necessary information previously available through a single HRS report. As a result, multiple reports must be reviewed and combined to support budget development and financial projections. This process requires additional time and analysis and increases the reliance on manual reconciliation.

   Interviews also indicated that the district maintains a separate master list to track vacant positions, as vacancy information is not retained within the HCM system across fiscal years. This list is used to support the projection process and provide continuity in tracking staffing needs. However, maintaining vacancy information outside of the system requires ongoing coordination to ensure alignment with payroll and position data for financial reporting.

   The district continues to apply assumptions related to vacant positions in its projections, reducing the cost of vacant positions to 50% at first interim and further adjusting them down to approximately 25% at second interim. As the district continues to refine its use of the HCM system, procedures for projections and monitoring personnel costs are still evolving to support timely and accurate budget projections.

5. Key personnel in HR, payroll and Business Services responsible for overseeing the position control reconciliation process have remained in their roles, providing continuity. Interviews indicated that staff from these departments continue to meet regularly to review position control data and coordinate personnel requisition requests.

   Following the implementation of the HCM system in April 2025, staff are now focused on working through system processes and ensuring that position control, payroll and budget data are accurate and aligned. As processes continue to be refined, consistent coordination between departments remains essential to support accurate reporting.

6. The district continues to use Informed K12, a digital workflow processing software, for personnel requisitions and position control updates. The current personnel requisition and position control flowcharts outline a nine-step process designed to streamline approvals and reduce processing time.

   However, interviews indicated that these workflow charts have not been updated to reflect current practices following the implementation of the HCM system in April 2025. As a result, the documented process does not fully align with actual procedures being followed by staff.

7. Interviews with business office staff indicated that the district continues to provide staffing and budget reports to site and department personnel regularly. Reports are distributed monthly, typically around the 15th of each month, and are followed by scheduled meetings during the third week of the month to review budget activity. These meetings include business services staff, position control staff, and site or department administrators, and are conducted to review staffing lists, expenditures, and budget trends.

   In addition, business services staff present budget information during monthly office manager meetings to reinforce budget monitoring practices. During these meetings, site and department staff are expected to review their reports, identify discrepancies, and provide supporting information, such as personnel requisition numbers and expenditure amounts, to assist in follow-up and reconciliation. Business Services staff then coordinate with Human Resources to process any necessary updates in the position control system.

Recommendations for Recovery

1. The district should provide unique position control numbers for each county administrator/board-authorized position, as feasible, to improve visibility into staffing, vacancies, and position-level data for decision-making.

2. The district should implement a process to ensure that the position control database is updated to reflect a change in the number of authorized FTEs.

3. The district should evaluate its current processes for tracking additional compensation, including overtime, stipends, and vacation payouts, to ensure that all payroll-related costs are consistently captured and reflected in budget development and financial projections.

4. The district should ensure that vacancy tracking processes, including the use of the master vacancy list, are consistently aligned with position control and payroll data to support accurate financial reporting and projections.

5. The Business Services, HR and Payroll departments should continue their coordinated efforts to reconcile position control, payroll, and budget data, ensuring that personnel-related information is accurate and complete across systems.

6. The district should continue refining procedures for developing salary and benefit projections using HCM system data and supporting reports to improve efficiency and reduce reliance on manual reconciliation.

7. The Business Services and HR departments should continue their collaborative reconciliation of position control data, reviewing periodic reports to ensure that additions and deletions have been completed and that total FTE positions, salaries and benefits fairly represent amounts populated in the budget less salary savings generated from open and vacant positions.

8. The district should continue to compare position control projections to actual payroll expenditures at each financial reporting period. Any major variances should be analyzed, and appropriate adjustments should be made to the budget.

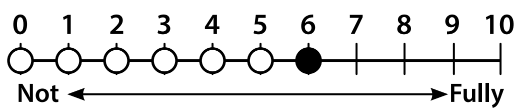
9. The district should update and revise its personnel and position control requisition workflow to reflect current practices following the implementation of the HCM system and ensure that all staff involved are provided with clear and updated procedures and training to support consistent and timely processing.

10. The district should continue to routinely send position control reports to site and department managers ensuring that data is reviewed and corrected as needed. The reports should include all the employees at each respective site or department.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	0
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	3
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	4
July 2025 Rating:	5
July 2026 Rating:	6

Implementation Scale:



8.1 Accounting

Professional Standard

The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.

Findings

1. The 2024-25 enacted state budget included a cost-of-living adjustment (COLA) of 1.07% for LCFF revenues and some state categorical programs. The governor's January 2025-26 budget proposal estimated a COLA of 2.43% for LCFF revenues and some state categorical programs. However, the final 2025-26 enacted state budget funded a slightly lower COLA of 2.30%. The district's 2025-26 adopted budget projected a general fund deficit of $5.5 million in 2024-25 and a deficit of $26.3 million in 2025-26. The district's multiyear projection also showed continued deficit spending in 2026-27 and 2027-28, contributing to the erosion of the unrestricted fund balance. Continued deficit spending will deplete the district's cash reserves.

2. The district prepared cash flow projections at budget adoption and interim reporting periods that balance to the budget. The district's 2024-25 second interim report, 2025-26 adopted budget, and the 2025-26 first interim report each included cash flow projections for the current fiscal year and one subsequent fiscal year. The district updated its cash flow projections for actual activity and the assistant superintendent of business services/CBO presented cash flow information at board meetings each month except August 2025.

3. The district's cash flow projections submitted with its 2024-25 second interim report, its 2025-26 adopted budget report, and its 2025-26 first interim report appear to reasonably account for the receipt and disbursement of current year revenues and expenditures and appropriately account for the receipt and disbursement of prior year revenue and expenditure accruals. The projections also show reasonable estimates of revenue and expenditure accruals at the end of each year. The district no longer relies on a consultant to prepare the cash flow projections, and district staff now independently prepare and update these projections.

4. District staff reported and county office staff confirmed that the county office balances the cash in the financial system with the county treasury. FCMAT was not provided with copies of the cash in county treasury monthly reconciliations.

5. Generally, the district deposits cash and checks received into a local bank account during the month and transfers those monies to the county treasury after the monthly reconciliation is complete. The monies held in the local clearing account do not earn interest, whereas monies deposited with the county treasury earn interest. Delaying deposits to the county treasury reduces the district's potential interest earnings. District staff reported that transfers are made monthly rather than more frequently because LACOE established a minimum of $20,000 for transfers. Most weeks, the district deposits more than $20,000 to the clearing account. It would benefit the district to transfer monies

held in the clearing account into the proper fund at the county treasury more frequently, preferably weekly, if $20,000 or more has been collected.

6. The district provided sample clearing account reconciliations for October, November, and December 2025. The October reconciliation was printed November 3, 2025, the November reconciliation was printed December 2, 2025, and the December reconciliation was printed January 5, 2026. Revolving fund reconciliations for October, November, and December 2025 were printed November 3, 2025, December 2, 2025 and January 5, 2026, respectively. Bank statement reconciliations should be completed within two weeks of the receipt of the statement, and based on the sample received, the district is completing the reconciliations in a timely manner. The documents demonstrate the reconciliation of the general clearing and revolving cash fund accounts and include the name or signature of the individuals that prepared and reviewed and approved the reconciliations. The reconciliation form includes the date the form was printed at the bottom of the form, but it does not include a line for the preparer to indicate the date that the reconciliation was completed. It is a best practice for the preparer to sign and date the reconciliation form.

7. The revolving account reconciliation for January 2026 shows no outstanding checks issued from the account more than six months old.

8. The revolving account has an approved balance of $100,000. The reconciled balance in the account on January 31, 2026 was $92,505.78. The outstanding balance of $7,494.22 included a salary advance of $1,000.00 issued in December 2025 and one for $2,894.22 issued in January 2026 and a check for $3,600.00 written on January 30, 2026 to a vendor. All other salary advances made during the current review period have been collected.

Recommendations for Recovery

1. The district must work to eliminate the structural deficit in its unrestricted general fund and maintain a positive cash position.

2. The district should continue to verify its cash projections monthly and update them for the current and subsequent fiscal year as needed between budget and interim reporting periods.

3. The district should continue to accurately account for revenue and expenditure accruals in the receipts and disbursements sections of the cash flow projection and should continue to account for the receipt of revenues and the disbursement of payables for prior year accruals in the balance sheet section of the cash flow projection.

4. The district should make transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly.

5. The district should continue to reconcile the revolving and clearing accounts monthly. Reconciliations should continue to be completed shortly after the bank statements are available. The reconciliation form should be signed and dated by the preparer, reviewer, and the approver.

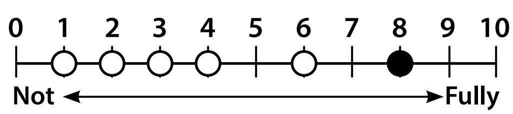
6. The district should continue to cancel and clear any stale-dated checks over six months old from its bank reconciliation monthly and remove them from the outstanding check list.

7. The district should continue to ensure that payroll advances are repaid in a timely manner.

Standard Fully Implemented

July 2013 Rating:	1
July 2014 Rating:	3
July 2015 Rating:	4
July 2016 Rating:	3
July 2017 Rating:	2
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	6
July 2026 Rating:	8

Implementation Scale:



8.2 Accounting

Professional Standard

The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.

Findings

1. As of the date of fieldwork, the Payroll Department was staffed with two lead payroll technicians and one payroll manager.

    - The district transitioned from the HRS system to the BEST HCM system for human resources, position control, and payroll functions in April 2025. Payroll cannot pay an employee unless the position has been set up in HCM, and the employee has been assigned to a position.

2. Personnel requisitions are created and routed electronically for approval using the Informed K12 system, a digital workflow processing software. After approvals have been obtained, HR staff enters the information into the HCM system. Staff reported that missed payments sometimes occur when positions are not set up in the HCM system prior to the payroll deadline. Interviews indicated that the district processes missed payments on supplemental payroll runs, when possible, rather than issuing revolving fund checks. Using the payroll system to process missed payments reduces the risk of overpayments. Some overpayments have occurred during the current review period when employee separations or other assignment changes were not recorded by HR in the HCM system prior to payroll deadlines.

3. The district uses the Frontline software system for absence reporting and substitute placement. Employees are expected to report absences through the system. School sites use sign-in sheets to record employee attendance and use Frontline reports and the sign-in sheets to create absence reports in Informed K12. The absence reports are routed electronically to the site administrator for approval and then to payroll. The lead payroll technicians enter employee absence information from the absence reports into HCM, which automatically updates employee leave balances. Payroll meets with HR weekly to review the leave balances and ensure that payroll docks are entered correctly.

4. As mentioned above, school sites use sign-in sheets to record employee attendance and total hours worked. School site office managers transfer the hours/days worked from the sign-in sheets and the Frontline reports to create timesheets. The office managers must enter the number of hours worked each day of the month for each part-time classified employee at the school site. This process is time-consuming and cumbersome, requiring many hours of manual processing and verification. Interviews indicated that the district implemented the Time and Attendance module of the Frontline software system on the first day of FCMAT's fieldwork. The implementation of this electronic process will eliminate the need for manual sign-in sheets, allow the district to avoid manual processing, and reduce the potential for errors.

Timesheets are created and routed for approval using Informed K12. The site principal approves the timesheets, which are routed to HR for approval, then to payroll. Staff reported that some timesheets are not submitted by the payroll deadline for processing, causing missed payments. In a prior review period, staff reported that a signature stamp was used in one department on timesheets. Interviews indicated that this practice was no longer in use during the current review period. The use of a signature stamp provides the opportunity for unauthorized payments because it does not ensure that the supervisor reviewed and approved the hours worked.

The lead payroll technician compares the timesheets to the position and rate information in HCM. In addition, the technician prints the certificated and classified personnel rosters that are presented on the board agenda each month to check for approval of personnel items.

5. Interviews with staff indicated that any overtime hours worked must have preapproval, and the preapproval form is routed through Informed K12. After approval, the preapproval form is attached to the timesheet and sent to payroll. All overtime must be preapproved by the employee's supervisor, the assistant superintendent of business services/CBO, and cabinet. Staff reported that employees are sometimes authorized by site administrators to work extra time or overtime before approvals have been obtained, and timesheets are received in payroll without the approval documents. Timesheets are not processed without the approval documents. In prior review periods, staff reported that the process was not always followed, and payroll staff were sometimes directed to process overtime timesheets without the preapproval form. Reportedly, this override of established processes is no longer occurring.

6. Payroll can modify withholding information in the payroll system. Each lead payroll technician makes applicable deduction changes for employees assigned to his or her payroll, stamps the initiating document, and files it.

7. Preliminary payroll registers run three times before the final payroll production. Each lead payroll technician reviews several payroll reports to check for errors and to ensure the accuracy of payroll. The payroll manager also reviews each preliminary register and the supplementary reports. Because the payroll manager has the ability to process payroll in case of an absence of one of the lead payroll technicians, the executive director of fiscal services performs a secondary review of the final payroll register and checks cash balances. This practice ensures separation of duties and strengthens internal controls.

8. Payroll warrants are delivered from the county office to the Payroll Department, and each lead payroll technician sorts and prepares the checks he or she processed for mailing or delivery to employees. Internal controls for payroll should provide the appropriate checks and balances between departments and segregation of duties in the business office. Proper internal controls ensure that the employees who process payroll are not authorized to sign the payroll warrant list or have access to the pay warrants received from the county office. Internal controls would be strengthened if a business office employee who is not involved in the processing of payroll received and distributed payroll warrants. In interviews, staff reported that the lead payroll technicians will prepare the warrants that were processed by the other lead payroll technician for distribution to employees.

9. The payroll manager is responsible for preparing quarterly payroll tax returns and processing monthly payments to the tax authorities. Interviews indicated that the payroll manager has received training from the county office regarding this task. District staff reported that all tax payments were made and all tax returns were filed on time during this review period.

10. Board Policy (BP) 3314-Payment For Goods And Services, states that "Newly budgeted positions shall be approved at a Board meeting prior to filling the position. Payroll for new employees hired in open positions shall be processed with ratification of the employment occurring at a regularly scheduled Board meeting." The district does not follow this board policy, and instead, all employment actions (new hires, including those hired for vacant positions, extra duty assignments, and extra hour assignments) must be approved by the county administrator before the employee can be added to payroll. This practice causes payment delays and missed payments for employees hired to fill vacancies. It would reduce missed payroll payments if the policy was followed, and employees hired in an open position were added to HCM with subsequent ratification by the county administrator. Only newly budgeted positions require county administrator approval prior to recruiting for the position. It would benefit the district to update the payroll procedures to reflect this policy and discuss the policy with HR and Payroll staff to avoid confusion and ensure consistent implementation.

11. The district has no written procedure outlining the process for the collection of payroll overpayments. The district's agreement with its classified bargaining unit states that payroll overpayments will be collected by automatic salary deduction in equal installments over 12 working months, with any balance due upon separation of service to be deducted from the employee's final paycheck. The list of overpayments provided by the district indicated that six overpayments occurred July 1 through December 31, 2025. The district's listing indicated that repayment on two of the overpayments will be made by payroll deduction over 12 months, and one overpayment will be repaid by payroll deduction over six months. Three overpayments were made to former employees because HR did not update the employee information in HCM before the payroll ran. The total of these three overpayments is $15,148.91. Interviews indicated that HR was attempting to contact the former employees to arrange for repayment.

12. The district uses a letter to notify employees of a salary overpayment that includes the date of overpayment, the amount paid, and the amount of the overpayment. The letter requests the employee to choose between three methods of repayment (in full with a cashier's check, in full by a deduction on the next payroll check, or by payroll deduction over three months for certificated employees or 12 months for classified employees), and notes that if employment ends before repayment has been made in full, the remaining balance will be deducted from the final paycheck. The letter requests that the employee indicate their preferred repayment option, sign, date, and return the form, and it includes a contact phone number. The letter does not specify a deadline for the employee to respond to the letter, or how repayment will occur if the letter is not returned. It would benefit the district to revise the letter to include a deadline date for the employee's response and a notification of how and when repayment will occur if the letter is not received by the deadline date.

13. FCMAT continues to recommend that the district adopt a board policy to address payroll overpayments and identify repayment methods and establish administrative regulations to collect or write off payments due to the district if determined to be uncollectable. No evidence was provided to demonstrate that these have been established.

14. The district has no written procedure on how to process payroll advances for missed documents or payroll errors. Based on interviews with staff and documents provided to FCMAT, employees may request a manual check if they do not receive a paycheck for their work on their scheduled payday; the district calls these manual payments "payroll advances." The district's agreement with its classified bargaining unit requires the district to issue a check for 70% of the gross salary amount if an employee's regular monthly paycheck is not available on the scheduled payday.

    The Payroll Department calculates the hours to be paid from a timesheet or time report and writes a check from the revolving account for 60% to 75% of the gross amount to allow an estimated amount for taxes (each lead payroll technician uses a different amount for the calculation). Employees sign a form acknowledging that they received an advance for a specified amount and authorizing the district to deduct the full amount of the advance from the employee's next regular paycheck.

    Documents provided show that 26 handwritten checks were issued for missed payments in the current review period, compared with 11 written in the last review period. The district's list of outstanding payroll advances, updated January 31, 2026, shows two payroll advances issued during this review period that are still outstanding. Evidence provided in the current review period indicated that the amount advanced is repaid by a miscellaneous deduction from the employee's next paycheck. The risk of overpaying employees is reduced when the district consistently enters a miscellaneous deduction on the employee's next paycheck to reimburse the revolving fund.

15. Documentation received by the district indicates that some reconciling entries were made in Fund 76, the Payroll Warrant Pass-Through Fund at the end of the 2024-25 fiscal year, but none were identified in 2025-26 through December 2025. Regular reconciliation of the payroll clearing accounts would ensure transactions are recorded properly and prevent possible misstatement in the financial system.

16. The district does not have a comprehensive payroll procedures manual but provided FCMAT with a collection of various HCM system training documents, some instructions for completing various payroll processes, and some of the basic tasks of the lead payroll technicians and payroll manager. The district's Business Services Procedure Manual includes a section related to payroll procedures. An up-to-date payroll procedures manual, along with desk manuals for the lead payroll technicians and the payroll manager, would provide guidance to new employees in the case of vacancies or turnover.

17. Payroll staff attend training events hosted by the county office of education and should continue to attend these trainings. Staff indicated a desire to also attend payroll trainings through CASBO. Additional training will be needed as the district transitions to the Frontline Time and Attendance System.

Recommendations for Recovery

1. The district should ensure that personnel requisitions are initiated and electronically routed through the approval process and to payroll in an efficient and timely manner. HR staff should enter approved positions, employment separations, and other employee assignment changes in the HCM system prior to the payroll deadline.

2. The district should continue to use an electronic process for absence reporting and substitute placement.

3. The district should continue the implementation and use of the electronic time and attendance process to eliminate manual sign-in sheets and automate timesheet processing.

4. Supervisors should ensure that timesheets are submitted to payroll on or before the payroll processing deadline to reduce missed payments and the need for supplemental payroll processing or manual payroll checks.

5. The district should ensure that it continues to adhere to procedures requiring preapproval for all overtime hours, and management should not allow supervisors to circumvent the established controls.

6. The district should continue to prohibit the use of a signature stamp on timesheets.

7. The district should continue to follow procedures for reconciling and reviewing the payroll prior to executing the final payroll warrant register. A manager in the Business Services Department should continue to review the final payroll register and check cash balances before payroll is submitted to the county office.

8. The district should review payroll procedures and implement additional internal controls, ensuring proper segregation of payroll duties, and ensure that payroll staff are monitored and supervised. Payroll warrants should not be returned to and distributed by the same employee that generated the warrant.

9. The district should continue to provide regular oversight of payroll tax processing to ensure that payroll tax reports are filed, and payments are made accurately and timely.

10. The HR and Payroll staffs should be provided with BP 3314 regarding board approval of new positions prior to filling them and authorization to pay new employees who are filling open positions; the county administrator should subsequently ratify these. The district should ensure the policy is understood, and employees should be held accountable for following it. The payroll procedures manual should also be updated to reflect the revised policy.

11. The district should revise its form letter to notify employees of an overpayment that clearly communicates all pertinent information.

12. A procedure to process payroll advances should be written with clear instructions of how to use the payroll system to generate the correct deductions from the gross manual

payment to avoid overpaying employees. The procedure should address how to process the reimbursement of manual payroll checks by running the pay on the next county payroll cycle and entering a voluntary deduction payable to the Inglewood Unified School District for the amount of the manual check. To avoid overpayment, this process should generate a check for deposit back into the revolving account and not another check to the employee.

13. The district should adopt board policy addressing payroll overpayments to staff and the measures that will be taken to obtain repayment, and/or those for the county administrator to write off payments due to the district. The district should establish and implement written procedures to seek the assistance of a collection agency to collect outstanding funds.

14. The district should reconcile Fund 76, the Payroll Warrant Pass-Through Fund, and all payroll clearing accounts monthly.

15. A comprehensive payroll procedures manual should be developed, maintained, and reviewed and updated as needed, at least annually, to provide guidance and consistency in the performance of payroll duties.

16. Payroll staff should continue to attend training offered by the county office, and other trainings as needed.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 3

July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

July 2022 Rating: 4

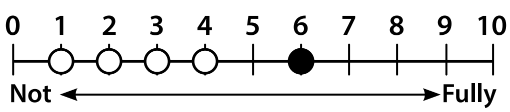
July 2023 Rating: 4

July 2024 Rating: 4

July 2025 Rating: 4

July 2026 Rating: 6

Implementation Scale:



9.2 Attendance Accounting

Professional Standard

School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.

Findings

1. Student enrollment and attendance responsibilities were previously shared by the director of community schools and attendance and the director of safety and student support, under the leadership of the assistant superintendent of educational services. Effective July 1, 2025, the director of safety and student support has sole responsibility for these functions. State attendance reporting is assigned to the business services accounting specialist, who reports to the executive director of fiscal services.

   Several individuals hold specific responsibilities for overseeing various student enrollment and attendance functions as outlined below:

   - Principals: This position oversees school site office staff who collect new student registration data and required enrollment documents. They also supervise teachers in recording daily attendance and review and certify monthly attendance reports before submitting them to the Business Services Department for state attendance reporting.
   - The district has consolidated its elementary and middle schools into transitional kindergarten (TK)-8 schools. Each TK-8 school site is staffed with an office manager and a clerk typist II, except for one school that employs two clerk typist II positions. High schools are staffed with an office manager and up to two clerk typist II positions.
   - Clerk typist II: At TK-8 school sites, this position collects student enrollment documents, enters and maintains new student data in the student information system (SIS), and identifies and corrects errors during the California Longitudinal Pupil Achievement Data System (CALPADS) state reporting process. This position also monitors teachers' daily attendance to ensure timely recording, updates student attendance in the SIS for late arrivals and verified absences, collects certified weekly attendance reports from teachers, and prepares monthly school site attendance reports. At secondary school sites, the data, enrollment and attendance responsibilities are shared among the clerk typist II positions.
   - Teachers: This position records daily attendance in the SIS and certifies weekly attendance reports.
   - The executive director of special education oversees one data teacher on special assignment (TOSA) who oversees enrollment data in the SIS for students with Individualized Education Programs (IEPs) and reconciles that data with the Special Education Information System (SEIS). The

TOSA also manages enrollment data for students in preschool programs and nonpublic school (NPS).

- The director of safety and student support oversees school site attendance and alternative program attendance (i.e., independent study and home and hospital instruction). This position is supported by a data technician and an administrative analyst. The data technician assists with independent study attendance recordkeeping, and the administrative analyst (formerly the average daily attendance [ADA] attendance clerk) notifies school site administrators when teachers do not meet daily attendance requirements.
- Counselors: Each school site has at least one full-time counselor who monitors student attendance, oversees truancy letters to parents and guardians, and implements site-based interventions through the School Attendance Review Team (SART) process. Counselors also help place students into alternative programs (e.g., independent study and home and hospital instruction).
- The executive director of IT oversees two database administrators (DBAs) who are cross trained to support CALPADS reporting. The DBAs collaborate with district administrators, the special education data TOSA, and clerk typist II staff to reconcile data across systems, including the SIS (Aeries) and SEIS. These positions also identify and resolve student data errors found during the CALPADS reporting process.
- The business services accounting specialist is responsible for state attendance reporting.

Ongoing turnover in leadership within the Student Services Support Department continues to weaken the district's oversight of enrollment and attendance processes. Although improvements have been made in specific areas, particularly timely special education enrollment and data reconciliation, consistent leadership and comprehensive staff training remain concerns that affect data accuracy, as inconsistent practices across school sites continue to result in attendance-related audit findings that may affect state funding.

The district's primary funding source is the LCFF, which is based on ADA reported in the P-2 and annual attendance reports and the unduplicated pupil count (UPC) certified in CALPADS. Because funding is directly tied to ADA and UPC, accurate and timely enrollment, attendance and CALPADS reporting is essential to ensuring the district receives its appropriate funding.

2. Teachers must take attendance in accordance with the California Code of Regulations (CCR), Title 5, Section 401, (a)–(d), which states:

> (a) Elementary school attendance shall be kept in a state school register, as required by section 44809, except when a central file is maintained as authorized by Education Code section 44809.

(b) High school attendance (including junior high school) shall be kept on forms approved by the California Department of Education.

(c) In all high schools, except those listed in (d) of this section, each teacher shall be required to submit to the principal, at least once each school day, a report of attendance for each period of the day in which he conducts classes, listing the names of all pupils absent in any period.

(d) In all classes for adults, continuation schools, and classes, and regional occupational centers and programs, attendance shall be reported to the supervising administrator at least once each school month.

Clerk typist II staff verify that teachers enter attendance each day. At TK-8 school sites, attendance for elementary grades is entered into the SIS by a set time each morning, and attendance clerks later run a verification report to confirm it has been recorded. For middle grades and high schools, attendance is verified by the clerk typist II staff once at the end of the day for all periods. Notes excusing absences are forwarded to the school office and recorded in the SIS by clerk typist II staff.

School site staff reported that before going to class, students who arrive late must check in at the school office where they receive a slip to admit them to class and have their attendance records updated. Clerk typist II staff revise attendance in the SIS as needed to update attendance codes based on parent, guardian or doctor notes verifying absences or late arrivals.

Short-term substitute teachers who do not have access to the SIS are given manual attendance rosters. Substitutes record and sign attendance on these rosters, and clerk typist II staff enter the information into the SIS.

The Student Support Services Department monitors daily attendance at all school sites. The department's administrative analyst runs a daily attendance report and distributes it to all school sites and district administrators. This process has strengthened accountability by ensuring teachers follow attendance procedures and principals monitor daily attendance activities.

3. The district continues to use the same procedures for reporting attendance at each period (P-1, P-2 and annual). These procedures include reconciling and reviewing monthly school site reports with districtwide system reports before submitting data to the state. Teachers print and certify weekly attendance registers for each class to ensure accuracy, and any errors are submitted to clerk typist II staff for correction in the SIS.

   At the end of each school month, monthly classroom attendance certification reports are printed from the SIS, signed by teachers, and retained at school sites. School sites also print monthly attendance reports, which principals review and sign before forwarding to the business services accounting specialist for state attendance reporting. The accounting specialist enters the monthly attendance data for each school site and other programs into an Excel workbook that consolidates districtwide attendance for each reporting period.

Interviews with staff indicated that school months remain open in the SIS for attendance updates throughout the year. When preparing state attendance reports, the accounting specialist reconciles to prior months to identify any changes made by school site staff. If changes are found, all affected reports are rerun and recertified by the school site.

The business services accounting specialist uses the ADA reported on the attendance registers that accompany the NPS provider invoices for state reporting purposes. These are the same documents used by the Special Education Department to reconcile students attending NPS in the SIS and SEIS.

4. The district's 2024-25 audit identified one finding related to exceptions in attendance controls, which was a partial repeat of attendance findings from the 2021-22, 2022-23 and 2023-24 audits. The report indicated that one of the district-operated charter schools overstated its TK-3 ADA by 2.87 in the annual attendance report to the California Department of Education (CDE). Although the finding had no fiscal impact, the auditor noted the district lacks procedures to ensure ADA is claimed only for students who meet all eligibility and age requirements.

5. As reflected in the 2025-26 P-1 report, ADA generated by students receiving home and hospital instruction is included in the district's attendance calculations, an improvement from prior years when this attendance was omitted (see standard 9.3 for other related home and hospital instruction enrollment concerns).

   Interviews with staff in the prior review had indicated inconsistencies in how home and hospital instruction was administered across school sites and related departments; although monthly attendance reports showed students enrolled in home and hospital instruction, their ADA had not been included in the district's ADA calculations for funding purposes.

6. Under the leadership of the executive director of IT, the IT Department manages and supports the SIS, coordinates data reconciliation between the SIS and other systems of record and ensures compliance with CALPADS reporting requirements. The district has established processes for researching CALPADS data elements and resolving errors before data certification. Staff responsible for entering student enrollment data into the SIS indicated that correcting coding errors and anomalies has become routine. During the review period, the district completed implementation of a data connector to integrate information between the SIS and SEIS, helping streamline special education data cleanup before CALPADS certification.

7. Board policies, operational procedures, desk manuals and routine training for staff involved in enrollment and attendance tasks are essential to maintaining accurate records for state and federal reporting. Although the district has established policies and procedures for managing student enrollment and attendance, implementation is inconsistent across school sites, contributing to recurring annual audit findings related to attendance accounting and procedures (see standard 9.7 for more information on school site staff training on attendance procedures, system use and changes in laws and regulations).

Recommendations for Recovery

1. The district should centralize leadership of enrollment, attendance and data reporting functions, with clearly defined roles and responsibilities across departments and school sites, to address fragmented oversight and inconsistent site practices.

2. The district should continue to strengthen and consistently enforce its attendance procedures to ensure teachers accurately record and review attendance within required time frames and that daily verification occurs at every school site. The Student Support Services Department should continue generating daily attendance reports and using them to monitor compliance, while ensuring principals follow up with teachers who do not meet established deadlines.

3. The district should continue reconciling monthly school site reports with districtwide reports and ensure that any changes to prior months are reviewed, recertified and documented consistently to ensure accurate state attendance reporting.

4. The Business Services Department should perform periodic internal audits to verify attendance reporting accuracy, ensure compliance with established procedures and confirm that corrective actions from prior audit findings have been fully implemented. In addition, the district should revise its procedures to ensure ADA is claimed only for students who meet all eligibility and age requirements, addressing the 2025-26 attendance audit finding.

5. The district should continue to ensure home and hospital instruction ADA is accurately recorded and included in state attendance reports and should periodically review reporting processes to confirm that all eligible ADA is captured.

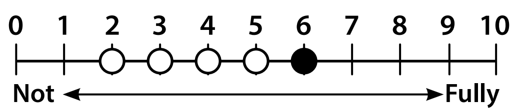
6. The district should continue its efforts to maintain and follow effective procedures for reconciling data between CALPADS and the SIS. The district should continue to ensure that staff are sufficiently trained and cross-trained in CALPADS reporting procedures to meet reporting deadlines and maintain data accuracy. The district should also continue maintaining and refining the SIS-SEIS data connector to support accurate CALPADS reporting.

7. The district should establish a structured, ongoing training program to ensure school site staff consistently follow enrollment and attendance procedures and to reduce site-level inconsistencies and recurring audit findings.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	2
July 2016 Rating:	2
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	5
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	4
July 2026 Rating:	6

Implementation Scale:



9.3 Attendance Accounting

Professional Standard

Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.

Findings

1. The district has established board policies and administrative regulations related to this standard including the following:

    - BP and AR 5116.1-Intradistrict Open Enrollment, revised February 20, 2019.
    - BP and AR 5117-Interdistrict Attendance, revised January 17, 2024 and June 20, 2024 respectively.
    - BP and AR 5118-Open Enrollment Act Transfers, adopted August 4, 2014.
    - BP and AR 6158-Independent Study, revised February 19, 2025 and January 14, 2026 respectively.
    - BP and AR 6181-Alternative Schools/Programs of Choice, adopted August 4, 2014.
    - AR 6183-Home and Hospital Instruction, revised April 17, 2019.
    - BP 6178.2-Regional Occupational Center/Program, adopted February 20, 2019.
    - BP and AR 6200-Adult Education, revised August 23, 2023 and November 1, 2023 respectively.

    The district's open enrollment policy allows resident students to attend any regular, grade-appropriate Inglewood Unified school. An administrative analyst in the Student Support Services Department (formerly the ADA attendance clerk), who reports to the director of safety and student support, is responsible for administering the district's intra- and interdistrict permit applications, which are available on the district's website and in person at the student support services office.

2. In the previous review, oversight of the short-term and long-term independent study programs was the responsibility of the director of community schools and attendance. Effective July 1, 2025, the director of safety and student support now oversees both programs, collaborating with school site administrators on short-term independent study.

    The district has updated both BP and AR 6158-Independent Study to address recent changes to independent study requirements. Specifically, SB 153 (Chapter 38, Statutes of 2024) repealed the previous three-day minimum duration for school districts to claim independent study ADA. Under the new law, school districts may now claim independent study ADA for any duration. Additionally, written agreements for short-term independent study, now defined as 15 or fewer days, may be signed at any time during the school year. Prior to SB 153, short-term independent study was defined as 14 days or fewer. For long-term independent study, the written agreement must still be signed by all applicable parties before the student begins independent study. However, new requirements regarding tiered reengagement, synchronous instruction, and transition to in-person instruction now apply to students participating in long-term independent study.

3. Administrative Regulation (AR) 6183-Home and Hospital Instruction requires the district to provide individual instruction to students with a temporary disability that makes school attendance impossible or inadvisable. Under EC 48206.3, eligible students are entitled to receive instruction at home, in a hospital or in another residential health facility. A temporary disability is a physical, mental or emotional condition incurred while a student is enrolled in a regular or alternative education program and from which the student is expected to return; it does not include disabilities that qualify a student for special education under EC 56026.

   Despite these requirements, staff interviews indicate the district does not operate a home and hospital instruction program for eligible general education students. The Student Support Services Department is responsible for administering the program, which is advertised on the department's website; however, frequent leadership turnover and difficulty securing teachers to provide instruction have prevented the district from implementing the required services. As a result, general education students with temporary disabilities are instead directed to the long-term independent study program. The Special Education Department reported managing home and hospital instruction placements and attendance recordkeeping only for students with IEPs.

4. Attendance procedures for district-operated charter schools are consistent with those used in noncharter schools. Each district-operated charter school is set up in the SIS as a separate school site for recording student enrollment and attendance.

   The 2024-25 audit report included an attendance finding for one of the district-operated charter schools. The school overstated its TK-3 ADA by 2.87 in the annual report to the CDE. Although the finding had no fiscal impact, the auditor noted the district lacks procedures to ensure ADA is claimed only for students who meet all eligibility and age requirements.

Recommendations for Recovery

1. The district should continue reviewing and updating board policies and administrative regulations related to independent study, charter schools, home study, inter-/intra- local educational agency (LEA) agreements, LEAs of choice, and ROC/P and adult education to ensure they align with current law.

2. The district should continue to monitor its practices and oversight of both short-term and long-term independent study programs to ensure compliance with all state regulations,

including the recent updates from SB 153 (Chapter 38, Statutes of 2024). Specific attention should be given to the required elements of independent study agreements, student work, and student attendance reporting practices.

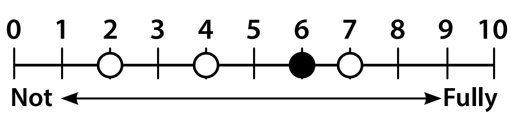
3. The district should establish and implement a compliant home and hospital instruction program for eligible students, clarify departmental responsibilities and ensure staff understand legal requirements under EC 48206.3 to guarantee students with temporary disabilities receive required services.

4. As noted in other sections in this report, the district should strengthen oversight of attendance accounting across all programs. The Business Services Department should also perform periodic internal audits to verify the accuracy of attendance reported for apportionment purposes, including independent study, home and hospital instruction, and district-operated charter school programs.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	2
July 2016 Rating:	2
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	7
July 2023 Rating:	6
July 2024 Rating:	6
July 2025 Rating:	6
July 2026 Rating:	6

Implementation Scale:



9.4 Attendance Accounting

Professional Standard

Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.

Findings

1. Parents initiate student enrollment either by submitting an online application or completing an application at the school with the assistance of school site personnel. Required documentation is either attached to the online application or brought to the school to complete the registration process. School site office staff use a standardized student enrollment checklist to complete the enrollment process, following up directly with parents to obtain any missing documentation. Each school site has a clerk typist II who enters and manages student enrollment data in the SIS.

2. Enrollment for students with special circumstances (e.g., IEPs) begins at the school site, where required documents are collected before parents are directed to the Special Education Department for placement assistance. Interviews with school site staff confirmed that sites now refer special education enrollments to the Special Education Department before completing the enrollment process, improving prior delays in identifying students requiring special education services.

   The district's 2025-26 Enrollment and Attendance Manual directs school site staff to contact the assigned program specialist for assistance with special education placements. It also states that if a parent or guardian does not provide a current IEP during enrollment, staff should enroll the student without delay and request the IEP from the previous school. The department also created a one-page guidance document, Required Data Maintenance – Special Education Student Enrollment, which outlines required steps, including notifying the special education TOSA of new enrollments. This document provides more detailed direction than the manual.

   Because school site staff cannot query CALPADS to verify a student's special education status due to access limitations, the special education TOSA has started to review new enrollments at least monthly, and more frequently at the start of the school year, to ensure timely identification of students with IEPs, particularly when families do not disclose existing IEPs during enrollment.

3. The special education data TOSA reviews information for students with IEPs in the SEIS system and reconciles it against data in the SIS and CALPADS. Monitoring measures and data accuracy have improved because newly enrolled students with special education services are being identified more promptly. The district also implemented the SEIS/SIS data connector, which has strengthened data accuracy and streamlined reconciliation efforts, addressing CALPADS reporting delays and inaccuracies experienced in prior years. Currently, no staff are cross-trained to support the TOSA in monitoring the district's special education data management activities.

4. The district contracts with NPS providers to serve some students with IEPs. The special education data TOSA is responsible for updating the SIS when students enroll in or exit NPS placements. To streamline invoicing, the district requires NPS providers to submit invoices to a designated email address, which is accessed by the special education data TOSA and accounting specialists. The district uses invoice information to reconcile student records in SEIS and the SIS, verify that services align with students' IEPs and track attendance for funding purposes.

Recommendations for Recovery

1. The district should continue using standardized enrollment procedures and ensure school site staff receive ongoing training to support accurate and timely data entry. The district should also continue offering families the flexibility to initiate enrollment either online or in person.

2. The district should reinforce and continue ensuring that school site staff provide timely referrals to the Special Education Department for students with IEPs to support appropriate placement and services. The district should incorporate the Required Data Maintenance – Special Education Student Enrollment guidance into the Enrollment and Attendance Manual to ensure consistent direction for school site staff. The Special Education Department should also maintain regular reviews of new enrollments to promptly identify students with IEPs, including those whose families do not disclose services during enrollment.

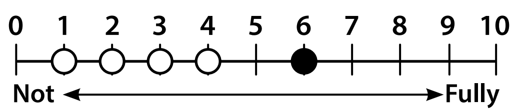
3. The district should continue using the SEIS/SIS data connector and existing monitoring practices to maintain accurate and timely reconciliation of special education data across the SEIS, SIS and CALPADS systems. The district should also cross-train additional staff to support the TOSA in monitoring special education data management activities to ensure continuity of operations.

4. The district should continue improving procedures for entering NPS enrollments in the SIS and maintaining accurate records using NPS invoices to verify services and support reconciliation across SEIS and Aeries.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	2
July 2015 Rating:	2
July 2016 Rating:	1
July 2017 Rating:	1
July 2018 Rating:	1
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	3
July 2024 Rating:	4
July 2025 Rating:	4
July 2026 Rating:	6

Implementation Scale:



9.6 Attendance Accounting

Professional Standard

The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.

Findings

1. The district has established board policies and administrative regulations to support student attendance, many of which were last updated in February 2019. BP and AR 5113.1-Chronic Absence and Truancy, define responsibilities and procedures for identifying and addressing chronic absenteeism, and AR 5113.1 outlines the process for referring habitual truants to a School Attendance Review Board (SARB). BP and AR 5113.12-District School Attendance Review Board further address the SARB process.

   In November 2025, the district updated AR 5113.1 to incorporate an attendance recovery program consistent with EC 46211, which beginning July 1, 2025, allows districts to offer opportunities for students to make up lost instructional time for up to 10 days per year. According to the 2025 California School Dashboard, the district's chronic absenteeism rate, defined as the percentage of students absent for 10% or more instructional days, is 34.2%, a 7.2% decrease from the previous year.

2. While the Student Support Services Department continues to implement strategies to support the district's goal of reducing chronic absenteeism and achieving a 96% attendance rate, it remains affected by leadership turnover. Under the assistant superintendent of educational services, the department is now overseen solely by the director of safety and student support. The previous director resigned at the end of the 2024-25 school year, and the position was filled by a former principal in July 2025. The director of community schools and attendance, who previously shared oversight responsibilities, now focuses exclusively on implementing the district's community schools program.

   The department's staffing structure has also changed. Since the last review period, the three child welfare and attendance (CWA) advisor positions were eliminated and replaced with two pupil services and attendance advisors. The department also includes a CWA technician, two district school safety staff, one data technician and two administrative analysts, one of whom previously served as the ADA attendance clerk. These staff support district efforts to address chronic absenteeism, improve student attendance and promote safe and supportive school environments, by overseeing Positive Behavior Interventions and Supports, home visits, SART, and SARB.

3. The district uses an automated notification system (ParentSquare) that integrates with the SIS and delivers large volumes of messages through multiple channels, including student absence notifications. This system allows for timely and effective communication with parents when an absence is recorded.

4. The district implemented the SchoolStatus attendance management system in 2024-25 to improve attendance monitoring and reduce staff time through automated interventions and mailings; however, the system was not in use for the first half of the 2025-26 school year because of a delay in the contract's renewal resulting from the transition in department leadership. During this period, the district reverted to its previous manual process for issuing truancy letters, with the first letter generated centrally by the Student Support Services Department and subsequent letters issued by school sites.

   Once operational, SchoolStatus automatically generates truancy letters when students reach thresholds of unexcused absences and also produces notices for excessive excused absences and chronic absenteeism. School sites remain responsible for monitoring attendance and completing intervention steps through the SART process until a student's absenteeism warrants a referral to SARB, after which the Student Support Services Department manages the SARB process.

5. Each school site has designated an attendance improvement team, which meets at least monthly to review student attendance data and ensure timely intervention strategies (e.g., parent conferences, home visits, interagency referrals) are implemented for students identified as at risk of chronic absenteeism. These teams typically include a school site administrator, attendance clerk, certificated staff (e.g., counselor), school nurse, pupil services and attendance advisor, parent or community member, and student.

6. Board Policy (BP) 6176-Weekend/Saturday Classes, revised February 20, 2019, establishes the framework for the district to offer makeup classes, including those for unexcused absences (EC 37223). The district continues to use Saturday school activities as an instructional strategy and to recover apportionment ADA lost due to absenteeism. Additionally, the district has started an attendance recovery program, as provided for in EC 46211.

7. The district staff has engaged with the county district attorney's office to increase the use of legal interventions (i.e., the Abolish Chronic Truancy Program) to enforce attendance policies.

Recommendations for Recovery

1. The district should periodically review and update board policies and administrative regulations related to attendance to ensure they align with current law.

2. The district should continue to stabilize leadership within the Student Support Services Department, ensure clear roles and responsibilities for all positions supporting attendance and student services, and strengthen processes that support continuity and reliability in attendance monitoring, particularly during leadership or operational changes.

3. The district should continue using an automated notification system to provide timely absence notifications and maintain effective communication with families.

4. The district should continue to ensure that notices of truancy, excessive excused absences and chronic absenteeism are issued in a timely and consistent manner, regardless of the system used to generate them.

5. The district should continue requiring attendance improvement teams to convene at each school site to review data and monitor timely implementation of interventions. The district should also review team membership to ensure representation from relevant site staff and community partners. The district should continue monitoring practices at all school sites to ensure consistent adherence to SART/SARB procedures.

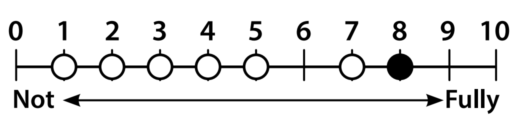
6. The district should continue offering Saturday school and implementing its attendance recovery program to provide students with opportunities to make up lost instructional time and attendance. The district should also periodically review participation data to assess the effectiveness of these programs.

7. The district should continue to collaborate with students, parents and the county district attorney's office to enforce attendance policies and ensure compliance.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	1
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	4
July 2018 Rating:	3
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5
July 2025 Rating:	7
July 2026 Rating:	8

Implementation Scale:



9.7 Attendance Accounting

Professional Standard

School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.

Findings

1. Routine mandatory training helps ensure staff responsible for recording and monitoring student attendance understand relevant laws and regulations. Training also provides an opportunity to review best practices, clarify procedures and identify areas for improvement. New employees with attendance duties should receive training upon hire.

   An annual overview of attendance procedures, compliance requirements and internal controls reinforces standardized practices and clarifies staff roles in the daily attendance process. The best practice is for the district to provide annual training before the start of the school year to clearly outline the responsibilities of district personnel, school site attendance staff and teachers. A yearly refresher on the attendance software also allows staff a chance to revisit the system functions and ask clarifying questions.

   The district did not provide school site staff with attendance training at the start of the 2025-26 school year. New employees with attendance responsibilities reported receiving little to no training upon hire. School site staff also reported that the district does not hold regular meetings to review attendance procedures, and interviews indicated strong interest in establishing regular or monthly meetings to improve consistency in districtwide practices. Staff further noted that they often rely on other clerk typist IIs for help when problems arise.

2. Staffing levels at TK-8 schools varies. Each TK-8 school is assigned one position responsible for enrollment, attendance and data processes, except for one school that has two such positions even though it is not the largest TK-8 site. The district's high school is also assigned two positions. No clear rationale was provided for these differences in staffing allocations.

3. Some school site staff continue to report differences in job duties, such as preparing independent study contracts, even though they hold the same classification as staff at other campuses. After school closures and the consolidation of elementary and middle schools into TK-8 schools, the district eliminated certain job classifications and adjusted staffing levels. As a result, staff assigned to enrollment, attendance and data responsibilities may be new to the role, longtime employees with new classifications or employees who were bumped into different assignments.

4. The IT Department holds regular mandatory data management meetings for school site staff to identify and correct data entry errors. System tutorial tools are available, and IT staff provide one-on-one assistance upon request as well as twice weekly office hours for

support with data entry procedures and SIS and CALPADS navigation. School site staff reported that the IT Department is responsive to their needs.

Not all school site employees have attended the mandatory IT training. Interviews indicate that classification changes, inconsistent staffing structures and unclear job expectations have contributed to frustration among some staff. Some employees have declined to perform all assigned duties, while others are being paid out of class for portions of their work. The HR Department reported that it is working with classified labor partners on a reclassification project to update and clarify enrollment, attendance and data positions and responsibilities.

5. The district has established written resources to support the daily responsibilities of school site staff involved in student enrollment and attendance. For the 2025-26 school year, the district updated its comprehensive Enrollment and Attendance Manual; however, school site staff reported that they had not received the updated manual. The district also developed written materials in prior years, including a series of SOPs referred to as "HowTo's" on a shared drive and a one-page document outlining daily, weekly and monthly attendance tasks, but staff interviews indicated that these resources are no longer routinely referenced in current practice.

Recommendations for Recovery

1. The district should implement a structured training program for all staff responsible for enrollment and attendance functions. Annual training should occur before the school year begins and cover attendance laws, district procedures, internal controls and use of the attendance system. The district should also ensure that new employees receive training upon hire and establish regular meetings, such as monthly or quarterly, to review procedures, share updates and promote consistent practices across sites.

2. The district should review the allocation of clerk positions responsible for enrollment, attendance and data functions at each TK-8 school and at the high school. The district should establish clear criteria, such as enrollment, workload and program needs, for determining the number of clerk positions assigned to each site. These criteria should be applied consistently across all schools, and any adjustments should be communicated to site administrators.

3. The district should review job duties for enrollment, attendance and data staff across school sites to ensure consistency among positions with the same classification. The district should update job descriptions, clarify duties and communicate expectations to affected employees. Where differences exist, the district should realign responsibilities or adjust staffing to ensure equitable and consistent distribution of work.

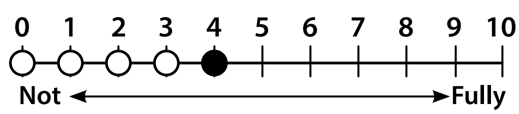
4. The district should ensure that all staff responsible for data functions attend mandatory IT data management training. The district should also clarify expectations for these positions and address related concerns through communication, training and supervision. In addition, the district should continue its reclassification work with labor partners to finalize clear job descriptions and ensure duties align with appropriate classifications.

5. The district should ensure that all school site staff receive an Enrollment and Attendance Manual annually and have ready access to all supporting materials, including SOPs, "HowTo's," and one-page task documents. The district should review and update these materials as needed, repost them for staff use and reinforce their use during trainings and meetings.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	2
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	1
July 2018 Rating:	1
July 2019 Rating:	1
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	4
July 2026 Rating:	4

Implementation Scale:



10.4 Accounting, Purchasing, and Warehousing

Professional Standard

The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.

Findings

1. The district has implemented some controls to help prevent and detect irregularities. These controls include the following:

    - The county office HCM position control system was implemented in April, 2025. The district has worked to implement processes and procedures and ensure both Business Services, including Payroll, and HR departments' staff have been trained on position control.
    - Budget reports are provided monthly to school site principals, and specific budget questions are discussed between business office staff and school sites at principals' meetings, or at the sites' request. School site principals indicated business office staff is available to assist when they have questions. Site administrators and office managers have access to the financial system to track budgets and expenditures and have been trained.
    - Multiple approvals are required to process accounts payable transactions.
    - Journal entries require descriptions and backup, and a second-party review is part of the process.
    - The BEST accounting software prohibits the posting of unbalanced journal entries.
    - Expenditures are reviewed to ensure sufficient funds are available to cover current transactions. Requisitions cannot be processed if sufficient funds are not available.
    - Sites and departments can initiate budget transfers electronically using Informed K12. The district processes budget transfers within one to two days of the request, helping the district maintain budget and spending controls.
    - Payroll procedures were designed to help prevent and detect unauthorized persons on the district's payroll, as well as overpayments and underpayments (see Standard 8.2). Each lead payroll technician audits or reconciles his or her own payroll and the payroll manager and executive director of fiscal services review the payroll listing before processing by the county office.
    - At the district office and at the school sites, two people count cash receipts together.

- The receipt of goods and services is ensured before payment is processed.
- The county office processes all warrants, and one of the dual signatures is required to be from that office. The position control/budget manager approves purchase requisitions under $10,000 and the executive director of fiscal services approves purchase requisitions over $10,000; the assistant superintendent of business services/CBO approves all warrants online and is the second signature on all warrants.
- Fully signed warrants that are scheduled for mailing are not left unattended.
- The district has a substitute-caller system for all employees to contact when they are absent, reducing inappropriate payment when employees run out of available leave and providing better tracking of leave usage.
- The accounts payable system is integrated with the purchase order system.
- Interviews with staff indicated that employee accrued sick leave and vacation balances are included on payroll stubs. The Employee Self Service portal allows employees to view and track sick leave and vacation balances.
- There is an approved vendor list for withholding and payment of funds from pretax employee salary deductions for tax-sheltered plans and annuities.
- Interviews with staff indicate that accounts payable staff do not have access to make changes in vendor screens, so they cannot add vendors or modify vendor information.
- Accounts payable warrants are not prepared for distribution by the same person who processed the transaction.
- Interviews with staff indicate that payroll staff do not have access to add employees into the system.

2. The district continues to experience insufficient segregation of duties and deficiencies in controls for some tasks. The following areas are of concern, including some that are also audit findings:

    - Site custodians order necessary supplies from the warehouse; goods are delivered to the custodians, and the custodians sign for what was received. The same individual orders, receives and approves the custodial shipments, which is an insufficient segregation of duties and may provide opportunities for theft. This control weakness is also present with office managers in their ordering and receipt of office supplies.
    - Payroll warrants are prepared for distribution by the same person who processed the transaction.
    - Accounts receivable transactions set up at the end of the 2023-24 fiscal year were cleared in 2024-25. The district did not provide a detailed list of accounts receivable transactions to support the 2024-25 closing entries. The accounts receivable transactions set up in object code 9200 had not

been fully cleared as of December 23, 2025. The district's 2024-25 audit report identified an accounts receivable understatement of $330,930 in Fund 01, the General Fund.

- Accounts payable transactions of $1.27 million set up in object code 9500 in 2023-24 were not cleared during 2024-25 and there was no activity in the account during the year. The ending balance was carried forward as the beginning balance in 2025-26, and there was no activity in the account as of December 23, 2025. The 2024-25 audit report included a prior period adjustment to the accounts payable balance of $1.05 million. The district did not provide a detailed list of accounts payable transactions to support the 2024-25 closing entries; however, the 2024-25 audit report included an understatement to accounts payable totaling $1.7 million across three funds and an overstatement of $3.0 million in Fund 67, the Self Insurance Fund. Accounts payable transactions set up in object 9500 and 9590 at the end of 2024-25 had not yet been fully cleared as of December 23, 2025.
- The district's 2024-25 Audit Report identified an overstatement of prepaid expenditures decreasing the fund balance by $252,671.
- The 2024-25 general ledger report shows that some reconciling entries were made to balance sheet accounts at year-end. However, FCMAT observed some liability accounts with debit balances. (The normal balance for receivables is a debit, and the normal balance for liabilities is a credit.)
- As mentioned in 8.2, Fund 76, the Payroll Warrant Pass-Through Fund, is not regularly reconciled. Regular reconciliation of the fund would ensure that payroll transactions and corresponding payments match and that all activity recorded in the fund is appropriate.
- The district provided a detailed time accounting manual outlining regulations and providing instructions to employees on the forms to be completed. The district provided a sample of time-certification forms completed during the 2024-25 and 2025-26 fiscal years. Of the 72 forms that were received, 19 were not signed by the employee and 22 were not signed by the supervisor. The district is not following federal time accounting regulations or its own written procedures. The 2024-25 audit report included a finding that time certification forms were not properly completed for five employees who must complete the forms monthly, and due to errors on the forms from April 2025 through June 2025, the district's charges to the Title I program for salaries and benefits were incorrect. The audit report stated that district personnel do not follow the established procedures as to when and how forms must be prepared, and there is a lack of oversight to ensure that the forms are collected after the end of the month, completed accurately, and signed by the employee as well as their supervisor. This is a partial repeat of a finding from the 2023-24 audit report. The effect of the finding is questioned costs of $29,675 for the 2024-25 fiscal year. Not completing and collecting these documents timely for employees paid from federal funds can jeopardize current and future funding.

3. The HCM system is not used to encumber payroll and benefits so sites cannot easily identify what portion of their budget is committed to payroll expenses. To encumber payroll, the district would need to complete and enter a purchase order for each employee with the appropriate account coding for salary and each of the statutory benefit classifications. At the end of each payroll cycle, the amount processed would need to be manually disencumbered. Because the probability of error from a manual system outweighs its benefits, the district cannot implement this internal control and budget monitoring mechanism with payroll.

   Most site principals and department leaders reported that they are sent a list of certificated and/or classified staff assigned to their budgets during budget development, and quarterly during the fiscal year. Site and department leaders are asked to report any errors on the list, and the changes are generally made in the HCM system by the HR Department.

4. The HR and Business Services departments meet weekly to reconcile position control data and position control is reconciled at interim reporting periods with actual payroll. A position control form is routed through Informed K12 to add new positions, increase or decrease FTE, or remove eliminated positions from the HCM system, helping to ensure that the budget aligns with actual salary and benefit expenditures.

5. The accounts payable system is integrated with the purchase order system. However, the system allows for duplicate payments if individual invoice numbers are not entered in the system. Accounts payable staff indicated that they always enter invoice numbers, and they also keep a manual log to track invoices that have been paid on open purchase orders. Manually tracking purchase order payments is time-consuming and increases the risk of errors and inefficiencies.

6. The California School Accounting Manual (CSAM) Procedure 640 requires that "other miles" (cost of transporting pupils other than home-to-school) must be transferred out of the pupil transportation function and charged as costs to the user program or project. Based on a review of the 2024-25 general ledger, journal entries were made monthly for field trip expenses. Some site budgets were overdrawn by these entries, and budget transfers to correct the negative balances were not made. A 2025-26 general ledger report provided on January 30, 2026, shows journal entries were made monthly to transfer the cost of field trips to sites, and some budgets were overdrawn by these entries. Budget and expenditure controls are improved when costs are transferred timely and budget transfers are made to correct overdrawn accounts.

7. The district provided a Business Services Procedures Manual that includes some procedures for accounting, purchasing, payroll, budget control and monitoring, food services, student enrollment and attendance, information technology services, ASB, developer fees, maintenance and operations, risk management, and miscellaneous procedures. Several staff members have created or updated desk manuals. Up-to-date desk manuals that include step-by-step procedures for assigned duties provide employees with clear guidance in the event of absences or vacancies. Several fiscal services staff started in their positions only a year or two ago and expressed that they needed or wanted additional training in payroll, Excel, and the recently implemented HCM and Time and Attendance systems.

8. Education Code (EC) 41020(h) requires the following:

> Not later than December 15, a report of each local educational agency audit for the preceding fiscal year shall be filed with the county superintendent of schools of the county in which the local educational agency is located, the department, and the Controller.

   Education Code (EC) 41020.3 states, "By January 31 of each year, the governing body of each local educational agency shall review, at a public meeting, the annual audit of the local educational agency for the prior year…"

   The district requested an extension for the submission of its annual audit report due to the delays in the issuance of the 2025 Federal Compliance Supplement. The district's 2024-25 audit report was dated January 27, 2026, and was presented for review at its February 18, 2026 board meeting. As a result, the district did not meet the statutory timelines established in EC 41020(h) and 41020.3 for the 2024-25 audit.

9. External independent audit findings have continued to identify internal control deficiencies as well as material weaknesses. Material weaknesses rise to a higher level of concern because they are significant deficiencies that result in a higher likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements. Several findings relate to lack of internal controls, and some are repeated in each of the last several years audited. The number of audit findings decreased from 13 in 2023-24 to 11 in 2024-25.

10. Interviews did not identify an individual in the Purchasing, Accounts Payable, HR, or Payroll departments who was assigned to track and report California State Teachers Retirement System (CalSTRS) retiree payments per CalSTRS Employer Directives 2024-01 and 2025-01 or California Public Employees' Retirement System (CalPERS) retiree hours per CalPERS Circular Letter Number 200-002-14 for retirees hired as consultants. HR receives monthly reports from LACOE that track the hours of retirees and non-CalPERS employees paid through payroll when they exceed 800 hours. The HR Department then contacts the supervisor of the employee to alert him/her that the employee is approaching 960 hours. No evidence was provided to indicate that the district tracks CalSTRS retiree payments.

11. Assembly Bill (AB) 5 was signed into law by the governor in September 2019 and became effective January 1, 2020. The law requires employers to apply a three-part test, known as the ABC test, to determine whether a worker qualifies to be classified as an independent contractor rather than an employee. Misclassification can result in substantial liabilities for employment taxes and penalties, which must be paid by the employer. Interviews did not identify an individual in the HR or Business Services departments who was responsible for making the determination about whether a consultant qualified to be classified as an independent contractor. FCMAT reviewed contracts, purchase orders, and payments made to several individuals paid as independent contractors and found no written determination of independent contractor status in the documents provided.

Recommendations for Recovery

1. The district should hire, train and cross-train sufficient qualified staff in the HR and Business Services departments motivated to implement the internal controls identified in this report as well as in the most recent audit findings. It should ensure that consultants hired by the district provide training to district staff to build internal capacity.

2. The district should continue to meet with site and department managers monthly and provide monthly budget reports to all managers responsible for site and department budgets. Business office staff should provide training on reading budget information in the financial system and on the proper coding of expenditures.

3. Journal entries and expenditure transfers should continue to include appropriate support documentation, be regularly completed, and be reviewed and approved by business office management. Field trip costs should continue to be posted to site budgets in a timely manner.

4. Purchase requisitions should continue to be reviewed for sufficient budget by account code, rather than by total site or department budget.

5. The district should continue to use the budget transfer request form to allow sites and departments to initiate budget transfers and enter the transfers as soon as practical.

6. The district should continue to ensure that two people count cash together at the district office and at school sites.

7. The district should ensure that the same individual, including those in the Purchasing Department, does not order, receive and approve the receipt of goods, including custodial and office supplies.

8. All warrants should be returned to an identified Business Services Department or Food Services Department staff person other than the employee who processed the transaction.

9. Prior year accounts payable and accounts receivable balances should be reconciled by October 31 following the close of the fiscal year. Outstanding items should be researched and cleared in a timely manner. Any amount written off in the annual reconciliation process should be reviewed and approved by management staff.

10. The business office should maintain logs and reconciliations to support all balance sheet items in all funds, including accounts payable, accounts receivable, cash on deposit with fiscal agent, revolving/petty cash, prepaid expenditures and inventory. The district should reconcile Fund 76, the Payroll Warrant Pass-Through Fund, and all payroll clearing accounts monthly.

11. The district should follow reporting guidelines for timely federal time reporting for all employees who are paid from federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Part 200.

12. The district should continue to have sites review position control reports (both classified and certificated) with employee names, position title, FTE, and account codes, preferably during budget development and at each interim budget reporting period. After sites reconcile the reports, errors should be reported to the HR Department, and the department should promptly update the database.

13. The district should continue to reconcile positions and FTEs in the position control system monthly and compare position control with actual payroll payments at least at each financial reporting period. The district should continue to use the position control form to initiate the addition or elimination of positions, and eliminated positions should be promptly removed from the position control system. The procedure for the elimination of positions in the position control system should be documented.

14. Accounts payable staff should continue to enter invoice numbers for each payment and consider discontinuing the time-consuming practice of tracking invoice payments manually for open purchase orders by utilizing the financial system to track and monitor payments.

15. A desk manual should be developed for each position in the Business Services Department, and the district should ensure that each employee includes in his or her desk manual step-by-step procedures for assigned duties to guide employees in the event of an absence or vacancy.

16. The district should work with its independent auditors to ensure that their work can be completed in time to comply with the December 15 and January 31 deadlines required by EC 41020(h) and 41020.3.

17. Policies, procedures and internal control measures should be reviewed and revised to address audit findings. Procedures should be established to avoid repeating the same audit finding in future years.

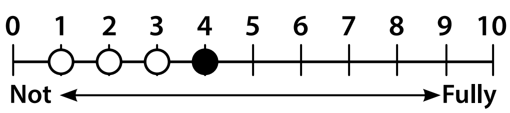
18. The district should determine who is responsible for CalPERS and CalSTRS reporting of retiree vendors/consultants, provide that person with appropriate training, and require service vendors/consultants to complete a form that properly identifies CalPERS and CalSTRS retiree status.

19. The district should implement a process and assign responsibility for making the determination about whether a consultant should be classified as an employee or as an independent contractor. The results should be documented, and a copy should be kept with the contract/purchase order backup documents.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	1
July 2018 Rating:	2
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2
July 2025 Rating:	3
July 2026 Rating:	4

Implementation Scale:



10.5 Accounting, Purchasing, and Warehousing

Professional Standard

The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.

Findings

1. The district implemented the BEST financial system in July 2022 and uses the online purchase requisition system. Users were required to complete training with the county office before receiving login credentials. The business office offers training as needed, and staff indicated that their questions are answered as they arise. It would benefit the district to provide an annual in-service before the start of school, including training in the online requisition system and account coding. Training in proper coding of expenditures and handouts of the training materials should be provided to office managers and administrative secretaries who cannot attend the training.

2. Staff reported that purchase orders are required for all purchases; this is documented in the purchasing procedures section of the Business Services Procedures Manual and in the Purchasing Policies and Procedures Handbook. The purchasing process and travel approval and reimbursement process are as follows:

    - District procedures require approval of purchases at the district administrative level, and any exceptions to the procurement procedures must be approved by administration. Sites/departments are not allowed to enter into contracts, and all contracts require district administrator and county administrator approval.

    - The originating site or department completes an online purchase requisition for the authorized manager to approve, and the document is routed electronically to the business office for processing. Interviews indicated that the initiator of the requisition should request a quote and attach the quote to the requisition. If a quote is not attached, the purchasing staff will obtain a quote.

    - The Business Services Department checks the account coding and determines whether the site/department budget has funds for the purchase. Requisitions may not be processed if there are insufficient funds in the designated account.

    - Requisitions are routed electronically to the Purchasing Department after appropriate approvals, where they are processed into a purchase order.

- The Purchasing Department is responsible for determining whether Internal Revenue Service (IRS) Form W-9 is required for independent contractor reporting and whether the purchase is subject to bid requirements. Purchasing establishes and can make changes to vendors in the system.

- Purchase orders are issued to vendors with copies forwarded to the requestor and the Accounts Payable Department. When technology equipment is purchased, a copy is transmitted electronically to the IT Department to check for compatibility. If a contract is involved, the Business Services Department is responsible for ensuring that it is signed and has county administrator approval before the purchase is made.

- Each week, the purchasing assistant reviews requisitions in the purchase order summary report that are not moving through the system, pending approval. The purchasing assistant indicated she sends two reminders to the approver via email before cancelling the unapproved requisition.

- The proof of delivery/packing slip is sent by the receiving site or department directly to accounts payable. Instead of a signed packing slip, accounts payable may accept a signed copy of the purchase order or invoice as proof of receipt.

- Requests for conference and travel are completed online using the Travel & Conference/Workshop Pre-Authorization form. Departments/sites are instructed to complete the preauthorization form, secure the supervisor's approval, and send it to the business office. Board policy requires board approval in advance for out-of-state travel, and district procedures require board approval in advance for conference expenses of more than $500. The Business Services Department administrative assistant puts conference requests for out-of-state travel and expenses of more than $500 on the board agenda for approval. After the event, the reimbursement forms, with all supporting documentation attached, are sent to the Business Services Department.

3. The Business Services Department is responsible for advertising for bids, placing bid information on the district's website, and placing contracts on the board agendas. Some bidding information is included in the purchasing procedures section of the district's Business Services Procedures Manual and in the Purchasing Policies and Procedures Handbook. The district's Purchasing Policies and Procedures Handbook was revised on July 1, 2025. The handbook includes information on competitive bidding requirements and limits, requests for bids and proposals, special services and professional services agreements, federal procurement guidelines, procedures for public works projects, sole source procurement, emergency procurement, joint power authority/agencies, and piggyback contracts, and includes links to the applicable regulations.

4. The Purchasing Policies and Procedures Handbook includes information about independent contractor/consultant agreements; however, as discussed in standard 10.4, the district has no process or person assigned to make this classification. The handbook includes minimal information about hiring CalPERS or CalSTRS retirees as temporary employees, but FCMAT was unable to identify an individual in the district that was responsible for tracking and reporting the hours or payments made to CalPERS or CalSTRS retirees.

5. The district adopted the California Uniform Public Construction Cost Accounting Act (CUPCCAA), Public Contract Code (PCC) 22000, et. seq., regulations at its June 27, 2014 board meeting. The district's Purchasing Policies and Procedures Handbook includes information on bidding requirements and includes the current bid thresholds for public works contracts pursuant to CUPCCAA and includes links to the applicable PCC sections. The district needs to update the thresholds in the handbook when they change. The purchasing procedures section of the Business Services Procedures Manual makes no reference to CUPCCAA.

   The district contracts with PQBids to manage and maintain the list of qualified contractors and required notifications. During this review period, the district provided FCMAT with its CUPCCAA vendor list.

6. Written purchasing procedures provided by the district state that three written quotes are required for purchases of products or services for $5,001 to $109,300 and purchases over $109,300 must be formally bid. The bid threshold was $109,300 for 2024 and is $119,100 for 2026. The district needs to update its written procedures as this limit changes annually. The Purchasing Policies and Procedures Handbook notes that the bid threshold is updated annually and provides a link to the correspondence on the CDE website.

   The samples of accounts payable transactions reviewed included no evidence that quotes were requested or obtained. During the current review period, the district purchased items such as technology equipment and cafeteria equipment, and no evidence of multiple quotes or bids was attached to the purchasing/accounts payable backup documentation or published on the board agenda.

7. The MOT Department is responsible for complying with reporting requirements related to the Department of Industrial Relations (DIR) contractor registration program, which began in March 2015. All public works projects having accumulated more than $1,000 in expenses paid for by a school district, regardless of the funding source, are subject to prevailing wage rates and DIR registration and reporting requirements under SB 854 (Chapter 28, Statutes of 2014). DIR registration and reporting are not required for contractors who qualify for the small project exemption, which applies to public works projects that do not exceed $25,000 and maintenance projects of less than $15,000. The contracts state and purchase orders include a link to the requirements for labor costs procured by the district, including those for the Food Services and MOT departments. The district has contracted with PQBids to implement DIR registration requirements

and develop prequalified applications. DIR certifications were not attached to any of the sample vendor contracts viewed by FCMAT.

8. The purchasing procedures section of the Business Services Procedures Manual includes a section for open purchase orders. It states that the purchase order must include a description, a spending limit, and an expiration date. A document titled Reference Guide to Requisitions in CGI Advantage (BEST) dated August 2025 includes information on open purchase orders that include certain restrictions. Large orders exceeding $2,000 require competitive quotes, an open purchase order cannot be used to purchase furniture, equipment, or any single item with a value of $500 or more, and the names of authorized purchasers must be listed on the purchase order. The purchasing assistant indicated that the approved signer list on file with vendors is verified annually.

   Vendors and/or issuing departments are responsible for tracking an approved signer on an open purchase order. If a list of approved signers is provided on the original purchase order, interviews with accounts payable staff indicated that they do not verify that the person who received the goods was an approved signer. FCMAT selected a sample of 12 open purchase orders for review. All of the open purchase orders reviewed listed approved signers. The head of the department approved all paid invoices for payment; however, some of the signatures were made with a signature stamp. The use of a signature stamp provides an opportunity for unauthorized purchases because it does not ensure that the director reviewed and approved payment of the invoices.

9. FCMAT's interviews found that accounts payable personnel check for proper remittance addresses and refer all new vendors and vendor address changes to the Purchasing Department to ensure proper segregation of duties.

10. When receiving documents are received in accounts payable, purchase orders, invoices and receiving documents are matched and processed for payment in the financial system. Accounts payable staff reconcile items, quantities, and prices on the invoices with the purchase order and receiving document. These items are compiled and placed in a folder and delivered to the executive director of fiscal services. The executive director of fiscal services ensures the packets are complete to support the warrants, compares the warrants in the system to the supporting documentation for accuracy, and reviews them for reasonableness.

    Approval in the financial system triggers the daily process of issuing warrants at the county office. Normal processing time is approximately four days; however, this period may be extended if the county office places an audit hold on the batch. The county office issues warrants with one signature attached, and the documents are delivered to the Business Services Department.

    When commercial warrants are delivered to the district from the county office, district staff matches the warrants to invoices and the payment packet, and the assistant superintendent of business services/CBO signs the warrants as the second signatory. The invoices are stamped as "processed" with the date. Accounts payable staff indicated that they no longer prepare their own warrants for mailing; instead, warrants processed by one staff member are exchanged with another staff member for mailing. This practice improves internal control by ensuring proper segregation of duties so that the same person who prepared the batch does not have custody of the warrants once they have been issued by the county office.

11. Board Policy (BP) 3350-Travel Expenses (revised May 7, 2025) describes the approval and reimbursement processes for travel and conference expenses. District procedures limit the meal allowance to $50 per day for full-day conferences. The policy includes a section specifying that the per diem allowance for meals will only be paid for travel outside of 45 miles from the employee's work or school site location and specifies that if leaving after noon or returning before noon, the employee is entitled to half the daily per diem amount. The policy also states that receipts are not required to receive the meal per diem reimbursement. The form and the policy state that if meals are included with a conference, employees do not qualify for those meal payments.

    The IRS has placed scrutiny on meal reimbursements or payment of per diems on travel that does not warrant an overnight stay (Internal Revenue Code Section 162(a)(2) Revenue Ruling 75-170). In IRS audits of a county office of education in California, meals that were not associated with overnight stays were deemed to be "living expense" and thus a taxable fringe benefit. If the district includes travel not requiring an overnight stay in its meal reimbursement policies, it may need to report the payments as taxable income to the employee.

    Problems often arise in travel and conference when requests and reimbursements are not processed in a timely manner. In interviews, staff indicated that conference requests for more than $500 and out-of-state travel need county administrator approval prior to the conference. However, interviews with staff and a review of board meeting minutes confirm that travel and conference requests are sometimes not preapproved. Approximately 10% of the requests for more than $500 or out-of-state travel listed on the board agendas from February 2025 through January 2026 were not preapproved, including several for administrators.

    The accounting department procedures section of the Business Services Procedures Manual states that travel expense reimbursement claims must be submitted within 60 working days following return from travel, but the Travel and Conference/Workshop Expense Claim form states that the form must be submitted within 30 days of return from travel and BP 3350 states that claims for reimbursement should be submitted within 10 working days following return from travel when possible. To minimize staff confusion, the district needs to provide consistent guidance, and align these documents.

    District employees who travel on school business are considered eligible for state government rates and a waiver of hotel taxes. These items seem minor, but can add up when several people travel, or a single person takes multiple trips. Board policy states that lodging expenses will be reimbursed when district business reasonably requires an overnight stay but does not include any specifics such as start or end time of conference and number of miles traveled. This is of particular concern when a conference is within the local geographical area and lasts several days. EC 44032 requires districts to pay for "actual and necessary" expenses. The expense would be actual for this type of conference because the person stayed in the hotel but may not be necessary given the geographical location.

The district's board policy states that employees traveling on school business should share a vehicle whenever possible to minimize travel costs, and that if two or more persons share automobile transportation, only one is entitled to mileage reimbursement.

12. Interviews with staff indicate that the district has issued credit cards to four cabinet members and two other staff members. These cards are regular business credit cards, allowing all purchases with limits from $5,000 to $20,000. The district has no written policy or procedure for cancelling a credit card if a cardholder leaves the employment of the district. The district requires all individuals using district credit cards to read and sign a credit card user agreement acknowledging receipt of the card, terms of use and reimbursement procedures when the card is issued, but users are not required to sign annually.

13. FCMAT requested samples of the district's accounts payable transactions for testing the fiscal years 2024-25 and 2025-26. Of the 25 payments selected, the following anomalies were noted:

    - Of the 25 invoices, 11 were paid more than 30 days after the invoice date, and one of the 11 was paid more than 90 days after that date.
    - Six of 25 invoices provided were dated prior to the date of the purchase order.
    - Six of the 25 invoices were paid to an individual for consultant services. Documentation was not included with the consultant services agreements to indicate that the district applied the three-part (ABC) test to determine if the consultant should be properly classified as an independent contractor. There was no documentation to support whether the district inquired about the consultant's status as a retiree of CalSTRS or CalPERS for reporting purposes.

14. The 2024-25 audit report contained a finding stating that 10 of the 76 expenditures tested by the auditors contained invoices with dates prior to purchase order dates. This was a repeat finding from the prior year audit. District training documents remind staff that purchase orders must be issued before goods and services are ordered and that unauthorized purchases are a violation of procurement procedures. When an invoice is received in the Accounting Department without an authorized purchase order, the business office sends a memo to the site/department administrator reminding them that all purchases require prior approval and that purchases made without prior authorization may become the personal responsibility of the individual authorizing the transaction. The Purchasing Department follows up with the administrator and sends an emergency justification form, requesting the administrator to describe the emergency and the reason procurement procedures could not be followed.

15. At the time of approval, AR 3440 (revised February 20, 2019), Inventories, and AR 3512, Equipment (revised November 5, 2025) complied with the EC 35168 requirement that the governing board establish and maintain an inventory of all equipment items with a value of more than $500. This EC section was amended and increased the amount to $1,500 effective January 1, 2026. When federal funds are used for a purchase, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation (2 CFR 200.313 and 5 CCR 3946). At least once every two years, a physical inventory of equipment must be conducted, and the results reconciled with the property records (2 CFR 200.313).

    On September 10, 2025, the district awarded a contract to CBIZ Valuation Group to perform a fixed asset inventory and valuation, barcode tagging, and reconciliation to the district's existing fixed asset list. Interviews and documentation support that a physical inventory, bar coding and asset tagging took place. CBIZ completed the inventory and provided a spreadsheet of capital assets to the district in December 2025 (see Standards 15.8 and 16.1 for additional details).

    Since last year's review, the district has developed some asset tagging procedures, and those with tagging and tracking responsibilities have received training. When an asset costing $500 or more is purchased, the inventory and distribution coordinator visits the site to affix the asset tag on the item and logs the asset tag number on an inventory form. The form is returned to the district office and the fiscal compliance manager enters the asset information into a spreadsheet, which she then shares with LACOE to upload into the BEST fixed asset system. The fiscal compliance manager periodically downloads a report from BEST with all purchased items to identify fixed assets that need to be tagged.

    FCMAT was not provided with the inventory spreadsheet or a complete listing from the BEST system to support the district's fixed asset records. In addition, although surplus equipment goes to the board for approval, disposed assets had not been removed from the fixed asset inventory as of the date of fieldwork. These conditions limit the district's ability to ensure that its fixed asset records are complete, accurate, and properly reconciled.

16. Several years ago, the district eliminated a large central warehouse and began to use a small warehouse adjacent to the maintenance yard and allowed district office and site staff to receive supplies and technology items directly. Most items are shipped directly to the sites and departments. Site and department staff order warehouse stock items either through the BEST financial system (school supplies) or through School Dude (custodial supplies). Items ordered from the warehouse are delivered to sites and departments by warehouse staff, and the receiver at the site is required to sign for the stock received. Warehouse staff track inventory levels and place orders to replenish stock when inventory is low. Interviews indicate that a physical inventory of warehouse stock is completed annually. However, the warehouse stock inventory report provided by the district shows a value of $73,831.23 on June 30, 2025, while the district's 2024-25 unaudited actuals report and the 2024-25 audit report shows the value of stores inventory at $0.00. A review of the general ledger shows an entry on June 30, 2025 that zeroed out the balance of the inventory account. Correctly accounting for the value of stores inventory is necessary to the accuracy of the financial statements.

Recommendations for Recovery

1. The district should continue to provide employees who use the online requisition system with an annual in-service that focuses on how to use the purchasing module and the proper account coding of requisitions and should consider making the training mandatory. Training materials and step-by-step instructions should be provided to office managers, administrative secretaries, and others responsible for the input of requisitions.

2. The district should enforce its policy requiring an approved purchase order for all purchases and hold employees accountable for following the policy. The district should continue to remind sites and departments annually that orders placed without an approved purchase order are unauthorized. All vendors should be notified in writing annually that invoices received without a valid purchase order number, listed on the invoice, will be returned without further processing.

3. In accordance with district procedures, it should continue to ensure that contracts are signed by cabinet members and not allow department directors to sign contracts. Contracts should be attached to the backup documents.

4. Packing slips should be attached to invoices as the preferred proof of receipt. The Purchasing Department should receive packing slips, follow up on any missing or damaged items, then forward the packing slips to accounts payable.

5. The district's purchasing procedures and the Purchasing Policies and Procedures Handbook should continue to be reviewed and revised annually. The documents should contain consistent information in alignment with board policy. Board policies and administrative regulations on procurement and bidding should be adopted and/or revised as necessary.

6. The district should continue to ensure that it remains in compliance with CUPCCAA regulations and provide training regarding this procurement process to applicable staff members.

7. The Purchasing Department should obtain quotes as prescribed in the district's purchasing procedures and attach a copy to the accounts payable file as supporting documentation.

8. The district should continue to ensure that it complies with competitive bidding requirements and limits, federal procurement guidelines, and procedures for public works projects. When bid limits are updated, the district should update its written purchasing procedures accordingly.

9. The district should continue to ensure that it complies with the DIR contractor registration requirements and attach the DIR certification to purchase order backup.

10. The names of approved signers should be determined by the department requesting an open purchase order, and the names should continue to be printed on the open purchase

order. This information allows the accounts payable staff to identify approved signers. The review of approved signers on open purchase orders is a district office function that should be assigned to district office staff.

11. The district should continue to prohibit the use of signature stamps for approval of invoices on open purchase orders to ensure proper review and authorization.

12. To adequately segregate duties, the district should continue to ensure that only the Purchasing Department can establish a new vendor or make changes to vendor information. Purchasing staff should not receive items or approve invoices for payment.

13. The business office should continue to audit all invoices and a supervisor in the business office should continue to review the accounts payable packets and check cash balances before an accounts payable batch is processed by the county office. When the district's processing time to produce a warrant has been diminished, the district should consider issuing warrants less than daily.

14. All accounts payable warrants should continue to be returned to personnel other than the employee who processed the transaction.

15. The district should revise its travel and conference board policies and administrative regulations to include items such as specific times for breakfast and dinner per diems, use of state government rates, qualifications for an overnight stay, and requirement for overnight stay to qualify for meal per diem. The district should also consider requiring employees to request a waiver for hotel taxes. It should hold employees accountable for following the travel expense reimbursement procedure that requires employees to submit claims for reimbursement within 10 working days following return from travel. All documentation, forms, and instructions should be aligned with board policy.

16. The district should require managers who have access to credit cards to read and sign a credit card user agreement annually acknowledging receipt of the card, terms of use and reimbursement procedures. The district should develop and implement a procedure to ensure that credit cards are cancelled when a cardholder leaves the employment of the district.

17. Invoices should be paid in a timely manner, and district employees should obtain timely approval for travel that requires county administrator approval.

18. The district should apply the three-part (ABC) test to consultants to ensure that they are properly classified as independent contractors or employees and assign responsibility for making and documenting this determination. It should require consultants to complete a form identifying their status as retirees of CalSTRS or CalPERS and assign responsibility for tracking and reporting retiree earnings and/or hours to the proper entities.

19. The district should continue to perform a physical inventory of all items with a current market value of $500 or more every two years to conform to AR 3440 and AR 3512and 2 CFR 200.313. All purchases and donations that fall into reportable categories should be accounted for.

20. The district should review and revise AR 3440 and 3512 to align with the updated requirements of EC 35168, including increasing the inventory threshold to $1,500.

21. Employees responsible for identification of applicable assets and those responsible for asset tagging should be cross-trained on their responsibilities.

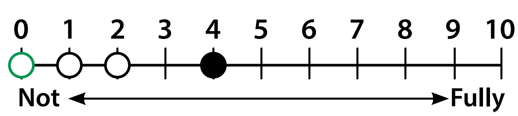
22. The district should ensure that the inventory is continually updated for additions and deletions.

23. The inventory list should be annually reconciled to the accounting records to ensure that fixed asset records are complete, accurate, and properly supported.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	0
July 2016 Rating:	1
July 2017 Rating:	1
July 2018 Rating:	1
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2
July 2025 Rating:	2
July 2026 Rating:	4

Implementation Scale:



11.1 Student Body Funds

Legal Standard

The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established, and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)

Findings

1. Board Policy 3452-Student Activity Funds (revised August 9, 2023) states the following:

    > The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of fundraising ventures, provide reliable financial information, protect employees and volunteers from accusations of impropriety, and reduce the risk and promote the detection of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and recordkeeping processes, including procedures for handling questionable expenditures.

    The best practice is to communicate board policies and administrative regulations and procedures governing ASB with the appropriate staff to ensure they are fully implemented at all school sites operating ASBs.

2. The district is required to provide proper supervision of ASB in accordance with EC 48937, which states the following:

    > The governing board of any school district shall provide for the supervision of all funds raised by any student body or student organization using the name of the school.

    The executive director of fiscal services is assigned to oversee ASB, and the fiscal compliance manager has also been assigned some ASB oversight duties. Interviews indicated that these individuals visited the comprehensive high school several times during this review period to meet with ASB staff and/or examine ASB records.

3. The district uses the downloadable copy of FCMAT's Associated Student Body Manual and formally adopted it as the district's ASB manual at the November 5, 2025 board meeting. The district has also posted on its website a Business Services Procedures Manual 2025-2026, which contains information regarding ASB oversight, roles and responsibilities, fundraising, expenditures, cash handling, financial records, and training requirements.

4. The district has centralized the TK-8 and district-operated charter high school's ASB deposit and payment functions at the district office. Staff indicated funds are deposited

in the clearing account and transferred to Fund 08, the Student Activity Special Revenue Fund, and the district's accounts payable system is used to process ASB payments.

5. District staff indicated that the comprehensive high school continues to use the ASBWorks software with access for business office staff to review financial transactions.

6. Comprehensive high school site ASB staff indicated that the business office requests copies of bank statements and reconciliations and other documentation periodically, and interviews with district staff indicated that the executive director of fiscal services reviews ASB bank reconciliations. To provide adequate district-level oversight, the best practice would be to assign a business office staff member to routinely collect and review ASB financial reports, including bank statements and reconciliations, and perform random sampling of revenue and expenditure transactions.

7. At the two sites FCMAT selected for review, interviews with the TK-8 school staff indicated that one of the two ASB advisors collects funds from ASB sales from the club sponsor; however, a form is not completed to verify the money collected matches the fundraiser sales. The two ASB advisors count the money together, and the funds are kept by the office manager in a locked file cabinet until one of the advisors takes the funds to the district office where they are counted with the accounting specialist who prepares the deposit. Site ASB staff indicated that they receive a copy of the deposit slip, but do not have access to BEST to verify the amount and date of the deposit. Interviews with the high school staff indicated that the ASB clerk collects the cash from ASB sales from a club member, and that a Revenue Potential/Funding Budget versus Actual Statement is completed by the club. The club member and ASB clerk count the funds together and complete a tally sheet and deposit slip that are signed by both individuals; money is kept in the safe until the ASB clerk takes the deposit to the bank. Sample bank reconciliations show that the ASB clerk completes, and another individual reviews, the reconciliation typically within a month of the statement ending date. Effective internal control procedures and best practices require that all aspects of fundraisers be documented, including a reconciliation of fundraiser sales to the amount of money actually collected; an employee counts all funds when received in the presence of another employee; and that a deposit slip is completed and signed by both individuals. A different employee should then be assigned to verify that the total shown on the deposit slip matches the amount deposited at the bank and to review the bank reconciliation.

8. Education Code (EC) 48933(b) requires that all ASB expenses be approved before funds are expended. Interviews with site staff indicated that ASB expenses are typically, but not always, preapproved. The ASB Check Request Voucher for centralized schools and the Pre Approval Check Request Form used by the high school site include signature lines for the three required approvers. In addition, the high school's form includes a statement certifying that the request had been approved and a line to enter the date of the respective ASB meeting.

9. During prior review periods, schools operating an ASB program had created various forms for revenue collection and some expenditure documents along with various formats for taking meeting minutes. As discussed previously, the district has adopted the forms in the FCMAT Associated Student Body Manual and has also developed some other

standardized ASB forms. However, at the time of FCMAT's fieldwork, site staff were not yet aware of all of the district's standardized forms, indicating a need for additional training on ASB procedures and requirements.

10. In a prior review period, interviews with staff indicated that students were required to purchase physical education uniforms from the student store. Students who could not afford to purchase the uniforms were referred to the parent center at the district office to obtain a voucher to receive a free uniform. The California attorney general has issued an opinion that indicates charging for standardized gym clothes for physical education classes, or uniforms, is not allowed. A student's grade cannot be adversely affected by not wearing the standardized clothes when the failure to wear these clothes is beyond the student's control. Interviews also indicated that schools sold caps and gowns for eighth-grade graduation ceremonies. EC 49011 states that pupils shall not be required to pay a fee for participation in an educational activity. During the current review period, ASB staff reported that the ASB does not sell physical education uniforms or caps and gowns.

Recommendations for Recovery

1. The district should ensure that BP 3452 is shared with and understood by school site administrators, student body advisors, and staff performing bookkeeping roles at the school sites, as well as district office personnel who are assigned to oversee ASB activities.

2. The district should ensure that all staff responsible for ASB bookkeeping have the knowledge, skills, and training necessary for those duties.

3. The district should continue to implement and update procedures on how ASBs should deposit, invest, spend, and raise funds and ensure adequate internal controls are established following procedures outlined in the FCMAT ASB manual.

4. The district should continue to publish its Business Services Procedures Manual, that includes ASB processes and procedures, in a centralized online source. The manual should include standardized ASB forms, and it should be reviewed and updated at least annually. The district should also ensure that sites are provided with and use the standardized forms.

5. The district should continue to develop and implement written procedures for adequate district-level oversight of student body funds and internal audits by assigning a business office staff member to routinely collect and review ASB financial reports, including bank statements and reconciliations, and perform random sampling of transactions. The district should hold sites accountable for providing the requested information.

6. The district should continue to use standardized ASB software and continue to provide staff training to streamline ASB accounting. The district should also continue to ensure that district office staff have access to view financial information in the software system.

7. The district should continue to ensure that duties are properly segregated for ASB deposit and check-writing duties that have been centralized at the district office.

8. The district should ensure that effective internal control procedures are implemented inclusive of requiring a reconciliation of fundraiser sales to the amount of money actually collected, requiring two employees to count funds together when received and complete and sign the deposit slip, assigning another employee to verify that the total shown on the deposit slip matches the amount deposited at the bank and to review the bank reconciliation, and requiring that the bank reconciliation be completed and reviewed timely.

9. The district should ensure that centralized ASB site staff are provided monthly transaction reports and/or have view-only access to BEST to verify ASB deposits and expenditures.

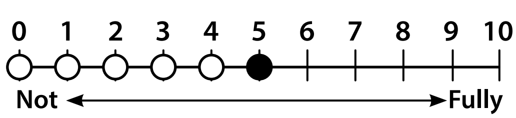
10. The district should ensure that all ASB expenses are approved in accordance with EC 48933(b) before funds are expended. It should also ensure that standardized purchase and check request forms include the ASB meeting date when the purchase was approved and signatures for all required approvers.

11. The district should continue to ensure that students are not charged any unallowable fees.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	1
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	0
July 2018 Rating:	0
July 2019 Rating:	1
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	3
July 2025 Rating:	4
July 2026 Rating:	5

Implementation Scale:



11.3 Student Body Funds

Legal Standard

The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.

Findings

1. The Business Services Department is responsible for ASB oversight, internal audit, and training, and has included some general written protocols for these functions in the Business Services Procedures Manual 2025-2026, which is posted on the district's website. The district has also formally adopted FCMAT's Associated Student Body Manual as its ASB manual. Such written oversight procedures are necessary to provide direction to ASB staff, ensure effective administrative oversight, and clearly define the roles and responsibilities of personnel involved in managing student body funds and activities.

2. The most recent audit completed by the external auditor for the fiscal year ended June 30, 2025 included one finding regarding ASB, which was partially repeated from the prior year. The audit identified the finding as a significant deficiency. Repeat audit findings should be of great concern to district administrators. At the time of FCMAT's fieldwork, the 2024-25 audit had just recently been completed; therefore, the findings had not yet been shared with staff responsible for ASB functions. However, some staff members indicated that the prior year's audit findings were shared.

3. Periodic internal audits provide an opportunity for ASB staff to be trained on proper procedures and to correct deficiencies that can lead to audit findings. During the current review period, internal audits were completed at two school sites. Each of the resulting audit reports included findings and recommendations.

4. Staff continued to indicate that original W-9 forms from centralized ASBs are sent to the district office; however, those from noncentralized ASBs are kept at the school site, and some vendors refuse to complete a W-9 form. During FCMAT's fieldwork, staff indicated that the district was in the process of implementing a requirement for ASB vendors to come to the district office to complete a W-9.

5. During the prior review period, the district provided ASB training on January 13, 2025; the meeting sign-in sheet showed that nine site staff members attended. During the current review period, the district provided training on October 28, 2025; the meeting sign-in sheet showed that three site staff members attended. Business Services conducted the training, and the training flyer stated that topics included cash receipts, rules and regulations, budget controls, fraud prevention, cash disbursements, and accounting and audits. A business office and a site staff member indicated that they also attended the ASBWorks conference in January 2026.

Recommendations for Recovery

1. Written oversight procedures should continue to be developed, refined and implemented to provide direction, ensure effective oversight, and define the roles and responsibilities of personnel involved in managing student body activities and funds.

2. The district should ensure that proper oversight is conducted at the district office level and that audit findings, both external and internal, are reviewed with applicable school site staff and site administrators at all sites with an ASB to ensure corrective action and avoid repeat audit findings. Applicable school site staff should be held accountable to implement corrective actions.

3. The district should continue to provide training for district-level personnel to conduct internal audits of ASB funds, and the business office should continue to conduct periodic internal audits of ASB funds to test for and ensure compliance. Site visits and internal audits should be conducted at least annually at all sites with an ASB.

4. The independent contractor process should be centralized through the district office, and procedures should be implemented to ensure schools that have ASBs collect W-9s and send the forms and vendor payment information to the district's business office staff so the district can issue 1099s as required by IRS regulations.

5. The district should provide training, for both new employees and annually, that includes topics such as processes and procedures, internal controls and review of audit findings for all employees who are responsible for ASB funds. The district should make this training mandatory for all applicable employees and administrators and ensure that attendance rosters are completed for all trainings.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 0

July 2018 Rating: 1

July 2019 Rating: 1

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 1

July 2022 Rating: 1

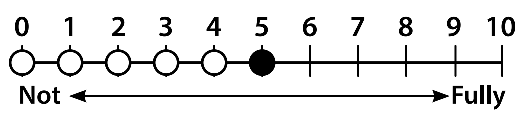
July 2023 Rating: 2

July 2024 Rating: 3

July 2025 Rating: 4

July 2026 Rating: 5

Implementation Scale:



12.1 Multiyear Financial Projections

Legal Standard

The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)

Findings

1. The district's reports for the following periods all included MYFPs for the general fund in accordance with AB 1200 (Chapter 1213, Statutes of 1991) and AB 2756 (Chapter 52, Statutes of 2004) requirements for the current and subsequent two fiscal years.

    - 2024-25 second interim report.
    - 2025-26 adopted budget.
    - 2025-26 first interim report.

2. Board presentations for the current year and MYFPs should include a description of budget assumptions used in the MYFP and illustrate the financial impact of those assumptions, such as changes in revenues, expenditures and fund balance. Additionally, the district should provide a summary table of the MYFP that reflects the district's financial position. This is an effective practice to help those affected more easily understand the district's fiscal position. FCMAT's review of the district's board presentations found that most pertinent financial information affecting its financial position was presented. The district continues to include a MYFP table illustrating year-over-year changes and detailed assumptions for subsequent fiscal years. Each presentation during the review period included slides for the MYFP and the dollar amount of reserves. However, the restricted general fund was not presented separately, except for programs requiring contributions from the unrestricted general fund.

    The review also found that while key assumptions such as projected enrollment, average daily attendance, major revenue sources, COLA, and CalSTRS/CalPERS rates were consistently included in both board presentations and supporting financial narratives, the available reserve percentage was not consistently discussed across these materials.

3. FCMAT's review of the district's board agendas shows that the district continues to include detailed narratives alongside the financial reports and board presentations, which were provided in the board agenda backup materials for all financial reports given during this review period. These narratives are crucial for providing a more transparent and comprehensive understanding of the district's financial status. FCMAT's review found that the narrative effectively breaks down complex financial information into a clear and understandable format, helping the board grasp the information in a simplified manner.

FCMAT's review also noted that the district's narrative continues to include numerous factors that were previously lacking in the past budget submissions and provides more detailed information regarding the MYFP. However, the detailed list of assumptions used to create the MYFP is only included in the presentation materials and not in the written narratives. Omitting this information makes it more difficult for board members and others to find and use this key information when they need it. It would be beneficial for the district to consistently include the table of assumptions directly in all financial narratives. By doing this, board members would have easy access to all pertinent information in a single document, enhancing the clarity of the financial reports.

4. The MYFP is a key tool in assessing the district's ongoing fiscal sustainability by taking the base year budget and projecting the future years with locally known assumptions and trends. If the base year is underbudgeted or overbudgeted, the reliability of the projections for the two subsequent fiscal years is affected and may not reflect an accurate picture of the district's financial status. As discussed in Standard 7.2, the district performs comparisons between actual and budgeted expenditures; however, these practices are not consistently applied, and timely budget adjustments are not always made when variances are identified. Due to this inconsistency of budget monitoring, the integrity of the MYFP is ultimately affected for the two subsequent fiscal years.

5. The district continues to develop its MYFP using FCMAT's Projection-Pro software along with Excel spreadsheets for supporting information. According to interviews, the district implemented FCMAT's recommendation and continued to prepare its budgets at each resource level during the current review period. With the addition and impending expiration of one-time funding streams within the current and upcoming years, it is important that expenditures are tracked and ending balances are monitored to reduce the risk that programs could deficit spend and require a contribution from the unrestricted general fund. The use of one-time funds for ongoing expenditures may also affect the district's ability to sustain programs once those resources are no longer available. Developing MYFPs at each resource level can provide a greater level of detail and supports more accurate financial planning.

6. <u>Second Interim Report 2024-25</u>: The county administrator approved the 2024-25 second interim financial report on March 12, 2025 with a positive certification. While the district's second interim report reflects total available reserves of 3.00% for the current and two subsequent fiscal years, the components of ending fund balance included commitments of $55.9 million in 2024-25, $38.6 million in 2025-26, and $16.6 million in 2026-27. Additionally, the MYFP shows assignments of $10.2 million in 2024-25. Since the district's second interim report was certified as positive, the district was not required to submit a third interim report.

   On April 15, 2025, the county office completed a review of the district's second interim report and concurred with the district's positive certification, which included an updated FSP that identified expenditure reductions totaling $6.8 million in the subsequent two fiscal years. The county office letter expressed concerns regarding the district's continued trend of declining enrollment, which reflected a two-year loss of 578 students. The letter highlighted the district's ongoing deficit spending, with projected unrestricted general fund operating deficits of $12.18 million in 2024-25, $27.33 million in 2025-26, and $22.41 million in 2026-27. Over this three-year period, the district's unrestricted general fund balance is expected to decline by approximately $61.92 million, or 73.59%. Given these concerns, the county office stressed the need for the district to closely monitor the causes for deficit spending. To ensure continued progress toward fiscal stability, the county office required the district to submit an updated FSP with its 2025-26 adopted budget report by July 1, 2025.

7. Adopted Budget 2025-26: The county administrator approved the district's 2025-26 adopted budget on June 25, 2025. Although the unrestricted general fund budget projected a deficit of approximately $16.4 million in 2025-26, $20.3 million in 2026-27 and $26.2 million in 2027-28, the adopted budget submitted to the county superintendent showed a reserve for economic uncertainties of 3.00% for the current and two subsequent fiscal years. However, the district also included amounts in the committed category of its components of ending fund balance totaling $48.4 million in 2025-26, $28.1 million in 2026-27 and $2.0 million in 2027-28.

   The district's adopted budget also projected operating deficits of approximately $153,509 in the Adult Education Fund (Fund 11), $103.1 million in the Building Fund (Fund 21), $3.5 million in the Capital Facilities Fund (Fund 25), and $8.3 million in the County School Facilities Fund (Fund 35).

   In a letter dated September 4, 2025, the county superintendent approved the district's adopted budget but noted ongoing fiscal concerns. The letter acknowledged the district's updated FSP, which identified cost reductions totaling $1.20 million in 2026-27 and $756,000 in 2027-28. While recognizing the district's progress toward fiscal stability, the county stressed the need for continued implementation to maintain long-term financial health. As part of its oversight, the county required the district to submit a board-approved FSP update with its first interim report. Additionally, the county highlighted concerns over the district's significant deficit spending, projecting an unrestricted general fund balance decline of approximately $62.91 million over three years. The letter also underscored the impact of continued enrollment and attendance declines on future revenue. Given these challenges, the county advised the district to closely monitor deficit spending, adjust financial projections, and reassess staffing and facilities planning to ensure long-term fiscal stability.

8. First Interim Report 2025-26: The county administrator approved the district's 2025-26 first interim report on December 10, 2025 with a positive certification. The district's MYFP showed a reserve for economic uncertainties of 3.03% for the current and two subsequent fiscal years. However, the district also included an amount of $64.23 million in 2025-26, $43.31 million in 2026-27 and $16.99 million in 2027-28 as committed as part of its components of ending fund balance. The district projects to deficit spend in the unrestricted general fund by $13.3 million in 2025-26, $21.2 million in 2026-27 and $26.4 million in 2027-28.

   In its January 15, 2026, letter, the county office provided its review of the district's 2025-26 first interim report and concurred with the district's positive certification. The letter noted that the district submitted an updated FSP, identifying cost reductions totaling $5.0 million in both 2026-27 and 2027-28. The county office emphasized the importance of continued implementation of the FSP and required the district to submit an update with the 2025-26 second interim report.

The county office also analyzed the district's financial projections and noted that the unrestricted general fund balance is expected to decline from $83.46 million in 2025-26 to $22.56 million in 2027-28, a decrease of approximately $60.9 million, or 72.97% over three years. The letter expressed concern about the district's projected deficit spending and its potential impact on maintaining the required reserve for economic uncertainties.

Additionally, the county office reviewed the district's enrollment trends, highlighting continued declines. According to the letter, the district's funded ADA is expected to decline by 649 over the two-year period through 2027-28, representing a 12.09% decrease. The county office recommended that the district closely monitor enrollment and attendance trends, adjust financial projections accordingly, and assess staffing and facilities planning based on the projected rate of decline.

9. Interviews with staff indicated that the district's reliance on a fiscal consultant has decreased significantly compared to prior years. While a consultant continued to provide limited support for specific activities, such as year-end closing, their role is no longer centered on performing core business functions.

   Instead, the consultant now serves primarily in an advisory or support capacity, working alongside district staff as needed. Interviews indicated that district staff are increasingly performing core business functions independently, reflecting improved internal capacity and reduced reliance on external support.

Recommendations for Recovery

1. The district should continue to include a comprehensive detailed list of MYFP assumptions in both the budget and interim report documents that are presented to the county administrator/advisory board at each reporting period.

2. The district should continue to communicate to all those affected the foreseeable impact of the diminished LCFF revenues because of the declines in enrollment and ADA.

3. To provide for greater accuracy and more detailed financial planning, the district should continue to develop its MYFPs at the resource level.

4. Presentation materials provided to the county administrator/advisory board at each budget reporting period should continue to include details for the two subsequent fiscal years that reflect the district's financial position, including clear presentation of both unrestricted and restricted general fund activity to improve transparency of financial reporting.

5. The district should ensure that the available reserve percentage is consistently included and clearly communicated in both board presentations and supporting financial narratives.

6. The district should continue to identify measures to enhance revenue and/or reduce expenditures and eliminate its structural deficit.

7. The district should continue to refer to the county office guidelines provided for each financial reporting period and use the assumptions in its MYFP.

8. The district should not rely on one-time funding for ongoing costs.

9. The district should review all budgets and actual expenses at least monthly and ensure budget adjustments are made to help prevent variances between budgeted and actual expenses at year-end and accurately complete MYFPs.

10. The district should continue to monitor and update the FSP to ensure its reserves for economic uncertainties are met.

11. District staff should continue to build internal capacity to independently prepare and monitor budget and interim reports and MYFPs, minimizing reliance on consultants and supporting the long-term sustainability of internal processes.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 1

July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 1

July 2022 Rating: 4

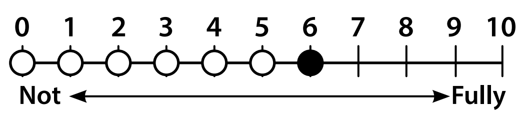
July 2023 Rating: 2

July 2024 Rating: 4

July 2025 Rating: 5

July 2026 Rating: 6

Implementation Scale:



12.2 Multiyear Financial Projections

Legal Standard

The governing board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)

Findings

1. The district's FSP continues to outline significant expenditure reductions and structural adjustments to ensure long-term fiscal solvency. The MYFP serves as the district's primary tool for assessing financial solvency and guiding instructional and fiscal decisions.

2. During this review period, the district continued to engage in negotiations and approved multiple memorandums of understanding (MOUs). Although final collective bargaining agreements for Inglewood Teachers Association (ITA), Teamsters, and unrepresented management groups were approved during the current review period, the salary increases associated with those agreements were previously disclosed and presented to the board during the prior review period as part of the district's December 18, 2024 AB 1200 disclosure. As discussed in Standard 14.1, certain finalized agreement provisions, including health and welfare benefit adjustments and noncompensation items, were finalized after the original disclosure was presented.

3. During this review period, the district approved several MOUs and finalized collective bargaining agreements; however, no documentation was provided to FCMAT to demonstrate that the impact to the budget and MYFP was consistently analyzed before approval. As discussed in Standard 14.1, some agreement provisions were finalized after the district's original AB 1200 disclosure was presented, limiting evidence that all finalized costs were incorporated into multiyear fiscal analyses before approval.

4. Interviews indicated that the district continues to develop its MYFP using FCMAT's Projection-Pro software along with Excel spreadsheets for supporting information. Staff reported that the system is used to develop projections at the resource level for the current and two subsequent fiscal years, which provides a more detailed and realistic view of the district's financial position and represents an improvement over prior practices. This approach supports more informed decision-making and strengthens the district's ability to align its budget with multiyear fiscal goals.

Recommendations for Recovery

1. The district should continue to ensure that multiyear projections are adequately supported with realistic and sustainable ongoing revenue enhancements and/or expenditure reductions, as outlined in the FSP.

2. The district should prepare and document cost analyses and MYFPs for use in decision-making when expenditure commitments are being considered, including all salary and benefit enhancements negotiated through the collective bargaining process and other commitments that may have a multiyear fiscal impact.

3. The district should continue to ensure staff have the necessary training to accurately analyze and incorporate the multiyear fiscal impact of any proposed salary or benefit increases, MOUs, and other expenditure commitments that may have a multiyear fiscal impact.

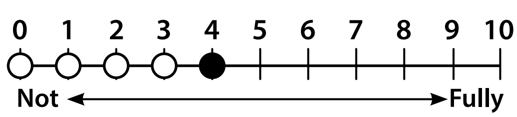
4. The district should ensure that documentation clearly reflects how MOUs, collective bargaining agreements, and other expenditure commitments are evaluated for alignment with its multiyear instructional and fiscal goals prior to approval.

5. The district should continue to utilize Projection-Pro to develop multiyear financial projections at the resource level and ensure that projections are regularly updated to reflect current assumptions and approved commitments.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	1
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	1
July 2018 Rating:	2
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	1
July 2024 Rating:	2
July 2025 Rating:	4
July 2026 Rating:	4

Implementation Scale:



14.1 Impact of Collective Bargaining

Legal Standard

Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b))

Findings

1. Before a public school employer enters into a written agreement with an exclusive representative, GC 3547.5(a) requires the major provisions, including costs for the current and subsequent years, to be disclosed at a public meeting in a format prescribed by the superintendent of public instruction. GC 3547.5(b) requires the superintendent (in this case the county administrator) and CBO to certify in writing that the cost incurred under the proposed agreement can be supported financially. This certification must be prepared in accordance with EC 42130 and 42131 and must itemize any budget revision(s) necessary to support the costs of the agreement in each year of its term.

2. GC 3540.2 provides for the added oversight of collective bargaining. It requires that a district with a qualified or negative budget certification pursuant to EC 42131 allow the county office of education at least 10 working days to review and comment on any proposed agreement between the exclusive representative and the public school employer before it is ratified by the board. While this requirement is established in statute, LACOE requires all districts within the county to submit all public disclosure forms to the county office for review at least 10 working days prior to the date the governing board will take action, as stated in its Informational Bulletin No. 7026 dated July 28, 2025. The bulletin also states that a "Public Disclosure form must be prepared for all agreements, including those for no increases or decreases in compensation," which suggests that any tentative agreement and/or MOU should comply with the public disclosure requirements.

3. Once a school district loses local control, the county office of education assumes all the legal rights, duties, and powers of the governing board and a county administrator is appointed to act as both the governing board and the superintendent. The county administrator's role and responsibilities are subject to the discretion of the county office, including the authorization to enter into binding agreements. Communication with the county office is also of vital importance during the AB 1200 disclosure process.

4. The district's employees are represented by the following bargaining units:

    - The ITA represents certificated employees such as teachers, special project coordinators, librarians, counselors, nurses, and adult education teachers.
    - The Teamsters represent classified employees.

5. The Inglewood Management Association (IMA) is an unrepresented employee group that typically meets and confers with the county administrator monthly. Although there is no collective bargaining for unrepresented employee groups or individuals, settlements with these employees and individuals are often the result of a "me too" clause and carry associated costs. A best practice is to disclose these costs in the same manner as required under GC 3547.5(a). The need for publicly disclosing all increases to salaries and benefits openly and transparently is a vital function of the district.

6. During the current review period, the district approved compensation increases for ITA and Teamsters bargaining units and unrepresented groups supported by AB 1200 disclosures. However, the timing and finalization of agreement terms limited the ability to fully reflect all provisions in the disclosure.

   During the December 18, 2024 board meeting, the district presented a consolidated AB 1200 public disclosure that included the fiscal impact of negotiated salary increases for multiple bargaining units. However, final agreements for ITA, Teamsters, and unrepresented management groups were not officially finalized or approved by the county administrator until June 18, 2025. Review of the finalized agreements indicated that additional provisions, including health and welfare adjustments and certain noncompensation items such as extra-duty pay and contract language changes, were included in the final agreements. However, the district's public disclosure indicated that there were no proposed changes in noncompensation items and did not reflect all finalized health and welfare benefit adjustments. Because these provisions were not fully finalized at the time of the original disclosure, the full cost of the finalized agreements were not fully reflected in the original disclosure at the time of approval.

7. LACOE's informational bulletin requires that public disclosure forms be prepared for all agreements, including those with no increases or decreases in compensation, indicating that all provisions should be evaluated for fiscal impact and disclosed as part of the AB 1200 process. Because the disclosure was completed before agreement terms were finalized, the district's AB 1200 process reflected timing considerations that may have limited the district's ability to fully evaluate all finalized agreement provisions before disclosure and approval.

8. FCMAT's review of board agendas and minutes found that the district approved multiple MOUs and tentative collective bargaining agreements with represented employee groups during the current review period. Although the district presented consolidated AB 1200 disclosure forms related to negotiated salary increases during the December 18, 2024 board meeting, FCMAT was not provided with evidence that separate or updated disclosures were prepared for the finalized agreements or various MOUs approved during this review period. The following table identifies the agreements for which FCMAT was not provided evidence of a corresponding public disclosure.

Group	Board Meeting Date	Board Agenda Description
ITA	February 19, 2025	Approval of Memorandum of Understanding (MOU) Between the Inglewood Teachers Association (ITA) and the Inglewood Unified School District (IUSD), Contracting Out of Certificated Bargaining Unit Services
ITA	February 19, 2025	Approval of Memorandum of Understanding (MOU) Between the Inglewood Unified School District (IUSD) and Inglewood Teachers Association (ITA), on IUSD Teachers Obtaining Certification for Universal Transitional Kindergarten
ITA	March 12, 2025	Approval of Memorandum of Understanding (MOU) Between Inglewood Unified School District and Inglewood Teachers Association - Health and Welfare Benefits for Laid Off Bargaining Unit Members
ITA	April 9, 2025	Approval of Memorandum of Understanding (MOU) Between Inglewood Teachers Association and Inglewood Unified School District - School Closures and Consolidation
Teamsters	May 7, 2025	Approval of Memorandum of Understanding (MOU) Between Inglewood Unified School District and Teamsters Local 911 - Summer 2025 Work Schedule
Teamsters	June 18, 2025	Approval to Renew the Memorandum of Understanding (MOU) Between the Teamsters Local 911 (Teamsters) and the Inglewood Unified School District (IUSD) for Toileting
Teamsters	June 18, 2025	Approval of the Provisions of the Tentative Collective Bargaining Agreement Between the California Teamsters Local 911 and the Inglewood Unified School District for 2024-2025
ITA	June 18, 2025	Approval of the Provision of the Tentative Collective Bargaining Agreement Between the Inglewood Teachers Association (ITA) and the Inglewood Unified School District for 2024-2025
Teamsters	June 18, 2025	Approval to Renew the Memorandum of Understanding (MOU) Between the Teamsters Local 911 and the Inglewood Unified School District (IUSD) for Potty Training
ITA	June 25, 2025	Approval to Renew the Memorandum of Understanding (MOU) Between the Inglewood Unified School District and the Inglewood Teachers Association (ITA) for Potty Training
ITA	August 20, 2025	Approval of Memorandum of Understanding (MOU) Between Inglewood Teachers Association (ITA) AND Inglewood Unified School District (IUSD) Regarding Banked Time
ITA	November 5, 2025	Ratification of Memorandum of Understanding (MOU) Between the Inglewood Teachers Association (ITA) and Inglewood Unified School District (IUSD), Retired Member Substitute Pay and Limited Contract Educator for 2025-2026
Teamsters	November 5, 2025	Approval of Memorandum of Understanding (MOU) Between Inglewood Unified School District (IUSD) and Teamsters Local 986 (Teamsters) for Total Compensation
Teamsters	November 5, 2025	Approval of Memorandum of Understanding (MOU) Between Inglewood Unified School District (IUSD) and Teamsters Local 986 (Teamsters) for Reclassification of Classified Bargaining Unit Positions
Teamsters	January 14, 2026	Approval of Amendment to Memorandum of Understanding (MOU) Between the Teamsters Local 911 and the Inglewood Unified School District (IUSD) for Potty Training (2025/2026)

Recommendations for Recovery

1. The district should fulfill requirements regarding all collective bargaining agreements including GC 3547.5 (a) (b) and EC 42130-42131. The county administrator and assistant superintendent of business services/CBO should sign the disclosure form certifying that the district can meet the costs incurred under the agreement during the term of the agreement and the final certification page once it has been approved and submit it to the county office.

2. The district should prepare public disclosures, including MYFPs, for all agreements (including MOUs) reached with employee bargaining units and unrepresented groups prior to approval by the county administrator.

3. The district should ensure that AB 1200 disclosures are prepared after all material terms of an agreement, including compensation and noncompensation provisions, are sufficiently finalized to allow for a complete and accurate evaluation of fiscal impact. In addition, the district should ensure that public disclosure forms are submitted to the county office with sufficient time to allow for the required review period prior to approval by the county administrator.

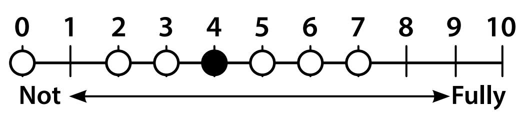
4. The district should continue to follow the GC 3547.5(a)-(b) disclosure requirements for unrepresented employee groups, such as IMA and others.

5. The district should ensure that AB 1200 disclosure forms are prepared and presented for all agreements, including MOUs, regardless of whether the agreement results in increases or decreases in compensation.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	4
July 2016 Rating:	6
July 2017 Rating:	7
July 2018 Rating:	7
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	2
July 2024 Rating:	3
July 2025 Rating:	5
July 2026 Rating:	4

Implementation Scale:



14.2 Impact of Collective Bargaining

Legal Standard

Bargaining proposals and negotiated settlements are "sunshined" in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)

Findings

1. GC 3547(a) requires all initial proposals of exclusive representatives and the school district to be presented at a public meeting. Additionally, GC 3547(b) prohibits meeting and negotiating from taking place until a "reasonable time has elapsed after the submission of the proposal to enable the public to become informed and the public has the opportunity to express itself regarding the proposal at a meeting of the public school employer." This section of the GC requires the district's initial proposals to be adopted by the public employer after the public has had the opportunity to express itself, and any new subjects arising from negotiations after the initial proposals must be made public within 24 hours.

2. The district's contract with ITA requires the association to notify the district of its intent to modify, amend, or terminate the collective bargaining agreement by presenting its initial proposal to the public during a board meeting no later than March 15 of the calendar year in which the agreement expires. A public hearing is to take place within two regular board meetings from the initial presentation for public comment. After the public hearing, the district is required to respond to the initial proposal within two regular board meetings.

   FCMAT's review of board agendas and minutes found that the district conducted public sunshining of initial proposals during this review period. On June 25, 2025 the district presented both its initial proposal and ITA's initial proposal, allowing for public awareness and input prior to the initiation of negotiations. Following the public hearing, ITA's initial proposal was accepted while the district's initial proposal was approved.

3. The district's contract with Teamsters specifies that written notice to reopen negotiations must be provided by April 1 of each year, with the initial proposal submitted within 30 days of that notice. However, documentation reviewed by FCMAT indicated that both the district and Teamsters presented initial proposals at the June 25, 2025 board meeting.

4. Following the public hearing, Teamsters' initial proposal was accepted while the district's initial proposal was approved. Documentation reviewed for Teamsters included language indicating that timelines may have been discussed for adjustment; however, no similar documentation was provided for ITA, and no formal evidence was provided to demonstrate that contractual timelines were modified or waived. While proposals were presented in a public meeting, documenting agreed-upon timeline modifications would strengthen transparency and alignment with contract provisions.

Recommendations for Recovery

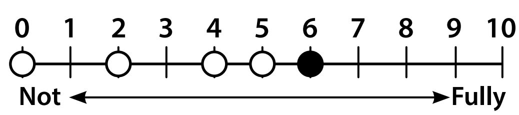
1. The district should ensure it continues to sunshine all collective bargaining proposals and agreements subject to public disclosure requirements articulated in GC 3547 and 3547.5.

2. The district should ensure that collective bargaining timelines outlined in labor agreements are followed, or that any agreed-upon exceptions to contract terms and timelines are memorialized in writing.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	2
July 2016 Rating:	4
July 2017 Rating:	4
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	2
July 2024 Rating:	4
July 2025 Rating:	5
July 2026 Rating:	6

Implementation Scale:



14.3 Impact of Collective Bargaining

Professional Standard

The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the governing board. The governing board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.

Findings

1. To strive for organizational effectiveness and efficient service delivery, it is important to consider how collective bargaining language affects district operations and propose amendments to the language as appropriate. Effective administrations involve supervisory staff in discussions on potential contract modifications or eliminations of positions with bargaining units and unrepresented personnel. Interviews indicate that discussions related to collective bargaining occur at both cabinet and principals' meetings, with input requested prior to sunshining articles with both bargaining units. FCMAT's review of documentation shows that the district provided training to all management regarding collective bargaining impacts during the review period.

2. To provide fiscal, employee management and program support, an effective bargaining team includes members who represent various perspectives and disciplines and are aware of characteristics in contracts that impede effective delivery of local educational agency (LEA) services. This team approach allows multiple perspectives and differing opinions on how to modify agreements to best meet district goals and objectives.

   The district's certificated negotiating team consists of the assistant superintendent of HR, assistant superintendent of business services/CBO, assistant superintendent of educational services, executive director of state and federal programs, and one principal. The district's classified negotiating team includes the assistant superintendent of HR, assistant superintendent of business services/CBO, and position control/budget manager.

3. In a prior review period, the district established a standing Health Insurance Committee, consisting of nine representatives with three members chosen by the ITA, three by the Teamsters, and three by the district. The committee's purpose is to identify options for reducing health benefit cost increases. The district also works with a third-party benefits administrator, Burnham Benefits Insurance Services, to assist in this endeavor. Although the health benefits committee is considered a good source to gather input, the committee only met once during the review period, indicating infrequent meetings, and only ITA had representation. No one from the Teamsters attended.

4. The table in Standard 14.1 identifies all MOUs and tentative collective bargaining agreements approved during the current review period for which FCMAT was not provided evidence of corresponding public disclosures. Additionally, FCMAT's review of documentation also found no evidence that the district analyzed the financial and operational impact of these agreements prior to approval.

5. A review of board minutes showed that confidential discussions on negotiations are listed in the blanket statement for closed-session meetings; however, no board meetings during the current review period reported out any actions related to negotiations.

Recommendations for Recovery

1. The input process for developing initial proposals before they are presented at a public hearing should continue to be inclusive in identifying characteristics in contract language to ensure effective delivery of district services and meet the needs of all schools.

2. The district should evaluate and document the fiscal and operational impact, including multiyear implications on all collective bargaining agreements as well as any MOUs prior to approval.

3. The district should continue to formally communicate and train managers regarding the impact of all contract modifications.

4. The district administration should continue to monitor the actions of the advisory Health Insurance Committee to ensure there is no adverse impact to the district.

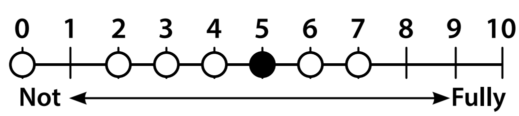
5. The district should continue to ensure that the assistant superintendent of business services/CBO is a member of all its collective bargaining teams and ensure that the assistant superintendent of business services/CBO attends all collective bargaining sessions.

6. The district should ensure that if negotiations are discussed in closed session, it is disclosed on the board meeting agenda and if action is taken, it is disclosed in the board meeting minutes.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	2
July 2016 Rating:	3
July 2017 Rating:	5
July 2018 Rating:	7
July 2019 Rating:	7
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	6
July 2023 Rating:	4
July 2024 Rating:	3
July 2025 Rating:	4
July 2026 Rating:	5

Implementation Scale:



15.2 Management Information Systems

Professional Standard

Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.

Findings

1. For the last several years, the district maintained two technology advisory committees responsible for reviewing and recommending technology adoptions. The District Infrastructure Technology Advisory Committee (DITAC), led by the executive director of IT, evaluated and recommended common hardware and software standards. The District Technology Advisory Committee (DTAC), led by the assistant superintendent, educational services, made instruction-specific technology-related decisions. Starting in 2020, the two committees met regularly and occasionally jointly to develop and eventually draft the Inglewood Unified School District Technology Plan 2020–2024 Implementation Plan. However, the 2020-2024 plan was never formally board-approved. During the 2024–2025 school year, the district dissolved the DITAC and DTAC and consolidated their membership into a single unnamed committee responsible for developing the Inglewood Unified School District Technology Plan: Reimagining Learning Implementation Plan 2024–2029. The county administrator approved the 2024-2029 technology plan during the January 15, 2025 board meeting.

   Since the plan's approval, the committee has not reconvened to monitor implementation progress or provide ongoing oversight of the plan's goals and objectives. On December 10, 2025, the county administrator also approved a five-year deferred maintenance and technology plan that includes a detailed information technology infrastructure component and associated budget for school site network infrastructure upgrades and replacements. The deferred maintenance plan serves as a supplemental planning document supporting the infrastructure-related goals and objectives outlined in the district's 2024-2029 technology plan and reflects alignment between facilities planning and technology infrastructure modernization.

2. On January 26, 2022, the then county administrator approved a realignment and reorganization of technology support. The plan outlines that the executive director of IT reports to the assistant superintendent, business services/CBO instead of the assistant superintendent, educational services. Along with the executive director, other IT staff transferred to the business office, including those responsible for network infrastructure, CALPADS processing, and Aeries attendance/enrollment/class scheduling. The plan created a new position of director of educational technology that reports to the assistant superintendent, educational services. All site-based and district office-based computer

technicians report to the director of educational technology. The executive director of IT and the director of educational technology work closely together as their teams share a common mission and deal with similar and related areas of operations.

3. The executive director of IT and the director of educational technology routinely attend LCAP planning meetings, where technology use, as noted in the plan, is discussed. These meetings have helped educational services and IT staff better understand how to work together to improve the district's IT and educational technology (EdTech) services.

4. For the past two review cycles, the district has maintained full staffing levels associated with supporting the Aeries SIS and state reporting functions. The district continues to employ two full-time DBAs who are primarily responsible for advanced SIS support, data system integration, and state and federal reporting. The DBAs reported that they regularly collaborate and cross-train to ensure continuity of knowledge across all state reporting processes and to mitigate the risk of disruption in the event of staff absence or turnover. The application support specialist position, filled during the 2024-25 school year, remains in place and is responsible for end-user support, basic data error correction, and SIS- and data system-related tasks. The SIS support team reported continued confidence in its ability to meet the district's advanced SIS support and critical state and federal reporting mandates without reliance on third-party contractors.

   During the 2025–26 review period, the district certified the CALPADS Fall 1 submission on time and with minimal operational disruption. Team members reported that the certification process was completed without undue stress and expressed confidence in their ability to complete the remaining 2025–26 CALPADS certification deadlines without issue.

5. For several years, the district maintained an annual contract with a former DBA to support the processing of CALPADS data due to extended vacancies in the DBA positions. From late 2020 through early 2024, the district relied heavily on this consultant to meet critical CALPADS reporting requirements. With both DBA positions filled and the application support specialist position sustained, the district has discontinued the state reporting consulting contract. Interviews indicated the IT SIS support team is capable of independently managing the district's SIS support and state and federal reporting responsibilities. Team members expressed confidence in their ability to meet all current and future CALPADS certification deadlines and associated state reporting requirements without contractor assistance.

6. The district continues to use the services of a second contractor to support its Aeries SIS. In previous years, due to prolonged vacancies on the SIS support team, this contractor provided broader general SIS-related support. With the district's SIS team now fully staffed and independently managing routine SIS operations, the contractor's role has been refined to supporting infrequently invoked, highly specialized SIS-related tasks and processes. These services primarily include master schedule development support and advanced system configuration inquiries that require specialized expertise beyond the scope of routine district operations. District staff reported that the contract is maintained to ensure access to expert-level support when needed.

7. The district uses the BEST financial management software provided by LACOE that complies with SACS for uniform statewide financial reporting.

Recommendations for Recovery

1. The committee tasked with updating the district's 2024–2029 technology plan should be reconvened on a regularly scheduled basis to ensure systematic monitoring of progress toward the goals and objectives outlined in the plan. The committee should include representatives from the IT and educational technology teams, Business Services, Educational Services, school sites, and bargaining unit leadership, and should be led by an executive cabinet-level staff member to ensure organizational accountability. The committee should be formally charged with reviewing implementation benchmarks, assessing emerging technology needs, evaluating technology and instructional technology standards, and ensuring alignment between the district's technology plan and related planning documents, including the five-year deferred maintenance plan. Regular convening of the committee will mitigate governance risk associated with the absence of structured oversight and will promote coordinated, strategic decision-making regarding technology investments and policy implementation.

2. The district should continue to ensure the IT Department has adequate staffing to meet its SIS support and state and federal reporting needs.

3. The district should continue to ensure that the SIS support team is fully trained and sufficiently cross-trained to meet the district's state-reporting and advanced data integration needs.

4. The district should continue to maintain its internal SIS support and state reporting capacity, and avoid additional reliance on third-party contractors for routine and time-sensitive state reporting responsibilities.

Standard Fully Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 3

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

July 2022 Rating: 5

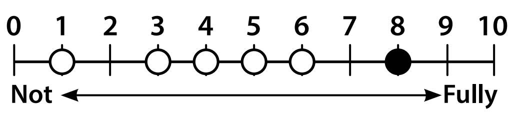
July 2023 Rating: 4

July 2024 Rating: 5

July 2025 Rating: 6

July 2026 Rating: 8

Implementation Scale:



15.3 Management Information Systems

Professional Standard

Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.

Findings

1. During the 2024–25 reporting cycle, the district reported no significant issues with the Fall 2 and EOY CALPADS submissions, and the 2025–26 Fall 1 submission was completed successfully and on time. In prior review periods, special education–related data errors were identified as a significant source of certification delays and operational strain. During the current review period, district staff reported that the number of special education–related critical errors has been substantially reduced, thereby minimizing a previously identified source of risk to the CALPADS certification process; however, correction of certain special-education-related errors continues to rely heavily on a single staff member. During interviews, district staff expressed confidence in their ability to continue meeting state reporting deadlines accurately and without disruption.

2. The district uses SEIS for IEP management and special education–specific information processing. In prior review periods, interviews with staff responsible for maintaining SEIS disclosed a high number of special-education-related data errors, primarily caused by incorrect enrollment data, delays in receiving IEP and supporting documentation, and mismatched data between the district's Aeries SIS and SEIS. These discrepancies contributed to delays and operational strain during CALPADS certification. During the current review period, the district implemented the SEIS-to-Aeries SIS synchronization service. After initial configuration adjustments, the SIS support team reported that the number of data errors resulting from mismatched information between the two systems decreased by an estimated 30% to 40%. District staff reported that the reduction in data discrepancies has correspondingly reduced the number of special-education-related critical errors and significantly decreased the level of stress and corrective effort associated with the CALPADS certification process and that the synchronization service strengthened data integrity practices and reduced duplicative data entry between systems.

3. In the prior reporting period, the district provided FCMAT with a document titled CALPADS Process and Procedures for IUSD 2022-2023. During the current review period, the district provided a different document titled IUSD Information Technology Policies and Procedures Manual (2024-25). The document includes updated timelines and workflow graphics that identify areas of data collection and review responsibility. The manual provides a sound foundation for documenting the district's CALPADS processes

and accountability, and represents a single source for common IT standards, processes, and procedures.

4. School site staff reported significantly fewer inconsistencies in the district's CALPADS and data entry training efforts. Staff interviewed were aware of the IT Department's mandatory monthly CALPADS-related data entry meetings and generally understood the expectation that appropriate site personnel attend these sessions. The district provided documentation of these meetings, including monthly agendas, attendance records, staff notifications, and presentation materials used during the sessions. Most site staff interviewed were also aware of the 2024–2025 IUSD Enrollment and Attendance Manual, which outlines district policies, data entry expectations, and step-by-step procedures for enrollment and attendance processes within Aeries. In addition, training materials, timelines, and workflow guidance compiled within the IUSD Information Technology Policies and Procedures Manual were identified as accessible and useful resources supporting data accuracy and compliance. While overall awareness and participation in training have improved, some confusion remains regarding the delineation of job roles and responsibilities between the clerk typist II and clerk typist II elementary positions. This role-based confusion appears to reflect inconsistencies in role definition and site-level task assignment rather than deficiencies in the availability or structure of district-provided training.

5. In 2019, the district reclassified the school site–based data technician and senior data technician positions to clerk typist II positions and created the clerk typist II elementary classification. These positions are responsible for enrollment- and attendance-related data entry tasks within the Aeries SIS. Interviews with school site staff indicate that confusion regarding job roles and responsibilities still persist and, in some cases, has been compounded by the school closures implemented during the summer of 2025. Some clerk typist II and clerk typist II elementary employees reported unclear or inconsistent expectations regarding enrollment and attendance data entry responsibilities, particularly at consolidated sites where staffing structures and workload distributions have changed. Several staff members continue to reference the former "data clerk" titles and associated duties, and some expressed frustration related to expanded responsibilities, including assuming enrollment-related data entry tasks when previously assigned primarily to attendance functions. Larger consolidated campuses reported increased workload demands associated with higher student enrollment counts.

   In interviews with Human Resources executive staff, district leadership acknowledged the ongoing role confusion, inconsistencies in duty expectations, and employee concerns. District leadership reported that it is actively exploring options to address these issues, including the potential review and reclassification of affected positions to better align job descriptions, compensation structures, and operational expectations.

6. When asked how school site staff are notified of enrollment-, attendance-, and CALPADS-related training, IT staff reported that the SIS support team is responsible for organizing, scheduling, and notifying clerk typist II and clerk typist II elementary staff of the district's

mandatory monthly CALPADS data meetings. Both site administrators and data entry staff demonstrated improved understanding of the required nature of these meetings. The district provided documentation of meeting agendas, attendance records, staff notifications, and presentation materials used during the sessions. Principals interviewed acknowledged that attendance is expected and communicated this requirement to appropriate site personnel. Compared with prior review periods, overall participation has improved, with the majority of site staff regularly attending meetings. However, some continued confusion regarding job roles and responsibilities affects full participation, as a small number of staff expressed uncertainty about whether specific training topics apply to their assigned duties, particularly at sites where enrollment and attendance responsibilities are divided. This role-based uncertainty no longer appears to reflect a lack of awareness regarding district expectations but rather ongoing inconsistencies in job delineation.

7. The district's technology governance structure was reorganized during the 2024–25 school year, resulting in the development and approval of the Inglewood Unified School District Technology Plan: Reimagining Learning, Implementation Plan 2024–2029. The plan is classroom- and instruction-centric and includes ongoing educational technology initiatives, timelines for anticipated outcomes, cost estimates, and identified funding sources. On December 10, 2025, the district approved a five-year deferred maintenance plan that includes detailed timelines and budget allocations for critical network infrastructure upgrades and replacements across school sites. The deferred maintenance plan serves as a supplemental planning document supporting the infrastructure-related goals and objectives outlined in the 2024–2029 technology plan and provides a multiyear fiscal framework necessary to ensure successful implementation of the district's technology modernization efforts.

8. School site principals have online access to their site budgets through the county-provided BEST financial system or external Google Sheets reports provided by the business office. One-on-one training in running and interpreting budget reports is available from staff in the business office as requested. The business office no longer emails principals their budget reports monthly in a simplified format via an Access system. Instead, it sends Google Sheets-based budget reports monthly. In addition, the business office has monthly meetings with principals to review their budgets, answer questions, and provide training as necessary. These meetings are well-received by the principals. The combination of these methods provides principals multiple avenues to receive up-to-date budget information. Site staff reported improved proficiency with and use of the BEST system for site financial management purposes due to greater familiarity with the system and increased county office support, but some staff mentioned that they need additional training.

9. The district has transitioned its position control processes to the new Human Capital Management (HCM) system, which is the HR-related component of the BEST software package provided by LACOE. The Business Services and HR departments focused on correcting errors in the position control system. As in previous years, current efforts include identifying and eliminating open and budgeted positions that have not or will not be filled. As discussed further in Standard 7.3, staff continue refining HCM-related

processes and reconciliation procedures to ensure that position control, payroll and budget data remain accurate and aligned following implementation of the system.

10. The district uses Informed K12, an online custom forms and workflow tool, for the creation, routing, and approval of personnel action forms. This system has been designed to ensure that any changes to position assignments are monitored and, where needed, updated in the position control system. HR and business staff reported that they are pleased with how the Informed K12 system is used to process and track the information needed to update position control. Representatives from the Business Services and HR departments report a positive working relationship and effective communication between the two departments, facilitated in part by the use of the Informed K12 system.

Recommendations for Recovery

1. The district should continue using the Enrollment and Attendance Manual and the IT Policies and Procedures Manual, updating them to reflect internal procedures and external processing requirements changes.

2. The district should maintain adequate SIS support staffing levels and ensure all CALPADS and state-reporting-related staff have adequate training and sufficient knowledge of the district's systems, data, and workflows to provide timely and accurate CALPADS certification and the ability to meet other state reporting requirements.

3. The district should continue providing training and support to administrators, teachers, and support staff to ensure effective use of the district's technology systems and resources.

4. The district should continue its structured monthly CALPADS data meetings and maintain the use of the 2024–2025 IUSD Enrollment and Attendance Manual and the IUSD Information Technology Policies and Procedures Manual as foundational training resources. However, responsibility for enrollment- and attendance-related process training should reside primarily with the Educational Services Department, in coordination with Human Resources, to ensure that training content aligns with defined job descriptions and site-level operational expectations. The IT Department should serve in a supportive and technical capacity during these sessions, providing guidance on Aeries functionality, data integrity, and CALPADS reporting requirements rather than leading the process-related training.

5. The purpose, schedule, and importance of the district's monthly CALPADS data meetings and related enrollment and attendance process trainings should continue to be communicated by executive-level leadership to site principals, reinforcing that attendance and participation are mandatory for all clerk typist II and clerk typist II elementary staff whose duties include enrollment, attendance, or CALPADS-related data entry. The Educational Services Department should serve as the lead organizer of these meetings, in coordination with Human Resources to ensure alignment with current job descriptions and duty expectations, while the IT Department participates in a supportive and technical role by providing guidance on Aeries functionality, data integrity, and CALPADS reporting requirements. Meeting schedules and locations should be published

in a consistent and accessible format, and director-level Educational Services staff should distribute calendar invitations, reminders, and detailed agendas in advance of each session. Relevant process documentation should be distributed to attendees, attendance records should be maintained, site principals should be notified when required staff do not attend, and structured makeup sessions should be offered to ensure continuity of training and compliance.

6. To address ongoing confusion regarding clerk typist II and clerk typist II elementary roles, the district should review and, where appropriate, clarify or update job descriptions, duty assignments, and workload expectations, particularly in light of recent school consolidations. Clear delineation of responsibilities will help ensure consistent training participation, strengthen internal controls, and reduce operational strain associated with enrollment, attendance, and state reporting processes.

7. The district should continue to utilize and monitor the SEIS-to-Aeries SIS synchronization service to ensure sustained alignment, data accuracy, and reporting reliability of special education data.

8. Resources in the business and HR offices should continue to be focused on correcting errors in position control and keeping information in the system up to date to ensure accurate and efficient payroll generation and budget data. Ongoing efforts to maintain data integrity will require high coordination between the HR and business offices and dedicated time to update the district's HCM and payroll system. The district should continue the meetings between the two departments to address problems and suggest solutions, and the meetings should be held regularly. Staff who use the position control system should continue to receive training and support as the district refines its HCM-related processes and reporting procedures.

Standard Fully Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 4

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 4

July 2022 Rating: 4

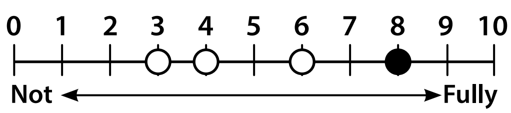
July 2023 Rating: 4

July 2024 Rating: 4

July 2025 Rating: 6

July 2026 Rating: 8

Implementation Scale:



15.7 Management Information Systems

Professional Standard

Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs.

Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.

Findings

1. The DITAC and DTAC committees were disbanded, and a new unnamed technology committee was established for updating and revising the recently approved Inglewood Unified School District Technology Plan: Reimagining Learning Implementation Plan 2024-2029. Standards for computer hardware are reviewed only when the existing standardized computer is no longer available from the manufacturer or special pricing is no longer available.

2. Hardware standards exist for different types of technology equipment used by administrators, teachers, and students and were previously published in the district's online Administrative Handbook. They are now published in the IT Policies and Procedures Manual and made available through a link on the IT Department's page on the district's website. For security purposes, staff must first sign into the district's Google platform to access the document. The document provided to FCMAT was last updated in January 2025. This document contains, along with other useful information, instructions for how to access quotes for both standard and nonstandard hardware items.

3. The districtwide use of the online Administrative Handbook has ceased, and instead, departments populate their respective webpages with the handbook content. This is inconvenient for site users who may not be sure which department has the needed information and may have to search various departments' webpages. It was simpler for users to search a centralized source of information such as the online Administrative Handbook.

4. The use of the BEST financial system for routing technology purchase requisitions for approval has continued to allow the executive director of IT to review all technology purchase requests to ensure conformity. Working together, the business office and IT Department have ensured that all requests for technology acquisition are routed through the BEST system. Requests for nonstandard equipment are made through the IT work order system so that requests and communication between both parties can be documented and processed.

5. The district has cybersecurity liability insurance provided through its ASCIP membership. The district's IT and risk management staff are familiar with the policy details, including coverage limits, entitlements, and requirements. The district's IT staff are not involved

in the application process. The district does not have formal disaster recovery or business continuity plans; however, the IT Department engaged a security assessment contractor whose services are available through the ASCIP policy and has implemented or is planning to implement many of the recommendations for cybersecurity posture improvement.

Recommendations for Recovery

1. The district should reconvene the technology committee and establish a regular meeting schedule, at a minimum annually, to review progress toward the goals and objectives outlined in the 2024–2029 Technology Plan. The committee should monitor implementation benchmarks, assess emerging instructional and infrastructure needs, and review user device, network, and instructional technology standards to ensure they remain current, sustainable, and aligned with the district's strategic and fiscal priorities.

2. The district should continue to publish an up-to-date IT Procedures Manual document. The document should reflect the current organizational structure of the IT and EdTech departments, reflect the correct staffing information, and include updated IT- and EdTech-related workflows and a complete list of technology standards for equipment used by administrators, teachers, and students. The district should continue to communicate the location of the information so that all staff know that the data is accessible and available online.

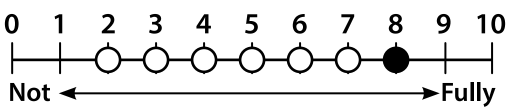
3. The district should continue to carry and understand its cybersecurity liability coverage. The IT and Risk Management departments' representatives should review the policy details and the application process annually. The district should develop basic disaster recovery and business continuity plans. The plans should focus on minimizing IT system downtime associated with a prolonged network outage or serious cybersecurity event. Plans should prioritize access to LACOE's BEST financial system and digital education resources.

4. The district should continue working with the ASCIP-provided cybersecurity services contractor. The district's IT Department should regularly review the cybersecurity-related assessments and implement the contractor's recommendations where operationally feasible.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	2
July 2016 Rating:	2
July 2017 Rating:	3
July 2018 Rating:	4
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 Rating:	6
July 2025 Rating:	7
July 2026 Rating:	8

Implementation Scale:



15.8 Management Information Systems

Professional Standard

An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.

Findings

1. Section IV of the district's 2024–2029 Technology Plan, Infrastructure and the Digital Ecosystem, outlines infrastructure goals and objectives to ensure that staff and students can access critical digital resources through a fast, secure, and resilient network. The plan identifies necessary investments in network equipment and infrastructure systems to support these objectives. On December 10, 2025, the county administrator adopted a five-year deferred maintenance plan that includes detailed timelines and budget allocations for upgrading and maintaining school site network infrastructure components, including core network equipment and related systems. The deferred maintenance plan provides a multiyear fiscal framework that supports the infrastructure goals and objectives outlined in the 2024–2029 Technology Plan and represents measurable progress toward formalizing lifecycle planning and funding commitments for network modernization. Continued monitoring of implementation benchmarks and associated expenditures will be necessary to ensure that infrastructure upgrades remain aligned with projected needs and replacement schedules.

2. The district has completed the replacement of its previously unsupported Cisco voice over internet protocol (VoIP) phone system. During the 2025–26 winter break, all school sites and administrative offices were successfully migrated to a hosted VoIP service. The prior system had experienced extended outages and presented operational and safety risks due to its unsupported status and reliance on limited technical resources for restoration. The successful implementation of the hosted VoIP solution eliminates the previously identified risk associated with system failure, strengthens communication reliability across school sites, and represents a significant infrastructure modernization effort aligned with the district's broader technology planning goals.

3. The IT Department has used the School Dude (now Brightly) Help Desk system since fall 2016. All district employees can submit tickets through this system. The computer technicians are assigned to specific regions, and the system automatically assigns the ticket based on the location of the services requested. Interviews with staff indicated that approximately 90% of all service requests are now processed through the help desk system. Because of the increased volume, not all service requests are formalized and entered in the Brightly Help Desk system.

4. The district renewed its fixed asset inventory contract with CBIZ who completed the 2025–26 physical fixed asset inventory earlier in the year. In conjunction with the updated inventory, the district has developed and implemented a process to input, track, and remove fixed assets within the county-provided BEST enterprise resource planning (ERP) system. This process includes assigning a dedicated staff member to apply asset tags to newly acquired equipment, document inventory items designated for disposal or removal, and communicate asset updates to the Business Services Department for entry and reconciliation in the BEST system. The establishment of a structured physical inventory process and defined responsibilities for asset tagging and system updates represents a significant improvement in the district's fixed asset control environment and strengthens compliance with inventory tracking requirements.

5. The IT Department continues to utilize Brightly's Insight asset management module to maintain its technology inventory. Asset information is collected from vendor-provided electronic inventory files that include make, model, asset type, serial number, assigned asset tag, and documentation of the location where the equipment was delivered or installed. For ad hoc equipment purchases not acquired through the district's standard value-added resellers (VARs), asset details are recorded at the time of delivery by IT Department staff or the inventory distribution coordinator to ensure consistent tracking. The use of standardized vendor data files, asset tagging at receipt, and defined intake procedures has improved the consistency and completeness of the district's IT asset inventory records. Additional information regarding the physical inventory is contained in Standard 16.1.

6. The inventory distribution coordinator position is filled, and the district has established a structured process for identifying and recording fixed assets valued at $500 or more. Effective January 1, 2026, the capitalization threshold permitted under state requirements increased to $1,500; however, the district continues to track assets using the lower $500 threshold. In addition to renewing its contract with CBIZ to conduct periodic independent physical fixed asset inventories, the district has implemented an internal intake and tracking procedure to maintain ongoing inventory accuracy between formal inventory cycles. The coordinator conducts site visits to collect information regarding newly delivered fixed assets using a standardized, fillable Adobe form developed by the Business Services Department. The form captures key asset details, including asset description, location, funding source, and other required identifiers. This information is then transmitted to the Business Services Department for entry into the BEST fixed asset module, where assets are recorded for inventory tracking and depreciation accounting purposes. The combination of an independent physical inventory process and defined internal intake and tracking procedures represents a substantial improvement in the district's fixed asset control environment and demonstrates progress toward maintaining a comprehensive and compliant inventory system.

7. Technology equipment is delivered directly to school sites or departments and is recorded through established intake and asset-tagging procedures. While the district has implemented structured processes for collecting asset information and entering fixed assets into the BEST system, reconciliation between the Brightly Insight IT asset

management system and the BEST fixed asset module is not consistently performed when technology assets are transferred, surplused, or disposed of at the site level. To strengthen internal controls and ensure completeness of both operational and financial records, the district would benefit from formalizing a communication and reconciliation protocol requiring that all technology fixed assets be reported to the Business Services Department for timely entry into BEST and that any device disposition, transfer, or retirement be reflected in both Brightly Insight and BEST. Consistent cross-system reconciliation will ensure alignment between the district's IT asset inventory and its financial accounting records.

8. The district's textbook and instructional materials coordinator has made progress in conducting physical textbook inventories at several school sites, and staff reported that centralized tracking efforts have significantly reduced unnecessary textbook purchases. However, a districtwide inventory has not yet been completed, and textbook inventory data is currently maintained in a centralized spreadsheet rather than fully within the district's Booktracks system. While some campuses have implemented Booktracks for tracking instructional materials, including the high school which is fully implemented, system use is not consistent across all sites. The use of a centralized spreadsheet has improved visibility into textbook quantities; however, it does not provide the same level of audit trail, automated tracking, loss prevention controls, student assignment tracking, and lifecycle reporting capabilities as a dedicated textbook inventory management system. Migrating districtwide textbook inventory data into Booktracks would enhance internal controls, improve accountability for student-issued materials, enable real-time reporting, and further support cost-containment efforts in instructional materials management.

9. The district has significantly improved its fixed asset inventory processes during the current review period. Through the renewal of its contract with CBIZ for independent physical inventory services and the implementation of structured intake, tagging, and recording procedures within the BEST fixed asset system, the district now maintains an active process for tracking fixed assets and recording associated depreciation. The establishment of defined roles and standardized documentation for asset identification and entry represents substantial progress in strengthening the district's fixed asset control environment. While continued refinement is warranted, particularly in reconciling technology-related assets between operational and financial systems, the district has developed and implemented a functional system for maintaining its fixed asset inventory. Collectively, these improvements represent a substantial strengthening of the district's fixed asset and infrastructure control environment.

Recommendations for Recovery

1. The district should continue implementing the information technology infrastructure components outlined in the five-year deferred maintenance plan and ensure that projected upgrade, replacement, and maintenance costs remain aligned with the goals and objectives of the 2024–2029 Technology Plan. Infrastructure lifecycle planning assumptions, funding commitments, and implementation benchmarks should be reviewed at least annually and incorporated into the district's multiyear financial projection to ensure long-term sustainability. As part of this review process, the reconvened technology committee should

periodically assess implementation progress and confirm that infrastructure investments remain aligned with instructional priorities and fiscal capacity.

2. The district should continue monitoring the performance and reliability of its hosted VoIP service to ensure consistent uptime and service quality across all school and administrative sites. Service-level expectations, vendor responsiveness, and system performance metrics should be periodically reviewed to confirm that communication systems remain reliable and aligned with student safety and operational needs. The recurring costs associated with the hosted VoIP contract should be incorporated into the district's multiyear financial projections to ensure long-term fiscal sustainability and to support future contract renewal planning.

3. The district should continue to sustain and monitor its fixed asset inventory processes to ensure ongoing compliance with EC 35168. This includes maintaining the CBIZ physical inventory cycle, preserving the inventory distribution coordinator role, and ensuring that fixed assets are consistently entered and reconciled within the BEST system. Continued oversight and periodic reconciliation will help ensure accurate inventory records and depreciation accounting.

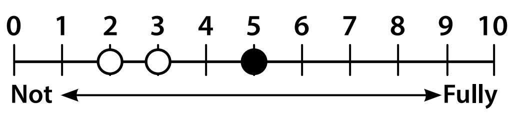
4. The district should formalize a routine reconciliation process between the Brightly Insight IT asset management system and the BEST fixed asset module to ensure that technology asset additions, transfers, and disposals are consistently reflected in both systems. Regular cross-system reconciliation will strengthen internal controls and ensure alignment between operational and financial inventory records.

5. The district should complete the migration of textbook and instructional materials inventory tracking into the Booktracks system to ensure consistent, districtwide inventory controls. Standardized use of Booktracks will strengthen accountability for student-issued materials, improve audit-trail documentation, enhance reporting capabilities, and further support cost-containment efforts in instructional materials management.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	2
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	3
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2
July 2025 Rating:	3
July 2026 Rating:	5

Implementation Scale:



15.10 Management Information Systems

Professional Standard

In order to meet the requirements of both online learning and online student performance assessments, the district has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.

Findings

1. The district uses Chromebooks to administer the California Assessment of Student Performance and Progress (CAASPP) and is generally pleased with their use and performance. Staff from the IT and EdTech departments reported no bandwidth- or infrastructure-related problems with the previous school year's Smarter Balanced Assessment administration. School site staff report that the district's IT infrastructure is stable and that network outages are rare.

2. The district has adopted a 1-to-1 student-to-device ratio, providing all students with Chromebooks or iPads for classroom and home use. The district issues Apple MacBook's to secondary students enrolled at the Iovine and Young Center. District IT staff report no problems managing the current fleet of student MacBooks.

3. The district does not use a centralized instructional material inventory system to track the issuance of student devices. Instead, library staff or temporary employees track device assignments at the site level using individual spreadsheets.

4. The district has adopted supplemental digital curriculum materials for its core subjects. Students are expected to use their district-issued devices to access the digital curriculum and supplemental instructional materials. Textbooks for core subjects are also provided and are often used when deemed appropriate by the classroom teacher.

5. The district has adopted Classlink as its rostering and single sign-on (SSO) portal for student and staff digital curriculum, EdTech tools, and supplemental resources. Using Classlink to provide access to digital resources ensures students have efficient access to essential online instructional materials. Classlink also allows the district to track resource utilization, which will better inform EdTech-related staff development and license renewal decisions.

6. The executive director of IT reports to the assistant superintendent, business services/CBO and regularly attends principals' meetings. The executive director of IT and the director of educational technology meet regularly with Educational Services Department staff.

7. The district bandwidth of 10 gigabits per second (GBps) to each school site, provided by fiber connectivity, is sufficient, and the impact of assessment testing on the district's bandwidth to the internet is minimal with a 10 GBps internet connection to the county office. LACOE is the district's internet service provider (ISP).

8. The district contracts temporary site technicians with AppleOne Employment Services, a temporary employment services company. The temporary site technicians serve as the first layer of technical support for school site staff. The temporary employees are responsible for staff and student device distribution, basic device troubleshooting and repair, and assisting users with low-level application and operating system problems. Due to the expiration of one-time pandemic relief funds in September 2024, the district now funds the AppleOne contract using ongoing LCFF supplemental and concentration funds. The district expects to renew the AppleOne contract for the 2026-27 school year at the current services level, adjusted to reflect the district's 2025-26 school closures.

Recommendations for Recovery

1. The executive director of IT and the director of educational technology should continue their regular collaboration with Educational Services leadership and site principals to ensure that technology infrastructure, device deployment, and digital curriculum tools remain aligned with instructional priorities and student performance needs. Ongoing coordination should include periodic review of device lifecycle planning, digital resource utilization data, and network capacity to support online instruction and state assessments.

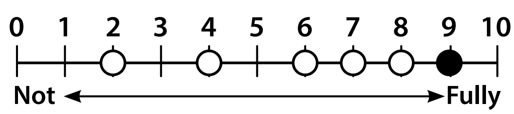
2. If the district continues to fund the AppleOne site technician contract using LCFF supplemental and concentration grant funds, the expenditure should remain clearly aligned to the district's LCAP goals and instructional priorities. The district should periodically review service levels, site technician workload, and consolidation impacts to ensure that staffing allocations remain appropriate and fiscally sustainable within the multiyear financial projection.

3. The district should implement a centralized, districtwide system for tracking the issuance, transfer, and return of student devices and other instructional materials. The system should provide consistent student-level assignment tracking, reconciliation with inventory records, and reporting capabilities to support accountability and lifecycle planning. Transitioning from site-based spreadsheets to a centralized enterprise solution will strengthen internal controls and enhance long-term device management.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	6
July 2015 Rating:	4
July 2016 Rating:	6
July 2017 Rating:	7
July 2018 Rating:	8
July 2019 Rating:	9
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	9
July 2023 Rating:	8
July 2024 Rating:	8
July 2025 Rating:	9
July 2026 Rating:	9

Implementation Scale:



15.11 Management Information Systems

Professional Standard

The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.

Findings

1. The executive director of IT is the primary position responsible for the E-Rate process and works closely with the assistant superintendent, business services/CBO and the district's E-Rate consultant to ensure timeliness and compliance with the application process.

2. The district uses an independent consultant to provide E-Rate consulting services and prepare district claims. During the 2018-19 fiscal year, the district established a contract with Infinity Communications and Consulting, Inc. to provide these services. Another contract with Infinity was approved on June 26, 2024 for the 2024-25, 2025-26, and 2026-27 fiscal years at a cost not to exceed $14,850 annually. On January 15, 2025, the district entered into a second, short-term contract with Infinity Communications for E-Rate Category 2 consulting services. The contract covered Category 2, internal connections, consulting services from January 16, 2025, through June 30, 2026, and was used for the district's E-Rate funded UPS upgrade project. The contract amount was not to exceed $13,125.

3. The district's recently created technology committee addressed the use of E-Rate to fund infrastructure projects detailed in the 2024-2029 Technology Plan. At the time of fieldwork, it remained unclear whether the committee would serve as a standing body with regularly scheduled meetings and clearly delineated responsibilities to assess progress toward the goals outlined in the technology plan and inform the district's technology-related decisions and investments. On December 10, 2025, the county administrator adopted a five-year deferred maintenance plan that provides detailed timelines and budget allocations for districtwide IT infrastructure upgrades. The deferred maintenance plan incorporates projected E-Rate discount assumptions for eligible infrastructure components, aligning anticipated federal reimbursements with the district's multiyear capital improvement strategy.

4. The district continues to utilize the wide area network (WAN) services contract with Crown Castle Fiber LLC originally executed for the 2023-25 term and has exercised one of the three available one-year extension options to continue services through the 2025-26 fiscal year. These WAN services qualify as E-Rate Category 1 eligible services, and the district maintains a 90% E-Rate discount rate based on its current eligibility. The continuation of the contract and consistent realization of Category 1 discounts reflect sustained compliance with E-Rate requirements and effective leveraging of federal funding to support districtwide connectivity.

5. E-Rate Form 471 (Application No. 251029058), certified on March 19, 2025, states that 95% of the district's students are eligible for free or reduced-price meals through the National School Lunch Program. This qualifies the district for an 85% discount on eligible hardware (also known as Category 2 funding) and a 90% discount on eligible internet and data communication services (also known as Category 1 funding). The district's eligibility percentage for free and reduced-price meals is near threshold levels of E-Rate funding.

6. In March 2025, the district certified FCC Form 471 (Application No. 251029058) for a Category 2 uninterruptible power supply (UPS) infrastructure project. The project will provide UPS units for all district school sites, including intermediate distribution frames (IDFs) and main distribution frames (MDFs), to ensure adequate battery backup and power conditioning for critical IT infrastructure components. The district requested $785,230.86 in eligible Category 2 services and received a funding commitment decision letter dated August 14, 2025, approving $667,446.20 in federal E-Rate funds, reflecting the district's 85% Category 2 discount based on its 95% National School Lunch Program (NSLP) eligibility rate. The project was awarded to AMS.net, the district's regular IT hardware and services VAR. At the time of FCMAT interviews, district staff reported that the UPS installation project was approximately halfway completed and on track to be finalized prior to the June 30, 2026 project deadline. The successful approval and implementation of this Category 2 project demonstrates continued effective leveraging of E-Rate funding to strengthen the resiliency and reliability of the district's IT infrastructure.

7. The district no longer receives E-Rate discounts for student hotspot devices following the elimination of federal hotspot funding eligibility. The district has reduced its contracted hotspot inventory to approximately 1,000 devices under its agreement with T-Mobile at a cost of $10.00 per device per month. During the current review period, the district reported issuing more than 200 hotspots to students lacking reliable home internet access. The IT Department manages the tracking and distribution of hotspot devices using a standardized request form and a designated tracking field within the Aeries student information system. School site staff reported awareness of the availability of district-issued hotspots and indicated that they understand the process for requesting a device when a student is identified as needing home connectivity support. The reduction in contracted devices and improved issuance tracking reflect a more aligned and managed approach to sustaining student connectivity outside of school.

8. The district participates in the United States Department of Agriculture's Community Eligibility Provision (CEP) program, which allows the district to offer free meals to all students regardless of income and reimburses the district based on a percentage of categorically eligible students. The district uses an Alternative Income Collection form to gather household income levels at enrollment. This data calculates the district's UPC for LCFF supplemental and concentration grant funding and determines eligibility and benefit levels for several federal programs, including setting E-Rate discount levels. Interviews with district business, IT, and school site staff confirm that the district actively promotes and monitors CEP participation to maximize the supplemental and concentration grant funding and other benefits. During the 2025-26 school year, the district increased its rate of eligible students to 95%.

Recommendations for Recovery

1. The district should continue to ensure compliance with the E-rate application process.

2. The executive director of IT should continue coordinating with district leadership to ensure that E-Rate timelines, discount eligibility, and funding opportunities are incorporated into technology planning and infrastructure projects.

3. The reconvened technology committee should meet annually, at a minimum, to review upcoming E-Rate timelines, funding opportunities, and renewal requirements, and to assess the district's continued eligibility and discount rates. As part of this review, the committee should also evaluate progress on IT infrastructure upgrades and modernization projects detailed in the five-year deferred maintenance plan to ensure that implementation timelines, projected E-Rate reimbursements, and capital investments remain aligned with the district's strategic and fiscal priorities.

4. During the year, key individuals from the Business, IT, Facilities, Food Services, and Educational Services departments should continue to meet regularly to better understand the availability of E-Rate discounts and possible funding levels. The district should continue to verify its E-Rate funding levels and have contingency plans for both the amount funded and those deferred on E-Rate applications.

5. District staff should continue to monitor the vendor invoices for the expected E-Rate, Emergency Connectivity Fund, and California Teleconnect Fund discounts for eligible services. If expected discounts or credits do not appear on eligible invoices, the district should immediately contact its E-Rate consulting company to address this issue.

6. The district should continue to monitor individual hotspot issuance and total hotspot bandwidth utilization to ensure its inventory of hotspots accurately reflects home connectivity needs. The district should ensure the number of contracted devices is aligned with student demand for service.

7. The district should continue participating in the CEP program and monitor and promote household enrollment by program-determined deadlines.

Standard Fully Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 4

July 2019 Rating: 5

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 6

July 2022 Rating: 6

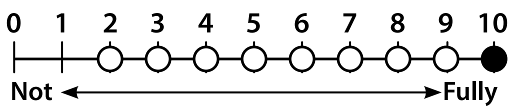
July 2023 Rating: 7

July 2024 Rating: 8

July 2025 Rating: 9

July 2026 Rating: 10

Implementation Scale:



16.1 Maintenance and Operations Fiscal Controls

Legal Standard

Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.

Findings

1. As discussed in Standard 10.5, the Education Code requires LEAs to maintain an inventory of all equipment valued at $1,500 or more. Federal regulations require government agencies to maintain inventory records for all equipment purchased with federal funds. The Governmental Accounting Standards Board (GASB) Statement No. 34 requires fixed asset records to be maintained in a complete, accurate and detailed manner and specifies that fixed asset records include acquisition date, historical cost, depreciation and useful life of the asset. Capital assets are to be reported on the financial statements at historical cost and are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

2. On June 22, 2017, the then state administrator approved an agreement for School Dude to provide a cloud-based application for IT asset management services. On June 28, 2023, the then county administrator approved a renewal contract with Brightly Software, Inc. (formerly School Dude) for three years, July 1, 2023 through June 30, 2026. At the time of FCMAT's fieldwork, staff could not provide an inventory list generated by this system.

3. On September 10, 2025, the district awarded a contract to CBIZ Valuation Group to provide a fixed assets inventory and valuation, barcode tagging, and reconciliation to the district's existing fixed asset register. The inventory was completed, and a report of assets for the year ended June 30, 2025 was provided to the district in December 2025.

4. The Purchasing Policies and Procedures Handbook includes procedures for tracking inventory, stating that all equipment valued at more than $500 should be tagged, inventoried, and tracked. Since the last review, procedures for tagging and tracking fixed assets have been developed and district staff with those responsibilities have been trained. If equipment is delivered to the site, the inventory and distribution coordinator visits the site to tag the item and records the tag number and location of the asset on an inventory form. The form is returned to the business office, where another staff member enters the information on a spreadsheet and shares the spreadsheet with the county office for upload into the fixed asset module of BEST. The district has no procedure to tag donated items and did not provide evidence to indicate that deletions are tracked and removed from the asset list.

5. The IT and Food Services departments have developed some basic departmental tagging procedures. The Food Services and IT departments receive tags from the warehouse and tag their own assets, and most technology items are tagged by vendors prior to delivery

to the district. IT staff reported that technology assets are tracked by IT staff in a separate inventory system, and food service staff perform periodic site inventories and provide this information to the business office. However, the district was unable to provide documentation to verify that all tagged assets are consistently and accurately recorded and reconciled in the district's centralized fixed asset inventory system. As noted in Standards 15.8 and 17.1, the use of multiple systems and decentralized processes without consistent reconciliation limits the district's ability to ensure that its fixed asset records are complete and accurate.

6. The sale of surplus property is governed by BP 3270 as well as EC 35168, 17540-17542, and 17545-17555, which establish safeguards to account for and protect district-owned property. The Education Code requires a specific detailed process for disposing of surplus assets and using those sale proceeds; however, the district's Purchasing Policies and Procedures Handbook lacks specific procedures regarding the disposal of fixed assets other than the inclusion of a disposal form. The handbook includes a section on surplus capital assets purchased with federal grants, but the procedures do not support the reporting requirements in EC 35168, requiring inventory items to be tracked as to the date and manner of disposal. The procedure also does not provide proper internal control, possibly allowing valuable items to be disposed of without proper review.

7. The Maintenance Department is responsible for overseeing the disposition of district surplus items. Because of the lack of written salvage procedures, it is unclear if employees follow appropriate procedures and whether they are knowledgeable of board-adopted policies or the related EC sections. As a result, implementation of BP and AR 3270 could be problematic, particularly the portion related to the salvaging of property valued at less than $2,500. This is because internal controls to determine market value have not been implemented, and the property may be disposed of by dumping if someone erroneously determines it is of limited value. Personnel may not know about the regulations regarding disposal of assets and may try to trade in or sell items to a private party. The district lacks a process to track an asset from the time it is declared surplus, through pickup from the site, through final disposition, whether by disposal, recycling, or sale, which is a weakness in internal control.

8. The district has forms for salvage of equipment items and for the collection of discarded books and materials that school sites may use to document obsolete inventory. Forms supporting county administrator action show that school sites and departments use the salvage form, but it is frequently not fully completed. Additionally, the information is not used as documentation to support the items sold to salvage or to update the fixed asset list. Many of the forms reviewed were missing serial numbers and/or fixed asset tag numbers, funding source, and purchase price.

9. Under the current system, once the county administrator approves an item as surplus, it is stored until disposal. However, a surplus inventory list is not maintained. There are no physical controls or procedures to identify the items declared surplus that are not sold to salvage. There are also no procedures to identify if assets are transferred from the site of original purchase and/or delivery.

10. During this review period, lists of surplus items, including technology equipment, vehicles, miscellaneous items from school sites and textbooks were declared surplus. The district provided copies of checks and deposit backup; however, the backup did not include sufficient information about the items sold/salvaged/recycled. Therefore, it could not be determined if the proceeds were deposited to the correct fund.

11. Funds received for disposal of equipment that was purchased with federal funds must be returned to the original funding source (2 CFR 200.313). The funding source column was left blank on many of the Salvage Inventory Sheets used for board backup, so it is unclear if the items are tracked correctly in the surplus inventory or at disposal and if all funds generated are deposited back to the original funding source.

12. No vendors were approved for surplus property disposal for the 2024-25 or 2025-26 fiscal years. Review of district documents indicated it received recycling revenue from SA Recycling and Recycle International.

13. As noted in Standard 15.8, the district uses a textbook inventory tracking software, Booktracks, but it is not fully implemented across all sites. While the district's high school has fully implemented the system, other sites continue to maintain textbook inventory data in a centralized spreadsheet. Since the last review, a textbook inventory has been completed at all but three of the district schools, and the textbook and instructional materials coordinator maintains the textbook list for each school site on a spreadsheet. The spreadsheet is shared as needed with the site principals and with the inventory and distribution coordinator. Textbooks not in use at a school site have been inventoried and are stored in three different locations. The inventory and distribution coordinator is responsible for retrieving textbooks from storage and delivering to the school as needed. Although the spreadsheet has improved visibility into textbook quantities, it does not provide the same level of audit trail, automated tracking, loss preventions controls, or student assignment tracking as a fully implemented inventory management system.

14. Education Code (EC) Sections 60510-60530 establish safeguards to account for and protect district instructional materials and their funding, which require a specific detailed process for the disposal. School sites submit a salvage form for obsolete textbooks for inclusion on the board agenda, and after county administrator approval, textbooks are picked up from the sites for disposal. However, there is no procedure to remove the books from inventory, which limits the district's ability to maintain accurate and complete inventory records.

Recommendations for Recovery

1. The district should conduct a physical inventory annually and ensure all capital assets valued at more than $5,000 (BP 3400) and other assets valued $500 to $4,999 are fully accounted for in the inventory ledger. In addition, Title 2 of the CFR, Part 200 requires that equipment acquired with federal funds be included in the inventory if the acquisition cost exceeds $5,000.

2. IT and Food Services asset information maintained in a separate database, should be included in the district's fixed asset system.

3. District staff should continue to follow procedures for receiving textbooks and physical inventory items that are shipped directly to school sites. Staff should be cross-trained in tagging procedures and database management. Per BP 3440 and 3512, all assets valued at $500 or more should continue to be tagged and added to the fixed asset system. Tagging should be done in a timely manner to discourage theft.

4. Procedures should be developed to tag donated items valued at $500 or more and add these items to the district's fixed asset system. All inventory lists, including the surplus inventory list, should be maintained and periodically reviewed for accuracy and completeness.

5. School sites and departments should use and properly complete the disposal form to document obsolete inventory as well as lost or stolen items; the completed form should be sent to the district office and should be used to support items sold to salvage or otherwise disposed of and to support deletions to the fixed asset list. All items declared surplus and disposed of should be deducted from the fixed asset inventory.

6. The Purchasing Policies and Procedures Handbook and district salvage procedures should be updated to provide staff with comprehensive guidance regarding surplus assets and instructional materials. Focus should be placed on returning funds to any categorical sources that procured the asset in accordance with EC and federal requirements.

7. District management, sites and staff involved with the disposition of district surplus items should be trained in the execution of AR 3270, the EC and the best practices as it relates to the chain of custody regarding salvage policies and procedures.

8. District-approved disposal firms should have their agreement and terms approved by the county administrator prior to disposal of district assets. Only firms approved by the county administrator should be used since it was reported that some firms have paid cash for surplus items in the past.

9. The final disposal of all assets, including vehicles, should be documented. All surplus vehicles should be disposed of by a district office staff member who is knowledgeable of ARs regarding the disposal of fixed assets.

10. Individuals performing textbook inventory control and asset tagging should be cross-trained so that the functions can be performed in their absence.

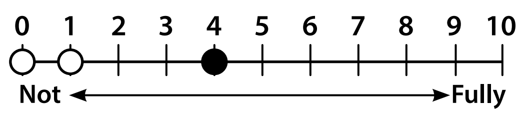
11. The district should focus on fully implementing the electronic textbook inventory system at all school sites. Sites should have access to the online textbook inventory system.

12. County administrator action declaring instructional materials obsolete should continue to precede any disposal. Safeguards related to the disposal of surplus or undistributed obsolete instructional materials should be implemented, and the district should ensure that staff reconcile the items sold/recycled/taken to the dump with those the county administrator approved for surplus.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	1
July 2017 Rating:	0
July 2018 Rating:	0
July 2019 Rating:	0
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	0
July 2022 Rating:	0
July 2023 Rating:	0
July 2024 Rating:	1
July 2025 Rating:	1
July 2026 Rating:	4

Implementation Scale:



17.1 Food Service Fiscal Controls

Professional Standard

To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.

Findings

1. Unaudited actuals for the 2024-25 fiscal year show that the ending balance in the cafeteria fund increased from approximately $2.9 million (which did not include the 2023-24 audit report adjustment to accounts receivable of $1,634,969, that increased the Cafeteria Fund balance to $4.6 million) to $4.7 million. The 2024-25 audit report did not contain any adjustments to the Cafeteria Fund balance. However, it did include a material weakness finding stating that the NSLP (resource 5310) had been charged for Child and Adult Care Food Program (resource 5320) expenses.

2. As shown in the table below, the Cafeteria Fund balance decreased from 2019-20 to 2020-21 and has since increased each year (with the inclusion of the 2023-24 audit adjustment). Correspondence from the CDE, dated September 22, 2025, indicated that the district "is currently meeting the limitations set for net cash resources." Therefore, the district has not been required to implement a new spend-down agreement.

Cafeteria Fund-Unaudited Actuals, 2019-20 through 2024-25

Unaudited Actuals	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	$2,910,705	$2,106,512	$1.816,750	$2,998,265	$3,543,565	$2,922,194
Adjustments/Restatements	$0	$389,820	$0	$25,399	$604,622	$0
Adjusted Beginning Balance	$2,910,705	$2,496,332	$1,816,750	$3,023,664	$4,148,187	$2,922,194
Revenues	$3,199,035*	$2,057,750	$5,757,775*	$5,623,782	$4,406,584	$7,379,473
Expenditures	($4,003,228)	($2,737,332)	($4,576,260)	($5,103,881)	$5,632,577	($5,626,914)
Ending Balance	$2,106,512	$1,816,750	$2,998,265	$3,543,565	$2,922,194**	$4,674,753

* Includes general fund transfer of $245,134 in 2019-20 and $43,046 in 2021-22

**Does not include the 2023-24 audit adjustment of $1,634,969.

3. The 2025-26 first interim report shows that the district budgeted the maximum allowable indirect cost rate of 4.60% in the Cafeteria Fund. The 2024-25 unaudited actuals report shows that the district charged the maximum allowable indirect cost rate of 3.27% in the Cafeteria Fund.

4. Interviews indicated that the district participates in a purchasing cooperative for commodity food products via a piggyback bid. The June 18, 2025 board meeting included approval to participate in piggyback bids for dry, refrigerated and frozen foods, processed commodities, and produce. The May 7, 2025 and June 25, 2025 board meetings included approval to participate in piggyback bids for dairy products and paper supplies, respectively. No new bids/requests for proposals were issued by the district during this review period.

5. Interviews indicated time certifications for employees who are paid with federal food service funds are maintained. A Semi-Annual Certification Statement for the period August 11 to December 31, 2025 was signed by the director of food services, and a copy was provided to FCMAT.

6. The Meals per Labor Hour (MPLH) report is generated by the eTrition food service software but may not include all the necessary data to produce accurate results. For example, the October 2025 report shows the breakfast to lunch equivalency is 100%, which is not typically the case because breakfast takes less time to prepare than lunch. The report also shows a large variance in MPLH at some school sites (e.g., 18 at Bennett Kew and 33 at Beulah Payne) and extremely low MPLH at others (e.g., three at Inglewood Continuation). For the requested monthly profit and loss statements, 2024-25 and 2025-26 Trial Balance reports were instead provided to FCMAT. Maintaining and monitoring accurate monthly financial reports, such as MPLH and profit and loss statements, would provide management with a way to more quickly identify variances in MPLH, income, and expenses; determine the ongoing impacts; and implement any necessary remedies.

7. As stated in Standard 10.4, the BEST accounts payable system can use individual invoice numbers to check for duplicate payments. During some prior review periods, interviews indicated that individual vendor invoices were not entered in the accounting system for all food service vendors. Some vendor invoices were batch processed, and payments were made based on summary statements. This does not allow the computer system to monitor for duplicate invoices. If using a batch system, manual internal controls must be added to reduce opportunities for duplicate payments. During the current review period, staff indicated that each invoice is entered in BEST.

8. The Food Services Department's accounting specialist retired in August 2022, and the position was replaced by a six-hour-per-day accounting assistant in December 2022. Since that time, several employees and/or temporary staff held the accounting position. During the prior review period, the district established a full-time food services accountant position, which was filled in September 2024. The department's administrative secretary resigned in December 2024, and the district approved the replacement of the position with a new food services specialist position at the February 19, 2025 board meeting. The food services specialist position was filled on July 1, 2025.

   With staff turnover, the district will need to continue efforts to ensure adequate staff training and cross-training, including for budget development and monitoring, the direct certification process, accounting duties, and how best to work with district office staff to ensure the implementation of the CEP and the Universal Free Meals Program do not reduce the UPC and LCFF funding. Training should also be provided to ensure financial and compliance reporting are done accurately and in a timely manner.

9. The food services bank account reconciliation spreadsheets for February through November 2025 included the preparer's signature and date, and the reviewer's signature and date. Each reconciliation indicated it was prepared and reviewed within one week of the statement ending date.

10. During several prior review periods, staff indicated that petty cash had not been used, and staff indicated that was still the case during the current review period.

11. Interviews indicated that the Food Services Department is responsible for tagging its own fixed assets. The tags are received from the IT Department, and food service staff complete an equipment inventory at each school site twice a year and provide the information to the business office. The Purchasing Policies and Procedures Manual (dated July 1, 2025) states that "The Purchasing Department will conduct a full physical inventory every two years…," and the district's June 2025 asset report includes food service equipment.

12. Staff indicated that sites complete a monthly inventory of food and supplies, and that the purchasing cooperative provides an inventory of commodities at year end. Documents provided to FCMAT for March and November 2025 indicate the month and year that the food and supply inventory was taken, the quantity and/or total inventory cost and the name and/or signature of the individual who completed the inventory. However, the forms did not consistently include designated fields to identify the inventory location (e.g., school site, warehouse, etc.) or the individual who took the warehouse inventory.

Recommendations for Recovery

1. The district should continue to monitor the cafeteria fund net cash resources calculation to ensure that the state limit is not exceeded.

2. The district should ensure that all year-end accounts receivable and accounts payable items are posted and that balances are supported with detailed transaction documentation that includes vendor/payee and amount. All items should be reviewed and cleared by the first interim reporting period.

3. The district should ensure audit adjustments recommended by the independent auditor are posted in a timely and accurate manner.

4. The district should ensure that the correct resource is charged for all expenditures.

5. The district should continue to budget and charge the full allowable indirect cost rate to the Cafeteria Fund.

6. The district should ensure staff is trained on the proper procurement processes and regulations – including Federal Acquisition Regulations when using federal funds – necessary to seek bids, requests for proposals, and requests for quotes to make sure it obtains the best prices available.

7. The district should continue to follow requirements for federal time reporting for all employees who are paid from federally funded programs.

8. The district should ensure that food service management staff properly analyze the financial aspects of the food service program monthly and perform the basic calculations necessary to analyze profitability and identify areas of concern.

9. The district should continue to enter vendor invoices in the BEST accounting system to reduce opportunities for duplicate payments.

10. The district should continue to be vigilant and support efforts to ensure adequate training and cross-training for food service staff.

11. Bank accounts should continue to be timely and accurately reconciled, and the work should continue to be signed and dated by the preparer and reviewing supervisor monthly.

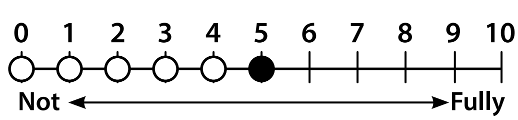
12. The district should continue its efforts to centralize and oversee all purchasing, bidding, tagging, equipment inventory and salvage processes to standardize procedures and increase accountability.

13. The district should continue to ensure that an inventory of its food service commodities, food and supplies is properly maintained and recorded.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	2
July 2018 Rating:	3
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	3
July 2025 Rating:	4
July 2026 Rating:	5

Implementation Scale:



20.1 Special Education

Professional Standard

The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.

Findings

1. The district is a member of the Southwest Special Education Local Plan Area (SELPA), which is responsible for supervising special education programs and coordinating regionalized services among its member districts. The county administrator and leaders from both the Business Services and Special Education departments actively participate in SELPA activities, attending related meetings regularly. During the review period, the district hired an assistant director of special education and reported that the SELPA added a grant-funded position to assist the district with special education compliance activities and support improved oversight.

2. The district reported serving approximately 1,100 students with IEPs, representing approximately 22% of total student enrollment for the current year. Given the size of the special education population, effective compliance systems are critical to ensuring appropriate instructional and pupil services, managing costs, and minimizing risk of corrective actions and additional program expenditures.

   In its most recent annual determination letter, the CDE identified the district as noncompliant with certain special education timeline requirements during the 2024-25 school year, including failures to hold annual and triennial IEP meetings within required timelines. Although overdue assessments and meetings declined from the prior year, compliance remained below state targets. Between the 2023-24 and 2025-26 school years, the CDE received 24 special education compliance complaints involving the district, reflecting recurring issues related to timelines, service delivery, procedural documentation and parent communication.

   The district is working on corrective actions, including developing and beginning implementation of a Compliance and Improvement Monitoring (CIM) plan focused on strengthening accountability, improving communication, and increasing consistency in IEP practices across school sites.

3. The district's systemic special education compliance issues have contributed to increased litigation and settlement activity, resulting in higher legal and programmatic costs for the district. To monitor this activity, the district maintains an Excel tracking workbook that identifies approximately 40 cases in progress. However, staff continue to report ongoing challenges in consistently implementing settlement terms.

4. The district is actively pursuing available funding opportunities to help offset the cost of special education and related services. During the review period, the district submitted

extraordinary cost pool claims to the CDE for eligible nonpublic school placements. As in prior years, the district also provided information supporting participation in the LEA Medi-Cal Billing Option Program and School-Based Medi-Cal Administrative Activities (SMAA) reimbursement program, reflecting ongoing efforts to identify and report eligible funding activities.

In interviews, staff indicated the district is also in the initial stages of implementing the Children and Youth Behavioral Health Initiative (CYBHI) program to expand access to behavioral health services. Collectively, these efforts demonstrate the district's use of available reimbursement and grant funding to help manage special education costs.

5. The district contracts with outside agencies to provide certain special education services, such as speech, which include assessments, progress monitoring and participation in IEP meetings. The district reports that a program specialist or other department leader participates in all IEP meetings, ensuring that outside agencies do not independently manage or determine services provided to students. As noted in prior reports, the use of outside agencies across multiple aspects of service delivery underscores the importance of ongoing district oversight to ensure service decisions remain independent and aligned with student needs.

6. The district maintains a spreadsheet to track nonpublic agency (NPA) and NPS expenditures by vendor and student. Staff reported that the district serves approximately 73 students across 17 NPS placements and about 150 students across seven to eight NPA vendors, underscoring the importance of coordinated review and oversight of invoices and payment processes. These controls support both fiscal oversight and accurate funding claims.

   Staff interviews indicated that the district continues to use a shared email account between the Special Education and Business Services departments to ensure both departments receive all NPA and NPS invoices, which include student attendance data used for state funding purposes.

   Approximately three weeks prior to FCMAT's site visit, the accounting specialist responsible for reviewing most NPA and NPS invoices transitioned from the Special Education Department to the Business Services Department. However, the administrative analyst in the Special Education Department continues to review some NPA invoices. The accounting specialist receives monthly invoices, matches billed services to each student's IEP, reviews service calendars against master contracts and coordinates with special education staff when corrections are needed.

   Staff reported that the executive director of fiscal services is now responsible for reviewing and authorizing payment for all NPA and NPS invoices, reflecting a shift in fiscal oversight responsibility from special education to business services.

7. Administrators from the Business Services and Special Education departments meet weekly to address topics such as the special education budget, enrollment, staffing, attendance reporting, maintenance of effort (MOE) and compliance requirements,

transportation, and other fiscal and operational issues. Although these meetings have not always occurred consistently due to time and staffing constraints, collaboration during the review period supported improved practices, including reporting of special education home and hospital ADA for funding purposes. Maintaining consistent collaboration remains important to managing special education costs, supporting high quality instructional and pupil services, and meeting MOE requirements.

8. Contributions from the unrestricted general fund to the district's special education program increased by 13.1% or $3.3 million from 2023-24 to 2024-25 and are expected to increase by an additional 4.2% or $1.2 million as of the district's first interim report for 2025-26. The district's 2024-25 unaudited actuals contribution to the special education program (including transportation) was $28.7 million or 72.6% of total special education expenditures; the 2025-26 first interim report projects the district's contribution will increase to $29.9 million or 73.3%.

   The 2024-25 unaudited actuals report showed carryover balances of $308,543 in special education (Resource 6500), $185,981 in mental health-related services (Resource 6546) and $165,605 in early intervention preschool grant funding (Resource 6547). These balances suggest the district could improve on containing costs by fully utilizing its available funding resources to help slow the growth in its unrestricted general fund contribution.

9. Under Chapter 34 of the Code of Federal Regulations, Section 300.203 (34 CFR 300.203) school districts must meet MOE requirements under the Individuals with Disabilities Education Act (IDEA) to qualify for continued federal special education funding. MOE requires LEAs to maintain state and local spending for special education from one year to the next to ensure consistent support for students with disabilities. Failure to meet MOE requirements may result in a return or reduction of funding. Districts may reduce state and local special education expenditures under limited circumstances, such as the voluntary departure of special education personnel, a decrease in the enrollment of students with disabilities, or the termination of services for a student whose program was exceptionally costly.

   Based on FCMAT's review of the district's 2024-25 unaudited actuals Report Special Education Maintenance of Effort (SEMA), the district met its special education MOE requirement without using any reduction exemptions and using Test 4 under Section 3.B, indicating compliance based on per capita local expenditures.

Recommendations for Recovery

1. The district should continue working closely with the Southwest SELPA and regularly participate in SELPA meetings to support coordination and oversight of special education services. The county administrator should continue attending SELPA superintendents' council meetings as the district's voting representative, and the assistant superintendent of business services/CBO should continue attending SELPA business meetings related to the special education funding model. If a designee attends in place of either role, key information should be communicated accordingly following each meeting.

2. The district should implement its CIM plan to improve consistency and timelines in IEP practices and ensure that the special education leadership and district staff at all levels remain actively engaged in addressing ongoing compliance issues and supporting day-to-day implementation across school sites.

3. The district should strengthen follow-through on settlement agreements by actively monitoring outstanding cases and ensuring settlement terms are implemented as required to reduce legal and programmatic costs.

4. The district should continue identifying, applying for, and monitoring available reimbursement and grant funding opportunities to help manage special education costs.

5. The district should continue its oversight of outside agency services through district participation in IEP meetings and review of service recommendations to ensure decisions remain independent and aligned with student needs. Where applicable, the district should maintain separation between assessment and service delivery functions for contracted service providers.

6. The district should continue its coordinated review of NPA and NPS invoices across the Special Education and Business Services departments, including executive-level fiscal authorization, shared tracking tools, and cross-departmental review, to ensure billed services align with IEPs, contracts, and funding requirements as staffing roles continue to transition.

7. The district should prioritize and ensure the consistent scheduling of cross-departmental meetings between business services and special education to support effective coordination, timely decision-making, and continued improvement in managing special education costs, attendance reporting and compliance requirements, and include human resources as appropriate, particularly when discussing staffing levels.

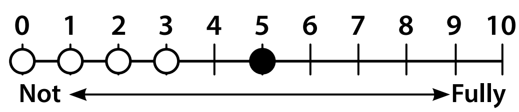
8. The district should continue reviewing special education expenditures and funding sources, including available carryover balances, to identify opportunities to maximize restricted resources and manage growth in the program's unrestricted general fund contribution.

9. The district should continue to meet MOE requirements by monitoring MOE at each reporting period and identify allowable opportunities, when applicable, to adjust future MOE obligations in accordance with federal requirements.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	3
July 2016 Rating:	0
July 2017 Rating:	0
July 2018 Rating:	0
July 2019 Rating:	0
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	0
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2
July 2025 Rating:	3
July 2026 Rating:	5

Implementation Scale:



21.1 Transportation

Professional Standard

The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.

Findings

1. Although the district provides most of its own special education student transportation, due to a lack of capacity, some students are transported by LACOE.

   The district approved an agreement with LACOE for regional school transportation services (RSTS) for special education students from September 1, 2024 through August 31, 2025 during the February 19, 2025 board meeting, with a not-to-exceed amount of $2,275,000. For the 2025-26 school year, the district ratified an agreement on November 5, 2025, effective August 1, 2025 through August 31, 2026, with a not-to-exceed amount of $2,275,000 for up to 210 days of home-to-school transportation services, funded with special education and general funds.

   Each monthly LACOE transportation invoice includes a listing of the various routes driven as supporting documentation. However, additional backup documentation, including student names, was not included to allow the Special Education Department to verify that the billed students were district students and that charges align with actual days of service per the agreement, which states, "charges will be based on the actual time students utilize the bus."

   Prior-year findings identified issues related to coding and reconciliation of transportation expenditures; however, documentation indicated that these issues have been addressed, and FCMAT's review of these areas indicated that processes continue to be in place to ensure proper reconciliation and alignment between budgeted and actual expenditures. Continued monitoring will be important to ensure that invoice review and reconciliation processes remain consistent.

2. The district also used transportation vendors for field trips and other transportation services not related to special education. FCMAT's review identified transportation vendors that were paid through purchase orders; however, documentation was not provided to demonstrate compliance with district purchasing procedures, including obtaining required written quotes or evidence of a competitive procurement process.

3. The Annual Report of Pupil Transportation previously filed with the state is no longer required as of the 2013-14 fiscal year. This report required the Transportation and Business Services departments to review year-end data and calculate the cost per mile for home-to-school transportation, the number of students transported, the cost per pupil, the number of buses and other statistics. Without this report, these departments will need to mutually determine the management data and information necessary to

properly manage the Transportation Department expenses. As with previous years, no management reports or statistics were available for FCMAT's review.

4. Transportation other than from home-to-school is referred to as "Other Miles," which includes field trips, athletic events, summer school and trips between school sites (see CSAM Procedure 325 and 640 for further information). Costs for "Other Miles" are considered instructional costs to the user program, and although initially expensed to the transportation function, should be transferred (with supporting documentation) to other functions to offset the expenditures from the home-to-school transportation function. FCMAT's review indicates that the district continues to properly transfer these costs using the correct function codes. However, as noted in Standard 10.4. some site budgets were overdrawn by these entries, and budget transfers were not consistently processed to correct negative balances. While the transfer process supports accurate cost allocation, timely budget adjustments are necessary to ensure expenditures are aligned with available budget.

5. Interviews with business office staff indicated that field trip requisitions are entered in the Informed K12 system by sites and departments, using a designated account code. After each field trip, the Transportation Department notifies the business office accounting specialist that the field trip is complete and that it is OK to bill the appropriate site or department. Interviews and review of documentation indicated that field trip journal entries continue to be processed monthly, as reflected in the district's general ledger. While this process appears to be effective, ongoing monitoring will be essential to ensure its consistency and long-term implementation.

6. The district field trip rate charged to groups for school bus transportation was set several years ago at $360 for five hours. This rate appears to have been arbitrarily set and may not have accurately reflected the actual cost of operating field trip transportation. This rate was used for several years and was not adjusted as costs increased.

   According to interviews, the district adjusted its field trip rate as of September 25, 2024 to $720 for five hours, with an additional $90 per hour, based on a comparison of rates from third-party providers. District staff indicated that the goal was to remain competitive by positioning its rates between the lowest and the highest providers used. The updated rate structure accounts for driver wages, fuel costs, fleet maintenance, and administrative expenses.

   Interviews indicated that the district conducted a similar comparison process during the current review period and determined that its rates remain within the range of third-party providers; therefore, no adjustments were made to the field trip rate structure. While the district's pricing appears aligned with third-party provider rates, it remains important to ensure that rates are periodically evaluated using internal cost data to confirm that they adequately recover direct operating costs.

7. Prior to 2023-24, districts received the same amount of funding for home-to-school pupil transportation that they were entitled to prior to the implementation of the LCFF in 2013-14. Transportation revenues did not receive a COLA and are subject to an MOE that

requires districts to spend the lesser of the actual 2012-13 expenditures or the amount received in 2013-14. The 2022-23 enacted state budget included a COLA on the home-to-school transportation funding add-on beginning in 2023-24, increasing the district's entitlement annually.

The district's 2024-25 home-to-school transportation funding add-on entitlement was $1,052,372. The district provided a calculation comparing its reported 2024-25 expenditures to its entitlement, reflecting improved practices as the district has established a process to routinely calculate and monitor transportation expenditures against its entitlement. FCMAT's review of the district's financial reports confirmed the district's conclusion that it spent significantly more than its entitlement and met the MOE requirement. Based on the district's calculation, the district spent approximately $3.2 million compared to the $1,052,372 entitlement.

8. The 2022-23 enacted state budget provided for additional ongoing funding as reimbursement to school districts based on prior year eligible home-to-school transportation expenditures. This additional funding will increase the district's transportation entitlement to cover up to 60% of total transportation costs, less the home-to-school transportation add-on, provided the district complies with certain requirements. Specifically, the district must develop, and the county administrator must adopt, a transportation service plan on or before April 1, 2023 that describes how the district will offer transportation services to its students and how it will prioritize services for grades TK-6 and low-income students. The plan must be updated each year by April 1. EC 39800.1 outlines the plan's required components, including the following:

    a. Description of the district's transportation services that are accessible to students with disabilities (SWD) and homeless youth.

    b. Description of how unduplicated pupils, or students identified as English learners, socioeconomically disadvantaged, and foster youth, will access available services at no cost.

    FCMAT's review of board agendas and minutes found that the district did not approve its transportation service plan until April 17, 2024, missing the April 1 deadline required for reimbursement. According to CDE's 2024-25 P-1 Home-to-School Transportation Reimbursement exhibit, the district received $858,415 for fiscal year 2023-24, which may be subject to repayment pending the outcome of the district's appeal. Interviews indicated that the district submitted an appeal to CDE and also recorded a payable to account for the potential repayment.

    For the 2024-25 fiscal year, the district approved its transportation services plan on February 19, 2025, meeting the required deadline.

9. Expenses should be properly coded to the respective transportation programs using a reasonable methodology. Based on information provided in interviews, the district transports only special education students. However, the monthly SC Fuels bill, in fiscal year 2024-25 was expensed 80% to special education and 20% to home-to-school

transportation. Although the district adjusted the split from 50%/50% in 2022-23, the SC Fuels bill's split does not appear to be distributed using a reasonable methodology. It is imperative for information to be consistent and reliable to adequately report and control the cost of student transportation.

10. The district continues to operate special education routes using many modes of transportation service, which may include reimbursing parents for mileage to bring their student to school, passenger vans, taxis, independent contractors, and county office transportation services. While the district should attempt to transport students using the most cost-effective mode, the executive director of MOT should be a resource in determining this mode. Budget accuracy could be improved if the Transportation Department in coordination with the Purchasing Department, managed all transportation contracts since personnel there have knowledge of issues such as vehicle maintenance, insurance requirements, Department of Motor Vehicles pull notices, fingerprinting regulations, and procurement requirements necessary to support the safe transport of students.

11. In its prior reports, FCMAT recommended that the district ensure the student information contained on various student lists remain consistent with the actual number of severely disabled and orthopedically impaired (SD/OI) students transported, and that this information should be verified against student IEPs accordingly. During the 2015 review period, the special education staff reported that student names were reconciled with students enrolled and transported by LACOE. However, since that review period, there is inadequate evidence that the LACOE transportation billings are reconciled to the student roster. As stated above, expenses related to the LACOE transportation services are paid electronically monthly with a journal voucher, and FCMAT cannot confirm if an authorized signature from the Transportation or Special Education departments for payment was required prior to being paid.

    Interviews indicated that the district reported it is now performing monthly reconciliations of LACOE transportation billings. LACOE does not routinely provide student-level detail with its invoices; therefore, the district must request this information to support reconciliation efforts. However, FCMAT's review of LACOE invoices and supporting documentation, including the district's transportation tracker report, did not indicate that reconciliations resulted in adjustments or revisions to the amounts billed. As a result, there remains limited evidence to demonstrate that billings are consistently verified to student rosters.

12. The district continues to use the SC Fuels Fleet Card system, allowing drivers access to unattended automated commercial fueling stations 24 hours a day through a card-lock system. The system provides detailed logs that include the date and time of purchase; individual driver and vehicle number; as well as the type of fuel, the number of gallons pumped and the location of the station.

    According to interviews, the district continues to maintain controls over fuel cards established last year, including assigning cards to drivers and requiring the cards to be checked in and out. Interviews also indicated that management continues to review fuel usage through the SC Fuels portal and monitor activity for anomalies, including deactivating cards when employees separate from the district.

In 2023, the business office implemented a process requiring employees to complete a reconciliation form and attach receipts to the signed invoice. While this process was intended to strengthen controls, FCMAT was not provided with documentation during the current review period to demonstrate that this process is being consistently performed, including submission of reconciliation forms with supporting receipts and signatures.

A review of available SC Fuels invoices for March and April 2025 identified instances where individuals other than the assigned driver used cards, suggesting that fuel cards or personal identification numbers (PIN) may be shared; however, review of invoices through September 2025 indicates that instances of shared card usage appear to have decreased over time, suggesting improved oversight. FCMAT was only provided with a limited number of monthly fuel statements and did not receive documentation for the full fiscal year, which limits the ability to determine whether these improvements have been sustained or if controls are being applied consistently.

Recommendations for Recovery

1. The district should develop and implement clear processes and procedures to ensure that information on the number of students transported and the days of service is accurate, consistent and reliable.

2. The district should continue to regularly charge the cost of field trips to individual programs and ensure the expenses are posted timely and monitor the process to ensure consistency. Staff should ensure that all expenses are charged to the correct object and function codes.

3. The district should ensure that all agreements for regionalized school transportation services are brought to the board for approval before the contract term begins and that board actions are clearly documented in board agendas and minutes.

4. The Transportation and Special Education departments should evaluate the costs of transportation provided by the county office, NPS and transportation service companies to determine whether the district can transport these students more cost effectively.

5. The district should establish a process to review, approve and reconcile all transportation billings. The Special Education and Transportation departments should both review and approve all invoices to verify that billed students are district students, charges align with actual days of service, and all district data is consistent with the actual number of SD/OI and RSTS students enrolled and transported.

6. The district should provide staff training on coding transportation expenditures to ensure consistency, accuracy, and compliance with CSAM guidelines.

7. The district should implement a review process to ensure journal voucher amounts align with corresponding invoices before processing payments.

8. The district should continue to ensure the transportation MOE expenditure levels are maintained and actively monitored to comply with the state funding requirements.

9. The district should continue to request that detailed log information from its fuel vendors be forwarded to the business office and Transportation Department monthly. Employees who use fuel cards should receive annual training and be required to sign off on receipt of fuel card policies/procedures. The district should continue issuing fuel cards to individual drivers with their names and a unique PIN and should prohibit cards from being shared. The district should continue to ensure that established procedures are followed and that information received from the third-party logs is regularly analyzed and reviewed with anomalies investigated.

10. Expenses for transportation costs should be properly budgeted and expensed to the correct account codes to facilitate analysis and ensure that all expenses are accounted for in the adopted budget. Student transportation expenses should be allocated correctly between general education and special education transportation budgets.

11. The Transportation Department should monitor and manage all contracts and costs related to special education transportation.

12. The district should ensure that transportation services are procured in accordance with PCC and EC requirements, including maintaining documentation of the competitive bidding process.

13. The district should review transportation costs and prepare a trend analysis to isolate variances in expenditure categories.

14. The district should compile and analyze the necessary data and identify the cost of any program or delivery method modifications that may affect its transportation program, ensuring that it will reduce costs and/or generate income.

15. The district should establish a formal process to evaluate and adjust the rate charged for field trips at least annually, using internal cost data to ensure it continues to cover costs but avoids overcharging for the services.

16. The district should review and adhere to home-to-school transportation reimbursement requirements, ensuring the transportation plan is approved by April 1 each year to maintain funding eligibility.

17. The district should continue to account for costs of various transportation activities that are not part of the home-to-school transportation activities and transfer to the benefiting function based on supporting documentation.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 0

July 2018 Rating: 0

July 2019 Rating: 0

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 0

July 2022 Rating: 0

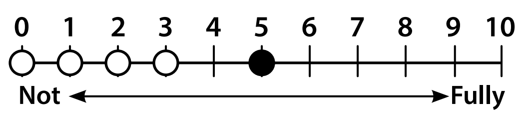
July 2023 Rating: 0

July 2024 Rating: 0

July 2025 Rating: 3

July 2026 Rating: 5

Implementation Scale:



22.1 Risk Management – Other Post-Employment Benefits

Legal Standard

LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 42140)

Finding

1. Education Code (EC) 42140 became inoperative on January 1, 2005. However, as a state governmental entity, the district remains subject to the measurement and reporting standards established by GASB. In June 2004, GASB issued Statements 43 and 45 requiring state and local government employers that provide other post-employment benefits (OPEB) to measure and report their OPEB costs and obligations. In June 2015, these standards were replaced by GASB 74 (applicable only to prefunded plans with irrevocable trusts) and GASB 75 (employer accounting). GASB 74 does not currently apply to the district because it does not have an irrevocable trust. GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, took effect for plan years beginning after June 15, 2017, and requires employers to update OPEB actuarial valuations at least every two years.

   The purpose of GASB 75 is to improve financial reporting for local governmental employers by providing a more accurate measure of unfunded OPEB liability on governmental financial statements. Governmentwide financial statements must now include the full OPEB liability. The district continues to comply with GASB 75 reporting requirements. The most recent actuarial valuation, dated February 20, 2025, assesses the district's OPEB liability as of June 30, 2023. As of that date, plan membership consisted of 26 retirees and 839 active employees who may become eligible for benefits in the future.

   On November 17, 2025, the district issued supplemental schedules to accompany the June 30, 2023 valuation, providing updated information for the 2024-25 reporting period. This report was presented to the county administrator/advisory board on December 10, 2025.

   Using a revised measurement date of June 30, 2024, the updated Schedule of Changes in Total OPEB Liability reflects the following:

   - Total OPEB Liability as of June 30, 2023 (for the period July 1, 2022-June 30, 2023): $16,914,829.
   - Total OPEB Liability as of June 30, 2024 (for the period July 1, 2023-June 30, 2024): $17,344,619.

   The district funds its OPEB liability using the pay-as-you-go method. Under this approach, the district's cost for 2025-26 is estimated at $658,015. The table below shows the projected pay-as-you-go costs for the next four years, based on the February 20, 2025, actuarial report.

Fiscal Year	Pay-as-you-go Cost	% Increase from the prior year
2025-26	$ 658,015	23.94%
2026-27	$ 706,229	7.33%
2027-28	$ 829,614	17.47%
2028-29	$ 894,368	7.81%
2029-30	$950,856	6.32%

Based on the actuarial projection and the district's continued use of the pay-as-you-go method, annual OPEB costs are expected to increase each year. By the 2034-35 fiscal year, the annual cost is projected to approach $1,307,877, nearly double the 2025-26 amount.

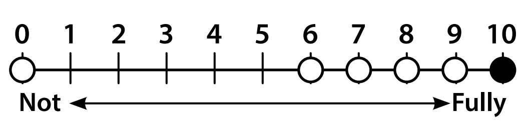
Recommendation for Recovery

1. The district should continue to ensure that an actuarial report is prepared every two years, as required by GASB 75. The report should be presented to the county administrator/advisory board.

Standard Fully Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	0
July 2018 Rating:	6
July 2019 Rating:	7
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	8
July 2022 Rating:	9
July 2023 Rating:	10
July 2024 Rating:	10
July 2025 Rating:	10
July 2026 Rating:	10

Implementation Scale:



22.2 Risk Management – Other Post-Employment Benefits

Professional Standard

The LEA has a comprehensive risk management program that monitors the various aspects of risk-management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.

Findings

1. Risk management responsibilities are divided between HR and Business Services. HR oversees employee health benefits, while the director II of risk management, who reports to the assistant superintendent of business services/CBO, manages workers' compensation, property and liability insurance, and employee safety programs. The director I of human resources is cross-trained to support the director in managing workers' compensation activities. Risk management, payroll and HR staff meet regularly to address cross-departmental issues.

2. HR is responsible for ensuring accurate benefits billing and reconciling invoices to ensure payroll deductions align with billed amounts. The 2023-24 audit included a finding related to the district's benefits billing practices. The 2024-25 audit report confirmed that the district has taken corrective action to strengthen these processes.

3. The district continues to use online safety training for professional development and injury prevention. During this review period, the director II of risk management also participated in office manager and principal meetings, presenting on key topics such as the district's WeTip program, workers' compensation procedures, use of personal property, and confidential school incident reports. Risk management also provided safety training for the district's nurses, custodians, and food services and maintenance and operations staff.

4. The district contracts with the vendor, Company Nurse, to perform telephonic triage for injured employees and authorize treatment at one of three workers' compensation clinics. These clinics provide the director II of risk management timely access to employee injury reports and work status updates. The director is responsible for following up with injured employees and ensuring they receive the required documents, including the Workers' Compensation Claim (DWC 1) form, within one business day of the district becoming aware of the injury or illness. This communication is facilitated through the district's Informed K12 system. The district also maintains a transitional return-to-work program that allows injured employees to return with accommodations based on medical limitations prescribed by the clinics.

5. The district is self-insured for its workers' compensation program and accounts for related activities in the Self-Insurance Fund (Fund 67). Effective July 1, 2024, the district partnered with ASCIP and Sedgwick Claims Management Services to administer its

workers' compensation program. With their support, the district is focusing on closing older claims, which has reduced total outstanding losses, as reflected in the most recent actuarial report.

6. The district contracted with Bickmore Actuarial to conduct its most recent workers' compensation actuarial review, dated September 12, 2025, which forecasts program years 2025-26 and 2026-27. The report estimates the district's outstanding losses (cost of unpaid claims) as of June 30, 2025, at $15,074,651, with a present value of $12,978,608. According to the 2024-25 unaudited actuals, the district's total assets in Fund 67 were $18,828,585 as of June 30, 2025, exceeding the report's recommended range of $14,783,000 to $16,159,000 at a 75% to 85% confidence level.

7. Effective in 2024-25, the district reduced its self-insured retention from $750,000 to $500,000. Based on this retention level, the projected payroll loss rate for 2025-26 is $5.356 per $100 of payroll, with a present value loss rate of $4.611. A review of the district's 2025-26 general fund budget indicates a budgeted rate of $6.945 per $100 of payroll, as reported in the 2025-26 first interim report. The actuarial report recommended a funding rate between $5.731 to $6.622 per $100 of payroll at a 75% to 85% confidence level.

   The district's workers' compensation trends have shifted over time. Claim frequency was relatively high from 2015-16 through 2018-19, then dropped sharply in 2019-20 and 2020-21, likely because of reduced on-site activity, before stabilizing at about 1.1 claims per $1 million of payroll beginning in 2021-22. Average claim size followed an opposite pattern, rising steadily through 2018-19 and spiking in 2019-20, then declining and leveling off in the mid- to high-$20,000s to low-$30,000s in later years.

   The Bickmore Actuarial report further details the number of claims and losses reported from 2018-19 to 2024-25, as shown below:

Fiscal Year	Reported Claim Count	Reported Incurred Losses
2018-19	88	$ 3,192,154
2019-20	43	$ 2,966,854
2020-21	26	$ 914,460
2021-22	70	$ 2,863,723
2022-23	66	$ 2,305,178
2023-24	65	$1,208,295
2024-25	68	$696,870

   During the 2024-25 fiscal year, the district budgeted $4.6 million for workers' compensation claims payments but incurred approximately $2.9 million in expenditures. For 2025-26, the district adjusted its budget to $3.9 million. As of October 2025, the district has recorded expenditures totaling approximately 14.8% of this amount.

8. Property and liability insurance is provided through the ASCIP Joint Powers Authority (JPA). District staff reported that the district's deductible remains at $1 million. Through

its ASCIP membership, the district also secures excess general liability coverage through another JPA, the School Excess Liability Fund. The district also secured employment practices liability coverage effective July 1, 2025.

For the 2024-25 fiscal year, the district budgeted $2.3 million for property and liability insurance premiums and closed the fiscal year with $2.6 million in expenditures. For 2025-26, the district has budgeted $2.6 million; as of October 2025, expenditures had ºexceeded $2.3 million.

District staff indicated that recent increases in property and liability insurance premiums are partly attributable to AB 218 (Chapter 861, Statutes of 2019) special assessments. AB 218, which took effect on January 1, 2020, expanded the definition of childhood sexual abuse and extended the statute of limitations for survivors to file lawsuits. This legislation has exposed school districts to claims dating back decades, creating significant costs for public entity liability insurance JPAs defending against these cases.

9. ASCIP has historically supported the district in coordinating school site safety and playground audits. During this review period, the district did not contract for any audits because no new structures were installed.

Recommendations for Recovery

1. The district should continue to ensure at least one additional individual is cross-trained to support the key responsibilities assigned to the director II of risk management to ensure continuity of operations. The director II, HR and payroll staff should continue meeting regularly to address shared issues.

2. The district should continue to reconcile benefits billings against active employee records, retiree accounts, and life event changes monthly to ensure accurate payroll deductions and prevent overpayments to benefit providers.

3. The district should continue to implement its safety training and injury prevention initiatives, including the online safety training programs and targeted on-site safety training for high-risk employee groups.

4. The district should continue to monitor the workers' compensation program to ensure its compliance with state law and continue to provide program information and training to employees, managers and supervisors.

5. The district should continue its work to close older workers' compensation claims to reduce its total outstanding losses.

6. The district should continue to monitor timelines for required workers' compensation actuarial valuations to ensure they are completed on schedule and in compliance with Generally Accepted Accounting Principles.

7. The district should continue to evaluate the workers' compensation rate applied to payroll and monitor the Self-Insurance Fund asset balance to ensure the rate charged is sufficient to cover estimated outstanding losses.

8. The district should continue to monitor current year property and liability insurance expenditures and adjust budgets as needed. Budget adjustments should be made at minimum during interim reporting periods to ensure appropriations reflect rising premium costs and special assessments.

9. The district should continue to monitor site safety conditions and ensure timely safety assessments for all school sites, including following the installation of new playground structures.

Standard Fully Implemented

July 2013 Rating:	4
July 2014 Rating:	4
July 2015 Rating:	0
July 2016 Rating:	2
July 2017 Rating:	3
July 2018 Rating:	5
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	7
July 2025 Rating:	7
July 2026 Rating:	8

Implementation Scale:

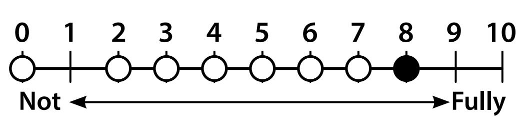


Table of Financial Management Ratings

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
1.1	PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (Statement on Auditing Standards (SAS) 55, SAS 78, SAS 82: Treadway Commission)	0	0	1	1	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	4	5	6
1.3	PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS 55, SAS 78)	1	0	3	4	4	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	5	6	7	7
2.1	PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls. Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedures manuals are developed. The Business and Operational departments are responsive to user department needs.	1	1	1	1	2	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4	4	6
2.3	PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.	0	0	1	3	4	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	8	8	8	8	9

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
3.1	PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.	0	0	1	1	2	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4	4	4
3.2	PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.	0	0	0	0	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	3	3	4	5
4.2	PROFESSIONAL STANDARD – INTERNAL AUDIT Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.	0	0	0	0	1	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	2	1	4	5	5
5.1	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.	1	0	0	1	1	3	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4	5	6
5.2	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.	1	0	1	1	1	2	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	5	7	8

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
5.3	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.	0	1	3	2	2	3	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4	4	5
6.1	LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))	7	8	7	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	9	10	10
6.2	LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(h))	0	0	5	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	9	9	10	10

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
6.3	LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.	2	2	5	5	6	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	9	9	10	10	10
7.2	PROFESSIONAL STANDARD – BUDGET MONITORING The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for overexpenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.	1	0	2	1	0	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	2	2	2	3	5
7.3	PROFESSIONAL STANDARD – BUDGET MONITORING The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.	1	0	4	4	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	3	4	5	6
8.1	PROFESSIONAL STANDARD – ACCOUNTING The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.	1	3	4	3	2	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4	6	8
8.2	PROFESSIONAL STANDARD – ACCOUNTING The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.	1	1	1	2	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4	4	6

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
9.2	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.	2	2	2	2	2	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	5	4	4	4	6
9.3	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.	2	2	2	2	2	2	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	7	6	6	6	6
9.4	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.	1	2	2	1	1	1	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	3	4	4	6
9.6	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.	2	1	4	4	4	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	4	4	5	7	8
9.7	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.	1	2	0	0	1	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	3	4	4	4	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
10.4	PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.	1	1	1	1	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	2	3	4
10.5	PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.	1	1	0	1	1	1	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	2	2	4
11.1	LEGAL STANDARD – STUDENT BODY FUNDS The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established, and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)	2	1	1	1	0	0	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	2	2	3	4	5
11.3	LEGAL STANDARD – STUDENT BODY FUNDS The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.	1	1	0	0	0	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	1	2	3	4	5

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
12.1	LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)	0	3	3	2	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	4	2	4	5	6
12.2	LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The governing board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)	0	1	1	1	1	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	1	2	4	4
14.1	LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b)).	0	0	4	6	7	7	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	2	3	5	4
14.2	LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Bargaining proposals and negotiated settlements are "sunshined" in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)	0	0	2	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	2	4	5	6

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
14.3	PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the governing board. The governing board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.	0	0	2	3	5	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	6	4	3	4	5
15.2	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.	1	1	1	1	1	3	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	5	4	5	6	8
15.3	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.	3	3	4	3	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4	6	8

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
15.7	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs. Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and Technology Department(s) unless the user is informed that LEA support for nonstandard items will not be available.	2	2	2	2	3	4	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	6	6	7	8
15.8	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.	2	2	2	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	2	3	5
15.10	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS In order to meet the requirements of both online learning and online student performance assessments, the district has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.	2	6	4	6	7	8	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	9	8	8	9	9

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
15.11	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.	2	3	4	3	3	4	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	7	8	9	10
16.1	LEGAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.	1	0	0	1	0	0	0	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	0	0	1	1	4
17.1	PROFESSIONAL STANDARD – FOOD SERVICE FISCAL CONTROLS To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.	1	0	0	0	2	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	3	3	4	5
20.1	PROFESSIONAL STANDARD – SPECIAL EDUCATION The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.	1	1	3	0	0	0	0	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	2	2	2	3	5
21.1	PROFESSIONAL STANDARD – TRANSPORTATION The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.	2	2	1	1	0	0	0	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	0	0	0	3	5

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
22.1	LEGAL STANDARD – RISK MANAGEMENT – OTHER POST-EMPLOYMENT BENEFITS LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 41240)	0	0	0	0	0	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	9	10	10	10	10
22.2	PROFESSIONAL STANDARD – RISK MANAGEMENT – OTHER POST EMPLOYMENT BENEFITS The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.	4	4	0	2	3	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	6	7	7	8
Collective Average Rating		**1.19**	**1.33**	**1.95**	**2.16**	**2.44**	**3.28**	**3.81**	**—**	**3.70**	**4.26**	**4.00**	**4.49**	**5.35**	**6.37**

Facilities Management

1.1 School Safety

Legal Standard

The LEA has adopted policies and regulations, and implemented written plans, describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)

Findings

1. The district last revised and adopted Board Policy (BP) 0400-Comprehensive Plans in September 2018. The district recently revised BP and Administrative Regulation (AR) 0450-Comprehensive Safety Plan in February 2026. BP and AR 3516-Emergencies and Disaster Preparedness Plan were revised in April 2024, AR 3516.3-Earthquake Emergency Procedure System in February 2019, and AR 3516.5- Emergency Schedules in October 2025. AR 3516.1-Fire Drills and Fires was recently updated in November 2025. The district also recently updated AR 3516.2-Bomb Threats in September 2023.

2. The district's comprehensive District Emergency Preparedness and Response Plan was last updated in the 2024-25 school year. The plan is detailed and contains information on emergency communications, protocols, and procedures.

3. The district director of safety and student support began in her position July 1, 2025 and provides a leadership role in the training and awareness of district staff in the area of school safety. The director has also provided leadership in the development, updating, and implementation of annual school site safety plans, provided and coordinated training in several areas of student safety, and coordinated districtwide safety drills for earthquake preparedness and active shooter response. Staff previously indicated that issues of student safety were handled by the director, and matters of employee safety are handled by the Risk Management Department.

4. Each school's Comprehensive School Safety Plan (CSSP) was approved by the county administrator on January 28, 2026 and was available at all school sites visited by the Fiscal Crisis and Management Assistance Team (FCMAT). The plans were approved, up to date, and available in the main office of each campus.

5. At the time of FCMAT's visit, links to the CSSPs were available on the district's website although the links require permission to access a Google Drive. Each school's respective webpage also included a link to the CSSP, but many have not been updated and link to an older version.

6. Surveys completed by the site administrators indicated all sites had conducted on-site earthquake and fire drills. Records also indicated that all school sites participated in the annual statewide Great California Shake Out Earthquake Drill in October 2025.

7. All school sites had current and complete emergency telephone number listings and evacuation route maps posted in administrative offices and all classrooms visited, with the exception of some classrooms at Centinela School, Frank D. Parent School, and Inglewood High School United.

8. The district has maintained its District Safety Committee and has held two meetings during this review period. The director of safety and student support coordinates and leads the District Safety Committee meetings.

9. All school sites reported that their school site councils (SSCs) had approved their respective 2025-26 CSSP and that approvals were recorded in the meeting minutes for each school site. The director of safety and student support continues to assist sites in updating the CSSPs throughout the district, and to provide a variety of trainings to the school sites. Some school site principals indicated they have safety committees that meet regularly to discuss their respective CSSP and other safety concerns pertinent to their site.

10. Interviews indicated the new executive director of maintenance, operations and transportation has provided input and support in addressing facility-related emergency and safety issues.

Recommendations for Recovery

1. The district should continue to annually review its board policies and administrative regulations related to school safety, emergency procedures and disaster preparedness and revise them as needed to ensure they are compliant, accurate and applicable.

2. The district should annually review and update its Emergency Preparedness and Response Plan.

3. The district should continue to have the director of safety and student support, or other designee, oversee and be responsible for coordinating safety compliance, including the updating of relevant policies, plans, committees, trainings and drills. The district should also continue to ensure the director of safety and student support and director II, risk management communicate regularly and coordinate their efforts on matters of safety that affect both students and employees.

4. The district should continue to review and update its CSSPs annually with the director of student safety and support and have them approved by each school's SSC. The CSSPs should continue to be made available at each school site office and on the district website. The district should continue to require evidence from each school site that SSC meeting agendas are posted and minutes are recorded approving their CSSPs. The district should also continue to annually present the CSSPs to the county administrator/advisory board for review and approval.

5. The CSSP information on the district and school site webpages should be updated to contain the most recent information, and to ensure the links are working correctly and allow the public access to view the plans.

6. The district should continue to regularly perform fire and earthquake drills at each school site and include the schedule for the drills in their respective CSSPs. The district should continue to require all school sites to document that the drills are performed.

7. The district should regularly inspect all rooms where students or staff may be present to ensure they have posted accurate evacuation route maps and emergency telephone numbers. The information should be posted in clear view in a location near the exit where it can be easily seen by all students, staff members, and guests in an emergency, and all evacuation maps should clearly and accurately identify the route to be taken in an emergency evacuation. The information should always be posted and openly visible rather than kept in a folder or binder where nonstaff members would not know where it is.

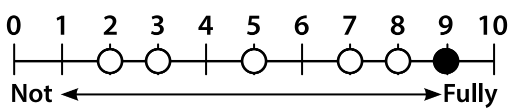
8. The district should continue to maintain the District Safety Committee for the regular review and development of districtwide safety and emergency planning.

9. The executive director of maintenance, operations and transportation should continue to provide input on matters of district safety planning, working closely with district staff, including the district director of safety and student support.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	5
July 2018 Rating:	7
July 2019 Rating:	7
July 2020 Rating:	Omitted per Senate Bill (SB) 98, Section 102 (Chapter 24, Statutes of 2020) due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating	8
July 2025 Rating:	9
July 2026 Rating:	9

Implementation Scale:



1.3 School Safety

Legal Standard

The LEA has developed a Comprehensive Safety Plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)

EC 32228-32228.5 and 35294.10-35294.15 are no longer in effect. The elements of the standard are now referenced in EC 32280-32289.5.

Findings

1. The district's BP and AR 0450-Comprehensive Safety Plan were recently revised in February 2026. AR 0450 requires the School Site Council at each district school to develop a CSSP relevant to the needs and resources of its respective school site, and the new BP 0450 includes the possible development of a Tactical Response Plan to be incorporated into the CSSP.

2. Pursuant to AR 3516, the district prepared an Emergency Preparedness and Response Plan in August 2024 that contains information on emergency communications, protocols, and evacuation procedures for all types of emergency situations. Per BP 3516, these procedures are incorporated into each CSSP. The plan provided to FCMAT for this review requires updating as it contains the names and contact information of some employees who are no longer employed by the district.

3. All site principals reported they routinely scheduled and performed fire drills and earthquake drills in accordance with AR 3516.1 and AR 3516.3. The emergency drill schedules were available in the CSSPs at each site, and records of the drills were maintained. The district also participated in the Great California Shake Out Earthquake Drill in October 2025 and also conducted emergency lockdown and active shooter trainings throughout the district.

4. The director II, risk management and the director of safety and student support coordinated a variety of staff safety trainings at various times since the last FCMAT review. These included cardiopulmonary resuscitation (CPR) training, first aid and fentanyl overdose response training, safety training for administrators, which included workplace violence prevention and aggressive behavior/de-escalation training, and monthly school safety assistant meetings. The district also continued to distribute the Alliance of Schools for Cooperative Insurance Programs (ASCIP) Safety Spotlight newsletter, a source of information, updates, and guidelines related to school safety protocols, to all staff members.

5. The district conducts a monthly meeting where school nurses from across the district meet and discuss issues that affect student and employee health and safety. Meeting topics include campus safety, concussion protocols, immunization requirements, and medication administration protocols. The district also coordinates annual training and professional learning for school nurses and health clerks.

6. The district has also implemented monthly meetings for school safety assistants. These meetings focus on safety issues across the district, as well as professional learning for the school safety assistants. The district also developed a Departmental Policy Manual for Safety Assistants, which contains comprehensive information on their duties and responsibilities.

7. Principals at each school reported that their fire alarm systems were operational. The fire alarm system at Beulah Payne STEAM Academy continues to require two separate alarms to be pulled at two different locations so it can be heard throughout the entire campus.

8. Staff reported the public address (PA) systems at all sites were working and could be heard throughout the campus with the exceptions of Inglewood Continuation High School (ICHS), where there is no PA system, and the adult school located at the Hudnall Elementary site, where the system does not work for the complete campus. Staff also reported that the bell systems were in good working order at all sites except ICHS, where there is no bell system.

9. The district continues to maintain an account with an outside vendor for districtwide central station monitoring, fire extinguisher annual inspection and recharging, emergency lighting, and kitchen hood extinguisher inspections to comply with fire marshal and Williams Act requirements. Sampled tags indicated that all sites were inspected in July 2025. FCMAT found two locations, City Honors International Preparatory School and Beulah Payne STEAM Academy, where some fire extinguisher tags indicated they had not been inspected in the past year.

10. All school sites visited had a primary single point of entry before the start of the school day and during school hours. All active school sites have now implemented entry-point and multiview security cameras coupled with remote unlock entrances to support controlled entrance to the school. All school sites maintained a visitor sign-in log sheet and used an on-site printed badge system with the expectation that all visitors are recorded and identified while on site.

Recommendations for Recovery

1. The district should continue to schedule and perform fire drills and earthquake evacuation drills in accordance with ARs 3516.1 and 3516.3. The district should continue to require school sites to include their fire and earthquake drill schedules in their CSSPs and continue to require monthly documented verification that the drills were completed. The district should also continue to conduct emergency lockdown and active shooter trainings.

2. The district should continue to provide safety training in CPR, first aid and fentanyl overdose response, workplace violence, and aggressive behavior. The district should continue to hold monthly meetings with its school safety assistants, as well as continue to distribute its ASCIP Safety Spotlight Newsletter to staff members.

3. The district should continue to hold monthly meetings for school nurses, focusing on districtwide concerns, current medical issues, and ongoing professional learning.

4. The district should continue to hold monthly meetings for the school safety assistants, focusing on districtwide issues and professional learning. The district should continue to update and use its Departmental Policy Manual for Safety Assistants.

5. The district should continue to monitor and maintain all school fire alarm systems to ensure they are in good working order at all times. The district should evaluate and address the two independent fire alarm systems at Beulah Payne STEAM Academy and consolidate them into one system if possible.

6. The district should maintain the PA systems at all sites. To do so, the district should evaluate and repair the PA system at the adult school located at the Hudnall Elementary site and implement a system at ICHS.

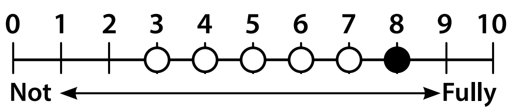
7. The district should continue to ensure that fire extinguishers are annually inspected throughout the district. The district should also ensure that each fire extinguisher has been checked monthly by staff and that district staff initial the inspection tag on the back to indicate it has been checked. Site staff should immediately notify the site principal and the of maintenance, operations and transportation of any fire extinguishers that are out of date, have missing pins, tags, or are otherwise identified as potentially inoperable or defective.

8. The district should continue to use a single point of entry before school and maintain the use of visitor sign-in logs and printed visitor badges for each of its school sites.

Standard Fully Implemented

July 2013 Rating:	3
July 2014 Rating:	3
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	4
July 2018 Rating:	6
July 2019 Rating:	5
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	5
July 2024 Rating	7
July 2025 Rating:	8
July 2026 Rating:	8

Implementation Scale:



1.8 School Safety

Legal Standard

School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)

Findings

1. School sites were generally clean and free of debris and conditions that would create a fire or life hazard.

2. Restroom facilities at all sites were mostly clean and free of debris or conditions that would create a fire or life hazard. Restrooms throughout the district contained adequate toilet and sink fixtures, and FCMAT noted no broken or inoperable fixtures in any restrooms. Many restrooms showed signs of aging, with worn flooring and stall partitions, and staff at some sites continued to have concerns about the restrooms being cleaned on a consistent basis.

3. All kitchen facilities were found to be clean, neatly organized, and the equipment appeared to be in good working condition.

4. Work orders over the past year included requests for painting, plumbing, fire extinguisher servicing, floor cleaning, heating, ventilation, air conditioning (HVAC) repairs, and pest control.

5. An outside vendor is used to complete the annual fire extinguisher inspections with a couple of exceptions noted in Standard 1.3. Only one school site visited by FCMAT, the Kelso School provided adequate evidence of monthly fire extinguisher inspection checks by district employees.

6. The district contracts with an outside vendor to monitor and annually test fire alarm systems at all sites.

7. No playground safety inspections were performed since the last visit by FCMAT.

8. The district continues to share the supervision of the custodial staff between the executive director of maintenance, operations and transportation, the custodial supervisor, and site principals. Site principals have primary responsibility for performing the custodial evaluations in collaboration with the custodial supervisor, and have daily oversight and supervision of the custodians.

9. All sites had up-to-date Safety Data Sheet (SDS) binders. The SDS binders were located in the main office at each active school site. The district provided training to the maintenance, operations, and custodial staff regarding the use of the SDS binder in July 2025. The SDS training for district employees was provided by a consultant and was coordinated by the district's Risk Management Department.

10. District staff indicated that site custodians perform regular daily inspections on their respective campuses to ensure that all appropriate doors are secured, and potential hazards are properly identified and addressed.

11. The district has maintained contracts with outside vendors to provide monitoring of hazardous materials, such as asbestos, mold, and lead, as well as pest control at each of its active school sites.

12. In 2024, the district developed a comprehensive Maintenance and Operations Manual that contained extensive information on district maintenance processes and systems. Sections include emergency procedures, safe work practices, safety inspections, and mandatory trainings. The manual also contains some outdated information, such as the use of Keenan Safe Schools for mandatory safety training. Staff interviews indicated that the manual is not being actively used.

13. The district no longer uses the Vandalism Identification and Clean-Up Plan it developed in 2023 to address frequent issues of graffiti and vandalism; however, interviews with custodians reinforced that sites are checked each morning for any graffiti or vandalism and all instances are immediately addressed.

14. All of the school sites visited by FCMAT indicated they were appropriately staffed with custodial resources.

15. The district provided a list of safety-related projects they completed over the past year. The projects included replacing broken concrete and asphalt, repairing exterior lighting, and stopping a gas leak.

16. The custodial supervisor regularly conducts campus inspections. The custodial supervisor uses forms titled Restroom Inspection Sheet, and Area Status Sheet to provide feedback on cleanliness to the custodians at each site. The supervisor's shift has recently changed to provide for regular evening site visits and direct supervision.

Recommendations for Recovery

1. The district should continue working to improve the daily cleanliness of its campuses. Custodial and maintenance staff should continue to be trained and held accountable to inspect and remove trash and debris from all areas of campuses.

2. The district should continue its efforts to maintain the cleanliness of its school site restroom facilities. Custodial staff should be held accountable to maintain the cleanliness of restroom facilities throughout the day, especially after heavy use times such as before and after school, lunch breaks and recesses. Staff should also ensure all dispensers are working and that they contain all necessary products (e.g., toilet paper, soap, sanitizer, and toilet seat covers).

3. The district should continue to maintain the cleanliness, organization, and operability of its school kitchens and their equipment. The district should also continue to conduct regular preventive pest control around the kitchens as needed.

4. The district should continue to perform its annual fire extinguisher inspections and reestablish monthly staff inspections of the fire extinguishers, including the monthly initialing of inspection tags as evidence of completion.

5. The district should continue to have its fire systems monitored and tested annually at all sites and make repairs as needed to ensure full functionality.

6. The district should conduct playground safety audits as needed or required by its insurance carrier. The district should review the audit reports as well as establish a regular schedule of playground inspection and maintenance by district personnel and immediately correct the issues identified.

7. The district should continue the practice of assigning the school site administrator primary responsibility for custodial supervision and evaluation, with the custodial supervisor providing evaluation input as needed.

8. The district should continue to maintain up-to-date SDS binders, accessible at each of its school sites, and to ensure that all necessary staff members are aware of their location and are trained in their use. The district should continue to provide annual training for employees in the use of the SDS system.

9. The district should continue regular daily inspections by its custodial personnel on their respective campuses to ensure that all appropriate doors are secured, and potential hazards are identified and addressed in a timely manner.

10. The district should continue to monitor for hazardous materials and pests throughout the district and address issues identified.

11. The district should update its Maintenance and Operations Manual, train employees in its use, and hold staff accountable to its use.

12. The district should regularly evaluate its custodial resources at each site to ensure there is adequate and equitable staffing.

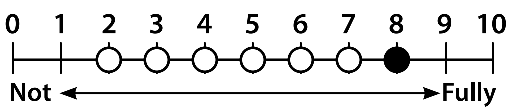
13. The district should continue to plan and complete projects related to improving campus and student safety across the district.

14. The custodial supervisor should continue to inspect each site regularly and provide feedback on site cleanliness to the campus custodians and principal.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	3
July 2015 Rating:	3
July 2016 Rating:	2
July 2017 Rating:	4
July 2018 Rating:	6
July 2019 Rating:	5
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating	7
July 2025 Rating:	8
July 2026 Rating:	8

Implementation Scale:



1.9 School Safety

Legal Standard

The LEA complies with Injury and Illness Prevention Program (IIPP) requirements. (CCR Title 8, Section 3203)

Findings

1. The district last updated BP and AR 4157 – Employee Safety, which directly relates to the requirements and implementation of the IIPP, in August and April 2024.

2. BP and AR 4257-Employee Safety were revised in August 2024 and require the superintendent or designee to establish and implement a written IIPP in accordance with Labor Code Section 6401.7. Additionally, AR 4257.1-Work Related Injuries was reviewed and revised in November 2025.

3. The district has its IIPP posted and available on the district website, with a safety officer designation form dated January 9, 2026. The district has an IIPP binder in the district office dated January 23, 2024. The IIPP binder was updated with the assistance of its workers' compensation joint powers authority (JPA), ASCIP. The district has all the component chapters of its IIPP posted on the district website and has designated the director II, risk management, as the designated health and safety officer for the district.

4. On the district website under the Risk Management Section, the Safety Manual is posted with 54 safety resource tabs. The tabs contain comprehensive information on many areas of employee workplace safety, as well as district policies that govern workplace safety and management plans.

5. The district conducted workplace on-site safety training districtwide in August 2025. The district also provides ongoing and annual workplace injury and illness prevention training to employees through a web-based application known as the ASCIP E-Learning Training System, provided by the district's workers' compensation JPA. The program provides training specifically related to the requirements outlined in the IIPP, such as workplace injury prevention, workplace safety, and other mandated annual training. The program also maintains a record of all annual training completed by district employees, as well as post-injury training and injury prevention actions. The records were up to date at the time of FCMAT's visit. An active link to the ASCIP E-Learning online training for employees is maintained through the Human Resources Division webpage under the Professional Development option.

6. The district has continued to hold meetings of its District Safety Committee, since it was reestablished in 2023. The district director of safety and student support manages the committee, along with the director II, risk management. The committee has held two meetings during this review period; however, information related to this committee's meetings is not available on the district website under the Committees Section like other committee information.

7. The district continues to adequately maintain its California Division of Occupational Safety and Health (Cal/OSHA) accident reports as specified in Part VIII Section 5 of its IIPP binder. All records were current at the time of FCMAT's visit.

Recommendations for Recovery

1. The district should continue to review and update BP and AR 4157 as necessary to keep them up to date with current laws and regulations.

2. The district should continue to review and update its BPs and ARs 4257, 4257.1 as necessary to keep up to date with laws, regulations and district requirements.

3. The district should continue to review and update the IIPP to ensure that it includes current information such as who is identified as the designated health and safety officer for the district and other applicable, and legally required, information. The district should continue to post its revised and updated IIPP on the district website and ensure all employees are aware of its availability.

4. The district should continue to maintain and regularly update the Safety Manual information contained on the IIPP webpage of the district website.

5. The district should continue to provide on-site workplace safety training to all employees annually as related to the requirements of the IIPP. The district should ensure training is provided to all new employees, employees who are new to their job assignments, and annually to existing employees to update and maintain their awareness of workplace safety procedures. The district should continue to document and maintain records of all employee safety training for at least five years as per Section XI of the IIPP binder. The district should also ensure that employee resources such as the online training module offered through ASCIP E-Learning continue to be active and readily available to all employees on the district website.

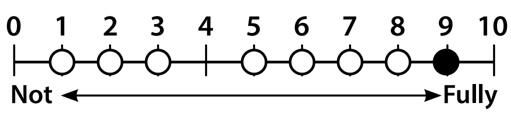
6. The district should continue to hold District Safety Committee meetings as specified in its IIPP and recommended in its AR 4157. The IIPP should continue to be regularly reviewed as part of the committee's duties. In addition, a record of committee meetings including agendas and minutes should be posted on the district website under the Committees Section.

7. The district should continue to maintain its Cal/OSHA accident reports as specified in the IIPP.

Standard Fully Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	3
July 2016 Rating:	2
July 2017 Rating:	5
July 2018 Rating:	6
July 2019 Rating:	5
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	7
July 2023 Rating:	6
July 2024 Rating:	7
July 2025 Rating	8
July 2026 Rating:	9

Implementation Scale:



1.15 School Safety

Legal Standard

The LEA maintains updated Material Safety Data Sheets (MSDS) for all required products. (LC 6360-6363; CCR Title 8, Section 5194)

The global harmonization system was developed in 1992 and implemented throughout the world during the past 34 years. Implementation in the United States occurred in 2012 and replaced the MSDS system with the SDS system. The SDS system utilizes a readily available binder for providing safety information on all custodial cleaning products used at the district.

Findings

1. The district last updated BP 3514.1-Hazardous Substances, which outlines its requirements for hazard communications, in April 2019.

2. The district last updated AR 3514.1 in August 2014, which describes the processes for storage and disposal of hazardous chemicals, a Hazard Communication Program, and a Chemical Hygiene Plan.

3. FCMAT found that all active sites had up-to-date SDS binders located in their respective school offices.

4. The district provided training to the maintenance, operations, and custodial staff regarding the use of the SDS binder in July 2025. The district also provided training in the SDS system through the ASCIP online training modules.

5. The district provided chemical handling safety training for the maintenance staff in July 2025.

Recommendations for Recovery

1. The district should regularly review and update BP 3514.1 to ensure it remains current with regulations.

2. The district should regularly review and update AR 3514.1 to ensure it follows the most current required practices.

3. The district should continue to keep its SDS binders up to date, ensure the binders are stored in readily accessible locations and ensure that all appropriate personnel are aware of their location and purpose, and trained in their use.

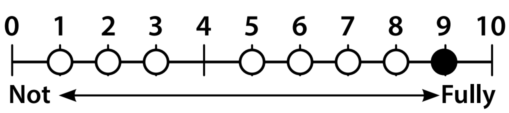
4. The district should continue to provide annual training in the use of the SDS binder, the information it contains, and its location at each school site. All training should be documented with agendas and sign-in sheets. The district should provide this training to any district staff who could potentially come in contact with hazardous chemicals.

5. The district should continue to provide safety trainings, including safe chemical handling and use of the SDS binder, for all new maintenance and custodial staff and at least annually thereafter.

Standard Fully Implemented

July 2013 Rating:	1
July 2014 Rating:	2
July 2015 Rating:	2
July 2016 Rating:	2
July 2017 Rating:	3
July 2018 Rating:	5
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	5
July 2024 Rating:	7
July 2025 Rating:	8
July 2026 Rating:	9

Implementation Scale:



1.16 School Safety

Professional Standard

The LEA has a documented process for issuing and retrieving master and sub-master keys. All administrators follow a standard organization-wide process for issuing keys to, and retrieving keys from, employees.

Findings

1. The district updated AR 3517-Facilities Inspection in September 2023, which includes a section titled Procedures Regarding Keys and Locks. The regulation provides a detailed process for the distribution and accounting of keys throughout the district.

2. The district revised AR 3515-Campus Security in November 2025, which specifies the following:

    > The principal or designee shall be responsible for all keys used in a school. Keys shall be issued only to authorized employees who regularly need a key in order to carry out job responsibilities. The principal or designee shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens. Keys shall never be loaned to students, parents/guardians, or volunteers, nor shall the master key ever be loaned. Any person issued a key shall be responsible for its safekeeping. The duplication of school keys is prohibited. If a key is lost, the person responsible shall immediately report the loss to the principal or designee and shall pay for a replacement key.

3. The district continues to follow the process as outlined above whereby the principal or a designee at each school site is responsible for issuing keys to site staff members. Each site follows a system for issuing and retrieving keys. The executive director of maintenance, operations and transportation oversees the issuing of new keys throughout the district and shares that responsibility with the maintenance supervisor. Information from the sites regarding key inventory and issuances is collected and maintained by the Maintenance Department.

4. All site administrators continue to report that processes for issuing and replacing keys have been implemented consistently with board policy and administrative regulation. School site staff also indicated that their sites maintain a system to check out and return all keys assigned to teachers, substitutes and other staff. All keys assigned to teaching and classified staff are relinquished to the school site offices on the last day of school. During site visits, FCMAT noted one site (Oak Street School) where the process was not fully implemented as the key issuance forms were not filled out correctly, and signatures were missing. The district lacks a formal monitoring system to ensure consistent compliance across sites.

5. The district continues to occasionally use independent contractors to repair locks and make new keys. After a new lock is installed by an outside vendor, keys are given to the Maintenance Department for control and issuance.

6. The district has not fully implemented a standardized districtwide lock system, and FCMAT continues to observe some administrative and custodial staff carrying a large number of keys to access all locked areas of their sites. FCMAT also continued to observe instances in which staff, including administrative and custodial, could not open some doors or locks because the appropriate key was not readily available. At school sites where lock and key systems lack uniformity or standardization, the district cannot issue a universal master or submaster key that is capable of opening all doors.

7. During this review period, the district implemented new key and lock systems at Inglewood High School United, Centinela School, Kelso School (the new location), La Tijera Academy of Excellence, Frank D. Parent School, and City Honors International Preparatory School. The new key and lock systems allow those sites to have one master key that provides access and security to all areas of their respective campuses.

Recommendations for Recovery

1. The district should continue to regularly review and revise AR 3517 to ensure its processes and procedures remain up to date and effective.

2. The district should develop an internal monitoring system to ensure established key processes are being followed throughout the district.

3. The district should continue to review and revise AR 3515 to ensure its processes and procedures are applicable and accurate.

4. The sites should continue to forward to the Maintenance Department all information regarding the issuance of keys at their site, including specific information such as the name of the person who was issued the key, why the key was issued, and the name of the individual who issued the key.

5. The school sites should continue to maintain their site-based inventory control system for the annual issuance and retrieval of keys and should ensure that forms are filled out correctly and contain all necessary and required information.

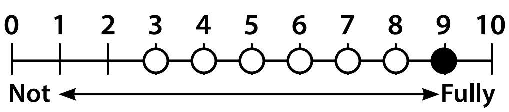
6. The district should continue to issue all new keys centrally from its Maintenance Department and maintain accurate records of all new keys issued to school sites.

7. The district should continue to work toward the districtwide standardization of key and lock systems at all of its sites to ensure that district and site administrators will have the full access and security of every room, building, or gate on their campus. School site administrative and custodial staff should perform an annual walk-through inspection of their campuses to check all gates and doors to ensure they have ready access to all areas of the campus.

Standard Fully Implemented

July 2013 Rating:	3
July 2014 Rating:	3
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	5
July 2018 Rating:	6
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	7
July 2024 Rating:	8
July 2025 Rating:	9
July 2026 Rating:	9

Implementation Scale:



1.18 School Safety

Professional Standard

Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.

Findings

1. The district's BP and AR 3515-Campus Security were updated in November 2025 to address the adequacy of outside lighting and specify a strategy that includes a risk management analysis of each campus' security system, lighting system, and fencing.

2. The district's BP 3517-Facilities Inspection addresses the adequacy of outside lighting and was last updated in September 2023. The policy briefly discusses the assessment of exterior lighting under Item 10, where it designates authority to the deputy chief maintenance and operations officer or designee to assess the adequacy and proper working order of exterior lighting at all school facilities.

3. In November 2016, the district developed a District Standards document, which includes Section 265619 outlining construction requirements for exterior lighting. In a previous review, the district provided a document titled IUSD District Standards Materials, dated April 2017, which specified what type of parking lot light-emitting diode lighting fixtures it requires in its construction bids. These documents do not define a standard for the amount of exterior lighting required around school sites.

4. Work orders for this review period indicate outdoor/exterior lighting was repaired or replaced at Oak Street School and Inglewood High School in February 2025, ICHS in August 2025, Frank D. Parent School in September, November, and December 2025, and the Child Development Center in October 2025.

5. Interviews with staff indicate the district has been using two different written assessment tools (Restroom Inspection Sheet / School Inspection Report) to evaluate its school site facility conditions for this review period. Neither of the evaluation documents include a specific component to assess exterior lighting conditions.

6. The district provided a document on district letterhead titled Outside Lighting Standards, which included extensive guidelines for developing and implementing outside lighting. Since the document contained no date, it is uncertain when it was developed and whether it has been adopted by the district.

7. All of the sites visited by FCMAT had exterior lighting that appeared to be in working order, and although no formal evaluation was performed, the staff expressed no concerns regarding deficiencies in exterior lighting.

Recommendations for Recovery

1. The district should continue to revise and update BP and AR 3515 as needed.

2. The district should continue to revise and update BP 3517, including the title of the person with designated authority to assess exterior lighting. The district should develop more detailed written standards for exterior campus lighting assessments. The standards should consider the specification of the minimally adequate amount of exterior lighting the district would require around its facilities to support safety.

3. The district should continue to include new construction material requirements for exterior lighting in its District Standards document, and review and update regularly.

4. The district should continue to repair and improve exterior lighting regularly as requested through its work order system, and install additional exterior lighting as needed.

5. The district should standardize to a single school site assessment form and use it to walk school sites monthly to regularly inspect facilities outside lighting conditions. The district should consider expanding its walk-through guidance document to include evaluation of the exterior lighting conditions at each site.

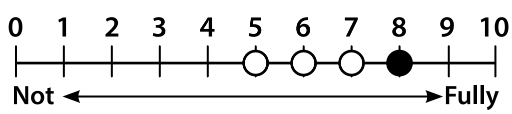
6. The district should evaluate, revise as needed, and formally adopt its Outdoor Lighting Standards as a policy document to be followed.

7. The district should evaluate the outside lighting during evening hours at all sites to ensure lighting is adequate both for times of site use and for nonuse security. Supplemental lighting should be added as needed to ensure adequate exterior lighting levels and safety are maintained. The district should also document the evaluation done at each site.

Standard Fully Implemented

July 2013 Rating:	5
July 2014 Rating:	5
July 2015 Rating:	6
July 2016 Rating:	5
July 2017 Rating:	5
July 2018 Rating:	5
July 2019 Rating:	5
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	8
July 2025 Rating:	8
July 2026 Rating:	8

Implementation Scale:



1.20 School Safety

Professional Standard

The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.

Findings

1. BP and AR 4157-Employee Safety were updated in August and April 2024 and require the superintendent or designee to promote employee safety and correct any unsafe work practices through education and enforcement. AR 4157.1-Work-Related Injuries was also revised in August 2024, while AR 4157.2-Ergonomics was last revised and adopted in April 2019.

2. The CSSPs were available and accessible in the main office at all school sites and the district office. As of FCMAT's visit, the district website contains links to the individual school site CSSPs, but most links have not been updated and require access to Google Drive, so the plans are not readily accessible by the public. The links also appear to direct the user to the 2023-24 CSSPs.

3. The district held a comprehensive districtwide safety training for administrators in October 2025. The training covered key areas of safety including: Emergency Response Protocols, Comprehensive School Safety Plans, Site Safety Committees, Workplace Violence Prevention, and Fire, Earthquake, and Active Shooter Drills.

4. Workplace safety training for employees is coordinated by the Risk Management Department and provided through the online ASCIP E-Learning program available from the district's workers compensation JPA. Records of this training are maintained electronically, and both the Risk Management and Human Resources departments have access to the records so they can verify all employees receive the required training.

5. The district Safety Committee continued to hold meetings during this review period. The committee consists of members of the district leadership team, labor union leaders, and other district employees. The committee, overseen by the district director of safety and student support, held meetings in September 2025, and January 2026, and kept meeting agendas and summaries of those meetings; however, that information was not available on the district website in the Committees Section.

6. The district has also implemented a monthly Safety and Student Support meeting led by the director of safety and student support. Ongoing agenda topics included school safety and site safety drills.

7. The district updated its 2025-26 Workplace Violence Prevention Program. Training was provided to all school sites regarding the implementation and use of the plan and its protocols.

Recommendations for Recovery

1. The district should continue to review and update BP and AR 4157, and ARs 4157.1 and 4157.2, as needed.

2. The district should continue to review and update the CSSPs annually. The district should ensure all CSSPs are publicly accessible without restricted access (e.g., Google Drive permissions) and that all links are current and reflect the most recently adopted plans.

3. The district should continue to conduct comprehensive districtwide safety training for administrators including Emergency Response Protocols, Comprehensive School Safety Plans, Site Safety Committees, Workplace Violence Prevention, and Fire, Earthquake, and Active Shooter Drills throughout the year.

4. The district should continue to provide ongoing workplace safety training through the ASCIP E-Learning system for all employees. The district should also continue to ensure that all employees, including substitutes, receive safety training according to the requirements for each position and school site. Training records should continue to be maintained and reviewed to ensure training is completed timely.

5. The district should continue to maintain its District Safety Committee to review and communicate district safety issues and concerns and provide direction to staff regarding urgent or important safety concerns. In addition, the district should continue to maintain meeting agendas and summaries and ensure those are posted on the district website in a timely manner to promote transparency.

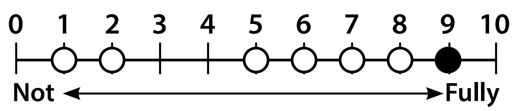
6. The district should continue to hold monthly Safety and Student Support meetings as another means to maintain communication and discussion on current student and employee safety concerns.

7. The district should continue to review and update its Workplace Violence Prevention Plan annually, as well as continue to provide annual training in its use.

Standard Fully Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	2
July 2016 Rating:	2
July 2017 Rating:	5
July 2018 Rating:	6
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	5
July 2024 Rating:	7
July 2025 Rating:	8
July 2026 Rating:	9

Implementation Scale:



2.2 Facility Planning

Legal Standard

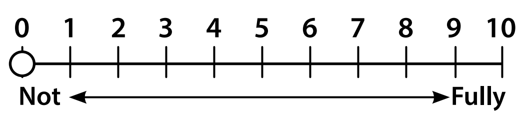
The LEA seeks and obtains waivers from the State Allocation Board (SAB) for continued use of any nonconforming facilities. (EC 17284-17284.5)

This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.

Standard Not Applicable

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	N/A
July 2016 Rating:	N/A
July 2017 Rating:	N/A
July 2018 Rating:	N/A
July 2019 Rating:	N/A
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	N/A
July 2022 Rating:	N/A
July 2023 Rating:	N/A
July 2024 Rating:	N/A
July 2025 Rating:	N/A
July 2026 Rating:	N/A

Implementation Scale:



2.3 Facility Planning

Legal Standard

The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)

Findings

1. BP and AR 7140-Architectural and Engineering Services were adopted in August 2014, and AR 7140 was reviewed and revised in October 2023. This district policy requires that the superintendent or designee shall select any private architectural, landscape architectural, engineering, environmental, land surveying or construction project management services, on the basis of demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required, including at fair and reasonable prices. Further, architects, structural engineers and special consultants shall be employed in the same way to design and supervise the construction of district schools and other facilities. A regular review cycle of these would ensure strong governance, improve communication and transparency, and enhance the district's ability to manage facilities projects efficiently and responsibly.

2. In March 2021, the district issued a Request for Qualifications (RFQ) for architectural services to support Measure GG, Measure I, modernization efforts, and future construction projects. The RFQ was used to establish a new pool of qualified architectural firms, from which the district continues to select consultants for new contracts. This RFQ remains valid for up to five years, through April 2026.

   The scope of services outlined in the RFQ includes collaborating with the district's demographic consultant to develop comprehensive planning documents, preparing a long-range facilities master plan, and creating educational specifications. Throughout the review period, the district has continued to use this RFQ and has distributed projects among the architects in the approved pool. As specified in the RFQ, architects were required to conduct thorough assessments of district facilities. This collaborative process leverages their expertise to help shape the district's long-term educational infrastructure.

   The recent closure of five school campuses has made the district's RFQ outdated and insufficient for identifying new or emerging projects. Although the March 2021 RFQ requires architects to conduct facility assessments and support project development aligned with district priorities, it does not address the needs created by the campus closures. Consequently, many new projects have been initiated through individual project modifications while still relying on the 2021 RFQ. An RFQ for projects planned after April 2026 is needed to support selected architects in developing detailed educational specifications and will guide future architects in preparing comprehensive project descriptions.

3. Historically, frequent turnover in the district's chief business official (CBO) and facilities management positions disrupted continuity and weakened the district's ability to effectively select and oversee architectural consultants. The loss of institutional knowledge during these transitions often slowed decision-making and limited long-term planning capacity.

In recent years, however, the district has benefited from sustained stability with the current structure in the county administrator, the chief business official, facilities management, and maintenance leadership roles. This consistency has strengthened internal processes, improved coordination across departments, and supported more strategic and timely facilities planning. As a result, the district has made notable progress in implementing projects, managing resources, and advancing long-range facilities goals.

The district's recent improvements highlight the critical importance of retaining experienced personnel.

4. The district continues to develop and use its newly expanded building standard specifications. Over the past year, the district completed a comprehensive update and reevaluation of products, incorporating these revisions into the current standards.

Recommendations for Recovery

1. The district should continue to regularly review and revise BP and AR 7140 to ensure the district remains in full regulatory compliance, responds effectively to evolving operational and educational needs, and aligns with current industry best practices. Consistent application of these policies will help ensure fair selection processes, strengthen accountability, and support high-quality project outcomes across the district.

2. The district should continue using the RFQ process and establish a regular review and revision cycle to ensure these tools remain effective and aligned with district needs. A structured update process will help the district:

   Maintain a current pool of qualified architectural firms: Regular updates to the RFQ process ensure continued access to firms with up-to-date expertise, technical capabilities, and innovative design approaches. The district should also invite previously engaged, high-performing consultants to reapply, helping maintain a robust pool of qualified firms capable of meeting the district's evolving needs and project demands.

   Incorporate new evolving project needs: Updated RFQs allow the district to integrate newly identified projects, respond to changing facility requirements, and adapt to shifts in enrollment, instructional models, and regulatory standards.

   Optimize selection criteria: Periodic evaluation of scoring methods and qualification requirements helps ensure alignment with industry best practices, district priorities, and long-term facilities goals.

3. The district should continue to make every effort to retain those involved in facilities leadership and management positions for continuity of practices. To fully leverage the expertise of the CBO, facilities management, maintenance, and operations teams—and to effectively navigate complex state funding requirements—the district should continue prioritizing the strategic development of internal staff capacity. This can be advanced through the following initiatives:

- **Targeted professional learning for facilities staff:** The district should continue investing in high-quality professional development offered by reputable organizations such as the California Association of School Business Officials (CASBO) and the Coalition for Adequate School Housing (CASH). These programs provide specialized training in school facilities planning, construction management, maintenance operations, and state funding mechanisms. Emphasis should remain on training that addresses current regulations, industry best practices, and emerging trends in school facilities and capital project delivery.
- **Strategic networking and knowledge sharing:** The district should strengthen its engagement with other school districts by participating in professional forums, conferences, and collaborative networks. Learning from districts with demonstrated success in similar projects will support the adoption of effective strategies, enhance problem-solving capacity, and help the district avoid common challenges. Facilitating ongoing knowledge exchange will also broaden staff expertise and support continuous improvement.
- **Alignment of training with district planning documents:** With a clearly defined construction plan, an updated facilities master plan, and a comprehensive deferred and preventive maintenance plan, staff are now better positioned to assess their current skill sets and identify targeted areas for growth. These guiding documents provide a roadmap for upcoming projects and funding priorities, enabling staff to align professional learning with the competencies needed to plan, manage, and execute the district's facilities initiatives effectively.

Strengthening internal capacity through these efforts will enhance project execution, improve long-term operational efficiency, and build a sustainable foundation for managing the district's facilities program into the future.

4. The district should continue conducting regular, comprehensive evaluations and updates of its building standard specifications. These standards serve as the foundation for all construction and renovation planning, ensuring consistency, quality, and compliance with district requirements, industry best practices, and current regulatory mandates. Maintaining updated specifications also ensures alignment with the district's evolving instructional, operational, and safety needs.

   To support this work, the district should establish a dedicated committee of experienced staff responsible for the ongoing review and revision of the standard specifications. This committee should meet as project needs arise and, at minimum, conduct a full review every two years.

   Frequent updates are essential to address changes in building codes and regulations—such as accessibility, energy efficiency, and fire safety—along with advancements in construction materials, technologies, and district-specific priorities. Feedback from architects, contractors, and facilities personnel should also inform revisions to ensure the standards remain practical, effective, and aligned with real-world project conditions.

The review process should encompass all components of the specifications, including:

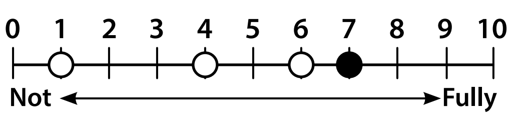
- Material selection and performance requirements
- Construction methods and quality-control procedures
- Sustainability and environmental considerations
- Accessibility standards
- Integration of emerging technologies, such as smart building systems

Updated specifications should be clearly documented, easily accessible to all relevant stakeholders, and supported by training to ensure consistent implementation. Maintaining a unified, districtwide standard will ensure uniformity in materials and systems across all campuses. This includes, but is not limited to, steel doors and frames, fire alarm systems, flooring products, paint, windows, technology infrastructure, lighting, electrical equipment, and locksets and keying systems.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	4
July 2016 Rating:	6
July 2017 Rating:	6
July 2018 Rating:	7
July 2019 Rating:	7
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	7
July 2023 Rating:	6
July 2024 Rating:	7
July 2025 Rating:	7
July 2026 Rating:	7

Implementation Scale:



2.6 Facility Planning

Professional Standard

The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital planning budget.

Findings

1. BP 7110-Facilities Master Plan, revised in September 2023, states:

   > The Governing Board recognizes the importance of long-range planning for school facilities in order to address changes in student enrollment, teacher housing needs, and the district's educational program. The Superintendent or designee shall develop, for Board approval, a master plan for district facilities which describes the district's anticipated short- and long-term facilities needs and priorities.
   >
   > The district's facilities master plan shall be based on an assessment of the condition and adequacy of existing facilities, a projection of future enrollments, and alignment of facilities with the district's vision for the instructional program.

2. The district's FMP was updated on December 10, 2025, and meets Proposition 2 requirements. While the most recent update does not reflect the district's recent school consolidation and closure decisions, it does incorporate evolving instructional goals. The FMP is intended to guide long-term capital planning and inform budget decisions related to facilities investments.

   The plan outlines the district's response to declining enrollment, the implementation of a TK–8 model districtwide, and the board's consideration of facility improvements by category, estimated cost, and project phasing.
   The FMP identifies a long-term facilities program and capital planning budget totaling approximately $439.5 million. This investment is anticipated to be funded through projected modernization grants from the School Facility Program and a future general obligation bond authorization.

3. The district has been implementing a strategic facility "right-sizing" process in response to declining enrollment, budgetary constraints, and the need to optimize the use of district resources and ensure long-term sustainability and operational efficiency.

   To promote transparency and meaningful community engagement, the district conducted a series of public meetings. Written and electronic notices were also distributed to inform educational partners of potential consolidation scenarios. Following this period of outreach and feedback, the district formally announced that the following schools would close at the end of the 2024–25 academic year:

   - Crozier Middle School
   - Hudnall Elementary School

- Highland Elementary School
- Morningside High School
- Kelso Elementary School

FCMAT received detailed information regarding these closures, including the district's rationale and supporting data.

As part of the downsizing process, the district has prioritized the removal or repair of deteriorated buildings and aging portable classrooms. Investments in portable repairs and modernization have been intentionally limited, reflecting a strategic shift toward long-term infrastructure improvements and more sustainable facility solutions.

4. During the past year, the district has made substantial progress on a wide range of priority facility projects across multiple school sites. These efforts reflect a coordinated approach to improving learning environments, addressing aging infrastructure, and supporting programmatic needs.

   Major projects include:

   - **Child Development Center:** Construction of eight new classrooms, scheduled for completion in summer 2026.
   - **Bennett-Kew Leadership Academy:** Construction of six new classrooms is underway, with completion expected in summer 2026.
   - **Woodworth/Monroe Academy:** Completion of a wellness center, installation of access control and security cameras, and restoration of playground and field areas.
   - **La Tijera Academy of Excellence:** Completion of a new wellness center.
   - **Oak Street School:** Classroom improvements, garden enhancements, and preparation for additional early education facilities.
   - **Centinela School:** Interior building upgrades, improvements to outdoor play areas, and exterior campus painting.
   - **Kelso School and Beulah Payne STEAM Academy:** Parking lot improvements.
   - **Inglewood United High School:** Renovation of 21 previously vacant classrooms.
   - **Coleman Stadium:** Phase 1 improvements completed; Phase 2 restroom construction is nearing completion, with full project completion anticipated in spring 2026. FCMAT observed Phase 2 nearing final stages.
   - **Warren Lane:** Classroom and support-area improvements, new outdoor play areas, and site development.

- **Woodworth Elementary (former campus):** Demolition of the old school buildings.
- **City Honors:** Renovation of the school library.
- **Playground Improvements:** Safety and aesthetic upgrades at six school sites.

Design work for the Inglewood High School Reconstruction Project has been completed and approved by the Division of the State Architect (DSA). According to the district's project schedule, new construction and modernization will begin in summer 2026, with anticipated completion in summer 2028.

5. In January 2024, the district received a demographic study prepared by SchoolWorks Inc., providing updated enrollment data and projections for the 2023-24 through 2029-30 school years. Since the study is over two years old, this analysis offers a less-than-comprehensive view of current demographic trends, anticipated enrollment patterns, and the long-term implications for districtwide facility planning and resource allocation. Updated projections serve as a critical tool for guiding future decisions related to school facility use, staffing, program placement, and capital investment.

Recommendations for Recovery

1. The district should continue regular review of BP 7110 and update it as necessary to ensure the policy continues to align with the district's operational needs, complies with current legal requirements, and reflects established best practices.

2. The FMP should function as a dynamic, continuously evolving document that undergoes regular review, revision, and formal adoption. The district should update the FMP to incorporate the most current demographic data, enrollment projections, and all recently completed or newly approved facility projects. The updated FMP should also reflect all planned facility modifications, including closed/repurposed school sites, the construction of replacement permanent classrooms, the removal of portable classrooms, and any newly proposed additions.

   The FMP must clearly identify both short-term and long-term facility needs, including governing board decisions such as district-determined classroom capacities that differ from state loading standards. Revisions should address projected needs across three-, five-, and 10-year planning horizons to ensure that immediate priorities are met while also supporting long-range growth and infrastructure sustainability.

   Each project identified within the FMP should include detailed cost estimates and an analysis of potential funding sources to support proactive financial planning and responsible resource allocation. This integrated approach—combining needs assessment, cost modeling, and funding strategies—will enable the district to make informed decisions regarding capital improvements and ensure the long-term viability of its facilities.

3. The new December 2025 FMP provides valuable guidance for the district's short-term decision-making while supporting a strategic vision for the future. To strengthen its effectiveness, the district should clearly articulate all districtwide facility needs, as well

as needs at both the attendance-boundary level and the individual school-site level. The district should continue developing its comprehensive and actionable plan by maintaining its collaborative team approach. The team approach the district is using includes key district staff and qualified external consultants, ensuring a broad range of expertise has been applied to evaluating existing facility conditions, projecting future needs, and identifying viable funding sources. Sustaining this multidisciplinary collaboration has served the district well to date and should be continued. The collaboration will strengthen the district's ability to make informed, strategic decisions that support long-term facilities planning and responsible resource management.

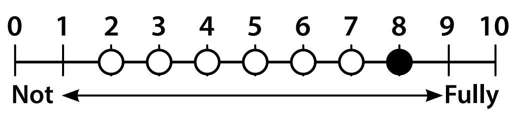
As this process continues, the district must remain attentive to its instructional program requirements including additional future needs imposed by the state while determining the availability of capital funding.

4. The district should continue updating student population data. Regularly refreshing this information through demographic studies will enable the district to make well-informed decisions about its facility needs by ensuring that facility capacity remains aligned with both current enrollment trends and long-term student projections. Maintaining accurate, up-to-date demographic data is essential for responsible planning, effective resource allocation, and the development of facilities strategies that support the district's educational mission.

Standard Fully Implemented

July 2013 Rating:	3
July 2014 Rating:	4
July 2015 Rating:	6
July 2016 Rating:	6
July 2017 Rating:	6
July 2018 Rating:	6
July 2019 Rating:	7
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	5
July 2024 Rating:	5
July 2025 Rating:	6
July 2026 Rating:	8

Implementation Scale:



2.8 Facility Planning

Professional Standard

The LEA has a facility planning committee.

Findings

1. BP 7110-Facilities Master Plan, last revised and adopted September 13, 2023, states in pertinent part the following:

   > To solicit broad input into the planning process, the Superintendent or designee may establish a facilities advisory committee consisting of staff, parents/guardians, and business, local government, and other community representatives. The Superintendent or designee also shall ensure that the public is informed of the need for construction and modernization of facilities and of the district's plans for facilities.

2. On December 27, 2024, the district formally established the Facilities Advisory Committee (FAC). This committee, tasked with providing recommendations on districtwide facility planning and development, has met three times as scheduled in 2025.

   Meeting subjects discussed were as follows:

   March 20, 2025

   - District Facilities Studies Update - included Measure GG projects 2021-2025, including previous modernizations, shade structures and marquee signs.
   - Facilities Master Plan Update – Upcoming Projects.

   May 14, 2025

   - District Facilities Studies Update.
   - HVAC projects.
   - Roofing projects.
   - Water bottle filling stations.
   - Facilities Master Plan Update - Upcoming Projects.

   August 14, 2025

   - District Facilities Studies Update.
   - Facilities Master Plan Update.
   - Recommended Projects August 14, 2025 Presentation.

3. The district has an Asset Management Advisory Committee designed to be representative of the district's demographic profile, encompassing ethnic, age, and socioeconomic

diversity, as mandated by its bylaws. The committee is composed of between seven and 11 members, drawn from key educational partner groups:

- Business community.
- Landowners/renters.
- Teachers.
- Administrators.
- Parents/guardians of enrolled students.
- Individuals with specialized expertise.

The committee met 10 times during 2025 and twice so far in 2026, with meetings scheduled at regular intervals. The consistent meeting schedule shows the district's commitment to proactive asset management.

4. In adherence to the requirements of California's Proposition 39, the district established a Citizens' Bond Oversight Committee (CBOC) to ensure proper expenditure and accountability of funds generated by Bond Measures GG and I. The CBOC operates under bylaws formally adopted in December 2020. These bylaws delineate the committee's specific roles and responsibilities, primarily focused on verifying that all expenditures align with the project descriptions and intended purposes as explicitly stated in the ballot language of Measures GG and I.

   The CBOC scheduled six meetings but met only twice during 2025. Information shared during interviews, along with the documentation reviewed, indicated that while the CBOC continues to schedule meetings, it has been unable to meet regularly due to a lack of quorum. However, it was noted that when meetings do occur, the district presents the full range of required materials, including the annual report, financial and encumbrance reports for Measures GG and I, project status updates, and a comprehensive presentation and cost analysis for Inglewood High School.

   Interviews indicated the CBOC's involvement has continued to provide benefits such as:

   - Increased public trust and confidence in the district's management of bond funds.
   - Improved district accountability and transparency in bond-funded project expenditures.
   - Enhanced oversight of project progress and adherence to budget and timelines.
   - Strengthened communication and collaboration between the district and the community.
   - Proactive identification and mitigation of potential risks and challenges.

Recommendations for Recovery

1. The district should continue to regularly review and update Board Policy 7110 as needed. Ongoing evaluations will help ensure compliance with legal requirements and minimize potential risks or liabilities. Any revisions should be informed by input from relevant educational partners to promote transparency and strengthen shared decision-making. As the new Facilities Master Plan progresses during this critical phase of the district's right-sizing process, it is essential that the district remain focused on its long-term vision and strategic priorities.

2. The district should continue strengthening the FAC by maintaining its formal structure, clear mandate, and well-defined responsibilities. Doing so will enhance the district's ability to manage its facilities strategically and ensure alignment with instructional priorities, community needs, and equitable resource allocation. The district should also continue implementing its structured meeting schedule and reporting protocols to promote consistent engagement, transparency, and accountability.

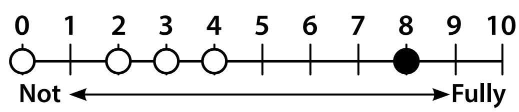
3. The district should continue to follow the Asset Management Advisory Committee's established schedule of regular meetings to ensure consistent, informed oversight of district assets. Maintaining a predictable meeting cadence supports effective strategic planning and enables the committee to address emerging issues in a timely manner.

4. The district should ensure that the CBOC meets regularly and often enough to keep the public's trust. The CBOC commitment to regular meetings continues to be crucial for maintaining transparency and accountability in bond-funded projects. To maximize the CBOC's impact, the district should not only ensure regular meetings but also optimize the committee's operational effectiveness through structured processes, clear communication, and proactive engagement. The CBOC and district should continue to maintain detailed meeting minutes, accurately reflecting discussions, decisions, and action items, and distribute them promptly to committee members and relevant educational partners. The district should continue to ensure that all CBOC meeting materials, reports, and minutes are complete, accurate and readily accessible to the public through the district's website or other designated platforms.

Standard Fully Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	2
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	3
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	0
July 2022 Rating:	0
July 2023 Rating:	3
July 2024 Rating:	3
July 2025 Rating:	4
July 2026 Rating:	8

Implementation Scale:



3.1 Facilities Improvement and Modernization

Legal Standard

The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)

Findings

1. The district's BP 7110, concerning the Facilities Master Plan, was last reviewed in 2023. Board Policy 7110 identifies the FMP as a critical planning document that guides long-term decisions regarding the district's physical infrastructure, ensuring alignment with educational priorities and the effective allocation of resources.

2. The district completed its most recent FMP in December 2025, demonstrating its commitment to maintaining a current, strategic, and forward-looking approach to facilities management. The updated FMP includes a comprehensive assessment of the condition, capacity, and adequacy of all district facilities following the decision to close five schools at the conclusion of the 2024-25 school year. This evaluation provides a foundation for informed planning as the district continues to align its resources with student needs and community expectations.

   Regular revisions of this plan will be essential to address:

   - Changes in student demographics.
   - Evolving educational standards and technologies.
   - How existing facilities will be used as school closures are completed. (Example: United HS moving to Inglewood High School and when the continuation high school and adult school moves are finally determined.)
   - The need for infrastructure upgrades and modernization.
   - Changes in financial conditions.

3. On January 12, 2026, the Bond Measure Project Update CBOC presentation provided an update on projects in progress and upcoming to include:

   - A planned Child Development Center facility with construction of eight classrooms, new administration, multipurpose room, support spaces and site development. Completed by summer 2026.
   - The city of Inglewood has announced a $32 million plan to renovate the Inglewood Public Library, which will include the construction of a pedestrian bridge over Manchester Boulevard to improve safety and access for students and community members. By partnering with the city on this project, the district will avoid approximately $20 million in costs, as it will no longer need to build a separate library facility. Under the agreement, the renovated library will offer exclusive access for district

students during school hours, ensuring a dedicated learning environment while maximizing shared community resources.

- Inglewood High School Reconstruction Project includes 50 new classrooms, new cafeteria, new administration, new gymnasium, new auditorium, support spaces and site development. The overall budget is $232 million with the architect's construction cost estimates at $169 million. Project completion is anticipated in spring 2028.
- Construction started in spring 2026 and completed December 2027.
- The new middle school classroom building at Bennett-Kew Leadership Academy includes six new classrooms, flexible new learning space, new outdoor learning environment, new restrooms removal of six leased portables. Completed by summer 2026.
- Oak Street School will include seven classrooms for pre-k/kindergarten plus three standard classrooms, new student and staff restrooms, site development, and a new dedicated early education play area. In fall 2024, the project received $5.4 million apportionment from the State Allocation Board. This project should be completed by summer 2026.
- Coleman Field, phase 1 started in January 2023, project included: resurfacing of the track, installation of artificial turf, and installation of a new scoreboard. Phase 2 includes replacement of bleachers, improvements to the lighting, sound, press box, installation of restrooms and concession stand. Total project should be complete by spring 2026.
- City Honors International Preparatory School exterior painting of entire campus, new painting of the majority of the interior of campus and adding sealant coating to the entire roof. The completion summer of 2026
- Districtwide Security Camera Systems at Woodworth/Monroe Academy, and "United" Inglewood High School.
- Districtwide Water Bottle Filling Stations at all campuses, completion is anticipated December 2025.
- Districtwide Rekeying Project at campuses, "United" Inglewood HS, New Kelso School, Centinela School, City Honors International Preparatory School, Frank D. Parent School and La Tijera Academy of Excellence. Anticipated completion in spring 2026.
- Districtwide Deferred and Preventive maintenance Plan will include new roofing, repairing HVAC units, new lighting/electrical, new IT infrastructure repair, new concrete/asphalt repairs and fencing and security projects. Construction started in summer 2023, and is expected to be completed by summer 2028
- The exterior painting project of all permanent buildings at Centinela School started March 2025 and was completed in August 2025.

- City Honors International Preparatory School library renovation started in June 2025 and was completed by August 2025.
- Playground improvements to improve safety and aesthetics at six school sites, started in June 2025 and was completed by August 2025.

4. The district budgeted $7,211,212 in its Routine Restricted Maintenance Account (RRMA) for the 2025-26 fiscal year. This amount includes funding for staffing, repairs, parts, and contracted services. The allocation exceeds the minimum required contribution of $5,377,305, demonstrating the district's continued commitment to adequately maintaining its facilities and meeting state maintenance requirements.

5. The district does not yet have a comprehensive, districtwide modernization eligibility calculation. However, it has taken proactive steps to address facility needs and pursue available funding opportunities. The district has submitted applications for state funding to support new construction of transitional kindergarten and kindergarten classrooms, as well as modernization projects for the new Kelso School location, Inglewood High School, Coleman Field, and Morningside High School (Inglewood United location).

   In addition, the district has begun planning for the development of new career technical education (CTE) spaces. These plans have been prepared for submission to the Office of Public School Construction (OPSC) for review, approval, and potential funding through the recently approved state bond measure.

Recommendations for Recovery

1. The district should establish a consistent schedule for reviewing and updating Board Policy 7110 to ensure it remains current, effective, and aligned with evolving legal requirements, regulatory standards, and industry best practices. Because BP 7110 governs the FMP, maintaining an up-to-date policy is essential for guiding long-term facilities planning, supporting informed decision-making, and ensuring that district priorities remain aligned with modern educational, safety, and operational standards. Regular review will help the policy continue to function as a reliable framework for the district's overall success.

2. The district should establish an ongoing review, evaluation, and update of its FMP to ensure it accurately reflects current conditions, priorities, and long-term needs. This process should include regular revisions as campus conditions evolve, projects reach completion, and new actions or approvals are made. Maintaining an up-to-date FMP strengthens the district's ability to plan strategically, allocate resources effectively, and respond proactively to changing educational and operational requirements.

3. The district should maintain its strategic, long-range approach to funding facility needs by fully leveraging every available funding source. This includes the coordinated use of routine restricted maintenance funds, deferred maintenance allocations, general obligation bond proceeds, and LAWA grant funds. In addition to maximizing these

established resources, the district should continue to actively pursue supplemental funding opportunities to strengthen its ability to address ongoing maintenance, modernization, and capital improvement priorities.

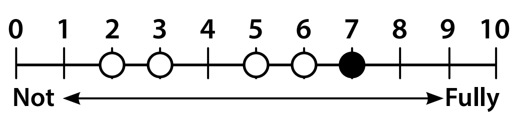
4. The district should also continue to actively pursue all available state facilities funding by maintaining its eligibility for modernization programs and preparing complete, well-supported modernization and CTE facility plans for timely submission. Sustaining modernization eligibility is essential, particularly as the district anticipates future state bond approvals that could release additional funding. By keeping modernization and CTE plans current and ready for submission, the district positions itself to secure state funding quickly and efficiently, ensuring that facility improvements can move forward without delay.

   Sustaining this comprehensive funding strategy will help ensure that facilities remain safe, functional, and aligned with the district's long-term educational goals.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	3
July 2015 Rating:	5
July 2016 Rating:	6
July 2017 Rating:	5
July 2018 Rating:	5
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic.
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	7
July 2025 Rating:	7
July 2026 Rating:	7

Implementation Scale:



3.3 Facilities Improvement and Modernization

Legal Standard

All relocatable buildings in use meet statutory requirements. (EC 17292)

Findings

1. The district reported that since 2024 it owns all its portable and relocatable buildings currently in use, with the exception of those at the Bennett-Kew Leadership Academy, which remain under short-term lease. The district also confirmed that no additional portable or relocatable buildings were purchased or leased between July 2024 and December 2025.

2. At the time of FCMAT's review, the district's records for relocatable and portable classrooms were generally complete and met statutory requirements except for recent changes and additions to the inventory. Any gap in records can create a risk of inaccurate information being used for space-utilization analysis, maintenance planning, and future facility development, all of which rely on precise and up-to-date data.

   A consistent update protocol will strengthen planning accuracy, regulatory compliance, and long-term facilities management.

3. The district maintains site maps for each school that outline existing building layouts; however, these maps do not reflect recent modifications to portable buildings and are missing several key data elements. Specifically, they do not include the year of construction approval, records of prior DSA certification, or unique identification numbers for each portable structure. The absence of this information compromises the accuracy of the district's facilities documentation and may affect regulatory compliance. Ensuring that site maps are complete and up to date is essential for effective facilities management, planning, and oversight.

4. Architectural services continue to support the district with securing DSA approvals for relocatable buildings and producing comprehensive, up-to-date site plans. This consistent partnership has significantly strengthened the district's ability to obtain required certifications for both relocatable and portable structures, improving overall compliance, documentation accuracy, and project readiness.

Recommendations for Recovery

1. The district should continue to prioritize the ongoing maintenance and systematic updating of a complete and accurate inventory of all relocatable buildings. This inventory should include essential information such as each building's age, condition, DSA identification number, and maintenance history. The Facilities Planning and Construction Services Department should perform these updates on a regular schedule to ensure the data remains current and reliable. Maintaining a detailed and accurate inventory is critical for effective facilities management, informed long-term planning, responsible resource al-

location, and the prevention of unexpected maintenance costs. It also supports continued compliance with regulatory requirements.

2. The district should continue its active engagement with architectural services to ensure the timely processing of DSA approvals, project closeouts, and certifications for all relocatable buildings. To strengthen accuracy and compliance, all new site plans prepared by architectural services should be comprehensive and clearly delineate each structure, including the DSA certification identification number and the year each relocatable building was constructed or placed.
   Additionally, the district should consider adding DSA approval numbers and construction/placement years directly onto school site facility plans to provide quick, accessible reference for staff, project managers, and regulatory reviewers. This practice will enhance documentation quality, streamline project coordination, and support ongoing regulatory compliance.

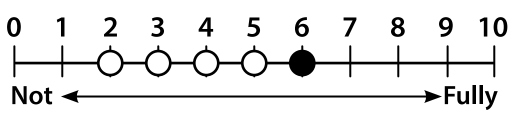
3. The district should continue to prioritize the ongoing evaluation of the necessity, condition, and utilization of all relocatable and portable facilities, particularly those with shorter life spans. Buildings that are determined to be underutilized, no longer needed, or no longer suitable for safe and effective use should be promptly removed from service. Maintaining this proactive approach will help ensure efficient use of space, reduce unnecessary maintenance costs, and support long-term facilities planning aligned with district needs.

4. The district should continue limiting the use of leased relocatable buildings to situations of critical and clearly demonstrated need, and their deployment should not exceed 59 months. All leased facilities must be subject to rigorous tracking and timely reporting to district administration to ensure proper oversight. This level of monitoring will support informed decisions about when to discontinue leases and transition to more sustainable, cost-effective, and permanent facility solutions. The district should continue this practice.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	3
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5
July 2025 Rating:	6
July 2026 Rating:	6

Implementation Scale:



3.9 Facilities Improvement and Modernization

Professional Standard

The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.

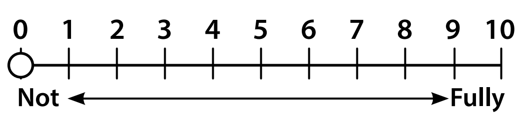
Effective July 1, 2013, Assembly Bill 97 repealed State Allocation Board apportionment authority for the Deferred Maintenance Program and provided for the governing boards for each school district to have full local control over deferred maintenance expenditures, earnings and funds.

This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.

Standard Not Applicable

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	N/A
July 2016 Rating:	N/A
July 2017 Rating:	N/A
July 2018 Rating:	N/A
July 2019 Rating:	N/A
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	N/A
July 2022 Rating:	N/A
July 2023 Rating:	N/A
July 2024 Rating:	N/A
July 2025 Rating:	N/A
July 2026 Rating:	N/A

Implementation Scale:



3.10 Facilities Improvement and Modernization

Professional Standard

The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).

Findings

1. In 2022, the district strengthened its facilities management leadership by appointing a deputy chief facilities planning and construction to work in close coordination with the deputy chief maintenance and operations officer, ensuring alignment across all major areas of facilities oversight. In January 2025, position titles were changed to executive director of construction and facilities and executive director of maintenance, operations, and transportation, respectively.

   This leadership structure has provided essential support to the district's ongoing commitment to maintaining safe, functional, and well-managed facilities that effectively serve students, staff, and the broader community. It reflects a deliberate investment in organizational capacity and reinforces the district's focus on high-quality facilities planning, construction, and operations.

   This leadership structure facilitates interactions with the OPSC and DSA to maintain safe schools, construction and modernization compliance, and access to state support in construction funding.

2. The executive director of construction and facilities played a central leadership role in managing the district's FMP. This position assumed responsibility for the planning, coordination, organization, direction, supervision, and management of major initiatives involving new construction, modernization, remodeling, and reconstruction across the district.

   In addition to overseeing these capital project functions, the executive director provides strategic guidance in the development of districtwide capital project budgets, ensuring alignment between facility priorities and available resources.

   Collaboration between district staff, consultants (commercial real estate professionals, financial consultants, architects, etc.), community and city organizations, and other educational partners has been instrumental in supporting district leadership as they navigate complex issues such as district right-sizing, school consolidation, and school closures. This coordinated approach has strengthened decision-making and enhanced the district's overall facilities planning capacity.

3. To address the district's limited internal capacity in specialized facilities management, the district continues to engage experienced facilities consultants to support the work of the executive directors. These consultants provide essential technical expertise, augment staffing resources, and help ensure that complex planning, construction, and compliance activities are carried out effectively and in alignment with district priorities.

Recommendations for Recovery

1. The district should continue to prioritize the retention and development of key management positions to ensure strong, consistent leadership in addressing its facilities needs. Stability in these roles supports effective oversight of facility-related projects, strengthens collaboration with state and local agencies, and helps maintain high standards of regulatory compliance. Sustaining this leadership continuity is essential for advancing the district's long-term goals for safe, functional, and well-maintained school facilities.

2. The district should implement a comprehensive succession planning strategy for all facilities leadership positions to preserve critical institutional knowledge in the event of staff retirements or departures. Establishing a structured approach to leadership continuity is essential for maintaining stability in the management, oversight, and execution of the district's facilities projects and operational responsibilities. This planning will help ensure that key functions remain uninterrupted and that the district continues to meet its long-term facilities goals effectively.

3. The district should invest in ongoing training of support staff to enhance internal capacity, improve the quality and consistency of project oversight, and reduce reliance on contracted support when it is beneficial and appropriate. The district should remain committed to providing comprehensive training programs for all staff involved in the oversight of facility projects.

4. The district should continue to actively pursue ongoing professional development and practical experience in the selection and management of professional services for facilities projects. Organizations such as CASBO and CASH offer valuable training, resources, and industry best practices that can strengthen the district's ability to identify, evaluate, and engage highly-qualified service providers.

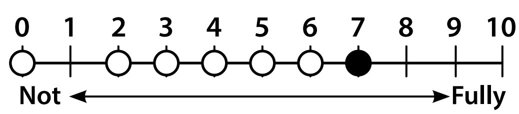
   In addition to leveraging these statewide organizations, the district should seek collaboration and job-alike support from other school districts with similar facility needs. Learning from their experiences, challenges, and proven strategies will enhance the district's understanding of effective approaches to procuring and managing professional services, ultimately improving project outcomes and operational efficiency.

   These professional development efforts should strengthen staff expertise in key areas such as project planning, construction management, state regulatory compliance, and effective communication with internal and external stakeholders. This sustained approach promotes long-term efficiency, accountability, and organizational self-sufficiency.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	0
July 2015 Rating:	2
July 2016 Rating:	4
July 2017 Rating:	3
July 2018 Rating:	3
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 Rating:	6
July 2025 Rating:	7
July 2026 Rating:	7

Implementation Scale:



4.1 Construction of Projects

Professional Standard

The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.

Findings

1. The district's construction projects are overseen collaboratively by the CBO, executive director of construction and facilities, executive director of maintenance, operations and transportation, and executive director of fiscal services. Together, these leaders form a comprehensive management structure that integrates expertise in facilities planning, operational efficiency, and fiscal stewardship.

   This coordinated leadership approach has ensured that the districts construction projects were delivered with high quality, cost-effectiveness, and alignment with the district's long-term goals for safe, functional, and sustainable learning environments.
2. Maintaining stability in facilities leadership over the past several years has been essential to the district's operational effectiveness and the successful delivery of capital projects. Consistent leadership has ensured continuity in strategic direction, strengthened relationships with educational partners, and preserved critical institutional knowledge needed for effective facilities management and construction oversight. The retention of experienced leaders has minimized disruptions, supported efficient resource allocation, and reinforced long-term planning efforts for the district's infrastructure needs.

3. Over the past year, the district has continued to contract with specialized support for its construction management needs and to provide technical expertise and additional capacity that strengthen the planning, execution, and completion of complex construction projects.

   This collaboration reinforces the district's commitment to delivering high-quality, well-designed facilities that meet both operational requirements and the educational needs of the community. By combining strong internal leadership with targeted external support, the district maintains a comprehensive and efficient approach to facilities management, optimizing effectiveness and ensuring progress toward long-term infrastructure goals.

4. The district maintains strong financial stewardship by separately accounting for bond-funded, LAWA-funded, and state-funded projects. This practice ensures that each project is clearly identified, enabling precise financial tracking, detailed reporting, and strengthened accountability. By segregating funding sources, the district continues to uphold transparency, regulatory compliance, and responsible fiscal management across all facilities-related initiatives.

5. The district remains committed to financial transparency and accountability by ensuring that all facility-related expenditures are audited. These audits include spending associated

with bond funds, LAWA funds, and state-funded projects, ensuring full compliance with all regulatory requirements. Through this independent review process, the district verifies that financial activities align with approved budgets and funding guidelines, reinforcing responsible stewardship of public resources.

6. The district is preparing for a series of significant school improvement projects. Successfully advancing these initiatives will require proactively identifying and pursuing all eligible funding opportunities, as well as securing the professional services and support staff necessary to implement project plans effectively. Strengthening both financial resources and operational capacity will be essential to ensuring that upcoming improvements are delivered efficiently and aligned with the district's long-term facility goals.

7. Optimizing school facilities requires a comprehensive, integrated approach that considers both the quality of the educational environment and the long-term maintenance and sustainability of district infrastructure. Ensuring that facilities support effective teaching and learning—while remaining functional, efficient, and cost-effective over time—is essential to the district's success.

   Maintenance and operations staff have limited involvement during the design phase of new construction and modernization projects. This lack of early input can create challenges after construction is complete, as important insights related to maintenance needs, system durability, and operational efficiency may be overlooked.

Recommendations for Recovery

1. The district should continue to maintain a well-defined staffing and organizational structure with clear leadership roles and lines of authority to effectively manage facilities and related capital projects. This structure should also include dedicated support positions responsible for essential functions such as purchasing and bidding procedures, budget oversight, project fund accounting, records management, change-order processing, agency reporting, and coordinated communication across multiple levels of the organization.

   Establishing and sustaining this comprehensive framework strengthens accountability, improves workflow efficiency, and ensures that facilities projects are executed in a timely, compliant, and cost-effective manner.
2. The district should always strive to staff its highest-level leadership positions with individuals who possess extensive knowledge, relevant expertise, and demonstrated experience in their respective areas of responsibility. Maintaining highly-qualified leaders in these roles is essential to ensuring strong oversight, informed decision-making, and effective management of the district's facilities and operational functions. Their expertise provides the strategic direction and professional guidance necessary to support the district's long-term goals and overall organizational effectiveness.

3. The district should continue its efforts to hire and develop additional facilities support staff to sustain and strengthen the progress of its school facilities program. Expanding and training an internal team of skilled professionals will enhance the district's capacity to manage projects effectively, improve operational continuity, and support long-term program stability. By building a well-trained internal workforce, the district can also reduce

its reliance on contracted support, fostering greater organizational autonomy and long-term efficiency.

4. The district should continue to contract with consultants as needed until internal staffing capacity is sufficiently expanded to manage facilities operations and project oversight effectively. External consultants will remain an important resource for specialized or highly technical projects, as well as for tasks that occur infrequently and do not justify developing in-house expertise. This balanced approach allows the district to maintain project quality and compliance while gradually building the internal capabilities required for long-term self-sufficiency.

5. The district should continue to maintain separate accounting for bond-funded, LAWA-funded, and state-funded projects to ensure clear identification, precise financial reporting, and comprehensive accountability for each individual project. This practice enhances transparency by allowing the district to accurately track expenditures, monitor project progress, and document outcomes associated with each funding source.

   By managing these financial streams independently, the district can more effectively demonstrate compliance with all funding regulations and ensure that resources are allocated appropriately and used for their intended purposes.

6. The district should continue to audit all facility-related expenditures funded through bond measures, LAWA agreements, and state programs, as required. These audits provide an objective review of financial practices, reinforce compliance with all applicable regulations, and ensure that public funds are managed responsibly and transparently.

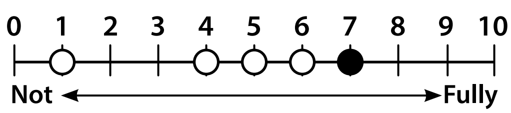
7. The district should integrate maintenance and operations staff into the project development process to ensure that facility designs are practical, sustainable, and aligned with long-term operational needs. Each stage of the design should undergo review to evaluate maintenance requirements, system functionality, and overall operational efficiency.

   Final plan approval should include formal input from maintenance and operations leadership, as well as school administrators, to ensure that all perspectives—technical, operational, and educational—are fully considered. This collaborative approach strengthens project outcomes and supports the long-term performance of district facilities.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	1
July 2016 Rating:	5
July 2017 Rating:	4
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 Rating:	7
July 2025 Rating:	7
July 2026 Rating:	7

Implementation Scale:



4.2 Construction of Projects

Professional Standard

The LEA maintains appropriate project records and drawings.

Findings

1. The district currently lacks a file retention process and procedures handbook to guide the consistent management, storage, and preservation of project records. Establishing a formal handbook would provide clear expectations, standardized practices, and reliable direction for staff responsible for maintaining essential documentation.

   As a best practice, the handbook should provide a structured framework for organizing and maintaining documents, specifying required retention periods, and outlining procedures for secure storage, retrieval, and disposal. It should also emphasize the importance of regulatory compliance, confidentiality, and data protection, ensuring that all records are managed in accordance with applicable laws and standards.

2. The district does not require project architects and contractors to submit all required documents in an electronic format approved by the district. This expectation should be incorporated into the general conditions of all future construction contracts to ensure consistency and compliance.

   During construction, contractors should provide updated, marked-up, as-built drawings that accurately reflect any changes made in the field. These drawings should be submitted regularly, reviewed, and approved by the state inspector. Monthly payments should be withheld if current as-built drawings are not provided and verified. When a construction management firm is used, the firm should be held responsible for ensuring the completeness, accuracy, and timely submission of all required documentation.

   To enforce compliance, final payments to architects and contractors should be contingent on the district's receipt and verification of all required project records.

3. In 2024, the district contracted for the comprehensive scanning of all as-built facilities plans for district-owned properties. This project was completed in December 2024, resulting in the digitization of all hard-copy drawings and the creation of a centralized, cloud-based archive. Selected district staff have been granted access to these digital files, ensuring improved availability and preservation of critical records.

   Existing records, including plans, specifications, contract documents, and materials information, should be permanently retained and stored indefinitely due to their ongoing operational and historical value. Any hard-copy versions of these documents should also be preserved to ensure long-term accessibility, redundancy, and reliability of the district's archival system.

   The availability of scanned documents has already enhanced architects' ability to access accurate project information, providing them with electronic copies of plans needed for ongoing and future work.

4. Although the district has established and implemented a cloud-based electronic records retention system to securely store and manage documentation, this year's review found that the archive does not yet include bid documents or construction contracts. Staff stated that no changes from the maintenance work orders or newly completed projects had been incorporated into the system.

Recommendations for Recovery

1. The district should develop and implement a comprehensive processes and procedures handbook for its file retention library. This handbook should establish clear policies for records retention and define the roles and responsibilities of maintenance staff to ensure consistency, accuracy, and accountability in managing district records.

   Additionally, the district should incorporate a process for regularly evaluating the effectiveness of its records retention procedures and the implementation of the handbook. Routine reviews and updates will help the district adapt to evolving operational needs, improve efficiency, and address any challenges in maintaining the integrity of its file retention system.

2. The district should continue use of its new cloud-based archive for facilities and construction records, and it should ensure that all documents are maintained in a well-organized and consistently managed manner. Current implementation practices—such as standardized labeling and structured folder organization—should be sustained to support efficient record retrieval and long-term usability.

3. The district should ensure that all records are securely stored and protected against potential loss or destruction. Robust backup systems for electronic files should be implemented to safeguard data integrity and prevent accidental or catastrophic loss. Additional storage solutions for hard-copy records should also be considered—ideally located alongside other permanent district records—to support long-term preservation, maintain accessibility, and ensure continuity of essential documentation.

4. The district administration should establish a formal process for managing how in-house modifications and other improvements to district facilities are logged into the cloud-based archive. This process should ensure that all departments work together to maintain the accuracy of facility drawings and related documentation, which is essential for planning and executing future construction projects.

5. The district should establish a formal system requiring project architects and contractors to submit all required documents in an electronic format approved by the district. This expectation should be incorporated into the general conditions of all future construction contracts to ensure consistency and compliance.

   During construction, contractors should provide updated, marked-up as-built drawings that accurately reflect any changes made in the field. These drawings should be submitted regularly and approved by the state inspector..

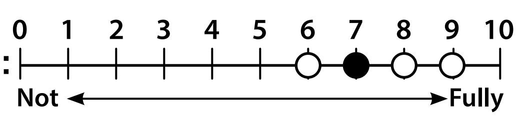
6. The district should conduct an annual evaluation of its document retention processes, including the performance and reliability of its electronic storage software. Regular updates to both the software and stored files may be necessary to ensure that facility and project records remain secure, accessible, and readable over time. Ongoing review will help the district identify emerging needs, address potential vulnerabilities, and maintain a robust and dependable records management system.

7. To further strengthen security and streamline access, the district should consider adopting a policy that limits and enforces the release of records to electronic copies only. This approach enhances document protection, reduces handling risks, and supports more efficient records management.

Standard Partially Implemented

July 2013 Rating:	8
July 2014 Rating:	8
July 2015 Rating:	9
July 2016 Rating:	9
July 2017 Rating:	9
July 2018 Rating:	9
July 2019 Rating:	9
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	9
July 2023 Rating:	9
July 2024 Rating:	6
July 2025 Rating:	7
July 2026 Rating:	7

Implementation Scale:



6.1 Facilities Maintenance and Operations

Legal Standard

The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)

Findings

1. The Los Angeles County Office of Education (LACOE) conducted two district facilities inspections as required under the Williams Act in December 2025 using the Facility Inspection Tool (FIT). The two sites inspected were Kelso and Oak Street schools. Both sites were rated "good repair" with Kelso receiving a score of 98.39 and Oak Street a score of 93.69. The district performed preinspections and completed a self-assessment FIT on the sites to be inspected by LACOE. The School Accountability Report Card (SARC) reports indicate that FIT reports were completed on other sites as well.

2. The district budgeted $7,275,867 in the RRMA for the 2025-26 fiscal year, that included allocations for staff, repairs, parts and contracted services. This amount exceeded the required contribution of $5,377,305.06.

3. The district continues to make significant progress in reducing facility usage to align with student enrollment needs. A resolution was passed to close five schools at the conclusion of the 2024-25 school year, which more closely aligns the district's facility usage with student enrollment. The district enacted the closure of the sites listed in the resolution at the beginning of the 2025-26 school year.

4. Upon closing the five schools, the district's Maintenance, Operations and Transportation Department staffing levels now more closely align to the facilities and grounds that need to be maintained.

5. Staff reported again during this review that the Maintenance Department recently closed many work orders; therefore, the district could not provide a report of aging work orders older than two months. The provided report contained many work orders that remained in open status as technicians are not routinely closing work orders as they are supposed to upon completion of the work.

6. During site visits, the site administrators acknowledged an improvement in work order response time by the Maintenance Department, and follow up was required only occasionally.

7. The district has the equipment and supplies needed to effectively maintain and clean the sites. During the 2026 site visits, custodial closets were inspected, and the sites had adequate tools and equipment to do minor maintenance work as well as the needed custodial equipment to maintain the school sites. In recent years, high-pressure washers were purchased and are in use throughout the district.

8. The custodial reporting structure continues to be a shared supervision between the site principals and the executive director of maintenance, operations and transportation and custodial supervisor. This reporting structure allows the site administrators to give direction daily on immediate site needs and priorities. The executive director of maintenance, operations and transportation and the Custodial Handbook provide direction and feedback on standards and processes to site custodians. During site visits, site administrators reported that the custodial supervisor provides feedback to the principals for evaluations.

9. FCMAT's field visits concluded that overall restrooms were generally stocked and in acceptable condition, but the district should maintain frequent inspection routines to ensure consistency across all sites. All restrooms inspected were stocked with paper and soap products. See Standard 1.8 for information on restroom cleanliness.

Recommendations for Recovery

1. The district should continue to conduct annual facilities inspections at all school sites using the FIT form and ensure inspections are conducted as required by the Williams case settlement.

2. The district should continue to adequately fund its Facilities, Maintenance, Operations and Transportation Department budget to meet statutory funding requirements and provide adequate maintenance of its school sites as required under the Williams legislation.

3. The district should continue to provide equipment and supplies to effectively clean and maintain sites.

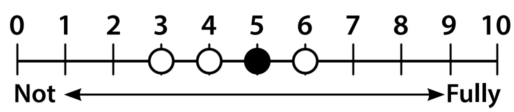
4. The district should continue frequent inspection routines for all restroom facilities to ensure consistent access, adequate stocking of paper and soap products, and proper working condition across all sites.

5. The district should require timely closure of work orders and periodic review of aging reports so that system data better reflects actual field response and completion.

Standard Partially Implemented

July 2013 Rating:	3
July 2014 Rating:	3
July 2015 Rating:	5
July 2016 Rating:	3
July 2017 Rating:	4
July 2018 Rating:	6
July 2019 Rating:	5
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	4
July 2026 Rating:	5

Implementation Scale:



6.2 Facilities Maintenance and Operations

Legal Standard

The LEA has established the required account for ongoing and major maintenance. (EC 17014, 17070.75)

Findings

1. The district's 2025-26 annual adopted budget included a total RRMA budget of $7,275,867, which exceeds the amount required under EC 17070.75.

2. The CBO indicated that at the end of the 2024-25 fiscal year, the RRMA budget was not fully expended. The district had budgeted $6,527,164 and expended $5,564,670.03, leaving a remaining unexpended budget balance of $962,493.97. However, the CBO reported that based on spending patterns, the RRMA budget will be fully expended for the 2025-26 fiscal year.

3. The district has hired a new executive director of maintenance, operations and transportation. The new director has an extensive background in K-14 school facility maintenance, with a heavy emphasis in custodial operations. The district is investing in training the new director through enrollment in the CASH Maintenance and Operations Leadership Academy. This position continues to exercise authority over the maintenance and operations budget.

4. The district has taken steps to more closely align facility usage with student enrollment to concentrate the use of resources on occupied sites.

5. As of February 2026, approximately 33% of the fiscal year remained, yet many of the maintenance and operations accounts were found to be overdrawn. Some examples in the RRMA budget are objects 4317 and 5810, which indicated negative budget balances. This appears to be a pattern from the previous three years; however, this year's review shows fewer negative accounts. This also indicates that expenditures are allowed in excess of the object budget and that the budget is not actively managed.

6. The district provided FCMAT with a multiyear plan for preventive and deferred maintenance, which was county-administrator-approved on December 10, 2025. This document contained categories of major building systems with anticipated expenditures for the current and subsequent four years. While the state no longer requires a deferred maintenance plan (see Standard 3.9), the best practice dictates that the district develop and maintain a current plan for maintenance needs and budget adequate funds for those needs to prevent more expensive repair or replacement expenses in the future. The district has completed this plan and has implemented previous recommendations to provide details of specific projects per site. This information ensures continuity of information and transfer of knowledge to other staff members.

7. Although the district does not fully use the PMDirect module of SchoolDude, which is intended to proactively schedule routine preventive maintenance work such as inspections and servicing of HVAC, roofing, and fire alarms, the district has implemented and continues to use a thorough written preventive maintenance plan and is attempting to address issues more proactively. This was previously implemented in the prior year and the district continues to operate this way.

8. The district has begun a weekly coordination meeting between facilities and maintenance and operations staff, which serves as additional evidence of improved planning discipline.

Recommendations for Recovery

1. The district should continue to support its maintenance budget at a level that meets or exceeds the requirements of EC 17070.75 and should consider funding to match the district's maintenance needs. Additionally, accurate estimates should be used when projecting needed budget allocations.

2. The district should continue to monitor and align its facilities needs with its student population needs, thereby appropriately aligning the maintenance and operations resource burden within the district's overall budget.

3. The district should continue to invest in the development of its staff, including its leadership who are responsible for facilities maintenance.

4. The district should continue to regularly review, update and implement its five-year Deferred Maintenance Plan. The plan should include specific information about each site, with details of proposed work to be done with budget allocations for that work. Deferred maintenance project lists should include items such as roofs, pavement, underground utilities, boilers, HVAC units, and electrical systems.

5. The district should be proactive and address projects identified in the Deferred Maintenance Plan.

6. The district should continue to strengthen object-level budget monitoring within maintenance and operations accounts to reduce negative balances during the fiscal year.

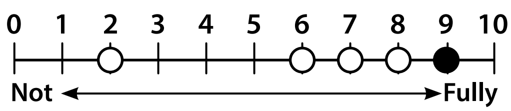
7. The district should transfer the written preventive maintenance plan to the PMDirect module of SchoolDude to proactively support preventive and deferred maintenance needs.

8. The district should continue weekly coordination meetings between facilities and maintenance and operations.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	6
July 2016 Rating:	6
July 2017 Rating:	6
July 2018 Rating:	6
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	7
July 2025 Rating:	8
July 2026 Rating:	9

Implementation Scale:



6.3 Facilities Maintenance and Operations

Professional Standard

The LEA uses and maintains a system to track utility costs and consumption and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.

Findings

1. BP and AR 3511-Energy and Water Management were last revised on November 5, 2025. This policy and regulation promote the effective use of the district's fiscal resources through a resource management program. Minimizing utility costs is one of the strategies listed in the policy to implement effective and sustainable resource practices. To accomplish this, tracking utility costs and energy consumption is necessary.

2. The district indicated that a comprehensive energy analysis was completed in the past; however, no recent analysis has been completed.

3. Measures GG and I include the goal and purpose to "upgrade of facilities for energy efficiencies." The district has routinely included energy efficient upgrades in its recent facilities improvement and site consolidation projects.

4. The district began tracking water utilities in an ad hoc spreadsheet in 2025. The goal was to look for anomalies that could indicate potential leaks and/or excessive, inefficient use. The district has invested a significant amount of time in this process and identified all water meters and accounts associated with each site.

   For this review, the district provided FCMAT evidence of utility tracking and a process of routine review. The district maintains a comprehensive spreadsheet tracker that identifies the major utilities, sites, and meters. The district team, which consists of the maintenance, operations and transportation (MOT) management team, CBO, fiscal director and the fiscal compliance manager, meet monthly to review the tracker. This review has resulted in a reduction in trash containers where they were not needed. Anomalies are identified as well, with inspections and repairs taking place in response.

   Although the district has made significant progress in utility tracking, the process has not been fully memorialized through a written standard operating procedure, and the utility monitoring process could be expanded further and memorialized to support long-term sustainability and continuity.

Recommendations for Recovery

1. The district should continue to regularly review and update BP and AR 3511 to ensure they are current and applicable.

2. The district should conduct a comprehensive energy use analysis that includes data by site, at least every five years or as significant technological advances occur to identify opportunities for energy and cost savings.

3. The district should continue to ensure energy efficiency considerations are included in its bond-supported projects as identified in Measures GG and I.

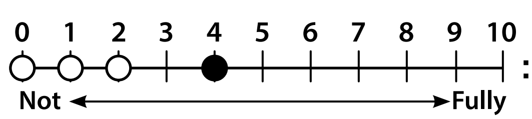
4. The district should continue to implement the tracking of utility costs and energy consumption that complies with BP and AR 3511.

5. The district should memorialize the utility tracking process through a written standard operating procedure to ensure the process continues through staff turnover.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	1
July 2023 Rating:	1
July 2024 Rating:	1
July 2025 Rating:	2
July 2026 Rating:	4

Implementation Scale:



6.4 Facilities Maintenance and Operations

Professional Standard

To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.

Findings

1. The district keeps adequate maintenance records and has inventoried all the tools, materials, supplies and equipment that are stored at the maintenance and operations/central warehouse facility. The district continues to improve the maintenance and operations/central warehouse facility organization. Unused or antiquated equipment is regularly removed or discarded through the surplus property process.

2. Employees who perform custodial, maintenance, or groundskeeping work have access to adequate supplies and equipment to perform their tasks in a timely manner. No significant delays to work were reported due to the availability of supplies or equipment.

3. Most schools maintain some custodial supplies on site, and have identified secured areas for the storage of custodial supplies and equipment to allow the custodians to safeguard and quickly assess needed tools and supplies. Schools do not keep an inventory of the site-maintained supplies.

4. Interviews with site custodians indicated that additional training had taken place this year. Many custodians attended a Train-the-Trainer workshop, for basic custodial technician certification. This was conducted by professional trainers using the Association for Cleaning and Facility Solutions standards.

5. Site principals have indicated that the custodial supervisor is readily available to support in training and providing schedules for site custodians. Sample schedules were provided to FCMAT with clear expectations and a timeline of responsibilities throughout the day.

6. Interviews indicated that custodial accountability and culture continue to be an area of focus for the district.

Recommendations for Recovery

1. The district should continue to maintain and keep current an inventory system for all maintenance, operations and transportation supplies, tools, and equipment. These items should continue to be organized and secured in a predetermined location at the warehouse. In addition, a schedule for replacement should be developed.

2. The district should continue to provide staff with adequate supplies and equipment to perform their tasks.

3. The district should maintain a site inventory of custodial and maintenance supplies and equipment to support timely access to essential items.

4. The district should develop standards for the equipment and supplies a site maintains.

5. Approval for ordering site custodial supplies should come from the school site administrator and be reviewed by the executive director of maintenance, operations and transportation and/or designee. An inventory list should be maintained in each custodial closet.

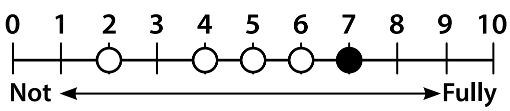
6. The district should continue to provide all custodial, maintenance and groundskeeping employees with training on the safe and effective use of materials and equipment. Records of all trainings should be maintained and include name of instructor, topic, dates, and attendees. Additionally, if staff are provided equipment and trained to use it, the district should ensure staff implement it as intended.

7. The district should monitor industry best practices for maintenance, groundskeeping and custodial trades and provide equipment and training based on those professional practices to ensure that the district uses effective and efficient techniques.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	2
July 2016 Rating:	2
July 2017 Rating:	4
July 2018 Rating:	6
July 2019 Rating:	5
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	4
July 2024 Rating:	6
July 2025 Rating:	6
July 2026 Rating:	7

Implementation Scale:



6.5 Facilities Maintenance and Operations

Professional Standard

Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.

Findings

1. The district has adopted BP 4215-Evaluation/Supervision for evaluating the quality of work performed by classified employees, including the maintenance and operations staff. This policy was adopted in 2014.

2. The district maintains an organizational chart for the Facilities, Maintenance, Operations and Transportation Department that identifies supervisory and reporting relationships. The organizational chart has been recently updated to reflect the hiring of a new executive director of maintenance, operations and transportation.

3. During site visits, staff confirmed the custodial reporting structure continues to involve shared supervision by the site principals and the executive director of maintenance, operations and transportation and custodial supervisor.

4. At the time of FCMAT's visit, annual evaluations had not taken place for the 2025-26 school year; however, documentation was provided that clearly indicated the due dates of all evaluations for all staff in maintenance, grounds, and operations. During site visits, principals were clearly able to articulate their role in the evaluation process, indicating that the custodial supervisor has been available to support and provide feedback to custodians.

5. The executive director of maintenance, operations and transportation is responsible for overseeing all aspects of facilities, maintenance, operations and transportation. This position has direct reports, such as the maintenance supervisor, custodial supervisor and operations manager, who oversee specific roles. This span of control supports the effectiveness of the department and is necessary to support the executive director of maintenance, operations and transportation.

6. The district has placed a significant importance on evaluating all employees. All full-time employees and those not on an extended leave received evaluations in the 2024-25 fiscal year.

7. Supervisory employees received guidance on evaluation methods and evaluation forms. Although the district has strengthened its evaluation framework, documentation practices and consistent role clarity should continue to improve.

Recommendations for Recovery

1. The district should review and revise BP 4215 as needed to ensure it remains appropriate and applicable.

2. The district should continue to review and regularly update its organizational chart for the Facilities, Maintenance, Operations and Transportation Department. This information should be distributed to all sites and affected personnel in the district.

3. The district should continue to ensure compliance with its adopted policy for evaluating classified staff including those in maintenance and operations. Evaluations should continue to be completed according to district timelines, and administrators who are not in compliance should be held accountable. The HR Department should continue to monitor evaluations and ensure they are completed as prescribed and align with collective bargaining agreements.

4. The district should ensure that the executive director of maintenance, operations and transportation and custodial supervisor support the completion of annual custodial evaluations in collaboration with the site principals. The executive director of maintenance, operations and transportation and custodial supervisor should continue to focus on technical expertise while site administrators can continue to address overall satisfaction and soft skills, such as communication, interaction with staff and responsiveness.

5. The district should ensure the executive director of maintenance, operations and transportation and the custodial supervisor participate in the goal-setting process because they provide the technical expertise, districtwide standards, and operational oversight necessary to ensure evaluation goals are consistent, measurable, equitable, and aligned with actual custodial responsibilities. Their involvement helps site administrators pair site-based feedback with department-specific performance expectations, resulting in a more fair, credible, and useful evaluation process.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4

July 2018 Rating: 6

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

July 2022 Rating: 3

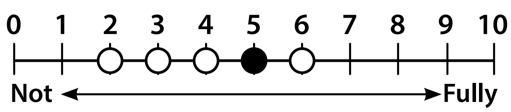
July 2023 Rating: 2

July 2024 Rating: 4

July 2025 Rating: 5

July 2026 Rating: 5

Implementation Scale:



6.6 Facilities Maintenance and Operations

Professional Standard

The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.

Findings

1. The district has updated its 2025-26 organizational chart for the Facilities, Maintenance, Operations, and Transportation Department. At the time of FCMAT's visit, the chart accurately reflected current staff and open positions.

2. FCMAT was provided with job descriptions, and the district's website maintains a list of these documents. The job descriptions on the website do not indicate when they were board-approved or updated. The Americans with Disabilities Act permits employers to define a job and the functions required to perform it, including qualifications and work quality and quantity standards. Although the Americans with Disabilities Act does not require written job descriptions, having these before advertising or interviewing applicants is strong evidence of whether a particular job function, such as driving, is considered an essential function. Therefore, keeping job descriptions current and listing all essential job functions is vital in managing the risks of Americans with Disabilities Act claims.

3. The district developed a Custodial Handbook in January 2017, and it was most recently revised in December 2024. While the update reflects a positive effort to review district standards and align practices, the seven-year interval between revisions indicates the need for a more systematic review cycle. Establishing a regular review process would better support current best practices, operational consistency, and timely updates to custodial procedures. This handbook identifies cleaning methods and performance standards for custodial positions. The handbook is available in its original form on the district website under both the Facilities, Maintenance, Operations and Transportation Department and the Human Resources Division webpages. During site visits, FCMAT received a consistent response from both principals and custodians that the handbook was available and used to set expectations.

4. Site principals have indicated that the custodial supervisor is readily available to support in training and providing schedules for site custodians. Sample schedules were provided to FCMAT with clear expectations and a detailed timeline of responsibilities throughout the day. The schedules were not consistent districtwide; however, staff reported that the custodial supervisor was in the process of standardizing the schedules.

5. The district provided FCMAT with the 2024-25 Maintenance and Groundskeeping Handbook. District administration completed the implementation of this handbook as indicated in the previous two reporting periods. A review of the handbook's table of contents shows the topics including safety, vehicle inspections, and emergency procedures.

Recommendations for Recovery

1. The district should continue to routinely review and update its organizational chart for the Facilities, Maintenance, Operations, and Transportation departments. This should be shared with site staff to ensure that problems, concerns, recommendations, or commendations are communicated through the proper chain of command.

2. All maintenance and custodial job descriptions should be reviewed, updated, board-approved and published in a standardized format. Job descriptions should reflect their approval and/or a revision date and the essential functions, roles, tasks, and supervisory responsibilities under the current organizational structure.

3. The district should continue using the cleaning methods and performance standards identified in the Custodial Handbook as part of employee evaluation criteria. The Custodial Handbook should be annually reviewed and updated as needed with up-to-date best practices, and employees trained accordingly.

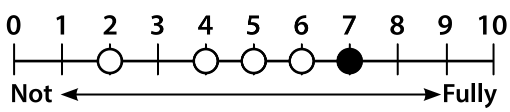
4. The district should finalize detailed and standardized custodial schedules for all sites similar to the handwritten samples provided for Frank D. Parent and Kelso schools. Custodian schedules should outline normal tasks describing each facet of the task and assigning an allotted time to each task. Additionally, these schedules should be written so substitute custodians will be able to follow them with limited instruction. Custodial schedules should be reviewed regularly to ensure a reasonable and equitable distribution of the custodial workload.

5. Now that the district has finalized development and implementation of its Maintenance and Groundskeeping Handbook, it should review and revise it regularly to ensure that it is maintained and applicable to current needs. The district should continue to use this handbook in performance evaluations for employees in the Maintenance and Grounds departments.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	5
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5
July 2025 Rating:	6
July 2026 Rating:	7

Implementation Scale:



6.7 Facilities Maintenance and Operations

Professional Standard

The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.

Findings

1. On December 10, 2025, the district approved its latest preventive maintenance plan. The plan addressed major systems such as HVAC systems, plumbing, electrical, roofing and structural, fire safety and emergency, playgrounds and outdoor facilities, groundskeeping and landscaping. The preventive maintenance plan identified monthly tasks, seasonal tasks and annual tasks and whether these tasks would be performed by district staff or contracted to licensed professionals. The district is attempting to address facility issues in a preventive and proactive way.

2. The district provided FCMAT with a multiyear Deferred Maintenance Plan for ongoing deferred maintenance. This document contained categories of major building systems with anticipated expenditures for the current and subsequent four years. This plan was approved on December 10, 2025. While a deferred maintenance plan is no longer required (see Standard 3.9), best practices dictate that the district develop and maintain a current plan for maintenance needs and budget adequate funds for those needs to prevent more expensive repair work in the future. The district has developed this plan and has implemented previous recommendations to provide details of specific projects per site. This type of information ensures continuity of information and transfer of knowledge to other staff members.

3. The work order system allows for the reporting of issues that require the Facilities, Maintenance, Operations and Transportation Department's attention. The maintenance supervisor assigns daily work orders to the maintenance staff based on immediate site needs. FCMAT's review of preventive maintenance work orders found that the district continues to operate in a reactive manner rather than proactive manner in preventive maintenance.

4. In 2016, the district implemented SchoolDude, which became the active computerized work order system. Principals reported they have access to the system and are comfortable navigating through the program.

5. Staff reported that, as in the prior review year, the Maintenance Department recently did a mass close of work orders indicating the work orders are not closed upon work completion. The district could not provide a work order aging report older than two months. That report contained many open work orders. Technicians are supposed to close work orders; however, that is not occurring consistently. During site visits, the site administrators acknowledged an improvement in response time by the Maintenance

Department and only occasional follow up was required to ensure work orders were addressed in a timely manner.

6. The district has subscribed to the preventive maintenance module, PMDirect, in the SchoolDude program but does not use this module, which is intended to proactively generate work orders for recurring maintenance tasks before they become areas of need. Logging preventive maintenance tasks allows for work orders to be automatically generated based on time of year, records their completion and ensures regular attention.

Recommendations for Recovery

1. The district should continue to annually review and update its preventive maintenance and deferred maintenance plans. Together, the plans should contain allocations for the district's specific building systems, such as painting, electrical and technology upgrades, HVAC servicing, roofing, flooring, asphalt resurfacing, and plumbing repair. The plan should include specific information about each active school site, with details of proposed work to be done along with budget allocations.

2. Facilities, Maintenance, Operations and Transportation Department work order review and prioritization procedures should be established and communicated to maintenance staff and site administrators. After work orders are completed, they should be electronically signed by the employee performing the work and the site principal, as well as reviewed by the department head for issue resolution, timeliness, and efficiency.

3. The Facilities, Maintenance, Operations and Transportation Department should implement the PMDirect module of SchoolDude to support proactive preventive and deferred maintenance needs.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 2

July 2019 Rating: 2

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 2

July 2022 Rating: 2

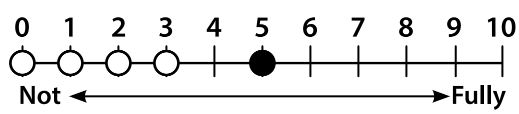
July 2023 Rating: 2

July 2024 Rating: 3

July 2025 Rating: 5

July 2026 Rating: 5

Implementation Scale:



6.8 Facilities Maintenance and Operations

Professional Standard

The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines, and the financial resources needed to maintain the facilities.

Findings

1. The district provided evidence of a thorough inventory list of all district facilities and equipment that had been recorded through June 30, 2025. This also included items such as computers, furniture, kitchen equipment, reproduction equipment and other similar items. All items on the list were assigned an asset ID. The MOT warehouse maintains additional records of its tools and equipment, which it has updated during the current year.

2. The district has implemented a process for inventorying and tagging assets that are valued at more than $500.

3. The district has a position titled inventory and distribution coordinator who was trained through LACOE to ensure items are retrieved and tagged prior to distribution to the site. Each item has a PDF fillable document used to record critical data, which is then returned to the Purchasing Department and recorded in the asset management system.

4. To support proper maintenance planning, district inventory should be actively managed and updated. As sites are closed, consolidated, or repurposed, maintaining up-to-date information on square footage, acreage, major systems, and grounds conditions allows the district to properly align maintenance resources, prioritize capital investments, and avoid over- or underinvesting in remaining facilities. A current inventory also supports long-term planning, improves budget accuracy for deferred maintenance and replacement cycles, and ensures the district can clearly demonstrate responsible stewardship of its assets to the board and community.

Recommendations for Recovery

1. The district should continue to maintain the current inventory list and track all capital items that have a useful life of one year or more and have a value of $500 or more.. Asset tags should continue to be placed on appropriate units at the time of delivery to the district warehouse and before distribution to the individual sites or departments.

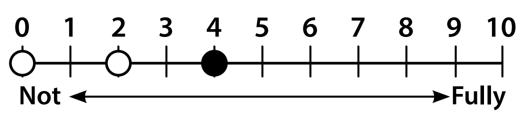
2. The district should memorialize the asset inventory process through a written standard operating procedure to ensure the process continues through staff turnover.

3. The district should continually update its inventory of buildings and site assets to ensure that facility decisions are based on accurate, current data.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	0
July 2024 Rating:	0
July 2025 Rating:	2
July 2026 Rating:	4

Implementation Scale:



6.9 Facilities Maintenance and Operations

Professional Standard

The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.

Findings

1. In October 2016, the Facilities, Maintenance, Operations and Transportation Department began using SchoolDude as the district's system for managing maintenance and repair work orders.

2. The district has provided training for the use of SchoolDude to principals, vice principals, office managers, and maintenance staff, and trains new staff as turnover occurs.

3. The Facilities, Maintenance, Operations and Transportation Department administrative secretary organizes work orders electronically, and the maintenance supervisor assigns them daily to the maintenance staff. The executive director of maintenance, operations and transportation monitors this process and will prioritize and reassign work based on emergency or technical expertise needed to complete a specific work order.

4. Maintenance staff does not consistently document information on work orders such as the amount of time spent on a project, the cost of materials or a description of the work completed.

5. Staff reported that the Maintenance Department recently conducted a mass close of work orders as it has done in the past. This was done to reset the work order list of open work orders that are not being closed when addressed or not addressed in a timely manner and are no longer valid. Therefore, the district could not provide a work order aging report older than two months. Technicians are supposed to close work orders; however, that is not occurring consistently. During site visits, the site administrators reported an improvement in performance and response time by the Maintenance Department and only occasional follow up was required to ensure work orders were addressed in a timely manner.

6. Vandalism and/or tagging is tracked in the work order system. This allows the district to accurately determine how much time and material is expended to address this work. Site and department staff indicated that these tasks regularly divert them from scheduled work. Interviews and site visits indicated that the district prioritized responding to vandalism and tagging. Staff reported that the first task every day was to address any tagging that occurred the prior night.

7. See Standard 6.7 for information related to work orders.

Recommendations for Recovery

1. The district should continue to use the work order system consistently and increase the amount of information recorded. Technicians who perform the work should update the corresponding work order daily with information such as the status of the repair, parts or materials used, and labor hours required to complete a work order. This should be done daily to ensure timely and accurate communication to site staff. This system would allow the departments responsible for facilities, maintenance, operations and transportation to better manage required staffing and budgets needed for the future. Updating the work order system in a timely manner will also help the district track productivity and costs as well as help prioritize and assign work.

2. The maintenance supervisor should continue to assign work orders. This allows the maintenance supervisor to monitor the types of repairs and work required at school sites and to hold staff accountable for their completion.

3. Training on the use of SchoolDude should continue to be offered regularly and be required for all applicable new staff members to ensure the system is used effectively.

4. The Facilities, Maintenance, Operations and Transportation Department should immediately communicate to school site administration when work orders are completed. This should be done electronically through the work order system and with face-to-face communication to allow site administration to verify the completion of work orders to their satisfaction. This will greatly increase communication between the department and the school sites and lead to greater closure of work requested, understanding of work demands, and client satisfaction.

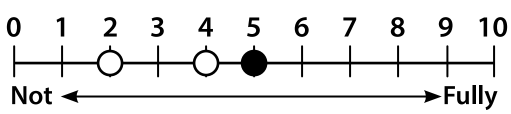
5. The district should develop and implement policies and procedures that help manage needs and expectations such as work order priority and estimated completion time as part of the feedback to school sites.

6. The district should consider the use of SchoolDude connected mobile devices to allow for immediate updates to work orders.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	5
July 2018 Rating:	5
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4
July 2025 Rating:	5
July 2026 Rating:	5

Implementation Scale:



7.2 Instructional Program Issues

Legal Standard

The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)

Findings

1. BP 7110-Facilities Master Plan was originally adopted in 2014 and was revised in September 2023. This policy states that one component of the FMP should be the:

   > Analysis of the safety, adequacy, and equity of existing facilities and potential for expansion, including the adequacy of classrooms, school cafeterias and food preparation areas, physical activity areas, playgrounds, parking areas, and other school grounds.

   BP 7110 authorizes the development of a facilities master plan based on district needs and aligned with the district's goals for the instructional program.

2. Since 2012, the district has prepared and approved various versions of an FMP that addresses facility conditions in relationship to educational program development. On December 10, 2025, a new FMP developed by Caldwell, Flores and Winters Inc. was approved. The FMP describes the district's anticipated short- and long-term facilities needs and priorities based on an assessment of the condition and adequacy of existing facilities, a projection of future enrollments, and alignment of facilities with the district's vision for the instructional program. The FMP also identified funding sources and timelines for construction.

3. A district team conducts regular facilities walk-throughs at school sites. The teams are composed of district, facilities, and instructional representatives and are intended to identify safety, cleanliness and overall upkeep concerns at each of the sites.

4. See Standard 6.1 for information related to facilities inspections required under the Williams Act.

5. Throughout the years, the district has experienced declining enrollment and leadership turnover in key decision-making positions. Until recently, this has resulted in frequently changing priorities and limited continuity, which is evident in the number of times the district has "refocused" project types and plans for districtwide facilities. Leadership has stabilized over the last few years and during site visits and document review, there is clear evidence of continuity in projects and long-term planning is emerging.

6. In September 2023, the county administrator and CBO facilitated a discussion with the advisory board and cabinet members by presenting "The Futurity of School Construction and Facilities." The district implemented goals on equitable school facilities to include commitments to 1) provide all students with access to school facilities that inspire them to

innovate, dream, and become the leaders they are destined to become, and 2) judiciously use all available resources to achieve equitable facilities for all Inglewood students.

7. Through a deliberate and inclusive engagement process, the district has successfully secured both advisory board alignment and broader community acceptance to advance necessary facility adjustments. District leadership created a clear relationship between long-term planning and immediate action. This approach emphasized transparency, fiscal stewardship, and equity—ensuring stakeholders understood not only what changes were needed, but why they were essential. As a result, the community has demonstrated support for strategic facility investments that prioritize student-centered environments while upholding the commitment to use resources judiciously. This alignment has positioned the district to move forward with confidence, balancing operational realities with its promise to deliver equitable, high-quality facilities for all Inglewood students.

Recommendations for Recovery

1. The district should continue to regularly review and update board policies related to facilities to ensure they reflect the latest equality and equity considerations.

2. The district should regularly review and update the FMP as required by BP 7110, which states:

    > The master plan shall be regularly reviewed and updated as necessary to reflect changes in the educational program, existing facilities, finances, or demographic data.

    When updating the Facilities Master Plan, include among other requirements the following:

    > Analysis of the safety, adequacy, and equity of existing facilities and potential for expansion, including the adequacy of classrooms, school cafeterias and food preparation areas, physical activity areas, playgrounds, parking areas, and other school grounds.

3. The district should continue regular site walk-throughs and address issues that are found to ensure safe, clean, maintained, and equitable conditions at all sites.

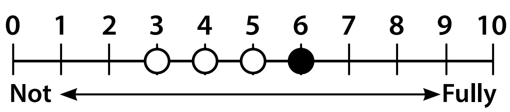
4. The district should continue to inspect all sites to ensure compliance with the Williams Act legislation. Each site should include inspection results in its respective SARC to ensure that facility deficiencies are identified.

5. The district should actively implement its comprehensive Facilities Master Plan as its central long-term planning instrument. This document should embed both equality and equity considerations, establish clear and fixed prioritization criteria, and align capital decisions with projected enrollment, programmatic needs, and facility life-cycle demands. By consistently using the Master Plan as the decision-making framework, the district can ensure disciplined, transparent, and forward-looking facility investments that systematically address current deficiencies while anticipating future needs.

Standard Partially Implemented

July 2013 Rating:	3
July 2014 Rating:	3
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	3
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	4
July 2025 Rating:	5
July 2026 Rating:	6

Implementation Scale:



7.4 Instructional Program Issues

Professional Standard

The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.

Findings

1. BP 3517-Facilities Inspection was adopted on August 20, 2014 and was last reviewed on September 13, 2023. This policy includes the inspection of the grounds of each school campus.

2. Starting with the 2025-26 fiscal year, a new approach to groundskeeping has been implemented. The district consolidated multiple teams into a single six-member crew. The district also purchased a new dump truck for the groundskeeping crew, increasing efficiency for removal of landscape waste.

3. Facilities walk-throughs are conducted at school sites by a team representing facilities, district and instructional staff. Walk-through expectations include inspection of the exterior space upkeep, which includes inspection of cleanliness and maintenance, landscaping, paved surfaces, lighting, and signage.

4. During site visits, FCMAT observed the groundskeeping crew following the schedule provided. All principals could articulate the day and time of the week when the landscaping team is expected on site and understand how schedules are changed when interruptions such as holidays, weather or emergencies occur.

5. Principals continue to indicate increased satisfaction, for the second consecutive year compared to previous years with the grounds/landscaping conditions at their sites. FCMAT observed a significant improvement in site grounds and landscaping.

6. Historically, there has been a lack of clearly delineated roles and conflicting responsibilities between the district landscaping/groundskeeping crew and site staff about who is responsible for removing weeds in flower beds, along buildings and fences, and in the cracks of hard surfaces. With the changed structure, FCMAT observed improved conditions for the interior portions of campuses.

7. The district provides adequate tools and equipment to support the grounds crews. New mowers, blowers, and other equipment were acquired and implemented to improve efficiency and satisfaction of staff and site administrators.

8. The district does not have an irrigation control system that aligns with BP 3510-Green School Operations, which has the goal of reducing water consumption. However, the district has dedicated one position to irrigation maintenance and repairs.

9. The district has finalized the development of its Maintenance and Groundskeeping Handbook.

10. The district provided additional training for all groundskeeping staff. They attended the 2025 Anaheim Landscape Expo. Attendees participated in seminars titled: Basic Pruning, Turf Control, Coordinating Commercial Landscape Construction and Maintenance and Best Practices of Landscape Inspection.

Recommendations for Recovery

1. The district should regularly review and update board policies that support the educational environment and establish district standards for grounds, landscaping and maintenance.

2. The district should regularly review and evaluate the team-scheduling model to ensure its effectiveness and develop and adopt minimum standards for grounds maintenance and team performance.

3. The district should ensure it continues to have the tools and equipment needed to efficiently and effectively maintain the grounds.

4. The district should continue conducting site walk-throughs and address any needs identified.

5. The district should consider new water conservation landscaping designs at each of its sites to conform to BP 3510. A districtwide water conserving irrigation system should be evaluated and implemented consistently. Centralized irrigation control should be a foundation for this effort.

6. The district should continue to use the Maintenance and Groundskeeping Handbook to clearly articulate expectations and hold employees accountable to those standards in performance evaluations in these two departments.

7. The district should update specific sections in the handbook for groundskeeping to include best practices in horticulture, pest control, weed abatement, use of pesticides, and landscaping methods. This will ensure staff are aware of performance standards and provide a basis for performance evaluations.

8. The district should continue professional development to ensure groundskeeping staff are trained to safely and effectively perform their duties.

Standard Fully Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 4

July 2017 Rating: 4

July 2018 Rating: 5

July 2019 Rating: 4

July 2020 Rating: Omitted per SB 98, Section 102 due to COVID-19 pandemic

July 2021 Rating: 3

July 2022 Rating: 4

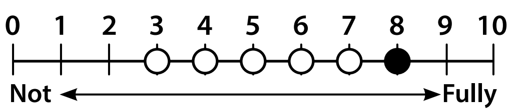
July 2023 Rating: 4

July 2024 Rating: 6

July 2025 Rating: 7

July 2026 Rating: 8

Implementation Scale:



8.2 Community Use of Facilities

Professional Standard

The LEA has a plan to promote community involvement in schools.

Findings

1. The district last reviewed and revised BP and AR 1330 regarding the community use of facilities in October 2023.

2. BP 1330-Use of School Facilities recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. To avoid potential conflicts and prevent interference between community groups and the district, the district also uses the Facilitron system to schedule all of its annual athletic and scholastic activities. Through this process, the district has communicated the availability of its facilities to the public and has made district facilities available to responsible organizations, associations, and individuals for approved and appropriate activities.

3. The district uses an internet-based system called Facilitron, which allows the public to request the use of district school facilities online. The system allows potential users to view availability, reserve, and pay for facility use through a Facilitron link on the district website under the Maintenance and Operations section. The system is monitored and managed primarily by the operations manager, who also schedules all staffing needs generated by the facility use requests. The district also maintains a record of all facility use requests and authorizations.

4. On the Facilitron webpage under the link titled "Learn more about our facility rental policies," the user is directed to the Terms of Use, which indicates under item one that applicants must complete and sign the district's Facilities Use Application, and under item four users must provide a certificate of insurance.

5. BP 1330-Use of School Facilities recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. To avoid potential conflicts and prevent interference between community groups and the district, the district also uses the Facilitron system to schedule all of its annual athletic and scholastic activities. Through this process, the district has communicated the availability of its facilities to the public, and has made district facilities available to responsible organizations, associations, and individuals for approved and appropriate activities.

6. The district continues to receive and approve requests from the public for facility use and maintains a record of all organizations that have submitted or been approved for facility use requests.

7. The Maintenance and Operations Department is responsible for the oversight of the Facilitron facility reservation system, which is currently administered by the operations manager. The district is planning to reorganize some job responsibilities within the department at the end of the 2025-26 school year, including the daily management of the Facilitron system, but has not yet determined which position will assume this responsibility.

8. The district completed the Caroline Coleman Renovation project in the past year, which provided new athletic fields and other facilities available for community use. The district also plans to collaborate with the city of Inglewood on a joint-use library project, as well as the development of a state-of-the-art community hub and sports facility.

Recommendations for Recovery

1. The district should continue to review BP and AR 1330 regularly and update as needed to ensure they are still compliant, accurate and applicable. In addition, use-of-facilities requirements should be regularly reviewed to ensure that community use does not encroach on school resources and prevent the district from achieving its own goals and priorities. Further, the requirements should not be so restrictive that they limit community access.

2. The district should continue to review and update the information provided to the public regarding the use of facilities available through the Facilitron link on its webpage to ensure it is current and accurate, including the use application and fee schedule. The district should consider placing a link to the Facilitron webpage on the district homepage to make it easier for the public to locate, rather than having them navigate to the Maintenance and Operations section, which may limit accessibility because it is not intuitive to visitors to the IUSD website.

3. The district should continue to facilitate community use of facilities and continue to provide information regarding available facilities on the district website through the Facilitron-based facilities use application.

4. The district should continue to maintain its records of facility use, and to review and modify its Facilities Use Application as needed so it accurately reflects the community uses the district will allow in its facilities.

5. The district should continue to assign personnel within the maintenance and operations department to have primary responsibility over the administration, necessary staffing, and record keeping required and created by the administration of the Facilitron system. The district should also consider training other individuals within the department as a backup for the management of the Facilitron system.

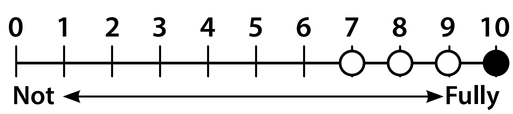
6. The district should continue to plan and develop facilities with community uses in mind.

7. The district should continue to work with the community to repurpose and utilize its surplus facilities for community uses.

Standard Fully Implemented

July 2013 Rating:	7
July 2014 Rating:	8
July 2015 Rating:	8
July 2016 Rating:	8
July 2017 Rating:	9
July 2018 Rating:	9
July 2019 Rating:	10
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	9
July 2023 Rating:	9
July 2024 Rating:	9
July 2025 Rating:	10
July 2026 Rating:	10

Implementation Scale:



9.1 Communication

Professional Standard

The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.

Findings

1. Shortly after the visit by FCMAT, the district updated its internet homepage. The new district homepage contains no direct links to information on current facilities or construction projects. Information on facilities and construction is found by looking under the tab titled Divisions and then clicking the link titled Facilities and Construction under the heading of Business Services.

2. By clicking on the link titled Facilities and Construction, the user will be redirected to a page titled IUSD Facilities & Construction, where they will find links to information on current, upcoming, and completed facility projects at schools across the district, as well as a Measure I Update section at the bottom. Several of the links, however, are not updated, and some contain duplicate information.

3. The district no longer publishes a monthly newsletter titled Facilities At-A-Glance that was previously available on the district's IUSD Facilities & Construction webpage under the title Newsletters. At the time of the FCMAT visit, the last published issue on the district website was dated March 2025. The newsletter was published in both English and Spanish and contained the latest information on district facilities projects.

4. In addition, the district no longer maintains social media platforms such as Facebook, Instagram, and X to provide periodic information on the status of its facilities including updates on construction projects.

5. Since the last visit by FCMAT, the CBO and the executive director of construction and facilities have made five facilities-related presentations in regular board meetings, focusing on various ongoing and completed facility projects. The county administrator and CBO have been making frequent public presentations on the status of facilities and maintenance projects at regular Facilities Advisory, Asset Management, and CBOC meetings, local Rotary and Lions Club meetings, and Parent Teacher Association meetings. The CBO also continues to hold weekly staff meetings within the Business Department, which include a regular discussion of the status of current facilities projects.

6. According to the district website, the CBOC has held three meetings during this review period. The district uses the CSBA GAMUT webpage to post board meeting agendas and minutes and also uses this webpage to post CBOC agenda and minutes; however, there is nothing directing the public to this resource on the CBOC webpage where older agendas, minutes and videos are linked directly. The CBOC meetings included presentations and relevant financial information on facility projects throughout the district.

7. The district has a section on its regular monthly school board meeting agenda titled Measure GG, I, and Facilities where information is routinely presented regarding the status of facilities projects, and approvals are made for contractual agreements and change orders.

8. During FCMAT's review, the most recent SARC information posted on the district website is from the 2024-25 school year, which includes the sections titled School Facility Good Repair Status, and Deficiencies and Repairs. These sections report the results of the districtwide site facilities reviews for 2025-26, and identify each school facility's conditions status using ratings of exemplary, good, fair or poor condition.

9. The district has established a Facilities Advisory Committee. Under Article II of the adopted committee bylaws, its purpose is "to advise and make recommendations to the Board, County Administrator, and District management staff regarding facilities matters." The committee meets quarterly and has held five meetings during this review period. The meetings are held publicly, and community input and comment are available on the meeting agenda.

Recommendations for Recovery

1. Information on the status of school facilities improvement projects and the conditions of school facilities on the district website should continue to be provided on its IUSD Facilities & Construction Projects webpage. The district should, however, review and update the information contained on this page regularly and update any links for accuracy, timeliness, and functionality, so they are more easily accessible to the public. The district should also consider creating a larger, more visible, intuitive and direct link to the facilities project information on its homepage, as well as construction project links on its individual school site webpages as it had in previous years.

2. The district should consider resuming the publication of a brief monthly or quarterly newsletter regarding the current status of facility projects throughout the district as an additional means of keeping the public informed about facility projects.

3. The district should reinstate periodically posting facilities information on its social media accounts as additional outlets for keeping the local community informed of current construction projects.

4. The county administrator and CBO should continue to make regular public presentations on the status of its facilities and maintenance projects at district board meetings, committee meetings, and other public meetings or community settings.

5. The district should update its website to include the most recent minutes and agendas of the CBOC from the past year and provide more detailed information in the minutes regarding what information was presented to the committee and any comments, questions

or concerns expressed by committee members so that the public at large can better understand what was discussed in the meetings.

6. The district should continue to have a section on its regular monthly school board meeting agenda that pertains specifically to Measure GG, I, and Facilities to keep the county administrator, advisory board, and the public informed of the status of district facilities projects.

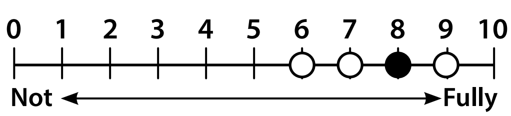
7. The district should update its webpage to provide the information contained in its most recent SARC forms, which include more current and up-to-date facility conditions, on its website.

8. The district should continue to utilize its Facilities Advisory Committee as another avenue for providing information, and the opportunity for input, to the public regarding its facility needs and conditions.

Standard Fully Implemented

July 2013 Rating:	6
July 2014 Rating:	6
July 2015 Rating:	7
July 2016 Rating:	6
July 2017 Rating:	7
July 2018 Rating:	7
July 2019 Rating:	7
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	8
July 2022 Rating:	8
July 2023 Rating:	8
July 2024 Rating:	9
July 2025 Rating:	9
July 2026 Rating:	8

Implementation Scale:



10.1 Charter Schools

Legal Standard

The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)

Findings

1. BP 0420.4-Charter Schools Authorization and BP 0420.41-Charter School Oversight were recently updated in August 2025.

2. AR 0420.4 delegates to the superintendent certain administrative functions related to the monitoring and oversight of charter schools authorized by the district and was last reviewed in November 2019.

3. BP 7160-Charter School Facilities supports the access of charter school students to safe and adequate facilities and was adopted in August 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those of students attending other district schools.

4. In an effort to support and communicate the district's intent to comply with Proposition 39 and to the fair sharing of available school facilities, the district has a Public Notice posted on the district website, which "invites charter school operators with a charter petition authorized by the district to operate within the district ("charter") to submit a proposal and operate an educational facility and take ownership of a school site located at 3405 W. Imperial Hwy, Inglewood CA…"

5. On May 21, 2025 the district held a special board study session on charter school oversight, which included information on charter renewal processes, site visitation protocols and updated guidance from the California Department of Education relevant to charter school operations, compliance, and accountability standards. The district also made another report on charter school evaluation and oversight at its January 28, 2026 board meeting.

6. The district provided evidence of planning and preparing for visits to charter schools, including checklists and guidance for administrative teams to use during charter visits, as well as interviews with charter school administrators. The district has also provided evidence that it is conducting active fiscal oversight and auditing of the activities of charter schools authorized by the district and is now providing the charter schools within its jurisdiction with written commentary on their reviews and findings regarding the fiscal information provided by the charter schools.

7. According to the county administrator and a review of advisory board agendas, no new independent charter school or renewal applications were received during this review period.

8. There were no new charter school facilities requests during the period under review. One charter school that was previously leasing district facilities moved to another location in Inglewood and is no longer leasing facilities from the district.

Recommendations for Recovery

1. The district should review AR 0420.4 to ensure it reflects the latest legal and other requirements of both the state and the district regarding charter school oversight.

2. The district should review BP 7160 to ensure it reflects the latest legal and other requirements of both the state and the district.

3. The district should continue to make facilities available to charters authorized in the district pursuant to BP and AR 7160.

4. The district should continue to maintain its compliance with AR 0420.4 supporting charter school oversight processes.

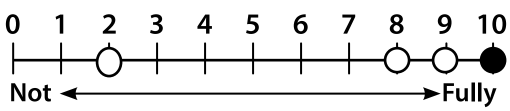
5. The district should continue to provide continuous educational and fiscal oversight of the charter schools approved by the district. Although not required by law, the district should continue to provide the charter schools with written communication, which documents that they have reviewed the fiscal and educational status of the charter at least once per year and note any concerns or recommendations they may have.

6. The district should continue to consider and appropriately respond to facilities use requests from charter schools as they are submitted.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	8
July 2015 Rating:	8
July 2016 Rating:	9
July 2017 Rating:	10
July 2018 Rating:	10
July 2019 Rating:	10
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 Rating:	10
July 2025 Rating:	10
July 2026 Rating:	10

Implementation Scale:



13.2 Maintenance and Operations Fiscal Controls

Professional Standard

The Maintenance and Operations departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.

Findings

1. During interviews, the Facilities, Maintenance, Operations and Transportation Department staff members were all aware of the purchasing practices and limits put in place by the district.

2. The district has a purchasing webpage titled Procurement Services. This webpage offers a workflow diagram, instructions for submitting purchase orders, and opportunities to request training. However, the district does not have a purchasing manual to document procurement processes by outlining policies and procedures.

3. Evidence indicates that there is a reasonable number of open purchase orders for the 2025-26 year. Open purchase orders are used to identify staff who are authorized to purchase supplies or noncapitalized equipment on behalf of the district. Interviews indicate the district has increased the level of required approvals to make purchases with open purchase orders. Staff explained that a management-level employee typically approves any purchase by a staff member. This information was consistent across all interviews; however, it was not documented in a policy or procedure. Although staff understanding of purchasing practices appears improved, some control procedures are still dependent on practice rather than a documented process available to all staff.

4. In a review of purchase orders, district documentation and the website, the district appears to comply with internal policies and California Education Code provisions. The district has taken steps to reinforce procurement procedures, as evidenced by increased adherence to board approval requirements and budget allocations.

Recommendations for Recovery

1. The district should develop, and make available to all staff, a purchasing manual that provides purchasing and inventory management policies, guidelines and procedures. This manual should be updated at least annually and include the maximum bid threshold as determined by the California Department of Education. Effective January 1, 2026, the bid threshold was increased to $119,100. The date of the update should also be displayed on the manual.

2. All district purchasing procedures should be communicated to the appropriate staff members and should be readily accessible as a resource. These procedures should be maintained and up to date to reflect the current processes and financial software. With the hiring of new personnel, the district will need to ensure these employees are trained to follow department and district policies and procedures.

3. The district should continue to maintain a justifiable number of open purchase orders in use by the Facilities, Maintenance, Operations and Transportation Department. Open purchase orders should always indicate who is authorized to purchase supplies or noncapitalized equipment on behalf of the district.

4. The district should provide site and department administrators and managers with regular training on purchasing best practices and district policy.

5. The district should memorialize the current approval practices for maintenance-related purchases so that implementation remains consistent through staffing changes.

Standard Partially Implemented

July 2013 Rating:	3
July 2014 Rating:	3
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	3
July 2025 Rating:	5
July 2026 Rating:	6

Implementation Scale:

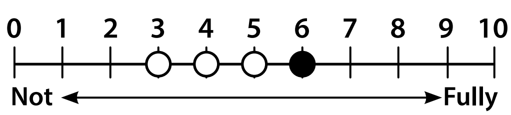


Table of
Facilities Management
Ratings

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
1.1	LEGAL STANDARD – SCHOOL SAFETY The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)	2	2	3	3	5	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	7	8	9	9
1.3	LEGAL STANDARD – SCHOOL SAFETY The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)	3	3	3	3	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	5	7	8	8
1.8	LEGAL STANDARD – SCHOOL SAFETY School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)	2	3	3	2	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	6	7	8	8
1.9	LEGAL STANDARD – SCHOOL SAFETY The LEA complies with Injury and Illness Prevention Program requirements. (CCR Title 8, Section 3203)	1	1	3	2	5	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	7	6	7	8	9
1.15	LEGAL STANDARD – SCHOOL SAFETY The LEA maintains updated material safety data sheets for all required products. (LC 6360-6363; CCR Title 8, Section 5194)	1	2	2	2	3	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	5	7	8	9
1.16	PROFESSIONAL STANDARD – SCHOOL SAFETY The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.	3	3	4	4	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	7	8	9	9

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
1.18	PROFESSIONAL STANDARD – SCHOOL SAFETY Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.	5	5	6	5	5	5	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	7	7	8	8	8
1.20	PROFESSIONAL STANDARD – SCHOOL SAFETY The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.	1	1	2	2	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	5	7	8	9
2.2	LEGAL STANDARD – FACILITY PLANNING The LEA seeks and obtains waivers from the State Allocation Board for continued use of any nonconforming facilities. (EC 17284-17284.5)	0	0	N/A	N/A	N/A	N/A	N/A	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	N/A	N/A	N/A	N/A	N/A	N/A
2.3	LEGAL STANDARD – FACILITY PLANNING The LEA has established and uses a selection process to choose licensed architectural/ engineering services. (GC 4525-4526)	1	1	4	6	6	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	7	6	7	7	7
2.6	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital planning budget.	3	4	6	6	6	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	5	5	6	8
2.8	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a facility planning committee.	0	0	2	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	0	3	3	4	8
3.1	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)	2	3	5	6	5	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	6	7	7	7

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating	July 2026 Rating
3.3	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION All relocatable buildings in use meet statutory requirements. (EC 17292)	2	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	5	6	6
3.9	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.	0	0	N/A	N/A	N/A	N/A	N/A	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	N/A	N/A	N/A	N/A	N/A	N/A
3.10	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).	2	0	2	4	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	5	6	6	7	7
4.1	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.	1	1	1	5	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	5	6	7	7	7
4.2	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains appropriate project records and drawings.	8	8	9	9	9	9	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	9	9	6	7	7
6.1	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)	3	3	5	3	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	4	4	4	5
6.2	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has established the required account for ongoing and major maintenance. (EC 17014, 17070.75)	2	2	6	6	6	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	6	7	8	9

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6.3	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA uses and maintains a system to track utility costs and consumption and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.	0	0	1	1	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	1	1	1	2	4
6.4	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.	2	2	2	2	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	4	6	6	7
6.5	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.	2	2	3	3	4	6	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	2	4	5	5
6.6	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.	2	2	4	4	5	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	5	6	7
6.7	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.	0	0	1	1	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	3	5	5

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6.8	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines and the financial resources needed to maintain the facilities.	0	0	0	0	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	0	0	2	4
6.9	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.	2	2	4	4	5	5	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4	5	5
7.2	LEGAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)	3	3	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	3	4	5	6
7.4	PROFESSIONAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES. The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.	3	3	5	4	4	5	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	6	7	8
8.2	PROFESSIONAL STANDARD – COMMUNITY USE OF FACILITIES The LEA has a plan to promote community involvement in schools.	7	8	8	8	9	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	9	9	9	10	10
9.1	PROFESSIONAL STANDARD – COMMUNICATION The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.	6	6	7	6	7	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	8	8	9	9	8

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10.1	LEGAL STANDARD – CHARTER SCHOOLS The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)	2	8	8	9	10	10	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	10	10	10
13.2	PROFESSIONAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS The Maintenance and Operations departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.	3	3	3	3	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	3	3	5	6
Collective Average Rating		**2.24**	**2.59**	**3.81**	**3.94**	**4.65**	**5.29**	**5.13**	**–**	**4.71**	**5.16**	**5.06**	**5.81**	**6.65**	**7.26**

Glossary of Acronyms

ACRONYM	DEFINITION
AB	Assembly Bill
ADA	Average Daily Attendance
AR	Administrative Regulation
ASB	Associated Student Body
ASCIP	Alliance of Schools for Cooperative Insurance Programs
BB	Board Bylaw
BEST	Business Enhancement System Transformation
BP	Board Policy
CAASPP	California Assessment of Student Performance and Progress
Cal/OSHA	California Division of Occupational Safety and Health
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers Retirement System
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CBO	Chief Business Official
CBOC	Citizens' Bond Oversight Committee
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations
CDE	California Department of Education
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CIM	Compliance and Improvement Monitoring
COLA	Cost-of-living adjustment
CPR	Cardiopulmonary resuscitation
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSSP	Comprehensive School Safety Plan
CTE	Career Technical Education
CUPCCAA	California Uniform Public Construction Cost Accounting Act
CWA	Child welfare and attendance
CYBHI	Child and Youth Behavioral Health Initiative
DBA	Database Administrator
DIR	Department of Industrial Relations
DITAC	District Information Technology Advisory Committee
DSA	Division of the State Architect
DTAC	District Technology Advisory Committee
EC	Education Code
EdTech	Educational Technology
ELOP	Expanded Learning Opportunities Program
EOY	End of Year
ESEA	Elementary and Secondary Education Act
ESSA	Every Student Succeeds Act

FAC	Facilities Advisory Committee
FCMAT	Fiscal Crisis and Management Assistance Team
FIT	Facilities Inspection Tool
FMP	Facilities Master Plan
FSP	Fiscal Stabilization Plan
FTE	Full-Time Equivalents
GASB	Governmental Accounting Standards Board
GBps	Gigabits Per Second
GC	Government Code
GO	General Obligation
HCM	Human Capital Management
HR	Human Resources
HRS	Human Resource System
HVAC	Heating, Ventilation and Air Conditioning
I-Bank	California Infrastructure and Economic Development Bank
ICHS	Inglewood Continuation High School
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IIPP	Injury and Illness Prevention Program
IMA	Inglewood Management Association
IRS	Internal Revenue Service
ISP	Internet Service Provider
IT	Information Technology
ITA	Inglewood Teachers Association
IUSD	Inglewood Unified School District
JPA	Joint Powers Authority
LACOE	Los Angeles County Office of Education
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LEA	Local Educational Agency
MOE	Maintenance of effort
MOT	Maintenance, Operations and Transportation
MOU	Memorandum of Understanding
MPLH	Meals per labor hour
MSDS	Material Safety Data Sheets
MYFP	Multiyear Financial Projection
NPA	Nonpublic Agency
NPS	Nonpublic School
OPEB	Other Post-Employment Benefits
OPSC	Office of Public School Construction
PA	Public Address
PCC	Public Contract Code
PIN	Personal Identification Number
RFQ	Request for Statement of Qualifications
RRMA	Routine Restricted Maintenance Account

RSTS	Regional School Transportation Services
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SARB	Student Attendance Review Board
SARC	School Accountability Report Card
SART	Student Attendance Review Team
SAS	Statements of Auditing Standards
SB	Senate Bill
SBE	State Board of Education
SD/OI	Severely Disabled/Orthopedically Impaired
SDS	Safety Data Sheet
SEIS	Special Education Information System
SELPA	Special Education Local Plan Area
SEMA	Special Education Maintenance of Effort
SIS	Student Information System
SMAA	School-based Medi-Cal Administrative Activities
SPI	Superintendent of Public Instruction
SSC	School Site Council
SSO	Single sign-on
SWDs	Students with Disabilities
TK	Transitional Kindergarten
TOSA	Teacher on Special Assignment
UPC	Unduplicated Pupil Count
VARs	Value-Added Resellers
VoIP	Voice-over internet protocol
WAN	Wide Area Network